Failures by Branches of Business.—The majority of the commercial failures of the country are always to be found among the trading establishments. Thus, according to Dun's records, out of a total of 2,705 commercial failures in the Dominion in 1930, 1,859 were those of trading establishments. The aggregate liabilities of the 615 manufacturers who failed in 1930, however, were larger than those of the 1,859 traders. The figures are given by these broad groups for the years from 1915 to 1930 in Table 2, while the failures of manufacturers and traders are further analysed for the years 1928 to 1930 in Table 3.

Commercial Failures in Canada, by Provinces and Classes, for the calendar year 1930, with Totals for 1915-1929 [From Dun's Review].

Province.	Total Commercial.			Manufacturing,	
	No.	Assets.	Liabilities.	No.	Liabilities.
		8	\$		\$
rince Edward Island	1	6,759	19.318	_	l .
Vova Scotia	58	226,056	814,497	7	148.55
New Brunswick	36	322, 228	507,488	8	103,7
Quebec		16,341,462	23,685,182	337	8,247.00
Intario,,,		11,479,067	15.834,271	164	8, 179, 51
fanitoba	218	3.340,174	3,968,031	27	351,99
askatchewan		2,072,63°	2,414,335	14	186.73
dberta	140	1,473,199	1,702,989	20	238,57
ritish Columbia	187	3,970,079	6,343,399	38	3,778,37
Totals, 1939	2,785	39, 231, 654	58,280,560	615	21,234,59
Jewfoundland	36	242,928	901,933	4	15,33
otals. 1929	2,310	29,572,569	44,440,639	624	19, 967, 41
" 1928	2,120	36.407.391	53.420.198	506	17.032.98
" 1927.	2,182	24, 420, 941	34.461.595	502	15.347.44
" 1926	2,196	25,668,509	37,082,882	527	16,465,7
" 1925	2.371	32,651,834	45,767,825	563	24,046,51
" 1924	2,474	47,937,427	64,530,975	625	36,542,6
" 1923	3,247	46,833,195	65,810.882	792	31,791,38
" 1922	3,605	63,097,789	78,068,959	857 .	39,080,79
" 1921	2,451	57, 158, 397	73,299,111	559	33,976,79
" 1920	1,078	18,560,516	26,494,301	255	15,871,21
" 1919	755	10,741,441	16, 256, 259	213	10,234,47
<u>"</u> 1918	873	11,251,340	14,502,477	232	8,248,80
4 1917	1,097	13,051,900	18,241,465	261	7,455,09
1910	1.695	19,670,542	25,069,534	363	8,796,64
" 1915	2,681	39,526,358	41,162,321	655	18,877,41

Province.	Trading.		Other Commercial.		Banking.	
	No.	Liabilities.	No.	Liabilities.	No.	Liabilities.
		5		3		- 5
Prince Edward Island. Nova Scotia. New Brunswick. Quebec. Ontario. Manitoba Saskatchewan. Alberta. British Columbia.	47 25 723 447	19,318 486,934 385,465 9,176,512 4,618,660 2,248,574 2,174,944 756,655 1,104,665	4 3 109 57 14 10 15	179,007 19,283 6,261,597 3,036,098 1,367,513 1,052,684 707,764 1,460,360	1111	
Totals, 1930	1,859	20,971,727	231	14,083,246	-	
Newfoundland,	29	869,102	3	17,500	-	