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 2,516 commercial failures in the Dominion in 1931, 1,724 were those of trading establishments. The aggregate liabilities of the 559 manufacturers who failed in 1931, however, were larger in proportion than those of the traders. The figures are given by these broad groups for the years from 1915 to 1931 in Table 2, while the failures of manufacturers and traders are further analysed for the years 1929 to 1931 in Table 3.

## 2.—Commercial Failures, by Provinces and Classes, for the calendar year 1931, with Totals for Canada, 1915-30 [From Dun's Review].

Norr.-Newfoundland included in totals, 1915-1931.

\$, 685 178, 614 376, 894 16, 185, 493 12, 087, 079 3, 454, 727 1, 258, 928 1, 180, 821 2, 282, 424	38,529 664,824 701,127 23,359,403 15,158,133 4,719,457 2,009,562 1,226,452 4,036,917	No.  7 5 247 187 38 7 17 51	\$ 133,94 32,11 5,276,19 5,021,02 1,205,60 37,43 180,02
178,614 376,894 16,185,493 12,087,079 3,454,727 1,258,928 1,180,821	664,824 701,127 23,359,403 15,158,133 4,719,457 2,009,562 1,226,452	5 247 187 38 7 17	32,11 5,276,19 5,021,02 1,205,60 37,43 180,02
178,614 376,894 16,185,493 12,087,079 3,454,727 1,258,928 1,180,821	664,824 701,127 23,359,403 15,158,133 4,719,457 2,009,562 1,226,452	5 247 187 38 7 17	32,11 5,276,19 5,021,02 1,205,60 37,43 180,02
178,614 376,894 16,185,493 12,087,079 3,454,727 1,258,928 1,180,821	701,127 23,359,403 15,158,133 4,719,457 2,009,562 1,226,452	5 247 187 38 7 17	32,11 5,276,19 5,021,02 1,205,60 37,43 180,02
16, 185, 493 12, 087, 079 3, 454, 727 1, 258, 928 1, 180, 821	23,359,403 15,158,133 4,719,457 2,009,562 1,226,452	247 187 38 7 17	5,276,19 5,021,02 1,205,60 37,43 180,02
12,087,079 3,454,727 1,258,928 1,180,821	15, 158, 133 4,719, 457 2,009, 562 1,226, 452	187 38 7 17	5,021,03 1,205,60 37,43 180,03
3,454,727 1,258,928 1,180,821	4,719,457 2,009,562 1,226,452	38 7 17	1,205,60 37,43 180,02
1,258,928 1,180,821	2,009,562 1,226,452	7 17	37,43 180,02
1, 180, 821	1,226,452	17	180,02
2,282,424	4,086,817	9I I	4 500 00
	M		1,599,88
37,014,665	51,914,404	559	13,486,18
599, 145	1,073,150	4	14,72
39.231.654	56,289,560	615	21,234,58
29.572.569	44.440.639	624	19.967.4
36,407,391	53,420,199	506	17,032,9
24,420,941	34,461,595	502	15,347,4
25,668,509	37,082,882	527	16, 465, 7
32,651,834	45,767,825	563	24,046,5
47,937,427	64,530,975	625	36,542,6
46,833,195	65,810,382	792	31,791,33
63,097,789	78,068,959	857	39,080,79
57,158,397	73,299,111	559	33,976,79
	26,494,301	255	15,871,21
18,569,516	16,256,259	213	10,234,47
10,741,441	14.3UZ.477		8,248,80
10,741,441 11,251,841			7,455,09
10,741,441 11,251,341 13,051,900	18,241,465		8,796,64
3	11.251.341	7   13,051,900   18,241,465	

Province.	Trading.		Other Commercial.		Banking.	
	No.	Liabilities.	No.	Liabilities.	No.	Liabilities.
		;	<b>i</b>	\$		
Prince Edward Island	_7	35,263	1	3,266	-	
Nova Scotia	53 57	422,205 620,692	5	108,700   48,325	-	[
Quebec	651	8,120,029	99	9.963,175	-	
Untario	410	4,654,526	67	5,482,585	-	
Manitoba	170	2,981,206	19	532,648	-	
Saskatchewan Alberta	152 118	1,514,228 949,029	11 12	457,904 97,403	-	
British Columbia	106	1,299,198	14	1.137,840	_	
Totals, 1931	1,724	20,596,371	233	17,631,846	-	
Newfoundland	42	999,975	1	68,448	-	