Administration of Bankrupt Estates.—The administration of bankrupt estates is now carried on by the Superintendent of Bankruptcy, appointed in 1932, with the object of conserving as far as possible the assets of bankrupt estates for the benefit of the creditors. Figures from the first report were given at p. 1039 of the 1934-35 Year Book, while those for 1935 were shown at p. 972 of the 1936 Year Book.

8.—Totals of Assets, Liabilities, Assets Realized and Costs of Administration in Bankrupt Estates Closed in the calendar year, 1936.

(From the Annual Report of the Superintendent of Bankruptcy.)

Province or City,	Estates.	Assets as Estimated by Debtor.	Liabili- ties as Estimated by Debtor.	Total Realiza- tion.	Cost of Adminis- tration.	Percentage of Cost.	Paid to Creditors.
	No.	\$	\$	- \$	\$	p.c.	\$
Totals, 1933	850	9,207,503	8,629,392	1,880,015	423,833	26-6	1,449,392
Totals, 1934	1,620	14,887,298	20,342,883	3,800,996	880,803	23.2	2,908,020
Totals, 1935	1,198	14,039,847	19,402,471	2,797,009	763,617	27.3	2,020,868
1936.							
Prince Edward Island, Nova Scotia. New Brunswick, Quebec' Montreal Ontario! Toronto Manitoba Saskatchewan Alberta British Columbia.	35 27 7 254 392 164 79 35 28 18	252,392 37,881 2,374,348 2,100,174 2,033,850 2,046,487 347,891 381,148 206,738	352.670 88.341 2,798,384 3,695,840 2,286,097 2,845,549 437,798	54,574 44,146 23,218 631,488 400,296 486,425 328,099 108,544 69,603 49,929 68,803	16,647 15,130 3,457 143,387 150,552 121,558 80,427 25,544 14,589 11,928 19,963	30·5 34·3 14·9 22·7 37·6 25·0 24·5 23·5 21·0 24·0 29·0	37,927 29,017 19,760 488,100 249,744 364,868 247,672 83,000 55,014 38,001 48,840
Totals, 1936	1,069	10,314,455	14,018,966	2,265,125	603,182	26.6	1,661,943

¹ Exclusive of city shown separately. ² In addition to the payments made by the trustee, secured creditors valued their security or realized it themselves without the intervention of the trustee to an amount of approximately \$3,810,708.