Table 2 summarizes total failures and gives assets and liabilities for such failures, by provinces.

## 2.—Industrial and Commercial Failures in Canada, by Provinces, 1935-37.

(From Dun and Bradstreet, Incorporated.)
Note.—Figures for 1934 will be found at p. 951 of the 1937 Year Book.

Province.	Failures.			Assets.			Liabilities,		
	1935.	1936.	1937.	1935,	1936.	1937.	1935.	1936.	1937.
	No.	No.	No.	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Prince Edward Island Nova Scotia New Brunswick Quebec Ontario Manitoba Saskatchewan Alberta British Columbia	10 49 38 594 442 89 38 75 32	8 36 16 526 432 90 37 53 40	2 18 15 377 359 68 42 44 27	53 96 236 4,258 2,917 502 157 359 436	20 68 76 2,966 2,863 348 103 323 293	1 43 93 2,159 1,862 229 102 44 280	107 331 351 6,524 3,676 777 194 514 620	84 239 127 5,257 4,090 536 181 334 466	5 180 91 3,241 2,484 364 232 273 556
Totals	1,367	1,238	952	9,014	7,060	4,813	13,094	11,314	7,426

Failures, by Divisions of Industry.—In every year the great majority of the commercial failures of the country are found among the trading establishments, which are so much more numerous than the manufacturing. Thus, according to the records of Dun and Bradstreet, Incorporated, out of a total of 952 commercial failures in Canada in 1937, 630 were among the retail trading establishments, including 189 in foods and 96 in apparel.

Out of the 190 manufacturers who failed, 55 were in the foods business, 41 in textiles, and 20 among manufacturers of forest products. The figures of commercial failures are analysed in detail for the years 1935, 1936, and 1937, in Table 3.

## 3.—Industrial and Commercial Failures in Canada, by Divisions of Industry, 1935-37.

(From Dun and Bradstreet, Incorporated.)
Note.—Figures for 1934 will be found at p. 951 of the 1937 Year Book.

* 1 <b>17</b> 0 * * *		Failures.			Liabilities.		
Industry and Division.	1935.	1936.	1937.	1935.	1936.	1937.	
	No.	No.	No.	\$'000	\$'000	\$'000	
Manufacturing—	EO	56	55	873	621	560	
FoodsTextiles	58 78	84	41	740	988	390	
Forest products	34	19	20	1,098	250	995	
Paper, printing and publishing		îĭ	14 l	391	1,017	152	
Chemicals and drugs		8 5	11	115	33	39	
Fuels	3	5	2	68	46	11	
Leather and leather products	17	14	9	242	245	171	
Stone, clay, glass and products	5	9	5	56	114	174	
Iron and steel	10	9 3 8	2	275 481	84 264	10 72	
Machinery	2	် ရှိ	0 1	401 K	73	14	
Transportation equipmentAll other	36	34	24	700	724	297	
Totals, Manufacturing	285	260	190	5,044	4,459	2,875	