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

Industry and Division.	Failures.			Liabilities.		
	1935.	1936.	1937.	1935.	1936.	1937.
	No.	No.	No.	\$'000	\$'000	\$'000
Wholesale Trade— Farm products, foods, groceries. Clothing and furnishings. Dry goods and textiles. Lumber, building materials, hardware. Chemicals and drugs. Fuels. Automotive products. Supply houses. All other.	25 4 3 2 5 2 1 7	17 1 3 8 1 2 6 8 17	15 13 9 1 1 3 4 14	556 41 7 63 233 13 6 38 292	129 6 89 747 4 19 93 33 33	526 15 30 72 2 1 27 36 216
Totals, Wholesale Trade	65	63	51	1,249	1,454	925
Foods. Farm supplies, general stores. General merchandise. Apparel. Furniture. household furniture. Lumber, building materials, hardware. Automotive products. Restaurants. Drugs. All other. Totals, Retail Trade.	239 92 61 146 18 46 65 82 37 93	245 69 31 183 16 46 74 24 72	189 72 31 96 17 41 37 63 21 63	820 671 576 978 134 392 463 376 143 649	845 618 219 969 148 339 292 226 70 605	563 502 186 472 224 246 326 137 101 284 3,041
Construction— General contractors. Carpenters and builders. Building sub-contractors. Other contractors. Totals, Construction	22 15 21 Nil	13 5 19 Nil	11 4 17 1	230 124 335 -	174 201 199 -	62 34 123 9
	<u>-</u>					
Commercial Service— Cleaners and dyers, tailors Haulage, buses, taxis, etc. Hotels. Laundries Undertakers All other.	12 10 22 7 7 22	13 11 14 4 9 21	5 10 8 4 5 16	58 166 417 114 37 118	44 71 206 18 29 128	18 171 43 58 14 53
Totals, Commercial Service	80	72	48	910	496	357
Grand Totals	1,367	1,238	952	13,094	11,314	7,426

Assignments under the Bankruptcy and Winding Up Acts.—Under the Bankruptcy and Winding Up Acts (R.S.C., 1927, cc. 11 and 213) certain documents relating to assignments have, since 1920, been forwarded to the Dominion Statistician for statistical analysis. Table 4 gives the resulting figures of failures, by provinces, for 1922 and subsequent years, while Table 5 classifies them by branches of business. Table 6 gives the assets and liabilities of the assignors. At the time of going to press, figures for 1937 were not available. A detailed analysis of the 1936 failures, by provinces and branches of business, was made in Table 7, p. 954 of the 1937 Year Book.