

**Administration of Bankrupt Estates.**—The administration of bankrupt estates is now supervised 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, and those for subsequent years are to be found in later editions. Table 7 shows the details of bankruptcy administration, by provinces, for 1937 together with totals for all years since the first report was published.

**7.—Totals of Assets, Liabilities, Assets Realized, and Costs of Administration in Bankrupt Estates Closed, calendar years, 1933-37 and by Provinces, 1937.**

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

Year and Province or City.	Estates Closed.	Assets as Estimated by Debtor.	Liabilities as Estimated by Debtor.	Total Realization.	Cost of Administration.	Percentage of Cost.	Paid to Creditors. <sup>1</sup>
	No.	\$	\$	\$	\$	p.c.	\$
<b>Totals, 1933</b> .....	850	9,207,503	8,629,392	1,880,015	423,833	22.6 <sup>2</sup>	1,449,392
<b>Totals, 1934</b> .....	1,620	14,887,298	20,342,883	3,800,996	880,803	23.2	2,998,020
<b>Totals, 1935</b> .....	1,198	14,039,847	19,402,471	2,797,009	763,617	27.3	2,020,868
<b>Totals, 1936</b> .....	1,069	10,314,455	14,018,966	2,265,125	603,182	26.6	1,661,943
1937.							
Prince Edward Island.....	27	104,959	255,036	37,104	9,358	25.2	27,746
Nova Scotia.....	23	123,148	200,579	40,347	14,190	35.2	26,157
New Brunswick.....	2	12,319	14,971	2,004	775	38.7	1,229
Quebec <sup>3</sup> .....	287	6,747,034	7,232,554	1,039,017	227,771	21.9	811,246
Montreal.....	413	5,371,302	5,951,660	631,051	219,150	34.7	411,901
Ontario <sup>3</sup> .....	210	2,307,993	3,500,053	527,475	144,889	27.5	382,586
Toronto.....	82	2,510,785	1,752,987	330,829	98,969	29.9	231,861
Manitoba.....	33	214,286	283,013	52,505	17,355	33.1	35,150
Saskatchewan.....	20	122,713	199,725	30,329	9,394	30.9	20,935
Alberta.....	23	123,469	227,987	33,444	8,392	25.1	25,051
British Columbia.....	29	759,014	812,950	81,638	20,321	24.9	61,318
<b>Totals, 1937</b> .....	1,149	18,397,022	20,431,515	2,805,743	770,563	27.5	2,035,180

<sup>1</sup> In addition to the payments by the trustee, secured creditors valued their security or realized it themselves without the intervention of the trustee to an amount of approximately \$3,579,221. <sup>2</sup> Revised since the publication of the 1937 Year Book. <sup>3</sup> Exclusive of the city shown separately.