

3.—Industrial and Commercial Failures in Canada, by Divisions of Industry, 1938-40—concluded

Industry and Division	Failures			Liabilities		
	1938	1939	1940	1938	1939	1940
	No.	No.	No.	\$'000	\$'000	\$'000
<b>Commercial Service—</b>						
Cleaners and dyers, tailors.....	4	10	20	12	77	197
Haulage, buses, taxis, etc.....	12	10	15	145	109	104
Hotels.....	3	11	3	67	239	57
Laundries.....	3	7	1	49	269	-
Undertakers.....	2	2	6	31	9	31
All other.....	7	21	14	12	71	61
<b>Totals, Commercial Service.....</b>	<b>31</b>	<b>61</b>	<b>59</b>	<b>316</b>	<b>774</b>	<b>450</b>
<b>Grand Totals.....</b>	<b>1,049</b>	<b>1,299</b>	<b>1,158</b>	<b>11,036</b>	<b>11,635</b>	<b>9,578</b>

Section 2.—Commercial Failures from Administrations under Dominion Legislation

Under the Bankruptcy and Winding Up Acts (R.S.C. 1927, cc. 11 and 213) certain documents relating to estates administered under these Acts have, since July, 1920, been forwarded to the Dominion Statistician for statistical analysis. However, changes in the Acts effective in 1923 affected the comparability with 1921 and 1922, the two earliest full years for which statistics are compiled. The series in the tables below, therefore, begin with 1923, except for the analysis by branches of business, in Table 5, in which case 1924 is the first year for which the analysis is compiled. The statistics of this Section cover all bankruptcies and insolvencies that fall under Dominion legislation including assignments of individuals and farmers.

4.—Commercial Failures in Canada, by Provinces, 1923-40

Year	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
1923.....	16	155	67	1,181	970	258	280	323	158	3,408
1924.....	3	69	67	907	835	100	131	150	57	2,319
1925.....	4	71	67	758	721	85	77	139	74	1,996
1926.....	4	63	74	654	655	84	68	113	58	1,773
1927.....	4	66	74	658	681	97	54	135	72	1,841
1928.....	4	90	56	767	758	103	63	126	70	2,037
1929.....	1	71	61	927	762	91	84	101	69	2,167
1930.....	3	61	45	1,011	776	113	146	152	95	2,402
1931.....	7	51	74	795	793	109	152	131	104	2,216
1932.....	9	62	80	968	889	86	91	131	104	2,420
1933.....	10	55	42	935	730	67	59	88	58	2,044
1934.....	8	42	38	779	474	56	36	42	57	1,532
1935.....	4	28	37	632	390	46	66	83	28	1,314
1936.....	6	29	15	589	384	33	57	48	37	1,198
1937.....	Nil	23	23	623	335	23	34	25	40	1,126
1938.....	4	35	31	588	391	67	56	20	27	1,219
1939.....	3	38	45	669	403	74	67	37	56	1,392
1940.....	3	26	12	622	362	36	46	31	35	1,173