In 1941 Quebec and Ontario accounted for 50.9 p.c. and 22.7 p.c., respectively, of the total failures in the Dominion. As regards liabilities, while the two Provinces ranked in the same order, Quebec accounted for a greater percentage of the total, 54.2 p.c. as compared with 22.7 p.c. registered for Ontario.

## 2.—Industrial and Commercial Failures in Canada, by Provinces, 1939-41

(From Dun and Bradstreet, Incorporated)

Note.—Figures for the years 1934 to 1936 will be found at p. 951 of the 1937 Year Book and for 1937 and 1938 at p. 959 of the 1940 edition.

Province	<b>F</b> ailures			Liabilities			
	1939	1940	1941	1939	1940	1941	
	No.	No.	No.	\$'000	\$'000	\$'000	
Prince Edward Island	4 38	9	6 21	99	28	22 185	
Nova ScotiaVew Brunswick	43	30 48	18	257 559	408 259	144	
Quebec	591	514	449	5,892	4.630	3,771	
Ontario	359	339	200	2,834	3,039	1,835	
fanitoba	117	63	43	955	335	230	
askatchewan	92	115	103	445	388	383	
Alberta	37	27	24	238	341	142	
British Columbia	18	13	18	356	150	247	
Totals	1,299	1,158	882	11,635	9,578	6,959	

Failures, by Divisions of Industry.—The great majority of the commercial failures are found among trading establishments, which are so much more numerous than manufacturing establishments. Thus, according to the records of Dun and Bradstreet, Incorporated, out of a total of 882 commercial failures in Canada in 1941, 614 were among the retail trading establishments, including 213 in foods and 82 in apparel. Out of the 130 manufacturers who failed, 25 were in foods, 23 in textiles and 17 were manufacturers of forest products.

## 3.—Industrial and Commercial Failures in Canada, by Divisions of Industry, 1939-41 (From Dun and Bradstreet, Incorporated)

Note.—Figures for the years 1934 to 1936 will be found at p. 951 of the 1937 Year Book and for 1937 and 1938 at pp. 959-960 of the 1940 edition.

Industry and Division	Failures			Liabilities		
	1939	1940	1941	1939	1940	1941
	No.	No.	No.	\$'000	\$1000	\$'000
anufacturing—	40	57	0.5	607	463	376
Foods	48 65	42	25 23	1.365	664	242
TextilesForest products	20	13	17	186	221	308
Paper, printing and publishing		13	14	102	394	312
Chemicals and drugs	15	13	7	75	182	35
Fuels	4	3	1 ]	252	130	35
Leather and leather products	11	18	7	209	366	180
Stone, clay, glass and products	7	4	5	64	55	31
Iron and steel	10	7 3	5	104	58 10	43 243
Machinery	3 2	3 2	5	32 12	25	243 1
Transportation equipment	34	22	20	821	914	613
Totals, Manufacturing	234	197	130	3,829	3,482	2,419