

changes have had the effect of confining the failure records more to industrial and commercial lines of activity, and liabilities are reduced more in proportion to the number of failures since the companies eliminated usually ran high in indebtedness. The present figures of Table 1 are not comparable with those given at p. 969 of the 1936 Year Book, because of the above reasons and because the earlier statistics cover Canada and Newfoundland whereas these are for Canada only.

1.—Industrial and Commercial Failures in Canada, by Classes, 1934-43, and by Provinces, 1942 and 1943

(From Dun and Bradstreet, Incorporated)

Year and Province	Manu- facturing		Wholesale Trade		Retail Trade		Con- struction		Commercial Service		Totals	
	No.	Lia- bilities	No.	Lia- bilities	No.	Lia- bilities	No.	Lia- bilities	No.	Lia- bilities	No.	Lia- bilities
		\$'000		\$'000		\$'000		\$'000		\$'000		\$'000
Totals, 1934	303	6,056	82	2,518	1,068	8,767	63	950	84	751	1,600	19,042
Totals, 1935	285	5,044	65	1,249	879	5,202	58	689	80	910	1,367	13,094
Totals, 1936	260	4,459	63	1,454	806	4,351	37	574	72	496	1,238	11,314
Totals, 1937	190	2,875	51	925	630	3,041	33	228	48	357	952	7,426
Totals, 1938	225	4,760	55	1,229	699	4,464	39	267	31	316	1,049	11,036
Totals, 1939	234	3,829	77	1,293	874	4,946	53	793	61	774	1,299	11,635
Totals, 1940	197	3,482	72	1,128	774	3,949	56	569	59	450	1,158	9,578
Totals, 1941	130	2,419	42	539	614	3,118	55	519	41	364	882	6,959
1942												
P.E. Island.....	1	-	1	-	3	38	1	-	1	-	3	38
Nova Scotia.....	2	70	1	43	8	33	1	-	1	-	11	146
New Brunswick.....	1	-	1	25	9	49	1	-	1	2	11	76
Quebec.....	42	2,436	19	293	101	1,307	49	415	26	139	327	4,590
Ontario.....	31	668	5	28	82	400	7	62	4	20	129	1,178
Manitoba.....	8	77	6	67	19	146	1	25	1	-	34	315
Saskatchewan.....	1	2	1	-	50	365	1	2	4	12	56	381
Alberta.....	1	-	1	60	18	87	1	1	1	-	20	148
British Columbia.....	3	377	1	-	13	74	2	21	1	-	18	472
Totals, 1942	87	3,630	33	516	393	2,499	61	526	35	173	609	7,344
1943												
P.E. Island.....	1	-	1	-	1	-	1	-	1	-	1	-
Nova Scotia.....	1	-	1	-	3	40	1	13	1	-	4	53
New Brunswick.....	1	73	1	-	2	7	1	-	1	-	3	80
Quebec.....	17	483	4	126	47	232	20	207	12	101	100	1,149
Ontario.....	10	1,557	3	11	19	124	8	55	2	3	42	1,750
Manitoba.....	4	138	1	-	3	25	1	-	1	17	8	180
Saskatchewan.....	1	-	1	-	20	63	1	-	1	-	20	63
Alberta.....	1	-	1	-	1	7	1	-	1	-	1	7
British Columbia.....	4	106	1	-	1	2	3	244	1	-	8	352
Totals, 1943	36	2,357	7	137	96	500	32	519	15	121	186	3,634

¹ None reported.

In 1943 Quebec and Ontario accounted for 54 p.c. and 23 p.c., respectively, of the total failures in the Dominion. As regards liabilities, Ontario accounted for 48 p.c. of the total as compared with 32 p.c. registered for Quebec.