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	Failures			Liabilities		
Industry and Division	1942	1943	1944	1942	1943 1	1944
	No.	No.	No.	\$'000	\$'000	\$'000
Retail Trade—						
Foods	108	32	12	446	149	53
Farm supplies, general stores	41	11	2	238	55	4
General merchandise	10	2	Nil	208	8	
Apparel	64	7	2	394	45	10
Furniture, household furniture	24	Nil	1	304		246
Lumber, building materials, hardware	23	5	2	212	43	32
Automotive products	36	5	3	422	29	57
Restaurants	42	16	2	125	57	13
Drugs	19	9	2	73	60	9
All other	26	9	7	77	54	90
Totals, Retail Trade	393	96	33	2,499	500	514
Construction—						
General contractors	29	20	9	421	439	246
Carpenters and builders	10	5	Nil	25	36	
Building sub-contractors	21	7	6	74	44	19
Other contractors	1	Nil	Nil	6		
Totals, Construction	61	32	15	526	519	26
Commercial Service—						
Cleaners and dyers, tailors	4	4	1	5	21	
Haulage, buses, taxis, etc	12	5	1	58	47	
Hotels	12	1	1	67		5
Laundries	1	Nil	Nil	5	"	
Undertakers	2	"	"	10		
All other	11	5	"	28	44	
Totals, Commercial Service	35	15	3	173	121	5
Grand Totals	609	186	96	7,344	3,634	2,11

3.—Industrial and Commercial Failures in Canada, by Divisions of Industry, 1942-44—concluded

Section 2.—Commercial Failures as Compiled by the Dominion Bureau of Statistics

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, therefore, begin with 1923, except for the analysis by branches of business, in which case 1924 is the first year compiled. The statistics of this Section cover all bankruptcies and insolvencies that fall under Dominion legislation including assignments of individuals and farmers.