9.—Income and Expenditure of Canadian, British and Foreign Companies Operating Under Dominion Registration Transacting Fire Insurance, or Fire Insurance and Other Classes of Insurance, 1939-43—concluded.

Item	1939	1940	1941	1942	1943
Foreign Companies	\$	\$	\$	\$	\$
Net premiums written	21,936,077 1,134,404 12,329	22,445,016 1,142,867	26, 106, 170 1, 102, 738	25,770,191 1,097,553	26, 165, 440 1, 249, 104
Totals, Foreign Companies2	23,082,810	23,587,883	27,208,908	26,867,744	27,414,544
EXPENDITURE					
Canadian Companies				1	
Incurred for losses (fire)	5,030,116 6,343,168	5,230,561 6,076,258	5,780,342 6,917,920	6,664,140 6,882,808	6,592,774 6,946,734
or life	13,443,049 1,663,349 1,577,651	15,340,294 1,602,256 1,239,015	17,119,379 1,714,835 944,749	18,352,985 1,479,112 968,629	17,942,092 1,509,672 987,818
Totals, Canadian Companies	28,104,853 3	30,513,0744	34,811,6565	36,912,5016	36,874,9567
Excess of income over expenditure	3,143,807	2,527,859	3,387,996	2,802,538	2,421,926
British Companies	1				
Incurred for losses (fire)	5,757,649 7,267,682	5,488,571 7,341,466	6,212,583 7,982,633	6,992,162 7,627,252	7,921,087 7,694,425
or life	10,159,656 1,366,983	10,575,827 1,241,615	11,111,308 1,035,370	10,747,200 923,027	11,000,369 903,548
Totals, British Companies8	24,551,971	25,360,8299	27,025,75710	27,722,04211	28,425,2301
Excess of income over expenditure	2,894,926	2,776,943	4,646,006	2,174,742	1,557,906
Foreign Companies					
Incurred for losses (fire)	6,561,678 7,473,142	6,505,341 7,652,003	7,422,645 7,517,072	8,514,275 7,366,244	9,385,849 7,517,533
or life	4,256,791 1,273,731	4,866,848 1,061,267	6,007,532 878,994	6,893,472 809,749	7,398,222 861,550
Totals, Foreign Companies 8	19,565,342	20,487,09712	23,030,29414	24,748,36916	26,143,831
Excess of income over expenditure	3,517,468	3,100,786	4, 178, 614	2,119,375	1,270,713

<sup>3</sup> Includes \$47,520 dividends Included with "interest" <sup>2</sup> Income in Canada only. 4 Includes \$456,046 income war tax, \$517,522 excess profits tax and \$51,122 to policyholders in 1939. <sup>6</sup> Includes \$733,781 income war tax. \$844,949 excess profits tax, \$287,661 dividends to policyholders. British and foreign war taxes, \$80,250 dividends to policyholders, \$100,000 donation to Government, \$100,000 6 Includes \$771,028 income war tax, preference stock redeemed and \$187,790 repaid to shareholders. \$1,161,193 excess profits tax, \$271,602 British and foreign war taxes, \$261,004 dividends to policyholders and 7 Includes \$768,667 income war tax, \$1,179,519 excess profits \$100,000 preference stock redeemed. tax, \$610,738 British and foreign war taxes, \$236,942 dividends to policyholders and \$100,000 unallocatable 9 Includes \$273,166 income war tax and \$440,184 8 Expenditure in Canada only. expense. 10 Includes \$293,115 income war tax and \$390,748 excess profits tax. excess profits tax. 12 Includes \$312,253 income war tax cludes \$511,975 income war tax and \$920,426 excess profits tax. 13 Includes \$183,123 income war tax and \$218,515 excess profits tax. and \$593,548 excess profits tax. 14 Includes \$155,349 income war tax, \$271,436 excess profits tax and \$777,266 dividends returned to policy-15 Includes \$183,101 income war tax, \$259,952 excess profits tax and \$721,576 dividends or 16 Includes \$112,057 income war tax, \$185,894 excess profits tax and savings credited to subscribers. \$682,726 dividends or savings credited to subscribers.