3.—Industrial and Commercial Failures in Canada, by Divisions of Industry, 1943-45—concluded

Industry and Division		Failures			Liabilities		
	1943	1944	1945	1943	1944	1945	
	No.	No.	No.	\$'000	\$'000	\$'000	
Commercial Service— Cleaners and dyers, tailors. Haulage, buses, taxis, etc. Hotels. Laundries. Undertakers. All other.	4 5 1 Nil " 5	1 1 1 Nil "	Nil Nil "	21 47 9 - 44	1 5 50 -	51 7	
Totals, Commercial Service	15	3	5	121	56	58	
Grand Totals	186	96	95	3,634	2,119	2,305	

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.

4.—Commercial Failures in Canada, by Provinces, 1934-45

Note.—Figures for 1923-33 will be found at p. 570 of the 1942 Year Book.

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.
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
1941	4	17	7	587	279	23	45	25	21	1,008
1942	2	9	8	456	192	16	29	11	14	737
1943	Nil	3	Nil	217	72	2	8	2	10	314
1944	u	Nil	**	162	36	2	3	4	11	218
1945	u	3	"	119	19	4	Nil	3	7	155