

**7. — Income and Expenditure of Canadian, British and Foreign Companies Transacting Fire Insurance, or Fire and Casualty Insurance Under Dominion Registration, 1942-46—concluded.**

Item	1942	1943	1944	1945	1946
	\$	\$	\$	\$	\$
<b>EXPENDITURE—concluded</b>					
<b>Foreign Companies</b> (In Canada)					
Incurring for claims (fire).....	8,514,275	9,385,849	13,077,587	13,240,860	14,784,267
General expenses (fire).....	7,366,244	7,517,533	8,629,549	9,210,464	10,571,248
Incurring for claims (casualty).....	3,923,469	4,580,220	6,151,913	4,353,741	6,099,034
General expenses (casualty).....	2,970,003	2,818,002	3,470,294	3,543,822	4,734,861
Premium taxes and fees.....	809,749	861,550	1,003,305	1,048,481	1,286,722
Income war tax.....	183,101	112,057	22,061	38,689	44,262
Excess profits tax.....	259,952	185,894	39,362	81,328	80,451
Dividends or savings credited to subscribers.....	721,576	682,726	709,425	735,323	2,457,857
<b>Totals, Foreign Companies.....</b>	<b>24,748,369</b>	<b>26,143,831</b>	<b>33,103,496</b>	<b>32,252,708</b>	<b>40,059,062<sup>5</sup></b>
Excess of income over expenditure.....	2,119,375	1,270,713	-39,413	2,912,320	4,224,553

<sup>1</sup> Included with "interest".  
<sup>2</sup> \$100,000 unallocatable expense.  
<sup>5</sup> Includes \$360 penalty incurred.

<sup>2</sup> Includes \$100,000 preference stock redeemed.  
<sup>4</sup> Includes \$25,000 repayment of premium on capital.

<sup>3</sup> Includes

EXTRACTS FROM THE STATISTICAL BULLETIN OF THE CANADIAN FIRE MARSHALS AND THE DOMINION FIRE PREVENTION ASSOCIATION

**Fire Losses.**—The information in Tables 8 to 11 has been summarized from the Statistical Bulletin of the Association of Canadian Fire Marshals and the Dominion Fire Prevention Association, prepared by the Dominion Fire Commissioner, which deals with the loss of property and life caused by fire.

**8.—Fire Losses in Canada, 1938-47**

NOTE.—Figures for 1926-37 are given at p. 1078 of the 1947 Year Book. Earlier figures from 1898 may be obtained from the Department of Insurance.

Year	Fires Reported	Property Loss	Loss per Capita	Deaths by Fire	Year	Fires Reported	Property Loss	Loss per Capita	Deaths by Fire
	No.	\$	\$	No.		No.	\$	\$	No.
1938.....	44,104	25,899,180	2.31	263	1943.....	47,594	31,464,710 <sup>1</sup>	2.67	319
1939.....	45,755	24,632,509	2.18	263	1944.....	50,719	40,562,478 <sup>1</sup>	3.39	307
1940.....	46,629	22,735,264	2.01	243	1945.....	52,173	41,903,020 <sup>1</sup>	3.46	391
1941.....	48,609	28,042,907	2.46	323	1946.....	55,400	49,413,363 <sup>1</sup>	4.01	408
1942.....	47,596	31,182,238	2.70	304	1947.....	52,931	57,050,461 <sup>1</sup>	4.53	390

<sup>1</sup> Not including losses incurred in National Defence and other Crown properties.