Income and Expenditure of Canadian, British and Foreign Companies
 Transacting Fire Insurance, or Fire and Casualty Insurance under Dominion
 Registration, 1943-47—concluded.

						
Item	1943	1944	1945	1946	1947 	
EXPENDITURE—concluded	\$	\$	\$	\$		
Foreign Companies (In Canada)						
Incurred for claims (fire)	9,385,849	13,077,587	13,240.860	14,784,267	17,785,084	
General expenses (fire)	7,517,533	8,629,549	9,210,464	10,571,248	13,257,313	
Incurred for claims (casualty)	4,580,220	6,151,913	4,353,741	6,099,034	8,758,502	
General expenses (casualty)	2,818,002	3,470,294	3,543.822	4,734,861	5,432,855	
Premium taxes and fees	861,550	1,003,305	1,048,481	1,286,722	1,398,691	
Income war tax	112,057	22,061	38,689	44,262	470,044	
Excess profits tax	185,894	39,362	81,328	80,451	178,596	
Provincial corporation income tax	_	_		_	55,914	
Dividends or savings credited to sub-				1		
scribers	682,726	709,425	735,323	2,457.857	2,347,838	
Totals, Foreign Companies	26,143,831	33,103,496	32,252,708	40,059,0621	49,684,4771	
Excess of income over expenditure	1,270,713	-39,413	2,912,320	4,224,553	3,947,092	

¹ Includes recovery of \$360 penalty incurred.

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, 1939-48

Note.—Figures for 1926-38 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.	8	\$	No.		No.	\$	\$	No.
1939	45,755	24,632,509	2.18	263	1944	50,719	40,562,4781	3.39	307
1940	46,629	22,735,264	2.01	243	1945	52,173	41,903,0201	3.46	391
1941	48,609	28,042,907	2.46	323	1946	55,400	49,413,3631	4.01	408
1942	47,596	31,182,238	2.70	304	1947	52,931	57,050,461	4 · 53	390
1943	47,594	31,464,7101	2.67	319	1948	53,048	67,144,4731	5.21	493

¹ Not including losses incurred in National Defence and other Crown properties.