

**7.—Income and Expenditure of Canadian, British and Foreign Companies Transacting Fire Insurance, or Fire and Casualty Insurance under Federal Government Registration, 1947-51—concluded.**

Income and Expenditure	1947	1948	1949	1950	1951 <sup>P</sup>
	\$	\$	\$	\$	\$
<b>EXPENDITURE—concluded</b>					
<b>Foreign Companies</b> (In Canada)					
Incurring for claims (fire).....	17,785,084	18,112,084	17,897,614	21,777,434	19,026,921
General expenses (fire).....	13,257,313	13,740,336	13,899,819	16,120,209	18,772,232
Incurring for claims (casualty).....	8,758,502	6,901,612	6,653,022	9,498,697	19,215,059
General expenses (casualty).....	5,432,855	5,244,734	5,731,607	7,048,391	11,457,739
Premium taxes and fees.....	1,398,691	1,437,018	1,418,647	1,708,675	2,225,155
Income tax.....	470,044	563,500	797,193	444,131	1,238,506
Excess profits tax.....	178,596	-1,873	395	—	—
Provincial corporation income tax.....	55,914	45,541	50,471	41,079	41,054
Dividends or savings credited to subscribers.....	2,347,838	3,821,021	3,527,772	3,435,151	5,269,798
<b>Totals, Foreign Companies.....</b>	<b>49,684,477<sup>2</sup></b>	<b>49,863,973</b>	<b>49,976,540</b>	<b>60,073,767</b>	<b>77,246,464</b>
Excess of income over expenditure.....	3,947,092	5,906,511	7,177,370	7,138,299	13,957,951

<sup>1</sup> Includes \$100,000 preference stock redeemed.

<sup>2</sup> \$360 penalty recovered.

**Subsection 4.—Fire Losses**

**Fire Losses.**—The information in Tables 8 to 11 which deals with the loss of property and life caused by fire 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.

**8.—Fire Losses in Canada, 1940-51**

**NOTE.**—Figures for 1926-39 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 <sup>1</sup>	Loss per Capita	Deaths by Fire
	No.	\$	\$	No.		No.	\$	\$	No.
1940.....	46,629	22,735,264	2.01	243	1946.....	55,400	49,413,363	4.01	408
1941.....	48,609	28,042,907	2.46	323	1947.....	52,931	57,050,461	4.53	390
1942.....	47,596	31,182,238	2.70	304	1948.....	53,048	67,144,473	5.21	493
1943.....	47,594	31,464,710 <sup>1</sup>	2.67	319	1949.....	54,500	65,159,044	4.94	542
1944.....	50,719	40,562,478 <sup>1</sup>	3.39	307	1950.....	59,710	81,525,298	5.88	441
1945.....	52,173	41,903,020 <sup>1</sup>	3.46	391	1951 <sup>2</sup> .....	60,317	76,919,357	5.49	486

<sup>1</sup> Federal jurisdiction losses, including forests, not included. <sup>2</sup> Newfoundland excluded.