7.—Income and Expenditure of Canadian, British and Foreign Companies Transacting Fire Insurance, or Fire and Casualty Insurance, under Federal Government Registration, 1948-52—concluded.

Expenditure	1948	1949	1950	1951	1952
Foreign Companies (In Canada)	\$	ş	\$	\$	\$
Incurred for claims (fire) General expenses (fire) Incurred for claims (casualty) General expenses (casualty) Premium taxes and fees Income tax Excess profits tax Provincial corporation income tax Dividends or savings credited to subscribers	5,244,734 1,437,018 563,500	17,897,614 13,899,819 6,653,022 5,731,607 1,418,647 797,193 395 50,471 3,527,772	21,777,434 16,120,209 9,498,697 7,048,391 1,708,675 444,131 — 41,079 3,435,151	19,050,759 18,385,823 19,270,657 11,810,013 2,226,447 1,184,098 39,303 5,269,798	23,728,023 19,317,717 23,253,049 13,805,059 2,330,267 1,237,088 — —1,571 5,264,013
Totals, Foreign Companies	49,863,973	49,976,540	60,073,767	77,236,898	88,933,645
Excess of income over expenditure	5,906,511	7,177,370	7,138,299	13,969,728	10,309,610

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, 1941-52

Note.—Figures for 1926-40 are given in the 1947 Year Book, p. 1078. Earlier figures from 1898 may be obtained from the Department of Insurance.

Year	Fires Reported	Property Loss ¹	Loss per Capita	Deaths by Fire	Year	Fires Reported	Property Loss ¹	Loss per Capita	Deaths by Fire
-	No.	\$	\$	No.		No.	\$	\$	No.
1941	50,719	28,042,907 31,182,238 31,464,710 40,562,478 41,903,020 49,413,363	2.46 2.70 2.67 3.39 3.46 4.01	323 304 319 307 391 408	1947 1948 1949 1950 ² 1951	52,931 53,048 54,500 59,710 60,317 64,057	57,050,461 67,144,473 65,159,044 81,525,298 76,919,357 80,690,123	4.53 5.21 4.94 5.88 5.64 5.74	390 493 542 441 535 572

¹ Excludes federal jurisdiction losses, including forests, except for 1941 and 1942. ² Includes Newfoundland.

9.-Fire Losses, by Province, 1948-52

Province or Territory	1948	1949	1950	1951	1952
	\$	\$	\$	\$	\$
Newfoundland Prince Edward Island Nova Scotia New Brunswick Quebec Ontario Manicha Sakatchewan	2,819,962 25,000,745 20,557,149 2,693,868 2,105,561	588,017 2,441,016 2,850,007 20,490,505 20,237,896 2,243,589 2,997,610	660,100 422,534 3,149,464 3,016,191 32,962,910 22,619,343 3,636,631 2,640,021	725, 893 4,547,955 2,865,881 25,933,975 23,241,177 2,377,092 2,776,614	475, 265 2, 097, 216 3, 320, 340 26, 774, 705 27, 615, 682 2, 667, 303 3, 525, 799
Alberta British Columbia Yukon and N.W.T.	3,634,160 7 147 720	5,299,584 7,556,229 454,591	5,242,553 7,052,706 122,845	4,661,963 8,604,426 1,184,381	4,545,444 9,603,231 65,138
Canada ¹	67,144,473	65,159,044	81,525,298	76,919,357	80,690,123

¹ Excludes federal jurisdiction losses, including forests.