

the calendar years 1926 and 1927, and those from Dun's Review by branches of business for the calendar years 1925 to 1927 (Table 2), and by classes and provinces for the calendar year 1927, with totals for the years 1914 to 1926 in Table 3. An analysis by causes of failures for 1926 and 1927 is given in Table 4 (Bradstreet's).

1.—Commercial Failures in Canada, by Provinces, for the calendar years 1926 and 1927 [From Bradstreet's].

Provinces.	Number of Failures.		Assets.		Liabilities.	
	1926.	1927.	1926.	1927.	1926.	1927.
	No.	No.	\$	\$	\$	\$
Prince Edward Island.....	4	4	12,100	10,380	22,849	23,548
Nova Scotia.....	96	65	501,116	653,891	1,122,450	1,125,938
New Brunswick.....	43	42	245,828	300,599	395,935	509,713
Quebec.....	772	739	4,667,451	3,961,488	11,518,574	10,436,767
Ontario.....	666	648	4,044,740	3,709,827	9,224,231	8,550,653
Manitoba.....	195	201	491,946	540,412	1,659,439	1,703,615
Saskatchewan.....	134	130	510,138	574,299	1,027,399	1,110,228
Alberta.....	59	62	270,830	463,835	597,914	938,815
British Columbia.....	116	112	572,976	502,352	1,485,610	1,446,970
Canada.....	2,083	1,993	11,316,925	10,617,983	27,414,401	25,846,247

2.—Commercial Failures in Canada and Newfoundland, by Branches of Business, 1925-1927 [From Dun's Review].

Classes.	1925.		1926.		1927.	
	Number.	Liabilities.	Number.	Liabilities.	Number.	Liabilities.
		\$		\$		\$
Manufacturers—						
Iron and Foundries.....	9	1,343,000	4	29,216	8	433,703
Machinery and Tools.....	42	600,600	24	1,032,100	19	246,274
Woolens, Carpets, etc.....	4	274,600	5	121,800	6	338,506
Cotton, Hosiery, etc.....	—	—	—	—	—	—
Lumber, Carpenters.....	71	3,444,142	80	2,636,850	107	4,622,537
Clothing, Millinery.....	94	1,486,215	98	2,457,752	74	898,890
Hats, Gloves and Furs.....	13	276,155	7	629,826	13	157,600
Chemicals and Drugs.....	18	400,216	12	122,712	12	81,851
Paints and Oils.....	3	169,906	1	2,250	1	5,016
Printing and Engraving.....	17	460,988	14	243,758	19	221,624
Milling and Bakers.....	35	574,060	32	306,777	25	209,908
Leather, Shoes, etc.....	23	3,442,128	13	398,500	18	228,586
Liquors and Tobacco.....	9	166,982	4	104,700	6	542,823
Glass, Earthenware.....	9	461,100	9	725,700	8	560,596
All other.....	217	10,946,422	224	7,591,813	196	6,799,287
Total Manufacturers.....	543	24,946,514	527	16,465,754	502	15,347,401
Traders—						
General Stores.....	233	2,537,052	199	2,561,312	199	2,328,858
Groceries and Meats.....	401	2,243,675	290	2,017,048	395	2,082,119
Hotels, Restaurants.....	100	918,607	110	1,074,883	106	700,111
Liquors and Tobacco.....	44	366,118	25	89,269	27	112,127
Clothing, Furnishings.....	189	2,212,798	181	2,220,786	190	2,161,323
Dry Goods and Carpets.....	136	2,686,367	137	1,962,008	142	2,222,355
Shoes, Rubbers and Trunks.....	110	1,373,866	69	1,559,018	69	816,072
Furniture, Crockery.....	29	565,198	27	298,706	30	528,485
Hardware, Stoves and Tools.....	56	759,823	62	897,000	44	676,822
Chemicals and Drugs.....	28	320,154	37	256,800	36	260,040
Paints and Oils.....	—	—	6	165,500	1	800
Jewelry and Clocks.....	43	228,756	39	245,581	41	177,027
Books and Papers.....	22	149,433	13	62,100	14	206,704
Hats, Furs and Gloves.....	12	318,400	16	246,100	17	295,670
All other.....	290	4,993,800	237	3,663,796	238	3,989,256
Total Traders.....	1,693	19,514,049	1,548	17,320,965	1,544	16,566,799
Agents and Brokers.....	115	2,207,262	121	3,296,222	124	2,547,393
Total.....	2,371	45,767,825	2,196	37,082,682	2,182	34,461,595