

3.—Commercial Failures in Canada and Newfoundland, by Classes, calendar years 1915-35, and by Provinces, 1935.  
(From *Dun's Bulletin*.)

Year and Province.	Trading.		Manufacturing.		Other Commercial.		Total Commercial.			Banking.	
	No.	Lia- bilities.	No.	Lia- bilities.	No.	Lia- bilities.	No.	Assets.	Lia- bilities.	No.	Lia- bilities.
		000 \$		000 \$		000 \$		000 \$	000 \$		000 \$
1915.....	1,888	21,697	655	13,877	118	5,558	2,661	39,526	41,132 <sup>2</sup>	1	150
1916.....	1,237	12,290	363	8,797	85	3,983	1,685	19,671	25,070	-	-
1917.....	777	8,417	261	7,455	59	2,369	1,097	13,052	18,241	-	-
1918.....	590	5,142	232	8,249	51	1,111	873	11,251	14,502	-	-
1919.....	494	4,475	213	10,234	48	1,546	755	10,741	16,256	-	-
1920.....	771	7,704	255	15,871	52	2,919	1,078	18,570	26,494	-	-
1921.....	1,739	29,886	559	33,977	153	9,436	2,451	57,158	73,299	1	45
1922.....	2,717	33,004	857	39,081	121	5,984	3,695	63,098	78,069	4	222
1923.....	2,319	31,340	792	31,791	136	2,679	3,247	46,833	65,810	1	18,500
1924.....	1,720	21,324	625	36,543	129	6,664	2,474	47,937	64,531	1	100
1925.....	1,693	19,514	563	24,047	115	2,207	2,371	32,652	45,768	-	-
1926.....	1,548	17,321	527	16,466	121	3,296	2,196	25,669	37,083	-	-
1927.....	1,544	16,567	502	15,348	136	2,547	2,182	24,421	34,462	-	-
1928.....	1,469	24,541	506	17,033	145	11,846	2,120	36,407	53,420	-	-
1929.....	1,546	17,435	624	19,968	140	7,038	2,310	29,573	44,441	-	-
1930.....	1,888	21,841	619	21,250	234	14,100	2,741	39,475	57,191	-	-
1931.....	1,766	21,596	563	13,501	234	17,890	2,563	37,614	52,987	-	-
1932.....	2,038	23,666	703	22,708	197	10,257	2,938	37,304	56,631	-	-
1933 <sup>1</sup> .....	1,599	14,970	544	10,786	201	3,495	2,344	20,269	29,251	-	-
1934 <sup>1</sup> .....	1,083	10,598	389	7,039	155	3,091	1,627	12,980	20,728	-	-
1935 <sup>1</sup> .....	892	6,219	355	5,725	155	2,598	1,402	9,511	14,542	-	-
P.E. Island.....	8	101	2	5	-	-	10	53	106	-	-
Nova Scotia.....	39	238	3	10	7	84	49	96	332	-	-
New Brunswick...	34	271	3	73	1	7	38	236	351	-	-
Quebec.....	361	2,741	177	3,049	68	1,158	606	4,508	6,948	-	-
Ontario.....	269	1,577	137	1,969	57	1,098	463	3,157	4,644	-	-
Manitoba.....	67	478	15	227	7	71	89	502	776	-	-
Saskatchewan.....	34	155	1	1	3	36	38	157	192	-	-
Alberta.....	58	417	9	62	9	44	76	361	523	-	-
British Columbia..	22	241	8	329	3	100	33	441	670	-	-
<b>Totals.....</b>	<b>892</b>	<b>6,219</b>	<b>355</b>	<b>5,725</b>	<b>155</b>	<b>2,598</b>	<b>1,402</b>	<b>9,511</b>	<b>14,542</b>	<b>-</b>	<b>-</b>

<sup>1</sup>Canada only.    <sup>2</sup>Revised since the publication of the 1934-35 Year Book.

**Assignments under the Bankruptcy and Winding Up Acts.**—Under the Bankruptcy and Winding Up Acts (R.S.C., 1927, cc. 11 and 213) certain documents relating to assignments have, since 1920, been forwarded to the Dominion Statistician for statistical analysis. Table 4 gives the resulting figures of failures, by provinces, in 1922 and subsequent years, while Table 5 classifies them by branches of business. Table 6 gives the assets and liabilities of the assignors. A detailed analysis of the 1935 failures, by provinces and branches of business, is made in Table 7.