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### FAILLITE ET INSOLVABILITÉ

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## **Paper Prepared for Delivery at the Meeting of the Ontario Insolvency Association on Tuesday January 15, 1985**

When one speaks of money, one cannot underestimate the importance of the summary administration procedure.

Of a total of \$215 million dollars in assets under administration by Trustees in Ontario in 1983, \$113 million dollars in assets were being administered in consumer estates.

Of 14,000 estates under administration in Ontario at the end of 1983, 11,000 or about 80% were being administered under the summary administration provisions of the Act.

Strangely, until 1973, there was no tariff of Trustee's remuneration specifically referable to consumer estates.

In 1973, Rules 115, 116 and 117 were introduced into *The Bankruptcy Act* together with the tariff to which Rule 115 referred.

That tariff remains in force and unchanged to this day. I remind you that what we refer to as the new tariff is not yet law. What I say about it tonight is based on the assumption that Cabinet will authorize the necessary regulation to make it law.

In the November 1983 issue of *The Canada Gazette*, the Superintendent stated the problem then existing with the current tariff and the options he wished to consider to deal with that problem.

The only tangible result of that initiative of which I have knowledge is a report prepared by a working committee on Trustee's remuneration in the Province of Quebec.

That report, which was rendered in March 1984, did not suggest a change in the tariff as such, but merely that the term "extraordinary services" used in Rule 117, be defined.

That conclusion was manifestly unacceptable and insofar as I can ascertain, that report has never been made public.

It is, in any event, academic having been overtaken by the work and report of the Clare Committee which has resulted in the tariff which is now being used in Ontario for the calculation of Trustee's compensation in consumer estates.

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## **Allocution prononcée à la réunion de l'Ontario Insolvency Association, le mardi 15 janvier 1985**

Lorsqu'on parle d'argent, on ne peut sous-estimer l'importance de la procédure d'administration sommaire.

Des 215 millions de dollars d'actifs administrés en 1983 par des syndicats en Ontario, 113 millions étaient des actifs de consommateurs.

Des 14 000 actifs de faillites administrés en Ontario à la fin de 1983, 11 000 ou environ 80% l'étaient en vertu des dispositions sur l'administration sommaire.

Assez curieusement, jusqu'en 1973, il n'y a eu aucun tarif de rémunération du syndic s'appliquant spécifiquement aux faillites de consommateurs.

En 1973, les règles 115, 116 et 117 ont été incorporées à la *Loi sur la faillite*, ainsi que le tarif dont il est question à la règle 115.

Ce tarif continue de s'appliquer et demeure inchangé. Je vous rappelle que ce qu'on appelle le nouveau tarif n'a pas encore force de loi. Mes propos à ce sujet ce soir se fondent sur l'hypothèse que le Cabinet autorisera le règlement nécessaire pour lui donner force de loi.

Dans l'édition de novembre 1983 de la *Gazette du Canada*, le Surintendant a exposé le problème qui se posait à ce moment-là au sujet du tarif en vigueur, et les options dont il souhaitait tenir compte pour résoudre ce problème.

Le seul résultat concret que je connaisse de cette initiative est un rapport préparé par un comité de travail sur la rémunération des syndicats dans la province de Québec.

Dans ce rapport déposé en mars 1984, on ne proposait pas de changer le tarif en tant que tel, mais simplement que l'expression «services extraordinaires» utilisée à la règle 117 soit définie.

Cette conclusion était manifestement inacceptable et dans la mesure où je puis l'assurer, ce rapport n'a jamais été rendu public.

De toute façon, cela est d'un intérêt académique, car ce rapport a été suivi des travaux et du rapport du comité Clare, d'où a été tiré le tarif qui est maintenant appliqué en Ontario pour calculer la rémunération des syndicats dans les cas de faillite de consommateurs.

The tariff proposed in the Clare Report implements a method for calculating Trustee's compensation long discussed with the Superintendent, that is a method of compensating Trustees which rewards diligence in maximizing the recovery in an estate.

The changes made in the procedure for dealing with the passing of the Trustee's accounts in April 1984 in the Registrars court in Ontario were made with the knowledge that the summary administration tariff would be amended, and that the Trustee's compensation in the amended tariff would be based upon a percentage of recovery.

That date, April 1984, corresponds with the date on which the Superintendent expected to report in his inquiry into the tariff question.

Unfortunately, the report which recommended the terms of the new tariff was not made public until August 1984. The tariff proposed was put into effect in Ontario in the next month.

The proposed tariff, at once, gives Trustees administering consumer estates a fair remuneration for their services, while at the same time enabling creditors with a degree of certainty, not previously available, to calculate the costs of administration and providing creditors, where receipts in the estate exceed \$800.00, with a sure dividend.

You will see that the proposed tariff compensates Trustees by permitting them to retain a percentage of the assets recovered and that the amount so allowed discharges both the Trustee's claim for remuneration and for his disbursements incurred in the administration.

It is not then a tariff of remuneration, but rather a tariff of compensation.

You will also see that the Trustee's compensation can never exceed receipts in the estate.

In one of the questions which I received, it was pointed out that if a trustee administering an ordinary estate were taxed in accordance with Section 21, sub-section 2, of the Act he would have to recover \$10,666.00 in order to be assessed a remuneration of \$800.00.

It was suggested that the new tariff creates an imbalance in the Act.

But one cannot refer to the summary tariff when discussing the taxation of ordinary estates.

The summary tariff was never meant to be more than a means to expedite the taxation of small estates and to make their administration worthwhile by providing a fair compensation and by eliminating the necessity of a formal taxation.

The imbalance only occurs when one seeks to use the tariff in reference to estates to which it was never meant to apply.

I do not agree that the new tariff in any way lessens the integrity of the Act.

Le tarif proposé dans le rapport Clare comprend une méthode pour calculer la rémunération des syndics qui a fait l'objet de longues discussions avec le Surintendant, c'est-à-dire une méthode de compensation qui récompense les syndics de leurs efforts pour obtenir le meilleur recouvrement possible d'un bien.

Les changements apportés en avril 1984 à la procédure d'approbation des comptes des syndics par la cour du registraire en Ontario l'ont été en sachant que le tarif d'administration sommaire serait modifié, et que la rémunération des syndics, en vertu du tarif modifié, serait fondée sur un pourcentage du recouvrement.

C'est au cours de ce mois d'avril 1984 que le Surintendant s'attendait de faire rapport de son enquête sur le tarif.

Malheureusement, le rapport dans lequel on recommandait les conditions du nouveau tarif n'a pas été rendu public avant août 1984. Le tarif proposé est entré en vigueur en Ontario le mois suivant.

Le tarif proposé donne aux syndics qui administrent des biens de consommateurs une juste rémunération en échange de leurs services, tout en permettant aux créanciers de calculer les frais d'administration avec plus de certitude qu'auparavant et de leur donner, lorsque les recettes de l'actif excèdent 800 \$, un dividende assuré.

Vous constaterez que le tarif proposé indemnise les syndics en leur permettant de retenir un pourcentage des actifs réalisés, et que le montant ainsi obtenu constitue le paiement de la rémunération du syndic aussi bien que des déboursés.

Il ne s'agit donc pas d'un tarif de rémunération, mais plutôt d'un tarif de compensation.

Vous constaterez aussi que la compensation d'un syndic ne peut jamais dépasser les recettes de l'actif.

Dans l'une des questions que j'ai reçues, on signalait que si un syndic chargé d'administrer un actif ordinaire était taxé en vertu du paragraphe 21(2) de la loi, il aurait à percevoir 10 666 \$ pour obtenir une rémunération de 800 \$.

On a laissé entendre que le nouveau tarif crée un déséquilibre dans la loi.

Cependant, on ne doit pas appliquer le tarif d'administration sommaire quand il s'agit de la taxation d'une administration ordinaire.

Le tarif d'administration sommaire n'a jamais été autre chose qu'un moyen pour faciliter la taxation dans les petites faillites et faire en sorte que leur administration en vaille la peine, en fournissant une juste compensation et en éliminant la nécessité d'une véritable taxation.

Il y a déséquilibre seulement lorsqu'on tente d'appliquer le tarif à des actifs pour lesquels il ne devait jamais s'appliquer.

Je ne suis pas d'accord pour dire que le nouveau tarif nuit de quelque façon à l'intégrité de la loi.

One might ask if there are any provisions for additional remunerations where the services rendered in a consumer estate are extraordinary.

You will recall that former Rule 117 provided that where a Trustee rendered extraordinary services or incurred extraordinary disbursements, he was entitled to such additional fees and disbursements as the taxing officer might allow.

That provision has been revoked and there is no longer an entitlement to additional fees and disbursements even in extraordinary circumstances.

Nor does sub-section 5 of Section 21 of the Act apply. That Section provides that upon application, the court may increase the Trustee's remuneration. That general provision is however superseded by the specific wording of proposed Rule 115.

The combined effect of those provisions is to limit the Trustee's compensation in summary administration estates to the amount allowed by the tariff and not more.

What, then, are the estate receipts on which the tariff is to apply, or putting the same question another way, what Trustee's disbursements are included in the Trustee's compensation under the Rule?

Rule 115 provides that the amount, including fees and disbursements which a Trustee of a consumer estate is to receive for his services is a percentage of "total receipts" after deducting payment to secured creditors. There is no tariff of disbursements or rule similar to former Rule 116.

Receipts are the proceeds of realization in the hands of the Trustees, distributable among creditors under Section 107 of the *Bankruptcy Act*.

To put it more precisely, "receipts" are all funds received by a Trustee in his capacity as Trustee from or on behalf of the bankrupt, directly or indirectly or from the liquidation of the bankrupt's assets, including; (1) consultation and interview fees whether or not prior to the date of bankruptcy; (2) post-bankruptcy income tax refunds where assigned to the Trustee; (3) fees paid by or on behalf of the bankrupt for the preparation of such returns and (4) interest earned on estate assets.

But excluding: (1) funds which are payable to secured creditors; (2) funds actually held by the bankrupt or deemed under Provincial or Federal legislation to be held in trust, and (3) third party money in the nature of an indemnification for Trustee's compensation.

I have said that receipts do not include conditional third party money.

Let me digress to mention third party agreements and third party deposits and retainers.

In discussing this question, one must begin with an obvious statement that a Trustee acts in a fiduciary capacity and as an officer of the court in the administration of bankrupt estates.

On pourrait demander s'il y a des dispositions prévoyant des rémunérations additionnelles lorsque les services rendus dans un actif de consommateur sont extraordinaires.

Vous vous souviendrez que l'ancienne règle 117 portait que lorsqu'un syndic rendait des services extraordinaires ou faisait des déboursés extraordinaires, il avait droit aux honoraires et aux déboursés additionnels que le fonctionnaire taxateur pouvait lui allouer.

Cette disposition a été abrogée et le syndic n'a plus droit à des honoraires et à des déboursés additionnels, même dans des circonstances extraordinaires.

Le paragraphe 21(5) de la loi ne s'applique pas non plus. Il porte entre autre qu'à la demande du syndic, le tribunal peut ordonner d'augmenter sa rémunération. Cette disposition générale est toutefois remplacée par le libellé précis de la règle 115 proposée.

L'effet combiné de ces dispositions est de limiter la compensation du syndic en cas d'administration sommaire des actifs au montant alloué par le tarif seulement.

A quelles recettes de l'actif le tarif doit-il s'appliquer ou, autrement dit, en vertu de la règle, quels déboursés sont inclus dans la compensation du syndic?

La règle 115 porte que le montant, comprenant les honoraires et les déboursés qu'un syndic chargé de l'administration d'un actif de consommateur doit recevoir en échange de ses services, est un pourcentage du «total des recettes» après avoir déduit les paiements faits aux créanciers garantis. Il n'y a aucun tarif s'appliquant aux déboursés ni de règle semblable à l'ancienne règle 116.

Les recettes sont le produit de la réalisation qui se trouve entre les mains du syndic et doit être distribué entre les créanciers en vertu de l'article 107 de la *Loi sur la faillite*.

En termes plus précis, les «recettes» sont tous les fonds reçus par un syndic en sa qualité de syndic du failli ou pour le compte du failli, directement ou indirectement ou provenant de la liquidation des actifs du failli, notamment: (1) les honoraires de consultation et d'entrevue, que ce soit avant ou après la date de la faillite; (2) les remboursements d'impôt après la faillite lorsqu'ils sont cédés au syndic; (3) les honoraires payés par le failli ou en son nom pour la préparation des déclarations d'impôt et (4) l'intérêt obtenu sur les actifs de faillite.

Toutefois, les «recettes» ne comprennent pas: (1) les fonds payables aux créanciers garantis; (2) les fonds détenus ou présumés être détenus en fiducie par le failli en vertu d'une loi provinciale ou fédérale, et (3) l'argent fourni par un tiers comme indemnisation pour la rémunération du syndic.

J'ai dit que les recettes ne comprennent pas l'argent fourni conditionnellement par un tiers.

Permettez-moi de m'écarter du sujet pour parler des ententes conclues avec un tiers, ainsi que des dépôts et acomptes faits par un tiers.

En étudiant cette question, il faut commencer par un énoncé évident qu'un syndic agit en qualité de fiduciaire et d'agent du tribunal dans l'administration des actifs d'un failli.



Since the *Bankruptcy Act* provides for the taxation or approval of Trustee's compensation by the court for services rendered in the administration of estates, it must follow that the Trustee is entitled to the remuneration allowed by the court and to nothing else, either directly or indirectly.

In no case is it permissible for a Trustee to recover in the administration of an estate, under any mechanism or nomenclature, more money than the amount allowed on taxation or under the tariff dealing with his compensation.

This is of such fundamental importance that if it is forgotten, the administration of the Act is brought into disrepute, the integrity of the court compromised and the process for the passing of Trustee's accounts in court rendered nugatory.

On that premise, all agreements, or as they are called "guarantees" entered into by a Trustee with a third party to secure Trustee's compensation are agreements of indemnification and nothing more, no matter what the understanding between the parties.

Such agreements between a Trustee and a third party to secure Trustee's compensation are enforceable only to the extent that a Trustee's compensation awarded by the court exceeds the estate receipts.

This is confirmed in the July 1984 issue of "The Review" where reference is made to a list of practices by Trustees which the Superintendent deems to be unacceptable.

The second unacceptable practice on the list is stated in these words:

"Taking third party deposits or guarantees of fees without the arrangements being evidenced by a written agreement and disclosed at the first meeting of creditors and by a footnote on the statement of receipts and disbursements. In any case, the deposit or guarantee shall not bind the guarantor or depositor for an amount exceeding that taxed by the court. Such agreements become part of the estate's file."

Similarly, retainers or deposits paid to the Trustee by a third party to secure Trustee's compensation are nothing more than indemnifications against the contingency that the receipts in the estate prove to be less than the compensation allowed by the court.

As in the case of third party agreements, the Trustee's claim against such deposits or retainers extends only to meet a deficiency of receipts available to discharge the Trustee's compensation awarded by the court and any excess must, as a condition of discharge, be refunded to the third party together with appropriate interest since all such funds should be kept separate from estate assets and kept invested at current rates.

In the case of a consumer bankruptcy, there can never be a deficit in the Trustee's compensation.

Comme la *Loi sur la faillite* prévoit la taxation ou approbation par le tribunal de la compensation du syndic pour services rendus dans l'administration des actifs, cela veut dire que le syndic a droit à la rémunération allouée par le tribunal et à rien d'autre, directement ou indirectement.

En aucun cas, il n'est permis à un syndic de recouvrer dans l'administration d'un actif, par quelque mécanisme que ce soit, un montant d'argent plus élevé que celui alloué lors de la taxation ou en vertu du tarif s'appliquant à sa compensation.

Ce principe a une telle importance que si on l'oublie, l'exécution de la loi tombe dans le discrédit, l'intégrité du tribunal est compromise et l'approbation des comptes du syndic par le tribunal devient futile.

A partir de cette hypothèse, toutes les ententes ou comme on les appellent, les «garanties» conclues par un syndic avec un tiers pour assurer sa compensation sont des contrats d'indemnisation et rien de plus, quelle que soit l'entente entre les parties.

Ces ententes entre un syndic et un tiers, pour assurer la compensation du syndic, s'appliquent uniquement dans la mesure où la compensation d'un syndic allouée par le tribunal excède les recettes de l'actif.

Ce principe est confirmé dans l'édition de juillet 1984 de la publication «The Review» qui contient une liste de pratiques des syndics que le Surintendant juge inacceptables.

La deuxième pratique inacceptable figurant sur la liste se lit comme suit:

«Accepter des garanties ou des dépôts d'honoraires d'un tiers sans que l'entente ne soit faite par écrit et divulguée à la première réunion des créanciers et qu'on en fasse mention sur le relevé des recettes et déboursés. De toute façon, le dépôt ou la garantie ne lie pas le dépositaire ou la caution au-delà du montant taxé par le tribunal. Ces ententes deviennent partie intégrante du dossier de l'actif.»

De même, les acomptes ou dépôts versés au syndic par un tiers pour assurer sa compensation ne sont rien de plus que des indemnisations pour parer à l'éventualité où les recettes de l'actif seraient inférieures à la compensation allouée par le tribunal.

Comme dans le cas des ententes conclues avec un tiers, la réclamation du syndic par rapport à de tels dépôts ou acomptes n'est valable que si les recettes sont insuffisantes pour acquitter la compensation qui lui est allouée par le tribunal et tout excédent doit, pour qu'il y ait libération, être remboursé au tiers avec intérêt, car tous ces fonds doivent être conservés séparés des actifs de faillite et être investis aux taux courants.

Dans une faillite de consommateur, il ne peut jamais y avoir de déficit dans la compensation d'un syndic.



Since the Trustee's compensation is a function of the receipts, if there are no receipts there can be no compensation and as I have mentioned, in any event, compensation can approximate but never exceed the estate receipts.

There can, accordingly, never be a third party liability under an indemnification arrangement.

It is futile to enter into third party agreements or to take third party retainers or deposits in the administration of such estates.

The fact of a third party deposit or retainer and the fact of an indemnification agreement, whether in writing or not, must in all cases be disclosed to the court in the Trustee's report and in the statement of receipts and disbursements in the fullest terms and the written document evidencing such arrangements, if such exists, should be filed in court at the earliest possible date after execution.

Further, such third party deposits or retainers do not form part of the assets of the estate, being as they are indemnifications and, while they must be disclosed in the statement of receipts and disbursements, are not amounts to be taken into consideration when applying the new summary administration tariff.

For my part, I urge the Superintendent to enact the necessary regulation to require any third party agreement to depend for its validity on its prior sanction by the court.

To summarize what I have said, it is clear, that:

- (1) A third party agreement for compensation is enforceable only to the extent that the compensation awarded the Trustee by the court exceeds the estate receipts;
- (2) A third party retainer or deposit to secure Trustees' compensation can only be utilized to the extent that the Trustee's compensation awarded by the court exceeds the estate's receipts and any excess, as a condition of discharge, must be repaid to the third party;
- (3) A third party agreement, retainer or deposit can never be enforced or utilized where the estate to which they are referable is administered under the summary administration provisions of the Act, and;
- (4) Such third party arrangements whether in writing or not must be disclosed and if in writing, must be filed forthwith in court.

I have referred to third party arrangements to secure Trustees' compensation where there is a short fall, as indemnifications whereas in the profession, there is a tendency to refer to such arrangements as guarantees.

There is a difference.

A guarantee contemplates three parties; a principal debtor, a creditor and a third party who agrees, with the

Puisque la compensation d'un syndic est prélevée à même les recettes, s'il n'y a pas de recettes, il ne peut y avoir de compensation et, comme je l'ai déjà mentionné, de toute façon, la compensation peut plus ou moins égaler les recettes de l'actif mais ne peut jamais les dépasser.

Il ne peut donc jamais y avoir de responsabilité d'un tiers en vertu d'un concordat d'indemnisation.

Il est futile de conclure des ententes avec un tiers ou d'accepter des acomptes ou dépôts d'un tiers dans l'administration de tels actifs.

Le fait que des acomptes ou dépôts ont été versés, ainsi qu'un contrat d'indemnisation conclu avec un tiers, par écrit ou non, doivent toujours être divulgués dans leurs moindres détails au tribunal dans le rapport du syndic et dans le relevé des recettes et déboursés, et le document écrit faisant la preuve de telles ententes, si tel est le cas, doit être déposé en cour le plus tôt possible après sa signature.

De plus, ces dépôts ou acomptes versés par un tiers ne font pas partie intégrante des actifs, puisque ce sont des indemnisations et, bien qu'il faille les divulguer dans le relevé des recettes et des déboursés, ce ne sont pas des montants dont il faudra tenir compte au moment d'appliquer le nouveau tarif d'administration sommaire.

En ce qui me concerne, je demande au Surintendant de faire adopter une réglementation qui exigerait que la validité de toute entente conclue avec un tiers dépende de la sanction du tribunal.

Pour résumer ce qui précède, il est évident:

- (1) qu'une entente de compensation conclue avec un tiers ne peut avoir d'effet que dans la mesure où la compensation allouée au syndic par le tribunal excède les recettes de l'actif;
- (2) qu'un dépôt ou acompte fourni par un tiers pour assurer la compensation du syndic ne peut être utilisé que dans la mesure où la compensation allouée au syndic par le tribunal excède les recettes de l'actif et tout excédent, comme condition de libération, doit être remboursé au tiers;
- (3) qu'une entente avec un tiers, un acompte ou dépôt fourni par un tiers ne peuvent jamais avoir effet ou être utilisés lorsque l'actif auquel ils s'appliquent est administré en vertu des dispositions de l'administration sommaire; et
- (4) que de telles ententes conclues avec un tiers, qu'elles soient par écrit ou non, doivent être divulguées et, si elles sont par écrit, doivent être transmises sur-le-champ au tribunal.

J'ai fait état des ententes conclues avec un tiers pour assurer la compensation des syndics lorsqu'il y a un déficit, en les qualifiant d'indemnisations, alors que dans la profession, on a tendance à considérer ce genre d'ententes comme étant des garanties.

Or, il y a une différence.

Une garantie signifie qu'il y a trois parties; un débiteur principal, un créancier et un tiers qui accepte, conformément aux

requisite formalities, to discharge the debt on default of the principal debtor.

You will see that, that situation cannot exist between the Trustee and the bankrupt.

In the ordinary circumstance, the Trustee's only source of compensation is from the estate assets as allowed by the court and regardless of the receipts in an estate, the bankrupt can never be the debtor of the Trustee in any sense of the word. The ingredient of a principal debtor or a debt owing to the Trustee by the bankrupt is missing and there is accordingly nothing to guarantee.

On the other hand, in the case of an indemnification, the third party agreement with the Trustee is original and not collateral and his liability does not depend on the existence of a principal debtor.

The indemnifier in agreeing to secure the Trustee's taxed compensation, becomes himself the debtor and he can be sued upon the indemnification in accordance with its terms to the extent to which I have referred.

That, of course, is the situation which exists in the case of a third party arrangement. The third party does not guarantee a debt owing to the Trustee for compensation, but rather agrees to indemnify the Trustee against a deficiency in amount of estate receipts available to discharge his compensation as awarded by the court.

You will recall that under the tariff, the Trustee's compensation is calculated as a percentage, not just of receipts but of "total receipts".

The use of the adjective "total" might require that the phrase, "total receipts" be interpreted in the sense of gross receipts realized by the Trustee without deduction of any disbursements of any kind incurred by the Trustee for any purpose in the administration. The Trustee would literally have to absorb all disbursements incurred in the administration in his compensation.

On the other hand, "total" may simply mean the total of all the receipts available for distribution to creditors without regard to the composition of such total.

It seems at first blush, to be reasonable to permit a Trustee to deduct the costs of recovery of an asset from the amount realized on that asset to the extent of the recovery.

But this interpretation would do violence to the plain words and intention of the Rule.

Let me say that the court's function is to interpret the law not to make law.

The Rule clearly states that the tariff is in full payment of the Trustee's fees and disbursements and for the court to state that disbursements may be netted out of the receipts is to give the rule an entirely different meaning and in effect to legislate a new tariff.

The interpretation, that is, that the formula covers both the Trustee's remuneration and disbursements is not a strict

formalités exigées, d'acquitter la dette en cas de défaut du débiteur principal.

Vous constaterez qu'une telle situation ne peut exister entre le syndic et le failli.

D'ordinaire, la seule source de compensation du syndic, telle qu'elle est allouée par le tribunal, provient des fonds de l'actif et, indépendamment des recettes d'un actif, le failli ne peut jamais être le débiteur du syndic de quelque façon que ce soit. La notion de débiteur principal ou de dette du failli envers le syndic n'existe pas, et il n'y a donc rien à garantir.

Par contre, dans le cas d'une indemnisation, l'entente conclue entre le syndic et le tiers crée une dette originaire et non collatérale, et la responsabilité ne dépend pas de l'existence d'un débiteur principal.

En acceptant de garantir la compensation taxée du syndic, la personne qui verse l'indemnité devient elle-même débitrice et peut faire l'objet de poursuites en raison de l'entente d'indemnisation, selon ses conditions, dans la mesure décrite ci-dessus.

Il s'agit, évidemment, de la situation qui existe dans le cas d'une entente conclue avec un tiers. Celui-ci ne garantit pas une dette envers le syndic pour sa rémunération, mais accepte plutôt d'indemniser le syndic en cas d'insuffisance des recettes de l'actif disponibles pour acquitter la compensation allouée par le tribunal.

Vous vous souviendrez qu'en vertu du tarif, la rémunération du syndic est calculée en pourcentage, et non uniquement en fonction des recettes mais des «recettes totales».

L'utilisation de l'adjectif «total» peut donner à penser que les «recettes totales» doivent correspondre aux recettes brutes réalisées par le syndic, sans déduction pour quelques déboursés que ce soit faits par le syndic pour les besoins de l'administration. Le syndic devrait alors, à même sa compensation, absorber littéralement tous les déboursés faits au cours de l'administration.

Par contre, «total» peut simplement vouloir dire le total de toutes les recettes disponibles pour les créanciers, indépendamment de la composition de ce total.

Il semble de prime abord être raisonnable de permettre à un syndic de déduire les frais de recouvrement d'un actif du montant réalisé sur cet actif, jusqu'à concurrence du recouvrement.

Toutefois, cette interprétation irait à l'encontre du sens littéral des mots et de l'objet de la règle.

Je précise que la fonction du tribunal est d'interpréter la loi et non de la faire.

La règle dit clairement que les montants stipulés dans le tarif comprennent les honoraires et déboursés du syndic. Alors si le tribunal décidait que les déboursés peuvent être soustraits des recettes, il donnerait à la règle un sens tout à fait différent et établirait de fait un nouveau tarif.

Cette interprétation, soit que les montants comprennent les honoraires et les déboursés du syndic, n'est pas une interprétation stricte, mais c'est la seule qui soit logique et

interpretation but, the only interpretation which is logical and which in fact carries out the intention implicit in the working.

It seems to me, that if the disbursements incurred by a Trustee in the administration of a summary estate are so great as to jeopardize the Trustee's remuneration, the estate should be converted. As I have said the tariff was never meant to have any logical application to estates other than estates of small recovery.

In fact, the only items to be shown in the statement as disbursements are a calculation of the compensation, the levy and the distribution to creditors.

Let me now briefly deal with the following:

- (1) Minimal dividends;
- (2) Advances on remuneration;
- (3) Change of status; and
- (4) Compensation on funds subsequently received during this transitional period.

### MINIMAL DIVIDENDS

It seems to me that rather than attempt to put a figure below which the dividend may be remitted to the Receiver General, Trustees might follow the general rule that where the costs of distribution exceeds the amount available as dividends, that amount may be remitted to the Receiver General pursuant to sub-section (1) of Section 125.

### ADVANCES ON REMUNERATION

Let me now touch upon the provisions for an advance on remuneration in estates administered under the ordinary provisions of the Act and those administered under the summary administration provisions of the Act.

In both cases, it is clear that such advances may be made on application to the court.

Sub-section (3) of Section 13 of the *Bankruptcy Act* provides that funds in the estate bank account should not be withdrawn or removed therefrom without the permission in writing of inspectors and the order of the court except for payment of dividends and "charges" incidental to the administration of the estate.

It is evident that the word "charges" used in that section, refers to such disbursements as occupation rent, solicitor's taxed accounts, payment to redeem security and such similar payments.

It is also clear that by reason of the specific provisions of Section 21 that the word "charges" does not include Trustee's remuneration.

Nor can the advance allowed exceed 7 percent of the net assets in the case of an estate administered other than as a summary administration and the percentage allowed by the tariff on existing receipts in the case of summarily administered estates. In *Re Mar Lis*, 14 C.B.R. (N.S.) 18, it was held that an application for an increase in fees over that permitted by sub-section (2) of Section 21 should be made at the same time that the Trustee applies to have his final statement of receipts and disbursements taxed. In *Re Hess*, 23 C.B.R.

qui, de fait, tient compte de l'intention contenue implicitement dans la règle.

Il me semble que si les déboursés faits par le syndic au cours d'une administration sommaire sont élevés au point de compromettre sa rémunération, l'administration devrait être changée en administration ordinaire. Comme je l'ai dit, le tarif ne devait jamais s'appliquer, logiquement, à d'autres actifs que ceux où le recouvrement est minime.

En fait, les seuls postes qui doivent paraître sur le relevé comme déboursés sont les calculs de la compensation, le prélèvement et la distribution des fonds aux créanciers.

Permettez-moi maintenant de toucher un mot sur les points suivants:

- (1) les dividendes minimums;
- (2) les avances sur la rémunération;
- (3) le changement de genre d'administration; et
- (4) la compensation prélevée à même les fonds reçus par la suite pendant la période transitoire.

### DIVIDENDES MINIMUMS

Il me semble qu'au lieu de tenter d'établir un montant au-dessous duquel le dividende pourrait être remis au receveur général, les syndics pourraient suivre la règle générale que lorsque les frais de distribution excèdent le montant des dividendes, ce montant peut être remis au receveur général en vertu du paragraphe 125(1).

### AVANCES SUR LA RÉMUNÉRATION

J'aimerais toucher un mot au sujet des avances sur la rémunération dans le cas des biens administrés en vertu des dispositions ordinaires de la loi et ceux administrés conformément aux dispositions d'administration sommaire de la loi.

Dans les deux cas, il est clair que de telles avances peuvent être prélevées en faisant une demande au tribunal.

Le paragraphe 13(3) de la *Loi sur la faillite* porte que les fonds dans le compte de banque de l'actif ne doivent pas être retirés ou enlevés sans la permission écrite des inspecteurs ou une ordonnance du tribunal, sauf pour le paiement de dividendes et de charges se rapportant à l'administration de l'actif.

Il est évident que le terme «charges» utilisé dans cet article fait état de déboursés comme le loyer d'occupation, les comptes taxés de l'avocat, les paiements pour racheter les garanties et d'autres paiements semblables.

Il est aussi évident qu'en raison des dispositions précises de l'article 21, le terme «charges» exclut la rémunération du syndic.

L'avance permise ne peut non plus excéder % de l'actif net dans le cas d'un actif administré d'une façon autre que l'administration sommaire, et le pourcentage alloué par le tarif sur les recettes existantes dans le cas des actifs administrés de façon sommaire. Dans l'affaire *Re Mar Lis*, 14 C.B.R. (N.-É.) 18, il a été décidé qu'une demande d'augmentation des honoraires supérieure à celle autorisée en vertu du paragraphe 21(2) doit être faite au même moment où le syndic fait une demande pour faire taxer son relevé final de

(N.S.) 215, the court set out the factors to be considered on such an application and it is obvious that the weight given to those factors cannot be assessed until the estate is fully administered and the Trustee presents his final statement.

Accordingly, it appears that the better judicial opinion is to interpret the provision of the Act as to permit no advance exceeding 7 percent of the net assets in the case of an estate ordinarily administered and the prescribed percentage of receipts on hand at the date of the application in the case of an estate summarily administered.

## **CHANGE OF STATUS**

The application for an order that the provisions of Section 126 of the *Bankruptcy Act* are no longer applicable to a particular estate should be made as soon as it is evident that the value of the assets recoverable in the estate will exceed substantially the amount set out in sub-section (6) of Section 31 of the Act.

Obviously, the chance of success on such an application will diminish as the administration of the estate approaches completion. The order involved will contain provisions for the calling of a meeting of creditors, the appointment of inspectors and for the bond to be fixed by the Official Receiver.

## **COMPENSATION ON FUNDS SUBSEQUENTLY RECEIVED**

How does one calculate the Trustee's compensation on additional funds after taxation in the transitional period?

It seems to me, and this is the procedure which I am following, that one must look only at the receipts formerly reported and assume that the Trustee was taxed on those receipts as if the new tariff was then in effect.

It is then a simple matter to apply the relevant percentage to the additional funds which will be the calculation of the Trustee's compensation on such additional funds.

recettes et déboursés. Dans l'affaire *Re Hess*, 23 C.B.R. (N.-É.) 215, le tribunal énonce les facteurs dont il faut tenir compte dans le cas d'une telle demande, et il est évident que le poids donné à ces facteurs ne peut être mesuré tant que l'actif n'a pas été entièrement administré et que le syndic n'a pas présenté son relevé final.

Il semble donc qu'en vertu de la loi, il n'est pas permis de prélever des avances excédant % des actifs nets dans le cas d'un actif administré de façon ordinaire, et le pourcentage prescrit des recettes en main à la date de la demande, dans le cas d'un actif administré de façon sommaire.

## **CHANGEMENT DE GENRE D'ADMINISTRATION**

La demande d'un jugement statuant que l'article 126 de la *Loi sur la faillite* ne s'applique plus à un actif donné doit être présentée dès qu'il est évident que la valeur de l'actif recouvrable excédera considérablement le montant énoncé au paragraphe 31(6) de la loi.

Évidemment, plus l'administration d'un actif tirera à sa fin, plus les chances de succès d'une telle demande seront faibles. Le jugement en question contiendra des dispositions prévoyant la convocation des créanciers, la nomination d'inspecteurs et le cautionnement que doit fixer le séquestre officiel.

## **COMPENSATION A MEME LES FONDS RECUS SUBSEQUEMMENT**

Comment calcule-t-on la compensation du syndic sur les fonds reçus après la taxation dans la période transitoire?

Il me semble, et c'est la méthode que je suis, que l'on doit examiner seulement les recettes rapportées antérieurement, et supposer que le syndic a été taxé sur ces recettes comme si le nouveau tarif était en vigueur.

Il est ensuite très simple d'appliquer le pourcentage pertinent sur les fonds reçus subséquemment pour calculer la compensation du syndic sur ces fonds.

**INFORMATION  
STATEMENT**  
SUPERINTENDENT OF BANKRUPTCY

N° 26

**CIRCULAIRE  
D'INFORMATION**  
SURINTENDANT DES FAILLITES

N° 26

**Guideline — Payments required from  
Income**

**Issued: May 7, 1979 (Information Statement #8, revised  
#12, #14, #23, #24, #25)**

**Latest Revision: February 1985**

The attached schedule is the update of previous schedules relating back to Information Statement #8, issued on May 7, 1979.

Please note that these figures are based on 1983 income reported to Revenue Canada in 1984.

**Directive — Paiements requis selon le  
revenu**

**Émise: le 7 mai 1979 (Circulaire d'information #8, révisées #12, #14, #23, #24, #25)**

**Dernière révision: février 1985**

L'annexe ci-jointe est la mise à jour des tableaux précédents qui se rapportent à la Circulaire d'information #8 émise le 7 mai 1979.

Veuillez prendre note que ces données sont basées sur les revenus de 1983 tels que rapportés à Revenu Canada en 1984.

# SCHEDULE 1

## GUIDELINE PAYMENTS REQUIRED FROM INCOME 1985

| Number of Dependents |      | Net Monthly Income |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |  |
|----------------------|------|--------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|--|
|                      | SCPL | 1000               | 1100 | 1200 | 1300 | 1400 | 1500 | 1600 | 1700 | 1800 | 1900 | 2000 | 2200 | 2400 | 2600 | 2800 | 3000 |  |
| 1                    | 710  | 145                | 195  | 245  | 295  | 345  | 435  | 535  | 635  | 735  | 835  | 935  | 1135 | 1335 | 1535 | 1735 | 1935 |  |
| 2                    | 1190 | NIL                | NIL  | NIL  | NIL  | 105  | 155  | 205  | 255  | 305  | 355  | 405  | 505  | 615  | 815  | 1015 | 1215 |  |
| 3                    | 1420 | NIL                | NIL  | NIL  | NIL  | NIL  | NIL  | NIL  | 140  | 190  | 240  | 290  | 390  | 490  | 590  | 690  | 870  |  |
| 4                    | 1660 | NIL                | NIL  | NIL  | NIL  | NIL  | NIL  | NIL  | NIL  | NIL  | 120  | 170  | 270  | 370  | 470  | 570  | 670  |  |
| 5                    | 1900 | NIL                | NIL  | NIL  | NIL  | NIL  | NIL  | NIL  | NIL  | NIL  | NIL  | NIL  | 150  | 250  | 350  | 450  | 550  |  |
| 6                    | 2140 | NIL                | NIL  | NIL  | NIL  | NIL  | NIL  | NIL  | NIL  | NIL  | NIL  | NIL  | NIL  | 130  | 230  | 330  | 430  |  |
| 7                    | 2370 | NIL                | NIL  | NIL  | NIL  | NIL  | NIL  | NIL  | NIL  | NIL  | NIL  | NIL  | NIL  | NIL  | 115  | 215  | 315  |  |

"Payments Required" shown above are based on the bankrupt paying 50% of his or her net income above the Senate Committee Poverty Lines (SCPL) for the benefit of creditors. In some cases where the income is high and there are few dependents, it would be inequitable to limit payment to this amount. In these cases, the trustee will consider requiring payment of that income which is in excess of 1.5 times the SCPL. Where the amount of surplus income is less than \$105.00 per month, the trustee will not be expected to require payment from the bankrupt.

# ANNEXE 1

## DIRECTIVE PAIEMENTS REQUIS SELON LE REVENU 1985

| Nombre<br>de<br>dépen-<br>dants | SPCS | Revenu mensuel net |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
|---------------------------------|------|--------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
|                                 |      | 1000               | 1100 | 1200 | 1300 | 1400 | 1500 | 1600 | 1700 | 1800 | 1900 | 2000 | 2200 | 2400 | 2600 | 2800 | 3000 |
| 1                               | 710  | 145                | 195  | 245  | 295  | 345  | 435  | 535  | 635  | 735  | 835  | 935  | 1135 | 1335 | 1535 | 1735 | 1935 |
| 2                               | 1190 | NUL                | NUL  | NUL  | NUL  | 105  | 155  | 205  | 255  | 305  | 355  | 405  | 505  | 615  | 815  | 1015 | 1215 |
| 3                               | 1420 | NUL                | NUL  | NUL  | NUL  | NUL  | NUL  | NUL  | 140  | 190  | 240  | 290  | 390  | 490  | 590  | 690  | 870  |
| 4                               | 1660 | NUL                | NUL  | NUL  | NUL  | NUL  | NUL  | NUL  | NUL  | NUL  | 120  | 170  | 270  | 370  | 470  | 570  | 670  |
| 5                               | 1900 | NUL                | NUL  | NUL  | NUL  | NUL  | NUL  | NUL  | NUL  | NUL  | NUL  | NUL  | 150  | 250  | 350  | 450  | 550  |
| 6                               | 2140 | NUL                | NUL  | NUL  | NUL  | NUL  | NUL  | NUL  | NUL  | NUL  | NUL  | NUL  | NUL  | 130  | 230  | 330  | 430  |
| 7                               | 2370 | NUL                | NUL  | NUL  | NUL  | NUL  | NUL  | NUL  | NUL  | NUL  | NUL  | NUL  | NUL  | NUL  | 115  | 215  | 315  |

Les "PAIEMENTS REQUIS" illustrés ci-haut sont basés sur le fait qu'un failli doit verser à ses créanciers 50% de son revenu net au-delà du Seuil de pauvreté du Comité sénatorial (SPCS). Il serait toutefois inéquitable de conserver le même barème lorsque le failli a un revenu élevé et peu de dépendants. Le syndic peut alors réclamer du failli qu'il verse la part de son revenu excédant 1,5 fois le SPCS. Mais il n'est pas tenu d'exiger le paiement de cette somme si elle est inférieure à 105 \$ par mois.



**Address of Offices of the Superintendent of Bankruptcy  
Adresse des bureaux du Surintendant des faillites**

**Department of Consumer and Corporate Affairs Canada — Bankruptcy  
Ministère de la Consommation et des Corporations Canada — Faillites**

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## Statistics

### BANKRUPTCIES

January 1985

## Statistiques

### FAILLITES

janvier 1985

|                  | Current Month<br>Mois courant |                     |                | Yearly to date<br>Cumul pour l'année |                     |                |
|------------------|-------------------------------|---------------------|----------------|--------------------------------------|---------------------|----------------|
|                  | Consumer<br>Consommateur      | Business<br>Affaire | Total<br>Total | Consumer<br>Consommateur             | Business<br>Affaire | Total<br>Total |
| Nfld. / T.-N.    | 9                             | 5                   | 14             | 9                                    | 5                   | 14             |
| N.S. / N.-É.     | 40                            | 19                  | 59             | 40                                   | 19                  | 59             |
| P.E.I. / I.P.-É. | 4                             | 1                   | 5              | 4                                    | 1                   | 5              |
| N.B. / N.-B.     | 23                            | 5                   | 28             | 23                                   | 5                   | 28             |
| Québec           | 491                           | 226                 | 717            | 491                                  | 226                 | 717            |
| Ontario          | 562                           | 219                 | 781            | 562                                  | 219                 | 781            |
| Manitoba         | 57                            | 21                  | 78             | 57                                   | 21                  | 78             |
| Saskatchewan     | 40                            | 31                  | 71             | 40                                   | 31                  | 71             |
| Alberta          | 183                           | 101                 | 284            | 183                                  | 101                 | 284            |
| B.C. / C.B.      | 233                           | 97                  | 330            | 233                                  | 97                  | 330            |
| N.W.T. / T.N.-O. | 0                             | 0                   | 0              | 0                                    | 0                   | 0              |
| Yukon            | 0                             | 2                   | 2              | 0                                    | 2                   | 2              |
| Canada           | 1,642                         | 727                 | 2,369          | 1,642                                | 727                 | 2,369          |

## Statistics

### PROPOSALS

January 1985

## Statistiques

### PROPOSITIONS

janvier 1985

|                  | Current Month<br>Mois courant | Yearly to date<br>Cumul pour l'année |
|------------------|-------------------------------|--------------------------------------|
| Nfld. / T.-N.    | 0                             | 0                                    |
| N.S. / N.-É.     | 0                             | 0                                    |
| P.E.I. / I.P.-É. | 1                             | 1                                    |
| N.B. / N.-B.     | 0                             | 0                                    |
| Québec           | 12                            | 12                                   |
| Ontario          | 3                             | 3                                    |
| Manitoba         | 4                             | 4                                    |
| Saskatchewan     | 0                             | 0                                    |
| Alberta          | 2                             | 2                                    |
| B.C. / C.B.      | 8                             | 8                                    |
| N.W.T. / T.N.-O. | 0                             | 0                                    |
| Yukon            | 0                             | 0                                    |
| Canada           | 30                            | 30                                   |

**BUSINESS BANKRUPTCIES REPORTED IN THE MONTH OF JANUARY 1985, BY PROVINCE, BY TYPE OF  
INDUSTRY WITH LIABILITIES AND CUMULATIVE FIGURES**

**FAILLITES COMMERCIALES SIGNALÉES AU COURS DU MOIS DE JANVIER 1985, PAR PROVINCE, PAR GENRE  
D'INDUSTRIE AVEC PASSIFS ET DONNÉES CUMULATIVES**

|                                                                                                                                         | Current Month<br><i>Mois Courant</i> |                                     | Yearly to Date<br><i>Cumul pour l'année</i> |                                     |
|-----------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------|---------------------------------------------|-------------------------------------|
|                                                                                                                                         | Number<br><i>Nombre</i>              | Liabilities*<br><i>Passif</i><br>\$ | Number<br><i>Nombre</i>                     | Liabilities*<br><i>Passif</i><br>\$ |
| <b>NEWFOUNDLAND / TERRE-NEUVE</b>                                                                                                       |                                      |                                     |                                             |                                     |
| Primary Industries<br><i>Industries primaires</i> .....                                                                                 | 1                                    | 17,500                              | 1                                           | 17,500                              |
| Manufacturing Industries<br><i>Industries manufacturières</i> .....                                                                     | 2                                    | 239,000                             | 2                                           | 239,000                             |
| Construction Industries<br><i>Industries de la Construction</i> .....                                                                   | 0                                    | 0                                   | 0                                           | 0                                   |
| Transportation, Communication & Other Utilities<br><i>Transportation, Communication et autres services<br/>d'utilité publique</i> ..... | 0                                    | 0                                   | 0                                           | 0                                   |
| Trade (Wholesale & Retail)<br><i>Commerce (de gros et de détail)</i> .....                                                              | 1                                    | 19,500                              | 1                                           | 19,500                              |
| Finance, Insurance and Real Estate<br><i>Finances, Assurance et Immeubles</i> .....                                                     | 0                                    | 0                                   | 0                                           | 0                                   |
| Services .....                                                                                                                          | 1                                    | 135,000                             | 1                                           | 135,000                             |
| <b>Total</b> .....                                                                                                                      | <b>5</b>                             | <b>411,000</b>                      | <b>5</b>                                    | <b>411,000</b>                      |
| <b>NOVA SCOTIA / NOUVELLE-ÉCOSSE</b>                                                                                                    |                                      |                                     |                                             |                                     |
| Primary Industries<br><i>Industries primaires</i> .....                                                                                 | 3                                    | 63,500                              | 3                                           | 63,500                              |
| Manufacturing Industries<br><i>Industries manufacturières</i> .....                                                                     | 0                                    | 0                                   | 0                                           | 0                                   |
| Construction Industries<br><i>Industries de la Construction</i> .....                                                                   | 5                                    | 125,500                             | 5                                           | 125,500                             |
| Transportation, Communication & Other Utilities<br><i>Transportation, Communication et autres services<br/>d'utilité publique</i> ..... | 3                                    | 157,000                             | 3                                           | 157,000                             |
| Trade (Wholesale & Retail)<br><i>Commerce (de gros et de détail)</i> .....                                                              | 4                                    | 176,500                             | 4                                           | 176,500                             |
| Finance, Insurance and Real Estate<br><i>Finances, Assurance et Immeubles</i> .....                                                     | 2                                    | 357,000                             | 2                                           | 357,000                             |
| Services .....                                                                                                                          | 2                                    | 132,000                             | 2                                           | 132,000                             |
| <b>Total</b> .....                                                                                                                      | <b>19</b>                            | <b>1,011,500</b>                    | <b>19</b>                                   | <b>1,011,500</b>                    |
| <b>PRINCE EDWARD ISLAND / ILE DU PRINCE-ÉDOUARD</b>                                                                                     |                                      |                                     |                                             |                                     |
| Primary Industries<br><i>Industries primaires</i> .....                                                                                 | 1                                    | 47,000                              | 1                                           | 47,000                              |
| Manufacturing Industries<br><i>Industries manufacturières</i> .....                                                                     | 0                                    | 0                                   | 0                                           | 0                                   |
| Construction Industries<br><i>Industries de la Construction</i> .....                                                                   | 0                                    | 0                                   | 0                                           | 0                                   |
| Transportation, Communication & Other Utilities<br><i>Transportation, Communication et autres services<br/>d'utilité publique</i> ..... | 0                                    | 0                                   | 0                                           | 0                                   |
| Trade (Wholesale & Retail)<br><i>Commerce (de gros et de détail)</i> .....                                                              | 0                                    | 0                                   | 0                                           | 0                                   |
| Finance, Insurance and Real Estate<br><i>Finances, Assurance et Immeubles</i> .....                                                     | 0                                    | 0                                   | 0                                           | 0                                   |
| Services .....                                                                                                                          | 0                                    | 0                                   | 0                                           | 0                                   |
| <b>Total</b> .....                                                                                                                      | <b>1</b>                             | <b>47,000</b>                       | <b>1</b>                                    | <b>47,000</b>                       |

\* As declared by Debtors

\* Tel que déclarés par les débiteurs

|                                                                                                                                         | Current Month<br>Mois Courant |                              | Yearly to Date<br>Cumul pour l'année |                              |
|-----------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|------------------------------|--------------------------------------|------------------------------|
|                                                                                                                                         | Number<br>Nombre              | Liabilities*<br>Passif<br>\$ | Number<br>Nombre                     | Liabilities*<br>Passif<br>\$ |
| <b>NEW BRUNSWICK / NOUVEAU-BRUNSWICK</b>                                                                                                |                               |                              |                                      |                              |
| Primary Industries<br><i>Industries primaires</i> .....                                                                                 | 2                             | 124,000                      | 2                                    | 124,000                      |
| Manufacturing Industries<br><i>Industries manufacturières</i> .....                                                                     | 0                             | 0                            | 0                                    | 0                            |
| Construction Industries<br><i>Industries de la Construction</i> .....                                                                   | 1                             | 170,000                      | 1                                    | 170,000                      |
| Transportation, Communication & Other Utilities<br><i>Transportation, Communication et autres services<br/>d'utilité publique</i> ..... | 0                             | 0                            | 0                                    | 0                            |
| Trade (Wholesale & Retail)<br><i>Commerce (de gros et de détail)</i> .....                                                              | 1                             | 125,000                      | 1                                    | 125,000                      |
| Finance, Insurance and Real Estate<br><i>Finances, Assurance et Immeubles</i> .....                                                     | 0                             | 0                            | 0                                    | 0                            |
| Services .....                                                                                                                          | 1                             | 190,000                      | 1                                    | 190,000                      |
| Total .....                                                                                                                             | 5                             | 609,000                      | 5                                    | 609,000                      |
| <b>QUÉBEC</b>                                                                                                                           |                               |                              |                                      |                              |
| Primary Industries<br><i>Industries primaires</i> .....                                                                                 | 15                            | 2,092,000                    | 15                                   | 2,092,000                    |
| Manufacturing Industries<br><i>Industries manufacturières</i> .....                                                                     | 16                            | 9,501,500                    | 16                                   | 9,501,500                    |
| Construction Industries<br><i>Industries de la Construction</i> .....                                                                   | 18                            | 3,182,500                    | 18                                   | 3,182,500                    |
| Transportation, Communication & Other Utilities<br><i>Transportation, Communication et autres services<br/>d'utilité publique</i> ..... | 4                             | 232,000                      | 4                                    | 232,000                      |
| Trade (Wholesale & Retail)<br><i>Commerce (de gros et de détail)</i> .....                                                              | 107                           | 12,767,000                   | 107                                  | 12,767,000                   |
| Finance, Insurance and Real Estate<br><i>Finances, Assurance et Immeubles</i> .....                                                     | 3                             | 403,000                      | 3                                    | 403,000                      |
| Services .....                                                                                                                          | 63                            | 7,812,000                    | 63                                   | 7,812,000                    |
| Total .....                                                                                                                             | 226                           | 35,990,000                   | 226                                  | 35,990,000                   |
| <b>ONTARIO</b>                                                                                                                          |                               |                              |                                      |                              |
| Primary Industries<br><i>Industries primaires</i> .....                                                                                 | 19                            | 3,041,000                    | 19                                   | 3,041,000                    |
| Manufacturing Industries<br><i>Industries manufacturières</i> .....                                                                     | 20                            | 9,118,000                    | 20                                   | 9,118,000                    |
| Construction Industries<br><i>Industries de la Construction</i> .....                                                                   | 55                            | 5,084,000                    | 55                                   | 5,084,000                    |
| Transportation, Communication & Other Utilities<br><i>Transportation, Communication et autres services<br/>d'utilité publique</i> ..... | 6                             | 415,000                      | 6                                    | 415,000                      |
| Trade (Wholesale & Retail)<br><i>Commerce (de gros et de détail)</i> .....                                                              | 50                            | 3,991,000                    | 50                                   | 3,991,000                    |
| Finance, Insurance and Real Estate<br><i>Finances, Assurance et Immeubles</i> .....                                                     | 11                            | 8,299,000                    | 11                                   | 8,299,000                    |
| Services .....                                                                                                                          | 58                            | 8,672,500                    | 58                                   | 8,672,500                    |
| Total .....                                                                                                                             | 219                           | 38,620,500                   | 219                                  | 38,620,500                   |

\* As declared by Debtors

\* Tel que déclarés par les débiteurs

|                                                                                                                                         | Current Month<br>Mois Courant |                              | Yearly to Date<br>Cumul pour l'année |                              |
|-----------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|------------------------------|--------------------------------------|------------------------------|
|                                                                                                                                         | Number<br>Nombre              | Liabilities*<br>Passif<br>\$ | Number<br>Nombre                     | Liabilities*<br>Passif<br>\$ |
| <b>MANITOBA</b>                                                                                                                         |                               |                              |                                      |                              |
| Primary Industries<br><i>Industries primaires</i> .....                                                                                 | 4                             | 525,000                      | 4                                    | 525,000                      |
| Manufacturing Industries<br><i>Industries manufacturières</i> .....                                                                     | 3                             | 291,500                      | 3                                    | 291,500                      |
| Construction Industries<br><i>Industries de la Construction</i> .....                                                                   | 3                             | 229,000                      | 3                                    | 229,000                      |
| Transportation, Communication & Other Utilities<br><i>Transportation, Communication et autres services<br/>d'utilité publique</i> ..... | 2                             | 72,000                       | 2                                    | 72,000                       |
| Trade (Wholesale & Retail)<br><i>Commerce (de gros et de détail)</i> .....                                                              | 5                             | 1,055,500                    | 5                                    | 1,055,500                    |
| Finance, Insurance and Real Estate<br><i>Finances, Assurance et Immeubles</i> .....                                                     | 0                             | 0                            | 0                                    | 0                            |
| Services .....                                                                                                                          | 4                             | 373,500                      | 4                                    | 373,500                      |
| Total .....                                                                                                                             | 21                            | 2,546,500                    | 21                                   | 2,546,500                    |
| <b>SASKATCHEWAN</b>                                                                                                                     |                               |                              |                                      |                              |
| Primary Industries<br><i>Industries primaires</i> .....                                                                                 | 2                             | 229,000                      | 2                                    | 229,000                      |
| Manufacturing Industries<br><i>Industries manufacturières</i> .....                                                                     | 1                             | 430,000                      | 1                                    | 430,000                      |
| Construction Industries<br><i>Industries de la Construction</i> .....                                                                   | 6                             | 259,500                      | 6                                    | 259,500                      |
| Transportation, Communication & Other Utilities<br><i>Transportation, Communication et autres services<br/>d'utilité publique</i> ..... | 0                             | 0                            | 0                                    | 0                            |
| Trade (Wholesale & Retail)<br><i>Commerce (de gros et de détail)</i> .....                                                              | 14                            | 2,813,000                    | 14                                   | 2,813,000                    |
| Finance, Insurance and Real Estate<br><i>Finances, Assurance et Immeubles</i> .....                                                     | 2                             | 685,000                      | 2                                    | 685,000                      |
| Services .....                                                                                                                          | 6                             | 553,000                      | 6                                    | 553,000                      |
| Total .....                                                                                                                             | 31                            | 4,969,500                    | 31                                   | 4,969,500                    |
| <b>ALBERTA</b>                                                                                                                          |                               |                              |                                      |                              |
| Primary Industries<br><i>Industries primaires</i> .....                                                                                 | 13                            | 2,070,000                    | 13                                   | 2,070,000                    |
| Manufacturing Industries<br><i>Industries manufacturières</i> .....                                                                     | 4                             | 434,000                      | 4                                    | 434,000                      |
| Construction Industries<br><i>Industries de la Construction</i> .....                                                                   | 17                            | 2,222,500                    | 17                                   | 2,222,500                    |
| Transportation, Communication & Other Utilities<br><i>Transportation, Communication et autres services<br/>d'utilité publique</i> ..... | 10                            | 880,500                      | 10                                   | 880,500                      |
| Trade (Wholesale & Retail)<br><i>Commerce (de gros et de détail)</i> .....                                                              | 19                            | 2,489,500                    | 19                                   | 2,489,500                    |
| Finance, Insurance and Real Estate<br><i>Finances, Assurance et Immeubles</i> .....                                                     | 10                            | 4,727,000                    | 10                                   | 4,727,000                    |
| Services .....                                                                                                                          | 28                            | 4,364,000                    | 28                                   | 4,364,000                    |
| Total .....                                                                                                                             | 101                           | 17,187,500                   | 101                                  | 17,187,500                   |

\* As declared by Debtors

\* Tel que déclarés par les débiteurs

|                                                                                                                                         | Current Month<br>Mois Courant |                              | Yearly to Date<br>Cumul pour l'année |                              |
|-----------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|------------------------------|--------------------------------------|------------------------------|
|                                                                                                                                         | Number<br>Nombre              | Liabilities*<br>Passif<br>\$ | Number<br>Nombre                     | Liabilities*<br>Passif<br>\$ |
| <b>BRITISH COLUMBIA/COLOMBIE BRITANNIQUE</b>                                                                                            |                               |                              |                                      |                              |
| Primary Industries<br><i>Industries primaires</i> .....                                                                                 | 11                            | 1,608,500                    | 11                                   | 1,608,500                    |
| Manufacturing Industries<br><i>Industries manufacturières</i> .....                                                                     | 10                            | 1,562,000                    | 10                                   | 1,562,000                    |
| Construction Industries<br><i>Industries de la Construction</i> .....                                                                   | 20                            | 2,482,500                    | 20                                   | 2,482,500                    |
| Transportation, Communication & Other Utilities<br><i>Transportation, Communication et autres services<br/>d'utilité publique</i> ..... | 6                             | 849,000                      | 6                                    | 849,000                      |
| Trade (Wholesale & Retail)<br><i>Commerce (de gros et de détail)</i> .....                                                              | 20                            | 7,607,500                    | 20                                   | 7,607,500                    |
| Finance, Insurance and Real Estate<br><i>Finances, Assurance et Immeubles</i> .....                                                     | 9                             | 7,217,000                    | 9                                    | 7,217,000                    |
| Services .....                                                                                                                          | 21                            | 3,638,000                    | 21                                   | 3,638,000                    |
| Total .....                                                                                                                             | 97                            | 24,964,500                   | 97                                   | 24,964,500                   |
| <b>NORTHWEST TERRITORIES/TERRITOIRES DU NORD-OUEST &amp; YUKON</b>                                                                      |                               |                              |                                      |                              |
| Primary Industries<br><i>Industries primaires</i> .....                                                                                 | 0                             | 0                            | 0                                    | 0                            |
| Manufacturing Industries<br><i>Industries manufacturières</i> .....                                                                     | 1                             | 81,000                       | 1                                    | 81,000                       |
| Construction Industries<br><i>Industries de la Construction</i> .....                                                                   | 0                             | 0                            | 0                                    | 0                            |
| Transportation, Communication & Other Utilities<br><i>Transportation, Communication et autres services<br/>d'utilité publique</i> ..... | 0                             | 0                            | 0                                    | 0                            |
| Trade (Wholesale & Retail)<br><i>Commerce (de gros et de détail)</i> .....                                                              | 1                             | 350,000                      | 1                                    | 350,000                      |
| Finance, Insurance and Real Estate<br><i>Finances, Assurance et Immeubles</i> .....                                                     | 0                             | 0                            | 0                                    | 0                            |
| Services .....                                                                                                                          | 0                             | 0                            | 0                                    | 0                            |
| Total .....                                                                                                                             | 2                             | 431,000                      | 2                                    | 431,000                      |
| <b>CANADA</b>                                                                                                                           |                               |                              |                                      |                              |
| Primary Industries<br><i>Industries primaires</i> .....                                                                                 | 71                            | 9,817,500                    | 71                                   | 9,817,500                    |
| Manufacturing Industries<br><i>Industries manufacturières</i> .....                                                                     | 57                            | 21,657,000                   | 57                                   | 21,657,000                   |
| Construction Industries<br><i>Industries de la Construction</i> .....                                                                   | 125                           | 13,755,500                   | 125                                  | 13,755,500                   |
| Transportation, Communication & Other Utilities<br><i>Transportation, Communication et autres services<br/>d'utilité publique</i> ..... | 31                            | 2,605,500                    | 31                                   | 2,605,500                    |
| Trade (Wholesale & Retail)<br><i>Commerce (de gros et de détail)</i> .....                                                              | 222                           | 31,394,500                   | 222                                  | 31,394,500                   |
| Finance, Insurance and Real Estate<br><i>Finances, Assurance et Immeubles</i> .....                                                     | 37                            | 21,688,000                   | 37                                   | 21,688,000                   |
| Services .....                                                                                                                          | 184                           | 25,870,000                   | 184                                  | 25,870,000                   |
| Total .....                                                                                                                             | 727                           | 126,788,000                  | 727                                  | 126,788,000                  |

\* As declared by Debtors

\* Tel que déclarés par les débiteurs

**BANKRUPTCIES  
AND PROPOSALS  
REPORTED IN JANUARY 1985  
BY MAJOR URBAN CENTERS**

**FAILLITES  
ET PROPOSITIONS  
SIGNALÉES EN JANVIER 1985  
SELON LES PRINCIPAUX CENTRES URBAINS**

|                           | Consumer<br>Consommateur | Business<br>Affaire | Proposals<br>Propositions | Total<br>Total | Assets<br>Actif | Liabilities<br>Passif |
|---------------------------|--------------------------|---------------------|---------------------------|----------------|-----------------|-----------------------|
| <b>NFLD/T.-N.</b>         |                          |                     |                           |                |                 |                       |
| ST-JOHN'S                 | 7                        | 1                   | 0                         | 8              | 95,800          | 148,000               |
| OTHERS/AUTRES             | 2                        | 4                   | 0                         | 6              | 148,350         | 403,500               |
| TOTAL                     | 9                        | 5                   | 0                         | 14             | 244,150         | 551,500               |
| <b>N.S./N.-E.</b>         |                          |                     |                           |                |                 |                       |
| HALIFAX                   | 19                       | 8                   | 0                         | 27             | 186,050         | 882,000               |
| SYDNEY                    | 4                        | 1                   | 0                         | 5              | 19,300          | 111,500               |
| OTHERS/AUTRES             | 17                       | 10                  | 0                         | 27             | 83,800          | 514,000               |
| TOTAL                     | 40                       | 19                  | 0                         | 59             | 289,150         | 1,507,500             |
| <b>P.E.I.</b>             |                          |                     |                           |                |                 |                       |
| OTHERS/AUTRES             | 4                        | 1                   | 1                         | 6              | 45,350          | 119,000               |
| TOTAL                     | 4                        | 1                   | 1                         | 6              | 45,350          | 119,000               |
| <b>N.B./N.-B.</b>         |                          |                     |                           |                |                 |                       |
| FREDERICTON               | 5                        | 1                   | 0                         | 6              | 77,550          | 177,000               |
| MONCTON                   | 4                        | 0                   | 0                         | 4              | 135,850         | 198,000               |
| SAINT-JOHN                | 3                        | 0                   | 0                         | 3              | 7,850           | 34,500                |
| OTHERS/AUTRES             | 11                       | 4                   | 0                         | 15             | 287,650         | 911,500               |
| TOTAL                     | 23                       | 5                   | 0                         | 28             | 508,900         | 1,321,000             |
| <b>QUEBEC</b>             |                          |                     |                           |                |                 |                       |
| CHICOUTIMI-JONQUIERE      | 5                        | 3                   | 0                         | 8              | 157,000         | 316,500               |
| DRUMMONDVILLE             | 5                        | 1                   | 0                         | 6              | 53,750          | 168,500               |
| GRANBY                    | 7                        | 1                   | 0                         | 8              | 87,800          | 174,000               |
| HULL/GATINEAU/AYLMER      | 19                       | 9                   | 0                         | 28             | 319,250         | 1,071,000             |
| MONTREAL                  | 241                      | 97                  | 6                         | 344            | 4,869,950       | 30,951,500            |
| QUEBEC                    | 38                       | 20                  | 2                         | 60             | 1,680,300       | 3,310,500             |
| RIMOUSKI                  | 2                        | 1                   | 0                         | 3              | 1,750           | 36,500                |
| ROUYN                     | 2                        | 0                   | 0                         | 2              | 850             | 37,500                |
| SALLABERRY DE VALLEYFIELD | 2                        | 0                   | 0                         | 2              | 600             | 19,000                |
| SHAWINIGAN                | 2                        | 1                   | 0                         | 3              | 225,450         | 241,500               |
| SHERBROOKE                | 7                        | 4                   | 0                         | 11             | 60,250          | 189,500               |
| SOREL                     | 1                        | 2                   | 0                         | 3              | 68,950          | 221,000               |
| ST-JEAN-SUR-RICHELIEU     | 13                       | 3                   | 0                         | 16             | 59,050          | 1,290,000             |
| ST-JEROME                 | 1                        | 0                   | 0                         | 1              | 7,500           | 29,000                |
| THETFORD-MINES            | 2                        | 1                   | 1                         | 4              | 211,400         | 361,500               |
| TROIS-RIVIERES            | 0                        | 3                   | 0                         | 3              | 67,000          | 272,000               |
| VICTORIAVILLE             | 1                        | 0                   | 0                         | 1              | 0               | 16,500                |
| OTHERS/AUTRES             | 143                      | 80                  | 3                         | 226            | 3,584,650       | 16,194,000            |
| TOTAL                     | 491                      | 226                 | 12                        | 729            | 11,455,500      | 54,900,000            |



**BANKRUPTCIES  
AND PROPOSALS  
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**FAILLITES  
ET PROPOSITIONS  
SIGNALÉES EN JANVIER 1985  
SELON LES PRINCIPAUX CENTRES URBAINS**

|                       | Consumer<br>Consommateur | Business<br>Affaire | Proposals<br>Propositions | Total<br>Total | Assets<br>Actif | Liabilities<br>Passif |
|-----------------------|--------------------------|---------------------|---------------------------|----------------|-----------------|-----------------------|
| <b>ONTARIO</b>        |                          |                     |                           |                |                 |                       |
| BARRIE                | 5                        | 1                   | 0                         | 6              | 2,900           | 61,000                |
| BELLEVILLE            | 1                        | 1                   | 0                         | 2              | 16,500          | 29,000                |
| BRANTFORD             | 10                       | 4                   | 0                         | 14             | 305,400         | 535,000               |
| BROCKVILLE            | 2                        | 0                   | 0                         | 2              | 116,500         | 46,000                |
| CHATHAM               | 1                        | 0                   | 0                         | 1              | 50              | 5,500                 |
| CORNWALL              | 11                       | 1                   | 0                         | 12             | 34,400          | 92,500                |
| GUELPH                | 6                        | 3                   | 0                         | 9              | 128,350         | 293,000               |
| HAMILTON              | 31                       | 10                  | 0                         | 41             | 473,850         | 2,376,500             |
| KINGSTON              | 6                        | 2                   | 0                         | 8              | 13,700          | 859,000               |
| KITCHENER             | 15                       | 10                  | 0                         | 25             | 163,600         | 1,080,500             |
| LONDON                | 19                       | 7                   | 0                         | 26             | 6,532,300       | 7,142,000             |
| NORTH BAY             | 2                        | 0                   | 0                         | 2              | 4,650           | 46,500                |
| ORILLIA               | 3                        | 1                   | 0                         | 4              | 43,850          | 70,000                |
| OSHAWA                | 12                       | 4                   | 0                         | 16             | 148,550         | 492,500               |
| OTTAWA                | 44                       | 18                  | 0                         | 62             | 548,600         | 2,020,500             |
| OWEN SOUND            | 2                        | 0                   | 0                         | 2              | 2,050           | 24,000                |
| PETERBOROUGH          | 7                        | 2                   | 0                         | 9              | 100,700         | 324,000               |
| SARNIA                | 10                       | 2                   | 0                         | 12             | 61,550          | 405,500               |
| SAULT-STE-MARIE       | 10                       | 0                   | 0                         | 10             | 91,500          | 175,500               |
| ST-CATHARINES/NIAGARA | 14                       | 6                   | 0                         | 20             | 321,900         | 911,500               |
| STRATFORD             | 2                        | 1                   | 0                         | 3              | 191,550         | 353,000               |
| SUDBURY               | 8                        | 1                   | 0                         | 9              | 104,150         | 227,500               |
| THUNDER BAY           | 3                        | 2                   | 0                         | 5              | 178,000         | 377,000               |
| TORONTO               | 214                      | 71                  | 2                         | 287            | 3,943,800       | 21,952,050            |
| TRENTON               | 2                        | 0                   | 0                         | 2              | 2,500           | 41,000                |
| WINDSOR               | 10                       | 4                   | 0                         | 14             | 220,100         | 1,040,000             |
| OTHERS/AUTRES         | 112                      | 68                  | 1                         | 181            | 3,169,300       | 9,530,500             |
| TOTAL                 | 562                      | 219                 | 3                         | 784            | 16,920,300      | 50,511,050            |
| <b>MANITOBA</b>       |                          |                     |                           |                |                 |                       |
| WINNIPEG              | 42                       | 11                  | 3                         | 56             | 18,476,300      | 19,690,350            |
| OTHERS/AUTRES         | 15                       | 10                  | 1                         | 26             | 625,700         | 2,154,500             |
| TOTAL                 | 57                       | 21                  | 4                         | 82             | 19,102,000      | 21,844,850            |
| <b>SASKATCHEWAN</b>   |                          |                     |                           |                |                 |                       |
| MOOSE JAW             | 4                        | 1                   | 0                         | 5              | 242,500         | 433,000               |
| PRINCE ALBERT         | 3                        | 1                   | 0                         | 4              | 91,950          | 608,000               |
| REGINA                | 7                        | 5                   | 0                         | 12             | 831,300         | 1,278,500             |
| SASKATOON             | 4                        | 5                   | 0                         | 9              | 348,650         | 463,500               |
| OTHERS/AUTRES         | 22                       | 19                  | 0                         | 41             | 1,250,500       | 3,388,500             |
| TOTAL                 | 40                       | 31                  | 0                         | 71             | 2,764,900       | 6,171,500             |

**BANKRUPTCIES  
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**FAILLITES  
ET PROPOSITIONS  
SIGNALÉES EN JANVIER 1985  
SELON LES PRINCIPAUX CENTRES URBAINS**

|                       | Consumer<br>Consommateur | Business<br>Affaire | Proposals<br>Propositions | Total<br>Total | Assets<br>Actif | Liabilities<br>Passif |
|-----------------------|--------------------------|---------------------|---------------------------|----------------|-----------------|-----------------------|
| <b>ALBERTA</b>        |                          |                     |                           |                |                 |                       |
| CALGARY               | 52                       | 25                  | 1                         | 78             | 8,230,650       | 13,360,000            |
| EDMONTON              | 72                       | 34                  | 1                         | 107            | 2,556,700       | 15,297,500            |
| MEDICINE HAT          | 2                        | 1                   | 0                         | 3              | 18,000          | 68,000                |
| OTHERS/AUTRES         | 57                       | 41                  | 0                         | 98             | 3,039,900       | 8,930,000             |
| TOTAL                 | 183                      | 101                 | 2                         | 286            | 13,845,250      | 37,655,500            |
| <b>B.C./C.B.</b>      |                          |                     |                           |                |                 |                       |
| CHILLIWACK            | 1                        | 0                   | 0                         | 1              | 10,500          | 21,000                |
| COURTENAY             | 2                        | 0                   | 0                         | 2              | 5,000           | 33,500                |
| KAMLOOPS              | 6                        | 2                   | 0                         | 8              | 97,600          | 190,000               |
| KELOWNA               | 5                        | 3                   | 0                         | 8              | 160,600         | 347,500               |
| NANAIMO               | 5                        | 6                   | 0                         | 11             | 273,400         | 1,049,000             |
| PRINCE-GEORGE         | 18                       | 6                   | 0                         | 24             | 542,600         | 964,500               |
| VANCOUVER             | 116                      | 29                  | 7                         | 152            | 8,303,450       | 20,041,500            |
| VERNON                | 8                        | 3                   | 0                         | 11             | 273,900         | 467,000               |
| VICTORIA              | 14                       | 8                   | 0                         | 22             | 180,850         | 2,092,500             |
| OTHERS/AUTRES         | 58                       | 40                  | 1                         | 99             | 3,475,050       | 13,682,000            |
| TOTAL                 | 233                      | 97                  | 8                         | 338            | 13,322,950      | 38,888,500            |
| <b>N.W.T./T.N.-O.</b> |                          |                     |                           |                |                 |                       |
| TOTAL                 | 0                        | 0                   | 0                         | 0              | 0               | 0                     |
| <b>YUKON</b>          |                          |                     |                           |                |                 |                       |
| TOTAL                 | 0                        | 2                   | 0                         | 2              | 38,500          | 431,000               |
| <b>CANADA</b>         |                          |                     |                           |                |                 |                       |
| TOTAL                 | 1,642                    | 727                 | 30                        | 2,399          | 78,536,950      | 213,901,400           |

**ORDERLY PAYMENT OF DEBTS (Part X, Bankruptcy Act)**  
**PAIEMENT MÉTHODIQUE DES DETTES (Partie X, Loi sur la faillite)**

| Report for the month of<br>December 1984                                                                     |            | Participating Provinces                     |                    |                              |                      |                                |                                                     |
|--------------------------------------------------------------------------------------------------------------|------------|---------------------------------------------|--------------------|------------------------------|----------------------|--------------------------------|-----------------------------------------------------|
| Rapport du mois de décembre 1984                                                                             |            | Provinces Participantes                     |                    |                              |                      |                                |                                                     |
|                                                                                                              |            | British Columbia<br>Colombie<br>Britannique | Alberta<br>Alberta | Saskatchewan<br>Saskatchewan | Manitoba<br>Manitoba | Nova Scotia<br>Nouvelle-Écosse | Prince Edward<br>Island<br>Île du Prince<br>Édouard |
|                                                                                                              |            |                                             |                    |                              |                      |                                | Total                                               |
| Total number of Consolidation Orders<br>made by the Court during the month .....                             | 23         | 12                                          | 4                  | 2                            | 28                   | 2                              | 71                                                  |
| Nombre total des ordonnances de fusion<br>émises par la cour durant le mois .....                            |            |                                             |                    |                              |                      |                                |                                                     |
| Total amount paid into court on all<br>consolidation orders during the month .....                           | 159,014.41 | 136,943.95                                  | 16,745.80          | 15,661.19                    | 84,782.28            | 7,642.10                       | 420,789.73                                          |
| Montant versé à la cour durant le mois<br>relativement à tous les ordonnances de<br>fusion .....             |            |                                             |                    |                              |                      |                                |                                                     |
| Total amount distributed to registered<br>creditors under all consolidation orders<br>during the month ..... | 369,294.39 | 302,919.62                                  | 42,486.73          | 21,031.42                    | 103,850.28           | 7,642.10                       | 847,224.54                                          |
| Montant distribué durant le mois aux<br>créanciers inscrits sous les ordonnances<br>de fusion .....          |            |                                             |                    |                              |                      |                                |                                                     |
| Total number of terminations and<br>defaults during the month .....                                          | 33         | 42                                          | 4                  | 4                            | 9                    | 1                              | 93                                                  |
| Nombre total de cas complétés ou<br>annulés durant le mois .....                                             |            |                                             |                    |                              |                      |                                |                                                     |



Canada

# Annual Statistical Summary

for the 1984 calendar year

# Sommaire des statistiques annuelles

pour l'année civile 1984



Consumer and  
Corporate Affairs Canada

**Office of the  
Superintendent  
of Bankruptcy**

Consommation  
et Corporations Canada

**Bureau du  
surintendant  
des faillites**

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## INTRODUCTION

This Annual Statistical Summary contains the statistical tabulations for 1984. We would first like to briefly go over the pertinent definitions, some caveats as to the sources of some of the data and the methodology used to obtain the information for the chart entitled "Bankruptcies & Proposals Reported in 1984 by Major Urban Centres".

## DEFINITIONS

### Consumer Bankruptcy

Identified as being a bankruptcy where an individual has not incurred liabilities as a result of a business venture or where liabilities attributable to a business venture constitute less than 50 % of the total liabilities owed.

### Business Bankruptcy

Identified as being a bankruptcy which is chiefly attributable to the liabilities incurred as a result of the carrying on of a commercial venture or business and includes proprietorships, partnerships and Limited Companies.

### Proposal

Identified as being a proceeding under the Bankruptcy Act whereby the debtor, with the approval of his creditors and the Court, is granted a composition of his debts, an extension of time to pay his debts or a schema of arrangement to otherwise satisfy his creditors.

## CAVEAT

All of the following Statistical Tabulations having ASSETS and LIABILITIES as part of their information variables reflect the amounts as they were declared by the debtors in the course of completing their sworn Statement of Affairs.

## METHODOLOGY

The Statistical Tabulation "Bankruptcies & Proposals Reported in 1984 by Major Urban Centres" was formulated according to the requirements of the POSTAL DELIVERY AREA — GEOGRAPHICAL CLASSIFICATION CODE CONVERSION TABLE. This Table is issued by the Standards Division of Statistics Canada and shows urban centres having a population of at least 50,000 inhabitants.

## INTRODUCTION

Le présent sommaire des statistiques annuelles renferme les totalisations statistiques pour 1984. Il serait bon, à cet égard, de revoir brièvement les définitions pertinentes, certains caveats relativement aux sources de certaines données et les méthodes utilisées pour obtenir les renseignements du tableau «Faillites et Propositions signalées en 1984 selon les principaux centres urbains».

## DÉFINITIONS

### Faillite du consommateur

signifie une faillite dans laquelle une personne n'a pas contracté de dettes à la suite d'une entreprise commerciale ou dans laquelle les dettes attribuables à une entreprise commerciale représentent moins de 50 % de l'ensemble des dettes.

### Faillite d'affaires

signifie une faillite qui est principalement attribuable aux dettes contractées en raison de l'exploitation d'une entreprise commerciale ou d'affaires et qui inclut les entreprises à propriétaire unique, les sociétés en nom collectif et les sociétés à responsabilité limitée.

### Proposition

signifie une procédure en vertu de la Loi sur la faillite par laquelle on accorde au débiteur, avec le consentement de ses créanciers et du tribunal, un concordat de ses dettes, un atermolement ou un accommodement pour pouvoir satisfaire ses créanciers.

## CAVEAT

Toutes les totalisations statistiques ci-dessous qui renferment des BIENS et des DETTES indiquent les montants qui ont été déclarés par les débiteurs lorsqu'ils ont rempli sous serment leur déclaration d'affaires.

## MÉTHODES

La totalisation statistique intitulée «Faillites et Propositions signalées en 1984 selon les principaux centres urbains» a été présentée conformément aux exigences de la TABLE DE CONVERSION, SECTEUR DE DISTRIBUTION POSTALE — CODE DE LA CLASSIFICATION GÉOGRAPHIQUE. Ce tableau est publié par la Division des normes de Statistiques Canada et il indique les centres urbains qui ont au moins une population de 50,000 habitants.

Table 1

TOTAL BANKRUPTCIES AND PROPOSALS REPORTED IN THE  
CALENDAR YEAR 1984

Tableau 1

TOTAL DES FAILLITES ET DES PROPOSITIONS SIGNALÉES AU  
COURS DE L'ANNÉE CIVILE 1984

| Province       | Total of<br>Estates<br>—<br>Total des<br>actifs | Total<br>Assets<br>—<br>Total des<br>éléments<br>d'actifs<br>\$ | Total<br>Liabilities<br>—<br>Total des<br>passifs<br>\$ | Total<br>Deficiency<br>—<br>Total des<br>déficits<br>\$ |
|----------------|-------------------------------------------------|-----------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|
| Nfld./T.-N.    | 353                                             | 6,856,550                                                       | 25,696,250                                              | 18,839,700                                              |
| N.S./N.-É.     | 971                                             | 15,479,400                                                      | 52,345,500                                              | 36,866,100                                              |
| P.E.I./I.P.-É. | 52                                              | 2,113,150                                                       | 6,810,500                                               | 4,697,350                                               |
| N.B./N.-B.     | 421                                             | 9,935,400                                                       | 18,895,500                                              | 8,960,100                                               |
| Québec         | 9,714                                           | 337,467,450                                                     | 967,868,100                                             | 630,400,650                                             |
| Ontario        | 10,857                                          | 186,737,700                                                     | 861,464,150                                             | 674,726,450                                             |
| Manitoba       | 966                                             | 24,262,300                                                      | 76,607,500                                              | 52,345,200                                              |
| Saskatchewan   | 840                                             | 34,029,000                                                      | 77,955,000                                              | 43,926,000                                              |
| Alberta        | 3,557                                           | 162,302,150                                                     | 929,000,500                                             | 766,698,350                                             |
| B.C./C.B.      | 4,241                                           | 265,073,550                                                     | 1,038,670,500                                           | 773,596,950                                             |
| N.W.T./T.N.-O. | 11                                              | 216,950                                                         | 1,624,500                                               | 1,407,550                                               |
| Yukon          | 6                                               | 125,000                                                         | 6,258,000                                               | 6,133,000                                               |
| Canada         | 31,989                                          | 1,044,598,600                                                   | 4,063,196,000                                           | 3,018,597,400                                           |

Table 2

TOTAL CONSUMER BANKRUPTCIES REPORTED IN THE  
CALENDAR YEAR 1984

Tableau 2

TOTAL DES FAILLITES DE CONSOMMATEURS SIGNALÉES AU  
COURS DE L'ANNÉE CIVILE 1984

| Province       | Total of<br>Estates<br>—<br>Total des<br>actifs | Total<br>Assets<br>—<br>Total des<br>éléments<br>d'actifs<br>\$ | Total<br>Liabilities<br>—<br>Total des<br>passifs<br>\$ | Total<br>Deficiency<br>—<br>Total des<br>déficits<br>\$ |
|----------------|-------------------------------------------------|-----------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|
| Nfld./T.-N.    | 277                                             | 1,551,150                                                       | 6,477,750                                               | 4,926,600                                               |
| N.S./N.-É.     | 717                                             | 4,144,550                                                       | 23,964,000                                              | 19,819,450                                              |
| P.E.I./I.P.-É. | 33                                              | 250,700                                                         | 2,503,500                                               | 2,252,800                                               |
| N.B./N.-B.     | 297                                             | 1,784,800                                                       | 7,496,000                                               | 5,711,200                                               |
| Québec         | 6,269                                           | 46,834,400                                                      | 231,880,000                                             | 185,045,600                                             |
| Ontario        | 8,209                                           | 73,770,200                                                      | 332,816,650                                             | 259,046,450                                             |
| Manitoba       | 661                                             | 9,171,200                                                       | 31,654,500                                              | 22,483,300                                              |
| Saskatchewan   | 529                                             | 12,910,950                                                      | 27,434,500                                              | 14,523,550                                              |
| Alberta        | 2,373                                           | 75,463,950                                                      | 297,088,000                                             | 221,624,050                                             |
| B.C./C.B.      | 2,648                                           | 72,579,800                                                      | 281,430,500                                             | 208,850,700                                             |
| N.W.T./T.N.-O. | 7                                               | 104,000                                                         | 469,500                                                 | 365,500                                                 |
| Yukon          | 2                                               | 54,500                                                          | 126,000                                                 | 71,500                                                  |
| Canada         | 22,022                                          | 298,620,200                                                     | 1,243,340,900                                           | 944,720,700                                             |



Table 3

TOTAL BUSINESS BANKRUPTCIES REPORTED IN THE  
CALENDAR YEAR 1984

| Province         | Total of<br>Estates<br>—<br>Total des<br>actifs | Total<br>Assets<br>—<br>Total des<br>éléments<br>d'actifs<br>\$ | Total<br>Liabilities<br>—<br>Total des<br>passifs<br>\$ | Total<br>Deficiency<br>—<br>Total des<br>déficits<br>\$ |
|------------------|-------------------------------------------------|-----------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|
| Nfld. / T.-N.    | 73                                              | 3,683,400                                                       | 12,988,500                                              | 9,305,100                                               |
| N.S. / N.-É.     | 241                                             | 4,352,650                                                       | 20,999,500                                              | 16,646,850                                              |
| P.E.I. / I.P.-É. | 16                                              | 1,649,950                                                       | 4,001,500                                               | 2,351,550                                               |
| N.B. / N.-B.     | 94                                              | 7,744,400                                                       | 10,139,000                                              | 2,394,600                                               |
| Québec           | 3,337                                           | 206,734,950                                                     | 641,732,100                                             | 434,997,150                                             |
| Ontario          | 2,579                                           | 88,432,950                                                      | 488,238,000                                             | 399,805,050                                             |
| Manitoba         | 292                                             | 14,515,600                                                      | 43,232,500                                              | 28,716,900                                              |
| Saskatchewan     | 309                                             | 13,618,050                                                      | 38,520,500                                              | 24,902,450                                              |
| Alberta          | 1,154                                           | 81,643,550                                                      | 586,200,000                                             | 504,556,450                                             |
| B.C. / C.B.      | 1,477                                           | 145,952,200                                                     | 617,734,500                                             | 471,782,300                                             |
| N.W.T. / T.N.-O. | 3                                               | 85,950                                                          | 805,000                                                 | 719,050                                                 |
| Yukon            | 3                                               | 70,500                                                          | 132,000                                                 | 61,500                                                  |
| Canada           | 9,578                                           | 568,484,150                                                     | 2,464,723,100                                           | 1,896,238,950                                           |

Tableau 3

TOTAL DES FAILLITES COMMERCIALES SIGNALÉES AU  
COURS DE L'ANNÉE CIVILE 1984

Table 4

## TOTAL PROPOSALS FILED IN THE CALENDAR YEAR 1984

| Province         | Total of<br>Estates<br>—<br>Total des<br>actifs | Total<br>Assets<br>—<br>Total des<br>éléments<br>d'actifs<br>\$ | Total<br>Liabilities<br>—<br>Total des<br>passifs<br>\$ | Total<br>Deficiency<br>—<br>Total des<br>déficits<br>\$ |
|------------------|-------------------------------------------------|-----------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|
| Nfld. / T.-N.    | 3                                               | 1,622,000                                                       | 6,230,000                                               | 4,608,000                                               |
| N.S. / N.-É.     | 13                                              | 6,982,200                                                       | 7,382,000                                               | 399,800                                                 |
| P.E.I. / I.P.-É. | 3                                               | 212,500                                                         | 305,500                                                 | 93,000                                                  |
| N.B. / N.-B.     | 30                                              | 406,200                                                         | 1,260,500                                               | 854,300                                                 |
| Québec           | 108                                             | 83,898,100                                                      | 94,256,000                                              | 10,357,900                                              |
| Ontario          | 69                                              | 24,534,550                                                      | 40,409,500                                              | 15,874,950                                              |
| Manitoba         | 13                                              | 575,500                                                         | 1,720,500                                               | 1,145,000                                               |
| Saskatchewan     | 2                                               | 7,500,000                                                       | 12,000,000                                              | 4,500,000                                               |
| Alberta          | 30                                              | 5,194,650                                                       | 45,712,500                                              | 40,517,850                                              |
| B.C. / C.B.      | 116                                             | 46,541,550                                                      | 139,505,500                                             | 92,963,950                                              |
| N.W.T. / T.N.-O. | 1                                               | 27,000                                                          | 350,000                                                 | 323,000                                                 |
| Yukon            | 1                                               | —                                                               | 6,000,000                                               | 6,000,000                                               |
| Canada           | 389                                             | 177,494,250                                                     | 355,132,000                                             | 177,637,750                                             |

Tableau 4

TOTAL DES PROPOSITIONS DÉPOSÉES AU COURS DE  
L'ANNÉE CIVILE 1984

# CANADA

Table 5

## BUSINESS BANKRUPTCIES REPORTED IN THE CALENDAR YEAR 1984, BY TYPE OF INDUSTRY

Tableau 5

## FAILLITES COMMERCIALES SIGNALÉES AU COURS DE L'ANNÉE CIVILE 1984, PAR GENRE D'INDUSTRIE

| Type of industry<br>Genre d'industrie                                                                                                                         | Number of Cases<br>—<br>Nombre de cas | Total Assets<br>—<br>Total des éléments d'actifs<br>\$ | Total Liabilities<br>—<br>Total des passifs<br>\$ | Total Deficiency<br>—<br>Total des déficits<br>\$ |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|--------------------------------------------------------|---------------------------------------------------|---------------------------------------------------|
| Primary Industries/ <i>Industries primaires</i> .....                                                                                                         | 854                                   | 80,123,900                                             | 223,142,000                                       | 143,018,100                                       |
| Manufacturing Industries/ <i>Industries manufacturières</i> .....                                                                                             |                                       |                                                        |                                                   |                                                   |
| Food and beverage industries/ <i>Industries des aliments et boissons</i> .....                                                                                | 78                                    | 4,749,800                                              | 23,976,950                                        | 19,227,150                                        |
| Textile industries/ <i>Industries du textile</i> .....                                                                                                        | 22                                    | 1,980,550                                              | 10,980,000                                        | 8,999,450                                         |
| Clothing industries (including knitting mills)/ <i>Industries du vêtement (y compris les tricoterie)</i> .....                                                | 44                                    | 1,904,050                                              | 12,633,500                                        | 10,729,450                                        |
| Wood industries (including furniture)/ <i>Industries du bois (y compris les meubles)</i> .....                                                                | 186                                   | 22,732,950                                             | 58,143,500                                        | 35,410,550                                        |
| Paper and allied industries (including printing and publishing)/ <i>Industries du papier et produits connexes (y compris impression et publication)</i> ..... | 104                                   | 5,827,000                                              | 24,178,000                                        | 18,351,000                                        |
| Primary and fabricated metal industries/ <i>Industries métallurgiques</i> .....                                                                               | 111                                   | 19,680,150                                             | 50,922,000                                        | 31,241,850                                        |
| Machinery industries/ <i>Industries de la machinerie</i> .....                                                                                                | 28                                    | 7,582,900                                              | 15,846,000                                        | 8,263,100                                         |
| Transportation equipment industries/ <i>Industries du matériel de transport</i> .....                                                                         | 37                                    | 1,915,950                                              | 13,840,000                                        | 11,924,050                                        |
| Electrical products industries/ <i>Industries des appareils électriques</i> .....                                                                             | 26                                    | 655,600                                                | 3,882,000                                         | 3,226,400                                         |
| Non-metallic mineral products industries/ <i>Industries des produits minéraux non métalliques</i> .....                                                       | 34                                    | 8,503,850                                              | 10,940,500                                        | 2,436,650                                         |
| Chemical industries/ <i>Industries chimiques</i> .....                                                                                                        | 23                                    | 12,365,350                                             | 12,402,500                                        | 37,150                                            |
| Other manufacturing industries/ <i>Autres industries manufacturières</i> .....                                                                                | 104                                   | 3,579,100                                              | 45,041,500                                        | 41,462,400                                        |
| <b>Total — All Manufacturing/Total — Toutes les industries manufacturières</b> .....                                                                          | <b>797</b>                            | <b>91,477,250</b>                                      | <b>282,786,450</b>                                | <b>191,309,200</b>                                |
| Construction Industries/ <i>Industries de la construction</i> .....                                                                                           |                                       |                                                        |                                                   |                                                   |
| General contractors/ <i>Entrepreneurs généraux</i> .....                                                                                                      | 399                                   | 20,237,600                                             | 139,146,500                                       | 118,908,900                                       |
| Special Trade contractors/ <i>Entrepreneurs spécialisés</i> .....                                                                                             | 1,147                                 | 53,133,300                                             | 191,496,500                                       | 138,363,200                                       |
| <b>Total — All Construction/Total — Toutes les industries de la construction</b> .....                                                                        | <b>1,546</b>                          | <b>73,370,900</b>                                      | <b>330,643,000</b>                                | <b>257,272,100</b>                                |
| Transportation, Communication and Other Utilities/ <i>Transports, communication et autres services d'utilité publique</i> .....                               | 572                                   | 19,412,750                                             | 107,713,500                                       | 88,300,750                                        |

(Continued on following page) (Suite à la page suivante)

## CANADA

Table 5 — (cont'd.)

Tableau 5 — (suite)

BUSINESS BANKRUPTCIES REPORTED IN THE CALENDAR  
YEAR 1984, BY TYPE OF INDUSTRYFAILLITES COMMERCIALES SIGNALÉES AU COURS DE  
L'ANNÉE CIVILE 1984, PAR GENRE D'INDUSTRIE

| Type of industry<br>Genre d'industrie                                                  | Number<br>of Cases<br>—<br>Nombre<br>de cas | Total<br>Assets<br>—<br>Total des<br>éléments<br>d'actifs<br>\$ | Total<br>Liabilities<br>—<br>Total des<br>passifs<br>\$ | Total<br>Deficiency<br>—<br>Total des<br>déficits<br>\$ |
|----------------------------------------------------------------------------------------|---------------------------------------------|-----------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|
| Trade (Wholesale and Retail)/Commerce (de gros et de détail) ....                      |                                             |                                                                 |                                                         |                                                         |
| Food/Aliments .....                                                                    | 433                                         | 31,796,800                                                      | 86,961,500                                              | 55,164,700                                              |
| General Merchandise/Marchandises générales .....                                       | 110                                         | 3,404,300                                                       | 11,576,500                                              | 8,172,200                                               |
| Automotive products and machinery/Produits et matériel<br>automobiles .....            | 751                                         | 41,650,100                                                      | 129,244,500                                             | 87,594,400                                              |
| Apparel and Shoes/Vêtements et chaussures .....                                        | 232                                         | 7,943,250                                                       | 36,349,500                                              | 28,406,250                                              |
| Hardware/Quincaillerie .....                                                           | 61                                          | 1,614,200                                                       | 13,274,500                                              | 11,660,300                                              |
| Household Furniture and Appliances/Meubles et accessoires<br>de maison .....           | 192                                         | 11,733,100                                                      | 31,451,000                                              | 19,717,900                                              |
| Drugs/Médicaments .....                                                                | 25                                          | 1,000,300                                                       | 3,580,000                                               | 2,579,700                                               |
| Other Trades/Autres commerces .....                                                    | 865                                         | 51,835,550                                                      | 160,917,000                                             | 109,081,450                                             |
| Total — All Trade/Total — Tous les commerces .....                                     | 2,669                                       | 150,977,600                                                     | 473,354,500                                             | 322,376,900                                             |
| Finance, Insurance and Real Estate/Finances, Assurance et<br>Immeubles .....           | 622                                         | 56,194,750                                                      | 531,759,000                                             | 475,564,250                                             |
| Services/Services .....                                                                |                                             |                                                                 |                                                         |                                                         |
| Education, Health and Welfare/Education, Santé, Bien-être .....                        | 131                                         | 6,156,850                                                       | 25,009,500                                              | 18,852,650                                              |
| Recreational services/Divertissements .....                                            | 197                                         | 6,823,200                                                       | 48,069,500                                              | 41,246,300                                              |
| Business services/Services commerciaux .....                                           | 478                                         | 22,089,550                                                      | 135,148,000                                             | 113,058,450                                             |
| Personal services/Services personnels .....                                            | 170                                         | 2,486,500                                                       | 17,786,500                                              | 15,300,000                                              |
| Other services/Autres services .....                                                   | 1,538                                       | 59,356,450                                                      | 289,072,650                                             | 229,716,200                                             |
| Total — All services/Total — Tous les services .....                                   | 2,514                                       | 96,912,550                                                      | 515,086,150                                             | 418,173,600                                             |
| Others (Type of Industry not specified/Autres (genre<br>d'industrie non précisé) ..... | 4                                           | 14,450                                                          | 238,500                                                 | 224,050                                                 |
| Grand Total/Total global .....                                                         | 9,578                                       | 568,484,150                                                     | 2,464,723,100                                           | 1,896,238,950                                           |

**NEWFOUNDLAND / TERRE-NEUVE**

**Table 5-A**

**Tableau 5-A**

**BUSINESS BANKRUPTCIES REPORTED IN THE CALENDAR  
YEAR 1984, BY TYPE OF INDUSTRY**

**FAILLITES COMMERCIALES SIGNALÉES AU COURS DE  
L'ANNÉE CIVILE 1984, PAR GENRE D'INDUSTRIE**

| Type of industry<br>Genre d'industrie                                                                                                                         | Number<br>of Cases<br>—<br>Nombre<br>de cas | Total<br>Assets<br>—<br>Total des<br>éléments<br>d'actifs<br>\$ | Total<br>Liabilities<br>—<br>Total des<br>passifs<br>\$ | Total<br>Deficiency<br>—<br>Total des<br>déficits<br>\$ |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|-----------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|
| Primary Industries / Industries primaires .....                                                                                                               | 14                                          | 689,600                                                         | 1,333,500                                               | 643,900                                                 |
| Manufacturing Industries / Industries manufacturières .....                                                                                                   |                                             |                                                                 |                                                         |                                                         |
| Food and beverage industries / Industries des aliments et<br>boissons .....                                                                                   | 2                                           | 7,950                                                           | 53,500                                                  | 45,550                                                  |
| Textile industries / Industries du textile .....                                                                                                              | —                                           | —                                                               | —                                                       | —                                                       |
| Clothing industries (including knitting mills) / Industries du<br>vêtement (y compris les tricoteriers) .....                                                 | —                                           | —                                                               | —                                                       | —                                                       |
| Wood industries (including furniture) / Industries du bois (y<br>compris les meubles) .....                                                                   | —                                           | —                                                               | —                                                       | —                                                       |
| Paper and allied industries (including printing and<br>publishing) / Industries du papier et produits connexes (y<br>compris impression et publication) ..... | 1                                           | 330,000                                                         | 550,000                                                 | 220,000                                                 |
| Primary and fabricated metal industries / Industries<br>métallurgiques .....                                                                                  | —                                           | —                                                               | —                                                       | —                                                       |
| Machinery industries / Industries de la machinerie .....                                                                                                      | —                                           | —                                                               | —                                                       | —                                                       |
| Transportation equipment industries / Industries du matériel de<br>transport .....                                                                            | —                                           | —                                                               | —                                                       | —                                                       |
| Electrical products industries / Industries des appareils<br>électriques .....                                                                                | —                                           | —                                                               | —                                                       | —                                                       |
| Non-metallic mineral products industries / Industries des<br>produits minéraux non métalliques .....                                                          | —                                           | —                                                               | —                                                       | —                                                       |
| Chemical industries / Industries chimiques .....                                                                                                              | —                                           | —                                                               | —                                                       | —                                                       |
| Other manufacturing industries / Autres industries<br>manufacturières .....                                                                                   | 1                                           | —                                                               | 97,000                                                  | 97,000                                                  |
| <b>Total — All Manufacturing / Total — Toutes les industries<br/>manufacturières .....</b>                                                                    | <b>4</b>                                    | <b>337,950</b>                                                  | <b>700,500</b>                                          | <b>362,550</b>                                          |
| Construction Industries / Industries de la construction .....                                                                                                 |                                             |                                                                 |                                                         |                                                         |
| General contractors / Entrepreneurs généraux .....                                                                                                            | —                                           | —                                                               | —                                                       | —                                                       |
| Special Trade contractors / Entrepreneurs spécialisés .....                                                                                                   | 11                                          | 89,150                                                          | 1,332,000                                               | 1,242,850                                               |
| <b>Total — All Construction / Total — Toutes les industries de la<br/>construction .....</b>                                                                  | <b>11</b>                                   | <b>89,150</b>                                                   | <b>1,332,000</b>                                        | <b>1,242,850</b>                                        |
| Transportation, Communication and Other Utilities / Transports,<br>communication et autres services d'utilité publique .....                                  | 2                                           | 12,500                                                          | 90,000                                                  | 77,500                                                  |

(Continued on following page) (Suite à la page suivante)

**NEWFOUNDLAND / TERRE-NEUVE**

**Table 5-A — (cont'd.)**

**Tableau 5-A — (suite)**

**BUSINESS BANKRUPTCIES REPORTED IN THE CALENDAR  
YEAR 1984, BY TYPE OF INDUSTRY**

**FAILLITES COMMERCIALES SIGNALÉES AU COURS DE  
L'ANNÉE CIVILE 1984, PAR GENRE D'INDUSTRIE**

| Type of industry<br><i>Genre d'industrie</i>                                                     | Number<br>of Cases<br>—<br><i>Nombre<br/>de cas</i> | Total<br>Assets<br>—<br><i>Total des<br/>éléments<br/>d'actifs</i><br>\$ | Total<br>Liabilities<br>—<br><i>Total des<br/>passifs</i><br>\$ | Total<br>Deficiency<br>—<br><i>Total des<br/>déficits</i><br>\$ |
|--------------------------------------------------------------------------------------------------|-----------------------------------------------------|--------------------------------------------------------------------------|-----------------------------------------------------------------|-----------------------------------------------------------------|
| Trade (Wholesale and Retail) .....<br><i>Commerce (de gros et de détail) .....</i>               |                                                     |                                                                          |                                                                 |                                                                 |
| Food / <i>Aliments</i> .....                                                                     | 4                                                   | 122,000                                                                  | 194,000                                                         | 72,000                                                          |
| General Merchandise / <i>Marchandises générales</i> .....                                        | 7                                                   | 171,000                                                                  | 295,000                                                         | 124,000                                                         |
| Automotive products and machinery / <i>Produits et matériel<br/>automobiles</i> .....            | 3                                                   | 91,500                                                                   | 195,000                                                         | 103,500                                                         |
| Apparel and Shoes / <i>Vêtements et chaussures</i> .....                                         | 1                                                   | 1,500,000                                                                | 6,000,000                                                       | 4,500,000                                                       |
| Hardware / <i>Quincaillerie</i> .....                                                            | 1                                                   | 47,000                                                                   | 69,000                                                          | 22,000                                                          |
| Household Furniture and Appliances / <i>Meubles et accessoires<br/>de maison</i> .....           | 2                                                   | 63,000                                                                   | 255,000                                                         | 192,000                                                         |
| Drugs / <i>Médicaments</i> .....                                                                 | 1                                                   | —                                                                        | 43,000                                                          | 43,000                                                          |
| Other Trades / <i>Autres commerces</i> .....                                                     | 4                                                   | 232,250                                                                  | 451,500                                                         | 219,250                                                         |
| <b>Total — All Trade / <i>Total — Tous les commerces</i> .....</b>                               | <b>23</b>                                           | <b>2,226,750</b>                                                         | <b>7,502,500</b>                                                | <b>5,275,750</b>                                                |
| Finance, Insurance and Real Estate / <i>Finances, Assurance et<br/>Immeubles</i> .....           | 5                                                   | 111,350                                                                  | 336,500                                                         | 225,150                                                         |
| Services / <i>Services</i> .....                                                                 |                                                     |                                                                          |                                                                 |                                                                 |
| Education, Health and Welfare / <i>Education, Santé, Bien-être</i> .....                         | 1                                                   | 71,000                                                                   | 170,000                                                         | 99,000                                                          |
| Recreational services / <i>Divertissements</i> .....                                             | 1                                                   | —                                                                        | 125,000                                                         | 125,000                                                         |
| Business services / <i>Services commerciaux</i> .....                                            | 3                                                   | 4,000                                                                    | 93,500                                                          | 89,500                                                          |
| Personal services / <i>Services personnels</i> .....                                             | —                                                   | —                                                                        | —                                                               | —                                                               |
| Other services / <i>Autres services</i> .....                                                    | 9                                                   | 141,100                                                                  | 1,305,000                                                       | 1,163,900                                                       |
| <b>Total — All services / <i>Total — Tous les services</i> .....</b>                             | <b>14</b>                                           | <b>216,100</b>                                                           | <b>1,693,500</b>                                                | <b>1,477,400</b>                                                |
| Others (Type of Industry not specified / <i>Autres (genre<br/>d'industrie non précisé)</i> ..... | —                                                   | —                                                                        | —                                                               | —                                                               |
| <b>Grand Total / <i>Total global</i> .....</b>                                                   | <b>73</b>                                           | <b>3,683,400</b>                                                         | <b>12,988,500</b>                                               | <b>9,305,100</b>                                                |

## NOVA SCOTIA/NOUVELLE-ÉCOSSE

Table 5-B

Tableau 5-B

BUSINESS BANKRUPTCIES REPORTED IN THE CALENDAR  
YEAR 1984, BY TYPE OF INDUSTRYFAILLITES COMMERCIALES SIGNALÉES AU COURS DE  
L'ANNÉE CIVILE 1984, PAR GENRE D'INDUSTRIE

| Type of industry<br>Genre d'industrie                                                                                                                       | Number<br>of Cases<br>—<br>Nombre<br>de cas | Total<br>Assets<br>—<br>Total des<br>éléments<br>d'actifs<br>\$ | Total<br>Liabilities<br>—<br>Total des<br>passifs<br>\$ | Total<br>Deficiency<br>—<br>Total des<br>déficits<br>\$ |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|-----------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|
| Primary Industries/Industries primaires .....                                                                                                               | 68                                          | 759,450                                                         | 2,592,500                                               | 1,833,050                                               |
| Manufacturing Industries/Industries manufacturières .....                                                                                                   |                                             |                                                                 |                                                         |                                                         |
| Food and beverage industries/Industries des aliments et<br>boissons .....                                                                                   | 1                                           | 250,000                                                         | 1,500,000                                               | 1,250,000                                               |
| Textile industries/Industries du textile .....                                                                                                              | —                                           | —                                                               | —                                                       | —                                                       |
| Clothing industries (including knitting mills)/Industries du<br>vêtement (y compris les tricoterie)s .....                                                  | —                                           | —                                                               | —                                                       | —                                                       |
| Wood industries (including furniture)/Industries du bois (y<br>compris les meubles) .....                                                                   | 1                                           | 89,000                                                          | 105,000                                                 | 16,000                                                  |
| Paper and allied industries (including printing and<br>publishing)/Industries du papier et produits connexes (y<br>compris impression et publication) ..... | 1                                           | 450                                                             | 67,000                                                  | 66,550                                                  |
| Primary and fabricated metal industries/Industries<br>métallurgiques .....                                                                                  | —                                           | —                                                               | —                                                       | —                                                       |
| Machinery industries/Industries de la machinerie .....                                                                                                      | —                                           | —                                                               | —                                                       | —                                                       |
| Transportation equipment industries/Industries du matériel de<br>transport .....                                                                            | 1                                           | —                                                               | 97,000                                                  | 97,000                                                  |
| Electrical products industries/Industries des appareils<br>électriques .....                                                                                | —                                           | —                                                               | —                                                       | —                                                       |
| Non-metallic mineral products industries/Industries des<br>produits minéraux non métalliques .....                                                          | —                                           | —                                                               | —                                                       | —                                                       |
| Chemical industries/Industries chimiques .....                                                                                                              | —                                           | —                                                               | —                                                       | —                                                       |
| Other manufacturing industries/Autres industries<br>manufacturières .....                                                                                   | 8                                           | 58,450                                                          | 1,811,500                                               | 1,753,050                                               |
| Total — All Manufacturing/Total — Toutes les industries<br>manufacturières .....                                                                            | 12                                          | 397,900                                                         | 3,580,500                                               | 3,182,600                                               |
| Construction Industries/Industries de la construction .....                                                                                                 |                                             |                                                                 |                                                         |                                                         |
| General contractors/Entrepreneurs généraux .....                                                                                                            | 2                                           | 44,000                                                          | 279,000                                                 | 235,000                                                 |
| Special Trade contractors/Entrepreneurs spécialisés .....                                                                                                   | 32                                          | 512,300                                                         | 3,216,000                                               | 2,703,700                                               |
| Total — All Construction/Total — Toutes les industries de la<br>construction .....                                                                          | 34                                          | 556,300                                                         | 3,495,000                                               | 2,938,700                                               |
| Transportation, Communication and Other Utilities/Transports,<br>communication et autres services d'utilité publique .....                                  | 9                                           | 101,550                                                         | 322,500                                                 | 220,950                                                 |

(Continued on following page) (Suite à la page suivante)

## NOVA SCOTIA/NOUVELLE-ÉCOSSE

Table 5-B — (cont'd.)

Tableau 5-B — (suite)

BUSINESS BANKRUPTCIES REPORTED IN THE CALENDAR  
YEAR 1984, BY TYPE OF INDUSTRYFAILLITES COMMERCIALES SIGNALÉES AU COURS DE  
L'ANNÉE CIVILE 1984, PAR GENRE D'INDUSTRIE

| Type of industry<br>Genre d'industrie                                                  | Number<br>of Cases<br>—<br>Nombre<br>de cas | Total<br>Assets<br>—<br>Total des<br>éléments<br>d'actifs<br>\$ | Total<br>Liabilities<br>—<br>Total des<br>passifs<br>\$ | Total<br>Deficiency<br>—<br>Total des<br>déficits<br>\$ |
|----------------------------------------------------------------------------------------|---------------------------------------------|-----------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|
| Trade (Wholesale and Retail)/Commerce (de gros et de détail) ....                      |                                             |                                                                 |                                                         |                                                         |
| Food/Aliments.....                                                                     | 14                                          | 251,800                                                         | 939,000                                                 | 687,200                                                 |
| General Merchandise/Marchandises générales .....                                       | —                                           | —                                                               | —                                                       | —                                                       |
| Automotive products and machinery/Produits et matériel<br>automobiles.....             | 21                                          | 489,750                                                         | 1,721,500                                               | 1,231,750                                               |
| Apparel and Shoes/Vêtements et chaussures .....                                        | 7                                           | 533,500                                                         | 2,157,500                                               | 1,624,000                                               |
| Hardware/Quincaillerie .....                                                           | 5                                           | 135,150                                                         | 709,000                                                 | 573,850                                                 |
| Household Furniture and Appliances/Meubles et accessoires<br>de maison.....            | —                                           | —                                                               | —                                                       | —                                                       |
| Drugs/Médicaments.....                                                                 | —                                           | —                                                               | —                                                       | —                                                       |
| Other Trades/Autres commerces .....                                                    | 18                                          | 559,250                                                         | 1,282,500                                               | 723,250                                                 |
| Total — All Trade/Total — Tous les commerces .....                                     | 65                                          | 1,969,450                                                       | 6,809,500                                               | 4,840,050                                               |
| Finance, Insurance and Real Estate/Finances, Assurance et<br>Immeubles .....           | 5                                           | 81,500                                                          | 607,500                                                 | 526,000                                                 |
| Services/Services .....                                                                |                                             |                                                                 |                                                         |                                                         |
| Education, Health and Welfare/Education, Santé, Bien-être .....                        | 5                                           | 7,950                                                           | 251,000                                                 | 243,050                                                 |
| Recreational services/Divertissements .....                                            | 13                                          | 197,300                                                         | 1,301,000                                               | 1,103,700                                               |
| Business services/Services commerciaux .....                                           | 8                                           | 48,050                                                          | 951,500                                                 | 903,450                                                 |
| Personal services/Services personnels .....                                            | 3                                           | 20,500                                                          | 52,000                                                  | 31,500                                                  |
| Other services/Autres services .....                                                   | 19                                          | 212,700                                                         | 1,036,500                                               | 823,800                                                 |
| Total — All services/Total — Tous les services .....                                   | 48                                          | 486,500                                                         | 3,592,000                                               | 3,105,500                                               |
| Others (Type of Industry not specified/Autres (genre<br>d'industrie non précisé) ..... | —                                           | —                                                               | —                                                       | —                                                       |
| Grand Total/Total global .....                                                         | 241                                         | 4,352,650                                                       | 20,999,500                                              | 16,646,850                                              |

# PRINCE EDWARD ISLAND / ÎLE DU PRINCE-ÉDOUARD

Table 5-C

Tableau 5-C

## BUSINESS BANKRUPTCIES REPORTED IN THE CALENDAR YEAR 1984, BY TYPE OF INDUSTRY

## FAILLITES COMMERCIALES SIGNALÉES AU COURS DE L'ANNÉE CIVILE 1984, PAR GENRE D'INDUSTRIE

| Type of industry<br>Genre d'industrie                                                                                                                 | Number of Cases<br>—<br>Nombre de cas | Total Assets<br>—<br>Total des éléments d'actifs<br>\$ | Total Liabilities<br>—<br>Total des passifs<br>\$ | Total Deficiency<br>—<br>Total des déficits<br>\$ |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|--------------------------------------------------------|---------------------------------------------------|---------------------------------------------------|
| Primary Industries/Industries primaires .....                                                                                                         | 4                                     | 1,550                                                  | 1,188,000                                         | 1,186,450                                         |
| Manufacturing Industries/Industries manufacturières .....                                                                                             |                                       |                                                        |                                                   |                                                   |
| Food and beverage industries/Industries des aliments et boissons .....                                                                                | —                                     | —                                                      | —                                                 | —                                                 |
| Textile industries/Industries du textile .....                                                                                                        | —                                     | —                                                      | —                                                 | —                                                 |
| Clothing industries (including knitting mills)/Industries du vêtement (y compris les tricoterie) .....                                                | —                                     | —                                                      | —                                                 | —                                                 |
| Wood industries (including furniture)/Industries du bois (y compris les meubles) .....                                                                | —                                     | —                                                      | —                                                 | —                                                 |
| Paper and allied industries (including printing and publishing)/Industries du papier et produits connexes (y compris impression et publication) ..... | —                                     | —                                                      | —                                                 | —                                                 |
| Primary and fabricated metal industries/Industries métallurgiques .....                                                                               | —                                     | —                                                      | —                                                 | —                                                 |
| Machinery industries/Industries de la machinerie .....                                                                                                | —                                     | —                                                      | —                                                 | —                                                 |
| Transportation equipment industries/Industries du matériel de transport .....                                                                         | —                                     | —                                                      | —                                                 | —                                                 |
| Electrical products industries/Industries des appareils électriques .....                                                                             | —                                     | —                                                      | —                                                 | —                                                 |
| Non-metallic mineral products industries/Industries des produits minéraux non métalliques .....                                                       | —                                     | —                                                      | —                                                 | —                                                 |
| Chemical industries/Industries chimiques .....                                                                                                        | —                                     | —                                                      | —                                                 | —                                                 |
| Other manufacturing industries/Autres industries manufacturières .....                                                                                | —                                     | —                                                      | —                                                 | —                                                 |
| Total — All Manufacturing/Total — Toutes les industries manufacturières .....                                                                         | —                                     | —                                                      | —                                                 | —                                                 |
| Construction Industries/Industries de la construction .....                                                                                           |                                       |                                                        |                                                   |                                                   |
| General contractors/Entrepreneurs généraux .....                                                                                                      | 1                                     | 650                                                    | 51,000                                            | 50,350                                            |
| Special Trade contractors/Entrepreneurs spécialisés .....                                                                                             | 1                                     | 550                                                    | 14,500                                            | 13,950                                            |
| Total — All Construction/Total — Toutes les industries de la construction .....                                                                       | 2                                     | 1,200                                                  | 65,500                                            | 64,300                                            |
| Transportation, Communication and Other Utilities/Transports, communication et autres services d'utilité publique .....                               | 1                                     | 1,500                                                  | 115,000                                           | 113,500                                           |

(Continued on following page) (Suite à la page suivante)



**PRINCE EDWARD ISLAND / ÎLE DU PRINCE-ÉDOUARD**

**Table 5-C — (cont'd.)**

**Tableau 5-C — (suite)**

**BUSINESS BANKRUPTCIES REPORTED IN THE CALENDAR  
YEAR 1984, BY TYPE OF INDUSTRY**

**FAILLITES COMMERCIALES SIGNALÉES AU COURS DE  
L'ANNÉE CIVILE 1984, PAR GENRE D'INDUSTRIE**

| Type of industry<br><i>Genre d'industrie</i>                                                    | Number<br>of Cases<br>—<br><i>Nombre<br/>de cas</i> | Total<br>Assets<br>—<br><i>Total des<br/>éléments<br/>d'actifs</i><br>\$ | Total<br>Liabilities<br>—<br><i>Total des<br/>passifs</i><br>\$ | Total<br>Deficiency<br>—<br><i>Total des<br/>déficits</i><br>\$ |
|-------------------------------------------------------------------------------------------------|-----------------------------------------------------|--------------------------------------------------------------------------|-----------------------------------------------------------------|-----------------------------------------------------------------|
| Trade (Wholesale and Retail)/ <i>Commerce (de gros et de détail)</i> ....                       |                                                     |                                                                          |                                                                 |                                                                 |
| Food/ <i>Aliments</i> .....                                                                     | —                                                   | —                                                                        | —                                                               | —                                                               |
| General Merchandise/ <i>Marchandises générales</i> .....                                        | —                                                   | —                                                                        | —                                                               | —                                                               |
| Automotive products and machinery/ <i>Produits et matériel<br/>    automobiles</i> .....        | 3                                                   | 1,550,500                                                                | 1,849,500                                                       | 299,000                                                         |
| Apparel and Shoes/ <i>Vêtements et chaussures</i> .....                                         | —                                                   | —                                                                        | —                                                               | —                                                               |
| Hardware/ <i>Quincaillerie</i> .....                                                            | —                                                   | —                                                                        | —                                                               | —                                                               |
| Household Furniture and Appliances/ <i>Meubles et accessoires<br/>    de maison</i> .....       | —                                                   | —                                                                        | —                                                               | —                                                               |
| Drugs/ <i>Médicaments</i> .....                                                                 | —                                                   | —                                                                        | —                                                               | —                                                               |
| Other Trades/ <i>Autres commerces</i> .....                                                     | 1                                                   | 3,500                                                                    | 85,000                                                          | 81,500                                                          |
| <b>Total — All Trade/Total — Tous les commerces</b> .....                                       | <b>4</b>                                            | <b>1,554,000</b>                                                         | <b>1,934,500</b>                                                | <b>380,500</b>                                                  |
| Finance, Insurance and Real Estate/ <i>Finances, Assurance et<br/>Immeubles</i> .....           | 3                                                   | 88,250                                                                   | 274,000                                                         | 185,750                                                         |
| Services/ <i>Services</i> .....                                                                 |                                                     |                                                                          |                                                                 |                                                                 |
| Education, Health and Welfare/ <i>Education, Santé, Bien-être</i> .....                         | —                                                   | —                                                                        | —                                                               | —                                                               |
| Recreational services/ <i>Divertissements</i> .....                                             | 1                                                   | 950                                                                      | 14,500                                                          | 13,550                                                          |
| Business services/ <i>Services commerciaux</i> .....                                            | 1                                                   | 2,500                                                                    | 410,000                                                         | 407,500                                                         |
| Personal services/ <i>Services personnels</i> .....                                             | —                                                   | —                                                                        | —                                                               | —                                                               |
| Other services/ <i>Autres services</i> .....                                                    | —                                                   | —                                                                        | —                                                               | —                                                               |
| <b>Total — All services/Total — Tous les services</b> .....                                     | <b>2</b>                                            | <b>3,450</b>                                                             | <b>424,500</b>                                                  | <b>421,050</b>                                                  |
| Others (Type of Industry not specified/ <i>Autres (genre<br/>d'industrie non précisé)</i> ..... | —                                                   | —                                                                        | —                                                               | —                                                               |
| <b>Grand Total/Total global</b> .....                                                           | <b>16</b>                                           | <b>1,649,950</b>                                                         | <b>4,001,500</b>                                                | <b>2,351,550</b>                                                |

**NEW BRUNSWICK / NOUVEAU-BRUNSWICK**

**Table 5-D**

**Tableau 5-D**

**BUSINESS BANKRUPTCIES REPORTED IN THE CALENDAR  
YEAR 1984, BY TYPE OF INDUSTRY**

**FAILLITES COMMERCIALES SIGNALÉES AU COURS DE  
L'ANNÉE CIVILE 1984, PAR GENRE D'INDUSTRIE**

| Type of industry<br>Genre d'industrie                                                                                                                       | Number<br>of Cases<br>—<br>Nombre<br>de cas | Total<br>Assets<br>—<br>Total des<br>éléments<br>d'actifs<br>\$ | Total<br>Liabilities<br>—<br>Total des<br>passifs<br>\$ | Total<br>Deficiency<br>—<br>Total des<br>déficits<br>\$ |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|-----------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|
| Primary Industries/Industries primaires .....                                                                                                               | 7                                           | 65,150                                                          | 836,500                                                 | 771,350                                                 |
| Manufacturing Industries/Industries manufacturières .....                                                                                                   |                                             |                                                                 |                                                         |                                                         |
| Food and beverage industries/Industries des aliments et<br>boissons .....                                                                                   | 1                                           | 1,500                                                           | 29,000                                                  | 27,500                                                  |
| Textile industries/Industries du textile .....                                                                                                              | —                                           | —                                                               | —                                                       | —                                                       |
| Clothing industries (including knitting mills)/Industries du<br>vêtement (y compris les tricoterics) .....                                                  | —                                           | —                                                               | —                                                       | —                                                       |
| Wood industries (including furniture)/Industries du bois (y<br>compris les meubles) .....                                                                   | 1                                           | 1,500                                                           | 81,000                                                  | 79,500                                                  |
| Paper and allied industries (including printing and<br>publishing)/Industries du papier et produits connexes (y<br>compris impression et publication) ..... | —                                           | —                                                               | —                                                       | —                                                       |
| Primary and fabricated metal industries/Industries<br>métallurgiques .....                                                                                  | 1                                           | 41,000                                                          | 125,000                                                 | 84,000                                                  |
| Machinery industries/Industries de la machinerie .....                                                                                                      | —                                           | —                                                               | —                                                       | —                                                       |
| Transportation equipment industries/Industries du matériel de<br>transport .....                                                                            | —                                           | —                                                               | —                                                       | —                                                       |
| Electrical products industries/Industries des appareils<br>électriques .....                                                                                | —                                           | —                                                               | —                                                       | —                                                       |
| Non-metallic mineral products industries/Industries des<br>produits minéraux non métalliques .....                                                          | —                                           | —                                                               | —                                                       | —                                                       |
| Chemical industries/Industries chimiques .....                                                                                                              | —                                           | —                                                               | —                                                       | —                                                       |
| Other manufacturing industries/Autres industries<br>manufacturières .....                                                                                   | 2                                           | —                                                               | 348,500                                                 | 348,500                                                 |
| <b>Total — All Manufacturing/Total — Toutes les industries<br/>manufacturières .....</b>                                                                    | <b>5</b>                                    | <b>44,000</b>                                                   | <b>583,500</b>                                          | <b>539,500</b>                                          |
| Construction Industries/Industries de la construction .....                                                                                                 |                                             |                                                                 |                                                         |                                                         |
| General contractors/Entrepreneurs généraux .....                                                                                                            | 2                                           | 48,500                                                          | 239,000                                                 | 190,500                                                 |
| Special Trade contractors/Entrepreneurs spécialisés .....                                                                                                   | 14                                          | 214,100                                                         | 787,500                                                 | 573,400                                                 |
| <b>Total — All Construction/Total — Toutes les industries de la<br/>construction .....</b>                                                                  | <b>16</b>                                   | <b>262,600</b>                                                  | <b>1,026,500</b>                                        | <b>763,900</b>                                          |
| Transportation, Communication and Other Utilities/Transports,<br>communication et autres services d'utilité publique .....                                  | 17                                          | 246,200                                                         | 960,500                                                 | 714,300                                                 |

(Continued on following page) (Suite à la page suivante)

**NEW BRUNSWICK / NOUVEAU-BRUNSWICK**

**Table 5-D — (cont'd.)**

**Tableau 5-D — (suite)**

**BUSINESS BANKRUPTCIES REPORTED IN THE CALENDAR  
YEAR 1984, BY TYPE OF INDUSTRY**

**FAILLITES COMMERCIALES SIGNALÉES AU COURS DE  
L'ANNÉE CIVILE 1984, PAR GENRE D'INDUSTRIE**

| Type of industry<br><i>Genre d'industrie</i>                                                     | Number<br>of Cases<br>—<br><i>Nombre<br/>de cas</i> | Total<br>Assets<br>—<br><i>Total des<br/>éléments<br/>d'actifs</i><br>\$ | Total<br>Liabilities<br>—<br><i>Total des<br/>passifs</i><br>\$ | Total<br>Deficiency<br>—<br><i>Total des<br/>déficits</i><br>\$ |
|--------------------------------------------------------------------------------------------------|-----------------------------------------------------|--------------------------------------------------------------------------|-----------------------------------------------------------------|-----------------------------------------------------------------|
| Trade (Wholesale and Retail) / <i>Commerce (de gros et de détail)</i> ....                       |                                                     |                                                                          |                                                                 |                                                                 |
| Food / <i>Aliments</i> .....                                                                     | 10                                                  | 227,000                                                                  | 2,016,000                                                       | 1,789,000                                                       |
| General Merchandise / <i>Marchandises générales</i> .....                                        | 1                                                   | 71,000                                                                   | 97,000                                                          | 26,000                                                          |
| Automotive products and machinery / <i>Produits et matériel<br/>automobiles</i> .....            | 7                                                   | 6,079,450                                                                | 1,848,000                                                       | 4,231,450                                                       |
| Apparel and Shoes / <i>Vêtements et chaussures</i> .....                                         | 3                                                   | 18,500                                                                   | 145,000                                                         | 126,500                                                         |
| Hardware / <i>Quincaillerie</i> .....                                                            | 1                                                   | —                                                                        | 71,000                                                          | 71,000                                                          |
| Household Furniture and Appliances / <i>Meubles et accessoires<br/>de maison</i> .....           | 1                                                   | 2,500                                                                    | 27,000                                                          | 24,500                                                          |
| Drugs / <i>Médicaments</i> .....                                                                 | —                                                   | —                                                                        | —                                                               | —                                                               |
| Other Trades / <i>Autres commerces</i> .....                                                     | 5                                                   | 45,950                                                                   | 306,000                                                         | 260,050                                                         |
| <b>Total — All Trade / <i>Total — Tous les commerces</i></b> .....                               | <b>28</b>                                           | <b>6,444,400</b>                                                         | <b>4,510,000</b>                                                | <b>1,934,400</b>                                                |
| Finance, Insurance and Real Estate / <i>Finances, Assurance et<br/>Immeubles</i> .....           | 6                                                   | 17,350                                                                   | 475,000                                                         | 457,650                                                         |
| Services / <i>Services</i> .....                                                                 |                                                     |                                                                          |                                                                 |                                                                 |
| Education, Health and Welfare / <i>Education, Santé, Bien-être</i> .....                         | —                                                   | —                                                                        | —                                                               | —                                                               |
| Recreational services / <i>Divertissements</i> .....                                             | —                                                   | —                                                                        | —                                                               | —                                                               |
| Business services / <i>Services commerciaux</i> .....                                            | 2                                                   | 4,000                                                                    | 400,000                                                         | 396,000                                                         |
| Personal services / <i>Services personnels</i> .....                                             | —                                                   | —                                                                        | —                                                               | —                                                               |
| Other services / <i>Autres services</i> .....                                                    | 13                                                  | 660,700                                                                  | 1,347,000                                                       | 686,300                                                         |
| <b>Total — All services / <i>Total — Tous les services</i></b> .....                             | <b>15</b>                                           | <b>664,700</b>                                                           | <b>1,747,000</b>                                                | <b>1,082,300</b>                                                |
| Others (Type of Industry not specified / <i>Autres (genre<br/>d'industrie non précisé)</i> ..... | —                                                   | —                                                                        | —                                                               | —                                                               |
| <b>Grand Total / <i>Total global</i></b> .....                                                   | <b>94</b>                                           | <b>7,744,400</b>                                                         | <b>10,139,000</b>                                               | <b>2,394,600</b>                                                |

**QUEBEC**

**Table 5-E**

**Tableau 5-E**

**BUSINESS BANKRUPTCIES REPORTED IN THE CALENDAR  
YEAR 1984, BY TYPE OF INDUSTRY**

**FAILLITES COMMERCIALES SIGNALÉES AU COURS DE  
L'ANNÉE CIVILE 1984, PAR GENRE D'INDUSTRIE**

| Type of industry<br>Genre d'industrie                                                                                                                                | Number<br>of Cases<br>—<br>Nombre<br>de cas | Total<br>Assets<br>—<br>Total des<br>éléments<br>d'actifs<br>\$ | Total<br>Liabilities<br>—<br>Total des<br>passifs<br>\$ | Total<br>Deficiency<br>—<br>Total des<br>déficits<br>\$ |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|-----------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|
| Primary Industries/ <i>Industries primaires</i> .....                                                                                                                | 219                                         | 27,807,700                                                      | 54,906,000                                              | 27,098,300                                              |
| Manufacturing Industries/ <i>Industries manufacturières</i> .....                                                                                                    |                                             |                                                                 |                                                         |                                                         |
| Food and beverage industries/ <i>Industries des aliments et<br/>boissons</i> .....                                                                                   | 29                                          | 2,499,000                                                       | 5,622,450                                               | 3,123,450                                               |
| Textile industries/ <i>Industries du textile</i> .....                                                                                                               | 10                                          | 1,479,400                                                       | 8,940,500                                               | 7,461,100                                               |
| Clothing industries (including knitting mills)/ <i>Industries du<br/>vêtement (y compris les tricoterics)</i> .....                                                  | 33                                          | 1,531,800                                                       | 11,504,000                                              | 9,972,200                                               |
| Wood industries (including furniture)/ <i>Industries du bois (y<br/>compris les meubles)</i> .....                                                                   | 74                                          | 2,185,400                                                       | 8,114,000                                               | 5,928,600                                               |
| Paper and allied industries (including printing and<br>publishing)/ <i>Industries du papier et produits connexes (y<br/>compris impression et publication)</i> ..... | 42                                          | 716,500                                                         | 5,585,000                                               | 4,868,500                                               |
| Primary and fabricated metal industries/ <i>Industries<br/>métallurgiques</i> .....                                                                                  | 44                                          | 10,621,450                                                      | 23,505,500                                              | 12,884,050                                              |
| Machinery industries/ <i>Industries de la machinerie</i> .....                                                                                                       | 3                                           | 31,450                                                          | 1,060,000                                               | 1,028,550                                               |
| Transportation equipment industries/ <i>Industries du matériel de<br/>transport</i> .....                                                                            | 5                                           | 1,000,050                                                       | 2,110,000                                               | 1,109,950                                               |
| Electrical products industries/ <i>Industries des appareils<br/>électriques</i> .....                                                                                | 6                                           | 22,100                                                          | 447,500                                                 | 425,400                                                 |
| Non-metallic mineral products industries/ <i>Industries des<br/>produits minéraux non métalliques</i> .....                                                          | 14                                          | 2,140,400                                                       | 3,272,500                                               | 1,132,100                                               |
| Chemical industries/ <i>Industries chimiques</i> .....                                                                                                               | 8                                           | 12,046,850                                                      | 8,373,000                                               | 3,673,850                                               |
| Other manufacturing industries/ <i>Autres industries<br/>manufacturières</i> .....                                                                                   | 33                                          | 2,064,050                                                       | 6,585,500                                               | 4,521,450                                               |
| <b>Total — All Manufacturing / Total — Toutes les industries<br/>manufacturières</b> .....                                                                           | <b>301</b>                                  | <b>36,338,450</b>                                               | <b>85,119,950</b>                                       | <b>48,781,500</b>                                       |
| Construction Industries/ <i>Industries de la construction</i> .....                                                                                                  |                                             |                                                                 |                                                         |                                                         |
| General contractors/ <i>Entrepreneurs généraux</i> .....                                                                                                             | 41                                          | 6,735,750                                                       | 10,499,000                                              | 3,763,250                                               |
| Special Trade contractors/ <i>Entrepreneurs spécialisés</i> .....                                                                                                    | 355                                         | 24,551,150                                                      | 61,141,500                                              | 36,590,350                                              |
| <b>Total — All Construction / Total — Toutes les industries de la<br/>construction</b> .....                                                                         | <b>396</b>                                  | <b>31,286,900</b>                                               | <b>71,640,500</b>                                       | <b>40,353,600</b>                                       |
| Transportation, Communication and Other Utilities/ <i>Transports,<br/>communication et autres services d'utilité publique</i> .....                                  | 122                                         | 2,155,450                                                       | 19,831,000                                              | 17,675,550                                              |

(Continued on following page) (Suite à la page suivante)

QUEBEC

Table 5-E — (cont'd.)

Tableau 5-E — (suite)

**BUSINESS BANKRUPTCIES REPORTED IN THE CALENDAR  
YEAR 1984, BY TYPE OF INDUSTRY**

**FAILLITES COMMERCIALES SIGNALÉES AU COURS DE  
L'ANNÉE CIVILE 1984, PAR GENRE D'INDUSTRIE**

| Type of industry<br>Genre d'industrie                                                 | Number<br>of Cases<br>—<br>Nombre<br>de cas | Total<br>Assets<br>—<br>Total des<br>éléments<br>d'actifs<br>\$ | Total<br>Liabilities<br>—<br>Total des<br>passifs<br>\$ | Total<br>Deficiency<br>—<br>Total des<br>déficits<br>\$ |
|---------------------------------------------------------------------------------------|---------------------------------------------|-----------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|
| Trade (Wholesale and Retail)/Commerce (de gros et de détail) ....                     |                                             |                                                                 |                                                         |                                                         |
| Food/Aliments.....                                                                    | 226                                         | 15,829,850                                                      | 41,427,500                                              | 25,597,650                                              |
| General Merchandise/Marchandises générales.....                                       | 13                                          | 360,950                                                         | 886,000                                                 | 525,050                                                 |
| Automotive products and machinery/Produits et matériel<br>automobiles.....            | 242                                         | 7,210,850                                                       | 20,205,000                                              | 12,994,150                                              |
| Apparel and Shoes/Vêtements et chaussures.....                                        | 96                                          | 1,932,300                                                       | 11,099,500                                              | 9,167,200                                               |
| Hardware/Quincaillerie.....                                                           | 19                                          | 451,900                                                         | 2,002,000                                               | 1,550,100                                               |
| Household Furniture and Appliances/Meubles et accessoires<br>de maison.....           | 41                                          | 7,260,600                                                       | 13,996,000                                              | 6,735,400                                               |
| Drugs/Médicaments.....                                                                | 9                                           | 263,700                                                         | 794,000                                                 | 530,300                                                 |
| Other Trades/Autres commerces.....                                                    | 447                                         | 25,872,150                                                      | 75,561,500                                              | 49,689,350                                              |
| Total — All Trade/Total — Tous les commerces.....                                     | 1,093                                       | 59,182,300                                                      | 165,971,500                                             | 106,789,200                                             |
| Finance, Insurance and Real Estate/Finances, Assurance et<br>Immeubles.....           | 119                                         | 5,261,650                                                       | 62,443,500                                              | 57,181,850                                              |
| Services/Services.....                                                                |                                             |                                                                 |                                                         |                                                         |
| Education, Health and Welfare/Education, Santé, Bien-être.....                        | 44                                          | 881,600                                                         | 3,946,000                                               | 3,064,400                                               |
| Recreational services/Divertissements.....                                            | 60                                          | 2,385,450                                                       | 19,776,000                                              | 17,390,550                                              |
| Business services/Services commerciaux.....                                           | 138                                         | 3,726,350                                                       | 24,290,000                                              | 20,563,650                                              |
| Personal services/Services personnels.....                                            | 73                                          | 1,022,700                                                       | 4,193,000                                               | 3,170,300                                               |
| Other services/Autres services.....                                                   | 769                                         | 36,683,450                                                      | 129,481,150                                             | 92,797,700                                              |
| Total — All services/Total — Tous les services.....                                   | 1,084                                       | 44,699,550                                                      | 181,686,150                                             | 136,986,600                                             |
| Others (Type of Industry not specified/Autres (genre<br>d'industrie non précisé)..... | 3                                           | 2,950                                                           | 133,500                                                 | 130,550                                                 |
| Grand Total/Total global.....                                                         | 3,337                                       | 206,734,950                                                     | 641,732,100                                             | 434,997,150                                             |

# ONTARIO

Table 5-F

Tableau 5-F

## BUSINESS BANKRUPTCIES REPORTED IN THE CALENDAR YEAR 1984, BY TYPE OF INDUSTRY

## FAILLITES COMMERCIALES SIGNALÉES AU COURS DE L'ANNÉE CIVILE 1984, PAR GENRE D'INDUSTRIE

| Type of industry<br>Genre d'industrie                                                                                                                         | Number of Cases<br>—<br>Nombre de cas | Total Assets<br>—<br>Total des éléments d'actifs<br>\$ | Total Liabilities<br>—<br>Total des passifs<br>\$ | Total Deficiency<br>—<br>Total des déficits<br>\$ |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|--------------------------------------------------------|---------------------------------------------------|---------------------------------------------------|
| Primary Industries/ <i>Industries primaires</i> .....                                                                                                         | 175                                   | 17,184,600                                             | 40,737,000                                        | 23,552,400                                        |
| Manufacturing Industries/ <i>Industries manufacturières</i> .....                                                                                             |                                       |                                                        |                                                   |                                                   |
| Food and beverage industries/ <i>Industries des aliments et boissons</i> .....                                                                                | 27                                    | 1,174,000                                              | 14,875,000                                        | 13,701,000                                        |
| Textile industries/ <i>Industries du textile</i> .....                                                                                                        | 8                                     | 339,500                                                | 1,635,000                                         | 1,295,500                                         |
| Clothing industries (including knitting mills)/ <i>Industries du vêtement (y compris les tricoterics)</i> .....                                               | 8                                     | 282,750                                                | 896,500                                           | 613,750                                           |
| Wood industries (including furniture)/ <i>Industries du bois (y compris les meubles)</i> .....                                                                | 40                                    | 1,032,250                                              | 5,825,000                                         | 4,792,750                                         |
| Paper and allied industries (including printing and publishing)/ <i>Industries du papier et produits connexes (y compris impression et publication)</i> ..... | 40                                    | 949,550                                                | 6,288,500                                         | 5,338,950                                         |
| Primary and fabricated metal industries/ <i>Industries métallurgiques</i> .....                                                                               | 34                                    | 6,960,750                                              | 13,779,000                                        | 6,818,250                                         |
| Machinery industries/ <i>Industries de la machinerie</i> .....                                                                                                | 14                                    | 6,812,000                                              | 10,915,500                                        | 4,103,500                                         |
| Transportation equipment industries/ <i>Industries du matériel de transport</i> .....                                                                         | 15                                    | 249,450                                                | 8,802,500                                         | 8,553,050                                         |
| Electrical products industries/ <i>Industries des appareils électriques</i> .....                                                                             | 11                                    | 300,000                                                | 1,159,500                                         | 859,500                                           |
| Non-metallic mineral products industries/ <i>Industries des produits minéraux non métalliques</i> .....                                                       | 8                                     | 124,000                                                | 830,000                                           | 706,000                                           |
| Chemical industries/ <i>Industries chimiques</i> .....                                                                                                        | 8                                     | 39,500                                                 | 1,838,500                                         | 1,799,000                                         |
| Other manufacturing industries/ <i>Autres industries manufacturières</i> .....                                                                                | 36                                    | 510,550                                                | 21,808,500                                        | 21,297,950                                        |
| <b>Total — All Manufacturing/Total — Toutes les industries manufacturières</b> .....                                                                          | <b>249</b>                            | <b>18,774,300</b>                                      | <b>88,653,500</b>                                 | <b>69,879,200</b>                                 |
| Construction Industries/ <i>Industries de la construction</i> .....                                                                                           |                                       |                                                        |                                                   |                                                   |
| General contractors/ <i>Entrepreneurs généraux</i> .....                                                                                                      | 88                                    | 2,244,300                                              | 33,649,000                                        | 31,404,700                                        |
| Special Trade contractors/ <i>Entrepreneurs spécialisés</i> .....                                                                                             | 404                                   | 12,643,200                                             | 60,286,500                                        | 47,643,300                                        |
| <b>Total — All Construction/Total — Toutes les industries de la construction</b> .....                                                                        | <b>492</b>                            | <b>14,887,500</b>                                      | <b>93,935,500</b>                                 | <b>79,048,000</b>                                 |
| Transportation, Communication and Other Utilities/ <i>Transports, communication et autres services d'utilité publique</i> .....                               | 152                                   | 2,783,150                                              | 22,400,500                                        | 19,617,350                                        |

(Continued on following page) (Suite à la page suivante)

# ONTARIO

Table 5-F — (cont'd.)

Tableau 5-F — (suite)

## BUSINESS BANKRUPTCIES REPORTED IN THE CALENDAR YEAR 1984, BY TYPE OF INDUSTRY

## FAILLITES COMMERCIALES SIGNALÉES AU COURS DE L'ANNÉE CIVILE 1984, PAR GENRE D'INDUSTRIE

| Type of industry<br>Genre d'industrie                                                  | Number<br>of Cases<br>—<br>Nombre<br>de cas | Total<br>Assets<br>—<br>Total des<br>éléments<br>d'actifs<br>\$ | Total<br>Liabilities<br>—<br>Total des<br>passifs<br>\$ | Total<br>Deficiency<br>—<br>Total des<br>déficits<br>\$ |
|----------------------------------------------------------------------------------------|---------------------------------------------|-----------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|
| Trade (Wholesale and Retail)/Commerce (de gros et de détail) ....                      |                                             |                                                                 |                                                         |                                                         |
| Food/Aliments.....                                                                     | 81                                          | 3,581,950                                                       | 15,304,500                                              | 11,722,550                                              |
| General Merchandise/Marchandises générales .....                                       | 62                                          | 1,339,350                                                       | 6,486,500                                               | 5,147,150                                               |
| Automotive products and machinery/Produits et matériel<br>automobiles.....             | 213                                         | 4,221,500                                                       | 24,109,000                                              | 19,887,500                                              |
| Apparel and Shoes/Vêtements et chaussures .....                                        | 64                                          | 1,800,500                                                       | 8,142,500                                               | 6,342,000                                               |
| Hardware/Quincaillerie .....                                                           | 12                                          | 209,150                                                         | 1,150,000                                               | 940,850                                                 |
| Household Furniture and Appliances/Meubles et accessoires<br>de maison.....            | 63                                          | 1,270,400                                                       | 6,001,500                                               | 4,731,100                                               |
| Drugs/Médicaments .....                                                                | 5                                           | 553,500                                                         | 1,164,500                                               | 611,000                                                 |
| Other Trades/Autres commerces .....                                                    | 187                                         | 3,846,750                                                       | 27,558,000                                              | 23,711,250                                              |
| Total — All Trade/Total — Tous les commerces .....                                     | 687                                         | 16,823,100                                                      | 89,916,500                                              | 73,093,400                                              |
| Finance, Insurance and Real Estate/Finances, Assurance et<br>Immeubles .....           | 133                                         | 2,425,550                                                       | 42,429,500                                              | 40,003,950                                              |
| Services/Services .....                                                                |                                             |                                                                 |                                                         |                                                         |
| Education, Health and Welfare/Education, Santé, Bien- être .....                       | 52                                          | 2,486,800                                                       | 12,046,000                                              | 9,559,200                                               |
| Recreational services/Divertissements .....                                            | 67                                          | 1,154,700                                                       | 8,759,000                                               | 7,604,300                                               |
| Business services/Services commerciaux .....                                           | 149                                         | 4,070,350                                                       | 43,796,500                                              | 39,726,150                                              |
| Personal services/Services personnels .....                                            | 46                                          | 468,350                                                         | 3,839,000                                               | 3,370,650                                               |
| Other services/Autres services .....                                                   | 376                                         | 7,363,050                                                       | 41,620,000                                              | 34,256,950                                              |
| Total — All services/Total — Tous les services .....                                   | 690                                         | 15,543,250                                                      | 110,060,500                                             | 94,517,250                                              |
| Others (Type of Industry not specified/Autres (genre<br>d'industrie non précisé) ..... | 1                                           | 11,500                                                          | 105,000                                                 | 93,500                                                  |
| Grand Total/Total global .....                                                         | 2,579                                       | 88,432,950                                                      | 488,238,000                                             | 399,805,050                                             |

# MANITOBA

Table 5-G

Tableau 5-G

## BUSINESS BANKRUPTCIES REPORTED IN THE CALENDAR YEAR 1984, BY TYPE OF INDUSTRY

## FAILLITES COMMERCIALES SIGNALÉES AU COURS DE L'ANNÉE CIVILE 1984, PAR GENRE D'INDUSTRIE

| Type of industry<br>Genre d'industrie                                                                                                                 | Number of Cases<br>—<br>Nombre de cas | Total Assets<br>—<br>Total des éléments d'actifs<br>\$ | Total Liabilities<br>—<br>Total des passifs<br>\$ | Total Deficiency<br>—<br>Total des déficits<br>\$ |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|--------------------------------------------------------|---------------------------------------------------|---------------------------------------------------|
| Primary Industries/Industries primaires .....                                                                                                         | 67                                    | 8,228,000                                              | 14,889,500                                        | 6,661,500                                         |
| Manufacturing Industries/Industries manufacturières .....                                                                                             |                                       |                                                        |                                                   |                                                   |
| Food and beverage industries/Industries des aliments et boissons .....                                                                                | —                                     | —                                                      | —                                                 | —                                                 |
| Textile industries/Industries du textile .....                                                                                                        | 2                                     | 134,000                                                | 180,000                                           | 46,000                                            |
| Clothing industries (including knitting mills)/Industries du vêtement (y compris les tricoterías) .....                                               | 1                                     | 25,000                                                 | 79,000                                            | 54,000                                            |
| Wood industries (including furniture)/Industries du bois (y compris les meubles) .....                                                                | 2                                     | 150,000                                                | 243,000                                           | 93,000                                            |
| Paper and allied industries (including printing and publishing)/Industries du papier et produits connexes (y compris impression et publication) ..... | 1                                     | 27,000                                                 | 73,000                                            | 46,000                                            |
| Primary and fabricated metal industries/Industries métallurgiques .....                                                                               | 6                                     | 158,900                                                | 903,000                                           | 744,100                                           |
| Machinery industries/Industries de la machinerie .....                                                                                                | 1                                     | 25,000                                                 | 45,000                                            | 20,000                                            |
| Transportation equipment industries/Industries du matériel de transport .....                                                                         | —                                     | —                                                      | —                                                 | —                                                 |
| Electrical products industries/Industries des appareils électriques .....                                                                             | 1                                     | —                                                      | 450,000                                           | 450,000                                           |
| Non-metallic mineral products industries/Industries des produits minéraux non métalliques .....                                                       | 1                                     | 21,000                                                 | 67,000                                            | 46,000                                            |
| Chemical industries/Industries chimiques .....                                                                                                        | 1                                     | 4,500                                                  | 190,000                                           | 185,500                                           |
| Other manufacturing industries/Autres industries manufacturières .....                                                                                | 2                                     | 34,500                                                 | 178,000                                           | 143,500                                           |
| <b>Total — All Manufacturing/Total — Toutes les industries manufacturières .....</b>                                                                  | <b>18</b>                             | <b>579,900</b>                                         | <b>2,408,000</b>                                  | <b>1,828,100</b>                                  |
| Construction Industries/Industries de la construction .....                                                                                           |                                       |                                                        |                                                   |                                                   |
| General contractors/Entrepreneurs généraux .....                                                                                                      | 25                                    | 1,257,700                                              | 2,429,000                                         | 1,171,300                                         |
| Special Trade contractors/Entrepreneurs spécialisés .....                                                                                             | 14                                    | 384,500                                                | 2,068,000                                         | 1,683,500                                         |
| <b>Total — All Construction/Total — Toutes les industries de la construction .....</b>                                                                | <b>39</b>                             | <b>1,642,200</b>                                       | <b>4,497,000</b>                                  | <b>2,854,800</b>                                  |
| Transportation, Communication and Other Utilities/Transports, communication et autres services d'utilité publique .....                               | 27                                    | 778,450                                                | 2,519,500                                         | 1,741,050                                         |

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# MANITOBA

Table 5-G — (cont'd.)

Tableau 5-G — (suite)

## BUSINESS BANKRUPTCIES REPORTED IN THE CALENDAR YEAR 1984, BY TYPE OF INDUSTRY

## FAILLITES COMMERCIALES SIGNALÉES AU COURS DE L'ANNÉE CIVILE 1984, PAR GENRE D'INDUSTRIE

| Type of industry<br>Genre d'industrie                                                 | Number<br>of Cases<br>—<br>Nombre<br>de cas | Total<br>Assets<br>—<br>Total des<br>éléments<br>d'actifs<br>\$ | Total<br>Liabilities<br>—<br>Total des<br>passifs<br>\$ | Total<br>Deficiency<br>—<br>Total des<br>déficits<br>\$ |
|---------------------------------------------------------------------------------------|---------------------------------------------|-----------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|
| Trade (Wholesale and Retail)/Commerce (de gros et de détail) ....                     |                                             |                                                                 |                                                         |                                                         |
| Food/Aliments.....                                                                    | 13                                          | 450,950                                                         | 2,317,500                                               | 1,866,550                                               |
| General Merchandise/Marchandises générales.....                                       | 2                                           | 34,000                                                          | 182,000                                                 | 148,000                                                 |
| Automotive products and machinery/Produits et matériel<br>automobiles.....            | 28                                          | 652,000                                                         | 2,140,500                                               | 1,488,500                                               |
| Apparel and Shoes/Vêtements et chaussures.....                                        | 3                                           | 2,000                                                           | 923,000                                                 | 921,000                                                 |
| Hardware/Quincaillerie.....                                                           | 2                                           | 29,000                                                          | 180,000                                                 | 151,000                                                 |
| Household Furniture and Appliances/Meubles et accessoires<br>de maison.....           | 5                                           | 163,000                                                         | 387,000                                                 | 224,000                                                 |
| Drugs/Médicaments.....                                                                | —                                           | —                                                               | —                                                       | —                                                       |
| Other Trades/Autres commerces.....                                                    | 29                                          | 786,700                                                         | 3,300,500                                               | 2,513,800                                               |
| Total — All Trade/Total — Tous les commerces.....                                     | 82                                          | 2,117,650                                                       | 9,430,500                                               | 7,312,850                                               |
| Finance, Insurance and Real Estate/Finances, Assurance et<br>Immeubles.....           | 9                                           | 338,250                                                         | 3,173,000                                               | 2,834,750                                               |
| Services/Services.....                                                                |                                             |                                                                 |                                                         |                                                         |
| Education, Health and Welfare/Education, Santé, Bien-être.....                        | 1                                           | 65,000                                                          | 350,000                                                 | 285,000                                                 |
| Recreational services/Divertissements.....                                            | 3                                           | 58,500                                                          | 1,178,500                                               | 1,120,000                                               |
| Business services/Services commerciaux.....                                           | 12                                          | 42,950                                                          | 561,000                                                 | 518,050                                                 |
| Personal services/Services personnels.....                                            | 2                                           | 23,000                                                          | 64,000                                                  | 41,000                                                  |
| Other services/Autres services.....                                                   | 32                                          | 641,700                                                         | 4,161,500                                               | 3,519,800                                               |
| Total — All services/Total — Tous les services.....                                   | 50                                          | 831,150                                                         | 6,315,000                                               | 5,483,850                                               |
| Others (Type of Industry not specified/Autres (genre<br>d'industrie non précisé)..... | —                                           | —                                                               | —                                                       | —                                                       |
| Grand Total/Total global.....                                                         | 292                                         | 14,515,600                                                      | 43,232,500                                              | 28,716,900                                              |

# SASKATCHEWAN

Table 5-H

Tableau 5-H

## BUSINESS BANKRUPTCIES REPORTED IN THE CALENDAR YEAR 1984, BY TYPE OF INDUSTRY

## FAILLITES COMMERCIALES SIGNALÉES AU COURS DE L'ANNÉE CIVILE 1984, PAR GENRE D'INDUSTRIE

| Type of industry<br>Genre d'industrie                                                                                                                 | Number of Cases<br>—<br>Nombre de cas | Total Assets<br>—<br>Total des éléments d'actifs<br>\$ | Total Liabilities<br>—<br>Total des passifs<br>\$ | Total Deficiency<br>—<br>Total des déficits<br>\$ |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|--------------------------------------------------------|---------------------------------------------------|---------------------------------------------------|
| Primary Industries/Industries primaires .....                                                                                                         | 49                                    | 4,086,050                                              | 8,463,000                                         | 4,376,950                                         |
| Manufacturing Industries/Industries manufacturières .....                                                                                             |                                       |                                                        |                                                   |                                                   |
| Food and beverage industries/Industries des aliments et boissons .....                                                                                | 2                                     | 58,500                                                 | 42,500                                            | 16,000                                            |
| Textile industries/Industries du textile .....                                                                                                        | —                                     | —                                                      | —                                                 | —                                                 |
| Clothing industries (including knitting mills)/Industries du vêtement (y compris les tricoterías) .....                                               | —                                     | —                                                      | —                                                 | —                                                 |
| Wood industries (including furniture)/Industries du bois (y compris les meubles) .....                                                                | 6                                     | 376,000                                                | 699,500                                           | 323,500                                           |
| Paper and allied industries (including printing and publishing)/Industries du papier et produits connexes (y compris impression et publication) ..... | 2                                     | 205,000                                                | 455,000                                           | 250,000                                           |
| Primary and fabricated metal industries/Industries métallurgiques .....                                                                               | 1                                     | 190,000                                                | 210,000                                           | 20,000                                            |
| Machinery industries/Industries de la machinerie .....                                                                                                | —                                     | —                                                      | —                                                 | —                                                 |
| Transportation equipment industries/Industries du matériel de transport .....                                                                         | 2                                     | 4,500                                                  | 270,000                                           | 265,500                                           |
| Electrical products industries/Industries des appareils électriques .....                                                                             | 1                                     | 11,500                                                 | 63,000                                            | 51,500                                            |
| Non-metallic mineral products industries/Industries des produits minéraux non métalliques .....                                                       | 1                                     | 3,500                                                  | 150,000                                           | 146,500                                           |
| Chemical industries/Industries chimiques .....                                                                                                        | 1                                     | 29,000                                                 | 410,000                                           | 381,000                                           |
| Other manufacturing industries/Autres industries manufacturières .....                                                                                | —                                     | —                                                      | —                                                 | —                                                 |
| Total — All Manufacturing/Total — Toutes les industries manufacturières .....                                                                         | 16                                    | 878,000                                                | 2,300,000                                         | 1,422,000                                         |
| Construction Industries/Industries de la construction .....                                                                                           |                                       |                                                        |                                                   |                                                   |
| General contractors/Entrepreneurs généraux .....                                                                                                      | 27                                    | 908,350                                                | 4,130,000                                         | 3,221,650                                         |
| Special Trade contractors/Entrepreneurs spécialisés .....                                                                                             | 35                                    | 1,287,500                                              | 4,508,500                                         | 3,221,000                                         |
| Total — All Construction/Total — Toutes les industries de la construction .....                                                                       | 62                                    | 2,195,850                                              | 8,638,500                                         | 6,442,650                                         |
| Transportation, Communication and Other Utilities/Transports, communication et autres services d'utilité publique .....                               | 28                                    | 338,700                                                | 1,803,000                                         | 1,464,300                                         |

(Continued on following page) (Suite à la page suivante)

# SASKATCHEWAN

Table 5-H — (cont'd.)

Tableau 5-H — (suite)

## BUSINESS BANKRUPTCIES REPORTED IN THE CALENDAR YEAR 1984, BY TYPE OF INDUSTRY

## FAILLITES COMMERCIALES SIGNALÉES AU COURS DE L'ANNÉE CIVILE 1984, PAR GENRE D'INDUSTRIE

| Type of industry<br>Genre d'industrie                                                  | Number<br>of Cases<br>—<br>Nombre<br>de cas | Total<br>Assets<br>—<br>Total des<br>éléments<br>d'actifs<br>\$ | Total<br>Liabilities<br>—<br>Total des<br>passifs<br>\$ | Total<br>Deficiency<br>—<br>Total des<br>déficits<br>\$ |
|----------------------------------------------------------------------------------------|---------------------------------------------|-----------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|
| Trade (Wholesale and Retail)/Commerce (de gros et de détail) ....                      |                                             |                                                                 |                                                         |                                                         |
| Food/Aliments .....                                                                    | 9                                           | 715,500                                                         | 1,498,000                                               | 782,500                                                 |
| General Merchandise/Marchandises générales .....                                       | 4                                           | 114,500                                                         | 299,000                                                 | 184,500                                                 |
| Automotive products and machinery/Produits et matériel<br>automobiles .....            | 32                                          | 1,062,000                                                       | 4,630,000                                               | 3,568,000                                               |
| Apparel and Shoes/Vêtements et chaussures .....                                        | 9                                           | 379,000                                                         | 760,000                                                 | 381,000                                                 |
| Hardware/Quincaillerie .....                                                           | 5                                           | 226,950                                                         | 304,000                                                 | 77,050                                                  |
| Household Furniture and Appliances/Meubles et accessoires<br>de maison .....           | 11                                          | 501,150                                                         | 1,190,000                                               | 688,850                                                 |
| Drugs/Médicaments .....                                                                | —                                           | —                                                               | —                                                       | —                                                       |
| Other Trades/Autres commerces .....                                                    | 21                                          | 1,059,450                                                       | 2,468,000                                               | 1,408,550                                               |
| Total — All Trade/Total — Tous les commerces .....                                     | 91                                          | 4,058,550                                                       | 11,149,000                                              | 7,090,450                                               |
| Finance, Insurance and Real Estate/Finances, Assurance et<br>Immeubles .....           | 7                                           | 530,500                                                         | 1,159,000                                               | 628,500                                                 |
| Services/Services .....                                                                |                                             |                                                                 |                                                         |                                                         |
| Education, Health and Welfare/Education, Santé, Bien-être .....                        | 1                                           | 150,000                                                         | 210,000                                                 | 60,000                                                  |
| Recreational services/Divertissements .....                                            | 6                                           | 254,950                                                         | 432,500                                                 | 177,550                                                 |
| Business services/Services commerciaux .....                                           | 10                                          | 250,500                                                         | 1,017,500                                               | 767,000                                                 |
| Personal services/Services personnels .....                                            | 1                                           | 1,500                                                           | 18,500                                                  | 17,000                                                  |
| Other services/Autres services .....                                                   | 38                                          | 873,450                                                         | 3,329,500                                               | 2,456,050                                               |
| Total — All services/Total — Tous les services .....                                   | 56                                          | 1,530,400                                                       | 5,008,000                                               | 3,477,600                                               |
| Others (Type of Industry not specified/Autres (genre<br>d'industrie non précisé) ..... | —                                           | —                                                               | —                                                       | —                                                       |
| Grand Total/Total global .....                                                         | 309                                         | 13,618,050                                                      | 38,520,500                                              | 24,902,450                                              |

# ALBERTA

Table 5-1

## BUSINESS BANKRUPTCIES REPORTED IN THE CALENDAR YEAR 1984, BY TYPE OF INDUSTRY

Tableau 5-1

## FAILLITES COMMERCIALES SIGNALÉES AU COURS DE L'ANNÉE CIVILE 1984, PAR GENRE D'INDUSTRIE

| Type of industry<br>Genre d'industrie                                                                                                                 | Number of Cases<br>—<br>Nombre de cas | Total Assets<br>—<br>Total des éléments d'actifs \$ | Total Liabilities<br>—<br>Total des passifs \$ | Total Deficiency<br>—<br>Total des déficits \$ |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|-----------------------------------------------------|------------------------------------------------|------------------------------------------------|
| Primary Industries/Industries primaires .....                                                                                                         | 101                                   | 15,832,700                                          | 41,530,000                                     | 25,697,300                                     |
| Manufacturing Industries/Industries manufacturières .....                                                                                             |                                       |                                                     |                                                |                                                |
| Food and beverage industries/Industries des aliments et boissons .....                                                                                | 12                                    | 517,350                                             | 1,576,500                                      | 1,059,150                                      |
| Textile industries/Industries du textile .....                                                                                                        | —                                     | —                                                   | —                                              | —                                              |
| Clothing industries (including knitting mills)/Industries du vêtement (y compris les tricoterics) .....                                               | 2                                     | 64,500                                              | 154,000                                        | 89,500                                         |
| Wood industries (including furniture)/Industries du bois (y compris les meubles) .....                                                                | 9                                     | 387,500                                             | 1,938,500                                      | 1,551,000                                      |
| Paper and allied industries (including printing and publishing)/Industries du papier et produits connexes (y compris impression et publication) ..... | 9                                     | 1,005,000                                           | 2,814,000                                      | 1,809,000                                      |
| Primary and fabricated metal industries/Industries métallurgiques .....                                                                               | 6                                     | 665,000                                             | 4,065,000                                      | 3,400,000                                      |
| Machinery industries/Industries de la machinerie .....                                                                                                | 3                                     | 309,000                                             | 2,280,000                                      | 1,971,000                                      |
| Transportation equipment industries/Industries du matériel de transport .....                                                                         | 3                                     | 460,000                                             | 1,090,000                                      | 630,000                                        |
| Electrical products industries/Industries des appareils électriques .....                                                                             | 2                                     | 19,000                                              | 72,000                                         | 53,000                                         |
| Non-metallic mineral products industries/Industries des produits minéraux non métalliques .....                                                       | 3                                     | 92,000                                              | 230,000                                        | 138,000                                        |
| Chemical industries/Industries chimiques .....                                                                                                        | 3                                     | 139,000                                             | 1,435,000                                      | 1,296,000                                      |
| Other manufacturing industries/Autres industries manufacturières .....                                                                                | 4                                     | 14,950                                              | 6,165,000                                      | 6,150,050                                      |
| <b>Total — All Manufacturing/Total — Toutes les industries manufacturières .....</b>                                                                  | <b>56</b>                             | <b>3,673,300</b>                                    | <b>21,820,000</b>                              | <b>18,146,700</b>                              |
| Construction Industries/Industries de la construction .....                                                                                           |                                       |                                                     |                                                |                                                |
| General contractors/Entrepreneurs généraux .....                                                                                                      | 81                                    | 2,436,700                                           | 43,089,000                                     | 40,652,300                                     |
| Special Trade contractors/Entrepreneurs spécialisés .....                                                                                             | 148                                   | 5,848,300                                           | 23,634,000                                     | 17,785,700                                     |
| <b>Total — All Construction/Total — Toutes les industries de la construction .....</b>                                                                | <b>229</b>                            | <b>8,285,000</b>                                    | <b>66,723,000</b>                              | <b>58,438,000</b>                              |
| Transportation, Communication and Other Utilities/Transports, communication et autres services d'utilité publique .....                               | 109                                   | 5,170,450                                           | 20,934,000                                     | 15,763,550                                     |

(Continued on following page) (Suite à la page suivante)

ALBERTA

Table 5-1 — (cont'd.)

Tableau 5-1 — (suite)

**BUSINESS BANKRUPTCIES REPORTED IN THE CALENDAR  
YEAR 1984, BY TYPE OF INDUSTRY**

**FAILLITES COMMERCIALES SIGNALÉES AU COURS DE  
L'ANNÉE CIVILE 1984, PAR GENRE D'INDUSTRIE**

| Type of industry<br>Genre d'industrie                                                    | Number<br>of Cases<br>—<br>Nombre<br>de cas | Total<br>Assets<br>—<br>Total des<br>éléments<br>d'actifs<br>\$ | Total<br>Liabilities<br>—<br>Total des<br>passifs<br>\$ | Total<br>Deficiency<br>—<br>Total des<br>déficits<br>\$ |
|------------------------------------------------------------------------------------------|---------------------------------------------|-----------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|
| Trade (Wholesale and Retail) / Commerce (de gros et de détail) ....                      |                                             |                                                                 |                                                         |                                                         |
| Food / Aliments .....                                                                    | 28                                          | 992,950                                                         | 3,319,000                                               | 2,326,050                                               |
| General Merchandise / Marchandises générales .....                                       | 11                                          | 694,500                                                         | 1,775,000                                               | 1,080,500                                               |
| Automotive products and machinery / Produits et matériel<br>automobiles .....            | 80                                          | 3,055,200                                                       | 28,020,000                                              | 24,964,800                                              |
| Apparel and Shoes / Vêtements et chaussures .....                                        | 20                                          | 789,050                                                         | 3,307,500                                               | 2,518,450                                               |
| Hardware / Quincaillerie .....                                                           | 6                                           | 239,000                                                         | 7,753,000                                               | 7,514,000                                               |
| Household Furniture and Appliances / Meubles et accessoires<br>de maison .....           | 24                                          | 822,700                                                         | 2,934,500                                               | 2,111,800                                               |
| Drugs / Médicaments .....                                                                | 5                                           | 113,450                                                         | 298,000                                                 | 184,550                                                 |
| Other Trades / Autres commerces .....                                                    | 66                                          | 3,379,250                                                       | 19,828,500                                              | 16,449,250                                              |
| <b>Total — All Trade / Total — Tous les commerces .....</b>                              | <b>240</b>                                  | <b>10,086,100</b>                                               | <b>67,235,500</b>                                       | <b>57,149,400</b>                                       |
| Finance, Insurance and Real Estate / Finances, Assurance et<br>Immeubles .....           | 155                                         | 18,432,450                                                      | 246,961,000                                             | 228,528,550                                             |
| Services / Services .....                                                                |                                             |                                                                 |                                                         |                                                         |
| Education, Health and Welfare / Education, Santé, Bien-être .....                        | 12                                          | 699,000                                                         | 2,915,000                                               | 2,216,000                                               |
| Recreational services / Divertissements .....                                            | 23                                          | 2,283,450                                                       | 6,086,000                                               | 3,802,550                                               |
| Business services / Services commerciaux .....                                           | 80                                          | 10,019,550                                                      | 40,541,000                                              | 30,521,450                                              |
| Personal services / Services personnels .....                                            | 24                                          | 203,450                                                         | 7,480,500                                               | 7,277,050                                               |
| Other services / Autres services .....                                                   | 125                                         | 6,958,100                                                       | 63,974,000                                              | 57,015,900                                              |
| <b>Total — All services / Total — Tous les services .....</b>                            | <b>264</b>                                  | <b>20,163,550</b>                                               | <b>120,996,500</b>                                      | <b>100,832,950</b>                                      |
| Others (Type of Industry not specified / Autres (genre<br>d'industrie non précisé) ..... | —                                           | —                                                               | —                                                       | —                                                       |
| <b>Grand Total / Total global .....</b>                                                  | <b>1,154</b>                                | <b>81,643,550</b>                                               | <b>586,200,000</b>                                      | <b>504,556,450</b>                                      |

**BRITISH COLUMBIA/COLOMBIE BRITANNIQUE**

**Table 5-J**

**Tableau 5-J**

**BUSINESS BANKRUPTCIES REPORTED IN THE CALENDAR  
YEAR 1984, BY TYPE OF INDUSTRY**

**FAILLITES COMMERCIALES SIGNALÉES AU COURS DE  
L'ANNÉE CIVILE 1984, PAR GENRE D'INDUSTRIE**

| Type of industry<br>Genre d'industrie                                                                                                                       | Number<br>of Cases<br>—<br>Nombre<br>de cas | Total<br>Assets<br>—<br>Total des<br>éléments<br>d'actifs<br>\$ | Total<br>Liabilities<br>—<br>Total des<br>passifs<br>\$ | Total<br>Deficiency<br>—<br>Total des<br>déficits<br>\$ |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|-----------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|
| Primary Industries/Industries primaires .....                                                                                                               | 150                                         | 5,469,100                                                       | 56,666,000                                              | 51,196,900                                              |
| Manufacturing Industries/Industries manufacturières .....                                                                                                   |                                             |                                                                 |                                                         |                                                         |
| Food and beverage industries/Industries des aliments et<br>boissons .....                                                                                   | 4                                           | 241,500                                                         | 278,000                                                 | 36,500                                                  |
| Textile industries/Industries du textile .....                                                                                                              | 2                                           | 27,650                                                          | 224,500                                                 | 196,850                                                 |
| Clothing industries (including knitting mills)/Industries du<br>vêtement (y compris les tricoterics) .....                                                  | —                                           | —                                                               | —                                                       | —                                                       |
| Wood industries (including furniture)/Industries du bois (y<br>compris les meubles) .....                                                                   | 52                                          | 18,493,800                                                      | 41,084,500                                              | 22,590,700                                              |
| Paper and allied industries (including printing and<br>publishing)/Industries du papier et produits connexes (y<br>compris impression et publication) ..... | 8                                           | 2,593,500                                                       | 8,345,500                                               | 5,752,000                                               |
| Primary and fabricated metal industries/Industries<br>métallurgiques .....                                                                                  | 18                                          | 1,043,050                                                       | 8,334,500                                               | 7,291,450                                               |
| Machinery industries/Industries de la machinerie .....                                                                                                      | 7                                           | 405,450                                                         | 1,545,500                                               | 1,140,050                                               |
| Transportation equipment industries/Industries du matériel de<br>transport .....                                                                            | 11                                          | 201,950                                                         | 1,470,500                                               | 1,268,550                                               |
| Electrical products industries/Industries des appareils<br>électriques .....                                                                                | 5                                           | 303,000                                                         | 1,690,000                                               | 1,387,000                                               |
| Non-metallic mineral products industries/Industries des<br>produits minéraux non métalliques .....                                                          | 7                                           | 6,122,950                                                       | 6,391,000                                               | 268,050                                                 |
| Chemical industries/Industries chimiques .....                                                                                                              | 2                                           | 106,500                                                         | 156,000                                                 | 49,500                                                  |
| Other manufacturing industries/Autres industries<br>manufacturières .....                                                                                   | 18                                          | 896,600                                                         | 8,047,500                                               | 7,150,900                                               |
| <b>Total — All Manufacturing/Total — Toutes les industries<br/>manufacturières .....</b>                                                                    | <b>134</b>                                  | <b>30,435,950</b>                                               | <b>77,567,500</b>                                       | <b>47,131,550</b>                                       |
| Construction Industries/Industries de la construction .....                                                                                                 |                                             |                                                                 |                                                         |                                                         |
| General contractors/Entrepreneurs généraux .....                                                                                                            | 132                                         | 6,561,650                                                       | 44,781,500                                              | 38,219,850                                              |
| Special Trade contractors/Entrepreneurs spécialisés .....                                                                                                   | 131                                         | 7,517,550                                                       | 34,113,000                                              | 26,595,450                                              |
| <b>Total — All Construction/Total — Toutes les industries de la<br/>construction .....</b>                                                                  | <b>263</b>                                  | <b>14,079,200</b>                                               | <b>78,894,500</b>                                       | <b>64,815,300</b>                                       |
| Transportation, Communication and Other Utilities/Transports,<br>communication et autres services d'utilité publique .....                                  | 105                                         | 7,824,800                                                       | 38,737,500                                              | 30,912,700                                              |

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**BRITISH COLUMBIA/COLOMBIE BRITANNIQUE**

**Table 5-J — (cont'd.)**

**Tableau 5-J — (suite)**

**BUSINESS BANKRUPTCIES REPORTED IN THE CALENDAR  
YEAR 1984, BY TYPE OF INDUSTRY**

**FAILLITES COMMERCIALES SIGNALÉES AU COURS DE  
L'ANNÉE CIVILE 1984, PAR GENRE D'INDUSTRIE**

| Type of industry<br>Genre d'industrie                                                  | Number<br>of Cases<br>—<br>Nombre<br>de cas | Total<br>Assets<br>—<br>Total des<br>éléments<br>d'actifs<br>\$ | Total<br>Liabilities<br>—<br>Total des<br>passifs<br>\$ | Total<br>Deficiency<br>—<br>Total des<br>déficits<br>\$ |
|----------------------------------------------------------------------------------------|---------------------------------------------|-----------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|
| Trade (Wholesale and Retail)/Commerce (de gros et de détail) ....                      |                                             |                                                                 |                                                         |                                                         |
| Food/Aliments.....                                                                     | 48                                          | 9,624,800                                                       | 19,946,000                                              | 10,321,200                                              |
| General Merchandise/Marchandises générales .....                                       | 10                                          | 619,000                                                         | 1,556,000                                               | 937,000                                                 |
| Automotive products and machinery/Produits et matériel<br>automobiles.....             | 122                                         | 17,237,350                                                      | 44,526,000                                              | 27,288,650                                              |
| Apparel and Shoes/Vêtements et chaussures .....                                        | 29                                          | 988,400                                                         | 3,814,500                                               | 2,826,100                                               |
| Hardware/Quincaillerie .....                                                           | 10                                          | 276,050                                                         | 1,036,500                                               | 760,450                                                 |
| Household Furniture and Appliances/Meubles et accessoires<br>de maison.....            | 45                                          | 1,649,750                                                       | 6,660,000                                               | 5,010,250                                               |
| Drugs/Médicaments .....                                                                | 5                                           | 69,650                                                          | 1,280,500                                               | 1,210,850                                               |
| Other Trades/Autres commerces .....                                                    | 86                                          | 15,997,300                                                      | 29,996,500                                              | 13,999,200                                              |
| <b>Total — All Trade/Total — Tous les commerces .....</b>                              | <b>355</b>                                  | <b>46,462,300</b>                                               | <b>108,816,000</b>                                      | <b>62,353,700</b>                                       |
| Finance, Insurance and Real Estate/Finances, Assurance et<br>Immeubles .....           | 179                                         | 28,906,950                                                      | 173,490,000                                             | 144,583,050                                             |
| Services/Services .....                                                                |                                             |                                                                 |                                                         |                                                         |
| Education, Health and Welfare/Education, Santé, Bien-être .....                        | 15                                          | 1,795,500                                                       | 5,121,500                                               | 3,326,000                                               |
| Recreational services/Divertissements .....                                            | 23                                          | 487,900                                                         | 10,397,000                                              | 9,909,100                                               |
| Business services/Services commerciaux .....                                           | 75                                          | 3,921,300                                                       | 23,087,000                                              | 19,165,700                                              |
| Personal services/Services personnels .....                                            | 21                                          | 747,000                                                         | 2,139,500                                               | 1,392,500                                               |
| Other services/Autres services .....                                                   | 157                                         | 5,822,200                                                       | 42,818,000                                              | 36,995,800                                              |
| <b>Total — All services/Total — Tous les services .....</b>                            | <b>291</b>                                  | <b>12,773,900</b>                                               | <b>83,563,000</b>                                       | <b>70,789,100</b>                                       |
| Others (Type of Industry not specified/Autres (genre<br>d'industrie non précisé) ..... | —                                           | —                                                               | —                                                       | —                                                       |
| <b>Grand Total/Total global .....</b>                                                  | <b>1,477</b>                                | <b>145,952,200</b>                                              | <b>617,734,500</b>                                      | <b>471,782,300</b>                                      |

# NORTHWEST TERRITORIES / TERRITOIRES DU NORD-OUEST

**Table 5-K**

**Tableau 5-K**

**BUSINESS BANKRUPTCIES REPORTED IN THE CALENDAR  
YEAR 1984, BY TYPE OF INDUSTRY**

**FAILLITES COMMERCIALES SIGNALÉES AU COURS DE  
L'ANNÉE CIVILE 1984, PAR GENRE D'INDUSTRIE**

| Type of industry<br>Genre d'industrie                                                                                                                       | Number<br>of Cases<br>—<br>Nombre<br>de cas | Total<br>Assets<br>—<br>Total des<br>éléments<br>d'actifs<br>\$ | Total<br>Liabilities<br>—<br>Total des<br>passifs<br>\$ | Total<br>Deficiency<br>—<br>Total des<br>déficits<br>\$ |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|-----------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|
| Primary Industries/Industries primaires .....                                                                                                               | —                                           | —                                                               | —                                                       | —                                                       |
| Manufacturing Industries/Industries manufacturières .....                                                                                                   |                                             |                                                                 |                                                         |                                                         |
| Food and beverage industries/Industries des aliments et<br>boissons .....                                                                                   | —                                           | —                                                               | —                                                       | —                                                       |
| Textile industries/Industries du textile .....                                                                                                              | —                                           | —                                                               | —                                                       | —                                                       |
| Clothing industries (including knitting mills)/Industries du<br>vêtement (y compris les tricoteriers) .....                                                 | —                                           | —                                                               | —                                                       | —                                                       |
| Wood industries (including furniture)/Industries du bois (y<br>compris les meubles) .....                                                                   | —                                           | —                                                               | —                                                       | —                                                       |
| Paper and allied industries (including printing and<br>publishing)/Industries du papier et produits connexes (y<br>compris impression et publication) ..... | —                                           | —                                                               | —                                                       | —                                                       |
| Primary and fabricated metal industries/Industries<br>métallurgiques .....                                                                                  | —                                           | —                                                               | —                                                       | —                                                       |
| Machinery industries/Industries de la machinerie .....                                                                                                      | —                                           | —                                                               | —                                                       | —                                                       |
| Transportation equipment industries/Industries du matériel de<br>transport .....                                                                            | —                                           | —                                                               | —                                                       | —                                                       |
| Electrical products industries/Industries des appareils<br>électriques .....                                                                                | —                                           | —                                                               | —                                                       | —                                                       |
| Non-metallic mineral products industries/Industries des<br>produits minéraux non métalliques .....                                                          | —                                           | —                                                               | —                                                       | —                                                       |
| Chemical industries/Industries chimiques .....                                                                                                              | —                                           | —                                                               | —                                                       | —                                                       |
| Other manufacturing industries/Autres industries<br>manufacturières .....                                                                                   | —                                           | —                                                               | —                                                       | —                                                       |
| <b>Total — All Manufacturing/Total — Toutes les industries<br/>manufacturières .....</b>                                                                    | —                                           | —                                                               | —                                                       | —                                                       |
| Construction Industries/Industries de la construction .....                                                                                                 |                                             |                                                                 |                                                         |                                                         |
| General contractors/Entrepreneurs généraux .....                                                                                                            | —                                           | —                                                               | —                                                       | —                                                       |
| Special Trade contractors/Entrepreneurs spécialisés .....                                                                                                   | 2                                           | 85,000                                                          | 395,000                                                 | 310,000                                                 |
| <b>Total — All Construction/Total — Toutes les industries de la<br/>construction .....</b>                                                                  | 2                                           | 85,000                                                          | 395,000                                                 | 310,000                                                 |
| Transportation, Communication and Other Utilities/Transports,<br>communication et autres services d'utilité publique .....                                  | —                                           | —                                                               | —                                                       | —                                                       |

(Continued on following page) (Suite à la page suivante)



# NORTHWEST TERRITORIES / TERRITOIRES DU NORD-OUEST

**Table 5-K — (cont'd.)**

**Tableau 5-K — (suite)**

**BUSINESS BANKRUPTCIES REPORTED IN THE CALENDAR  
YEAR 1984, BY TYPE OF INDUSTRY**

**FAILLITES COMMERCIALES SIGNALÉES AU COURS DE  
L'ANNÉE CIVILE 1984, PAR GENRE D'INDUSTRIE**

| Type of industry<br>Genre d'industrie                                                    | Number<br>of Cases<br>—<br>Nombre<br>de cas | Total<br>Assets<br>—<br>Total des<br>éléments<br>d'actifs<br>\$ | Total<br>Liabilities<br>—<br>Total des<br>passifs<br>\$ | Total<br>Deficiency<br>—<br>Total des<br>déficits<br>\$ |
|------------------------------------------------------------------------------------------|---------------------------------------------|-----------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|
| Trade (Wholesale and Retail) / Commerce (de gros et de détail) ....                      |                                             |                                                                 |                                                         |                                                         |
| Food / Aliments .....                                                                    | —                                           | —                                                               | —                                                       | —                                                       |
| General Merchandise / Marchandises générales .....                                       | —                                           | —                                                               | —                                                       | —                                                       |
| Automotive products and machinery / Produits et matériel<br>automobiles .....            | —                                           | —                                                               | —                                                       | —                                                       |
| Apparel and Shoes / Vêtements et chaussures .....                                        | —                                           | —                                                               | —                                                       | —                                                       |
| Hardware / Quincaillerie .....                                                           | —                                           | —                                                               | —                                                       | —                                                       |
| Household Furniture and Appliances / Meubles et accessoires<br>de maison .....           | —                                           | —                                                               | —                                                       | —                                                       |
| Drugs / Médicaments .....                                                                | —                                           | —                                                               | —                                                       | —                                                       |
| Other Trades / Autres commerces .....                                                    | —                                           | —                                                               | —                                                       | —                                                       |
| Total — All Trade / Total — Tous les commerces .....                                     | —                                           | —                                                               | —                                                       | —                                                       |
| Finance, Insurance and Real Estate / Finances, Assurance et<br>Immeubles .....           | 1                                           | 950                                                             | 410,000                                                 | 409,050                                                 |
| Services / Services .....                                                                |                                             |                                                                 |                                                         |                                                         |
| Education, Health and Welfare / Education, Santé, Bien-être .....                        | —                                           | —                                                               | —                                                       | —                                                       |
| Recreational services / Divertissements .....                                            | —                                           | —                                                               | —                                                       | —                                                       |
| Business services / Services commerciaux .....                                           | —                                           | —                                                               | —                                                       | —                                                       |
| Personal services / Services personnels .....                                            | —                                           | —                                                               | —                                                       | —                                                       |
| Other services / Autres services .....                                                   | —                                           | —                                                               | —                                                       | —                                                       |
| Total — All services / Total — Tous les services .....                                   | —                                           | —                                                               | —                                                       | —                                                       |
| Others (Type of Industry not specified / Autres (genre<br>d'industrie non précisé) ..... | —                                           | —                                                               | —                                                       | —                                                       |
| Grand Total / Total global .....                                                         | 3                                           | 85,950                                                          | 805,000                                                 | 719,050                                                 |

## YUKON

Table 5-L

BUSINESS BANKRUPTCIES REPORTED IN THE CALENDAR  
YEAR 1984, BY TYPE OF INDUSTRY

Tableau 5-L

FAILLITES COMMERCIALES SIGNALÉES AU COURS DE  
L'ANNÉE CIVILE 1984, PAR GENRE D'INDUSTRIE

| Type of industry<br>Genre d'industrie                                                                                                                       | Number<br>of Cases<br>—<br>Nombre<br>de cas | Total<br>Assets<br>—<br>Total des<br>éléments<br>d'actifs<br>\$ | Total<br>Liabilities<br>—<br>Total des<br>passifs<br>\$ | Total<br>Deficiency<br>—<br>Total des<br>déficits<br>\$ |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|-----------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|
| Primary Industries/Industries primaires .....                                                                                                               | —                                           | —                                                               | —                                                       | —                                                       |
| Manufacturing Industries/Industries manufacturières .....                                                                                                   |                                             |                                                                 |                                                         |                                                         |
| Food and beverage industries/Industries des aliments et<br>boissons .....                                                                                   | —                                           | —                                                               | —                                                       | —                                                       |
| Textile industries/Industries du textile .....                                                                                                              | —                                           | —                                                               | —                                                       | —                                                       |
| Clothing industries (including knitting mills)/Industries du<br>vêtement (y compris les tricoterics) .....                                                  | —                                           | —                                                               | —                                                       | —                                                       |
| Wood industries (including furniture)/Industries du bois (y<br>compris les meubles) .....                                                                   | 1                                           | 12,500                                                          | 38,000                                                  | 25,500                                                  |
| Paper and allied industries (including printing and<br>publishing)/Industries du papier et produits connexes (y<br>compris impression et publication) ..... | —                                           | —                                                               | —                                                       | —                                                       |
| Primary and fabricated metal industries/Industries<br>métallurgiques .....                                                                                  | 1                                           | 5,000                                                           | 15,000                                                  | 10,000                                                  |
| Machinery industries/Industries de la machinerie .....                                                                                                      | —                                           | —                                                               | —                                                       | —                                                       |
| Transportation equipment industries/Industries du matériel de<br>transport .....                                                                            | —                                           | —                                                               | —                                                       | —                                                       |
| Electrical products industries/Industries des appareils<br>électriques .....                                                                                | —                                           | —                                                               | —                                                       | —                                                       |
| Non-metallic mineral products industries/Industries des<br>produits minéraux non métalliques .....                                                          | —                                           | —                                                               | —                                                       | —                                                       |
| Chemical industries/Industries chimiques .....                                                                                                              | —                                           | —                                                               | —                                                       | —                                                       |
| Other manufacturing industries/Autres industries<br>manufacturières .....                                                                                   | —                                           | —                                                               | —                                                       | —                                                       |
| Total — All Manufacturing/Total — Toutes les industries<br>manufacturières .....                                                                            | 2                                           | 17,500                                                          | 53,000                                                  | 35,500                                                  |
| Construction Industries/Industries de la construction .....                                                                                                 |                                             |                                                                 |                                                         |                                                         |
| General contractors/Entrepreneurs généraux .....                                                                                                            | —                                           | —                                                               | —                                                       | —                                                       |
| Special Trade contractors/Entrepreneurs spécialisés .....                                                                                                   | —                                           | —                                                               | —                                                       | —                                                       |
| Total — All Construction/Total — Toutes les industries de la<br>construction .....                                                                          | —                                           | —                                                               | —                                                       | —                                                       |
| Transportation, Communication and Other Utilities/Transports,<br>communication et autres services d'utilité publique .....                                  | —                                           | —                                                               | —                                                       | —                                                       |

(Continued on following page) (Suite à la page suivante)

## YUKON

Table 5-L — (cont'd.)

BUSINESS BANKRUPTCIES REPORTED IN THE CALENDAR  
YEAR 1984, BY TYPE OF INDUSTRY

Tableau 5-L — (suite)

FAILLITES COMMERCIALES SIGNALÉES AU COURS DE  
L'ANNÉE CIVILE 1984, PAR GENRE D'INDUSTRIE

| Type of industry<br>Genre d'industrie                                                    | Number<br>of Cases<br>—<br>Nombre<br>de cas | Total<br>Assets<br>—<br>Total des<br>éléments<br>d'actifs<br>\$ | Total<br>Liabilities<br>—<br>Total des<br>passifs<br>\$ | Total<br>Deficiency<br>—<br>Total des<br>déficits<br>\$ |
|------------------------------------------------------------------------------------------|---------------------------------------------|-----------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|
| Trade (Wholesale and Retail) / Commerce (de gros et de détail) ....                      |                                             |                                                                 |                                                         |                                                         |
| Food / Aliments .....                                                                    | —                                           | —                                                               | —                                                       | —                                                       |
| General Merchandise / Marchandises générales .....                                       | —                                           | —                                                               | —                                                       | —                                                       |
| Automotive products and machinery / Produits et matériel<br>automobiles .....            | —                                           | —                                                               | —                                                       | —                                                       |
| Apparel and Shoes / Vêtements et chaussures .....                                        | —                                           | —                                                               | —                                                       | —                                                       |
| Hardware / Quincaillerie .....                                                           | —                                           | —                                                               | —                                                       | —                                                       |
| Household Furniture and Appliances / Meubles et accessoires<br>de maison .....           | —                                           | —                                                               | —                                                       | —                                                       |
| Drugs / Médicaments .....                                                                | 1                                           | 53,000                                                          | 79,000                                                  | 26,000                                                  |
| Other Trades / Autres commerces .....                                                    | —                                           | —                                                               | —                                                       | —                                                       |
| Total — All Trade / Total — Tous les commerces .....                                     | 1                                           | 53,000                                                          | 79,000                                                  | 26,000                                                  |
| Finance, Insurance and Real Estate / Finances, Assurance et<br>Immeubles .....           | —                                           | —                                                               | —                                                       | —                                                       |
| Services / Services .....                                                                |                                             |                                                                 |                                                         |                                                         |
| Education, Health and Welfare / Education, Santé, Bien-être .....                        | —                                           | —                                                               | —                                                       | —                                                       |
| Recreational services / Divertissements .....                                            | —                                           | —                                                               | —                                                       | —                                                       |
| Business services / Services commerciaux .....                                           | —                                           | —                                                               | —                                                       | —                                                       |
| Personal services / Services personnels .....                                            | —                                           | —                                                               | —                                                       | —                                                       |
| Other services / Autres services .....                                                   | —                                           | —                                                               | —                                                       | —                                                       |
| Total — All services / Total — Tous les services .....                                   | —                                           | —                                                               | —                                                       | —                                                       |
| Others (Type of Industry not specified / Autres (genre<br>d'industrie non précisé) ..... | —                                           | —                                                               | —                                                       | —                                                       |
| Grand Total / Total global .....                                                         | 3                                           | 70,500                                                          | 132,000                                                 | 61,500                                                  |

Table 6

**BANKRUPTCIES  
AND PROPOSALS  
REPORTED IN 1984  
BY MAJOR URBAN CENTERS**

Tableau 6

**FAILLITES  
ET PROPOSITIONS  
SIGNALÉES EN 1984  
SELON LES PRINCIPAUX CENTRES URBAINS**

|                           | Consumer<br>Consommateur | Business<br>Affaire | Proposals<br>Propositions | Total<br>Total | Assets<br>Actif | Liabilities<br>Passif |
|---------------------------|--------------------------|---------------------|---------------------------|----------------|-----------------|-----------------------|
| <b>NFLD/T.-N.</b>         |                          |                     |                           |                |                 |                       |
| ST-JOHN'S                 | 94                       | 19                  | 3                         | 116            | 2,494,950       | 9,929,250             |
| OTHERS/AUTRES             | 183                      | 54                  | 0                         | 237            | 3,501,800       | 12,241,000            |
| TOTAL                     | 277                      | 73                  | 3                         | 353            | 5,996,750       | 22,170,250            |
| <b>N.S./N.-E.</b>         |                          |                     |                           |                |                 |                       |
| HALIFAX                   | 258                      | 79                  | 8                         | 345            | 2,819,900       | 14,074,500            |
| SYDNEY                    | 67                       | 15                  | 1                         | 83             | 730,250         | 2,290,500             |
| SYDNEY MINES              | 15                       | 2                   | 0                         | 17             | 132,750         | 333,000               |
| OTHERS/AUTRES             | 377                      | 145                 | 4                         | 526            | 10,188,500      | 21,571,500            |
| TOTAL                     | 717                      | 241                 | 13                        | 971            | 13,871,400      | 38,269,500            |
| <b>P.E.I./I.P.-E.</b>     |                          |                     |                           |                |                 |                       |
| CHARLOTTETOWN             | 12                       | 7                   | 2                         | 21             | 321,700         | 1,631,500             |
| OTHERS/AUTRES             | 21                       | 9                   | 1                         | 31             | 1,602,950       | 3,254,500             |
| TOTAL                     | 33                       | 16                  | 3                         | 52             | 1,924,650       | 4,886,000             |
| <b>N.B./N.-B.</b>         |                          |                     |                           |                |                 |                       |
| FREDERICTON               | 20                       | 10                  | 0                         | 30             | 423,700         | 1,462,500             |
| MONCTON                   | 66                       | 11                  | 11                        | 88             | 440,050         | 2,953,500             |
| SAINT-JOHN                | 46                       | 6                   | 4                         | 56             | 272,950         | 1,045,500             |
| OTHERS/AUTRES             | 165                      | 67                  | 15                        | 247            | 7,985,200       | 9,733,000             |
| TOTAL                     | 297                      | 94                  | 30                        | 421            | 9,121,900       | 15,194,500            |
| <b>QUEBEC</b>             |                          |                     |                           |                |                 |                       |
| BAIE-COMEAU               | 4                        | 7                   | 0                         | 11             | 147,500         | 1,046,500             |
| CHICOUTIMI-JONQUIERE      | 73                       | 48                  | 3                         | 124            | 1,760,150       | 5,008,000             |
| DRUMMONDVILLE             | 57                       | 17                  | 1                         | 75             | 605,500         | 2,227,000             |
| GRANBY                    | 58                       | 29                  | 0                         | 87             | 7,381,150       | 10,999,000            |
| HULL/GATINEAU/AYLMER      | 336                      | 110                 | 10                        | 456            | 13,670,100      | 28,659,500            |
| MONTREAL                  | 3,029                    | 1,419               | 43                        | 4,491          | 120,475,600     | 421,435,150           |
| QUEBEC                    | 439                      | 276                 | 15                        | 730            | 31,598,600      | 79,791,500            |
| RIMOUSKI                  | 40                       | 23                  | 2                         | 65             | 8,209,450       | 10,972,000            |
| ROUYN                     | 18                       | 12                  | 0                         | 30             | 121,450         | 1,168,000             |
| SALLABERRY DE VALLEYFIELD | 32                       | 13                  | 1                         | 46             | 424,350         | 1,230,500             |
| SHAWINIGAN                | 42                       | 26                  | 0                         | 68             | 6,837,800       | 8,705,500             |
| SHERBROOKE                | 79                       | 54                  | 1                         | 134            | 2,454,050       | 13,866,000            |
| SOREL                     | 35                       | 23                  | 0                         | 58             | 542,350         | 2,048,000             |
| ST-HYACINTHE              | 40                       | 29                  | 3                         | 72             | 8,351,550       | 12,693,000            |
| ST-JEAN-SUR-RICHELIEU     | 86                       | 38                  | 0                         | 124            | 932,350         | 7,024,500             |
| ST-JEROME                 | 10                       | 5                   | 0                         | 15             | 76,800          | 486,500               |
| THETFORD-MINES            | 19                       | 13                  | 2                         | 34             | 624,300         | 1,419,500             |
| TROIS-RIVIERES            | 78                       | 50                  | 0                         | 128            | 3,371,350       | 6,832,500             |
| VICTORIAVILLE             | 26                       | 18                  | 1                         | 45             | 810,850         | 3,702,500             |
| OTHERS/AUTRES             | 1,768                    | 1,127               | 26                        | 2,921          | 106,760,200     | 232,348,950           |
| TOTAL                     | 6,269                    | 3,337               | 108                       | 9,714          | 315,155,450     | 851,664,100           |

Table 6 — (cont'd.)

Tableau 6 — (suite)

**BANKRUPTCIES  
AND PROPOSALS  
REPORTED IN 1984  
BY MAJOR URBAN CENTERS**

**FAILLITES  
ET PROPOSITIONS  
SIGNALÉES EN 1984  
SELON LES PRINCIPAUX CENTRES URBAINS**

|                       | Consumer<br>Consommateur | Business<br>Affaire | Proposals<br>Propositions | Total<br>Total | Assets<br>Actif | Liabilities<br>Passif |
|-----------------------|--------------------------|---------------------|---------------------------|----------------|-----------------|-----------------------|
| <b>ONTARIO</b>        |                          |                     |                           |                |                 |                       |
| BARRIE                | 103                      | 18                  | 4                         | 125            | 1,120,350       | 3,412,000             |
| BELLEVILLE            | 39                       | 10                  | 1                         | 50             | 520,900         | 1,606,500             |
| BRANTFORD             | 113                      | 43                  | 0                         | 156            | 1,540,400       | 5,492,000             |
| BROCKVILLE            | 33                       | 8                   | 0                         | 41             | 206,900         | 711,000               |
| CHATHAM               | 47                       | 22                  | 0                         | 69             | 364,850         | 3,541,500             |
| CORNWALL              | 80                       | 11                  | 1                         | 92             | 734,250         | 1,514,500             |
| GUELPH                | 74                       | 33                  | 1                         | 108            | 1,781,200       | 5,188,500             |
| HAMILTON              | 454                      | 143                 | 3                         | 600            | 4,446,200       | 27,827,500            |
| KINGSTON              | 93                       | 18                  | 0                         | 111            | 648,650         | 2,920,500             |
| KITCHENER             | 259                      | 68                  | 1                         | 328            | 13,434,100      | 27,838,500            |
| LONDON                | 225                      | 88                  | 3                         | 316            | 2,616,250       | 21,851,500            |
| MIDLAND               | 10                       | 6                   | 0                         | 16             | 251,050         | 1,086,500             |
| NORTH BAY             | 69                       | 18                  | 0                         | 87             | 949,800         | 2,877,500             |
| ORILLIA               | 31                       | 9                   | 0                         | 40             | 48,350          | 1,841,000             |
| OSHAWA                | 200                      | 46                  | 0                         | 246            | 2,104,300       | 9,972,500             |
| OTTAWA                | 527                      | 174                 | 7                         | 708            | 13,042,800      | 40,348,500            |
| OWEN SOUND            | 16                       | 4                   | 0                         | 20             | 185,000         | 481,000               |
| PETERBOROUGH          | 71                       | 19                  | 0                         | 90             | 824,250         | 2,968,500             |
| SARNIA                | 68                       | 23                  | 0                         | 91             | 781,850         | 2,877,500             |
| SAULT-STE-MARIE       | 119                      | 15                  | 0                         | 134            | 1,505,350       | 4,502,000             |
| ST-CATHARINES/NIAGARA | 304                      | 95                  | 0                         | 399            | 9,171,050       | 18,655,500            |
| STRATFORD             | 16                       | 9                   | 0                         | 25             | 106,600         | 2,301,000             |
| SUDBURY               | 116                      | 22                  | 0                         | 138            | 1,117,900       | 5,487,000             |
| THUNDER BAY           | 88                       | 24                  | 0                         | 112            | 1,253,100       | 5,985,500             |
| TORONTO               | 2,820                    | 841                 | 36                        | 3,697          | 36,957,750      | 290,836,150           |
| TRENTON               | 18                       | 3                   | 0                         | 21             | 172,000         | 2,721,500             |
| WINDSOR               | 207                      | 72                  | 0                         | 279            | 3,362,400       | 14,065,000            |
| OTHERS/AUTRES         | 2,009                    | 737                 | 12                        | 2,758          | 49,336,900      | 168,286,000           |
| TOTAL                 | 8,209                    | 2,579               | 69                        | 10,857         | 148,584,500     | 677,196,650           |
| <b>MANITOBA</b>       |                          |                     |                           |                |                 |                       |
| WINNIPEG              | 475                      | 147                 | 9                         | 631            | 7,631,600       | 31,838,500            |
| OTHERS/AUTRES         | 186                      | 145                 | 4                         | 335            | 11,405,600      | 25,211,000            |
| TOTAL                 | 661                      | 292                 | 13                        | 966            | 19,037,200      | 57,049,500            |
| <b>SASKATCHEWAN</b>   |                          |                     |                           |                |                 |                       |
| MOOSE JAW             | 41                       | 13                  | 0                         | 54             | 738,850         | 1,576,500             |
| PRINCE ALBERT         | 22                       | 19                  | 0                         | 41             | 704,400         | 3,878,000             |
| REGINA                | 115                      | 54                  | 0                         | 169            | 3,888,300       | 9,120,500             |
| SASKATOON             | 183                      | 80                  | 0                         | 263            | 4,569,150       | 14,063,000            |
| OTHERS/AUTRES         | 168                      | 143                 | 2                         | 313            | 18,078,150      | 35,633,000            |
| TOTAL                 | 529                      | 309                 | 2                         | 840            | 27,978,850      | 64,271,000            |

Table 6 — (cont'd.)

**BANKRUPTCIES  
AND PROPOSALS  
REPORTED IN 1984  
BY MAJOR URBAN CENTERS**

Tableau 6 — (suite)

**FAILLITES  
ET PROPOSITIONS  
SIGNALÉES EN 1984  
SELON LES PRINCIPAUX CENTRES URBAINS**

|                       | Consumer<br>Consommateur | Business<br>Affaire | Proposals<br>Propositions | Total<br>Total | Assets<br>Actif | Liabilities<br>Passif |
|-----------------------|--------------------------|---------------------|---------------------------|----------------|-----------------|-----------------------|
| <b>ALBERTA</b>        |                          |                     |                           |                |                 |                       |
| CALGARY               | 829                      | 399                 | 19                        | 1,247          | 51,496,550      | 277,062,500           |
| EDMONTON              | 697                      | 303                 | 5                         | 1,005          | 32,806,200      | 248,421,500           |
| MEDICINE HAT          | 30                       | 20                  | 0                         | 50             | 1,237,000       | 9,582,500             |
| OTHERS/AUTRES         | 817                      | 432                 | 6                         | 1,255          | 41,948,300      | 187,992,500           |
| TOTAL                 | 2,373                    | 1,154               | 30                        | 3,557          | 127,488,050     | 723,059,000           |
| <b>B.C./C.B.</b>      |                          |                     |                           |                |                 |                       |
| CHILLIWACK            | 17                       | 13                  | 3                         | 33             | 8,043,700       | 10,786,000            |
| COURTENAY             | 36                       | 24                  | 0                         | 60             | 1,401,950       | 4,913,500             |
| KAMLOOPS              | 158                      | 54                  | 2                         | 214            | 6,156,350       | 29,326,500            |
| KELOWNA               | 123                      | 70                  | 0                         | 193            | 4,169,400       | 49,749,500            |
| NANAIMO               | 33                       | 37                  | 0                         | 70             | 1,911,550       | 7,138,000             |
| PRINCE-GEORGE         | 123                      | 71                  | 5                         | 199            | 5,836,000       | 30,355,000            |
| TERRACE               | 16                       | 10                  | 0                         | 26             | 566,500         | 7,285,500             |
| VANCOUVER             | 1,211                    | 571                 | 82                        | 1,864          | 119,349,900     | 412,682,500           |
| VERNON                | 36                       | 26                  | 0                         | 62             | 1,371,300       | 16,246,500            |
| VICTORIA              | 171                      | 137                 | 5                         | 313            | 23,371,050      | 73,631,500            |
| OTHERS/AUTRES         | 724                      | 464                 | 19                        | 1,207          | 45,672,350      | 187,314,000           |
| TOTAL                 | 2,648                    | 1,477               | 116                       | 4,241          | 217,850,050     | 829,428,500           |
| <b>N.W.T./T.N.-O.</b> |                          |                     |                           |                |                 |                       |
| TOTAL                 | 7                        | 3                   | 1                         | 11             | 130,450         | 1,336,000             |
| <b>YUKON</b>          |                          |                     |                           |                |                 |                       |
| TOTAL                 | 2                        | 3                   | 1                         | 6              | 70,500          | 6,132,000             |
| <b>CANADA</b>         |                          |                     |                           |                |                 |                       |
| TOTAL                 | 22,022                   | 9,578               | 389                       | 31,989         | 887,209,750     | 3,290,657,000         |

Table 7

**CONSOLIDATION OF ALL ESTATES CLOSED IN THE  
CALENDAR YEAR 1984**

| Region<br>—<br>Région    | Number of<br>Estates<br>—<br>Nombre<br>d'actifs | Assets<br>—<br>Éléments d'actif<br>\$ | Liabilities<br>—<br>Passif<br>\$ | Deficit<br>—<br>Déficit<br>\$ | Realizations<br>by Trustees<br>—<br>Réalizations<br>par les syndic<br>\$ | Administrative<br>Expenses<br>—<br>Des frais<br>d'administration<br>\$ | Dividends<br>—<br>Dividendes<br>\$ |
|--------------------------|-------------------------------------------------|---------------------------------------|----------------------------------|-------------------------------|--------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------|
| Atlantic/Atlantique..... | 2,153                                           | 46,364,000                            | 127,592,350                      | 81,228,350                    | 7,324,950                                                                | 3,499,000                                                              | 3,825,950                          |
| Québec.....              | 7,466                                           | 285,143,900                           | 741,051,300                      | 455,907,400                   | 59,131,450                                                               | 29,858,050                                                             | 29,273,400                         |
| Ontario.....             | 12,496                                          | 209,413,550                           | 792,936,300                      | 583,522,750                   | 32,940,950                                                               | 16,933,650                                                             | 16,007,300                         |
| Prairies.....            | 5,950                                           | 174,086,650                           | 576,081,350                      | 401,994,700                   | 22,995,200                                                               | 11,128,200                                                             | 11,867,000                         |
| Pacific/Pacifique.....   | 2,918                                           | 99,720,800                            | 366,114,100                      | 266,393,300                   | 10,715,650                                                               | 5,501,950                                                              | 5,213,700                          |
| Canada.....              | 30,983                                          | 814,728,900                           | 2,603,775,400                    | 1,789,046,500                 | 133,108,200                                                              | 66,920,850                                                             | 66,187,350                         |

Tableau 7

**ÉTAT RÉCAPITULATIF DE TOUS LES ACTIFS DONT  
L'ADMINISTRATION A ÉTÉ COMPLÉTÉE AU COURS DE  
L'ANNÉE CIVILE 1984**

Table 7-A

**ESTATES CLOSED IN THE CALENDAR YEAR 1984  
(BANKRUPTCIES)**

| Region<br>—<br>Région    | Number of<br>Estates<br>—<br>Nombre<br>d'actifs | Assets<br>—<br>Éléments d'actif<br>\$ | Liabilities<br>—<br>Passif<br>\$ | Deficit<br>—<br>Déficit<br>\$ | Realizations<br>by Trustees<br>—<br>Réalizations<br>par les syndic<br>\$ | Administrative<br>Expenses<br>—<br>Des frais<br>d'administration<br>\$ | Dividends<br>—<br>Dividendes<br>\$ |
|--------------------------|-------------------------------------------------|---------------------------------------|----------------------------------|-------------------------------|--------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------|
| Atlantic/Atlantique..... | 2,114                                           | 44,144,050                            | 122,115,800                      | 77,971,750                    | 6,446,550                                                                | 3,083,850                                                              | 3,362,700                          |
| Québec.....              | 7,368                                           | 238,547,350                           | 679,804,550                      | 441,257,200                   | 49,753,950                                                               | 28,255,450                                                             | 21,498,500                         |
| Ontario.....             | 12,466                                          | 207,281,500                           | 783,271,000                      | 575,989,500                   | 31,702,350                                                               | 16,555,050                                                             | 15,147,300                         |
| Prairies.....            | 5,934                                           | 169,573,200                           | 565,270,850                      | 395,697,650                   | 20,580,850                                                               | 10,299,850                                                             | 10,281,000                         |
| Pacific/Pacifique.....   | 2,855                                           | 94,126,700                            | 353,949,350                      | 259,822,650                   | 9,119,250                                                                | 5,163,050                                                              | 3,956,200                          |
| Canada.....              | 30,737                                          | 753,672,800                           | 2,504,411,550                    | 1,750,738,750                 | 117,602,950                                                              | 63,357,250                                                             | 54,245,700                         |

Tableau 7-A

**ACTIFS DONT L'ADMINISTRATION A ÉTÉ COMPLÉTÉE AU  
COURS DE L'ANNÉE CIVILE 1984 (FAILLITES)**

Table 7-B

**ESTATES CLOSED IN THE CALENDAR YEAR 1984  
(PROPOSALS)**

| Region<br>—<br>Région    | Number of<br>Estates<br>—<br>Nombre<br>d'actifs | Assets<br>—<br>Éléments d'actif<br>\$ | Liabilities<br>—<br>Passif<br>\$ | Deficit<br>—<br>Déficit<br>\$ | Realizations<br>by Trustees<br>—<br>Réalizations<br>par les syndic<br>\$ | Administrative<br>Expenses<br>—<br>Des frais<br>d'administration<br>\$ | Dividends<br>—<br>Dividendes<br>\$ |
|--------------------------|-------------------------------------------------|---------------------------------------|----------------------------------|-------------------------------|--------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------|
| Atlantic/Atlantique..... | 39                                              | 2,219,950                             | 5,476,550                        | 3,256,600                     | 878,400                                                                  | 415,150                                                                | 463,250                            |
| Québec.....              | 98                                              | 46,596,550                            | 61,246,750                       | 14,650,200                    | 9,377,500                                                                | 1,602,600                                                              | 7,774,900                          |
| Ontario.....             | 30                                              | 2,132,050                             | 9,665,300                        | 7,533,250                     | 1,238,600                                                                | 378,600                                                                | 860,000                            |
| Prairies.....            | 16                                              | 4,513,450                             | 10,810,500                       | 6,297,050                     | 2,414,350                                                                | 828,350                                                                | 1,586,000                          |
| Pacific/Pacifique.....   | 63                                              | 5,594,100                             | 12,164,750                       | 6,570,650                     | 1,596,400                                                                | 338,900                                                                | 1,257,500                          |
| Canada.....              | 246                                             | 61,056,100                            | 99,363,850                       | 38,307,750                    | 15,505,250                                                               | 3,563,600                                                              | 11,941,650                         |

Tableau 7-B

**ACTIFS DONT L'ADMINISTRATION A ÉTÉ COMPLÉTÉE AU  
COURS DE L'ANNÉE CIVILE 1984 (PROPOSITIONS)**

Tableau 8

Table 8

**ORDERLY PAYMENT OF DEBTS (Part X, Bankruptcy Act)**  
**PAIEMENT MÉTHODIQUE DES DETTES (Partie X, Loi sur la faillite)**

|                                                                                                      | Participating Provinces |              |              |            |                 |                       |              |
|------------------------------------------------------------------------------------------------------|-------------------------|--------------|--------------|------------|-----------------|-----------------------|--------------|
|                                                                                                      | Provinces Participantes |              |              |            |                 |                       |              |
| Report for the year 1984                                                                             | —                       |              |              |            |                 |                       |              |
| Rapport de l'année 1984                                                                              | —                       |              |              |            |                 |                       |              |
|                                                                                                      | British Columbia        | Alberta      | Saskatchewan | Manitoba   | Nova Scotia     | Prince Edward Island  | Total        |
|                                                                                                      | Colombie Britannique    | Alberta      | Saskatchewan | Manitoba   | Nouvelle-Écosse | Île du Prince-Édouard |              |
| Total number of Consolidation Orders made by the Court during the year.....                          | 432                     | 396          | 65           | 62         | 275             | 13                    | 1,243        |
| Nombre total des ordonnances de fusion émises par la cour durant l'année.....                        |                         |              |              |            |                 |                       |              |
| Total amount paid into court on all consolidation orders during the year.....                        |                         |              |              |            |                 |                       |              |
| Montant versé à la cour durant l'année relativement à tous les ordonnances de fusion.....            | 2,448,493.08            | 2,061,086.61 | 335,255.26   | 250,509.47 | 1,591,931.33    | 136,522.16            | 6,823,797.91 |
| Total amount distributed to registered creditors under all consolidation orders during the year..... |                         |              |              |            |                 |                       |              |
| Montant distribué durant l'année aux créanciers inscrits sous les ordonnances de fusion.....         | 2,498,163.09            | 1,709,154.86 | 360,629.36   | 242,335.03 | 1,607,376.16    | 136,419.16            | 6,554,077.66 |
| Total number of terminations and defaults during the year.....                                       |                         |              |              |            |                 |                       |              |
| Nombre total de cas complétés ou annulés durant l'année.....                                         | 545                     | 447          | 81           | 24         | 352             | 21                    | 1,470        |



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