LIABILITIES.

Companies.	Claims, adjusted and unadjusted	Claims resisted.	Unpaid dividends.	Re-insurance reserve depar ment valuation.	All other Claims.	Total Liabilities except Capital.	Gross divisible Surplus.	Capital stock.
American Union	$ 42,700	$ 26,000	$.........	$ 180,515	$ 25,923	$ 275,138	$ * 22,454	$ 500,000
Bankers'	3,009	8,000	....	397,321	39,289	447,610	257,501	100,000
Brooklyn	5,780	....	7,200	1,588,546	7,379	1,608,905	210,705	125,000
Equitable	2,066,425	138,800	346,195	235,032,907	565,980	238,150,307	65,923,573	100,000
Germania	141,959	13,312	60,299	23,623,304	101,660	23,940,516	3,438,016	200,000
Home	64,369	29,000	4,368	10,869,049	92,871	11,059 658	1,282,588	125,000
Manhattan	111,544	27,200	17,073	14,364,642	140,320	14,660,780	1,509,042	100,000
Metropolitan	138 272	95,335	18,961	50,910,511	2,250,925	53,414,006	8,744,027	2,000,000
Mutual	1,497,349	50,811	90,182	266,502,266	55,238,674	323,379,282	2,440,000	....
New York	1,996,911	83,750	184,411	213,032,202	36,578,918	251,876,193	10,320,319	....
Provident Savings	113,860	50,500	....	3,236,560	23,477	3,424,397	467,058	100,000
Security Mutual	39,500	23,000	....	187,053	110,166	359,719	645,666	....
United States	79,555	5,000	5,822	7,609,261	48,569	7,748,207	612,630	440,000
Washington	126,807	....	....	15,255,021	7,720	15,389,549	754,884	125,000
Totals N. Y. Co's	$ 6,428,014	$ 550,708	$ 734,515	$ 842,789,158	$ 95,231,875	$ 945,734,272	$ 96,583,560	$ 3,915,000
Ætna	198,169	11,597	750,340	46,817,308	2,535,727	50,313,141	5,782,765	1,750,000
Berkshire	45,745	10,000	705	9,346,684	24,784	9,437,920	800,458	25,500
Colonial	895	....	....	45,821	3,270	49,987	106,103	100,000
Connecticut General	25,658	....	1,763	3,207,396	9,398	3,244,216	527,620	150,000
Connecticut Mutual	214,042	33,211	977,966	51,102,101	2,446,506	57,773,827	7,191,348	....
Fidelity "	163,935	33,000	194	2,509,819	101,943	2,808,891	570,445	....
J. Hancock "	18,750	15,000	24,519	14,373,662	595,038	15,026,970	1,847,877	....
Massachusetts "	134,844	....	172,333	23,418,844	195,776	23,921,798	2,323,823	....
Michigan "	....	....	559	6,414,340	28,727	6 443,627	347,258	250,000
Mutual B'n'fit	399,403	36,000	294,829	67,178,260	281,232	68,189,725	6,125,365	....
National	38,980	5,000	8,960	17,346,485	506,824	17,906,251	1,994,638	....
New England Mutual	137,029	18,337	155,153	27,554,197	....	27,864,716	3,107,316	....
N. Western "	467,773	76,848	213,993	108,932,086	24,301,612	133,992 313	5,566,653	....
Pacific "	30,106	19,000	....	3,502,095	193,450	3,744,652	309,872	200,000
Penn. "	182,406	....	65,393	37,034,484	3,373,503	40 655,787	3,088,020	....
Phœnix "	34 593	....	....	12,512,039	168,591	12,715,223	567,784	....
P. Man's F'd	13,000	120	....	937,636	6,228	956,984	268,598	....
Provident Life and Trust	111,057	8,435	61,688	35,913,217	635,398	36,729,796	6,279,836	1,000,000
Prudential	211,396	21,693	98,770	30,861,706	2,996,294	34,189,860	6,410,131	2,000,000
Security T. L. L	64,980	31,600	....	748,926	86,985	932,491	398,067	† 350,000
State	10,000	5,000	757	390,693	3,143	409,594	261,776	....
State Mutual	43,833	7,000	....	15,860,723	16,352	15,927,908	1,865,720	....
Travelers'	185,933	16,531	....	21,266,427	2,212,771	23,681,663	1,261,983	....
Union C'l	70,286	59,948	11,109	22 321,592	268,095	22,731,030	3,510,239	100,000
Union Mutual	98,727	....	4,072	7,771,135	27,027	7,900,962	546,486	....
Totals Co's of other States	$2,901,540	$ 408,320	$ 2,843,113	$ 570,367,676	$ 41,028,686	$ 617,549,343	$ 61,060,181	$ 5,925,500
Total N. Y. State Companies	6,428,011	550,708	734,511	842,789	95,231,875	945,734,272	96,583,555	3,915,000
Hartford, Conn	422,650	6,000	2,255	360,771	1,384,487	2,176,164	634,195	500,000
Grand Totals	$9,752,210	$965,030	$ 3,579,883	$1,413,517,606	$137,645,050	$1,565,459,780	$158,277,942	$ 10,340,500

*Deficit 31st Dec., 1900 (total depletion of Capital included).

LIFE INSURANCE IN UNITED STATES.

The statistics of life assurance in the United States constitute an exhibit which has no parallel in the sphere of finance. In order to present a full view of the business as shown by the report of Mr. Francis Hendrick, Superintendent of Insurance of the State of New York, a set of tables drafted from those in his official returns appear on this and previous page. In one table is given a comparative statement for last 20 years of the amount of insurance in force, the assets and liabilities, with the surplus as regards policyholders, of all the life insurance companies transacting business in the State of New York. In other tables are the assets and liabilities of each company at close of 1900, the companies being classified as (1), those of New York State; (2), those of other States. A brief synopsis of these tables brings out strikingly the extraordinary extent of life insurance in the United States:

	1900. $	1895. $	1890. $	1881. $
No. of Co.'s.	40	35	30	29
Policies in force....	3,071,253	1,877,808	1,272,895	627,265
Amt. in force....	6,947,096,609	4,818,170,945	3,542,955,751	1,539,848,581
Assets...	1,723,737,723	1,142,419,926	753,228,759	429,277,459
Liabilities	1,565,459,781	982,669,752	664,489,398	356,864,296
Surplus...	158,277,942	159,750,174	88,739,362	82,413,163

The increases since 1881 were as follows:

Increase Amount in force 1900 over 1881.	Increase Assets 1900 over 1881.	Increase Liabilities 1900 over 1881.	Increase Surplus 1900 over 1881.
$5,407,248,028	$1,294,460,264	$1,208,595,485	$75,864,779

As the adult population of the United States is about 15 millions, the amount of life insurance in force by the companies doing business in the State of New York equals $463 per head.