

The capital stock of these companies, paid up or in course of payment, amounts to \$2,131,502, and the result shows an impairment of this capital to the amount of \$385,397. The impairment at the end of 1881 was \$223,039; this, however, included that of the Dominion Company, which does not appear in this year's statement. The loss of the remaining companies during the year has been \$204,645.

The following table gives the condition at the end of 1882 of all the Canadian stock companies in reference to their surplus or impairment of paid-up capital.

FIRE and Marine Insurance Companies, 31st December, 1882.

	Subscribed Capital.	Capital Paid up or in course of collection.	Surplus over all Liabilities including Capital.	Impairment of Capital.	Reserve of Subscribed Capital.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
British America.....	500,000 00	500,000 00	113,656 87	.....	None.
Canada Fire.....	1,000,000 00	109,432 08	.....	135,980 76	890,567 92
*Citizens.....	1,188,000 00	256,190 48	.....	**172,349 07	931,809 52
Quebec.....	500,000 00	373,990 00	.....	**275,662 06	126,010 00
Royal Canadian.....	2,000,000 00	†300,000 00	24,403 62	.....	891,728 13
‡Sovereign.....	600,000 00	191,890 00	.....	100,497 03	408,110 00
Western.....	800,000 00	400,000 00	115,525 31	400,000 00

MARINE COMPANY.

Anchor.....	478,100 00	143,430 00	47,569 03	334,670 00
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A comparison of this with the corresponding table for the previous year enables us to gauge the progress of each company during the year, and shows the following results:—

Gain or improvement during 1882:

Anchor, \$12,184.89; London Mutual, \$20,947.45; Royal Canadian, \$2,248.53.

Loss or deterioration during 1882:

British America, \$45,344.81; Canada Fire, \$36,091.06; *Citizens, \$10,398.80;

Quebec, \$3,829.42; Sovereign, \$4,481.92; Western, \$130,913.99.

Including the purely Marine Company and the whole business of the mixed Companies, as well outside as within the Dominion, it appears that the Canadian Com-

*This is on the whole business, including life.

†As reduced by Act of Parliament.

‡Formerly the Isolated Risk

**These impairments have since been wiped out by reduction of paid-up capital, by Acts of Parliament last Session.