LATEST OFFICIAL RETURNS	Net Cash received for Premiums	Re- insurance and return Premiums	Gross cash received for Premiums	Gross amount of policies new and renewed	Net amount at risk at date	Net amount of losses incurred during the year	Net amount paid for losses	Unsettled Losses	
								Not resisted	Resiste
United States and Other Countries	\$	\$	\$	\$	s	\$	\$	\$	\$
Ætna Insurance Co	402,403	82,776	485,179	43,999,232	49,787,916	220,105	232,672	24,491	none
Agricultural	11,790	18,374	30,164	1,898,784	1,731,200	2,895	2,813	152	none
Alliance Insurance	121,257	53,968	175,225	21,151,665	12,482,028	56,648		6,700	none
American Central	94,377	154,743	249,120	29,839,276	11,268,420		51,354	15,201	none
American Insurance	85,711	21,805	107,516	8,260,610	6,369,206			8,349	none
American Lloyds	23,630	2,940	26,570	6,145,986	5,177,736			1,263	none
Automobile Insurance	None	None	None	None	None	None	None	None	non
Boston	22,177	6,439	28,616	4,111,213	3,021,616			140	non
California		28,720		11,919,922				12,579	
Citizens' of Missouri		10,043		4,348,812				4	non
Columbia	None	None	None	None	None	None	None	None	non
Commercial Union of N.Y.	7,654	5,219			957,842	THE RESIDENCE OF THE PARTY OF T		52	
		115,939		962,594				6,400	
Connecticut	170,310	176,096	The second secon	25,403,154	21,393,246				
Continental Insurance	412,917		A STATE OF THE PARTY OF THE PAR	54,836,439				39,867	
Equitable Fire and Marine		162,730		18,541,921	5,353,856			2,861	
Fidelity-Phenix		154,042	The second secon	50,581,029				27,573	
Fire Association of Philadelphia	58,519	23,385		5,679,189				4,101	
Fireman's Fund				25,769,990				25,535	
Firemen's Insurance		17,763		9,317,110				9,627	
General of Paris	118,701	40,521	159,222	17,975,747	12,199,792	53,361		7,108	
Glens Falls	219,957	56, 144	276,101	29, 421, 536	22,604,716	86,867	103,171	6,755	6,0
Globe & Rutgers	667,104	136,438	803,542	85,009,552	72,036,520	367,593	357,195	139,499	non
reat-American	492,257	217,916	710,173	77,172,025	59,248,740	343,771	390,173	54,818	non
Hartford Fire	1,131,407	243,674	1,375,081	131,038,582		637,033	601,926	121,931	non
Home Insurance	1,207,793	245,522		137,747,232				196,290	1,00
nsurance Co. of N. America	643,429	229,439		101,463,424	94,260,078			35,645	non
nsurance Co. of State of Pa	157,265	44,408		23,179,811	15,765,442	NAME AND ADDRESS OF THE OWNER, WHEN THE PARTY OF THE OWNER, WHEN THE OW		28,183	
umbermen's Underwriting Alliance.	103,936	13,612		6,872,910		A STATE OF THE PARTY OF THE PAR		None	non
Manufacturing Lumbermen's	128,114	26,047		8,327,100	6,884,800			None	non
Mechanics and Traders	25,019	8,162			1,108,782			1,200	
Merchants Fire	14,883	2,505		1,171,347	No. of Control of Cont			None	non
		15,354		1,216,216			THE RESERVE AND PARTY OF THE PA	8,007	2,68
Millers National				4,782,160	4,819,658			4,968	THE RESERVE AND THE RESERVE AN
National-Ben Franklin	99,467	21,824	121,291	11,400,898	15,797,299				non
National Fire of Hartford		148,287	742,274	65,388,447	62,187,184			39,251	none
National Union Fire	181,518	61,927	243,445	27,175,774	19,059,839		175,137	15,495	
a Nationale		51,550		45,377,495	41,504,321			25,830	
Newark		5,971	16,647	1,075,985	941,169			None	non
New Hampshire		2,930	Annual and Annual State of the Control of the Contr	1,784,567	1,255,888			13	
New Jersey		11,128	46,738	3,341,764	2,737,438			287	non
Viagara Fire	197,405	103,083		28,759,417	22,496,999	110,517	115,591	27,523	non
Northwestern Mutual	11,877	3,812	15,689	1,181,690			2,251	None	non
Northwestern National	245,794	29,548		21,861,007	27,633,455		133,692	11,128	non
Phenix of Paris		56,145		23,689,850	14,560,029		56,683	8,716	
Phœnix, of Hartford	396,995	289,564	686,559	67,385,175			275.584	24,569	
rovidence Washington	221,319	65,646		32,949,194	24,637,466			11,428	
Queen of America	682,427	159,126		68,881,581	85,258,176		381,137	32,548	
t. Paul Fire and Marine	352,206	183,673		61,887,171	43,978.166			29,368	non
pringfield Fire and Marine	353,320	180,096		50,555,690	46,471,072			45,284	non
	64,452	49,054					194,87	PROPERTY AND ADDRESS OF THE PARTY AND ADDRESS	
tuyvesant		53,471	113,506	8,079,706	5,485,864		83,470	17,917	non
'Union, Paris, France	231,197		284,668	23,163,093	26,703,339			18,582	
Julcan	47,402	8,386	A STATE OF THE PARTY OF THE PAR	4,288,442	3,088,474			11,996	
Westchester Fire	223,975	130,865	354,840	33,885,088	23,656,422	151,384	166,287	14,799	non
Totals for 1918	11,680,413	3,978,732	15,659,145	1,530,256,602	1,349,921,011	6,334,333	6,637,610	1,123,983	49,5
Totals for 1917	10,146,386	3,452,856	13,599,242	1 314 839 399	1.139.280.295	6.161.989	5,643,987	1.628,200	31.6

## AMENDMENTS TO COMPENSATION ACT

At this session of the Ontario legislature several amendments are to be made to the Workmen's Compensation Act. One of the important changes is that increasing the allowance to widows and children. The new scale will increase the monthly payment from \$20 to \$30, and the children's allowance from \$5 to \$7.50, and the maximum to all dependents from \$40 to \$60, provided that the 55 per cent, of the average earnings will permit such payments. However, the widow's allowance is never to go below \$20, nor the children's below \$5, where there is a widow, or below \$10 where there is none, except that the total payment to all dependents is not to exceed \$40, unless the 55 per cent. of the average earnings admits of it.

Another clause provides for abolishing the exclusion of persons engaged in clerical work from sharing in the benefits of the act. The act, as it stands, not only deprives persons in clerical work of the benefits of the act, but also causes great difficulty in dealing with both claims and assessments. This change, however, will not come into effect until the beginning of the year.

In future no compensation is to be paid to residents of enemy countries. Unless these dependents have foresworn their allegiance to their native land and become citizens of Canada they would not be entitled to the pension ordinarily paid. This provision also applies to countries voluntarily forsaking alliance or failing to establish peaceful relations with the Empire.

It is also stipulated in the amending act that the principal contractor is responsible for notifying the board of all sub-contracts made, and of seeing that assessments under the sub-contracts are paid. Allowance is also to be made for the providing of artificial limbs for injured men. Provision is made, too, for appeals in certain cases. All restrictions will be removed on the payment of medical expense, and in future the government will meet the entire cost of medical attention.