**Summary**

It looks like we can study dissolution across the three jurisdictions, though not without some measurement issues:

* New Zealand: ‘Voluntary’ captures other reasons besides winding up, though we may be able to disaggregate in the data. Also, what does “failed” mean in this jurisdiction?
* England & Wales: ‘Dissolution’ is fairly unambiguous: ceased to exist or does not operate.
* Canada: ‘Revoked – Voluntary’ captures other reasons besides winding up.