

BUREAU  
OF  
MUNICIPAL RESEARCH

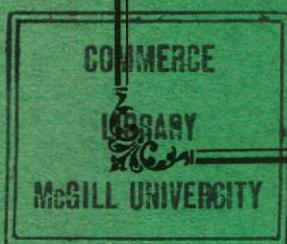
TWENTY-EIGHTH ANNUAL REPORT

YEAR ENDED FEBRUARY 28th

1942



OFFICES :  
137 WELLINGTON STREET WEST  
TORONTO





# Bureau of Municipal Research

## TWENTY-EIGHTH ANNUAL REPORT

YEAR ENDED FEBRUARY 28th, 1942

---

### TRUSTEES

C. S. MACDONALD  
C. E. EDMONDS  
J. M. MACDONNELL

### OFFICERS

THOMAS G. RÖGERS.....President  
A. H. C. BEAIRSTO.....Vice-President  
R. C. BERKINSHAW.....Vice-President  
J. P. HYNES.....Hon. Treasurer

### COUNCIL

A. H. C. BEAIRSTO	JOHN M. LALOR
R. C. BERKINSHAW	GORDON C. LEITCH
COL. A. L. BISHOP	R. V. LESUEUR
R. H. CARDY	G. H. MUNTZ
C. H. CARLISLE	MORDEN NEILSON
GEO. D. DAVIS	JOHN PARKIN
CYRIL DE MARA	J. EDWARD PRELLER
J. H. DOMELLE	W. FRANK PRENDERGAST
JOHN FIRSTBROOK (Deceased)	THOMAS G. ROGERS
LYMAN A. HENDERSON	E. C. SCYTHES
J. P. HYNES	C. F. BASIL TIPPET
HENRY R. JACKMAN	JACOB D. VON MAUR
KENNETH W. KILBOURN	W. G. WATSON
	LEWIS A. WINTER

### EXECUTIVE COMMITTEE

A. H. C. BEAIRSTO	HENRY R. JACKMAN
R. C. BERKINSHAW	KENNETH W. KILBOURN
R. H. CARDY	JOHN M. LALOR
GEO. D. DAVIS	G. H. MUNTZ
J. P. HYNES	THOMAS G. ROGERS

### MANAGING DIRECTOR AND SECRETARY

HORACE L. BRITTAINE

## FOR E W O R D

---

The story is told of a Brahman philosopher seated with a friend in his walled garden and jesting over the smallness of the enclosure. It was not very wide, nor yet again very long, but how deep down it went and what wonderful height it had!

That may describe the situation of the average business man. His enterprise is a self-contained unit, all outside of which may be regarded as his "market". A little consideration, however, will lead him quickly to the fact that his business does not and could not subsist alone; that as a member of a municipality he must take cognizance of its administration, expenditure and policies if his own particular business is not to be adversely affected. Whether merchant or manufacturer, or whatever his calling, he must go beneath the surface of things and transcend the "walled enclosure" where his special interests lie.

It was in order to unify and make effective the voice of many individual citizens that the Bureau was brought into existence in 1914. We have been fortunate from its inception in having the discerning mind and courageous leadership of our Director, Dr. Horace L. Brittain, whose survey in the following pages gives some idea of the scope and nature of the work. Measured against the small annual cost of this organization, the result in millions of dollars saved, high civic credit and sound administration is indeed impressive.

A Council of representative citizens of varied interests, meeting at regular intervals, has given close attention to all civic questions of vital import, especially in connection with the publications of the Bureau.

One of our most valued friends, a charter member of the Bureau, Mr. John Firstbrook, passed away in March, leaving an honoured name and a fine record of public service.

The report is commended to your consideration.

THOMAS G. ROGERS  
President

## REPORT OF THE MANAGING DIRECTOR

The Bureau of Municipal Research began operation March 1st, 1914, and has operated continuously since. In its twenty-eight years were included six years of war and five years of depression. During all its life, it has attempted to give service to the citizens and taxpayers of Toronto as far as its financial and staff resources permitted. It is carrying on at present with a depleted staff, but will continue vigorous efforts to assist in maintaining an effective home front which depends in no small part on the economical and efficient administration of municipal government.

It is hard to have to say what must be said, if the truth is to be told. The discussions of the Board of Control as reported in the press make sad reading for anyone who believes that we face a dire emergency as a nation; an emergency which can be met successfully only if all citizens and all their governments bring their whole strength to bear on the war effort. The questions everyone asks himself and every government must ask itself when considering any proposed expenditure are:

1. Will it contribute to the war effort directly?
2. Will it contribute indirectly to the war effort, by maintainence of health, strength and safety of the civil population and the workers.

The claims that certain proposed expenditures\* are necessary either for war or maintenance of health, strength and safety are at least not "realistic". Can it be that the next city election for political preferment, rather than the next battle in the struggle for national existence, casts its shadow before? To many it appears so. But the patriotism and capacity for self-sacrifice of the citizens may have been underestimated and what may have appeared good politics may turn out to have been bad politics.

The Bureau has continuously pointed out that there should be under-studies in each department and that vacancies in important positions should be filled by promotion. If this policy be not followed, the esprit de corps of the service as a whole is bound to be seriously affected, and efficiency in operation cannot be attained without a high level of esprit de corps. If, when a vacancy in an executive position, other than a new one, occurs, there is no one in the service who can fill it properly, that is an indication of past mis-management due in all probability to lack of continuity of policy, which is almost certain to be the case when every new year "starts from

\* Such as bowling greens.

**Toronto can Lead  
the Way in Muni-  
cipal Financing  
During War Time**

scratch". If, on the other hand, in case of such a vacancy, there are in the service those competent to fill it, and they are not appointed, this is not only disastrous to the morale of the service, but constitutes a condemnation of the current administration. The recent promotion of an experienced official already in the service to the office of City Treasurer and Finance Commissioner was therefore a happy circumstance, particularly if it establishes a precedent in civic government.

The installation of modern business methods in tax accounting has been under discussion for about six years. Recently bookkeeping machines and addressing machines have been installed with the full co-operation of the Assessment Department, the City Clerk's Department and the Treasury Department, which

**Tax Accounting Mechanization**

last has, of course, the major responsibility in operating the system. Distributing cash registers have been purchased and will be installed later in replanned revenue receiving quarters. The repetitive copying of records in longhand has been eliminated, the possibility of clerical mistakes practically eliminated and the control of tax revenues, water and local improvement rates, license fees, etc., greatly strengthened. Certainly no better time could be selected, when the nation's resources in manpower are in such immediate and urgent demand. A reduction in costs which has already become apparent, but will undoubtedly be increased and become permanent, ought to be reflected in a reduction of costs to the civic taxpayer, enabling him to contribute more largely to war taxation and loans. The Bureau is glad to chronicle this advance step, which has been advocated by it for many years.

The convenience and time of the public have also been considered and the number of places in the City Hall, where tax information had, until recently, to be sought, will be reduced from six, distributed throughout the building, to one to be located on the ground floor near the main entrance. It is to be hoped that this is only the beginning of time and expenditure saving devices or arrangements to be established in the city's business. When once the leaven has entered, it is difficult to set bounds to its activity.

Twenty-five years ago there was no real control of departmental accounting by the Accounting Section of the Treasury Department. In recent years such control has been built up, though there was never true centralization. For many years it has been evident that a thorough overhaul of the city's accounting system was necessary, and last year's Council ordered such a survey by an independent professional accounting firm. The work has been proceeding since but the final outcome will not be known for some time. If it results in co-ordinating under central administration, i.e., in one department, the three financial functions of (1) collecting revenues, (2) making

payments, (3) accounting for revenue collections and expenditures. Toronto will have made a great step in advance. These functions would correspond with three departmental divisions. While this co-ordination is being effected, it is to be hoped that, in addition to any internal audit which may be shown to be necessary, provision will be made for an independent outside audit by a firm of auditors.

Until the depression, welfare work largely confined itself to the care of the unfortunate who had lost their economic independence through causes other than lack of employment, and "relief" meant expenditure for the "poor whom we always have with us". The total cost of such "relief" was borne locally. With the dislocation which accompanied the depression, tens of thousands of men who had always been self-supporting, and their families, had to apply for public relief. The Welfare Section of the Department of Health was discontinued and an independent Department of Public Welfare established. All relief, for employables and for unemployables, was thrown into the same pool and was supported by Dominion and Provincial grants and municipal expenditure. Later, on March 31st, 1941, the Dominion withdrew, as unemployment relief practically disappeared after the start of the war.

In 1933 Toronto financed its share, including administration costs, by borrowing on short term debentures and last year\* was the first year since 1932 in which the city financed its share of relief costs entirely out of current taxation. Until last year Relief and Welfare were the exclusive concern of the Board of Control. The City Council functioned in these matters in connection with the reports of the Board of Control.

Last year a Welfare Committee was set up in the City Council and gave detailed consideration to welfare matters. As a result largely of its work, the Board of Control asked for and received from three specialists in nutrition a report on food scales for families and persons on relief on which it is proposed to base relief payments so far as food is concerned. It is understood that similar expert studies are to be made on clothing, shelter, fuel and medical relief.

The proposed increases in relief scales will involve large expenditures at present and may involve much larger expenditures in the future. Few will want the, say, 10,000 still on relief (including 3,000 children) to suffer from malnutrition, insufficient clothing and heating, or improper housing. The proposed added expenditure is to buy more health for about 7,000 adults and 3,000 children and the citizens and taxpayers of this city will demand that the increased allowances are translated into improved health for the people of whom they are the trustees. This cannot be done unless the department which is to administer these allowances is equipped with trained personnel, and unless it is so organized to

\* 1941.

best utilize this personnel. The Board of Control followed the correct procedure in arriving at food allowances and will presumably do so with regard to clothing, fuel, shelter and medical care. It should follow similar procedure when considering the reorganization of the Welfare Department which in future years is to supervise not only the expenditure of millions of dollars of the taxpayers' money, but the living conditions of thousands of human beings, even though it is not made responsible, as it should not be, for unemployed employables. Under the emergencies of the past depression a certain amount of lay improvisation was to be expected. But improvisation is not necessary now. An expert survey is necessary.

The chief problem, it will be generally admitted, is to reach effectively the children in families on relief, so that they will grow up to be community assets, not liabilities. Is it not possible that, as regards adequate nutrition, they can best be reached through means other than family allowances, say, by meals provided at the schools?

Perhaps the most encouraging feature, in the light of present world conditions, is the very large reduction in the city debt during the decade ending with 1940. The total net debt was reduced from about \$158 1-3

**Reduction in the City Debt** millions to about \$109½ millions, or over 30%. On a per capita basis, the decrease was over one-third. Indirectly during ten years the city has thus built up a reserve of credit of about \$50,000,000. Not only does this mean much in current interest costs—the city borrowed by debentures during 1940 at an average interest cost of 3.23%—but it means much more in meeting after-the-war conditions. If reserves of credit are not used to full after the war to provide planned worth-while employment by Toronto—in fact by all cities, provinces and private organizations—unemployment relief will again raise its ugly head.

**After-the-War Programme** During and after hostilities there will be a tremendous strain put on our whole economy. How we meet this strain will determine the conditions under which we and our children will live for many years. Not only will hundreds of thousands of soldiers be demobilized more or less gradually, but hundreds of thousands of workers will have to be transferred from war jobs to peace jobs. It is for us to see that as many peace jobs as possible are ready for these men in order to cushion, as far as possible, the shock of after-the-war dislocations. This is the duty of private industry and business and of all governments.

It is comforting to know that Toronto has built up a reserve of credit, referred to above, and still more comforting to learn that a corresponding pool of necessary capital works is being thoroughly planned in

Toronto which can be put into operation immediately when the moment arrives. It is hoped that all municipalities are working on similar lines. Planning is a necessary condition and the time element is of vital importance. If the word "relief" and the unfortunate mode of thought it produces are given time to develop by an interval of chaos, we shall have all the evil conditions of the recent depression multiplied many times over. There will be no, or at least reduced, need for "relief" or so-called "relief works", if private business and industry and public authorities show the same or a greater degree of energy and imagination in the transition from a war economy to a peace economy as is in that from a peace to a war economy. This can be done if foresight is exercised now rather than hindsight later. It should not be necessary to go to war to cure unemployment.

The satisfactory removal of snow from the streets has in recent years been retarded by the lack of modern machinery for snow removal, the division of responsibility between two departments and **Mechanization of Snow Removal** disagreement as to distribution of costs between the City and the Transportation Commission. After many years an agreement as to distribution of costs has been reached between the City and the Commission. The Street Cleaning Department has been made solely responsible for the removal of snow from the streets, modern snow removal machinery has been purchased and put into operation and the department made responsible for cinders and sanding. The result shows what can be accomplished if there is a unified and determined effort to make changes which need to be made.

If such a comparatively small co-ordination brings about such satisfactory results, what might be accomplished by co-ordinating the six service\* departments—as distinguished from the overhead departments **Reducing the Number of Departments** and the protective departments—in one service department under a single departmental head. This would solve at one stroke the greater part of the city's problems of purchasing and personnel control. The setting up of an administrative advisory board of department heads with a secretary from the City Clerk's Department, as suggested frequently by the Bureau some years ago, would take care of the other problems of co-ordination in these fields. But the mere appointing of a purchasing officer and a personnel officer, without first conferring on them full powers of centralized purchasing and personnel control, would not necessarily lead to centralized purchasing or personnel control but would probably only lead to the establishment of additional offices with more or less duplication.

Opinions may differ as to the architectural qualifications of the City Hall as a monument, but there can be no difference of opinion as to its

\* Works, Street Cleaning, Property, Building, Parks and City Surveying.

unsuitability for business operations. Its spacious halls and corridors are extremely wasteful not only of space but in heating and cleaning costs. Its layout makes the physical co-ordination of departments almost impossible. It is inconvenient both from the standpoint of employees and citizens who have business with the City. It presents a real obstacle to the establishment of the best business practices. At the same time much has been done and something probably can still be done, by the full use of all city-owned accommodation, to make further administrative co-ordination possible. Recent installations above referred to show what can be done in the use of city-owned property while we await an opportune time for the construction of a modern office building for the conduct of the city's business.

### **CITY PLANNING REQUIRES THE LONG VIEW.**

It has been said that the one-year term for Mayor, Controllers and Aldermen tends to prevent them from making mistakes. This is quite true. It is equally true that it tends to prevent them from doing anything, good or bad. It is an almost perfect device to bring about "idling" while preventing any action, except stalling for time. After years of criticism and complaining on the part of citizens, acute conditions forced concerted action on snow removal and the purchasing of modern snow removal machinery. It took at least six years to secure the mechanization of tax administration, long in use elsewhere. There is still no master city plan, no City Planning Commission and no real zoning, although there has been tremendous excitement about all these things at various times. What is most needed is not a system which will prevent mistakes, but one which will expedite the adoption of long-term policies in which everyone believes and which are for the advantage of all—in spite of inertia, vested interests and special points of view.

It has been claimed that because the people turned down a proposal for a **two-year term, all retiring at once**, the chief argument for which was its alleged economy, that they should not be asked to declare on a **three-year "staggered" term** such as has existed in the cities of Britain for years. Such a system provides for annual elections, but assures tenure of office for three years, a period long enough to test the soundness of most policies. This would substitute "assured" continuity of membership for accidental continuity of membership, thinking in three-year periods instead of "starting from scratch" each year, would attract worthy candidates in greater numbers and would give greater encouragement to the exercise of independent judgment on the part of elected officers for a greater proportion of each term. Of course when the electors make a mistake they would have to put up with the results longer, but the answer to that is not selection for a one-year or six

months' term, but to exercise more care in the selection of candidates and to give them more support not only at election time but thereafter. The life of a city is more analogous to a river than to a string of beads.

However, if real results in increased economy and efficiency are to be obtained quickly, the citizens of Toronto will have to show a greater practical interest in their own civic affairs than they did in the latest municipal elections. At that time, eliminating duplications, perhaps 300,000 individuals, out of 366,767 names on the voters' list, might have voted. There are in Toronto about 120,000 property owners alone. About 72,000 actually did vote. An acclamation for the Mayoralty may be alleged as an excuse. It supplies no reason for non-voting. The chief cause of the light vote was apathy. In the last analysis, progress depends on the citizens and taxpayers themselves.

Below is a list of White Papers and Open Letters issued during the year:

Date	Subject	Number
Mar. 11th, 1941	Torontonians are also Ontarians and Canadians.....	259
May 20th, 1941	The 1941 City Budget (In comparison with those of 1930 and 1940). Story No. 1.....	260
June 20th, 1941	1941 City Budget, Story No. 2.....	261
Sept. 13th, 1941	1941 City Budget, Story No. 3.....	262
Oct. 16th, 1941	Municipal Electors Looking Forward to 1942.....	263
Nov. 19th, 1941	Open Letter to Citizens of Toronto re Spending and Lending .....	264
Dec. 9th, 1941	Cutting Costs .....	265
Dec. 27th, 1941	Freedom .....	266
Jan. 31st, 1942	The Personnel of our Civic Government, 1942.....	267
Feb. 27th, 1942	The City Budget for 1942.....	268

The Bureau thanks the Press of the City for making available to the citizens as a whole the suggestions of the Bureau as contained in its White Papers and Open Letters.

Respectfully submitted,

HORACE L. BRITTAINE,  
Managing Director.

BALANCE SHEET

## Statement I.

Assets	1942	1941	Liabilities	1942	1941
<b>Cash on Hand and in Bank</b>	\$4,128.88	\$3,566.59	<b>Accounts Payable</b>	\$ 58.92	\$ 37.72
<b>Accounts Receivable—</b>			<b>Reserve for Services in Respect of Unexpired Subscriptions</b>	1,350.00	1,350.00
Citizens' Research Institute of Canada	1,839.49	567.23	<b>Surplus—</b>		
<b>Equipment and Library</b>	\$3,080.37		Balance at the 1st March, 1941	\$2,748.65	
Deduct: Reserve for Depreciation	3,080.37		<b>Add:</b>		
<b>Deferred Charges—Unexpired Insurance</b>			Excess of Revenue over Expenditure for the year ended the 28th February, 1942—		
	2.55	2.55	Statement II	1,813.35	
	2.55	2.55			4,562.00
					\$5,970.92
					<b>\$4,136.37</b>
					<b>2,748.65</b>
					<b>\$4,136.37</b>

## REVENUE AND EXPENDITURE ACCOUNT

## Statement II.

Expenditure		Revenue	
Personal Services	for the year ended 30th February, 1942	1941	1942
Less: Amount charged to Citizens' Research Institute of Canada for staff services	1,772.26	6,262.50	7,260.00
		Subscriptions .....	\$7,417.00
		Service Revenue .....	816.93
		Sundry Revenue .....	700.00
		Bank Interest .....	12.37
			1.47
Printing and Mailing Expense General and Office Expense	\$1,222.88		

of Canada .....	\$440.00				
Ontario Municipal Association	60.00	500.00			
			490.00		
<b>Unemployment Insurance .....</b>					
Balance, being excess of Revenue over Expenditure for the year—Statement I .....		1,813.35	1,152.58		
				\$8,789.30	\$9,347.78
					\$8,789.30
					\$9,347.78

We have examined the books and accounts of the Bureau of Municipal Research for the year ended the 28th February, 1942. In connection with our examination we made a general review of the accounting methods and carried out a test of the transactions recorded for the year, but we did not examine the Reserve for Services in respect of Unexpired Subscriptions. Based upon such examination, we report that all our requirements as auditors have been complied with and that, in our opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Bureau's affairs at the 28th February, 1942, according to the best of our information and knowledge given to us and as shown by the books of the Bureau.

## LIST OF SUBSCRIBERS, 1941-1942

Abbs, Chas E.	Dun & Bradstreet Co. of Canada, Ltd.
Adie, Edward	Dunham Co., Ltd., C.A.
Aikenhead Hardware, Ltd.	Dunlap, Mrs. D. A.
Ames & Co., A. E.	Eaton Co., Ltd., T., The
Anderson, Dr. H. B.	Edwards, George, F.C.A., C.B.E., LL.D.
Andian National Corp., Ltd.	Ellsworth, Albert L.
Ault & Wiborg Co. of Canada, Ltd.	Employers' Liability Assurance Corp., Ltd.
Auto Electric Service Co., Ltd.	Everall Co., Ltd., George
Automatic Paper Box Co., Ltd.	Excelsior Life Insurance Co.
Bain, H. R.	Falkner, Mrs. J. W.
Baker Advertising Agency, Ltd., The	Frankel Bros.
Bank of Canada	Gage, W. J., & Co., Ltd.
Bank of Montreal	General Steel Wares, Ltd.
Bank of Nova Scotia	Gibbons, Ltd., J. J.
Bank of Toronto	Glendinning, Gray & Roberts
Barber-Ellis, Ltd.	Goldie, Dr. Wm.
Bauckham, Chas.	Gooderham, E. D.
Beairsto, A. H. C.	Goodyear Tire & Rubber Co. of Canada, Ltd.
Beatty, Miss Mary H.	Gordon, Mackay Co., Ltd.
Begg, H.	Gore & Storrie
Bell Telephone Co. of Canada	Grand & Toy, Ltd.
Bennett, E. James, F.C.A.	Gray, Frank M., K.C.
Birks-Ellis-Ryrie, Ltd.	Greens Canada, Ltd.
Bishop, Col A. L.	Gully, H. M.
Blake, Lash, Anglin & Cassells	Hamilton Carhartt Manufacturing, Ltd.
Boeckh Co., Ltd.	Hamilton, Henry J.
Bolander & Co., Ltd.	Hamilton, W. H., C.A.
Boone, Major C. A.	Hancock, Ltd., T. H.
Bosley & Co., W. H.	Hardy Cartage Co., Ltd.
Bradshaw & Son, Ltd., A.	Hastie, W. J.
British-American Oil Co., Ltd.	Hayhoe & Co., Ltd., R. B.
Bromo-Seltzer, Ltd.	Herbert Hosiery Mills of Canada, Ltd.
Brown, Robt. T.	Hind Edmund, Lumber Co., Ltd.
Brunner Corp. (Canada), Ltd.	Hinde & Dauch Paper Co. of Canada, Ltd.
Bryant Press, Ltd., The	Hobbs, J. W.
Burr, W. H.	Holden, John B., K.C.
Campbell, Graham	Huston Co., Ltd., John A.
Canada Dry Ginger Ale, Ltd.	Hynes, J. P.
Canada Life Assurance Co.	Imperial Bank of Canada
Canada Malting Co., Ltd.	Imperial Life Assurance Co. of Canada
Canada Packers, Ltd.	Imperial Oil, Ltd.
Canada Permanent Mortgage Corp.	Imperial Varnish & Color Co., Ltd.
Canada Printing Ink Co., Ltd.	International Business Machines Co., Ltd.
Canada Wire & Cable Co., Ltd.	International Petroleum Co., Ltd.
Canadian Bank of Commerce, The	Jacobs, F. A.
Canadian Chewing Gum Co., Ltd.	Kents, Ltd.
Canadian General Electric Co., Ltd.	Kilbourn, Kenneth W.
Canadian Industries, Ltd.	Kirkpatrick, A. M. M.
Canadian Manufacturers' Association, Inc.	Laidlaw, W. C.
Canadian Pacific Express Co., Ltd.	Lake Simcoe Ice & Fuel, Ltd.
Cassels, Brock & Kelley	Lalor & Co., Ltd., John M.
Central Canada Loan & Savings Co.	Langton, Hugh H.
Chartered Trust & Executor Co.	Langton, Mrs. H. H.
Christie-Brown & Co., Ltd.	Leitch, G. C.
Clarke & Co., Ltd., A. R.	Lever Bros., Ltd.
Confederation Life Association	Levy Bros.
Conger Lehigh Coal Co., Ltd.	Link-Belt, Ltd.
Consumers' Gas Co.	Loblaw Grocerterias Co., Ltd.
Copeland, Robert J.	London-Canada Insurance Co.
Corson, Ltd., Ralph R.	London & Lancashire Ins. Co., Ltd.
Crean & Co., Ltd., Robert	Long & Daly
Crighton, A. S.	Lovell Co., Ltd., R. J.
Davis & Henderson, Ltd.	Lyon & Harvey
Davis, Henry, & Co., Ltd.	McCarthy, Hon. Leighton, K.C.
Debenture & Securities Corp. of Canada, The	McKinnon Co., W. L.
Delamere & Williams, Ltd.	McLeod, Young, Weir & Co., Ltd.
Delany & Pettit, Ltd.	MacInnes, Col. C. S., K.C.
Deloitte, Plender, Haskins & Sells	MacIntyre Investments, Ltd.
De Mara, Cyril	MacKelcan, Fred R.
Dilworth, R. J., F.C.A.	MacLean Publishing Co., Ltd.
Diver Electrotype Co., The	MacMillan Co. of Canada, Ltd.
Dominion Bank, The	
Dominion of Canada General Ins. Co.	
Dominion Electric Protection Co., Ltd.	

Manufacturers Life Insurance Co., The  
Mapp, K. A., C.A.  
Marani, Lawson & Morris  
Mason, G. W., K.C.  
Mason, T. H.  
Massey-Harris Co., Ltd.  
Masten, C. A., Hon. Justice  
Melbourne, Ltd.  
Meredith, Simmons & Co., Ltd.  
Middleton, W. E., Hon. Justice  
Might Directories, Ltd.  
Minneapolis-Honeywell Regulator Co.,  
Ltd.  
Moore Corp., Ltd.  
Moore, S. J.  
Mulock, The Rt. Hon. Sir William,  
K.C.M.G., P.C.  
Muntz, G. H.  
Muntz & Beatty, Ltd.  
National Cash Register Co. of Canada,  
Ltd.  
National Cellulose of Canada, Ltd.  
National Life Assurance Co. of Canada,  
The  
National Trust Co., Ltd.  
Neilson, Ltd., Wm.  
Nicholson & Brock, Ltd.  
Noranda Mines, Ltd.  
North American Life Assurance Co.  
Northway & Son, Ltd., John  
Obey, Harvey  
Ontario Silknit, Ltd.  
Ontario, Province of, Dept. of Municipal  
Affairs  
Osler, F. Gordon  
Otis-Fensom Elevator Co., Ltd.  
Pascoe's, Ltd.  
Patrick & Co., Ltd., W. G.  
Patterson Chocolates, Ltd.  
Perfect Circle Co., Ltd.  
Plumptre, Mrs. Adelaide M.  
Poucher, F. B.  
Premier Operating Corp., Ltd.  
Real Estate Loan Co. of Canada, Ltd.,  
The  
Reed, Shaw & McNaught  
Reford Co., Ltd., The Robert  
Reid, Thomas  
Riddell, Stead, Graham & Hutchison  
Robertson Bros., Ltd.  
Robertson, Hon. Justice R. S.  
Rogers Co., Ltd., Elias  
Rogers, Thomas G.  
Rooke, H.  
Royal Bank of Canada  
Ruddy Co., Ltd., E. L.  
Russell Industries, Ltd.

Salada Tea Co. of Canada, Ltd.  
Scholl Mfg. Co., Ltd., The  
Scythes & Co., Ltd.  
Shapley, W. H.  
Shell Oil Co. of Canada, Ltd.  
Shuttleworth Chemical Co., Ltd.,  
The E. B.  
Shenstone, Dr. Norman S.  
Simpson Co., Ltd., The Robert  
Soole Printing Co.  
St. Catharines, City of  
Standard Brands, Ltd.  
Standard Fuel Co., Ltd.  
Standard Sanitary & Dominion  
Radiator, Ltd.  
Stanton, Harry G.  
Star, Toronto Daily  
Stauntons, Ltd.  
Stedman Bros., Ltd.  
Strathy, Gerard B., K.C.  
Sully Brass Foundry, Ltd.  
Swift Canadian Co., Ltd.  
Tamblyn, Ltd., G.  
Taylor Instrument Companies of  
Canada, Ltd.  
Thompson, Geo. W.  
Tippet-Richardson, Ltd.  
Toronto Board of Trade  
Toronto Carpet Mfg. Co., Ltd.  
Toronto General Trusts Corp., The  
Toronto Iron Works, Ltd.  
Toronto Mortgage Co.  
Toronto University Library  
Touche & Co., Geo. A.  
Underwood, Elliott, Fisher, Ltd.  
Union Stock Yards of Toronto, Ltd.  
United Church Publishing House  
Vale, Percival A.  
Victoria Paper & Twine Co., Ltd.  
Walde, R. S.  
Walker, E. C., & Sons, Ltd.  
Walsh, Geo. T., K.C.  
Warner & Co., Ltd., William R.  
Wellington Building Corp., Ltd.  
Whitefield Engineering, Ltd.  
Wickett & Craig, Ltd.  
Willard Storage Battery Co. of  
Canada, Ltd.  
Williams, H. H.  
Winter, Lewis A.  
Wood, E. R. (Deceased)  
Wood, Ltd., C. J. B.  
Wood, Gundy & Co., Ltd.  
Woolworth Co., Ltd., F. W.  
Wrong, Prof. Geo. M.  
Young, Dr. George S.



