

BUREAU
OF
MUNICIPAL RESEARCH

TWENTY-FIFTH ANNUAL REPORT

YEAR ENDED FEBRUARY 28TH

1939



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Bureau of Municipal Research

TWENTY-FIFTH ANNUAL REPORT

YEAR ENDED FEBRUARY 28th, 1939

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Managing Director and Secretary	HORACE L. BRITTAINE
Assistant Director	JOSEPH E. HOWES

FOREWORD

"Westward the pure and soft lake-breezes blow,
They breathe upon a city thronéd low;
But strong, imperial, conscious in her pride
That here firm loyalty to law, fair truth and peace abide."

It is by no accident of fortune that Toronto has acquired the reputation indicated by the lines I have quoted from an unknown writer. Our city should indeed express in its corporate life the best and highest qualities of her citizenship. Yet in every great metropolis the ends of good government are often thwarted by expediency or obscured by lack of vision.

To check this retroactive tendency it is obvious that administrative measures, especially those having to do with monetary commitments, should be well and carefully studied in the light of the best knowledge available.

This necessary task our worthy Director, Dr. Horace L. Brittain, has pursued with indefatigable care and consistency of purpose, aided by his capable associate, Mr. Joseph E. Howes, and supported by the judgment of the Council, meeting at regular intervals throughout the year.

It has sometimes been suggested that the Bureau is too impartial, too objective in its approach to civic problems, but the answer surely is that any direct or mandatory action would invalidate our case. The function of the Bureau, as we see it, is to furnish the facts and the criteria for the guidance of those who have the right and responsibility of decision.

An imposing skyline, wide boulevards, great industrial and commercial enterprises and a teeming population may invoke our sense of civic pride, but such evidence of prosperity must be accompanied by integrity and efficiency in the civic administration, and a genuine contribution to the public weal. For these essential things the Bureau has stood steadfastly for the past quarter century, and still looks forward, confident in its organization and the support of its friends to further advance the good name of the city and the interests of her people.

THOMAS G. ROGERS,
President.

April 27th, 1939.

REPORT OF THE MANAGING DIRECTOR

Gentlemen:

The conclusion of the year covered by this report marked a quarter of a century of service to the citizens and taxpayers of Toronto. This is in itself a remarkable achievement for any voluntary civic organization, an achievement which would have been impossible if the philosophy at the basis of the Bureau's work and its methods were not fundamentally sound. The founders of the Bureau believed that an informed citizenship was, in the long run, the best guarantee of the efficiency of public administration. If this is not true, democratic government in local affairs cannot survive.

It is interesting to note that the municipal is the only level of government in Canada at which taxation and public debt has declined. It is doubtful that this is due entirely to provincial control. The comparative nearness of the taxpayers to the processes of government at the municipal level and therefore their comparatively direct acquaintance with its methods and results, is probably an important factor.

In Toronto such progress as has been made, has been made in spite of the serious handicap of the one-year term of aldermen, which makes the planning of capital and even current expenditures practically impossible.

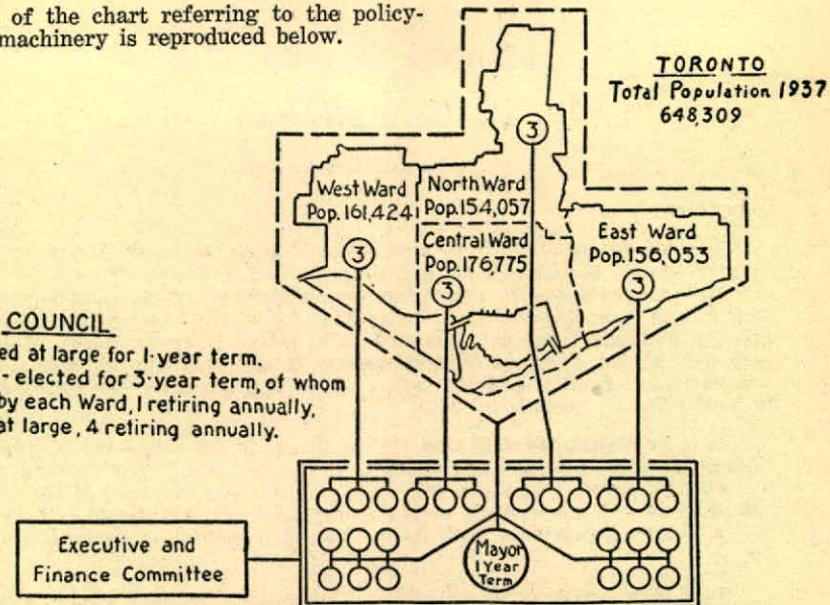
The one-year term The one-year term, while it is effective in keeping things (good or bad) from being done, and promotes control by special interests, is an extremely ineffective device from the standpoint of control in the public interests, in that it discourages independence of judgment and magnifies the fear of election results. With an election less than a year away, discretion is apt to paralyze any urge to action. Even if the majority of members are re-elected from year to year, the results are not greatly different as what is needed is an assured length of term of at least two years. British experience has shown that the three-year term is not only effective, but assures popular control.

Sectionalism Sectionalism in any country is expensive and often dangerous. This is particularly true of a young and growing country like Canada which suffers from sectionalism, federally, provincially and municipally. Sectionalism in cities is not due to wards. It is due to natural human tendencies, but its effects are aggravated by "ward" politics.

The Bureau suggested many years ago that wards be eliminated, but this was apparently a gospel of perfection. In 1930 (White Paper No. 159) the Bureau suggested a reduction to four wards and repeated the suggestion in its Annual Report of last year. The Bureau believes that such an arrangement would diminish the effects of "ward" influence on capital and current expenditure, particularly if more than half of Council were elected at large.

Staggered Terms A chief defect in public administration in democratic countries is the absence of effective planning. To be effective, planning must be continuous and to assure this, there must be assured continuity of membership in the policy-forming body. This may be obtained by electing part of Council each year. The chief argument against this is the cost, but the cost of elections each year is more than counterbalanced by the value of an annual contact between Council and the electorate during which public questions may be discussed thoroughly. Those members of Council who are not coming up for election will be found to have a lively interest in the fate of those who do. An intimation of what is in store may be as effective as a defeat. This is a less upsetting method than that of "recall" found frequently in the charters of United States cities. In 1938 the Bureau prepared a chart of the proposed organization.

The part of the chart referring to the policy-forming machinery is reproduced below.



COUNCIL

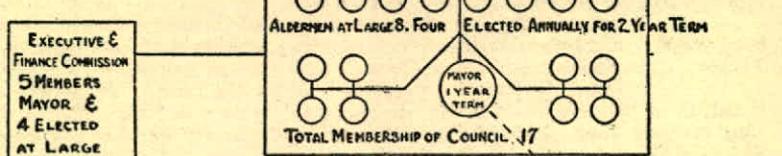
Mayor - elected at large for 1-year term.

24 Aldermen - elected for 3-year term, of whom

3 elected by each Ward, 1 retiring annually,
12 elected at large, 4 retiring annually.

During recent months there has been considerable discussion pro and con regarding the advantages of a term longer than one year and it seems that weight of opinion favours a two rather than a three year term. This would fit in very well with the reduction from 9 wards, with unequal population to 4 wards of fairly equal population in order to reduce as far as possible the strong tendency to sectionalism. The chart below gives a general idea of the make-up of the City Council granted that the term was two years for aldermen, that the Mayor was elected for one year and that four aldermen were elected at large and by ward each year for an overlapping two-year term. This would reduce the size of Council from 23 to 17.

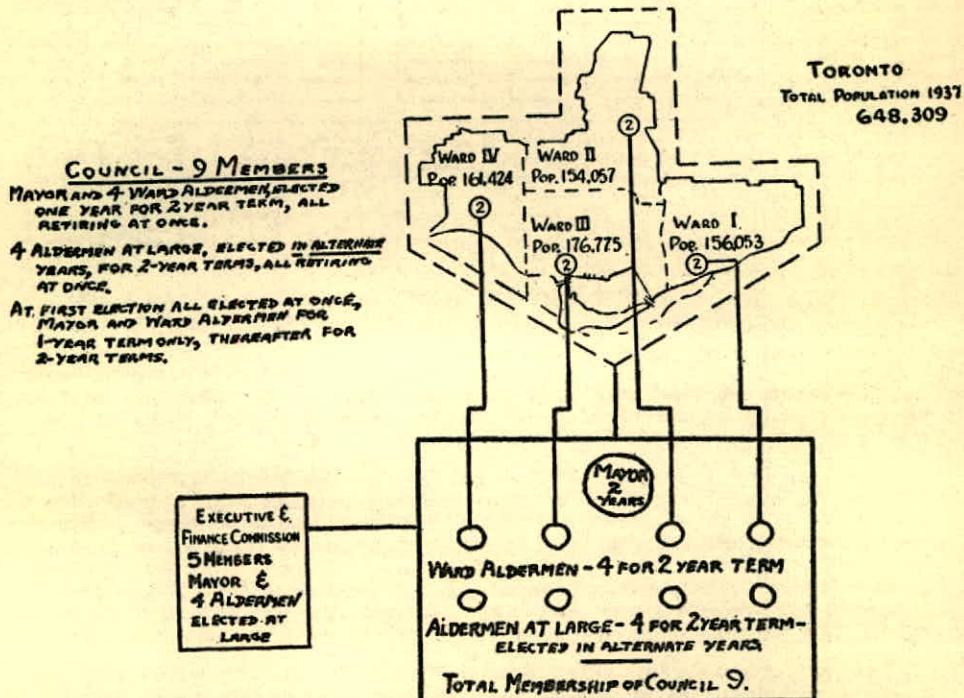
COUNCIL 17 MEMBERS
MAYOR ELECTED AT LARGE FOR 1 YEAR TERM
8 ALDERMEN ELECTED AT LARGE, 4 ANNUALLY FOR 2 YEAR TERM
8 ALDERMEN ELECTED BY WARDS, 1 FOR EACH WARD ANNUALLY FOR A 2 YEAR TERM



With the exception that this plan provides for a two-year term instead of a three-year term, it is very similar to the plan set forth in Bureau White Paper No. 228, issued on December 1st, 1937. As has been stated the four ward or district system was suggested by the Bureau in 1930, as a possible alternative to the abolition of wards.

If it were desired to reduce the size of Council still further, four aldermen could be elected at large and four by ward in alternate years for two-year terms.

The Mayor might be elected for a two-year term at the same time that ward aldermen are elected. This would effect a balance between the two years so that a good vote might be obtained each year. Even under this plan it might be necessary to have annual elections for Mayor to bring out the vote. The following chart illustrates the method outlined for nine members of Council instead of twenty-three as at present.

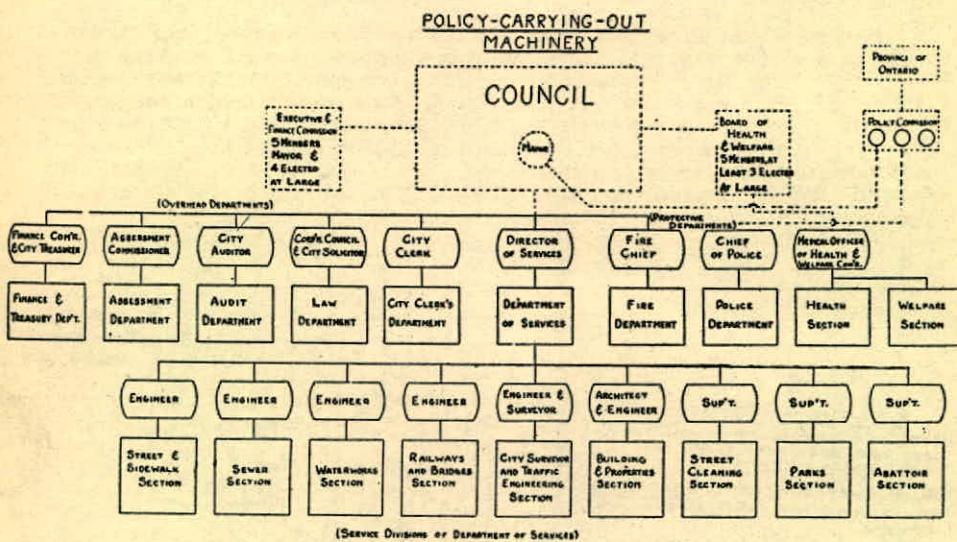


At the same time that the organization of Council is recast and simplified, administrative departmental organization should also be simplified in order to bring out better co-ordination and more direct control.

Co-ordination of all Service Departments If all the service departments, as distinct from the overhead departments were organized as bureaus of a single Department of Services under a director or manager, the City would have most of the advantages of the Council-Manager system of municipal government without the disruption of the existing system. The protective departments could be reduced in number by combining or

Possible Co-ordination of other Departments re-combining in one department the various welfare and health services which are so intimately related. The number of overhead departments might also be decreased to advantage.

The chart below illustrates the proposed departmental reorganization which would be the same irrespective of the organization of Council, as at present or according to Charts I and II.



The following excerpt is apropos:

"Efficient government will not be obtained or maintained, in the long run, by dissipating authority and diluting responsibility. Government will attain its best results only when authority is full and responsibility is fixed."

"Nor can the government be separated from politics because government is politics. Its administration can be separated from partisan political spoils, but no one who is thinking clearly and without confusion on these difficult governmental problems will ask that these important functions be taken out of politics because they cannot be separated from themselves. What is much more to the point is for right thinking citizens to get into politics and purify it so that direct, simplified and responsive government and administration can prevail in all administrative branches of government." (*Greater Cleveland*, January 26th, 1939).

As pointed out in last year's Annual Report, the existing wards vary so widely in population as to destroy all semblance of representation by population. Election by wards even if equal in population tends to promote The Ward sectionalism, to increase current and capital expenditures and to make System practically impossible the adoption of any long term capital expenditure based on the needs of the community as a whole. While the abolition of wards as voting or representation units would be the thorough-going method of dealing with the present situation, the division of the City into four wards of practically equal population is the basis of Charts I and II. Both provide for the election of over half Council at large in order to foster the City-wide, as opposed to the sectional, point of view. We readily see the evils of sectionalism in federal affairs. It is equally undesirable in municipal affairs, but much more readily handled if the will to do so is present.

The total General Debenture Debt (including local improvement debt and the direct unemployment relief debt), School Debenture Debt together

Debt and Debt Charges with that portion of the Public Utility Debt not self-sustaining and to the extent not self-sustaining, i.e., the whole debt, the debt charges on which are chargeable against taxation and other general revenues, has decreased steadily since 1932, while the total debenture debt has also declined steadily since 1932.

The annual debt charges payable out of taxation and current revenue, including direct unemployment relief debt charges and debt charges on public utilities to the extent that these are not self-sustaining, have increased steadily since 1929 and the total annual debt charges have increased steadily since 1929 with the exception of one year when there was a very slight decline.

The reason why debt declines and debt charges continue to increase, is on account of the issue of large amounts of short term debentures to finance direct unemployment relief. The City is of course paying these off when due. The apparent increase in debt charges is therefore due to rapid repayment of debt and not to increased interest charges. Much of the short term debt is debt which should never have been incurred. If it had not been, we would not now be faced at this critical time with increasing debt charges.

It is, of course, impossible to avoid all issue of debentures during succeeding years. For many years now, a modern sewage disposal plant has been necessary. Large sums have been spent on preparatory studies. Vacillation as to the site has not only been unedifying but expensive. Further delay is not compatible with the safety and convenience of the citizens as a whole. It is fortunate that in recent years debenture debt has been decreased and that a reserve of credit has been thereby established to meet this vital community need. It is to be hoped that Council will maintain a pay-as-you-go policy with regard to all minor recurring capital expenditures, in order that Toronto may be able to finance at the lowest interest rates possible, any large capital undertakings which may be necessary.

Town Planning, Zoning, Traffic Arteries In these fields the practical progress made has not been very noticeable. There seems to have been at least a temporary improvement in the driving habits of the people. Traffic accidents still take their toll, districts are still slowly deteriorating and getting away in the evening from down town offices is still a nightmare. The limit of the effect of palliatives seems to have been almost reached. The time for the appointment of a permanent advisory Commission, which would have Town Planning, including zoning, in its purview is long overdue. Town Planning aims simply at producing most economically and effectively those essential services which the community needs and those community amenities which the citizens demand. Town Planning, properly understood, will not increase but reduce the burden of taxation. Lack of planning is extremely expensive. With a longer and "staggered" term for members of Council, a town planning comission ought to have a much better chance of establishment and survival. The best annual current budget is impossible without a long term capital budget. A long term capital budget is impossible without a town plan. Without this, "We don't know where we are going, but we're on our way."

A draft current budget before civic elections Such a practice would be facilitated by a two, and even more by a three, year term for members of Council. There are no difficulties in the way if the will were there to have civic elections turn on the civic business. The City spends about \$40,000,000 a year on current account. The way in which this is to be spent should provide issues of sufficient importance at any election to bring out a large vote. The preparation and publication of draft estimates before election should also advance the time of passing the final estimates and enable the City to operate on a plan for eleven months out of twelve in each year.

In times of easy money and flourishing business the determination of the tax levy by adding the appropriations and subtracting the incidental revenues, may be and probably is the best policy, as the continuous starving of services may become exceedingly costly. In periods, however, where drastic economy and even retrenchments may be absolutely necessary, the only procedure to follow, if the desired result is to be obtained, is to determine the maximum levy which is economically defensible, and keep the appropriations within this amount plus incidental general revenues. The heads of departments should be given the right and assigned the duty of distributing the departmental appropriations in a way which seemed to them most efficient. In this way a budget would be arrived at, adequately itemized and bearable to business and industry from which directly or indirectly all citizens derive their taxpaying ability. This is a critical time in the history of Toronto. What the City will be ten years from now depends largely on decisions made now. The relief from part of the burden of direct unemployment relief by increased Dominion and Provincial subventions will be found a welcome assistance from outside. But we still need to help ourselves by establishing the most drastic economy in municipal affairs in order to provide stimulus for business and industry and to catch the tide of rising prosperity at the opportune moment.

During the year members of the staff addressed various groups throughout the City which were interested in local public affairs.

I wish to express my thanks to the daily press of the City for giving a much wider circulation of the contents of our White Papers and other publications than would be possible through our mailing lists. A list of the White Papers and Open Letters issued during the year is appended.

Respectfully submitted,

HORACE L. BRITTAIRN,

Managing Director.

WHITE PAPERS AND OPEN LETTERS

Issued during the Bureau Year, 1938-1939

Date	Subject	Number
Mar. 10th, 1938	Open Letter re Sinking Fund	231
June 14th, 1938	1938 Civic Budget, Story No. 1	232
Sept. 14th, 1938	City of Toronto, 1938 Budget, Story No. 2	233
Oct. 17th, 1938	What Does the Finance Commissioner's Report for 1937 Tell the Stockholders in the Corporation?	234
Nov. 24th, 1938	City of Toronto, 1938 Budget, Story No. 3	235
Dec. 20th, 1938	A Home Owning Citizenship	236
Jan. 24th, 1939	"Relief" Story No. 1, Direct Unemployment Relief	237
Feb. 21st, 1939	"Relief" Story No. 2, Reporting Direct Unemployment Relief Expenditures	238

BALANCE SHEET

At the 28th February, 1939

Assets	At the 28th February, 1939	Liabilities
Cash on Hand and in Bank	\$2,653.44	\$2,049.28
Accounts Receivable—		
Citizens' Research Institute of Canada	436.62	1,134.42
Equipment and Library	\$3,080.37	
Less: Reserve for Depreciation	3,080.37	
Deferred Charges—Unexpired Insurance	2.55	2.55
	<u>\$3,092.61</u>	<u>\$3,281.56</u>

REVENUE AND EXPENDITURE ACCOUNT
For the Year Ended the 28th February, 1939

Expenditure	1938	Revenue	1938
9 Personal Services	\$11,410.00	Subscriptions	\$7,745.50
Deduct: Amount charged to Citizens' Research Institute of Canada	3,702.20	Service Revenue	646.91
		Sundry Revenue	700.00
		Bank Interest	2.08
Printing and Mailing	7,707.80	Balance, being excess of Expenditure over Revenue for the year—Statement I	22.25
Office and General Expenses	609.90		
Deduct: Rent charged to Citizens' Research Institute of Canada ...	1,432.80		
	550.00		
Depreciation—Equipment and Library	<u>882.80</u>	<u>910.76</u>	<u>\$7,958.36</u>
	<u>95.31</u>	<u>300.00</u>	
	<u>\$9,295.81</u>	<u>\$8,798.36</u>	

We have examined the books and accounts of the Bureau of Municipal Research for the year ended the 28th February, 1939 and in accordance with the Ontario Companies Act we certify that all our requirements as Auditors have been complied with. In connection with our examination we made a general review of the accounting methods and carried out a test of the transactions recorded but we did not make a detailed audit for the period or examine the Reserve for Services in Respect of Unexpired Subscriptions. Based on such examination, we report 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, 1939 according to the best of our information and the explanations given to us and as shown by the books of the Bureau.

Dated at Toronto, Ontario,
24th March, 1939.

GEORGE A. TOUCHE & CO.,
Chartered Accountants, Auditors.

LIST OF SUBSCRIBERS, 1938-1939

Abbs, Chas. E.	Canadian Manufacturers' Association, Inc.
Acme-Farmers Dairy, Ltd.	Canadian Pacific Express Co., Ltd.
Adie, Edward	Canadian Pad & Paper Co., Ltd.
Aikenhead Hardware, Ltd.	Canadian Railway News Co.
Ames & Co., A. E.	Candian Tire Corporation, Ltd.
Anderson, Dr. H. B.	Cassels, Brock & Kelley
Andian National Corp., Ltd.	Central Canada Loan & Savings Co.
Anstee, George	Cheney Chemicals, Ltd]
Ashworth, J. J.	Christie-Brown & Co., Ltd.
Ault & Wiborg Co. of Canada, Ltd.	Clarke, Dr. Harold
Auto Electric Service Co., Ltd.	Clarke & Co., Ltd., A. R.
Automatic Paper Box Co., Ltd.	Coatsworth, Hon. Justice E.
Bain, H. R.	Colgate-Palmolive-Peet Co., Ltd.
Baker Advertising Agency, Ltd., The	Confederation Life Association
Bank of Canada	Conger Lehigh Coal Co., Ltd.
Bank of Montreal	Consumers' Gas Co.
Bank of Nova Scotia	Corson, Ltd., Ralph R.
Bank of Toronto	Cox Coal Co., Ltd., W. H.
Barber-Ellis, Ltd.	Craig, Wm. J.
Bauckham, Chas.	Crean & Co., Ltd., Robert
Bean, Dr. Harvey G.	Crighton, A. S.
Beairisto, A. H. C.	Davis & Henderson
Beatty, Miss Mary H.	Davis, Henry & Co., Ltd.
Begg, H.	Delany & Pettit, Ltd.
Bell Telephone Co. of Canada	Deloitte, Plender, Haskins & Sells
Bell, F. John	De Mara, Cyril
Bennett, E. James	Dilworth, R. J., F.C.A.
Birks-Ellis-Ryrie, Ltd.	Diver Electrototype Co., The
Bishop, Col. A. L.	Dominion Bank, The
Blake, Lash, Anglin & Cassels	Dominion of Canada General Ins. Co.
Boeckh Co., Ltd.	Dominion Electric Protection Co., Ltd.
Bolander & Co., Ltd.	Don Valley Paper Co., Ltd.
Boone, Major C. A.	Dun & Bradstreet Co. of Canada, Ltd.
Bosley & Co., W. H.	Dunham Co., Ltd., C.A.
Bradshaw, Thomas, F.I.A.	Dunlap, Mrs. D. A.
Brigden, Geo.	Eaton Co., Ltd., T., The
British-American Oil Co., Ltd.	Eaton, Col. R. Y.
Britnell, Roy	Edwards, George, F.C.A., C.B.E., LL.D.
Bromo-Seltzer, Ltd.	Elliott, A. J.
Brown, Robt. T.	Elliott, J.
Bryant Press, Ltd., The	Ellsworth, Albert L.
Buntin-Reid Co., Ltd.	Employers' Liability Assurance Corp. Ltd.
Burr, W. H.	Everall Co., Ltd., George
Burton, Chas. L.	Excelsior Life Insurance Co.
Campbell, A. H.	Flavelle, Sir Joseph, Bart. (deceased)
Campbell, Graham	Forster, J. W. L.
Canada Dry Ginger Ale, Ltd.	Foster, Col. H. W. A., K.C., D.S.O.
Canada Life Assurance Co.	Frankel Bros.
Canada Malting Co., Ltd.	Freyseng, Edward
Canada Packers, Ltd.	Fuller, Charles H.
Canada Permanent Mortgage Corp.	Gage, W. J. & Co., Ltd.
Canada Printing Ink Co., Ltd.	General Steel Wares, Ltd.
Canada Wire & Cable Co., Ltd.	Glendinning, Gray & Roberts
Canadian Bank of Commerce, The	
Canadian Chewing Gum Co., Ltd.	
Canadian General Electric Co., Ltd.	
Canadian Industries, Ltd.	

Goldie, Dr. Wm.	McKinnon Co., W. L.
Goldman, L.	McLean, Ltd., E. L.
Goodyear Tire & Rubber Co. of Canada, Ltd.	McLeod, Young, Weir & Co., Ltd.
Gordon, Mackay Co., Ltd.	MacInnes, Col. C. S., K.C.
Gore & Storrie	MacIntyre Investments Ltd.
Grand & Toy, Ltd.	MacKelcan, Fred R.
Gray, Frank M., K.C.	MacLeachlan, D. Campbell
Gully, H. M.	MacLean Publishing Co., Ltd.
Gurney, E. H.	MacMillan Co. of Can., Ltd.
Hamilton, Henry J.	Manufacturers Life Insurance Co., The
Hancock, Ltd., T. H.	Mapp, K. A., C.A.
Hardy Cartage Co., Ltd.	Marani, Lawson & Morris
Hartford Fire Insurance Co.	Marks Stamp Co., Ltd.
Harwood, H. S.	Mason, G. W., K.C.
Hastie, W. J.	Mason, T. H.
Hayhoe & Co., Ltd., R. B.	Massey-Harris Co., Ltd.
Hepburn, John T., Ltd.	Masten, C. A., Hon. Justice
Herbert Hosiery Mills of Canada Ltd.	Meredith, Simmons & Co., Ltd.
Hind, Edmund, Lumber Co., Ltd.	Middleton, W. E., Hon. Justice
Hinde & Dauch Paper Co. of Canada, Ltd.	Might Directories, Ltd.
Hobbs, J. W.	Minneapolis-Honeywell Regulator Co., Ltd.
Holden, John B., K.C.	Monetary Times, The
Huston Co., Ltd., John A.	Moore Bros., Ltd.
Hynes, J. P.	Moore Corp., Ltd.
Imperial Bank of Canada	Moore, S. J.
Imperial Life Assurance Co. of Canada	Morrow, Frederick K.
Imperial Oil, Ltd.	Mulock, The Rt. Hon. Sir William, K.C.M.G., P.C.
Imperial Varnish & Color Co.	Muntz, G. H.
International Business Machines Co., Ltd.	Muntz & Beatty, Ltd.
International Petroleum Co., Ltd.	National Cash Register Co. of Can., Ltd.
Jacobs, F. A.	National Cellulose of Can., Ltd.
Jephcott, Alfred	National Life Assurance Co. of Canada, The
Jones, James Edmund, P.M.	National Trust Co., Ltd.
Kents, Ltd.	Neilson, Ltd., Wm.
Kilbourn, Kenneth W.	Nicholson & Brock, Ltd.
Kirkpatrick, A. M. M.	Noranda Mines, Ltd.
Laidlaw, John B.	Norris-Patterson, Ltd.
Laidlaw, W. C.	Northway & Son, Ltd., John
Lake Simcoe Ice & Fuel, Ltd.	O'Brian, Jas. B.
Lalor & Co., Ltd., John M.	Ontario Silknit, Ltd.
Langton, Hugh H.	Ontario, Province of, Dept. of Municipal Affairs
Langton, Mrs. H. H.	Osler, F. Gordon
Laura Secord Candy Shops, Ltd.	Otis-Fensom Elevator Co., Ltd.
Lawson, Hon. J. Earl, P.C., M.P.	Parker, Robert
Leitch, G. C.	Pascoe's, Ltd.
Lever Bros., Ltd.	Patrick & Co., W. G.
Levy Bros.	Patterson Chocolates, Ltd.
Link-Belt, Ltd.	Phillips, Toronto, Ltd.
Loblaw Grocerterias Co., Ltd.	Planters Nut & Chocolate, Ltd.
London & Lancashire Ins. Co., Ltd.	Plumptre, Mrs. Ald. Adelaide M.
Long & Daly	Poucher, F. B.
Lorsch & Co.	Premier Operating Corp., Ltd.
Lovell Co., Ltd., R. J.	Primrose, Dr. Alex., C.B.
Lyon & Harvey	Rackham, G. K.
McCarthy, Leighton, K.C.	
McDonnell, Thos. E.	

Real Estate Loan Co. of Can., Ltd.,	Thompson, Geo. W.
Reed, Shaw & McNaught	Tippet-Richardson, Ltd.
Reid, Thos.	Toronto Board of Trade
Rexford Co., Ltd., The	Toronto Carpet Mfg. Co., Ltd.
Riddell, Stead, Graham & Hutchison	Toronto General Trusts Corp., The
Robertson Bros., Ltd.	Toronto Hardware Mfg. Co., Ltd.
Robertson, R. S., K.C.	Toronto Iron Works, Ltd.
Rogers Co., Ltd., Elias	Toronto Launderers & Dry Cleaners, Ltd.
Rogers, Thomas G.	Toronto Mortgage Co.
Rooke, H.	Toronto University Library
Ross, Hon. W. D.	Touche & Co., Geo. A.
Royal Bank of Canada	Underwood, Elliott, Fisher, Ltd.
Ruddy Co., Ltd., E. L.	Union Stock Yards of Toronto, Ltd.
Russell Industries Ltd.	United Church Publishing House
Salada Tea Co. of Can., Ltd.	Victoria Paper & Twine Co., Ltd.
Sangamo Co., Ltd.	Vale, Percival A.
Scholl Mfg. Co., Ltd., The	Waldie, R. S.
Scythes & Co., Ltd.	Walker, E. C. & Sons, Ltd.
Shapley, W. H.	Walsh, Geo. T., K.C.
Shuttleworth Chemical Co., Ltd.,	Warner & Co., Ltd., William R.
The E. B.	Warren, F. A.
Shenstone, Dr. Norman S.	Watson, Thos. H.
Simpson Co., Ltd., The	Welch, Anderson & Co.
Smith, Dr. D. King	Wellington Building Corp., Ltd.
Soole Printing Co.	Wells, Arthur E.
St. Catharines, City of	Wickett & Craig, Ltd.
Standard Brands, Ltd.	Whitfield Engineering, Ltd.
Standard Fuel Co., Ltd.	Willard Storage Battery Co.
Standard Sanitary Mfg. Co., Ltd.	of Canada, Ltd.
Stanton, Harry G.	Williams, H. H.
Star, Toronto Daily	Wilson, Munroe Co., Ltd.
Stark, H. L.	Wood, E. R.
Stauntons, Ltd.	Wood, Ltd., C. J. B.
Stedman Bros., Ltd.	Wood, Gundy & Co., Ltd.
Strathy, Gerard B.	Woolworth Co., Ltd., F. W.
Sully Brass Foundry, Ltd.	Wrong, Prof. G. M.
Swift Canadian Co., Ltd.	Young, Dr. George S.
Taylor Instrument Companies	York Knitting Mills, Ltd.
of Canada, Ltd.	

