

OCT 2 1935

PERIODICALS

EIGHTEENTH ANNUAL REPORT  
OF THE  
TORONTO  
BUREAU OF MUNICIPAL  
RESEARCH

YEAR ENDING  
FEBRUARY 29TH, 1932



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## TRUSTEES

LIEUT.-COL. A. E. GOODERHAM  
GEOFFREY T. CLASKSON, F.C.A.  
THOMAS BRADSHAW, F.I.A.

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## OFFICERS

G. H. MUNTZ.....President  
A. H. C. BEAIRSTO.....Vice-President  
W. H. HALL.....Vice-President  
THOMAS ROGERS.....Hon. Treasurer

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R. H. CARDY	G. H. MUNTZ
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Dr. HAROLD CLARK	ROBERT PARKER
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C. E. EDMONDS	E. C. SCYTHES
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JOHN FIRSTBROOK	R. A. STAPELLS
S. B. GUNDY	WILLIAM STONE
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F. B. HAYES	W. G. WATSON

MELVILLE P. WHITE

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A. H. C. BEAIRSTO	G. H. MUNTZ
Dr. HAROLD CLARK	ROBERT PARKER
J. P. HYNES	THOMAS ROGERS
W. H. HALL	E. C. SCYTHES

C. F. BASIL TIPPET

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

# BALANCE SHEET

At the 29th February, 1932

Assets		Liabilities	
	1931		1931
Cash on Hand and in Bank.....	\$1,469.23	Accounts Payable.....	\$ 192.14
Accounts Receivable .....	395.61	Reserve for Services in Respect of Unexpired Subscriptions .....	\$ 308.64
Equipment and Library.....	\$3,080.37		
Less: Reserve for Depreciation.....	2,685.06	Surplus:	1,350.00
		Transfer from Reserve for Services in respect of Unexpired Subscriptions.....	4,116.81
Prepaid Expense—	395.31		
Rent and Insurance.....	57.55	Deduct:	\$2,766.81
	57.56	Deficit at the 1st March, 1931 .....	
		Excess of Expenditure over Revenue for the Year—Statement II.....	\$ 613.39
			1,377.86
			1,991.25
			775.56
			613.39
			\$2,317.70
			\$3,812.06

# REVENUE ACCOUNT

For the Year Ended 29th February, 1932

Expenditure		Revenue	
	1931		1931
Personal Services .....	\$ 9,679.92	Subscription .....	\$ 7,581.00
Printing and Mailing.....	2,452.45	Service Revenue .....	\$ 8,625.00
Office and General Expense.....	\$1,506.58	Sundry Revenue, Interest, etc.....	1,932.51
Less: Rent charged Citizens' Research Institute of Canada.....	600.00	Balance, being excess of Expenditures over Revenue for the Year—Statement I.....	2,713.72
	906.58		928.04
Travelling .....	44.72		
	\$13,083.67		\$13,083.67
			\$13,803.82

We have examined the books and accounts of the Bureau of Municipal Research for the year ended the 29th February, 1932, and we certify that all our requirements as Auditors have been complied with. We have not examined the Reserve for Services in respect of Unexpired Subscriptions. Subject to this proviso 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 29th February, 1932, according to the best of our information and the explanations given to us and as shown by the books of the Bureau.

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

Dated at Toronto, Ontario, 17th March, 1932.



## Report of the Council of The Toronto Bureau of Municipal Research to the Guarantors and Members

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The Council of the Bureau presents herewith its Eighteenth Annual Report.

During the year which closed on February 29th, 1932, there were held thirteen meetings and seven of its Executive Committee. There has been a slight shrinkage of the number of supporters although more new members have been added than usual. Most of the individuals and firms which did not contribute this year as in the past, will renew their subscriptions as soon as the depression has lifted and may still be listed as financial supporters of the Bureau. In the total of subscriptions there has been a shrinkage of \$1,044. This has seriously handicapped the work of the Bureau at a time when its work was very necessary and when its programme might naturally be expected to secure wider endorsement from the taxpayers and citizens.

The publications of the year have been of a standard even higher than usual. The Open Letters have been particularly well received. The co-operation of the press in reproducing this material and commenting thereon has been invaluable. That the work of the Bureau has been appreciated by many of its supporters is shown not only by their continuous support but by letters of appreciation. Such letters are extremely encouraging to the Bureau Council and Bureau staff.

The financial statement will be found on page 5, and the report of the Managing Director to the Council on pages 7 to 12.

Respectfully submitted on behalf of the Bureau Council,

April 20th, 1932.

G. H. MUNTZ,  
President.

# REPORT OF MANAGING DIRECTOR

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To the Council of the Bureau of Municipal Research:  
Gentlemen:

I submit herewith the eighteenth annual report of the Managing Director.

## CITY PLANNING.

This subject still remains the most important one before the citizens of Toronto and I have, therefore, no apology for opening this report with the same topic as in my two previous annual reports. There are two sides of City Planning, viz., planning for current expenditure out of revenues and planning for capital expenditures which are mainly financed out of borrowed funds.

### Standardization of Current Estimates.

The former is the better taken care of in Toronto and there have been great improvements in the official estimates during the last fifteen years. In fact those responsible should be congratulated on the general form and particularly on the amount of comparative information submitted. For example, the 1932 estimates gave in parallel columns for each appropriation the estimates for 1932 and 1931 and the actual expenditure for 1931, (approximate), 1930 and 1929. Without this information intelligent budget making would be impossible. Even this planning, however, falls far short of possible standards of accomplishment as, I think, is amply demonstrated by the situation in which we recently found ourselves when special inquiry had to be made as to the total amount of salaries and wages by the City and the total number of employees in the various services. For example, the departmental estimates do not appear in standardized form. Some are classified by administrative unit according to things bought, some according to work done or functions performed and some according to a combination of these methods; rather than showing for each administrative unit both the work to be done or functions performed, and the things bought in the process of doing the work or performing the functions. Without both these classes of information, the Council cannot adequately control these estimates, and taxpayers cannot form any opinion of the effectiveness of the control exercised. Why should not the estimates give a clear understanding not only of the costs of the various services, and functions within these services, but also of the salaries and wages paid out, supplies and equipment bought, etc., in the rendering of these services and performing of these functions? The annual estimates should be prepared and issued in such a form as to show clearly for each administrative unit the total estimated amount of salaries and wages and the total actual amount of the two previous years with the estimated number of employees and the actual number of the two previous years. It is doubtful whether members of Council, who are elected for terms of only one year, or taxpayers have had any clear conception of the growth in the personnel of civic services or of the annual salary and wage bill. If the annual estimates gave the proposed number of employees in each division or section and the estimated amount of the payroll therefor, and if the Annual Financial Report gave an analysis of the costs according to object of expenditure, there would be no cause for surprise when the approximate figures are given out at a time of stress. It is impossible to control total costs by a consideration of sub-totals not itemized according to objects for which



expense was incurred. What is needed is not less but more information, of course, of a pertinent sort.

### An Advisory City Planning Commission.

It is, however, in the field of planning and budgeting for major improvement requiring the borrowing of capital funds in which Toronto is most seriously lacking. The formation of an independent department of City Planning and Surveying in itself does not solve the problem, although such a department, of course, offers valuable advice on projects being currently discussed and keeps in view the whole field of City Planning in Toronto. On the one hand the close co-operation of all Departments and outside Boards and Commissions which are actually doing the work which forms the material for City Planning is absolutely essential to secure the physical information and co-operation necessary, and, on the other, that of the Finance Department of the City and the corresponding Departments of the outside Boards and Commissions is quite as essential. No doubt at present a great deal of such co-operation exists, but not in a thoroughly organized form. While the addition of any more corporate bodies with administrative and policy-forming powers would still further complicate an already topheavy system and would continue the process which has been strong in recent years to further decentralize the City's organization, there is little doubt that there is need of a permanent and active Advisory City Planning Committee with representatives from those Departments, Boards and Commissions directly concerned in important development work and the financing of the same, and an adequate representation, by co-option, of the general public. It is neither advisable nor necessary to give this Committee any powers other than making plans and giving advice. The inability to "sell" plans or advice to the taxpaying public is, in the long run, either an evidence of the unsoundness of the advice or the inadequacy of the educational methods used. In the recently issued review of the second volume of the New York Regional Plan, the writer, Mr. Henry James, says of Mr. Thomas Adams, who is largely responsible for the plan, that "he (Mr. Adams) honestly believes that the best community plans are those which become operative, in response to public demand and as a result of intelligent discussion and unselfish public leadership." If the citizens are not intelligent enough to pass on their own major problems when properly presented, there is no hope for democratic government in any event. In the long run and from the educational standpoint, it is better for the City to go without needed improvements for years than to have improvements thrust on them from above with the inevitable suspicion, soreness and discontent that must result. As a matter of fact, at this juncture, adoption by the City of the policy of submitting all money by-laws, so far as the law permits, rather than availing itself of certain permission provisions of the statute or going to the Legislature to request validation without resort to a vote of those qualified to vote on money by-laws, is advisable. Certainly such requests should be few and far between and only in cases of extreme emergency.

### Elasticity Necessary.

Conditions change so rapidly in these times that physical or financial plans which seemed adequate and advisable at one time might five years thereafter be deemed inadequate or inadvisable. While improvements and capital expenditures should be planned and budgeted at least five years ahead, there should be adequate provision for annual revision and the City's hands should not be so tied as to render this difficult or impossible. It is encouraging to note the recent events which seem to indicate the definite adoption of the policy of establishing a capital budget.



## THE IMPROVEMENT OF THE LEGISLATIVE AND POLICY-FORMING MACHINERY FOR THE CITY.

The experiences of the last year have not obscured the necessity for a thorough reconstruction of the City Council. As has been stated frequently, three things are required of a City Council, viz.:

1. Independence of thought and action,
2. Continuity of Policy,
3. Promptness and definiteness of decision.

The one-year term for Mayor, Controllers and Aldermen makes independence of thought and action and continuity of policy practically impossible. The size of Council and its Committee organization makes promptness and definiteness of decision difficult. The election of the majority of Council by wards militates against independence of thought and action. The present system is often defended on the ground that it is democratic. If democracy means the control of public expenditure by, and in the interests of, those who get the services and pay the bills, then the present system is only superficially democratic. It would be possible to obtain more of the present type of democracy by doubling the number of wards, trebling the number of Council members, establishing a sufficient number of Committees so that each alderman might have a chairmanship, and having elections semi-annually. It is to be doubted, however, that this would result in better and prompter service at less cost.

## IMPROVEMENT IN THE EXECUTIVE-ADMINISTRATIVE MACHINERY.

In my report of last year, the recent history of the City's Welfare organization was outlined and a case presented for the continuation of the then existing close relation between Public Health and Public Welfare in the same Department and the strengthening of the organization by the inclusion of all the City's Welfare work in the Welfare Branch of a united department of Public Health and Welfare. The case as presented did not carry the judgment of the authorities, the policy by which apparently the City had been guided in the past was reversed and an independent Department of Welfare was established with a Commissioner as its chief administrative officer. It is to be presumed that the infant department will in time acquire an ever more impressive payroll than at present and take its proper place among the great spending departments. Taking into account the City's Annual Welfare expenditure of about \$2,300,000, the new department, particularly if, through co-operation, it avails itself of the investigational resources of the Department of Public Health and the various important private welfare agencies, may fully justify its formation in the saving of money to taxpayers and the improvement of services to those citizens who require its services. General experience in other fields suggests, however, that the same end might have been obtained, at less cost and with greater efficiency, by placing together in the same administrative department the fundamentally allied functions of Public Health and Public Welfare.

In the past two years the City has set up two independent administrative departments\*, of which it now has sixteen or seventeen, not including any of the civic Boards or Commissions. A reduction to, say, ten, would call a temporary halt to the phenomenal growth of the City's salary and wage bill and would leave a larger part of the annual taxation for the direct production of the services for which taxation is incurred. It is interest-

\*In one of these, however, a formerly independent office was included in the new department as a subordinate unit.



ing to note that the Municipal Act gives ample authority to the Board of Control to amalgamate departments or sub-departments, where in its opinion it is desirable. The procedure, therefore, is extremely simple.

In this connection it might be pointed out that an impartial survey of the whole departmental organization with special reference to personnel load, might bring to light the possibility of cutting down the huge salary and wage bill, without reducing the efficiency of the service or even lowering the scales of pay. The Report of the Civic Survey Commission on Classification of Positions, and the joint report of the Commission and Civic Department Heads, adopted on Nov. 2nd, 1927, did a great service by standardizing rates of pay for similar positions and work. It is equally important to determine how many positions are actually required under the best possible conditions of organizations. Such a study is long overdue.

### THE BOARD OF EDUCATION.

The Board, it is said, is again considering the advisability of appointing a Director of Education as chief administrative officer of all schools under the Board and chief adviser of the Board on all matters of educational policy. Some years ago, the Board appointed a committee of citizens to report on the matter. About fourteen years ago, and again in 1927 and 1928, the Bureau of Municipal Research recommended the adoption of such a policy. Unfortunately no definite action has been taken by the Board. In view, however, of the rapidly increasing costs of education, of the increasing importance of education to the homes of the City, and of the increasing complexity of educational problems, it is to be hoped that the Board will seize the first opportunity to unify the executive administration of the schools under a single officer responsible to the Board and to secure whatever authority may be necessary therefor. Surely the Board should take no action as to general policy without the advice of a permanent official who is in a position to formulate views based on a knowledge of the whole field of school education in Toronto.

The achievement of the Board in January and February of this year in reducing its annual estimates, and therefore its call upon the taxpayers for funds, is noteworthy and commendable, particularly in this period when so many citizens have reduced incomes out of which taxes as well as other demands on their purses must be paid. While it is to be hoped that the conditions which prompted the policy are temporary, the effect of the leadership offered by a Board of Education—such Boards often being condemned as prodigal—will not be merely temporary. Friends of public education trust and believe that such economies as have been affected will, in the long run, add to the reputation of the publicly supported schools for public spirit and will therefore increase the willingness of the public to invest in publicly supported education as a permanent community asset.

### TORONTO TRANSPORTATION COMMISSION.

Adequate transportation service is an essential to a modern industrial and commercial community. In a period when fundamental changes, which can be only dimly perceived, are giving many anxious moments to those directing public and private transportation systems, and at a time when the riding habits of the population have been so seriously affected by the depression and unemployment, the ability which our civic system has shown to continue operation without economies which cripple essential services or without a raise in fares, merits general approbation. Any irritation which citizens may feel at a reduction of service affecting them directly should be offset by a consideration of the fact that any public service must be operated from the standpoint of the greatest good to the



greatest number. No doubt, improvements could be made in the operation of the system, as in most business affairs, but also, no doubt, the Commission and the executive management would welcome any well-considered suggestions which may be made for the improvement of the service within the limits of the Commission's financial resources.

### TORONTO HARBOUR.

The development of through highways on the land of the Board of Harbour Commissioners have given thousands of Toronto citizens concrete evidence of the huge physical development on the Harbour front during recent years. It involves a misnomer, however, to speak of the work as a Harbour development, as a large part of the programme is industrial development. The contribution of the City, amounting in the 1932 estimates to over \$1,275,000, has two main causes: (1) the retardation of industrial and commercial development due to the delay in the completion of the Welland Canal and the St. Lawrence Waterway, and (2) the unsound policy pursued for many years of paying deficiencies in debt charges from borrowed funds. This cannot be laid to the charge of the Harbour Board, certainly not in any degree to the present Board, as the City Auditor had drawn the matter repeatedly to the attention of the City and the public in his annual reports of audit. The present payments represent to a large extent interest on interest. When any undertaking of the City or in which the City is interested by reason of guarantee of principal and interest, has demonstrated the impossibility of its bearing the annual interest on its debt, there should be no delay in the direct assumption by the City, through advances to the undertaking concerned, of the necessary annual burden and its inclusion in the annual tax budget. This not only reduces interest payments to a minimum, but gives a complete truthful picture to the taxpayers instead of giving them a false feeling of security by concealing or glossing over the facts. Citizens will respond satisfactorily, if and when the facts are laid before them in a clear and straightforward fashion.

The figures for waterborne trade of the Toronto Harbour supply evidence that the City's venture has definitely turned the corner so far as the Harbour itself is concerned. The tonnages since 1927 have been as follows:—

1928	1929	1930	1931
744,819	959,234	1,292,864	2,122,066

That is, in three years, the tonnage has almost trebled. The influence of the opening of the new Welland Canal has not reached the peak, as the opening is so recent and as the canal has not yet been excavated to the total planned depth so as to admit ships of the maximum tonnage.

The greater use of the Harbour should greatly enhance the value of the industrial land held by the Board, and of the assessment of the property in private hands. While the industrial, commercial and residential development of any part of the City leads to increased assessment, the increased population resulting must be considered to require additional services, the cost of which offsets the assessment. Otherwise a city's growth should be followed by decreased per capita taxation, which never or very rarely is the case. The harbour industrial development, however, was not promoted to reduce taxation, but to increase the commercial and industrial prosperity of the City, which carries with it the increased ability of its citizenship to pay taxes. With reasonable good fortune the citizens should soon begin to reap larger dividends in increased business and industry from the carrying out of the plans that were laid out so long ago.



## THE BUREAU'S PUBLICATIONS.

The Bureau has issued during the year the following White Papers and Open Letters:

Date	Subject	White Paper No.
March 18, 1931	The 1931 Budget of Current Revenues and Expenditures for the City of Toronto. Story No. 1.....	165
April 1931	Annual Report of the Bureau.....	
May 20, 1931	The 1931 Budget of Current Revenues and Expenditures for the City of Toronto. Story No. 2.....	166
June 24, 1931	The 1931 Budget of Current Revenues and Expenditures for the City of Toronto. Story No. 3.....	167
Oct. 22, 1931	Toronto Grows—Taxation and Voting. Story No. 1.....	168
Nov. 9, 1931	Toronto Grows—Possible Improvements.....	169
Dec. 17, 1931	Growing Pains of Large Urban Communities.....	170
Dec. 12, 1931	Open Letter to Citizens of Toronto re Capital Budget	
Dec. 28, 1931	Open Letter to Citizens—Reduction of City Council....	
Jan. 27, 1932	The Personnel of our Civic Government, 1932.....	171
Jan. 27, 1932	Open Letter—Co-ordination of Departments.....	
Feb. 2, 1932	Open Letter—Suggesting a Personnel Study.....	172
Feb. 8, 1932	Toronto Grows—Salary and Wage Bill—Debt, Taxation, etc. Story No. 3.....	173

## THE SPEAKERS' BUREAU.

The year just closed has been marked by the demand for speakers on civic topics before various service clubs and professional and occupational organizations. The work has been limited by the smallness of the staff, but has led to very worth-while results in stimulating citizens' interest.

## THE CO-OPERATION OF THE PRESS.

The Toronto Bureau is fortunate in the co-operation of the Toronto Press in reproducing in part or in whole the various publications of the Bureau, through news articles and an occasional editorial, thus making their subject matter available to the, say, 136,000 homes of the City. This co-operation has greatly facilitated the work of the Bureau in disseminating information.

## TORONTO AT A GLANCE.

For the third consecutive year the Bureau has issued this booklet outlining the main features of the community establishment. As a reference book it has been found of great value by many citizens, covering, as it does, information as to the City's government, public services, the schools, the churches, community organizations, clubs and amusements, hotels, publications, living conditions, financial, mercantile and manufacturing establishments, etc.

## FINANCIAL SUPPORT.

As will be seen from the financial statements on page 5, the revenue of the Bureau has suffered considerably during the past year. While this might be expected, it is nevertheless regrettable that, at a time when its work is most necessary and gives promise of more immediate results than usual, it should be seriously cramped for funds. It is to be hoped that those who believe in the fundamental value of the Bureau's method of approach to public affairs will come to the Bureau's support in increasing numbers and in larger amounts during 1932.

Respectfully submitted,

HORACE L. BRITTAIN,  
Managing Director.

## LIST OF SUBSCRIBERS, 1931-1932

- |   |   |
|---|---|
| Abbs, Chas. E.                            | Brown Bros., Ltd.                               |
| Acme-Farmers Dairy, Ltd.                  | Brown, James                                    |
| Adams, A. W.                              | Brown, Robt. T.                                 |
| Adams Furniture Co., Ltd.                 | Bryant Press, Ltd., The                         |
| Adie, Edward                              | Buchanan, Seagram & Co.                         |
| Addison, Miss Margaret E. T.              | Bucke, Wm. A.                                   |
| Aikenhead Hardware, Ltd.                  | Buntin-Reid Co., Ltd.                           |
| Alexander & Cable Lithographing Co., Ltd. | Burr, W. H.                                     |
| Alvey, Wm. L.                             | Burruss & Sweatman, Ltd.                        |
| Amalgamated Electric Corp., Ltd.          | Burroughes Furniture Co., Ltd.,<br>The F. C.    |
| Ames & Co., A. E.                         | Burton, Chas. L.                                |
| Anderson-Macbeth, Ltd.                    | Business Systems, Ltd.                          |
| Andian National Corp., Ltd.               | Campbell, A. H.                                 |
| Anstee, George                            | Campbell, Graham                                |
| Applegath & Son, J. L.                    | Campbell, K.C., G. C.                           |
| Arnoldi, Frank, K.C.                      | Canada Bread Co., Ltd.                          |
| Ashworth, J. J.                           | Canada Dry Ginger Ale, Ltd.                     |
| Auld, A. R.                               | Canada Life Assurance Co.                       |
| Ault & Wiborg Co. of Canada, Ltd.         | Canada Malting Co., Ltd.                        |
| Austin, A. W.                             | Canada Permanent Mortgage Corp.                 |
| Austin & Co., Carl                        | Canada Printing Ink Co., Ltd.                   |
| Automatic Paper Box Co., Ltd.             | Canadian Bank of Commerce                       |
| Baillie & Co., J. W.                      | Canadian Chewing Gum Co., Ltd.                  |
| Baker Advertising Agency, Ltd., The       | Canadian Credit Men's Association               |
| Ball, G. B.                               | Canadian General Electric Co., Ltd.             |
| Bank of Montreal                          | Canadian Leather Products, Ltd.                 |
| Bank of Nova Scotia                       | Canadian Manufacturers' Association             |
| Bank of Toronto                           | Canadian Oil Co.'s, Ltd.                        |
| Barber-Ellis, Ltd.                        | Canadian Pacific Express Co., Ltd.              |
| Bastedo, N. H.                            | Canadian Pacific Railway Co.                    |
| Bauckham, Chas.                           | Canadian Pad & Paper Co., Ltd.                  |
| Bean, Dr. Harvey                          | Canadian Surety Co.                             |
| Beairsto, A. H. C.                        | Canadian Railway News Co.                       |
| Beatty, Chas. W.                          | Carnahan, Wm. J. A.                             |
| Beatty, Miss Mary H.                      | Cassels, Brock & Kelley                         |
| Beattie & McIntyre, Ltd.                  | Cassidy's Ltd.                                  |
| Begg, H.                                  | Central Canada Loan & Savings Co.               |
| Bell Telephone Co. of Canada              | Cherry, Percy G.                                |
| Bennett, E. J.                            | Childs Co.                                      |
| Bennett & Elliott, Ltd.                   | Christie-Brown & Co., Ltd.                      |
| Black, A. H.                              | Clark, Dr. Harold                               |
| Blackwell, C. S.                          | Clarke & Co., Ltd., A. R.                       |
| Blake, Lash, Anglin & Cassels             | Clarkson & Sons, E. R. C.                       |
| Boake Mfg. Co., Ltd.                      | Cleland, Dr. F. A.                              |
| Boeckh Co., Ltd.                          | Coatsworth, Hon. Mr. Justice E.                 |
| Boland, K.C., J. F.                       | Cody, Hon. Dr.                                  |
| Bolander & Selby, Ltd.                    | Cohen, Arthur                                   |
| Bongard & Co.                             | Coleman Lamp & Stove Co., Ltd.,<br>The          |
| Boone, Major C. A.                        | Colgate-Palmolive-Peet Co., Ltd.                |
| Bosley & Co., W. H.                       | Commercial Lands & Bldgs. Co., Ltd.             |
| Bowles Lunch, Ltd.                        | Conduits Co., Ltd.                              |
| Boyd, Dr. Geoffrey                        | Consolidated Plate Glass Co. of<br>Canada, Ltd. |
| Bradshaw, F.I.A., Thomas                  | Conger Lehigh Coal Co., Ltd.                    |
| Brigden's, Ltd.                           | Consumers' Gas Co.                              |
| Brighton Laundry, Ltd.                    | Copp, Wm.                                       |
| British-American Oil Co., Ltd.            | Corson, Ltd., Rolph R.                          |
| Britnell, Roy                             | Cox Coal Co., Ltd., W. H.                       |
| Brock, Col. H.                            |   |
| Brooks, Wm.                               |   |



Craig, Wm. J.  
 Crean & Co., Ltd., Robert  
 Currie, Ltd., E. & S.  
 Dack's, Ltd.  
 Daly & Co., R. A.  
 Dancy & Sons, Ltd., H. N.  
 Davidge, F. C.  
 Davis & Henderson  
 Davis, Henry, & Co., Ltd.  
 Davison, R. C.  
 Deacon, Col. Fred H.  
 Decker, C. J.  
 Delany & Pettit, Ltd.  
 DeWitt, Josephine, Co.  
 Dilworth, R. J.  
 Dominion Bank, The  
 Dominion of Canada General Ins. Co.  
 Dominion Electric Protection Co.,  
 Ltd.  
 Dominion Rubber Co., Ltd.  
 Dominion Stores, Ltd.  
 Douglas, C. P.  
 Dun & Co., R. G.  
 Dunham Co., Ltd., C. A.  
 Dunlop Tire & Rubber Goods Co.,  
 Ltd.  
 Eaton Co., Ltd., T.  
 Eckhardt & Co., H. P.  
 Eisman, Julius  
 Elgie & Jarvis Lumber Co., Ltd.  
 Elliot, J.  
 Ellis Bros., Ltd.  
 Ellsworth, Albert L.  
 Emerson Drug Co.  
 Employers' Liability Assurance Corp.,  
 Ltd.  
 Everall Co., Ltd., George  
 Fielding, E.  
 Fisher & Co., Ltd., A. B.  
 Fisher Co., Ltd., The James  
 Flavell, Bart., Sir Joseph  
 Fleming, Robert  
 Forster, J. W. L.  
 Foster, D.S.O., Col. H. W. A.  
 Fox, W. Claude  
 Foy, F. C.  
 Frankel Bros.  
 Freyseng, Edward  
 Fuller, Charles H.  
 Fuller Co. of Canada, Ltd., Geo. A.  
 Gage, W. J., & Co., Ltd.  
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 Galbraith, T. E.  
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 Godson Contracting Co., Ltd.  
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 Goldman, L.  
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 Goodyear Tire & Rubber Co. of  
 Canada, Ltd.  
 Gordon, Mackay & Co., Ltd.

Gore, Nasmith & Storrie  
 Grand & Toy, Ltd.  
 Grant Contracting Co., Ltd.  
 Gray, Frank M.  
 Gray Construction Co., Ltd., John V.  
 Gray, V. Evan  
 Green & Co., Ltd., John C.  
 Gregg & Co., Ltd., G. R.  
 Gregory, W. D.  
 Grier, K.C., A. Monro  
 Grubb, H. B. Dunington  
 Guest, John  
 Gurney, E. H.  
 Hall, Thos. H.  
 Hamilton Carhartt Manufacturer, Ltd.  
 Hancock, Ltd., T. H.  
 Hardy & Badden  
 Harling, R. Dawson  
 Harwood, H. S.  
 Haugh Mfg. Co., Ltd., J. A.  
 Heintzman & Co., Ltd.  
 Henderson, David  
 Hepburn, John T., Ltd.  
 Herod, W. J.  
 Heward, C. Edwin  
 High Park Garage & Supply Co.  
 Heyes, H. R.  
 Hezzelwood, Oliver  
 Hillman, H. P. L.  
 Hiltz, W. W.  
 Hind, Edmund, Lumber Co., Ltd.  
 Hinde & Dauche Paper Co. of Can.,  
 Ltd.  
 Holden, K.C., John B.  
 Humphrey Co., Ltd., F. W.  
 Hunt, F. W.  
 Ideal Bread Co., Ltd.  
 Imperial Bank of Canada  
 Imperial Oil Co.  
 Inglis, Wm.  
 International Petroleum Co., Ltd.  
 Jamieson, H. T., & Co.  
 Jephcott, Alfred  
 Jones, Beverley  
 Jones, Prof. Geo. M.  
 Jones, James Edmund, P.M.  
 Kent-McClain, Ltd.  
 Kents, Ltd.  
 King, Samuel  
 Kingsland, W. A.  
 Kirkpatrick, Col. A. E.  
 Kirkpatrick, A. M. M.  
 Laidlaw, John B.  
 Laidlaw Lumber Co., Ltd., R.  
 Lake Simcoe Ice, Ltd.  
 Lalor & Co., Ltd., John M.  
 Langley, J. P., & Co.  
 Langley's, Ltd.  
 Langton, W. A.  
 Lawson, M.P., J. Earl  
 Leadlay, P.  
 Leitch, G. C.  
 Lever Bros., Ltd.  
 Levy Bros.



Link-Belt, Ltd.  
 Little, G. F.  
 Littlefield, F. H.  
 Loblaw Groceries Co., Ltd.  
 London-Canada Ins. Co.  
 London & Lancashire Ins. Co., Ltd.  
 Long & Co., Ltd., A. E.  
 Long & Daly  
 Lorsch & Co.  
 Lovell Co., Ltd., R. J.  
 Lowndes Co., Ltd., The  
 McCarthy, K.C., Leighton  
 McCreary, T. A.  
 McCreary, C. W.  
 McCoubrey, J. W.  
 McDonnell, Thos. E.  
 McGee, H.  
 McKinnon & Co., W. L.  
 McLaughlin Motor Car Co., Ltd.  
 McLean, Ltd., E. L.  
 McLean, Robt. T.  
 McLeod, Young, Weir & Co., Ltd.  
 McQueen, A. M.  
 Macfarlane, E. S.  
 Mackenzie, J. W.  
 MacLean Publishing Co., Ltd.  
 MacMillan Co. of Can., Ltd.  
 Mapp, K. A.  
 Mara, W. H.  
 Marani, Lawson & Morris  
 Mason, D.S.O., O.B.E., Lt.-Col.  
     D. H. C.  
 Mason, K.C., G. W.  
 Mason, T. H.  
 Massey-Harris Co., Ltd.  
 Massie, Lt.-Col. Robert F.  
 Masten, Hon. Mr. Justice C. A.  
 Medland & Sons  
 Medland, Thos. M.  
 Meredith, Simmons & Co., Ltd.  
 Meredith, A.  
 Middleton, Hon. Mr. Justice W. E.  
 Mills, J. S.  
 Moore Corp., Ltd.  
 Moore, H. B.  
 Moore, S. J.  
 Moore, Wm. J.  
 Morden, K.C., W. S.  
 Mulholland, F. A.  
 Muntz, G. H.  
 Muntz & Beatty  
 National Cash Register Co. of Can.,  
     Ltd.  
 National Trust Co., Ltd.  
 Neilson, Ltd., Wm.  
 Neptune Meter Co., Ltd.  
 Nicholson & Brock, Ltd.  
 Nisbet & Auld  
 Norris-Patterson, Ltd.  
 Northway & Son, Ltd., John  
 Northern Bakeries, Ltd.  
 O'Brian, Jas. B.  
 Office Specialty Mfg. Co., Ltd.  
 Ontario Silknit, Ltd.

Osler, F. Gordon  
 Otis Fensom Elevator Co., Ltd.  
 Owen, J. T.  
 Oxley, Maj. J. Morrow  
 Parker, Robert  
 Parker's Dye Works, Ltd.  
 Pascoe's, Ltd.  
 Patrick & Co., W. G.  
 Patterson Candy Co., Ltd.  
 Pellatt, C.V.O., D.C.L., Maj.-Gen.  
     Sir Henry  
 Phillips, Toronto, Ltd.  
 Phillips, Charles  
 Plumptre, Mrs. H. P.  
 Port Arthur, City of  
 Porter, Dr. G. D.  
 Poucher, F. B.  
 Premier Operating Corp., Ltd.  
 Prime & Rankin, Ltd.  
 Primrose, C.B., Dr. Alex.  
 Proctor, A. H. C.  
 Pugsley, Dingman & Co., Ltd.  
 Pullan, Ltd., E.  
 Ratcliffe Paper Co., Ltd.  
 Raney, Fraser  
 Rapid-Grip & Batten. Ltd.  
 Rathbone Lumber Co., Ltd., George  
 Reed, Shaw & McNaught  
 Reid, Dr. Minerva E.  
 Riddell, Stead, Graham & Hutchison  
 Robertson Bros., Ltd.  
 Robertson Co., Ltd., Jas.  
 Robertson, K.C., R. S.  
 Rogers, A. S.  
 Rogers Co., Ltd., Elias  
 Rogers, C.M.G., D.S.O., M.C.,  
     Brig.-Gen. J. B.  
 Rogers, T. G.  
 Rolph, Dr. A. H.  
 Rolph-Clark-Stone, Ltd.  
 Rooke, H.  
 Ross, O. M.  
 Ross, Hon. W. D.  
 Routly, H. T.  
 Rowell, Reid, Wright & McMillan  
 Royal Bank of Canada  
 Ruddy Co., Ltd., E. L.  
 Russell Motor Car Co., Ltd.  
 Ryrie-Birks, Ltd.  
 Salada Tea Co. of Can., Ltd.  
 Samuel, Son & Co., Ltd.  
 Sanderson-Wood, Ltd.  
 Sandiford, M.Sc., Ph.D., Prof. Peter  
 Scholfield, M.P.P., Hon. H. C.  
 Scholl Mfg. Co., Ltd., The  
 Scott, & Co., J. C.  
 Scythes & Co., Ltd.  
 See & Duggan Motors, Ltd.  
 Segsworth, R. F.  
 Shapley, W. H.  
 Shenstone, Dr. Norman S.  
 Shepherd, Miss H. E.  
 Shirriff's, Ltd.  
 Simpson Co., Ltd., The Robert

Smith, John M.  
 Smith Belting Works. N.  
 Snively, A. C.  
 Soole Printing Co.  
 Southam Press, Ltd.  
 Speight, T. B.  
 Sproatt & Rolph  
 St. Catharines, City of  
 St. Clair Construction Co., Ltd.  
 Standard Fuel Co., Ltd.  
 Standard Lithographic Co. of Can.,  
 Ltd.  
 Standard Paving & Materials, Ltd.  
 Standard Sanitary Mfg. Co., Ltd.  
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 Stark, H. L.  
 Starr, Dr. F. N. G.  
 Stauntons, Ltd.  
 Steele-Briggs Seed Co., Ltd.  
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 Stewart, W. Dunlop  
 Strathy, Gerard B.  
 Sully Brass Foundry, Ltd.  
 Swift Canadian Co., Ltd.  
 Tamblyn, G.  
 Taylor Instrument Companies of  
 Canada, Ltd.  
 Textile Mfg. Co., Ltd.  
 Thompson, Geo. W.  
 Tidy & Son, Ltd., S.  
 Tippet-Richardson, Ltd.  
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 Toronto Brick Co., Ltd.  
 Toronto Carpet Mfg. Co.  
 Toronto Feather & Down Co., Ltd.  
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 Toronto Home & School Council  
 Toronto Iron Works  
 Toronto Mortgage Co.  
 Toronto University Library  
 Toronto Wet Wash Laundry  
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Touche & Co., Geo. A.  
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 Turnbull, H. C.  
 Union Stock Yards of Toronto, Ltd.  
 United Church Publishing House  
 United Typewriter Co., Ltd.  
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 Van Nostrand, Lieut.-Col. A. J.  
 Victoria Paper & Twine Co., Ltd.  
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 Waldron, K.C., Gordon  
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 Warwick Bros. & Rutter, Ltd.  
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 Watson, Thos. H.  
 Welch, Campbell & Lawless  
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 Whealy, J. S. A.  
 Whetton, John  
 Whitfield Co., Ltd., John  
 Wickett & Craig, Ltd.  
 Wightman, R.  
 Williams, H. H.  
 Wilson Munroe Co., Ltd.  
 Wilson Publishing Co. of Toronto,  
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 Wilson, Alex. R.  
 Winlow, G. C.  
 Wood, E. R.  
 Woods, Geo. B.  
 Woolworth Co., Ltd., F. W.  
 Woolnough Corsetiers  
 Woman's Teachers' Assoc. of Toronto  
 Wright, Dr. C. S.  
 Wrigley, Jr., Co., Ltd., Wm.  
 Wrong, Prof. G. M.  
 Young, Dr. Geo. S.