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SEVENTEENTH ANNUAL REPORT
OF THE
TORONTO
BUREAU OF MUNICIPAL
RESEARCH

YEAR ENDING
FEBRUARY 28TH, 1931



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TRUSTEES

LIEUT.-COL. A. E. GOODERHAM
E. R. C. CLARKSON, F.C.A. (Deceased)

OFFICERS

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A. H. C. BEAIRSTO..... Vice-President
W. H. HALL..... Vice-President
OLIVER HEZZELWOOD..... Hon. Treasurer

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C. L. BURTON	G. H. MUNTZ
R. H. CARDY	MORDEN NEILSON
C. H. CARLISLE	ROBERT PARKER
Dr. HAROLD CLARK	THOMAS ROGERS
WM. E. COX	E. C. SCYTHES
C. E. EDMONDS	H. M. SMITH
JOHN FIRSTBROOK	R. A. STAPELLS
S. B. GUNDY	WILLIAM STONE
W. H. HALL	JOHN I. SUTCLIFFE
R. DAWSON HARLING	C. F. BASIL TIPPET
F. B. HAYES	W. G. WATSON
OLIVER HEZZELWOOD	MELVILLE P. WHITE

EXECUTIVE COMMITTEE

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

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

BALANCE SHEET

At the 28th February, 1931.

Statement I.

Assets		Liabilities	
Cash on Hand and in Bank.....	\$3,168.57	Accounts Payable	\$ 308.64
Accounts Receivable	190.62	Reserve for Services in Respect of Unexpired Subscriptions	4,116.81
Equipment and Library.....	\$3,080.37		
Less: Reserve and Depreciation.....	2,685.06		
Prepaid Expense—	395.31		
Rent and Insurance.....	57.56		

Deficit—	
Excess of Expenditure over Revenue for the year—Statement II	\$ 928.04
Deduct: Surplus at the 1st March, 1930	314.65

	613.39
	<u>\$4,425.45</u>

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REVENUE ACCOUNT

For the Year Ended the 28th February, 1931

Statement II.

Expenditure		Revenue	
Personal Services	\$10,116.99	Members' Subscriptions	\$ 8,070.00
Printing and Mailing	2,635.63	Bulletin Service Subscriptions	555.00
Office and General Expense.....	\$1,651.20	Service Revenue	1,537.06
Less: Rent charged Citizens' Research Institute of Canada.....	600.00	Sundry Revenue, Interest, etc.....	2,713.72
		Balance, being excess of Expenditures over Revenue for the year—Statement I.....	928.04
			<u>\$13,803.82</u>

			<u>\$13,803.82</u>
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We have examined the books and accounts of the Bureau of Municipal Research for the year ended the 28th February, 1931, 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 28th February, 1931, 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, 23rd March, 1931.

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

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

During the year, which closed on February 28th, 1931, there were held thirteen meetings of the Council and nine of its Executive Committee. Due to continuation of the business depression, while there has been but a slight decrease in the number of members and guarantors, there has been some shrinkage in the number of subscribers of below \$25.00. As will be seen, the combined shrinkage in all subscriptions has been \$700, which may be regarded as a good record at such a time. Unfortunately, however, there were also decreases in other revenues, so that the year's operations resulted in a deficit of \$928.04. With a return of normal conditions this will largely right itself, but in the meantime the work has been seriously curtailed and if the work is to continue at the level it should in the interests of citizens and taxpayers, the revenue must not only be brought up to the 1929 amount, but largely increased.

It is to be hoped in their own interests that business and industrial organizations, professional men and citizens generally who have not already done so, may get a true conception of the value of the Bureau's unspectacular but sound programme of research into the facts, analysis of the facts with constructive suggestions and the distribution of these facts and suggestions in clear language through White Papers, Open Letters and Bulletins. The building up of informed citizenship is the only sure method of securing efficient government.

The Bureau has suffered a severe loss in the death on April 5, 1931, of Mr. E. R. C. Clarkson, who had been a Trustee of the Bureau since 1920. The Council wishes to record its deep sense of the value of the late Mr. Clarkson's services to the Bureau.

Respectfully submitted on behalf of Council,

G. H. MUNTZ,
President.

April, 1931.

REPORT OF MANAGING DIRECTOR

To the Council of the Bureau of Municipal Research:

Gentlemen:

I submit herewith the seventeenth Annual Report of the Managing Director.

City Planning.

The Sixteenth Annual Report began with a discussion of this subject, which is still the most important one before the citizens of Toronto. It is becoming more and more evident that both in planning current services paid for out of revenue, and capital improvements financed by borrowing, the present organization of the Municipal Corporation, on the policy-forming side, is not only defective, but is seriously inefficient. Planning involves close study of the facts, serious and impersonal consideration of proposals based on facts, the separation of the immediately essential from the presently necessary and of the necessary from the desirable, the correlation of the work programme with the ability of the public to pay, and setting up of a financial scheme corresponding to the work programme.

It is surely manifest that a legislative body subject to election at annual intervals and selected from small geographical units is not adapted to calm, impersonal, judicial and thorough consideration of the complicated problems of current service or capital improvements which come before it for solution and decision. Even current policies require a high degree of continuity of direction, but the present constitution of Council makes it almost impossible to secure practical unanimity and prompt action on many important current policies, unless the proposal is one which affects the interests of all members of Council in the same way, as in the increase of salaries of Council by Council early in the 1930 municipal year.

But it is when the planning of capital projects becomes necessary that the present policy-forming machinery "seizes" and refuses to function except by spasmodic and unpredictable fits and starts. The recent establishment of a City Planning Department of the City, if and when given adequate authority, will or should ensure the production of a fact basis, the presentation of proposed policies based on these facts, and the technical accuracy of suggested physical plans; but this does not offset the fundamental weakness of the policy-forming or legislative machinery of the city, which must decide on the plans, put them into effect, or seek the assent of the electorate in putting them into effect. A properly constituted City Council, elected for longer and overlapping

terms, and at large or from large districts, would be better adapted to a thorough and independent consideration of the plans of a City Planning Department, to advise the electors as to their decision on any plan going to the electors, and even to decide on matters of current policy and to pass the annual budget estimates. Toronto is a large and growing city, with problems of increasing complexity. A legislative and policy-forming system which may have been well adapted to meeting the needs of a smaller city, with comparatively undeveloped services and simpler problems, may be quite inadequate to meet the existing situation.

The Improvement of the Electoral and Policy-forming Machinery.

This is not a mere doctrinaire matter, but involves the solution of an extremely practical problem. It has been said that the form of government is of little moment, and that any form of government will work if the people make it work. Before the tremendous development of technical administration this was much truer than at present. Even now it contains an element of truth, but presents only one side of the picture. A good workman with a poor axe might do better work than a poor workman with a good axe, but a good man with a good axe would do better than either and no one of the three could do much if prevented from using his axe. No doubt the people could operate the present machinery better if they had more persistence and information, but the system presents such obstacles to action of any purposeful kind that, in practice, the will of the people does not register or registers so feebly as to produce little or no visible effect. In other words, the system, instead of facilitating control by the people who pay the bills, makes it difficult if not impossible to exercise such control. Financial control in the real interest of the citizens requires these three elements at least:

1. Independence of thought on the part of the elected policy-deciding body.
2. Continuity of policy.
3. Promptness of decision.

These elements are not always conspicuously present. It will, of course, take more than readjustment of the municipal machinery to establish them strongly in practice, but the Bureau believes that it would be worth while to try the effects of—

- (a) Establishing two or three-year terms for Aldermen.
- (b) Electing a half or a third of the Aldermen, as the case may be, each year.
- (c) Abolishing the ward system or reducing the number of wards and increasing the weight of election-at-large.
- (d) Simplifying the work of Council by reducing its membership and abolishing or modifying the Standing Committee system.

Simplification of the Policy-carrying-out Machinery.

Some years ago Medical Inspection of Schools was in a department under the Board of Education. The city itself maintained a Health Department. The Welfare Work of the city was under a Social Service Commission. Now these three activities are combined, as they should be, under the Medical Officer of Health. However, not all welfare work in which the city was interested was co-ordinated in the Welfare Branch. Neither was the Relief Office combined with the Welfare Branch when opportunity offered. Some years ago, on the death of the then Street Commissioner, it would have been comparatively easy to add garbage collection, street cleaning and snow removal, so far as this is done by the Department of Street Cleaning, to the functions of the Works Department. It was not done, although the arrangement is a common one. Later the position of City Architect became vacant by death. The opportunity to co-ordinate this department with the Works Department was not seized. This year a separate Department of City Planning and Surveying was formed independent of other administrative departments. The natural human tendency is to increase the size of the policy-forming body and increase the number of distinct departments in the administrative organization. Yet diffusion of responsibility makes control more difficult and is a luxury which the rapidly growing City of Toronto cannot afford. It is not necessary to submerge existing functions. It is only necessary to co-ordinate functions under centralized administrative control. In February, 1930, the Bureau published in its White Paper No. 157 a chart setting forth a possible organization for the City of Toronto. The main feature of the plan for the administrative side is the co-ordination of all existing operating departments producing services to the citizens in one department, a Department of Civic Services, under one official, a Commissioner of Civic Services. This would centralize the control of all the great operating and constructing departments, other than Police, Health and Fire, under one official. It would also combine in one department all the administrative units in the City Government dealing with City Planning on its physical side. The logical place therefore for the City Planning unit would be in this department.

At the time of the setting up of the Welfare Branch of the Public Health Department, the Relief Office, as intimated above, was not included therein, as it should have been. When Old Age Pensions were established a separate local Commission was established, but the M. O. H. was included in its membership and became its chairman and executive officer. Is there any good reason why the present alliance of Health and Welfare should not be extended, so that all the public health, welfare and social service functions of the City Government would be placed in one administrative department subject to Council, through a single Board of Public Health and Welfare or separate Boards, with identical membership, and administered by an officer who might be styled Commissioner of Public Health and Welfare. Surely any necessary legislative changes could readily be obtained. The co-ordination of the direct service departments in one inclusive Civic

Service Department and the co-ordination of all the health and welfare activities of the city under a single Department of Public Health and Welfare would greatly simplify the present administrative structure of the city, would facilitate co-ordination and co-operation and should help to conserve the resources of the taxpayer.

The overhead departments, such as the Treasury, the City Auditor's Department, the Assessment Department, the Law Department and the City Clerk's Department, which render services to the City Council and to Civic Departments, would remain as they are. The Department of Civic Services would be under the accounting and auditing control of the Finance and Auditing Departments, like all other civic departments; but would be responsible only to Council for efficiency of operation. This plan would have the most of the alleged advantages of the Council-Manager Plan, or, as it is sometimes not quite correctly called, the City Manager Plan, without its alleged disadvantages, and could be effected without any serious upheaval of the present system. The chief forces which prevent co-ordination of service departments and reorganization of Council are inertia and vested interests. The present system will continue to exist until citizens and taxpayers get tired of supporting it.

Traffic Control.

One of the most insistent problems of the modern metropolitan city is the problem of the traffic control, and Toronto is no exception. There are two main kinds of measure which are adopted to solve the evils of traffic congestion—ameliorative and curative. With ameliorative measures, such as limitation of parking hours and places, the establishment of one-way streets, the erection of stop signs, the City of Toronto has made good progress and has accomplished some evident and worthwhile results. But there is a limit beyond which such measures cannot go. Without the adoption of fundamental measures which deal with the causes, not the symptoms, of congestion, conditions are bound to get worse instead of better. For example, the erection on narrow streets of tall buildings, with a day population of thousands, puts a strain on the city's transportation system under which it can hardly stand up even if a rigid system of staggered hours is put into force. The city seems to be headed for a premature subway system in order that great investments in downtown property may be safeguarded. Unless the city devises some method of effectively controlling building development, and of providing adequate traffic arteries throughout the city, in the interests of the community, it may not be long until the general taxpayer is paying subway deficits.

Toronto at a Glance.

The Bureau has continued the publication of this booklet. The 1930 issue in appearance and convenience was superior to its predecessor. The Bureau has been able by this publication to make available to thousands of citizens, at nominal cost, information already available in the Bureau's files and reference library to the Bureau staff and students of municipal affairs.

Publications and Open Letters.

The Bureau has issued during the year the following White Papers:

No.	Subject	Date
152	The 1930 Budget. Story No. 1.....	March 28, 1930
153	Can the Organization of the Municipal Government of Toronto be Improved?.....	May 14, 1930
154	Open Letter. Re Appointments to Public Utility Commissions	May 26, 1930
155	The 1930 Budget. Story No. 2.....	June 17, 1930
156	The 1930 Budget. Story No. 3.....	June 26, 1930
157	Municipal Reporting. Story No. 1.....	Sept. 29, 1930
158	Open Letter. Re Proposed Civic Pension Fund.....	Oct 23, 1930
159	Can the Organization of the Municipal Government of Toronto be Improved. Story No. 2.....	Nov. 27, 1930
160	"I Won't Vote in Municipal Elections again until they get out better candidates".....	Dec. 15, 1930
161	"People Can't be Expected to Vote When There is NO Issue".....	Dec. 29, 1930
162	Open Letter. Re Municipal Problems.....	Jan. 30, 1931
163	The Personnel of Our Civic Government.....	Feb. 18, 1931
164	Municipal Reporting. Story No. 2. "Public Utility Reporting"	Feb. 18, 1931

Besides the Open Letters issued in White Paper form, an Open Letter, dated December 3, 1930, on "Cumulative Sick Pay for Teachers", was sent to the Board of Education.

Financial Support of the Bureau.

The fact that the Bureau has just completed its seventeenth year of operation does not mean that it has received support adequate to meet the needs of the work. That, however, during the year of depression just closed, the Bureau has been able to function without seriously impaired revenues would seem to indicate that those who know its work believe in it and are willing to support it. There is reason to hope, therefore, that with the lifting of the depression, the Bureau should be able to obtain more adequate revenues. At this important juncture in the development of Toronto, \$6,000.00 additional annual revenue could be used to great advantage for the benefit of the citizens.

Respectfully submitted,

HORACE L. BRITTAIN,
Managing Director.

LIST OF SUBSCRIBERS, 1930-1931

Abbs, Chas. E.
 Acme-Farmers' Dairy, Ltd.
 Adams, A. W.
 Adams Furniture Co., Ltd.
 Adie, Edward
 Addison, Miss Margaret E. T.
 Aikenhead Hardware, Ltd.
 Allan & Co., Ltd., A. A.
 Alvey, Wm. L.
 Amalgamated Electric Corp., Ltd.
 Ames & Co., A. E.
 Anderson-Macbeth, Ltd.
 Applegath & Son, J. L.
 Arnoldi, Frank, K.C.
 Art Metropole, The
 Ashworth, J. J.
 Auld, A. R.
 Ault & Wiborg Co. of Canada, Ltd.
 Austin, A. W.
 Austin & Co., Carl
 Auto-Strop Safety Razor Co., Ltd.
 Automatic Paper Box Co., Ltd.
 Aziz, J. & A.
 Baillie & Co., J. W.
 Baker & Co., Ltd., Richard L.
 Ball, G. B.
 Bank of Montreal
 Bank of Nova Scotia
 Bank of Toronto
 Barber-Ellis, Ltd.
 Barchard & Co., Ltd.
 Bastedo, N. H.
 Bauckham, Chas.
 Bean, Dr. Harvey
 Beardmore & Co.
 Beairsto, A. H. C.
 Beatty, Chas. W.
 Beatty, Miss Mary H.
 Bell Telephone Co. of Canada
 Bennett, E. J.
 Bennett & Elliott, Ltd.
 Biggar, Geo. C.
 Bilton Bros.
 Blackwell, C. S.
 Blake, Hume
 Blake, Lash, Anglin & Cassels
 Boake Mfg. Co., Ltd.
 Boeckh Co., Ltd.
 Boland, K.C., J. F.
 Bolander & Selby, Ltd.
 Bongard & Co.
 Boone, Major C. A.
 Bosley & Co., W. H.
 Boyd, Dr. Geoffrey
 Bredin's Bread, Ltd.
 Brigden's, Ltd.
 Brighton Laundry, Ltd.
 Brown Bros., Ltd.
 Brown, James
 Bruce, Dr. H. A.
 Bryant Press, Ltd., The

Bucke, Wm. A.
 Buntin-Reid Co., Ltd.
 Burr, W. H.
 Britnell, Roy
 Brock, Col. H.
 Brodrick, P. W. D.
 Brooks, Wm.
 British-American Oil Co., Ltd.
 Buchanan, Seagram & Co.
 Burroughes Furniture Co., Ltd.,
 The F. C.
 Burton, Chas. L.
 Business Systems, Ltd.
 Campbell, A. H.
 Campbell, K.C., G. C.
 Canada Bread Co., Ltd.
 Canada Dry Ginger Ale, Ltd.
 Canada Life Assurance Co.
 Canada Malting Co., Ltd.
 Canada Permanent Mortgage Corp.
 Canada Printing Ink Co., Ltd.
 Canadian Bank of Commerce
 Canadian Chewing Gum Co., Ltd.
 Canadian Credit Men's Association
 Canadian General Electric Co., Ltd.
 Canadian General Lumber Co., Ltd.
 Canadian Industries, Ltd.
 Canadian Leather Products, Ltd.
 Canadian Manufacturers' Association
 Canadian Oil Co.'s, Ltd.
 Canadian Pacific Express Co., Ltd.
 Canadian Pacific Railway Co.
 Canadian Surety Co.
 Canadian Railway News Co.
 Candee, C. N.
 Capreol, A. R.
 Carnahan, Wm. J. A.
 Cassels, Brock & Kelley
 Cassidy's Ltd.
 Central Canada Loan & Savings Co.
 Cherry, Percy G.
 Chesbro, R. G.
 Childs Co.
 Christie-Brown & Co., Ltd.
 Clancey, Associates R. I.,
 Clark, Dr. Harold
 Clarke & Co., Ltd., A. R.
 Clarkson & Sons, E. R. C.
 Cleland, Dr. F. A.
 Coatsworth, Hon. Mr. Justice E.
 Cockburn, J. Roy
 Cody, Hon. Dr.
 Coleman Lamp & Stove Co., Ltd.,
 The
 Colgate-Palmolive-Peet Co., Ltd.
 Collins, Chas. H.
 Commercial Lands & Bldgs. Co., Ltd.
 Conduits Co., Ltd.
 Consolidated Plate Glass Co. of
 Canada, Ltd.

Conger Lehigh Coal Co., Ltd.
 Consumers' Gas Co.
 Copp, Wm.
 Corson, Ltd., Rolph R.
 Cox Coal Co., Ltd., W. H.
 Craig, Wm. J.
 Crean & Co., Ltd., Robert
 Cronyn, Edward
 Currie, Ltd., E. & S.
 Dack's, Ltd.
 Daly & Co., R. A.
 Dancy & Sons, Ltd., H. N.
 Davidson & Co., Ltd., Walter
 Davidge, F. C.
 Davis & Henderson
 Davis, Henry, & Co., Ltd.
 Deacon, Col. Fred H.
 Decker, C. H.
 Delany & Pettit, Ltd.
 DeWitt, Josephine, Co.
 Dilworth, R. J.
 Diver Electrotpe Co.
 Dodge Mfg. Co., Ltd.
 Dominion Bank, The
 Dominion Bridge Co., Ltd.
 Dominion of Canada General Ins. Co.
 Dominion Electric Protection Co.,
 Ltd.
 Dominion Rubber Co., Ltd.
 Douglas, C. P.
 Dun & Co., R. G.
 Duncanson, White & Co.
 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.
 Employers' Liability Assurance Corp.,
 Ltd.
 Everall Co., Ltd., George
 Fisher & Co., Ltd., A. B.
 Fisher Co., Ltd., The James
 Fitzpatrick, R. F.
 Flavell, Bart., Sir Joseph
 Forster, J. W. L.
 Foster, D.S.O., Col. H. W. A.
 Fox, W. Claude
 Foy, F. C.
 Frankel Bros.
 Fuller, Charles H.
 Fuller Co. of Canada, Ltd., Geo. A.
 Gage, W. J., & Co., Ltd.
 Galbraith, Major A. C.
 General Steel Wares, Ltd.
 Gibbons, Ltd., J. J.
 Gibson Bros.
 Gilbert, Mrs. F. B.
 Godson Contracting Co., Ltd.
 Goldie, Dr. Wm.
 Gooderham, Geo. H.

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.
 Greene, A. R.
 Gregg & Co., Ltd., G. R.
 Gregory, W. D.
 Grier, K.C., A. Monro
 Gurney, E. H.
 Hall, Thos. H.
 Hamilton Carhartt Manufacturer, Ltd.
 Hamilton, Henry J.
 Hamilton Shoe Co., Ltd., W. B.
 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.
 Hetherington, J. A.
 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.
 Hoidge, W. H.
 Holden, K.C., John B.
 Holt, Renfrew & Co., Ltd.
 Howe, Lyman P.
 Howland, Sons & Co., Ltd., H. S.
 Humphrey Co., Ltd., F. W.
 Hunt, F. W.
 Hynes, J. P.
 Ideal Bread Co., Ltd.
 Imperial Bank of Canada
 Imperial Oil Co.
 Inglis, Wm.
 International Petroleum Co., Ltd.
 Jamieson, H. T., & Co.
 Jones Bros. of Canada, Ltd.
 Jones, Prof. Geo. M.
 Jones, James Edmund, P.M.
 Keith, Alex.
 Kent-McClain, Ltd.
 Kents, Ltd.
 Kerr, K.C., George
 King, Samuel
 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
 Leach, F. R.
 Leadlay, P.
 Lever Bros., Ltd.
 Link-Belt, Ltd.
 Little, G. F.
 Littlefield, F. H.
 Livingston & Scott
 Loblaw Groceries Co., Ltd.
 London-Canada Ins. Co.
 London & Lancashire Ins. Co., Ltd.
 Long & Daly
 Lorsch & Co.
 Lovell Co., Ltd., R. J.
 Lowry, Dr. Wm. H.
 Lowndes Co., Ltd., The
 Lumbers, Jas., Ltd.
 McCarthy, K.C., Leighton
 McClelland, Donald M.
 McCrea, T. A.
 McCreary, C. W.
 McCoubray, J. W.
 McDonagh, A. L.
 McDonell, Thos. E.
 McGee, H.
 McKinnon & Co., W. L.
 McLaughlin Motor Car Co., Ltd.
 McLean, Robt. T.
 McLeod, Young, Weir & Co., Ltd.
 McQueen, A. M.
 Macfarlane, E. S.
 Mackenzie, J. W.
 Mackenzie & Co., Ltd., W. A.
 MacLean Publishing Co., Ltd.
 MacMillan Co. of Can., Ltd.
 Macklem, O. R.
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 D. H. C.
 Mason, K.C., G. W.
 Mason, T. H.
 Massey-Harris Co., Ltd.
 Massie, Lt.-Col. Robert F.
 Masten, Hon. C. A.
 Medland & Sons
 Medland, Thos. M.
 Meredith, Simmons & Co., Ltd.
 Meredith, A.
 Metallic Roofing Co. of Can., Ltd.
 Middleton, Hon. Mr. Justice W. E.
 Miles, Arthur W.
 Mills, W. G.
 Mitchell, A. J.
 Mitchell & Ryerson
 Moore Corp'n., 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
 Northway & Son, Ltd., John
 O'Brian, Jas. B.
 Office Specialty Mfg. Co., Ltd.
 Osler, F. Gordon
 Otis Fensom Elevator Co., Ltd.
 Owen, J. T.
 Oxley, Maj. J. Morrow
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 Scholfield, Hon. H. C.

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 Scythes & Co., Ltd.
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 Shaw, W. H.
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 Simpson Co., Ltd., The Robert
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 Smith, Walter Harland
 Smith Mfg. Co., Ltd.
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 Soole Printing Co.
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 Star, Toronto Daily
 Stark, H. L.
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 Wood, Gundy & Co., Ltd.
 Woods, Geo. B.
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 Woolnough Corsetiers
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