

OCT 2 1935

PERIODICALS

SIXTEENTH ANNUAL REPORT
OF THE
TORONTO
BUREAU OF MUNICIPAL
RESEARCH

YEAR ENDING
FEBRUARY 28TH, 1930



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TRUSTEES

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G. H. MUNTZ.....Vice-President
OLIVER HEZZELWOOD.....Hon. Treasurer

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C. L. BURTON	G. H. MUNTZ
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OLIVER HEZZELWOOD	ROBERT PARKER
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W. H. HALL	C. F. BASIL TIPPET

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

BALANCE SHEET

As at February 28th, 1930.

Statement I.

Assets		Liabilities	
	1930		1930
Cash on Hand and in Bank.....	\$3,638.49	Accounts Payable.....	\$ 89.68
Accounts Receivable.....	130.00	Reserve for Services in Respect of Unexpired Subscriptions.....	\$ 75.25
Equipment and Library.....	\$3,080.37		4,116.81
Less: Reserve for Depreciation....	2,685.06	Surplus—	
Prepaid Expenses—		Surplus at the 1st March, 1929....	\$ 567.33
Rent and Insurance.....	357.34	Deduct: Excess Expenditure over Revenue for the year—State-ment II.....	252.68
	<u>\$4,521.14</u>		<u>314.65</u>
	<u>\$4,759.39</u>		<u>\$4,759.39</u>

REVENUE ACCOUNT

For the Year Ended February 28th, 1930.

Statement II.

Expenditures		Revenue	
	1930		1930
Personal Services.....	\$10,645.03	Members' Subscriptions.....	\$ 8,650.00
Printing and Mailing Expense.....	3,213.88	Bulletin Service Subscriptions.....	\$9,555.00
Travelling Expense.....	71.39	Service Revenue.....	682.00
Office and General Expense.....	\$1,870.28	Sundry Revenue, Interest, etc.....	604.00
Less: Rent charged Citizens' Re-search Institute of Canada.....	600.00	Balance, being excess of Expenditures over Revenue for the year.....	907.73
			4,159.17
	<u>1,270.28</u>		<u>252.68</u>
	<u>1,180.02</u>		<u>*643.72</u>
	<u>\$15,129.19</u>		<u>\$15,129.19</u>

*Surplus.

We have examined the books and accounts of the Bureau of Municipal Research for the year ended the 28th February, 1930, and 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, 1930, 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, 28th March, 1930.

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

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

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

We regret exceedingly to have to record the death of our late President, Mr. Walter J. Barr, in January of this year. Mr. Barr had been a member of your Council since the inception of the Bureau, and President of the Bureau for three years. We shall not only miss his genial and stimulating personality, but we are keenly conscious of the great loss which has been suffered by the Bureau movement.

During the year which closed on February 28th, 1930, there were twelve meetings of the Council and eight of its Executive Committee. The interest and attendance have been at least equal to those of former years.

Owing to an unusual number of deaths among our supporters and to the financial disturbance of the year, there has been a slight decrease in the number of members and a decline in the average size of membership subscriptions. The decline in the number of bulletin subscribers has, however, been arrested. As will be seen in the Revenue Account, the decline in revenue from memberships has been about \$900. It will be necessary not only to replace during the coming year, but to secure additional membership subscriptions of \$3,000 in order to make it possible for the Bureau to carry on the work it should and can do in the interests of the citizens and taxpayers. The Council solicits the good offices of all the guarantors and members in the attainment of this objective.

As is frequently stated, the City of Toronto has entered upon an era of expansion which will be accompanied by largely increased capital expenditures on the part of the city corporation. The need for a long-term capital budget, incorporating a tentative plan of improvements and a plan for financing the same, is more obvious than ever. An adequately financed Bureau of Municipal Research, as an independent agency of inquiry and constructive suggestion, can render invaluable services to the citizens at all times, but particularly at a time of expansion in capital and current expenditures.

The Balance Sheet and Revenue Account for the financial year appears on page 5. The Report of the Managing Director to Council follows this Report.

Respectfully submitted on behalf of Council,

G. H. MUNTZ,
Vice-President.

April 23rd, 1930.

REPORT OF MANAGING DIRECTOR

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

I submit herewith the Sixteenth Annual Report of the Managing Director:

City Planning:

In last year's Report the statement was made that the year 1928 was signalized by the appointment of the Advisory City Planning Commission. Following are paragraphs from that report:

"The basic idea behind City Planning is to make it possible to consider the part in relation to the whole and in time to make impossible the carrying out of any individual project as an independent unit. If the Advisory City Planning Commission were to be discontinued after handing in a report on the extension of University Avenue and development of the down-town business area, while this single project might be handled in a way better than similar projects in the past as the result of the Commission's work, no real advance in city planning would be registered. At most it would simply mean that one project had been carried out with more consideration than usual of the needs of the city as a whole."

"The abandonment of the policy of having an Advisory City Planning Commission might well mean a setback to the city planning movement for years, during which the growing city might assume permanent form and irrevocable steps might be taken involving serious mistakes. Toronto is a wealthy City and destined to become wealthier; but no city is wealthy enough to be indifferent to the possibility of handicapping its future by the lack of planning its layout of streets, sidewalks, parks, residential districts, industrial districts, retail districts, wholesale districts, etc. If large cities are going to be able to compete on anything like even terms with smaller communities for new industries and new businesses, they must use to the fullest possible extent the methods of scientific city planning to counteract the almost universal relative increase of their municipal costs and of the operating overhead of private industry and business carried on in large urban centres. There are scores of city planning problems which will present themselves for solution during the next twenty-five years—many before five years are up. Among these are (a) University Avenue extension; (b) the provision of a through artery westward beyond Spadina Avenue, where the widening of Bloor Street stops; (c) the extension of Sherbourne Street or some alternative provision for a northern outlet east of Yonge; (d) the connection of Bay Street with some outlet north on the west side of Yonge; (e) waterfront developments in the east end of the City."

"A continued reminder to all citizens of the necessity of intelligent city planning is the serious and continuously increasing traffic congestion of down-town areas, particularly from 5 o'clock to 6 o'clock p.m. on five days of the week. The nuisance and expense involved in bringing a motor car down town has tended to mitigate the congestion by compelling many to leave their cars at home, but has been a serious inconvenience, accompanied by loss, to many men. There is a lively dispute between two schools of thought as to whether or not the modern skyscraper leads to congestion,

and it may be that insofar as the skyscraper substitutes vertical for horizontal motion, congestion is not increased. But it is not at all certain that the building of skyscrapers in a restricted area down town does not tend to attract office demand from older buildings in similar centres distant from the main centre and thus, during business hours, increase the density of population in the down town areas. To the observer it at least seems to be the fact that the building of skyscrapers in down town Toronto has increased the peak traffic on the streets and the peak load on the street cars by pouring on to the streets within a limited period thousands of persons all desiring immediate transportation to their homes. If this be the case, it is idle for the City Council, with the tacit approval of the taxpayers, practically to disregard the by-law restricting the height of buildings without studying carefully the affect of the problems of the Toronto Transportation Commission in dealing adequately with the morning and evening peak loads. This problem is becoming more difficult of solution every day, because the factors are rapidly changing in the direction of complexity, a condition for which the Council and the public at large must assume at least partial responsibility. If the present trends do not change and if **important auxiliary business centres do not develop throughout the City**, the necessity of constructing subways may face the City before it has a population large enough to make them economically sound. If so, owners of all real estate, central and non-central, may have to be taxed to make up operating deficits incurred in making central properties practically available for business purposes. It has not as yet been proved conclusively that in a city about ten miles wide by six miles deep the skyscraper is an economic necessity, or that, in view of the increased use of the telephone for business purposes a concentration of high buildings in a limited area adds sufficiently to the economy and convenience of carrying on business to counterbalance the disadvantages of excessive concentration. It may be that there is a large measure of thoughtless imitation in the present tendencies. The study of this question should undoubtedly be a major concern of an Advisory City Planning Commission."

Recent events have not fundamentally changed the situation. While what many regard as the most essential unit of any citywide plan has received a temporary setback, which may involve increased expense later to the taxpayers, the citizens of Toronto, during the recent election, became aware of what City Planning is as never before, and the result cannot be taken in any way as a declaration on the part of voters on money by-laws against the principle of City Planning. In fact the City as a whole has morally committed itself to City Planning and, by so doing, has made inevitable the appointment of a permanent Advisory City Planning Commission, with adequate powers, staff and financial support.

It is to be noted that one of the earliest moves of the 1930 City Council was to appoint an Advisory Committee or Commission on certain city planning matters. It is to be hoped that the Commission will be authorized to have a plan prepared which will look forward at least 25 years, that the Commission will report in detail from time to time upon any part of the whole scheme which urgently demands action, and will compile the information upon which the City Council may base a ten-year capital budget, to be kept continuously up-to-date and abreast of requirements.

An Administrative Board:

In all modern forms of government and not less in municipal than in others, the specialist and technical man is becoming a more and more vital factor. In the old days when municipal operations were simple, and no specialized knowledge was required other than what might be acquired by any intelligent man in his odd moments and within a short time, much

administrative detail might properly and effectively be handled by standing committees of Council. Even in Britain, with its ancient traditions of public service, where standing committees have semi-autonomous powers, and where such committees are almost entirely guided by the advice of thoroughly trained and professional permanent administrative officials, indications of a critical attitude toward the standing committee system are not lacking. In new countries like Canada and Australia the breaking down of the system is evident and in some cases almost spectacular. The only persons with the necessary information upon which Council may properly base its action are the heads of departments. If these were constituted an Administrative Board with the duty of supplying advice and information when required, the standing committee system would be largely unnecessary, meeting of Council could be greatly curtailed in length and a greater number of able and active citizens could afford to offer their services as representatives of the people on elected policy-forming bodies.

As pointed out in last year's Report "for purposes of personnel administration, the department heads now form what is really an administrative board". The reference of the Report of the City Planning Commission to the Heads of Departments for report thereon was a further recognition of the same principle and the appointment of five department heads, with the City Surveyor, as an Advisory City Planning Commission or Committee is along the same lines. The logic of events seems to point conclusively to the establishment of such an advisory and co-ordinating body. As early as November, 1919, the Bureau suggested an Administrative Board and listed the following as possible functions of the Board:

1. To arrange for inter-department co-operation and the prevention of overlapping of department work.
2. To draw up graded wage scales and civic service programme.
3. To make possible such economies as centralized purchasing.
4. To make joint recommendations to Council.
5. To have prepared for Council, and at its request, reports as to facts, thus largely eliminating the need of standing committees.

There does not seem to be any good reason for modifying this position unless it be by way of strengthening it. With a Board of Control, are standing committees essential, and without a Board of Control, could not a single finance and executive committee discharge all the necessary functions of the various existing standing committees? Would there be any serious loss except in oratory and the number of chairmanships for distribution among aldermen?

The apparently growing, but it is to be hoped temporary, tendency to pay larger honoraria and indemnities to elected representatives can result only in an increased intrusion of policy-forming bodies into the administrative field, if for nothing else, in order to justify the increases. Thus the taxpayers will have to carry not only the burden of increased legislative salaries but that of increased waste in operation due to the interference of policy-forming officials undertaking administrative duties which require specialized training and experience. Members of policy-forming bodies are or should be elected on account of their sound judgment and not on account of their specialized executive and administrative ability. Council should be so organized that the work involved would not require a large investment of time by Aldermen at the expense of their regular businesses or occupations.

The growth of the community in size and complexity demands simplification and better co-ordination of the machinery of community government:

The various branches of the local government of Toronto provide 32 major services, fifteen directly under the supervision of the City Council and Board of Control, and seventeen under outside Boards and Commissions. Thus there is a division of policy-forming control among eight bodies, three elective and five appointive, while there are about thirty-one department heads directly responsible to these bodies for carrying out these policies. Fifteen of these officials are responsible to the City Council and Board of Control, and sixteen to other public bodies. Such a decentralized condition makes effective and economic operation almost, if not quite, impossible. It would not be attempted in the domain of private affairs and, if attempted, would lead only to bankruptcy. The municipality having arbitrary power to fix the charges for its services need not fear financial bankruptcy. The danger is that if no effective steps are taken to reorganize local government to meet the new and rapidly changing conditions, existing municipal institutions will completely lose the confidence and the interest of the citizens and become the prey of the exploiter and even of the grafter. There are not wanting on this continent examples of conditions in which a negative attitude toward local government naturally culminate.

In White Paper No. 151, February, 1930, the Bureau presented as a basis for public discussion a suggested organization which provided for a greater degree of centralization and co-ordination of the administrative policy-carrying-out machinery of the local government and a simplification of the machinery of the elected policy-forming bodies. The Bureau is convinced that unless some such organization is affected, the costs of local government will increase to such an extent that the tendency toward the removal of business and industry from high cost to low cost localities will be greatly strengthened. There is a well marked tendency which some have stated as an economic law for municipal costs to increase at a more rapid rate than population. There is no conclusive evidence that this is a necessary result or that the tendency cannot be neutralized or even reversed by taking thought in time. Money and effort spent to bring in new industries and new business cannot produce proportionate results unless money and effort are spent to bring about conditions which make the operation of business and industry possible in competition with other commercial and industrial centres. The shifting of the incidence of taxation may provide a temporary relief, but as most taxation tends to filter down to the ultimate consumer, lasting relief can be supplied only by the control of public expenditure, both from the standpoint of its amount and that of the services produced by it.

Motor Accidents:

The Bureau has continued during the past year its study of motor accident control. In Toronto at least, this is intimately related to traffic control. The increasing congestion of the city streets and even of outlying highways is complicating the problems of traffic control. Experience has shown that the mere provision of additional traffic arteries without careful zoning and the effective control of the mass and height of buildings offers no guarantee of permanent relief.

Toronto at a Glance:

The number of calls for information from citizens is at all times large. As a result of this and the regular work of the Bureau, a great amount of information regarding all phases of the city life has been accumulated in

the Bureau. In order to make this information readily available to citizens, visitors, prospective citizens and firms contemplating moving to the city, the Bureau prepared and published during the year a book entitled, "Toronto At a Glance", which attempts to give a cross section of the City's life and community activities. The book was very well received and about 15,000 copies were distributed. This addition to the information services rendered by the Bureau was accomplished without any call on the Bureau's funds. The 1930 edition is under way and will appear some weeks earlier than the 1929 issue.

The Bureau has issued during the year White Papers and Open Letters as follows:—

White Papers:

138	Civic Financial Control, Story No. 4.....	March 15, 1929
139	The Advisory City Planning Commission on March 7th, 1929, made its report to the Municipal Government of Toronto.....	March 27, 1929
140	The 1929 City Budget, Story No. 1.....	May 16, 1929
141	The 1929 City Budget, Story No. 2.....	June 12, 1929
142	The 1929 City Budget, Story No. 3.....	June 25, 1929
143	Business is Business.....	Sept. 12, 1929
144	Motoring Safety, Story No. 1.....	Sept. 30, 1929
145	Business is Business, Story No. 2.....	Oct. 25, 1929
146	Motoring Safety, Story No. 2.....	Nov. 13, 1929
147	The City Improvement Plan.....	Dec. 9, 1929
148	Motoring Safety, Story No. 3.....	Dec. 19, 1929
149	Motoring Safety, Story No. 4.....	Jan. 28, 1930
150	The Personnel of our Civic Government, 1930.....	Jan. 28, 1930
151	Business is Business, Story No. 3.....	Feb. 18, 1930

Open Letters:

1	To the Mayor, Members of the Board of Control and City Council, re vacancies on the Toronto Transportation Commission.....	June 28, 1929
2	To the Chairman and Members of the Board of Education, re filling of executive vacancies from the existing executive staff.....	Oct. 2, 1929
3	To the Chairman and Members of the Board of Education, re previous open letter on executive appointments	Nov. 21, 1929

Continued Public Support Necessary:

There never was a time when the work of an agency of independent research was more necessary than at present. The financial statement on page 5 shows that the total annual revenue from subscriptions of the Bureau is about \$10,000. The Bureau's policy has been to utilize the funds available in such a way as to produce the greatest service possible, but large fields where inquiry is necessary are necessarily left untouched. In my judgment an increase of 50% in the revenue would produce service more than proportionate.

Respectfully submitted,

HORACE L. BRITTAIN,

Managing Director.

LIST OF SUBSCRIBERS, 1929-1930

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 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.
 Ames & Co., A. E.
 Anderson & Cumming
 Anderson-Macbeth, Ltd.
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 Arnoldi, Frank, K.C.
 Armstrong, John J.
 Art Metropole, The
 Ashworth, J. J.
 Auld, A. R.
 Ault & Wiborg Co. of Canada, Ltd.
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 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.
 Baker, R. P.
 Ball, G. B.
 Banfield, W. I.
 Bank of Montreal
 Bank of Nova Scotia
 Bank of Toronto
 Barber-Ellis, Ltd.
 Barchard & Co., Ltd.
 Barr, Walter J.
 Bastedo, N. H.
 Bauckham, Chas.
 Bean, Dr. Harvey
 Beardmore & Co.
 Beairsto, A. H. C.
 Beatty, Chas. W.
 Beatty, Miss Mary H.
 Becker, Dr. 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.
 Bodley, C. J., Ltd.
 Boland, J. F.
 Bolander & Selby, Ltd.
 Bongard & Co.
 Boyd, Dr. Geoffrey
 Bredin's Bread, Ltd.
 Brigdens, Ltd.
 Brighton Laundry, Ltd.
 Brown Bros., Ltd.

Brown, James
 Bruce, Dr. H. A.
 Bucke, Wm. A.
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 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, G. C., K.C.
 Canada Bread Co., Ltd.
 Canada Dry Ginger Ale, Ltd.
 Canada Life Assurance Co.
 Canada Malting Co., Ltd.
 Canada Packers, Ltd.
 Canada Permanent Mortgage Corp.
 Canada Printing Ink Co., Ltd.
 Canadian Acceptance Corp., 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 I. T. S. Rubber Co., 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
 Cassels, D. S.
 Cassidy's Ltd.
 Central Canada Loan & Savings Co.
 Chesbro, R. G.
 Childs Co.
 Christie-Brown & Co., Ltd.
 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, Arthur
 Collins, Chas. H.
 Commercial Lands & Bldgs. Co., Ltd.

Conduits Co., Ltd.
 Conger Lehigh Coal Co., Ltd.
 Consolidated Bakers of Canada, Ltd.
 Consolidated Plate Glass Co. of
 Canada, Ltd.
 Consumers' Gas Co.
 Copp, Wm.
 Corson, Ltd., Rolph R.
 Coulter Copper & Brass Co., Ltd.
 Cox Coal Co., Ltd., W. H.
 Craig, Wm.
 Crean & Co., Ltd., Robert
 Cronyn, Edward
 Curry, S. G.
 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.
 Deeks, Geo. S.
 Delany & Pettit, Ltd.
 DeWitt, Josephine, Co.
 Dilworth, R. J.
 Diver Electrotpe Co.
 Dodge Mfg. Co., Ltd.
 Dominion Bank, The
 Dominion Bridge Co., Ltd.
 Dominion Electric Protection Co.,
 Ltd.
 Douglas, C. P.
 Dun & Co., R. G.
 Dunham Co., Ltd., C. A.
 Dunlop Tire & Rubber Goods Co.,
 Ltd.
 Eaton Co., Ltd., T.
 Easy Washing Machine Co., Ltd.
 Eckhardt & Co., H. P.
 Eisman, Julius
 Elgie & Jarvis Lumber Co., Ltd.
 Elliot, J.
 Ellsworth, Albert L.
 Employers' Liability Assurance Corp.,
 Ltd.
 Evans, H. W.
 Everall Co., Ltd., George
 Fisher & Co., Ltd., A. B.
 Fisher Co., Ltd., The James
 Fitzpatrick, R. F.
 Flavelle, 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.
 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
 Grip, Ltd.
 Guest, John
 Gurney, E. H.
 Hall, Thos. H.
 Hamilton Carhartt Cotton Mills, Ltd.
 Hamilton, Henry J.
 Hancock, Ltd., T. H.
 Hardy & Badden
 Harling, R. Dawson
 Harwood, H. S.
 Haugh Mfg. Co., Ltd., J. A.
 Henderson, David
 Hendry Co., Ltd., Geo. M.
 Hepburn, John T., Ltd.
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 Hetherington, J. A.
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 High Park Garage & Supply Co.
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 Hiltz, W. W.
 Hind, Edmund, Lumber Co., Ltd.
 Hinde & Dauch Paper Co. of Can.,
 Ltd.
 Hinman, H. R.
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 Hoidge, W. H.
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 Hunt, F. W.
 Hynes, J. P.
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 Inglis, Wm.
 International Petroleum Co., Ltd.
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 Johnston, F. G.
 Jones, Prof. Geo. M.
 Jones, James Edmund, P.M.
 Keith, Alex.
 Kent-McClain, Ltd.
 Kents, Ltd.
 Kerr, K.C., George
 King, Samuel
 Kirby, Richard G.
 Kirkpatrick, Col. A. E.

Kirkpatrick, A. M. M.
 Laidlaw, John B.
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 Langley, J. P., & Co.
 Langley's, Ltd.
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 Laura Secord Candy Shops, Ltd.
 Lawson, J. Earl
 Leach, F. R.
 Leadlay, P.
 Lennox, E. J.
 Lever Bros., Ltd.
 Link-Belt, Ltd.
 Little, G. F.
 Littlefield, F. H.
 Livingston & Scott
 Loblaw Groceries Co., Ltd.
 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.
 McConkey, Thos. G.
 McCrea, T. A.
 McCreary, C. W.
 McCoubrey, J. W.
 McDonagh, A. L.
 McDonell, Thos. E.
 McGee, H.
 McKinnon & Co., W. L.
 McKnight, J.
 McLaughlin Motor Car Co., Ltd.
 McLean, Robt. T.
 McLeod, Young, Weir & Co., Ltd.
 McQueen, A. M.
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 Mackenzie, J. W.
 Mackenzie & Co., Ltd., W. A.
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