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TWELFTH ANNUAL REPORT
OF THE
TORONTO
BUREAU OF MUNICIPAL
RESEARCH

YEAR ENDING
FEBRUARY 28TH, 1926



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TRUSTEES

Lieut.-Col. A. E. Gooderham
E. R. C. Clarkson, Esq.
Joseph Henderson, Esq.

OFFICERS

John Macdonald.....President
Walter J. Barr.....Vice-President
G. H. Muntz.....Vice-President
Oliver Hezzelwood.....Hon. Treasurer

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C. H. Carlisle	John Macdonald
H. D. Eby (Resigned)	G. A. Macpherson
C. E. Edmonds	G. Temple McMurrich
T. Albert Brown (Resigned)	G. H. Muntz
Walter J. Barr	Morden Neilson
C. S. Blackwell	Robert Parker
Mark Bredin	A. T. Reid
P. W. D. Brodrick	E. C. Scythes
John Firstbrook	R. A. Stapells
S. B. Gundy	William Stone
W. H. Hall	John I. Sutcliffe
F. B. Hayes	F. D. Tolchard
Oliver Hezzelwood	W. G. Watson
Norman A. Howie	Charles F. Wheaton
J. P. Hynes	Melville P. White

EXECUTIVE COMMITTEE

Walter J. Barr	John Macdonald
C. S. Blackwell	G. A. Macpherson
W. H. Hall	G. H. Muntz
F. B. Hayes	Robert Parker
Oliver Hezzelwood	A. T. Reid
Norman A. Howie	William Stone
J. P. Hynes	John I. Sutcliffe

Managing Director and Secretary.....Horace L. Brittain
Assistant Director.....Joseph E. Howes

REPORT OF COUNCIL

to

Guarantors and Members of the Toronto
Bureau of Municipal Research

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

There was an expectation in some quarters when the Bureau had its inception in March, 1914, that it could hardly survive its first five-year period, but our presence here this afternoon to review the work of the 12th year and outline some of the work to be undertaken in the 13th, serves to indicate how unfounded were such expectations.

During the year which closed February 28th, 1926, 9 meetings of the Council and 14 meetings of the Executive Committee were held. Meetings were held twice each month, the Annual Meeting being held on a regular day of meeting.

The number of paid subscribers is now 508, as compared with 138 in the first year of operation. This is a healthy condition, as it means a wider and deeper practical interest, but the total amount subscribed has not increased, so that the Bureau has been, and is, seriously handicapped in carrying out its programme. There is urgent necessity of a further growth in membership and in the total subscriptions, in order that the Bureau may carry on essential work. Events of the past year show clearly that the work must be continuous if the interests of citizens and taxepayers are to be protected adequately.

The Balance Sheet and Revenue Account for the past Bureau financial year, as signed by the Auditor, are to be found on page 5

The Report of the Managing Director to Council follows this Report.

Respectfully submitted on behalf of Council,

JOHN MACDONALD,
President.

In March, the Bureau, in the death of Mr Joseph Henderson, suffered the loss of a veteran Trustee. In April the death of Mr. A. T. Reid deprived the Bureau of the services of a valued Board Member. Both gentlemen had been associated with the Bureau since its inception and their loss is deeply felt by the Council and members of the Staff.

BALANCE SHEET

At February 28th, 1926

Assets	At February 28th, 1926	Liabilities
Cash on Hand and in Bank.....	\$2,929.73	Accounts Payable
Members' Guarantees Outstanding.....	175.00	General \$36.55
Equipment and Library	\$3,080.37	C. R. I. C. 38.61
Less: Reserve for Depreciation.....	2,354.24	Unearned Revenue
Prepaid Expenses—	726.13	Provision for Completing Work in Progress and
Rent and Insurance.....	139.76	Contingencies 4,291.81
Deficit as per Statement II.....	446.35	
		<hr/>
		\$4,416.97
		<hr/>

REVENUE ACCOUNT

For the Year Ended February 28th, 1926

Expenditures	Revenue
Personal Services Costs.....	\$12,062.41
Printing and Mailing Expenses.....	1,000.87
Office and General Expense.....	1,814.83
	<hr/>
	\$14,878.11
	<hr/>

DEFICIT ACCOUNT

Balance, 1st March, 1925.....	\$ 67.11	Adjustments re previous Year.....	\$ 13.62
Deficit for Year brought down.....	392.86	Balance Carried to Statement I.....	446.35
			<hr/>
	\$ 459.97		\$ 459.97
	<hr/>		<hr/>

We have audited the books and accounts of the Bureau of Municipal Research for the year ended the 28th February, 1926, is a portion of the subscriptions applicable to the year 1926-7. Subject to this, we certify that, in our opinion, the above Balance Sheet is properly drawn up so as to correctly represent the state of the Bureau's affairs at that date.

Dated at Toronto, Ont., 14th April, 1926.

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

REPORT OF MANAGING DIRECTOR

Gentlemen:

It is with great pleasure I present to you herewith my twelfth Annual Report as Managing Director of the Toronto Bureau of Municipal Research.

Removal of Office:

In July, 1925, the Bureau moved from its former address on Church Street to the Commonwealth Building, 21 King St. East. The move has been justified not only from the standpoint of increased convenience to the staff but of greater accessibility to the public. The change has meant more effective co-operation with citizens and citizen bodies. Our present location in the Commonwealth Building, 21 King St. East, immediately west of the King Edward Hotel, is an ideal one for our work.

Speakers' Bureau:

During the year just closed the Managing Director and members of the staff addressed forty-nine meetings on various topics connected with municipal and public affairs. Over half of these were given during the recent campaign for getting out the municipal vote. Most of the addresses throughout the year were given before service clubs, ratepayers' associations, business men's associations, home and school clubs, men's clubs of churches, and various organizations of women.

The Bureau welcomes such opportunities which are in line with its main purpose of building up informed citizenship, and its response to requests for speakers will be limited only by the size of our staff and the pressure of other work.

Publications:

The Bureau during the year issued White Papers as follows:

No.	Subject.	Date.
85	Cities Differ Materially in the Extent, Thoroughness and Administrative Grouping of the Functions Performed and Services Rendered to Their Cities.....	February 20, 1925
86	The Proposed Gasoline Tax as it would Affect Toronto.....	March 20, 1925
87	Open Letter re the Danger of Patronage in the Civic Service.....	April 11, 1925
88	The City's Credit.....	May 21, 1925
89	Second Open Letter re the Danger of Patronage in the Civic Service	June 23, 1925
90	The City of Toronto Will Have Spent Out of Current Account in the Year 1925, \$28,074,823.20.....	September 15, 1925
91	The Council-Manager Form of Municipal Government, Story No. 1	October 30, 1925
92	If You Have Votes, Prepare to Use Them Now.....	November 5, 1925
93	The Council-Manager Plan of Municipal Government, Story No. 2	November 25, 1925
94	Some Subjects Dealt with by the Toronto City Council and Board of Control, 1925	December 22, 1925
95	The Personnel of our Civic Government, 1926.....	January 21, 1926
96	The Council-Manager Form of Municipal Government, Story No. 3	February 10, 1926

In addition it issued Open Letters, which were not printed, but were reproduced in the press, as follows:

Topic.	Date.
Capitalizing York Radial Deficits	October 23, 1925
Lowest Tenders for Water Pipe.....	February 1, 1926

The Reference Library:

The Library has been added to considerably during the year. It consists for the most part of public documents, regular official reports, reports on special topics, and briefs prepared by the Bureau on various subjects, frequently at the request of citizens. Our files have been consulted more frequently than ever before, and in many cases abstracts have been prepared for inquiring citizens. A feature of the work which has grown encouragingly during the year is the getting out of information on municipal topics for persons engaging in public debates. As it is an excellent means of promoting interested and informed citizenship, the Bureau is glad to co-operate in this way.

The "Vote as You Like, but VOTE" Campaign:

The outstanding result of this campaign, which was conducted by 32 organizations under the auspices of the Board of Trade, was to arrest the downward tendency in the efficiency of municipal voting. The percentage of efficiency was much greater than in the previous year, but was not so great as in 1924 or preceding years. The increase in percentage of the actual vote on the estimated possible vote over 1925, was for Mayor, 26.8% ; for Controllers, 32.4% ; for Aldermen, 25.5% ; and for Board of Education, 35%. As the tendency was downward a poorer vote might have been expected than in 1925, so that the actual gain was probably much greater than the percentages given above would indicate.

The table below, based on the actual votes and the estimated possible votes, gives the essential statistical facts of the 1925 campaign compared with the preceding year:

	ALDERMEN			BOARD OF EDUCATION		
	% of Voting 1926	Efficiency 1925	% of Increase	% of Voting 1926	Efficiency 1925	% of Increase
1	24.5%	Acc.	Acc.	27.3%	21.4%	27.6%
2	19.8%	16.1%	23%	23.8%	15.0%	58.7%
3	15.7%	13.2%	18.9%	16.4%	12.7%	29.1%
4	18.2%	14.1%	29.1%	21.5%	16.3%	31.9%
5	21.3%	18.6%	14.5%	22.9%	19.0%	20.5%
6	23.5%	19.3%	21.8%	24.8%	18.5%	34.1%
7	26.2%	19.7%	33%	30.1%	23.6%	27.5%
8	25.2%	19.7%	27.9%	27.4%	Acc.	Acc.
Total	21.6%	17.2%	25.5%	23.9%	17.7%	35%
Mayor	47.3%	37.3%	26.8%	Controllers....	33.5%	25.3%
						32.4%

It cannot be claimed, of course, that these results are wholly attributable to the "Vote as you Like, but Vote" Campaign. Warm contests in some of the wards undoubtedly contributed to getting out not only a larger vote in these wards, but also in the contests for those members of the City Council elected at large. The facts that there were no acclamations also was an important factor, but how much of this was due to a stimulation of candidacy by the probability of a larger vote would be hard to say. That the probability of a large vote does increase the number of candidates and the warmth of contests is one of the chief reasons for stimulating voting and in the end should lead to a great improvement in municipal government.

But in order to get the permanent results which we desire it will be necessary to follow up the effort to get out the vote by following out a continuous programme throughout the year. People do not stay away from the polls primarily because they have not been asked to vote.

Recent studies show that the largest groups of non-voters are those who have little or no interest in government and those who have lost faith in the value of the vote to influence governmental action. Get out the vote campaigns cannot reach these, at least permanently. Steps must

be taken to so strengthen the machinery of municipal government that it will attract a greater number of able and successful men into service in municipal councils and boards of education and at the same time produce the services the electors desire more efficiently and economically. More candidates will produce warmer contests; warmer contests will bring out more votes, and larger votes will stimulate better municipal service. Thus a beneficent circle will be established which will lead to a permanent reversal of the present trend toward a passive citizenship.

SUGGESTED IMPROVEMENTS IN MUNICIPAL GOVERNMENT.

Simplification of the Policy-Forming Machinery:

Perhaps the most generally favoured suggestions for improvement is cutting down the size of City Council. This could readily be done in Toronto by cutting down the representation by wards, from three aldermen to two or one. If cut to two, a provision that these be elected in alternate years for two-year periods would provide for overlapping terms, and thus would be in line with the movement toward continuity in policy-forming bodies, which is another frequently heard suggestion. If the wards were abolished and aldermen elected at large the Council could be cut to eight; four to be elected each year for a two-year term. It would seem reasonable that a Council of eight elected at large for overlapping terms of two years each should greatly improve the efficiency of the policy-forming machinery of the city.

Simplification of Policy Carrying-Out Machinery:

This, together with the turning over of all administrative details to the policy carrying-out departments, would render unnecessary the Board of Control as at present constituted, or rather perhaps would provide for its absorption in the City Council which would be elected at large, as is the present Board of Control. A small Council of eight, with the Mayor, would find the Standing Committee system unnecessary, as all matters of policy could be as readily discussed in a committee of the whole. If the need of an executive committee were felt to consider the annual budget before presentation to Council and to act for the Council during the summer vacation this could be provided for and special matters of policy could be referred to special temporary committees, when necessary, which should be seldom.

Most people who have looked carefully into municipal government agree that the policy carrying-out machinery of government should be greatly simplified and, as far as possible, centralize the combining of all operating departments, such as Works, Property, Street Cleaning, Parks and Building Control, as distinct from the overhead departments such as Finance, Assessment, Auditing and Clerical, and the semi-overhead departments, such as Fire, Police and Health, would greatly simplify and co-ordinate a large part of the money-spending activities of the city whose co-ordination may be expected to produce the most worth-while results. If the civic departments could be reduced to eight in number, while there might be little or no saving in overhead salaries, the much greater savings due to better use of working force, the elimination of overlapping, the promotion and transfer of employees should soon be apparent. The more nearly the members of Council, the policy-forming body, can simplify and centralize the policy carrying-out machinery, the more easy it will be for them to hold officials responsible for results, and the better control they will have over the city's working programme.

A Capital Expenditure Programme:

Every year the city incurs capital expenditures for which moneys have to be borrowed. The improvements for which the moneys are borrowed

are for the most part considered as isolated undertakings. There is no thorough study of the need for improvements on the basis of the city as a whole, and proposals are not considered as a part of a co-ordinated plan. At the present time these improvements are being advocated, two outside of the city limits, but all of which will, or may, involve the city in large capital expenditures. This year the city may widen a street; next year it may build a bridge, and the next a viaduct, but whether or not these are the most urgent improvements from the standpoint of city needs, how they would fit into a general plan of civic improvement, or how they will square with any possible financial programme are matters given little or no effective consideration. City planning is going on all the time; but whether it is piecemeal, unco-ordinated planning made year by year, or month by month as at present, or city-wide planning over a term of at least ten years, as it might be, makes the difference between waste and economy. City planning, properly understood, does not mean more but less expenditure. With planning, the same expenditure will go further. Unless within a short period a study is made before the city commits itself to any programme of capital expenditure showing on the one side the costs of proposed capital expenditure and on the other the effects of such expenditure on current taxation, the city is liable to find its position as a city of homes and as a desirable site for business and industry seriously jeopardized.

There can be no reasonable doubt that the city needs an advisory town planning committee which should study continuously the improvement needs of the city as a whole and keep always up to date for a period of ten years in advance, a programme of capital expenditures which the city can properly carry. When the City Council has once adopted a recommendation of such a committee, or has validated a city plan, no change should be made therein without the consent of the committee, except on a two-thirds vote of Council or any authorization of the Legislature. Such an arrangement would provide adequately for continuity of policy in capital expenditures and would practically insure that improvements would be taken up in the order of their importance and on the basis not of sectional but of city-wide requirements. Such a co-ordination of physical and financial programmes has been found feasible and indeed indispensable in much larger cities than Toronto.

Citizen Organization:

The citizens have distinct functions to perform in the government of the city. They are different from those of the City Council and Board of Education. They need a different sort of information, but their need of information is just as great. Nor is the need limited to civic election day or even the few weeks immediately preceding the elections. The various ratepayers' associations, the business men's associations and similar voluntary organizations of citizens should be joined by large numbers of electors. Throughout the year, and not simply in the month before nomination and election, their members should have the opportunity of meeting all the members and candidates for the Council and Board of Education. If the size of these bodies were cut down this work would be greatly facilitated, but even at present co-operation between these citizen organizations would make possible a schedule of speakers which would eliminate overlapping and give hearers and speakers a fair opportunity to exchange views without undue burden on any. This would enable more people to vote intelligently at civic elections and would, therefore, stimulate voting. Voting is a means to an end, and this end cannot be attained simply by getting out a huge vote, but by getting the opinion of as many people as possible who have a right to an opinion as a result of adequate information. Information begets interest, interest produces action, and action produces results.

Municipal Purchasing:

Undoubtedly great advances have been made in municipal purchasing during the past decade, but the community will not have secured the full benefit resulting from the use of the huge combined buying power of the official bodies of the city until there is more co-ordination of price getting for the city and all outside Boards and Commissions. Co-ordination will not just happen, but it is idle to say that it cannot be effected. If the citizens who pay the bills are really anxious to receive full value for every dollar spent in purchasing, the inertia which prevails when any improvement is suggested will soon disappear. The pages of history are replete with instances of the accomplishment of things which could not be done.

Possibly even more important than the purchase of supplies, services and materials from current funds is the purchase of supplies and materials on capital account from borrowed funds. The idea that it makes little difference what price is paid for materials to be used in public improvements is without foundation. Unnecessarily high prices paid for materials used in sewer or water extension, for example, are reflected in higher interest and sinking fund payments than are necessary, which add to the burden of the general taxpayer, the local improvement taxpayer, and the user of municipal services. If the taxpayers of Toronto do not wish during the next two decades to be saddled with the burden of a high civic overhead, they will see to it now that their representatives in the City Council are duly impressed with their determination that the competitive system of awarding contracts shall not be broken down now when the city is faced with huge capital commitments for which the citizens will be paying for the next 20 or 30 years, beginning now. The recent action of the City Council in awarding a contract for pipe to the next lowest bidder after he had been given an opportunity to reduce his bid to that of the lowest bidder, following a similar action two years ago, has already had untoward results. An article in an evening paper recently quoted the Mayor as stating: "I maintain that if we do this two or three times more we will have nobody tendering for our pipe orders, and the local firm will have everything its own way. Already we have driven two firms out of the competition for our orders to my knowledge. It will cost the taxpayers more money in the end."

The excuse given for the action of Council was that the order to the local firm was necessary in order to relieve unemployment, but it is surely obvious that the best way for the city to reduce unemployment is to so control municipal taxation that Toronto manufacturers may be able to get orders not only in Toronto but elsewhere in competition with other manufacturers.

The ethical question involved in allowing outside bids and then after firms have spent time and money in preparing bids, awarding a contract to a bidder other than the lowest after giving him an opportunity to meet the price of the lowest bidder, permits of but one answer. It is indefensible and will tend to react to the disadvantage of Toronto firms doing business outside of Toronto. The elimination of British competition is in the domain of the Canadian Parliament, and should be left there. In any event it is not British to use the bids of British firms simply as a check on the price of local firms. If Council feels that it has a tacit mandate from the taxpayers to exclude outside competition it should act accordingly and limit the tenders to local firms, leaving the taxpayers to pay the increased tax bills which they have authorized with their eyes open.

Respectfully submitted,

HORACE L. BRITTAINE,
Managing Director.

EXPENDITURE CLASSIFIED BY WORK PERFORMED
Year Ending February 28th, 1926

	Personal Services	Printing and Mailing Expense	Office and General	Total Direct Charges	Total Indirect Charges	Total Cost
PUBLICITY:						
Bulletins, White Papers, Annual Reports, etc.	\$ 3,399.87	\$ 687.52	\$ 21.80	\$ 4,609.19	\$2,621.37	\$ 7,230.56
COOPERATIVE WORK AND GENERAL RESEARCH:	2,043.50	7.20	15.46	2,066.16	1,139.73	3,205.89
WORK RECOUPED AND TO BE RE-COUPED FOR:	2,684.25	520.00	3,204.25	3,204.25
VOTERS' AUXILIARY	644.73	122.61	14.30	781.64	455.77	1,237.41
TOTAL	\$ 9,272.35	\$ 817.33	\$ 571.56	\$10,661.24	\$4,216.87	\$14,878.11
UNDISTRIBUTED AND INDIRECT CHARGES	\$ 2,790.06	\$ 183.54	\$1,243.27	\$ 4,216.87		
GRAND TOTAL	\$12,062.41	\$1,000.87	\$1,814.83	\$14,878.11		

LIST OF SUBSCRIBERS, 1925-1926

Abbs, Chas. E.	Brown Bros., Ltd.
Acme Dairy, Ltd.	Brown, James
Adams Furniture Co., Ltd.	Bruce, Dr. H. A.
Adams, Dr. J. Frank	Bucke, Wm. A.
Adie, Edward	Burroughes Furniture Co., Ltd., The F. C.
Addison, Miss Margaret	Burt Co., Ltd., F. N.
Aikenhead Hardware, Ltd.	Burton, Chas. L.
Alderson, W. H.	Business Systems, Ltd.
Alvey, Wm. L.	Cameron, R. H.
Ames & Co., A. E.	Campbell, A. H.
Applegath & Son, J. L.	Canada Bread Co., Ltd.
Armstrong, John J.	Canada Landed & Nat. Investment Co.
Art Metropole, The	Canada Life Assurance Co.
Auld, A. R.	Canada Malting Co., Ltd.
Austin, A. W.	Canada Permanent Mortgage Corp.
Austin & Co., Carl	Canada Printing Ink Co., Ltd.
Auto-Strop Safety Razor Co., Ltd.	Canadian Bank of Commerce
Automatic Paper Box Co., Ltd.	Canadian Chewing Gum Co., Ltd.
Aziz, J. & A.	Canadian Credit Men's Association
Baillie & Co., J. I. W.	Canadian General Lumber Co., Ltd.
Baker & Co., Ltd., Ritchard L.	Canadian Laundry Machinery Co., Ltd.
Baker, R. P.	Canadian Leather Products, Ltd.
Ball, G. B.	Canadian Manufacturers' Associa- tion
Banfield, W. I.	Canadian Milk Products, Ltd.
Barber-Ellis, Ltd.	Canadian Mortgage Investment Co.
Barchard & Co., Ltd.	Canadian Office Appliance & Supply Co.
Barker Bread Co., Harry	Canadian Oil Cos., Ltd.
Barr, Walter J.	Canadian Packing Co., Ltd.
Barron, George	Canadian Surety Co.
Bean, Dr. Harvey	Canadian Railway News Co.
Beardmore, Alfred O.	Canadian Underskirt Co., Ltd.
Beatty, Chas. W.	Capreol, A. R.
Beatty, Miss Mary H.	Carnahan, Wm. J. A.
Becker, H.	Cassels, Brock & Kelley
Beer, G. Frank	Cassels, D. S.
Bell Telephone Co. of Can.	Cassels, Robert C. H.
Bennett, E. J.	Cassidy's, Ltd.
Bennett & Elliott, Ltd.	Central Canada Loan & Savings Co.
Bilton Bros.	Central Press Agency
Blackwell, C. S.	Channell, Ltd.
Blake, Hume	Chesboro, R. G.
Blake, Lash, Anglin & Cassells	Christie-Brown Co., Ltd.
Boake Mfg. Co., Ltd.	Clark, Dr. Harold
Boeckh Co., Ltd.	Clark, McPherson, Campbell & Jarvis
Bodley, C. J.	Clarke & Co., Ltd., A. R.
Bogert, Clarence A.	Clarke & Clarke, Ltd.
Boland, J. F.	Clarkson & Son, E. R. C.
Bolander, J.	Cleland, F. A.
Boone, Major C. A.	Coatsworth, Mr. Justice E.
Booth-Coulter Copper & Brass Co.,	Cody, Hon. Dr.
Boulton, Gerald D.	Collins, Chas. H.
Bowen, H. M.	Conduits Co., Ltd.
Boyd, Dr. Geoffrey	Conger Lehigh Coal Co., Ltd.
Bradshaw, A., & Son, Ltd.	Consolidated Plate Glass Co. of Canada, Ltd.
Bradstreet Co., The	Consumers' Gas Co.
Briddens, Ltd.	Copp, Wm.
Brighton Laundry, Ltd.	Corson, Ltd., Rolph R.
Bristol, K.C., M.P., Hon. Edmund	
British-American Oil Co., Ltd.	
Britnell, Roy	
Brock, Lt.-Col. H.	
Brodrick, P. W. D.	
Brooks, O. J.	
Brooks, Wm.	

Cowan, H. W.
 Cox Coal Co., Ltd., W. H.
 Craig, Wm.
 Crean & Co., Ltd., Robert
 Croft & Sons, Ltd., Wm.
 Cuthbertson, C. R.
 Cutten, L. F.
 Curry, S. G.
 Daly & Co., R. A.
 Dancy & Sons, Ltd., H. N.
 Davidson & Co., Ltd., Walter
 Davies & Co., Ltd., The Wm.
 Davis & Henderson
 Deacon, Fred H.
 Deeks, Geo. S.
 Delany & Pettit, Ltd.
 Devlin, C. D.
 DeWitt, H. N.
 Dilworth, R. J.
 Dingman, W. S.
 Dodge Mfg. Co. of Can., Ltd.
 Dominion Assets, Ltd.
 Dominion Electric Protection Co., Ltd.
 Dominion Express Co., Ltd.
 Douglas, C. P.
 Dun & Co., R. G.
 Dunham Co., Ltd., C. A.
 Dunington-Grubb, H. B.
 Dunlop Tire & Rubber Goods, Ltd.
 Dymant, A. E.
 Eaton Co., Ltd., T.
 Eby-Blain, Ltd.
 Eckhardt, H. P.
 Edwards & Edwards, Ltd.
 Eismen, Julius
 Ellis Bros., Ltd.
 Ellis, W. E.
 Ellsworth, Albert L.
 Evans, H. W.
 Evans & Evans
 Everall Co., Ltd., George
 Ewart & Co., Ltd., J. H.
 Faskin, D.
 Fisher Co., Ltd., The James
 Fisken, J. Kerr
 Flavelle, Bart., Sir Joseph
 Fletcher Mfg. Co.
 Flint Paint & Varnish, Ltd.
 Forster, J. W. L.
 Foster, D.S.O., H. W. A.
 Fox, W. Claude
 Foy, F. C.
 Frankel Bros.
 Fuller, Charles
 Gage & Co., Ltd., W. J.
 Galt, K.C., T. P.
 Gartshore, John J.
 Gibbons, Ltd., J. J.
 Gibson Bros.
 Gibson, Theron
 Gilbert, Mrs. F. B.
 Giles, W. T.
 Gillett Co., Ltd., E. W.
 Gilverson, A. E.
 Godson Contracting Co., Ltd.
 Goldie, Dr. Wm.
 Goodyear Tire & Rubber Co. of Can., Ltd.
 Gordon, Colin F.
 Gordon, Mackay & Co., Ltd.
 Gore, Nasmith & Storrie
 Graham, W. W.
 Grand & Toy, Ltd.
 Grant Contracting Co., Ltd.
 Grant, P. G.
 Gray, Frank M.
 Green & Co., Ltd., John C.
 Greene, A. R.
 Gregg & Co., Ltd., G. R.
 Gregory, W. D.
 Grier, K.C., A. Monro
 Grip, Ltd.
 Gundy, J. H.
 Gunther, E. & A.
 Gurney, E. H.
 Gutta Percha & Rubber Co., Ltd.
 Hall, Thos. H.
 Hallam, Ltd., John
 Hambly & Wilson, Ltd.
 Hamilton Carhartt Cotton Mills, Hamilton, Henry J. Ltd.
 Hamilton, R. C.
 Hamilton Shoe Co., Ltd., W. B.
 Hancock, Ltd., T. H.
 Hanna, D. B.
 Hargreaves, W. A.
 Harling, R. Dawson
 Harris Abattoir Co., Ltd.
 Harwood, H. S.
 Hathaway, E. J.
 Haugh Mfg. Co., Ltd., J. A.
 Hayes & Lailey
 Heintzman, Ltd., Gerhard
 Hellmuth, K.C., I. F.
 Henderson, David
 Henderson & Son, Elmes
 Henderson, S.
 Hendry Co., Ltd., Geo. M.
 Hetherington, J. A.
 Heward, C. Edwin
 High Park Garage & Supply Co.
 Hezzlewood, Oliver
 Hillary, N. T.
 Hillman, H. P. L.
 Hiltz, W. W.
 Hinde & Dauch Paper Co. of Can., Hinman, H. R. Ltd.
 Hogg, Albert O.
 Holden, John B.
 Hollinrake, T. A.
 Holt, Renfrew & Co., Ltd.
 Howe, Lyman P.
 Howell Warehouses, Ltd.
 Humphrey Co., Ltd., F. W.
 Huntley, A.
 Hunter-Rose Co., Ltd., The
 Hynes, Wm. J.
 Imperial Bank of Canada
 Imperial Oil Co.
 Independent Cordage Co. of Ont., Ltd.

Inglis, Wm.
International Petroleum Co., Ltd.
International Varnish Co., Ltd.
Ivey Co., Ltd., John D.
Jarvis, Fred C.
Jenkins & Hardy
Jones, Prof. Geo. M.
Jones, James Edmund
Kent, John G.
Kent-McClain, Ltd.
Kents, Ltd.
Kerr, K.C., George
Kerr, Hugh L.
Kerr, John M.
King, Samuel
Kirby, Richard G.
Kirkpatrick, A. E.
Kirkpatrick, A. M. M.
Laidlaw, John B.
Laidlaw Lumber Co., Ltd., R.
Lake Simcoe Ice Supply Co.
Lalor & Co., John M.
Langley, G. H.
Langley, E. W.
Langley's, Ltd.
Langton, W. A.
Larkin Lumber Co., Ltd.
Lawrence, A. G. F.
Leach, F. R.
Leadley, P.
Le Cras, Thos. J.
Lever Bros., Ltd.
Linington, Connell Co., Ltd.
Link-Belt Co., Ltd.
Littlefield, F. N.
Livingston & Scott
Loblaw Groceries Co., Ltd.
London & Lancashire Ins. Co., Ltd.
London-Canada Ins. Co.
Long & Daly
Lorsch & Co.
Lovells, Ltd.
Lowndes Co., Ltd.
Ludwig & Ballantyne
Lumbers, Ltd.
Lytle Co., Ltd., T. A.
McBride, A. E.
McBride, Sam
McCarthy & McCarthy
McClelland, Donald M.
McConkey, Thos. G.
McDonell, Thos. E.
McElroy Mfg. Co., Ltd.
McGee, H.
McGregor & McIntyre, Ltd.
McKinnon & Co., W. L.
McLaughlin, G. W.
McLaughlin, J. J.
McLaughlin Motor Car Co., Ltd.
McLean, R. T.
McLeod, J. A.
McLeod, Young, Weir & Co., Ltd.
McMurrich, G. Temple
McQueen, A. M.
Macabe, P. T.
Macdonald, Miss Grant
Macdonald & Co., John
MacDonald, D. Bruce
MacInnes, B. S.
Mackenzie, J. W.
Mackenzie & Co., Ltd., W. A.
MacLean Publishing Co., Ltd.
MacLeod, M. H.
MacMillan Co. of Can., Ltd.
MacPherson, G. A.
Mail Printing Co.
Mara, W. H.
Marani, F. H.
Marshall, Col. Noel
Martin, N. L.
Mason, D.S.O., O.B.E., Lt.-Col.
D. H. C.
Mason, G. W.
Mason, T. H.
Massey-Harris Co., Ltd.
Massey, Ltd.-Col. Robert F.
Masten, Hon. C. A.
Medland & Sons
Menzies, T. E.
Meredith, A.
Metallic Roofing Co. of Can., Ltd.
Methodist Book & Publishing
House
Meyers, Dr. D. Campbell
Middleton, Mr. Justice W. E.
Miles, Arthur W.
Millman & Sons, W. H.
Minehan, Rev. L.
Mitchell, A. J.
Mitchell & Ryerson
Mitchell, C. S. F.
Montreal, Bank of
Monypenny Bros.
Moore, S. J.
Morden, K.C., W. S.
Morrison Brass Mfg. Co., Ltd., Jas.
Mulholland, F. A.
Muntz, G. H.
Murray & Co.
National Cash Register Co. of Can.,
National Trust Co. Ltd.
Neilson, Ltd., Wm.
Neptune Meter Co., Ltd.
Nerlich & Co.
Nisbet & Auld
Nordheimer Piano & Music, Ltd.
Northway & Son, Ltd., John
O'Keefe's Beverages, Ltd.
Osler, F. Gordon
Otis-Fensom Elevator Co., Ltd.
Oxley, Col. J. Morrow
Packard-Ontario Motor Co., Ltd.
Palmolive Co. of Can., Ltd.
Parker, Robert
Parkers Dye Works, Ltd.
Pascoe Clothes Shop
Patrick & Co., W. G.
Patterson Candy Co., Ltd.
Paul, Dr. Edgar W.
Pearce, C. T.
Pearse, W. W.
Pelham Nursery Co.

Phillips, Heber B.
 Phillips Mfg. Co., Ltd.
 Plaxton, G. Gordon
 Plumptre, Mrs. H.
 Port Arthur, City of
 Poucher, F. B.
 Price, Dr. Frank D.
 Prime & Rankin, Ltd.
 Primrose, C.B., M.B., C.M., M.R.
 C.S., Alex.
 Pugh Specialty Co., Ltd.
 Pugsley, Dingman & Co., Ltd.
 Purdy, Mansell, Ltd.
 Rathbone, Ltd., George
 Reid Co., Ltd., A. T.
 Reid, Wood, Wright & McMillan
 Richards, Dr. G. E.
 Riddell, Stead, Graham &
 Hutchinson
 Riddell, Hon. W. R.
 Riseborough, John H.
 Robertson Bros., Ltd.
 Robertson Co., Ltd., Jas.
 Rogers, A. S.
 Rogers, J. B.
 Rolph, Clark, Stone, Ltd.
 Rooke, H.
 Ross, O. M.
 Ross, W. D.
 Rowell, Hon. N. W.
 Rowlatt, F. Albany
 Ruddy Co., Ltd., E. L.
 Russell Motor Car Co., Ltd.
 Ryrie-Birks, Ltd.
 Salada Tea Co. of Can., Ltd.
 Samuel & Benjamin, Ltd.
 Sanderson & Barclay, Ltd.
 Saunders, Kingsmill, Mills & Price
 Scythes & Co., Ltd.
 Seager, Rev. Provost
 Segsworth, R. F.
 Seitz, J. J.
 Shapley, W. H.
 Shaw, W. H.
 Shea's Theatre Co., Ltd.
 Sheet Metal Products Co., Ltd.
 Shenstone, Dr. Norman S.
 Small, Mrs. Sydney
 Smallpiece, V. Norman
 Smith, G. Larratt
 Smith Mfg. Co., Ltd.
 Snively, A. C.
 Sommerville, K.C., Norman
 Soole Printing Co.
 Southam Press, Ltd.
 Speight, T. B.
 Sproatt & Rolph
 St. Catharines, City of
 Standard Fuel Co. of Toronto
 Standard Sanitary Mfg. Co., Ltd.
 Stanton, H. G.
 Star, Toronto Daily
 Stark & Co., John
 Starr, Dr. F. N. G.
 Stauntons, Ltd.
 Steele-Briggs Seed Co., Ltd.
 Steele, R. C.
 Stewart, W. Dunlop
 Strathy, Gerard B.
 Sun Life Assurance Co. of Canada
 Sutherland, H.
 Swift Canadian Co., Ltd.
 Sword, Colin E.
 Taylor, Henry A.
 Taylor & Co., John
 Terry-Nicholson-Cates, Ltd.
 Thompson, Ahern & Co.
 Thompson, Major Boyce
 Tidy & Son, Ltd., S.
 Tindall, W. B.
 Toronto, Bank of
 Toronto Board of Trade
 Toronto Carpet Mfg. Co.
 Toronto Feather & Down Co., Ltd.
 Toronto Home & School Council
 Toronto Iron Works
 Toronto University Library
 Toronto Wet Wash Laundry
 Touche & Co., Geo. A.
 Towers, A. F.
 Trees & Co., Ltd., Samuel
 Turnbull, H. C.
 Union Lumber Co., Ltd.
 Union Stock Yards of Toronto
 Vale, Percival A.
 Vickers & Combustion Engineering, Ltd.
 Victoria Harbour Lumber Co., Ltd.
 Victoria Paper & Twine Co., Ltd.
 Waldron, K.C., Gordon
 Walberg, E. A.
 Walsh, E. H.
 Warwick Bros. & Rutter, Ltd.
 Watson, Thos.
 Watson, W. G.
 Welch, Campbell & Lawless
 Weldon, I. H.
 Weller & Co., Ltd., A.
 Western Assurance Co.
 Weston, J. F.
 Whaley, Royce & Co., Ltd.
 Whealy, J. S. A.
 White, Melville P.
 Whitelaw, A. L.
 Wickett & Craig, Ltd.
 Wickson, A. Frank
 Wickson & Gregg
 Williams, H. H.
 Wilson, Munroe Co., Ltd.
 Wilson Publishing Co. of Toronto,
 Ltd., The
 Winlow, G. C.
 Wood, E. R.
 Woods, Geo. B.
 Woodland, C. W. I.
 Woods Mfg. Co.
 Woolworth Co., Ltd., F. W.
 Woolnough Corsetiers
 Wreyford, Chas. D.
 Wrigley, Jr., Co., Ltd., Wm.
 Wrong, Prof. G. M.

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