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## ELEVENTH ANNUAL REPORT

OF THE

**TORONTO**  
**BUREAU OF MUNICIPAL**  
**RESEARCH**

YEAR ENDING  
 FEBRUARY 28TH, 1925



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## TRUSTEES

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

## OFFICERS

John Macdonald.....President  
Walter J. Barr.....1st Vice-President  
G. H. Muntz.....2nd Vice-President  
Oliver Hezzelwood.....Hon. Treasurer

## COUNCIL

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

## EXECUTIVE COMMITTEE

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

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

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

On the first of March, 1914, the Bureau of Municipal Research began its work in the interests of the citizens and taxpayers of Toronto. This work has not been spectacular, but has been continuous and painstaking, and has been steadfast to the fundamental belief of the founders of the movement that, in addition to good intentions, accurate, impersonal and non-partisan information is absolutely necessary if citizens are to become effective and governments efficient. The most encouraging feature of the work is that the most valuable results are cumulative and basal and not merely temporary and superficial.

During the year eight meetings of the Council and twelve meetings of its Executive Committee were held.

The Council bespeaks the co-operation of the present guarantors and members in increasing the number of subscribers which has grown from 138 in the first year to 530 at the close of the present year. While the very moderate income of the Bureau has made it possible to carry on an effective programme up to the present, it is necessary to fill the gaps in the ranks of its supporters caused by the very numerous deaths during the past year, and it is highly desirable that the basis of the Bureau's financial support should be still further broadened and that at least a small addition be made to the total subscriptions to provide for desirable work which it has been impossible to provide for in the past.

The Balance Sheet and Revenue Account for the year ending February 28th, 1925, as signed by the Auditor, are submitted herewith.

In order to keep overhead cost to a minimum the accounts have been simplified by regarding subscriptions coming in during the year as revenue for the year. The additional expense of allocating subscriptions between two years was regarded as out of proportion to the value received as year by year the subscription income is now fairly stable.

An outline of the Bureau's work during the year is given in the Report of the Managing Director on pages 7 to 10.

Respectfully submitted on behalf of the Council,

JOHN MACDONALD,  
President.

April 22nd, 1925.

# BALANCE SHEET

As at 28th February, 1925

Assets	Liabilities
Cash on Hand and in Bank .....	\$2,831.92
Accounts Receivable .....	65.06
General and Miscellaneous .....	554.08
C.R.I.C. Operating Account .....	519.14
Members Guarantees Outstanding .....	
Past Years .....	575.00
Due Present Year .....	200.00
Equipment and Library .....	2,964.57
Less: Reserve for Depreciation .....	2,379.24
Prepaid Expenses .....	585.33
Rent and Insurance .....	111.96
Deficit as per Statement II .....	67.11
	<u>\$4,990.46</u>

# REVENUE ACCOUNT

For the Year Ended February 28th, 1925

Expenditures	Revenue
Personal Services Costs .....	\$15,074.50
Printing and Mailing Expenses .....	908.11
Travelling Expense .....	76.44
Office and General Expense .....	2,460.27
	Members' Subscriptions for Current Year .....
	Bulletin Service Subscriptions for Current Year .....
	Services Revenue .....
	C.R.I.C. .....
	Others .....
	Revenue from Rentals .....
	C.R.I.C. .....
	Others .....
	Sundry Revenue, Interest, etc. .....
	Deficit for Year carried down .....
	<u>\$18,519.32</u>

  

DEFICIT ACCOUNT	
Balance, 1st March, 1924 .....	
Deficit for Year brought down .....	
	<u>\$43.28</u>
	Net Amount Written off Provision for Contingencies .....
	Balance Carried to Statement I .....
	<u>\$573.83</u>
	<u>\$617.11</u>

We have audited the books and accounts of the Bureau of Municipal Research for the year ended the 28th February, 1925. Included in the income for the year ended the 28th February, 1925, is a portion of the subscriptions applicable to the year 1925-6. 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.

GEORGE A. TOUCHE & CO., Chartered Accountants,  
Dated at Toronto, Ont., 25th March, 1925.

# REPORT OF MANAGING DIRECTOR

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Gentlemen:

I have the honour to present to you my eleventh Annual Report as Managing Director.

## Co-operation with Citizens.

The year just past, from the standpoint of the staff, has probably been the most interesting of the eleven years of the Bureau's history. Never before have there been so many requests for information on the part of the citizens as during the year just ended. Information involving a considerable amount of research has been supplied to various citizen organizations interested in the well-being and progress of the community, and our files of documents and reports have been made available not only to subscribers, but to students of municipal government. In several cases those about to engage in public debates on governmental topics have been supplied with information dealing with both sides of the questions at issue. Such work may not seem to be important, but those directly engaged in it are convinced that it is of fundamental importance in developing a rising generation of informed citizens. At least fourteen major conferences were held with those desiring information, and sixteen inquiries involving research were carried out as a part of the Bureau's co-operative work.

## Public Addresses.

During the year nineteen addresses were delivered by members of the staff to various service, commercial, welfare and taxpayer organizations. The audiences were made up of men and women vitally interested in the topics discussed and, while the aggregate attendance was not small, the results should be much greater than could be obtained from general audiences of a similar size. Among the topics discussed were: The Citizen Shareholder; Citizen Participation in Government; The Council-Manager System of Municipal Government; How our Municipal Organization Might Be Improved; The Hospital and the Community, etc.

## Bureau Publications.

During the year twelve White Papers were issued, as follows:

No.		
74	Reducing the Per Capital General Taxation.....	March 8, 1924
75	The New Union Station, the Viaduct, the Harbour and the Customs House .....	March 22, 1924
76	The Taxpayers of Toronto are to Spend on Regular Services During 1924 \$28,268,145.07 .....	May 29, 1924
77	Copy of Open Letter to Mayor, Board, of Control and City Council re Proposed Pension Fund.....	July 11, 1924

78	Open Letter to Citizens and Ratepayers re Centralized Purchasing and Survey of Organization and Personnel of Civic Service .....	Sept. 9, 1924
79	Open Letter to Citizens of Toronto re Cumbersome Municipal Organizations and Survey of the Civic Service.....	Oct. 3, 1924
80	Open Letter to Citizens and Taxpayers re Proposal that the City go into the Gasoline Business and other Trading Activities .....	Oct. 31, 1924
81	Who Are to Decide Upon and Control 1925 Expenditures?.....	Dec. 10, 1924
82	The Questions before the Electorate on January 1st, 1925.....	Dec. 27, 1924
83	The Personnel of Our Civic Government, 1925.....	Jan. 31, 1925
84	Some Causes of Municipal Ill-Health.....	Feb. 10, 1925
85	Costs of Municipal Functions in Toronto and Montreal.....	Feb. 20, 1925

In addition to the Open Letters issued as White Papers, an Open Letter was issued on June 4th, 1924, to the Members of the Board of Education. This letter dealt with the employment, supervision and payment of caretakers.

#### The Outstanding Features of the Year 1925

##### From the Civic Standpoint.

The chief feature of the year, and a very disturbing one, was the tremendous amount of time and energy devoted by candidates for municipal office, before the Civic election, to issues not connected or but indirectly connected with the efficient control of the City's business, and the relatively small weight given to discussion of City services from the standpoints of decreased cost and increased efficiency. That part of the City's business, the cost of which is defrayed out of taxation, is under the direct control of the local legislative bodies elected by the citizens, and a campaign which results in turning the citizens' attention away from this field to other fields which are in the domain of other representative bodies, while it may serve the immediate needs of candidates, is disastrous to citizens' control of municipal business. If it should become necessary for his success that each candidate should have his own private "issue," the result might, in the long run, be disastrous to the taxpayers.

A second outstanding feature of the year, and an even more undesirable one, was that candidates who used the methods referred to above were justified in their judgment of what constituted good local politics by the results of their appeals for the confidence of the taxpayers.

A third outstanding feature was the phenomenally small vote on January 1st. Considering the fact that elected bodies spend annually about \$30,000,000 of the people's money, it seems inconceivable that the effectiveness of the voting for Mayor, Board of Control, City Council and Board of Education respectively should be about 37.3%, 25.3%, 17.2% and 17%.

Until citizens through their ratepayers' or other organizations have vigorously taken hold of the machinery of nomination, rather than contenting themselves with voting for or against candidates selected for them by others, and until the framework of municipal organization is so reconstructed that candidates for municipal office feel that they have a sporting chance of getting something worth while done in their term of office, a

small percentage of the people will continue to nominate candidates and elect representatives who will spend the money contributed by one hundred per cent. of the people.

There is some reason for believing that the exceptionally poor showing of January 1st last was due rather to temporary conditions than to a sudden decline in public morale, and there are evidences that many thousands of voters have been shocked by the spectacular drop in the number of votes cast into a new appreciation of the value of the individual vote and of the tremendous responsibility which rests on a voter who does not exercise his franchise. A vote of 90,000 for Mayor at the next election and a corresponding increase in the votes for the Board of Control, the City Council and the Board of Education, while representing only 50% voting efficiency, would be an important first step in the fight to establish effective control of municipal expenditures by the citizens who pay the bills.

#### Other Steps in Advance Which Are Demanded in the Interests of Economy and Efficiency.

Close observation of the City Government has convinced the Bureau that the citizens should give careful study to the following questions:

1. Would a reduction in the membership of the City Council tend to produce greater service at less cost?
2. Would the abolition of the wards or the lessening of their weight in the City Council tend to reduce expenditures, diminish sectionalism and stimulate consideration of civic problems from the standpoint of the City as a whole?
3. Would a reduction in the number of civic departments tend to improve service, promote co-operation and reduce cost?
4. Would the election of members of the City Council for overlapping terms promote continuity of policy and save the City from losses due to the sudden adoption and reversal of policies?
5. Should a thorough survey be made of the organization and personnel of the Civic Service before any further additions are made to the huge and growing sum spent in salaries and wages and before any decision is made as to a pension scheme for civic employees, the establishment of which has recently been advocated?
6. Would centralized purchasing or price-getting for all civic departments and "Outside Boards" tend to save money for the taxpayers by concentrating the City's purchasing power?
7. Would such changes encourage busy citizens to offer themselves for service on the City Council and Board of Education?
8. Is it possible to bring about rapid improvement in civic organization and administration unless there is a radical improvement in citizen interest in nomination for and election to membership in the City Council and Board of Education?

### The City's Financial Year.

The tax rate struck for 1925 is 29.85 mills for public school supporters, 34.10 mills for separate school supporters. These rates are to be compared with 30 mills and 34.60 mills respectively in 1924. In spite of increased assessment, very considerable cutting of the estimates of general expenditure which are under the control of the City Council, was necessary in order to effect this reduction in the tax rate.

It has been continuously emphasized by the Bureau that the tax rate is no measure of the tax burden. As a matter of fact the taxes per capita levied for this year are about \$45.81, compared with \$45.01 levied in 1924. This was brought about, however, not by higher estimated expenditure, but by the fact that 1924 began with a surplus from the taxation and miscellaneous revenues of 1923 amounting to \$1,258,299, while 1925 began with a similar surplus from 1924 of only \$562,256. The initial disadvantage of 1925 as compared with 1924 was, therefore, about \$700,000 but the gross tax levy of 1925 exceeds that of 1924 by, approximately, only \$555,000. The difference is accounted for by an actual decrease in estimated general expenditure, including general debt charges (in which there was an increase) and an increase in general revenues and surpluses from self-supporting services, which factors more than offset an increase in education and a smaller provision for deferred expenditures brought forward. The City is spending this year out of a fund made up of this year's tax levy and general revenue and a surplus from last year's tax levy and general revenue. The same was true last year, but the amount carried over from 1923 to 1924 was greater than that carried over from 1924 to 1925. The amount of any year's tax levy is not really so important as the amount of that year's expenditure out of taxation and revenues other than taxation, irrespective of when they were levied or collected.

As the Bureau has frequently pointed out before, the present method of "slashing," as it is popularly called, cannot go on indefinitely without seriously impairing service. If there is a real desire for considered economy it can be met by trying out the steps enumerated above and such other methods as would suggest themselves to a forward-looking private business, which found it desirable to cut its goods according to its cloth.

In so far as it can be done, large surpluses should be avoided, as taxpayers have a right to the use of their money until actually needed by the City. It is better, of course, to have even large surpluses than go back to the era of deficits which prevailed before 1914, but in the main the tax levy should have as close a relation as possible to the estimated expenditure from taxation. This would make comparison more possible and, therefore, control of expenditure easier.

A cost analysis of the Bureau's operations during 1924-25 will be found on page 11.

Respectfully submitted,

HORACE L. BRITTAINE,  
Managing Director.

**EXPENDITURE CLASSIFIED BY WORK PERFORMED**  
**Year Ending February 28th, 1925**

	Personal Services	Printing and Mailing Expense	Office and General Expense	Travelling Expense	Total Direct Charges	Indirect Charges	Total Cost
<b>PUBLICITY:</b>							
Bulletins, White Papers and Annual Report, etc.....	\$4,917.36	\$710.09	.....	\$30.75	\$5,712.20	\$3,375.33	\$9,087.53
CO-OPERATIVE WORK AND GENERAL RESEARCH.....	\$2,286.47	.....	\$ 5.59	.....	\$2,292.06	\$1,354.38	\$3,646.44
WORK RECOUPED AND TO BE RECOUPED FOR.....	\$3,636.53	.....	.....	.....	\$3,636.53	\$2,148.82	\$5,785.35
Citizens' Research Institute of Canada .....	3,281.78	.....	.....	.....	3,281.78	1,939.20	5,220.98
Others.....	354.75	.....	.....	.....	354.75	209.62	564.37
<b>TOTAL.....</b>	<b>\$10,894.36</b>	<b>\$710.09</b>	<b>\$ 5.59</b>	<b>\$30.75</b>	<b>\$11,640.79</b>	<b>\$6,878.53</b>	<b>\$18,519.32</b>
<b>UNDISTRIBUTED AND INDIRECT CHARGES.....</b>	<b>\$4,180.14</b>	<b>\$198.02</b>	<b>\$2,454.68</b>	<b>\$45.69</b>	<b>\$6,878.53</b>		
<b>GRAND TOTAL.....</b>	<b>\$15,074.50</b>	<b>\$908.11</b>	<b>\$2,460.27</b>	<b>\$76.44</b>	<b>\$18,519.32</b>		

## LIST OF SUBSCRIBERS

1924-1925

Abbott, Albert H.	Brock, Lt.-Col. H.
Abbs, Chas. E.	Brodrick, P. W. D.
Acme Dairy, Ltd.	Brooks, Wm.
Acton Publishing Co., Ltd.	Brown Bros., Ltd.
Adams Furniture Co., Ltd.	Brown, James
Adams, Dr. J. Frank	Bucke, Wm. A.
Adie, Edward	Burden, W. M.
Addison, Miss Margaret	Burroughes Furniture Co., Ltd.,
Aikenhead Hardware, Ltd.	The F. C.
Alan, Brown's, Ltd.	Burt Co., Ltd., F. N.
Alderson, W. H.	Burton, Chas. L.
Alvey, Wm. L.	Business Systems, Ltd.
American Watch Case Co., Ltd.	Campbell, A. H.
Ames & Co., A. E.	Canada Bread Co., Ltd.
Andrews, H. V.	Canada Colors & Chemicals, Ltd.
Armstrong, John J.	Canada Decalcomania Co., Ltd.
Art Metropole, The	Canada Landed & Nat. Investment Co.
Auld, A. R.	Canada Life Assurance Co.
Ault & Wiborg Co. of Can.	Canada Malting Co., Ltd.
Austin, A. W.	Canada Printing Ink Co., Ltd.
Austin & Co., Carl	Canadian Bank of Commerce.
Auto-Strop Safety Razor Co., Ltd.	Canadian Chewing Gum Co., Ltd.
Automatic Paper Box Co., Ltd.	Canadian Credit Men's Association.
Aziz, J. & A.	Canadian Cycle & Motor Co., Ltd.
Bailey, Chas. L.	Canadian General Lumber Co., Ltd.
Baillie & Co., J. W.	Canadian Laundry Machinery Co., Ltd.
Baker & Co., Ltd., Richard L.	Canadian Leather Products, Ltd.
Baldwin, Geo.	Canadian Manufacturers' Association.
Barber-Ellis, Ltd.	Canadian Milk Products, Ltd.
Barchard & Co., Ltd.	Canadian Mortgage Investment Co.
Barker Bread Co., Harry	Canadian Office Appliance & Supply Co.
Barr, Walter J.	Canadian Oil Co., Ltd.
Barron, George	Canadian Packing Co., Ltd.
Bauchham, Charles	Canadian Permanent Mortgage Corporation.
Beardmore, Alfred O.	Canadian Surety Co.
Beatty, Chas. W.	Canadian Railway News Co.
Beatty, Miss Mary H.	Canadian Underskirt Co., Ltd.
Becker H.	Carnahan, Wm. J. A.
Beer, G. Frank	Carswell Co., The
Bell Telephone Co. of Can.	Cassels, Brock & Kelley
Bennett, E. J.	Cassels, D. S.
Bilton Bros.	Cassels, Robert C. H.
Blackwell, C. S.	Cassidy's, Ltd.
Blake, Hume	Cawthra-Elliott, Maj.-Gen. H. M.
Boake Mfg. Co., Ltd.	Central Canada Loan & Savings Co.
Boeckh Co., Ltd.	Central Press Agency.
Bodley, C. J.	Channell, Ltd.
Boland, J. F.	Christie-Brown Co., Ltd
Boone, Major C. A.	Clark, Dr. Harold
Booth, Geo. W.	Clark, McPherson, Campbell & Jarvis.
Booth-Coulter Copper & Brass Co.,	Clarke & Co., Ltd.
Boulton, Gerald D.	Clarke & Clarke, Ltd.
Bowen, H. M.	Clarkson & Son, E. R. C.
Boyd, Dr. Geoffrey	Cleland, F. A.
Bradstreet Co., The	Coatsworth, Mr. Justice E.
Brighton Laundry, Ltd.	
Bristol, K.C., Hon. Edmund	
British-American Oil Co., Ltd.	
Britnell, Albert	
Brittain, Horace L.	
Brock Co. of Can., Ltd., W. R.	

Cody, Hon. Dr.  
 Conduits Co., Ltd.  
 Conger Lehigh Coal Co., Ltd.  
 Consolidated Plate Glass Co. of  
     Canada, Ltd.  
 Constructing & Paving Co. of Ont.,  
     Ltd.  
 Consumers' Gas Co. of Can.  
 Coombs, F. J.  
 Copp, Wm.  
 Corcoran, J. W.  
 Corson, Ltd., Ralph R.  
 Cox Coal Co., Ltd., W. H.  
 Craig, Wm.  
 Crane, Bolander & Selby.  
 Crean & Co., Ltd., Robert  
 Croft & Sons, Ltd., Wm.  
 Curry, S. G.  
 Dale Furniture Co., Ltd.  
 Daly & Co., R. A.  
 Dancy & Sons, Ltd., H. N.  
 Davidson & Co., Ltd., Walter  
 Davies & Co., Ltd., The Wm.  
 Davis & Henderson  
 Deacon, Fred W.  
 Deeks, Geo. S.  
 Delany & Pettit, Ltd.  
 Denton, Mitchell & Duncan.  
 Deylin, C. D.  
 DeWitt, H. N.  
 Dilworth, R. J.  
 Dingman, W. S.  
 Disston & Sons, Ltd., Henry  
 Dominion Assets, Ltd.  
 Dominion Electric Protection Co.,  
     Ltd.  
 Dominion Express Co., Ltd.  
 Douglas, C. P.  
 Dufferin Construction Co., Ltd.  
 Dun & Co., R. G.  
 Dunham Co., Ltd.  
 Dunlap, D. A.  
 Dunlop Tire & Rubber Goods, Ltd.  
 Eakins, S. Warner  
 Eaton Co., Ltd., T.  
 Eckhardt, H. P.  
 Edmanson, Bates & Co., Ltd.  
 Eismen, Julius  
 Ellis Bros., Ltd.  
 Ellsworth, Albert L.  
 Employees Liability Assce. Corp.,  
 Evans, H. W.  
 Evans & Evans  
 Everall Co., Ltd., George  
 Ewart & Co., Ltd., J. H.  
 Faskin, D.  
 Fisher Co., Ltd., The James  
 Fisken, J. Kerr  
 Fitzpatrick, R. F.  
 Flavelle, Bart, Sir Joseph  
 Fleming, R. J.  
 Fletcher Mfg. Co.  
 Forster, J. W. L.  
 Foster, D.S.O., H. W. A.  
 Frankel Bros.  
 Freyseng Cork Co., Ltd.  
 Fuller, Charles  
 Gage & Co., Ltd., W. J.  
 Gartshore, John J.  
 Gibbons, Ltd., J. J.  
 Gibson Bros.  
 Gibson, R. E.  
 Giles, W. T.  
 Gillett Co., Ltd., E. W.  
 Gillies Mfg. Co., A. J.  
 Godson Contracting Co., Ltd.  
 Goldie, Dr. Wm.  
 Goodyear Tire & Rubber Co., of  
     Can., Ltd.  
 Gordon, Colin F.  
 Gordon, Mackay & Co., Ltd.  
 Gore, Nasmith & Storrie  
 Goulding & Sons, G.  
 Graham, W. W.  
 Grand & Toy, Ltd.  
 Grant Contracting Co., Ltd.  
 Gray, Frank M.  
 Green & Co., Ltd., John C.  
 Greene, A. R.  
 Gregg & Co., Ltd., G. R.  
 Gregory, W. D.  
 Grip, Ltd.  
 Grove, George E.  
 Gundy, J. H.  
 Gunther, E. & A.  
 Gurney, E. H.  
 Gutta Percha & Rubber Co., Ltd.  
 Hall, Thos. H.  
 Hamby & Wilson, Ltd.  
 Hamilton Carhartt Cotton Mills,  
 Hamilton, Henry J.  
 Hamilton, R. C.  
 Hamilton Shoe Co., Ltd., W. B.  
 Hancock, Ltd., T. H.  
 Hanna, D. B.  
 Hargreaves, W. H.  
 Harling, R. Dawson  
 Harris Abattoir Co., Ltd.  
 Harwood, H. S.  
 Hathaway, E. J.  
 Haugh Mfg. Co., Ltd., J. A.  
 Hees, Son & Co., Ltd., G. H.  
 Heintzman, Ltd., Gerhard  
 Hellmuth, K.C., J. F.  
 Henderson, David  
 Henderson & Son, Elmes  
 Henderson, S.  
 Henderson & Boyd  
 Hendry Co., Ltd., Geo. M.  
 Hetherington, Maj. E. A.  
 Heward, C. Edwin  
 Heward, George  
 High Park Garage & Supply Co.  
 Hezzlewood, Oliver  
 Hillary, N. T.  
 Hillman, H. P. L.  
 Hiltz, W. W.  
 Hinde & Dauch Paper Co. of Can.,  
     Ltd.  
 Hogg, Albert O.  
 Holden, John B.  
 Holt, Renfrew & Co., Ltd.  
 Hooke, S. H.  
 Howe, Lyman P.  
 Howell Warehouses, Ltd.  
 Humphrey Co., Ltd., F. W.

Hunter-Rose Co., Ltd., The  
 Hynes, Wm. J.  
 Ideal Bread Co., Ltd.  
 Imperial Bank of Canada  
 Imperial Oil Co.  
 Independent Cordage Co. of Ont., Ltd.  
 International Petroleum Co., Ltd.  
 International Varnish Co., Ltd.  
 Irving Umbrella Co., Ltd.  
 Ivey Co., Ltd., John D.  
 Jarvis, Fred C.  
 Jenkins & Hardy  
 Jessop & Sons, Ltd.  
 Jones, Prof. Geo. M.  
 Jones, James Edmund  
 Junor, Wm.  
 Jupp Construction Co., Ltd., A. E.  
 Kent, John G.  
 Kent-McClain, Ltd.  
 Kents, Ltd.  
 Kerr, K. C., George  
 Kerr, Hugh L.  
 Kerr, John M.  
 King, Samuel  
 Kinnear & Co., Thos.  
 Kirby, Richard G.  
 Kirpatrick, A. E.  
 Kirkpatrick, A. M. M.  
 Laidlaw, John B.  
 Laidlaw Lumber Co., Ltd., R.  
 Lailey-Trimble, Ltd.  
 Lake Simcoe Ice Supply Co.  
 Lalor & Co., John M.  
 Langley, G. H.  
 Langley, E. W.  
 Langley's, Ltd.  
 Langmuir, A. D.  
 Langmuir Mfg. Co., Ltd., M.  
 Langton, W. A.  
 Larkin Lumber Co., Ltd.  
 Lawrence, A. G. F.  
 Leach, F. R.  
 Leadley, P.  
 Lennox, E. J.  
 Lever Bros., Ltd.  
 Lexington, Connel Co., Ltd.  
 Link-Belt Co., Ltd.  
 Littleford, F. N.  
 Livingston & Scott  
 Loblaw Grocerarias Co., Ltd.  
 London & Lancashire Ins. Co., Ltd.  
 London Mutual Fire Ins. Co.  
 Long & Daly  
 Longwell, Alex.  
 Lorsch & Co.  
 Lovells, Ltd.  
 Lovering, Wm. J.  
 Lowndes Co., Ltd.  
 Lumbers, Ltd.  
 Lytle Co., Ltd., T. A.  
 McCarthy & McCarthy  
 McConkey, Thos. G.  
 McDonnell, Thos. E.  
 McElroy Mfg. Co., Ltd.  
 McGee, H.  
 McKinnon & Co., W. L.  
 McLaughlin, G. W.  
 McLaughlin, J. J.  
 McLaughlin Motor Car Co., Ltd.  
 McLeod, J. A.  
 McLeod, Young Weir & Co., Ltd.  
 McMurrich, G. Temple  
 McQueen, A. M.  
 Macdonald, Miss Grant  
 Macdonald & Co., John  
 MacInnes, B. S.  
 Mackenzie, J. W.  
 Mackenzie, M. A.  
 Mackenzie & Co., Ltd., W. A.  
 MacLean Publishing Co., Ltd.  
 MacLeod, M. H.  
 MacMillan Co. of Can., Ltd.  
 Mail Printing Co.  
 Marani, F. H.  
 Marshall, Col. Noel  
 Martin, N. L.  
 Mason, D.S.O., O.B.E., Lt.-Col.  
 Mason, G. W. D. H. C.  
 Mason, T. H.  
 Massey-Harris Co., Ltd.  
 Massey, Lt.-Col. Robert F.  
 Masten, Hon. C. A.  
 May Bros.  
 Medland & Sons  
 Menzies, T. E.  
 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, 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.  
 Murray, W. P.  
 National Cash Register Co. of Can., Ltd.  
 National Electric Heating Co., Ltd.  
 National Trust Co.  
 Neilson, Ltd., Wm.  
 Neptune Meter Co., Ltd.  
 Nisbet & Auld  
 Nordheimer Piano & Music, Ltd.  
 Northway & Son, Ltd., John  
 O'Connor, F. P.  
 O'Keefe's Beverages, Ltd.  
 Oslor, F. Gordon  
 Otis-Fensom Elevator Co., Ltd.  
 Oxley, Col. J. Morrow  
 Packard-Ontario Motor Co., Ltd.  
 Palmolive Co. of Can., Ltd.  
 Parker, Robert  
 Fascoe Clothes Shop  
 Patrick & Co., G. H.

Patterson Candy Co., Ltd.  
 Paul, Dr. Edgar W.  
 Pearson, James  
 Pelham Nursery Co.  
 Phillips, Heber B.  
 Phillips Mfg. Co., Ltd.  
 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.  
 Purdy, Mansell, Ltd.  
 Rathbone, Ltd., George  
 Real Estate Corporation, Ltd.  
 Reid Co., Ltd., A. T.  
 Richards, Dr. G. E.  
 Riddell, Stead, Graham &  
     Hutchinson  
 Riddell, Hon. W. R.  
 Ridout, Douglas K.  
 Riseborough, oJhn H.  
 Robertson Bros., Ltd.  
 Robertson Co., Ltd., Jas.  
 Rogers, A. S.  
 Rolph, Clark, Stone, Ltd.  
 Rooke, H.  
 Ross, O. M.  
 Ross, Victor  
 Ross, W. D.  
 Rous & Mann  
 Rowell, Hon. N. W.  
 Rowlatt, F. Albany  
 Ruddy Co., Ltd., E. L.  
 Russell Motor Car Co., Ltd.  
 Ryrie-Birks, Ltd.  
 Sadler & Haworth  
 Salada Tea Co. of Can., Ltd.  
 Samuel, Sigmund  
 Samuel & Benjamin, Ltd.  
 Sanderson & Barclay, Ltd.  
 Saunders, K.C., Dyce W.  
 Schofield, H. C.  
 Schulkins, W.  
 Scythes & Co., Ltd.  
 Seager, Rev. Provost  
 Segsworth, R. F.  
 Seitz, J. J.  
 Shapley, W. H.  
 Shaw, G. E.  
 Shea's Theatre Co., Ltd.  
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 Silks, Ltd.  
 Sloan & Co., Ltd., John  
 Smallpiece, V. Norman  
 Smith, G. Larratt  
 Smith Mfg. Co., Ltd.  
 Smith, Walter Harland  
 Snively, A. C.  
 Somerville, K.C., Norman  
 Soole Printing Co.  
 Southam Press, Ltd.  
 Speight, T. B.  
 Sproatt & Rolph  
 St. Catharines, City of  
 Standard Fuel Co., of Toronto  
 Standard Lithographic Co. of Can.,  
     Ltd.  
 Standard Sanitary Mfg. Co., Ltd.  
 Stanton, H. G.  
 Star, Toronto Daily  
 Stauntons, Ltd.  
 Steele-Briggs Seed Co., Ltd.  
 Steele, R. C.  
 Stewart, W. Dunlop  
 Strathy, Gerard B.  
 Sun Life Assurance Co. of Canada  
 Swift Canadian Co., Ltd.  
 Taylor, Henry A.  
 Taylor & Co., John  
 Thompson, Ahern & Co.  
 Thompson, Major Boyce  
 Tidy & Son, Ltd., S.  
 Tindall, W. B.  
 Toronto, Bank of  
 Toronto Board of Education  
 Toronto Board of Trade  
 Toronto Carpet Mfg. Co.  
 Toronto Feather & Down Co., Ltd.  
 Toronto Home & School Council  
 Toronto Iron Works  
 Toronto University Library  
 Toronto Type Foundry  
 Touche & Co., Geo. A.  
 Trees & Co., Ltd., Samuel  
 Union Lumber Co., Ltd.  
 Union Stock Yards of Toronto  
 Vale, Percival A.  
 Van Nostrand, A. J.  
 Victoria Harbour Lumber Co., Ltd.  
 Victoria Paper & Twine Co., Ltd.  
 Waldron, K.C., Gordon  
 Wallberg, E. A.  
 Walsh, E. H.  
 Warren, John M.  
 Warwick Bros. & Rutter, Ltd.  
 Watson, Thos.  
 Watson, W. G.  
 Welch, Campbell & Lawless  
 Weldon, I. H.  
 Weller & Co., Ltd., A.  
 Western Assurance Co.  
 Whaley, Royce & Co., Ltd.  
 Weston, J. F.  
 White, Melville P.  
 White Shoe Co.  
 Whitelaw, A. L.  
 Wickett & Craig, Ltd.  
 Wickson & Gregg  
 Williams, H. H.  
 Wilson, S. G.  
 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.  
 Wrights' Ltd.  
 Wrigley, Jr., Co., Ltd., Wm.  
 Wrong, Prof. G. M.

