

NINTH ANNUAL REPORT
OF THE
TORONTO
BUREAU OF MUNICIPAL
RESEARCH

YEAR ENDING
FEBRUARY 28TH, 1923



OFFICES:
189 CHURCH STREET
TORONTO



The Bureau of Municipal Research is, and has been from the first, supported by private subscriptions from public-spirited citizens. It has received no governmental or municipal grants. Its charter expressly forbids its receiving such aid, for the reason that its statements of facts, and suggestions as to policy must not only be independent and unbiased, but must be so considered by the general public. The value of the Bureau to the citizens of Toronto depends on its independence as an agency of constructive criticism and citizen co-operation.

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TRUSTEES

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Jos. Henderson, Esq.
E. R. C. Clarkson, Esq.

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Walter J. Barr 1st Vice-President
J. P. Rogers (deceased) 2nd Vice-President
Oliver Hezzelwood Hon. Treasurer

COUNCIL

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C. S. Blackwell	John Macdonald
Mark Bredin	P. A. Manning (deceased)
P. W. D. Brodrick	G. Temple McMurrich
W. A. Bucke (resigned)	G. H. Muntz
C. H. Carlisle	Morden Neilson
F. J. Coombs	A. T. Reid
H. D. Eby	J. P. Rogers (deceased)
C. E. Edmonds	E. C. Scythes
John Firstbrook	William Stone
F. B. Hayes	Gerard B. Strathy
Oliver Hezzelwood	John I. Sutcliffe
H. B. Housser	W. G. Watson
George A. Howell	Charles F. Wheaton
Norman A. Howie	Melville P. White

EXECUTIVE COMMITTEE

Walter J. Barr	John Macdonald
C. S. Blackwell	G. H. Muntz
F. B. Hayes	A. T. Reid
Oliver Hezzelwood	J. P. Rogers (deceased)
H. B. Housser	William Stone
Norman A. Howie	Gerard B. Strathy
J. P. Hynes	John I. Sutcliffe

Managing Director and Secretary Horace L. Brittain

REPORT OF COUNCIL

to

Guarantors and Members of the Toronto Bureau of Municipal Research

The Council presents herewith its Ninth Annual Report.

The completion of its ninth year of service to the citizens and taxpayers of Toronto marks an accomplishment all too rare among citizen organizations. The fact that the Bureau has carried on its work so successfully during the past year of difficult financial conditions gives an assurance of permanence which is very gratifying to those who have had faith in the movement from the beginning.

The work of financing the Bureau during 1922-1923 was complicated by the necessity the Committee was under to re-establish direct financial relations with those who were the Bureau's supporters before it became a member of the Federation for Community Service. During the early years, when the Bureau appealed direct to the public for funds, the response was generous and rapidly becoming adequate to the programme marked out. On resuming its former method of financing, the Committee was greatly encouraged by the fact that practically no refusals to resume direct contributions were received from former supporters, but that on the contrary the reception of its representatives was even more cordial than formerly.

As it was decided to employ no paid collector, but to let the work speak for itself through its friends, getting in touch with former and prospective supporters was necessarily slow, and it will, of course, take some time to bring the revenue up to its previous standard. The experience of the Committee, however, warrants the belief that the Bureau will soon have recovered all the ground lost through severing its direct relations with the giving public some three years ago. It is particularly encouraging to note that while the average individual subscriptions are somewhat smaller than formerly, the number of supporters has about doubled. The Committee, in raising the necessary funds, is pursuing the policy of broadening the basis of support. This should greatly enhance the influence of the Bureau's work.

During the year, four meetings of Council and thirty of its Executive Committee were held. The Balance Sheet and Revenue Account for the year ending February 28th, 1923, as signed by the Auditor, are submitted herewith.

A résumé of the Bureau's work during the year is given in the Report of the Managing Director on pp. 5-10.

The Council is looking forward with pleasure and confidence to many years of activity in the interests of the citizens and taxpayers of Toronto.

Respectfully submitted on behalf of the Council,

JOHN MACDONALD,

President.

April 25th, 1923.

BALANCE SHEET

As at 28th February, 1923

Assets

	Assets	Liabilities
Cash on Hand and in Bank.....	\$ 4,044.26	Provision for Contingencies, etc..... \$ 6,065.00
Accounts Receivable:		Unearned Revenue (applicable to succeeding years)..... 4,116.26
General and Miscellaneous.....	\$ 291.03	Members' Guarantees for Future Years..... 50.00
C.R.I.C. Contingent Account.....	955.72	Subscription Renewals for Future Years..... 47.50
C.R.I.C. Operating Account.....	686.96	Accounts Payable..... 110.35
Members' Guarantees Outstanding:		
Past Due.....	575.00	
Due Future Years.....	50.00	
Subscribers' Renewals:		
Due Present Year.....	375.00	
Due Future Years.....	470.00	
Equipment and Library.....	845.00	
Prepaid Expenses—Rent and Insurance.....	592.33	
Balance: Deficit as at 1st March, 1922.....	258.12	
Adjustment During Year.....	409.97	
Add: Deficit for Year.....	10.00	
		<u>\$10,816.61</u>

REVENUE ACCOUNT

For Year Ending February 28th, 1923

Expenditure

	Expenditure (as per classified expenditure statement).....	Revenue
	\$16,184.31	Members' Subscriptions for Current Year..... \$ 7,615.38
		Bulletin Service Subscriptions for Current Year..... 1,416.00
		Services Revenue:
		C.R.I.C..... \$2,599.29
		Others..... 634.88
		Revenue from Rentals:
		C.R.I.C..... 392.50
		Others..... 1,040.00
		Sundry Revenue, Interest, etc. 388.04
		Balance—being Deficit for Year..... 2,098.22
		<u>\$16,184.31</u>

We have audited the books and accounts of the Bureau of Municipal Research for the year ended 28th February, 1923. 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,
Auditors.

Toronto, April 9th, 1923.

REPORT OF MANAGING DIRECTOR

Gentlemen:

The Bureau of Municipal Research of Toronto completed its ninth year of work on February 28th, 1923.

Surveys: During the year the Bureau conducted its second administrative survey of the Department of Public Health at the instance of Dr. Hastings, the city's distinguished Medical Officer of Health. The report of the survey will, it is hoped, be published shortly and made available for general distribution.

Special Studies: Somewhat extended studies were made of the Water Front-Union Station problem and of the Hydro-Radial Agreement submitted to the electors on January 1st, 1923. Reports were issued on both subjects. The Bureau has received many commendations for its non-partisan and impersonal statements on both topics.

Several minor studies were conducted throughout the year, the results of which were, in nearly every case, given to the public through the regular Bureau publications.

Bureau Publications—A list of these follows:

WHITE PAPERS.

No.		
54	Municipal Taxation and Assessment.....	March 24th, 1922
55	Toronto's Civic Budget for 1922 (Story No. 1).....	May 2nd, 1922
56	Toronto's Civic Budget for 1922 (Story No. 2).....	June 2nd, 1922
57	Toronto's Civic Budget for 1922 (Story No. 3).....	July 3rd, 1922
58	Manana, Zaftra, To-morrow—The Day After To-day, Any Day But This, Never.....	July 24th, 1922
59	Has the Amount of Municipal Taxation Anything to do with the Industrial Standing of a City?.....	Sept. 15th, 1922
60	The Toronto Civic Budget for 1922.....	Oct. 16th, 1922
61	The Toronto Civic Budget for 1922 (continued).....	Nov. 15th, 1922
62	Three Questions will be Answered by the Citizens of Toronto on January 1st, 1923.....	Dec. 20th, 1922
63	The Tax Rate Does not Measure the Burden of Taxation.....	Jan. 29th, 1923
64	The Personnel of Our Civic Government.....	Feb. 15th, 1923

What Has the Work of the Bureau Accomplished? The question is sometimes asked, "What has the work of the Bureau accomplished during the last nine years?" As one of the set policies of the Bureau since its

inception has been not to claim credit for specific accomplishments, it is difficult to answer this question without breaking a self-denying ordinance. The reasons for the adoption of the policy are:

1. It is essential that nothing be done or said which might be used to impair in the minds of citizens the responsibility of permanent departmental heads—who supply the element of continuity in the civic policies—for reforms in their departments.
2. The Bureau must not, by insisting on the recognition of the value of its own work, weaken its reputation for disinterestedness or impartiality by giving grounds for any suspicion of self-seeking.
3. The Bureau's information and constructive suggestions are more apt to be used if the Bureau is more interested in their use than in obtaining credit for their use.
4. No one organization can, with truth, except in a few instances, claim exclusive credit for any improvement or reform. It would indeed be a community poverty-stricken in ideas and civic patriotism where such a claim could truthfully be made. All worthwhile and permanent improvements and reforms are brought about by close and long-continued co-operation between many individuals and agencies. The Bureau is anxious only to do its full share of service to the community.

It can do no harm, however, and may serve to offer some encouragement to those public-spirited citizens who for nine years have financed the work of the Bureau carried on in the interests of all citizens, to outline some of the outstanding recommendations of the Bureau which have been adopted in part or in whole.

Concrete Contributions of the Bureau to the Community: The annual report of the Bureau for 1919-20 listed some of the advance steps which had been recommended by the Bureau and had been adopted by the Civic Administration. In 1922, the Bureau issued a pamphlet on "Eight Years of Community Service," which outlined in further detail some of the concrete contributions of the Bureau to the Community. A very condensed résumé of these publications is presented herewith.

1. In 1914 the Bureau presented as a fundamental recommendation that the administrative and advisory financial functions of the civic government be centralized under one official to be called Commissioner of Finance, and that he be clothed with sufficient authority to ensure expert financial leadership. The Bureau pressed for this reform until it was accomplished. Anyone who will take the time to read the introductions to the City Estimates

written by Mr. Bradshaw and Mr. Ross cannot but be convinced that the recommendation was sound and that its adoption has been justified by results.

City Taxation is high, due partly to conditions established and policies followed in previous years, but how much higher would it have been if responsible expert leadership had not been established, and what would have been the additional burden on business, industry and residential property?

2. Since its inception the Bureau protested against the deficit habit in municipal administration. It pointed out that in five years the accumulated deficit had grown from \$34,000 to over a million. There has not been a deficit since 1914, the year of the establishment of the Bureau.

Perpetual deficits are a mark of slap-dash financing and promote slap-dash administration in other phases of a city's work. Was it worth while to participate in a campaign for the abolition of current deficits? What would the tax rate be now if deficits had continued to accumulate?

3. In 1914 and previously citizens in arrears of taxes were, in effect, borrowing from the city at rates varying between $1\frac{1}{2}$ and 5%. In some years, tax rolls were outstanding dating back three or four years. The Bureau brought the facts clearly before the taxpayers and recommended the revision of the penalty conditions. Now the taxpayers are not losing one cent through financing other taxpayers in arrears. Do many persons regret the passing of the "fairy godmother era"? What would the tax rate be now if this era had been continued?
4. In 1914, the Bureau conducted a three months' publicity campaign drawing attention to the then existing unbusinesslike handling of bond sales, and made concrete recommendations for improvements which would mean much to the overburdened taxpayer.

Toronto, of recent years, has conducted her sales of bonds in an entirely above-board and businesslike manner. Sanction was obtained for issuing bonds at a rate of interest more in consonance with the market. Installment bonds were sold in large quantities instead of sinking fund bonds. Large blocks of bonds authorized, issued, sometimes hypothecated but not sold, were sold, and in general the boards were cleared for the assumption of the huge capital commitments of 1921-1923.

Does anyone think that this would have been possible without the establishment of financial leadership and advice under a civic finance commissioner?

Was the Bureau's position in respect to bond issues correct, and was its campaign worth-while?

5. In 1917 the Bureau of Municipal Research made a study of the administration of private philanthropy of Toronto, and as a result recommended the federation, for both work and finance, of all the privately controlled agencies rendering community service.

In 1919 a federation of about 50 of such agencies was consummated. The number of givers has been multiplied by eight and the co-operation of the constituent organizations for actual work has been greatly facilitated. The movement has spread to other Canadian cities.

Has the wider distribution of the financial burden over the community, the preservation of much-needed institutions during the world war, and the growth of the spirit of co-operation in welfare work been worth-while?

6. In the early part of 1917 the Bureau drew attention to the duplication of machinery in public health work of Toronto and the failure to use the existing resources of the community to the best advantage caused by the existence, side by side, of the Department of Public Health and the Department of Medical Inspection of the Board of Education.

In 1917, as a result of popular vote, the work of the two departments was combined under the Department of Public Health. Nothing in recent years has contributed more to the efficiency of health work in this city.

7. In 1917 also, the Bureau suggested the consolidation of the work then being done by the civic Social Service Commission with that of the Department of Public Health. In 1921 the Bureau vigorously followed up this suggestion.

The amalgamation was effected by the City Council and a Welfare Branch established with a Director responsible to the Medical Officer of Health.

Can anyone estimate the saving which may result from the conservation of human energy, and the overlapping and waste of funds which may be eliminated if the consolidated department is operated in the most effective way?

8. Since its inception, the Bureau has taken great interest in public education, not only because education calls for large expenditures of public funds, but because the efficiency of the schools is basic

to the well-being of the community. To no one field of administration has the Bureau devoted more study. Over a period of years it urged the necessity of a reform in school accounting, centralized purchasing, unified administrative control, studies of educational waste, and the humanizing of the annual reports.

One has only to compare the 1914 financial statement and annual report of the Board of Education with those of 1922 to assure himself that the improvements effected in eight years have been important. From a very mediocre position in these respects the city has assumed a position in the front rank, although, particularly in regard to accounting administration, further reform is to be expected.

During 1919 and 1920 the Bureau made a survey of the administration of public education in Toronto and published and circulated widely reports based thereon. In 1920 and 1921 it also made a study of the physical plant of the Separate Schools.

While the Bureau believes that its work in the field of school administration has not been without its immediate and concrete results, its main aim has always been to stimulate citizen interest in education, without which rapid progress in education cannot be expected.

9. The Bureau during its nine years of activity has made many studies and reports on matters of community interest. For example, it has conducted a survey of the administration of the Toronto General Hospital, and co-operated in putting its recommendations into effect; it has made two administrative surveys of the Department of Public Health, and one of the Board of Harbour Commissioners; it reported on the organization of the local branch of the Victorian Order of Nurses to the local governing body of that organization; it made a study of the down town district for the Methodist Union of Toronto, and prepared reports on the Detention Home of the Juvenile Court and the St. John's Industrial School for boys. This does not cover all the special inquiries carried on and reports issued by the Bureau, but it gives a fair idea of the scope of its work in this field. Those who made use of its findings alone can answer as to their value. It is quite impossible, however, that a work such as this can be carried on with vigour and persistence for nine years in any community without producing worth-while results, if only through the stimulus afforded to purposeful community thinking.
10. At various times the Bureau has issued open letters to the citizens when it was felt that prompt action was required in order to protect the city's interests. A case in point was the letter issued

by the Bureau protesting against the decision of the City Council to construct the Live Stock Arena by day labour after the Board of Control had recommended the awarding of the contract to the lowest bidder, which in this case happened to be an outside firm.

What would have been the effect on Toronto firms competing for work in other cities, and what losses in prestige and money would have fallen on the city if the straightforward policy had not finally prevailed?

Miscellaneous Activities: During the year the usual number of addresses on municipal topics have been made by members of the staff. The Bureau has also continued to keep in touch with all provincial legislation affecting the City.

Special information has been prepared on various topics for members of the City Council and private citizens.

The Bureau esteems it an honour and privilege to have been permitted for so many years to co-operate with other citizens and citizen organizations in promoting efficient administration and effective citizenship. During the year, it has continued to build up its reference library and files, which are freely available to every citizen of Toronto.

The Most Important Work of the Bureau: While the supporters of the Bureau have reason to be encouraged by its contributions to individual concrete problems, the Council wishes to point out, as it has many times in the past, that the most valuable results of its work cannot be evaluated, as they are not physical and financial, but moral and psychological.

To increase the interest of citizens in their own community affairs is the chief aim of the Bureau. As citizen interest increases the concrete results which all friends of the City desire will naturally follow.

Future Program: Occurrences during past years show the necessity of:

1. Standardizing the method of promotion and salary increases in the City employ.
2. Bringing about the co-operation of the City and outside Boards and Commissions in establishing centralized price-getting.
3. Working out some method by which the control of the current expenditures of the City and the Board of Education can be co-ordinated more effectively.
4. Reducing the number of civic departments and administrative units.

A study of these and other problems of interest to citizens and taxpayers will require all the resources of the Bureau in funds and staff during the coming year.

The operating statement for the year will be found on page 11.

Respectfully submitted,
HORACE L. BRITTAINE,
Managing Director.

EXPENDITURE CLASSIFIED BY WORK PERFORMED
 Year Ending February 28th, 1923

	Personal Services	Printing and Mailing Expense	Office and General Expense	Travelling Expense	Total Direct Charges	Total Indirect Charges	Total Cost
Publicity	\$2,966.82	\$ 728.54	.....	.....	\$3,695.36	\$3,211.14	\$6,906.50
Budget Analysis	372.29	.....	.....	.....	372.29	323.67	695.96
Annual Report	48.81	86.76	.....	.....	135.57	117.80	253.37
Miscellaneous Publicity Work. (White Papers and Bulletins)	2,545.72	641.78	.....	.....	3,187.50	2,769.67	5,957.17
Co-Operative Work	\$ 464.19	\$ 1.72	\$ 3.95	.....	\$ 469.86	\$ 408.33	\$ 878.19
Health Department Survey	458.75	1.72	3.95	.....	464.42	403.60	868.02
Help-Your-City Service	5.44	.....	.....	.....	5.44	4.73	10.17
General Research	\$1,505.96	.....	\$ 5.30	\$ 19.55	\$1,530.81	\$1,330.35	\$2,861.16
Work Recouped and to be Recouped for...	\$2,817.53	.....	\$ 145.72	.....	\$2,963.25	\$2,575.21	\$5,538.46
Citizens' Research Institute of Canada (Operation)	2,182.65	.....	145.72	.....	2,328.37	2,023.47	4,351.84
Others	634.88	.....	.....	.....	634.88	551.74	1,186.62
TOTAL	\$7,754.50	\$ 730.26	\$ 154.97	\$ 19.55	\$8,659.28	\$7,525.03	\$16,184.31
Undistributed and Indirect Charges	\$4,255.81	\$ 71.49	\$3,330.58	\$ 125.27	\$7,525.03		
GRAND TOTAL	\$12,010.31	\$ 801.75	\$3,485.55	\$ 144.82	\$16,184.31		

LIST OF SUBSCRIBERS

1922-1923

Abbott, Albert H.	Campbell, E. T.
Abbs, Robert J.	Campbell, Frances A.
Acton Publishing Co., Ltd.	Canada Bread Co., Ltd.
Adams Furniture Co.	Canada Life Assurance Co.
Adams, J. Frank (Dr.)	Canada Printing Ink Co.
Addison, Miss Margaret E. T.	Canadian Bank of Commerce
Adie, Ed.	Canadian Laundry Machinery Co., Ltd.
Allan & Co., Ltd., A. A.	Canadian Leather Products, Ltd.
Ames, A. E.	Canadian National Telegraphs
Andrews, H. V.	Can. Oil Companies, Ltd.
Applegath & Son, L. J.	Can. Packing Co., Ltd.
Ault & Wiborg Co. of Canada	Can. Surety Co.
Austin, A. W.	Carter, Ltd., E. T.
Automatic Paper Box Co.	Cassels, D. S.
Aziz, J. & A.	Cassels, Brock & Kelley
Bailey, Chas. L.	Cassidy's, Ltd.
Baker & Co., Ltd., Richard L.	Catholic School Board
Bake-Rite, Ltd.	Central Press Agency
Baldwin, George	Chartered Trust & Executor Co.
Balfour Co., Ltd., D. A.	Christie Brown Co.
Ballantyne, Jas. H. H.	Clark, Dr. Harold
Barber-Ellis, Ltd.	Clarke & Co., Ltd., A. R.
Barchard & Co., Ltd.	Clarke & Clarke, Ltd.
Barr, Walter J.	Clarkson & Sons, E. R. C.
Barron, George	Coatsworth, Mr. Justice E.
Bauckham, Chas.	Cobbledick, Nelson D.
Becker, H.	Cochrane, R. B.
Beer, G. Frank	Cody, Hon. Dr.
Bell Telephone Co. of Canada	Coffee & Co., L.
Belle Ewart Ice Co.	Colebrook, H.
Bennett, E. J.	Commercial Press, Ltd.
Bensley, Prof. B. A.	Conger Lehigh Coal Co.
Bilton Bros.	Connable, Ralph
Blackwell, C. S.	Consolidated Optical Co.
Blake, Hume	Consolidated Plate Glass Co.
Boake Manufacturing Co., Ltd.	Consumers' Gas Co.
Bodley, C. J.	Coombs, F. J.
Boeckh Company, Ltd.	Courtice, Mrs. A. C.
Bond, W. L.	Cox Coal Co., Ltd., W. H.
Booth, Geo. W.	Crane, Bolander & Selby
Booth-Coulter Copper & Brass Co.	Cream Co., Ltd., Robert
Bowen, H. M.	Crighton, A. S.
Boyd, Dr. Geoffrey	Croft & Sons, Ltd., Wm.
Broadshaw & Son, Ltd., A.	Curry, S. G.
Brickner, Rev. Dr. B. R.	Daly, H. J.
Brigdens, Ltd.	Dancy & Sons, Ltd., H. N.
Bristol, Hon. Edmund	Davidson & Co., Ltd., Walter
Brock Co. of Canada, W. R.	Davies Co., Ltd., The Wm.
Brodrick, P. W. D.	Davis & Henderson
Brooks, William	Deacon, Fred W.
Brown, James	Delany & Pettit, Ltd.
Brown Bros., Ltd.	Dillemuth, H. G.
Bryce, Rev. Peter	Dilworth, R. J.
Bucke, Wm. A.	Dominion Assets, Ltd.
Buckles, Ltd.	Dominion Express Co., Ltd., The
Burt Co., Ltd., F. N.	Dominion Paper Box, Ltd.
Calgary School Board, Calgary, Alta.	Dun & Co., R. G.
Campbell, A. H.	

Dunlop Tire & Rubber Goods Co., Ltd.	Hocken, H. C.
Eaton Co., Ltd., T.	Holbrook & Mollington
Eby-Blain, Ltd.	Hooke, S. H.
Eckardt & Co., H. P.	Howell Warehouses, Ltd.
Ellis Bros., Ltd.	Humphrey Co., Ltd., F. W.
Ellis, Wm. E.	Hunter Rose Co., Ltd.
Everall Co., Ltd., George	Hynes, J. P.
Fisken, J. Kerr	Hynes, Wm. J.
Fitzpatrick, R. F.	Ideal Bread Co., Ltd.
Flavelle, Sir Joseph	Imperial Oil Co.
Fleming, R. J.	International Varnish Co., Ltd.
Fletcher Mfg. Co.	Irving Umbrella Co., Ltd.
Forster, J. W. L.	Ivey Co., Ltd., John D.
Fox, W. Claude	Jarvis & Co., Aemilius
Francis, W.	Jarvis, Fred C.
Frankel Bros.	Jenkins & Hardy
Freyseng Cork Co., Ltd.	Jones, Dr. F. H.
Gage & Co., Ltd., W. J.	Jones, Prof. George M.
Gartshore, John J.	Jones, J. Edmund
Gawthorp, H. H.	Jones, Sidney
George, James	Jupp, J. Warden
George, W. K.	Kent, Joseph
Gibbons, Ltd., J. J.	Kerr, Hugh L.
Gibson, R. E.	Kerr, John M.
Goldsmiths' Co. of Can., Ltd.	King, Samuel
Goodyear Tire & Rubber Co. of Can., Ltd.	Kirby, Richard G.
Gordon, Mackay & Co., Ltd.	Kirkpatrick, A. E.
Gore, Nasmith & Storrie	Kirkpatrick, A. M. M.
Gould, B. A.	Ladies' Wear, Ltd.
Goulding & Sons, G.	Laidlaw, John B.
Graham, Sanson Co., Ltd.	Laidlaw Lumber Co., Ltd.
Graham, W. W.	Lailey-Trimble, Ltd.
Grant Contracting Co., Ltd.	Lake Simcoe Ice Supply Co., Ltd.
Graves, Bigwood & Co.	Lalor & Co., John M.
Gray, Frank M.	Langley, E. W.
Greene, A. R.	Langmuir, A. D.
Greer, Wm. & J. G.	Langton, W. A. Langmuir Mfg. Co. Ltd., M.
Gregg & Co., Ltd., G. R.	Lawless, Welch & Campbell
Grove, George E.	Leach, F. R.
Gundy, J. H.	Lee, Thomas B.
Gunther, E. & A.	Linington, Connell Co., Ltd.
Gutta Percha & Rubber, Ltd.	Littlefield, F. N.
Hambly & Wilson, Ltd.	Livingston & Scott
Hamilton, Bank of	London Mutual Fire Ins. Co.
Hamilton, Carhartt Cotton Mills, Ltd.	Lovells, Limited
Hamilton Shoe Co., Ltd., W. B.	Lumbers, Ltd., Jas.
Hancock, Ltd., T. H.	Lytle Co., Ltd., T. A.
Harling, R. Dawson	Macdonald, Miss Grant
Harris Lumber Co., Ltd., Frank H.	Macdonald & Co., John
Harris Abattoir Co., Ltd.	Mackenzie, M. A.
Harwood, H. S.	MacLaren-Wright, Ltd.
Hees, Son & Co., Ltd., George H.	MacLean, Charles
Heintzman, Ltd., Gerhard	MacLean Publishing Co.
Henderson & Sons, Elmes	MacLeod, M. H.
Henderson, T. A.	Mail Printing Co., The
Hendry Co., Ltd., George M.	Manitoba, Province of, Winnipeg, Man.
Hethrington, Major E. A.	Marani, F. H.
Hethrington, J. A.	Martin, N. L.
High Park Garage & Supply Co.	Mason, T. H.
Hillman, H. P. L.	Mason & Risch, Ltd.
Hiltz, W. W.	Massey-Harris Co., Ltd.
Hinde & Dauch Paper Co.	Masten, Hon. C. A.

Massie, John	Ross, O. M.
May Bros.	Rous & Mann
Maynard, N. C.	Rowell, Reid, Wood, Wright &
McGee, H.	McMillan
McGregor & McIntyre, Ltd.	Rowlatt, F. Albany
McKinnon & Co., Ltd., W. L.	Ruddy Co., Ltd., E. L.
McLaughlin, G. W.	Russell Motor Car, Ltd.
McMurrich, G. Temple	Ryrie Bros., Ltd.
McRae Mfg. Co., Ltd.	Sadler & Haworth
Medland & Sons	St. Catharines, City, St. Catharines
Meredith, Hon. Sir W. R.	Salada Tea Co.
Metallic Roofing Co. of Canada, Ltd.	Sale Leather Goods Co., Ltd., Julian
Middleton, Mr. Justice W. E.	Samuel & Benjamin, Ltd.
Miller, A. M.	Sanderson & Barclay
Milnes Coal Co., Ltd.	Schulkins, W.
Minehan, Rev. L.	Scott, Dr. W. A.
Mitchell, A. J.	Scythes & Co., Ltd.
Monyppenny Bros.	Seager, Rev. Provost
Montreal, Bank of	Shapley, W. H.
Municipal Problems Pub. Co., Champaign, Ill., U.S.A.	Shea's Theatre
Muntz, G. H.	Sheet Metal Products Co., Ltd.
Neilson, Ltd., Wm.	Shenstone, Norman S.
Nerlich & Co.	Shurly, R. F.
Nisbet & Auld	Simpson & Sons, Ltd., James
Northway & Son, Ltd., John	Small, Mrs. Sidney
O'Brian, J. B.	Smith, Victor A.
O'Connor, F. P.	Smith, Walter Harland
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Personal Service Club	Stanton, H. G.
Peters Co., Ltd., J. Henry	Stapleford, F. N.
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