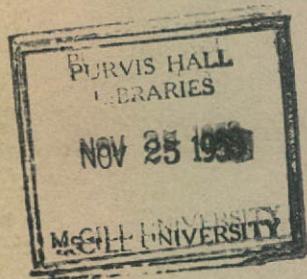


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Thirty-ninth
Annual Report
1953



BUREAU of MUNICIPAL RESEARCH
TORONTO

BUREAU of MUNICIPAL RESEARCH

Thirty-ninth

Annual Report

FOR THE YEAR ENDED FEBRUARY 28, 1953



An independent fact-finding organization
reporting to the public on civic affairs.

OFFICES: 24 ISABELLA STREET, TORONTO.

Foreword

It is a pleasure for me to introduce the thirty-ninth annual report of the Bureau of Municipal Research.

After many years of study by the Bureau, and the issue over the years of many research bulletins, it is a great satisfaction to the Bureau that a Metropolitan Government for Greater Toronto has now become a reality.

Our congratulations are sincerely extended to the Honourable Leslie Frost, Premier of Ontario, and his government for courage and foresight in dealing with the Toronto metropolitan problems and for passing the necessary legislation for the creation of the Metropolitan County Council. The Government had excellent support in the painstaking, fair and exhaustive enquiry made by the Municipal Board under the chairmanship of Mr. Lorne Cumming. The year 1953 will surely go down in the history of the community as one of great progress.

The very active service rendered by the Bureau in advocating a solution to the problems of Toronto and the twelve adjacent municipalities is more fully outlined in the report of the director.

The Bureau is indeed fortunate to have such a capable and enthusiastic director as Mr. Eric Hardy, supported by a well-qualified research staff. Mr. Hardy, on behalf of the Bureau, has had a very busy year and I take this opportunity to express to him the thanks of the Bureau Council for his continued cooperation and enthusiastic direction of the Bureau activities.

As in the past, since its inception in 1914, the Bureau will continue to extend its inquiries to problems of the Greater Toronto area. The Federation, however, will change its work setting and add new responsibilities for its staff.

The Bureau is an impartial fact-finding organization, supported by voluntary contributions from business and professional interests in the community, and presents its views without any political bias for the general welfare of the whole area.

The public reception of its many bulletins, prepared by the director and his staff has been most gratifying. The continued and increased support by the members of the Bureau has been very encouraging to the Council and director and shows tangibly the general public support of the Bureau's pursuits.

I wish to express my personal appreciation to the members of the Bureau Council who have given freely of their time to attend the regular monthly meetings of the Council, and assist in the review of the bulletins.

The Bureau looks forward in the future to increased activity in the ever-growing problems of this enlarged metropolitan area of Greater Toronto.

E. A. JARRETT
President

Council

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DIRECTOR AND SECRETARY

ERIC HARDY

Director's Report

Today, as your Bureau enters its fortieth year, the event most in our minds is the creation of a metropolitan Federation. This fundamental change has dictated some of our most recent activities and pointed up the value of earlier Bureau work.

The Bureau's Part in the Metropolitan Development

In 1923 the Hon. George S. Henry, the Minister responsible for municipal affairs, circulated a proposed bill which would have created "The Metropolitan District of Toronto". It has taken a generation for his dream to be realized.

Your Bureau too has long been concerned with problems of divided jurisdiction in the Toronto area. The steps leading to the present federation, however, have been substantially a post-war development and our most active participation has been during this period.

When I joined the Bureau in November 1947, the metropolitan problem was already receiving systematic study. Building from that background, work on this subject was steadily expanded. In March 1948, the Bureau issued a bulletin on the borough system as it operates in London, England. By reference to that time-tested municipal federation, we tried to indicate what might be expected of a similar scheme for our own area. In 1949, the Bureau's regular voting analysis was broadened to bring in a comparison with voting in suburban municipalities. The successive returns which have since been compiled have proved quite revealing. They have helped to discount a common conviction that the municipal set-up and boundaries then existing were a necessary bulwark of strong local autonomy. I recall also our bulletin of February 1952, which suggested a new form of municipal organization for the City. About that time a number of people were promoting the idea that, as part of an enlarged city, small suburbs like Swansea could anticipate individual ward representation. To honour their wishes and at the same time provide representation by population would have required a metropolitan council of some 150 members. Our bulletin, therefore, was a conscious effort to restore the balance by stressing the clear advantages of a smaller, more workable council.

As many of you know, the bulletins to which I have referred represent only a small part of the attention given in Bureau publications to the metropolitan problem. The subject has been considered in several previous annual reports and in various issues of "Civic Affairs". We have dealt topically with such questions as the need for coordination of services, the differences in local assessments, the amalgamation cost picture and the key administrative problems. Over the period, we have been able to touch on all the main points at issue in our own metropolitan area.

In addition to its published reports, the Bureau, in my time as director, has filled no less than thirty-nine speaking engagements on this one subject. And every speech has come about in response to a direct request for our services. The assignments have ranged from a formal radio address before the Empire Club to small meetings of clubs and neighbourhood associations. Looking back on this work, it is interesting to note that a large number of these meetings were held in the suburbs and that the greatest demand came from North York.

Another way in which your Bureau has tackled the metropolitan problem has been through the Committee on Metropolitan Problems of the Civic Advisory Council, initiated in June 1948, by the Mayor of Toronto with the support of most of the suburban municipalities. Our representative was one of fifteen volunteers, all with some background in community affairs; and the membership included people with both city and suburban interests.

During the course of its deliberations I would estimate that a Bureau representative participated in at least sixty meetings. In order to ensure a good attendance, many of the sessions were held on Saturdays. They would start at 9.30 in the morning and frequently carried on right through the lunch hour. In addition to representation through your director, the Bureau president came on the Committee early in 1950, although not as our official representative, and continued through until the final report was issued in March of 1951.

Everyone familiar with the events leading up to the present federation would, I believe, agree that the work of the Metropolitan Problems Committee had a great deal to do with the selection of the particular form of metropolitan organization that has now been adopted. It is also correct to say that your Bureau took a prominent part in the work of the Committee. Admittedly, a federation plan was not our first choice. Yet we endeavoured to see that both alternatives developed by the Committee were practical and constructive proposals.

When the Premier's Toronto Area Committee was set up in January 1950, the Bureau supplied background material for its use. At the Municipal Board hearings, your director appeared as a witness on behalf of amalgamation and Bureau reports were filed as exhibits. In February of this year, following the release of the Municipal Board's report we participated in a C.B.C. panel presentation whose purpose was to explain the Board's recommendations.

At the time the Cumming Report was made public, the Bureau's essential position was already well defined and fairly well known. To keep in step with events, however, we circulated copies of the Board's report together with a Bureau bulletin summarizing its main provisions and indicating our stand on them. Copies were mailed to those members of the provincial legislature directly concerned and sent to others on request.

Then came Bill 80 and the Bureau was able to assist a number of organizations and individuals to interpret its terms. Specifically,

we supplied information and opinions to one of the labour organizations which was making a submission to the Legislative committee of the provincial House, and your director served on a Toronto Board of Trade committee created for the same purpose. Several subsequent amendments to the Bill were in line with the Bureau's expressed views. And finally, our most recent action has been to take up once more the question of a suitable long-term plan of representation for the Metropolitan Council.

The Federation Starts Work

While, as a permanent arrangement, I hold strong reservations on the method of representation adopted for the Metropolitan Council I can see it offering a number of advantages during the preliminary period of operations. For one thing, it would certainly seem preferable to begin with a body which, except for the chairman, is entirely elected than to fall back on an appointed council. The combination of mayors, reeves and City aldermen is possibly the only realistic way of achieving this result. An appointed body might be able to move more quickly in developing the lines of administration and in embarking on new services; but its course of action would not necessarily reflect the public will and its members would not have to answer to the people for any deviations.

Another point in its favour is that the same persons who as heads of the thirteen municipalities have been unable to work out cooperative agreements for certain metropolitan developments will now have a constructive opportunity to act.

Again, since the same men who take on metropolitan responsibilities will continue in key roles on the local councils, the cost of municipal government will still come into one focus. In large degree, the public can hold the same councillors and trustees to account for both local and metropolitan mill rates. And the electors have every right to expect a controlled pace of development and the observance of sensible priorities over the whole range of local and metropolitan operations.

Since twenty-four of the twenty-five Metropolitan Councillors will have also to serve on local councils, it will be particularly important for them to abstain from administrative details which are the proper prerogative of the appointed officials. There will be no excuse for members of the Metropolitan Council to pose as the technical experts on water and sewage plans, traffic control, or any other subject of municipal administration. It will be all they can do to study and pass judgment on reports laid before them, on request, by the officials. And the standard of reporting by the officials will need to be of the highest order. Information to come before the Council should be in written form—comprehensive, clear-cut and well documented. The members should be satisfied with nothing less.

TORONTO ISLANDS

One question which I believe should be considered by the Metropolitan Council in the near future is the appropriate develop-

ment of the Toronto Islands. Whether this area should be brought into a metropolitan parks system cannot be finally decided without careful study. But knowing that one Island plan is being discussed by the City, the duty of the Metropolitan Authority seems clear.

To my mind, this latest blueprint raises more issues than it settles. It has already been attacked from several quarters. Regardless of its merits, however, it would seem quite obvious that the suggested plan of development does not represent the only tenable proposition for improving the use of these lands. Would it not permit a more intelligent discussion and promote wider public understanding if the paid officials were asked to set out a number of alternatives, including careful financial estimates and a forecast of the results—beneficial and otherwise—which would flow from each.

The Metropolitan Council might ask for information along these lines:

1. the cost of raising land levels in areas still threatened with flood damage;
2. the nature and extent of park and residential developments that could be realized while continuing to depend on water transportation;
3. the advantages to be gained and the possible disadvantages of bridging the eastern gap to provide limited access by road;
4. the effect on island development of a bridge on the east and a tunnel on the west permitting a through highway to relieve traffic congestion on the Lakeshore route;
5. the pros and cons of allowing a warehouse area on the harbour side, including the optional possibilities for warehousing developments on the mainland.

For the elected representative who is expected to weigh one particular Island scheme against alternatives which have yet to be fully explored, the natural reaction would seem to be negative opposition. With the various choices clearly in front of him, he could help to arrive at a constructive decision.

RESEARCH SERVICES

To me it seems significant that the specific metropolitan legislation now in effect was picked up to quite an extent from the several reports that were filed with the Municipal Board during the course of its hearings. The general plan relies heavily on the work of the volunteer C.A.C. Committee. Moreover, the major services placed under metropolitan jurisdiction were those on which other special studies had been commissioned. There was the Gore & Storrie report on water and sewage disposal, the Wilson report on transportation, the Mimico brief with its emphasis on education and the several reports of the City and the Toronto and York Planning Boards which included information on arterial highways, metropolitan parklands and land-use control. Bill 80 gave expression to all these documented metropolitan claims. By contrast, the legislation does nothing to coordinate policing or fire protection, and important health and welfare services which might equally have warranted metropolitan control have been left in local hands.

To my mind the initial outline of metropolitan responsibilities speaks more than coincidence. What has happened points to a lack of permanent facilities for advance study of urban problems, and for that matter all municipal questions, by a properly qualified research staff which is free from the day to day pressures of administrative work. We need to know a lot more about the service needs of urban areas and the framework of government that will best give them expression.

At the present time there is no full-fledged research group either at the provincial level or in the establishments of Toronto municipalities. So far as the Province is concerned, the question is one for the Provincial-Municipal Relations Committee. At the local level, the need could best be met by the new Metropolitan Municipality.

May I remind you also of the fact that the City of Toronto with some 6,500 employees, excluding police, has no central reference library for its staff, while the individual departments have little more than the few basic texts that are essential to their daily work.

My recommendation is that the Metropolitan Council make provision at the earliest opportunity for a central research staff and library. I am not advocating a large organization or elaborate source material. But the quality of the personnel and the selection of books and periodicals should be of the highest order.

INFORMATION OFFICER

The success of the Metropolitan Municipality in its first months will rest heavily on the amount of public understanding and support that it can obtain for each new phase of its operation. A business organization would know at once what to do about that problem. As support for their directors and managerial staff, they would engage one or more competent information officers. And my opinion is that the Metropolitan Council should do the same. For our own membership may I add that there would be no conflict, as I see it, between such internal research support and the independent fact-finding responsibilities of our Bureau.

It is all to the good when the elected representatives feed out information to the press on important developments as they see them. The trouble is that these people are much too busy with other things to be relied upon for the systematic flow of facts and opinion which will give the public a balanced view of what is happening. Since an information officer would be responsible to the elected representatives, they could make sure that he worked to facilitate the release of information not to bar radio or press representatives from their customary sources. The Bureau as an information agency is itself interested in this point. At the outset, the Council might make it plain that reporters are still to have full freedom to talk with officials and members of the Metropolitan Council and School Board. A good information officer, however, would help the department heads to interpret their work and the elected representatives to coordinate the publicity on all major developments.

What I am proposing is not something new to government service. There are information establishments in the federal and

provincial administrations. Such a position has existed for years in the T.T.C., and the practice is widespread in American cities.

Perhaps some will object to my suggestions for research and information services as encouraging one added expense in the growing cost of local government. On reflection, however, I think it may be agreed that such expenditures, if carefully channelled, can be a very economical form of insurance. The combined services could be mobilized to tell the public why something is not being done as well as the contrary. The research studies would help to steer elected representatives away from wildcat schemes and the information branch could strengthen public backing for constructive measures. In relation to the cost of the average capital project, the outlay would be modest indeed.

CIVIC ADVISORY COUNCIL

The Toronto federation constitutes the most fundamental metropolitan legislation since the creation of the administrative district of Greater Berlin in 1920. Measures which have been put into effect elsewhere in the intervening years may properly be described as partial solutions—frequently of the makeshift or stop-gap variety. The Province of Ontario and the municipalities in the Toronto area are both to be warmly congratulated for what has been accomplished. Our metropolitan federation will be viewed with close interest by those responsible for municipal and school administration in every metropolitan area on this continent and by many local authorities overseas. To illustrate the point, since the legislation was introduced, your Bureau has had enquiries from Cincinnati and Boston and a request to write up the new legislation for the magazine "American City". We know also of a number of places which have been following developments in Toronto for several years.

As I see it, now that the legislation is passed, the Bureau's interest in amalgamation must become secondary to its support for the new Federation. It is not my thought that we refrain from comment or shy away from fundamentals. For, as the Prime Minister has said, federation is not necessarily the final form of government for greater Toronto. At the same time, the Bureau has always sought to be a constructive critic. That is the spirit in which today's suggestions are offered and the attitude we propose in watching future developments.

BIG NEWS

It seems rather ironical that the City by-law under which the Civic Advisory Council has been operating should have been revoked just one month before the Metropolitan Federation, for which it worked so strenuously, came into being. Already its office has been closed and the records and reports transferred for storage to the City Hall.

During the ten years of its life, this voluntary body, embracing more than sixty organizations and drawing in the services of many prominent citizens on its study projects, made valuable contribu-

tions to the municipal scene too numerous to describe in this report. If its passing marks the end of organized volunteer help for the work of elected representatives, the people of Toronto and the surrounding area will have suffered a great loss. Indeed, the accomplishments of the Civic Advisory Council have had an influence considerable wider than our own local district. The work of the Council has been followed with keen interest by municipal folk throughout the United States and Canada and its major publications have attained a worthy reputation.

During its whole life, the Council has worked under serious difficulties. It has had to rely on the foresight of the Board of Control and the City Council for initiation of suitable work projects. And the result has been that the volume has varied greatly from year to year. For this reason, among others, it has seemed well-nigh impossible to engender interest among the general membership. More important, however, was the fact that the fluctuating work load made it difficult to maintain a competent and enthusiastic secretariat—a problem that was only partly overcome by engaging research personnel to assist with particular studies.

Another problem has been that the working committees have been very largely divorced from the elected representatives and, where one or two such representatives have been included on a large committee, their presence has perhaps resulted in some mutual embarrassment. The elected person has not wanted to circumscribe the inquiry by insisting that his viewpoint be given precedence; and yet it may have seemed hard to stand aside when, in the light of his political experience, the climate of committee opinion appeared unrealistic.

The fact is that the Civic Advisory Council has never been at all sure that its proposals would be reasonably in accord with current public opinion. The explanation might be that the Committee was prepared to look further ahead than the average. But there was little comfort in this if it meant losing the backing of the City Council. Actually, the City of Toronto did not wait for the Final Report of the metropolitan problems committee before taking action. It made use of the First Report, which was confined to a statement of the problem, as evidence of the need for metropolitan government and then made its own decision in favour of amalgamation. When the Final Report was released and filed with the Ontario Municipal Board, it helped to defeat the City's own case. Perhaps the most successful project, in terms of its later reception, was the development of a rent scale for Regent Park. And that undertaking was carried out primarily for the Housing Authority of Toronto rather than the City Council.

Again, because the personnel of C.A.C. committees was made up of volunteers who were normally very busy people, the time required for any one project has always run much longer than the City Council wanted, or, in more than one case, was prepared to wait. That was the experience with the study of provincial-municipal fiscal relations.

All along, the Civic Advisory Council, or the Toronto Reconstruction Council as it was first called, has been completely dependent on the City Treasury for funds for printing, research and secretarial services. Most years there has been some reluctance to grant the funds. In fairness to the elected representatives, it should be said that the C.A.C. executive did not always do the best possible job of selling the value of its work to the Board of Control and Council. The annual budgets have fluctuated widely, ranging between \$7,500 and \$30,000. At times, the secretarial staff was not fully occupied. Yet it is my belief that the total expenditure of under \$135,000 represents one of the best investments the City ever made.

Finally, the Advisory Council had organizational difficulties from the very early days. The original representation included such diverse interests as the railways, church groups, investment dealers and pensioners. The aim was to secure someone from every important organization that might be thought to have some interest in rehabilitation problems resulting from the war. That subject never did bulk very large in the Council's work. And yet the original basis of membership, which soon came to have little meaning, was never changed. Reorganization was contemplated many times and received serious study at least as long as five years ago. The executive was always hoping to reorganize but never seemed quite able to bring it off. In my opinion their situation was that, as a group, they were at no time entirely sure just what kind of organization was appropriate to stand behind the varied research projects and community undertakings in which they were from time to time involved.

The one point that the story of the Civic Advisory Council clearly establishes is the opportunity open to elected representatives to obtain material help from citizens with special capacities. It is by no means as clear that the best way to enlist their services is through a continuing organization created for the purpose. If the municipal council would make the effort, it might achieve much by naming special committees as the need arose and providing them with adequate quarters and staff services. Another approach would be to follow the regular English practice by adding co-opted persons to the standing committees of councils and school boards. The twelve-member Advisory Vocational Committee of the Toronto Board of Education includes six such members. It seems to work very well. Both these alternatives, however, would sacrifice something of the more or less independent status which is credited with giving the C.A.C. much of its value.

However it is worked out, the principle should commend itself to the City, the Metropolitan Municipality and other local governments in the area. If the City of Toronto fails to recapture the interest of those who have served the Civic Advisory Council, much will be lost; and the City Council itself will be the prime losers.

ERIC HARDY
Director

BALANCE SHEET

At the 28th February, 1953

(with 1952 figures for purpose of comparison)

	Assets	1953	1952
Current Assets			
Cash on Hand and in Bank	\$ 75.84	\$ 75.84	
Prepaid Rent	50.00	50.00	
	<hr/>	<hr/>	
	\$ 125.84	\$ 125.84	
Equipment and Library	\$3,312.97		
Less: Reserve for Depreciation	2,661.15	<hr/>	
	<hr/>	651.82	502.87
Deficit		\$ 777.66	\$ 628.71
Balance at the 1st March, 1952	\$ 361.12		
Less:			
Excess of Revenue over Expenditure for the year ended the 28th February, 1953—Statement II	267.37	<hr/>	
	<hr/>	93.75	361.12
	<hr/>	\$ 871.41	\$ 989.83
Current Liabilities	Liabilities	1953	1952
Bank Overdraft	\$ 323.13	\$ 870.49	
Accounts Payable—			
Trade	113.25	25.00	
Citizens' Research Institute of Canada	435.03	94.34	
	<hr/>	<hr/>	
	\$ 871.41	\$ 989.83	
	<hr/>	<hr/>	

REVENUE AND EXPENDITURE ACCOUNT

For the Year Ended the 28th February, 1953

(with 1952 figures for purpose of comparison)

	Revenue	1953	1952
Subscriptions	\$10,762.00	\$10,147.00	
Service Revenue	180.00	350.00	
Sundry Revenue	32.70	56.50	
	<hr/>	<hr/>	
	\$10,974.70	\$10,553.50	
	Expenditure	1953	1952
Personal Service	\$ 8,063.16	\$ 7,805.52	
Printing and Mailing Expense	934.44	966.35	
General and Office Expense	\$1,933.08		
Less: Rent Paid by Citizens' Research Institute of Canada	600.00	1,333.08	1,321.18
	<hr/>	<hr/>	
Provision for Depreciation	43.50	85.52	
Travelling Expense	143.30	124.17	
Unemployment Insurance	60.10	40.37	
Bank Charges	129.75	143.10	
Balance, being excess of Revenue over Expenditure for the year—Statement I	267.37	67.29	
	<hr/>	<hr/>	
	\$10,974.70	\$10,553.50	
	<hr/>	<hr/>	

AUDITORS' REPORT

To the Bureau of Municipal Research,
Toronto, Ontario.

We have examined the Balance Sheet of the Bureau of Municipal Research at the 28th February, 1953. In connection with our examination we made a general review of the accounting procedures and carried out a test of the transactions recorded for the year. Based upon such examination, we report that all our requirements as auditors have been complied with and that, in our opinion, the accompanying Balance Sheet and related Revenue and Expenditure Account are properly drawn up so as to exhibit a true and correct view of the state of the affairs of the Bureau at the 28th February, 1953 and the results of its operations for the year then ended according to the best of our information and the explanations given to us and as shown by the books of the Bureau.

GEORGE A. TOUCHE & CO.,

Chartered Accountants,
Auditors.

Dated at Toronto, Ontario,
24th March, 1953.

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Campbell, Hon. G. Peter, Q.C.
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Canada Printing Ink Co. Ltd.
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Daly, Thistle, Judson & McTaggart.
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Dart Union Co. Ltd.
Davis, George D.
Davis & Henderson Co. Ltd.
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 Canada, The.
Delany & Pettit Ltd.
Deliotte, Plender, Haskins & Sells,
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DeMara, Cyril.
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Dominion of Canada General
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Dominion Stores Ltd.
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 Goodwill Management Enterprises Ltd.
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 Greenberg, Mrs. Esther.
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 Howell Lithographic Co. Ltd., The.
 Hunter, E. J., Tire Co.
 Hutchison, T.A.
 Hynes, J. P.

Imperial Bank of Canada.
 Imperial Life Assurance Co. of Canada
 Imperial Oil Ltd.
 Imperial Optical Co. Ltd.
 Imperial Varnish & Color Co. Ltd.
 International Business Machines Co. Ltd.

Kilbourn, Kenneth M.
 Kirkpatrick, Geo. D.
 Knechtel, Miss Ruth M.
 Kresge, S. S., Co. Ltd.

Laidlaw, John B.
 Laidlaw, W. C.
 Lake Simcoe Ice & Fuel Ltd.
 Lalor, John M., & Co. Ltd.
 Lang, Daniel W., Q.C.
 LePage, A. E.
 Lever Bros. Ltd.
 Link-Belt Ltd.
 Lloyd Bros.
 Loblaw Grocerterias Co. Ltd.
 London & Lancashire Insurance Co. Ltd., The.
 Luffman, Mrs. H. L.
 Lyon & Harvey, Messrs.

MacKelcan, Fred R.
 Maclean-Hunter Publishing Co. Ltd.
 MacMillen Co. of Canada Ltd., The.
 Manufacturers Life Insurance Co., The.
 Mapp, K. A., F.C.A.
 Mason, G. W., Q.C.
 Massey-Harris Co. Ltd.
 McCarthy, Hon. Leighton, Q.C.
 McDonald, Currie & Co.
 McKinnon, W. L., & Co.
 McLeod, Young, Weir & Co. Ltd.
 Miller Paving Ltd.
 Mining Corporation of Canada Ltd., The.
 Minneapolis-Honeywell Regulator Co. Ltd.
 Mitchell, W. G., & Co.
 Monarch Mortgage & Investments Ltd.
 Moore Corporation Ltd.
 Mortimer, Clark, Gray, Baird & Cawthorne, Messrs.
 Morton, N. L., C.A.
 Muntz & Beatty, Ltd.

National Cash Register Co. of Canada Ltd.
 National Life Assurance Co. of Canada.
 National House Builders' Association Inc.
 National Trust Co. Ltd.
 Neilson, Wm., Ltd.
 Neptune Meters Ltd.

Noranda Mines Ltd.
 North American Life Assurance Co.
 Northway, John, & Son, Ltd.

 Oakley, Jackson & Farewell Co. Ltd.
 Osler, Hoskin & Harcourt, Messrs.

 Page-Hersey Tubes Ltd.
 Peckover's Ltd.
 Perry, Gordon F.
 Planters Nut & Chocolate Co. Ltd.
 Playfair, Stuart B.
 Poucher, F. B.
 Price, Waterhouse & Company.
 Proctor & Gamble Co. of Canada Ltd.,
 The.

 Rathbone, Geo., Lumber Co. Ltd.
 Red & White Corporation Ltd.
 Reed, Shaw & McNaught, Messrs.
 Reid, Stanley G.
 Riddell, Stead, Graham & Hutchinson,
 Messrs.
 Robertson Bros. Ltd.
 Robertson, Lane, Perrett & Frankish,
 Messrs.
 Robertson, Robert S., Q.C.
 Robertson, Stark & Holland Ltd.
 Rogers, H. L.
 Rogers, Thomas G.
 Royal Bank of Canada.
 Ruddy, E. L., Co. Ltd.

 St. Catharines, City of
 Sainle Corporation Limited.
 Salada Tea Co. of Canada Ltd.
 Samuel, Son & Co. Ltd.
 Scythes & Co. Ltd.
 Shaw & Begg Ltd.
 Shell Oil Co. of Canada Ltd.
 Shenstone, Dr. Norman S.
 Shier, Dr. R. V. B.
 Shuttleworth, E. B., Chemical Co.
 Ltd., The.
 Simpson, Robert, Co. Ltd., The.
 Smith, Chas. Albert, Ltd.
 Smith, W. C.

 Spaulding, Mrs. M. H.
 Square D Co. of Canada Ltd.
 Standard Sanitary & Dominion
 Radiator Ltd.
 Stark, Alexander.
 Stedman Bros. Ltd.
 Stewart, J. F. M., & Co. Ltd.
 Strathy, Gerard B., Q.C.
 Swift Canadian Co. Ltd.

 Tamblyn, G. Ltd.
 Taylor Instrument Companies of
 Canada Ltd.
 Theatre Holding Corp'n Ltd.
 Thompson, Geo. W.
 Tippet-Richardson Ltd.
 Toronto Board of Trade.
 Toronto Business & Professional
 Women's Club.
 Toronto Carpet Mfg. Co. Ltd.
 Toronto Elevators Ltd.
 Toronto General Trusts Corp'n, The.
 Toronto Iron Works Ltd., The.
 Toronto University Library.
 Touche, Geo. A., & Co.

 University of Alberta.
 Underwood Ltd.
 United Church Publishing House.

 Victoria Paper & Twine Co. Ltd.

 Walker, E. C., & Sons Ltd.
 Walsh, Geo. T., Q.C.
 Welch, H. J.
 Westeel Products Ltd.
 Wickett & Craig Ltd.
 Willard Storage Battery Co. of
 Canada Ltd.
 Windeler Electric Co. Ltd., The.
 Winter, Lewis A., O.B.E.
 Women Electors, Association of
 Wood, Gundy & Co. Ltd.
 Woolworth, F. W., Co. Ltd.

