

SC3
E9
B91

FIFTH ANNUAL REPORT
OF THE
TORONTO
BUREAU OF MUNICIPAL
RESEARCH

YEAR ENDING
FEBRUARY 28
1919

FIFTH ANNUAL REPORT
OF THE
TORONTO
BUREAU OF MUNICIPAL
RESEARCH

Year Ending February 28th
1919



OFFICES:
813-820 BANK OF HAMILTON BUILDING
67 YONGE ST., TORONTO

Trustees.

Sir Edmund Osler.
Lieut.-Col. A. E. Gooderham.
Joseph Henderson, Esq.

Officers.

John Macdonald President
John Firstbrook 1st Vice-President
Walter J. Barr 2nd Vice-President
John I. Sutcliffe Hon. Treasurer

Council.

C. E. Abbs	A. M. Ivey
W. H. Alderson	R. A. Laidlaw
Walter J. Barr	John Macdonald
C. S. Blackwell	P. A. Manning
Mark Bredin	G. Temple McMurrich
J. F. Brown	G. H. Muntz
W. A. Bucke	A. T. Reid
D. A. Dunlap	J. P. Rogers
C. E. Edmonds	Wm. Stone
John Firstbrook	John I. Sutcliffe
R. S. Gourlay	H. C. Tomlin
F. B. Hayes	W. G. Watson
Oliver Hezzelwood	C. F. Wheaton
Norman A. Howie	Melville P. White
J. P. Hynes	Frank Wise

Executive Committee.

Walter J. Barr	J. P. Hynes
C. S. Blackwell	John Macdonald
John Firstbrook	G. H. Muntz
R. S. Gourlay	A. T. Reid
F. B. Hayes	J. P. Rogers
Oliver Hezzelwood	John I. Sutcliffe
Norman A. Howie	Melville P. White

Managing Director and Secretary Horace L. Brittain

CONTENTS

	Page
REPORT OF COUNCIL.....	4
BALANCE SHEET	5
REPORT OF MANAGING DIRECTOR	
Research and Publicity.....	6
Co-operation with Citizens and Citizens' Organiza- tions	7
The Services of the Press.....	8
Keeping in Touch with the City Government.....	8
Help-Your-City Suggestion Service.....	8
Lectures at the University.....	9
An Educational Survey.....	9
Civil Service Reform.....	9
A Voters' League for Toronto.....	10
Citizens' Research Institute of Canada.....	10
The Bureau's Expenditures.....	10
BUDGET ESTIMATES—Year commencing 1st March, 1919	12
EXPENDITURES CLASSIFIED BY WORK PER- FORMED—Year ending 28th February, 1919.....	13
LIST OF GUARANTORS, MEMBERS AND CON- TRIBUTORS	15

REPORT OF COUNCIL

to

Guarantors and Members of the Toronto Bureau of Municipal Research.

The Council herewith presents its Fifth Annual Report. During the year, nine meetings of the full Council and forty-four of its Executive Committee have been held.

The Balance Sheet and Revenue Account for the year ending February 28th, 1919, as signed by the Auditor, are submitted herewith.

The year 1918-1919 has been very full of interesting work, including several studies of considerable importance. The results of these, as well as of minor researches, have been made public from time to time. A review of the year's activities is presented herewith in the Fifth Annual Report of the Managing Director.

Respectfully submitted on behalf of the Council.

JOHN MACDONALD,
President.

BALANCE SHEET

As at 28th February, 1919

Assets	Liabilities.
Cash on hand and in Bank.....	Provision for Contingencies
Accounts and Bills Receivable.....	Members' Guarantees for Future Years.....
Members' Guarantees Outstanding:	
Past due	
For future years.....	
Less paid in advance. 2,020.00	
Equipment (less \$1,710.00 Depreciation).....	
Deficit:	
Deficit for year ending 28th	
February, 1919.....	
Less Surplus as at 1st March,	
1918	
	<u>\$13,275.00</u>

5

REVENUE ACCOUNT

For Year Ending 28th February, 1919

Expenditures as per Statement (see page 13).....	\$26,021.66
Grant to Citizens' Research Institute of Canada	500.00
Added to Provision for Contingencies.....	500.00
	<u>\$27,021.66</u>
Contributions from Members (including \$500 subscription to cover grant to Citizens' Research Institute of Canada).....	\$18,735.00
Services Revenue	6,658.43
Miscellaneous Revenue	205.26
Balance (being deficit for year).....	1,422.97
	<u>\$27,021.66</u>

Audited and Certified Correct.

JOHN L. THORNE,
Chartered Accountant.

REPORT OF MANAGING DIRECTOR

Gentlemen:—

On February 28th, 1919, the fifth year of the Bureau of Municipal Research of Toronto came to a close. The year has been marked by activities along many lines of interest to the citizens of Toronto in general.

Research and Publicity.

The most important piece of research work concluded during the year was a community survey of the district known as "The Ward," with reference to other similar districts in the city, and in relation to various city-wide problems, such as assessment, taxation, city planning and housing. The results of the study were published in a 75-page pamphlet entitled "What Is 'The Ward' Going To Do With Toronto?" A symposium at the close contains contributions and extracts from reports by Dr. C. J. Hastings, Mr. G. Frank Beer, Mr. Thomas Adams and Rev. Peter Bryce. Three thousand copies of the pamphlet were printed, and the total edition is now practically exhausted. No previous publication of the Bureau has awakened such widespread interest as has the report on "The Ward."

Another important inquiry conducted during the year was the Assessment Study, some of the results of which were published in a series of bulletins. The inquiry was Province-wide in scope, and revealed conditions which demand a thorough revision of assessment methods and a recasting of the Provincial law under which assessors work. While it is gratifying to note that certain amendments in the line of a greater measure of home rule in assessment were made at this year's session of the Legislature, it is felt that an entirely satisfactory policy cannot be arrived at except as a result of a thorough scientific inquiry by an independent committee appointed by the Government.

The bulletins and booklets issued during the year were as follows:—

DATE	TITLE	SUBJECT MATTER
March 20, 1918—	Bulletin No. 65	Four Certain Ways of Getting a Municipality Into Financial Difficulties.
June 11, 1918—	Bulletin No. 66	Taxation
June 18, 1918—	Bulletin No. 67	Taxation
June 25, 1918—	Bulletin No. 68	Income Tax
Sept. 1918—	City Budget Facts, 1918.	An Analysis of Toronto's Budget for 1918.
Sept. 26, 1918—	White Paper No. 20	The Provincial Assessment Act—Story No. 1.
Oct. 9, 1918—	White Paper No. 21	The Provincial Assessment Act—Story No. 2.
Oct. 24, 1918—	White Paper No. 22	The Provincial Assessment Act—Story No. 3.
Nov. 7, 1918—	Bulletin No. 69	Federation for Community Service.
Nov. 16, 1918—	Bulletin No. 70	The Assessment Question and Public Opinion in Toronto.
Dec. 1918—	"What Is 'The Ward' Going to Do With Toronto?"	"What Is 'The Ward' Going to Do With Toronto?"
Dec. 10, 1918—	Bulletin No. 71	"What Is 'The Ward' Going to Do With Toronto?"
Dec. 12, 1918—	White Paper No. 23	The Tax Rate and Its Cousins.
Dec. 27, 1918—	Bulletin No. 72	Voting.
Jan. 28, 1919—	White Paper No. 24	The Civic Administration.
Feb. 1919—	Bureau Booklet	"An Opportunity for Practical Citizenship"
Feb. 26, 1919—	White Paper No. 25	Fire Department Organization.

Co-operation with Citizens and Citizens' Organizations.

The outstanding feature of the year has been the great amount of co-operation between the Bureau and the citizens in the way of obtaining information on definite topics of interest to citizens. Among these topics have been federation of community activities, the methods of financing local improvements, waterworks administration, the effect of civic improvements on local real estate values, the wider use of school plant, the business tax, the income tax, the exemption of improvements from taxation, civic pension systems, methods of education in citizenship, etc.

Members of the staff have addressed a large number of meetings of citizen organizations on topics in the Bureau field. These opportunities have been welcomed, as they offer a means for effective promotion of co-operation of citizens in government.

The Services of the Press.

The value of the Bureau's work to the citizens has been increased enormously by the generous space given by the Toronto daily papers to comment in their news and editorial columns on the various bulletins and pamphlets issued by the Bureau during the year. Through the Press, the main features of studies and researches carried on by the Bureau have been made available to every home and every citizen in Toronto.

Keeping in Touch With the City Government.

An increase of the staff has enabled the Bureau to keep in much closer touch than ever before with the activities of the Board of Control, the City Council, its various committees, and the Board of Education. Staff members have been regularly assigned to attend meetings of these bodies, and the information obtained has been of great value in the Bureau's work.

Help-Your-City Suggestion Service.

During the year a large number of constructive suggestions have been received from citizens. These have been considered carefully by the Bureau and, when necessary, staff members have been assigned to make investigations. Whenever the facts seemed to warrant it, the suggestions were forwarded to the civic department directly concerned. It has been the consistent policy of the Bureau to encourage any tendency on the part of citizens to communicate directly with the civic authorities, but where any citizen is in doubt as to the wisdom of his suggestion, is unaware of the best procedure to adopt, or for any other reason wishes to act through a citizen organization rather than individually, the Bureau welcomes all opportunities to be of service through this department of its work.

The Bureau has received the fullest co-operation from department heads, and in some cases has received letters of appreciation. If the city were to adopt the idea of an Administrative Board made up of department heads, this would naturally form the most satisfactory clearing house for citizen suggestions; but there will always remain room for the co-operation of citizen organizations in community activities whether governmental or not. In fact, such co-operation is necessary, both from the standpoint of the citizen and the various civic governing boards, if citizenship is to grow in effectiveness and if governments are to grow in responsiveness.

Lectures at the University.

During the year the Director gave a course of lectures on Municipal Government before the students of the Social Service Department of the University of Toronto. The topics treated were as follows: The nature of a municipality; types of municipal organization; municipal organization in Toronto, Hamilton and Ottawa; functions of a city organization; transportation; sanitation; health; protection of life and property; corrections; housing; recreation; relation of city government to education; citizen organization; social and governmental surveys.

Fifteen students from various parts of the Dominion completed this course satisfactorily. These lectures offered a very fine opportunity for exemplifying the Bureau method of dealing with municipal problems.

An Educational Survey.

In response to resolutions of the Board of Education of April 18th, 1918, and March 6th, 1919, a plan for the study of the educational needs and resources of the community has been drawn up and carefully revised as a result of a series of discussions and consultations with educators and lay citizens. Considerable work has been done on some topics, and it is expected that a study of the schools in actual operation will soon be under way. The spirit of co-operation that the Bureau has met with on all sides is extremely gratifying, and is the best guarantee of the final success of the study in suggesting means by which the educational resources of the community may be better organized for the satisfaction of its educational needs. In the period of reconstruction into which we have just been plunged there is no community function the effectiveness of which is so vitally important as that of education, and particularly that of education in citizenship.

Civil Service Reform.

The city has attained a size which makes necessary the thorough organization of all city departments upon principles which the Civil Service Reform movement has demonstrated to be practical. The recent discussions re Fire Department promotions are indicative of

the necessity. It is possible to establish the civic services on a basis which will reward good work, discourage indifferent work, prevent overmanning and undermanning, and provide a safe basis for pensions without undermining the responsibility of department heads. The establishment of an Administrative Board should go far toward providing a solution for the difficult problem of civil service reform.

A Voters' League for Toronto.

Several important and separate movements have developed during the year looking toward the formation of a Voters' League. The Bureau has co-operated with these movements by obtaining information as to how such organizations are conducted in other cities. It is hoped that during 1919 all the interested parties may unite to establish a Voters' League for the City of Toronto. Such a league could do invaluable work by devising means for bringing out good candidates, ensuring their election, and guaranteeing them continued support when elected. Such a movement should contribute materially to increasing citizen interest in the civic elections and lead to a substantial addition to the number of those who value their franchise sufficiently to use it.

Citizens' Research Institute of Canada.

During the past year a group of citizens interested in the Bureau movement drafted a plan for a similar organization which would be nation-wide in scope. A Dominion charter has been obtained, and a large mailing list built up for the Citizens' Research Institute of Canada. The Institute is intended to be "a Dominion-wide organization of citizens for the purpose of

- (1) Obtaining, in an unbiased and non-partisan manner, the fact basis underlying the administration of the people's affairs in the Dominion, the Provinces, the Municipalities, and of community interests in general; and
- (2) Through the publication and discussion of such facts to create a well-informed citizenship."

The Bureau Expenditures.

The total cost to the subscribers of operating the Bureau for the year ending February 28th, 1919, was \$20,157.97. In addition, work

was done for outside bodies, for which the Bureau was reimbursed. The total expenditure amounted to \$26,021.66.

The estimated budget for 1919-1920 is set forth on page 12. This calls for an expenditure of \$28,900.00, an amount which will be absolutely necessary if all the work planned for next year is to be carried on.

Respectfully submitted,

HORACE L. BRITAIN,
Managing Director.

BUDGET ESTIMATES—Year Commencing 1st March, 1919.

Code	Objects of Expenditure	Comparative Figures			
		Estimates 1919-1920	Expenditures 1918-1919	Appropriations 1918-1919	Expenditures 1917-1918
A	Personal Services.	\$21,850.00	\$18,050.40	\$20,000.00	\$14,216.49
A1	Regular Staff	21,650.00	17,874.85	19,505.00	13,613.37
A2	Extra Help	200.00	175.55	495.00	603.12
B	Services Other Than Personal.	\$4,470.00	\$4,458.94	\$2,950.00	\$2,724.34
B1	Travelling Expenses	700.00	643.79	275.00	262.22
B2	Communication Service	700.00	706.94	700.00	642.05
B3	Printing and Photography	2,100.00	2,179.19	1,400.00	1,288.97
B4	Mailing Service	170.00	149.45	125.00	109.05
B5	Outside Clerical Service	700.00	700.12	300.00	302.08
B6	Guests at Luncheon Meetings		10.64	50.00	
B9	Miscellaneous	100.00	68.81	100.00	119.97
C	Supplies	\$290.00	\$335.68	\$340.00	\$319.44
C1	Stationery, Office and Drafting Supplies	190.00	234.24	250.00	246.65
C2	Newspapers, Books and Periodicals	80.00	74.26	70.00	61.38
C9	Miscellaneous	20.00	27.18	20.00	11.41
D	Fixed Charges and Miscellaneous	\$2,290.00	\$3,176.64	\$3,170.00	\$3,140.52
D1	Rent of Office and Board Room	1,800.00	1,515.00	1,500.00	1,500.00
D2	Rent of Equipment			9.00	1.25
D3	Insurance of Equipment	4.00	3.60	4.00	3.60
D4	Depreciation of Equipment	450.00	441.22	435.00	424.22
D5	Proportion of Organization Expenses		1,186.82	1,187.00	1,186.92
D9	Membership Fees and Miscellaneous	36.00	30.00	35.00	24.53
	TOTAL	\$28,900.00	\$26,021.66	\$26,460.00	\$20,400.79

EXPENDITURES CLASSIFIED BY WORK PERFORMED

Year Ending 28th February, 1919

FUNCTIONS	Personal Services	Services Other Than Personal	Supplies	Fixed Charges and Miscellaneous	Total Direct Charges	Overhead and Indirect Charges	Total Cost
Publicity	\$1,347.24	\$2,390.05	\$37.45		\$3,774.74	\$1,546.76	\$5,321.50
Small Bulletins	208.06	527.82	17.70		748.58	808.74	1,055.82
White Papers	227.68	426.74	12.00		654.12	268.04	922.16
Publishing Budget Analysis	72.92	600.47			557.39	239.87	825.26
Annual Report	85.79	184.66	6.60		226.95	83.00	319.95
Publishing "What is 'The Ward' Going to Do With Toronto"	96.28	682.86			789.14	323.86	1,112.60
Lectures and Addresses	413.84	33.14			446.98	183.16	630.14
Miscellaneous Publicity Work	247.67	75.46	.45		323.58	182.69	456.17
Co-Operative Work—Free	\$3,380.39	\$458.18	\$ 6.26		\$3,844.83	\$1,575.48	\$5,420.31
Board of Education (Survey)	586.14	88.91	6.80		680.85	258.50	889.85
Various Municipal Departments	106.98	12.62			118.55	48.88	167.18
Federation for Community Service	741.90	141.66			888.56	362.05	1,245.81
Recreation League (Report on Organization)	213.88		.38		214.26	87.80	302.06
Other Citizens' Citizen Organizations	882.04	90.03	.08		982.15	402.45	1,384.60
Complaint Service	246.94	62.01			307.95	126.19	434.14
Outside Co-operation	594.66	112.95			707.61	289.91	997.42
Co-Operative Work—Partly Recouped For	\$8,743.40	\$225.19	\$24.30		\$8,992.89	\$3,684.99	\$12,677.88
Toronto General Hospital (Re-organization)	8,005.01	95.99			8,101.00	3,319.52	11,420.52
University of Toronto (Social Service Department)	182.72	18.31			201.03	82.38	283.41
University of Toronto (Social Service Department)	363.25	102.20	24.30		475.75	196.68	676.83
Y.M.C.A. (Administration Survey)	128.87	8.69			137.56	56.87	193.98
Miscellaneous	78.66				78.66	30.14	108.69
Studies and Research Work	\$1,650.95	\$193.47	\$ 1.25		\$1,845.67	\$756.30	\$2,601.97
Study of St. John's Ward	414.65	37.60	1.25		453.40	185.79	639.19
Waterworks Revenue Study	396.70	111.80			507.60	208.00	715.60
Assessment and Taxation Study	386.51	40.06			426.57	220.17	646.74
Preparing Budget Analysis	238.70				238.76	97.84	336.60
Miscellaneous Studies and Research Work	105.19	8.41			108.60	44.50	153.10
TOTAL	\$15,121.98	\$3,266.89	\$ 69.26		\$18,458.13	\$7,563.53	\$26,021.66
Overhead and Indirect Charges.	\$2,928.72	\$1,192.05	\$266.42		\$4,387.19	\$3,176.64	\$7,563.83
Committee Work and Meetings	890.75	629.35	7.45		1,527.55	15.00	1,542.55
Organization Expenses			67.77			1,186.82	1,186.82
Intelligence Service	804.05	2.20			806.25	116.52	922.77
General Overhead	1,733.62	560.50	191.20		2,485.32	1,868.30	4,353.62
GRAND TOTAL	\$18,050.40	\$4,458.94	\$335.68		\$26,021.66	\$7,563.53	\$33,581.27

The Professional Staff
of the
Bureau of Municipal Research

The practical work of the Bureau cannot be carried on in a casual way by a staff gathered in a haphazard manner. No work demands greater care, greater accuracy and greater independence of thought than the research and publicity which are at the basis of the Bureau's program.

At the present time the staff consists of seven men and women, each responsible for specialized departments. When an opportunity for public service is offered involving a special knowledge or training not represented on the permanent staff, the Bureau employs a specialist for the time required for the work.

List of Guarantors, Members and Contributors

Abbs, C. E.
Adams Furniture Co., Ltd.
Aikenhead Hardware Co., Ltd.
Allan & Co., Ltd., A. A.
Ambrose, J. R. W.
American Hat Co.
American Watch Case Co., Ltd.
Ames & Co., A. E.
Ault & Wiborg Co. of Canada, Ltd.
Austin, A. W.
Baker, R. L.
Bank of Hamilton.
Bank of Montreal.
Barber-Ellis, Ltd.
Barchard & Co.
Barr, G. H.
Barr, Walter J.
Beardmore & Co.
Benjamin Electric Mfg. Co., Ltd.
Berkinshaw, W. E.
Bigwood, W. E.
Blachford, Davies & Co., Ltd.
Blackwell, C. S.
Blake, Hume.
Blake, Lash, Anglin & Cassels.
Boake Mfg. Co., Ltd.
Boeckh Bros. Co., Ltd.
Booth, Geo. W.
Booth-Coulter Copper & Brass Co., Ltd.
Bradshaw & Sons, Ltd., A.
Bradshaw, Wm.
Bredin, Mark.
British American Oil Co., Ltd.
Brock Co., Ltd., W. R.
Brophy, Henry.
Brown Bros. Co., Ltd.
Brown's Copper & Brass Rolling Mills, Ltd.
Bucke, W. A.
Business Systems, Ltd.
Campbell, A. H.
Campbell, J. B.
Campbell, Welsh & Paynes.
Canadian Bank of Commerce.
Canadian General Electric Co., Ltd.
Canadian Kodak Co., Ltd.
Canadian Shredded Wheat Co., Ltd.
Carswell, J. B.
Carter & Co., Ltd., E. T.
Cassels, Brock, Kelley & Falconbridge.
Central Press Agency.
Chadwick, C. W.
Christie, Brown & Co., Ltd.
City Dairy Co., Ltd.
Clark & Son, Edward.
Clarke, Lionel H.
Clarke & Co., Ltd., A. R.
Clarkson & Sons, E. R. C.
Conger Lumber Co., Ltd.
Connable, Ralph.
Consumers Gas Co.
Cosgrave Brewery Co., Ltd.
Cousins, E. L.
Cowan Co., Ltd.
Crane, Samuel.
Daniel & Co., F. C.
Davies Co., Ltd., Wm.
Davis & Henderson, Ltd.
Denton, Mitchell & Duncan.
Dilworth, R. J.
Dodge Mfg. Co., Ltd.
Dominion Bank.
Dunlop Tire & Rubber Goods Co., Ltd.
Eaton Co., Ltd., T.
Eby-Blain, Limited.
Eckardt, A. J. H.
Eckardt, H. P.
Ellis Bros., Ltd.
Englehart, J. L.
Evans & Gooch.
Ferguson, Sanson & Graham.
Firstbrook Bros., Ltd.
Flynn, Thos.
Follett, Joseph J.
Fox, Wm. Claude.
Francis, W.
Freyseng, Edward J.
Gage, Sir Wm.
Gartshore, John J.
Gendron Mfg. Co.
Gibbons, J. J.
Gibson, John G.
Gibson, R. E.
Gillett & Co., Ltd., E. W.
Goldsmith Stock Co., Ltd.
Gooderham, Geo. H.
Gooderham, H. F.
Goodyear Tire & Rubber Co., Ltd.
Gordon, Alex. B.
Gordon, MacKay & Co., Ltd.
Goulding & Sons, G.
Gourlay, Robt. S.
Gowans, Kent Co., Ltd.
G. N. W. Telegraph Co.
Gregg & Co., Ltd., G. R.
Greedy, Wm. & J. G.
Gundy, J. H.
Gunn, Ltd.
Gutta Percha & Rubber, Ltd.
Hamilton Shoe Co., Ltd., W. B.
Hancock, T. H.
Hargraft, Geo. R.
Harling, R. Dawson.
Harris Abattoir Co., Ltd.
Hees, Son & Co., Ltd., Geo. H.
Heintzman & Co., Ltd.
Heintzman Co., Ltd., Gerhard.
Henderson, Joseph.
Hendry, Geo. M.
Heyes, C. H.
Hezzelwood, Oliver.
Higel Co., Ltd., The Otto.
Hillman, H. P. L.
Hobberlin, A. M.
Hobbs, W. R.
Holden, John B.
Holt, Renfrew & Co., Ltd.
Howie, N. A.
Howland Sons & Co., Ltd., H. S.
Howland, Peleg.
Hynes, J. P.
Imperial Bank
Imperial Oil Co., Ltd.
Imperial Varnish & Color Co., Ltd.
Inglis Co., Ltd., The John.

International Varnish Co., Ltd.
Irving Umbrella Co., Ltd.
Ivey Co., Ltd., John D.
Johnson, Dr. A. J.
Jenkins & Hardy.
Johnston, Strachan.
Johnston & Co., Ltd., W. R.
Jones, Sidney.
Kammerer, J. A.
Kay, John B.
Kent, John G.
Kirby, R. G.
Kirkpatrick, A. M. M.
Laidlaw, John B.
Laidlaw Lumber Co., Ltd., R.
Lake Simcoe Ice Supply Co., Ltd.
Laking Lumber Co., Wm.
Langmuir, A. D.
Langmuir, E. A.
Langmuir Mfg. Co., Ltd., The M.
Larkin, P. C.
Lever Bros., Ltd.
Lorie, S.
Lowndes Co., Ltd., The.
Lumbers Co., Ltd., Jas.
Macdonald, John.
MacInness, C. S.
MacLean, Chas.
MacLean, Hugh C.
Macmillan Co. of Canada, Ltd.
Mail Printing Co., The.
Manning, P. A.
Maple Leaf Milling Co., Ltd.
Martin, N. L.
Mason, H. H.
Mason, Brig.-Gen. James.
Massey, Chester D.
Massey-Harris Co., Ltd.
McGee, Harry.
McCall Co., Ltd., D.
McCarthy & McCarthy.
McEachren & Sons, Ltd., W. N.
McKim, Limited, A.
McLaughlin Carriage Co., Ltd.
McLean, J. S.
McMurrich, G. Temple.
Meadows, Geo. B.
Medland & Son.
Metallic Roofing Co., Ltd.
Michie, Lieut.-Col. J. F.
Minehan, Rev. L.
Mining Corporation of Canada, The.
Molsons Bank, The.
Monypenny Bros. & Co.
Morrow, George A.
Muntz & Beatty.
Murray, Jas. P.
"My Valet," Limited.
Neilson, Limited, Wm.
News Publishing Co., Ltd.
Nisbet & Auld.
Northrop & Lyman Co., Ltd.
Northway, John.
O'Brian, J. B.
O'Briens, Ltd.
O'Neill, Jas. J.
Osler, Sir Edmund.
Osler, F. Gordon.
Osler, Hoskin & Harcourt.
Otis-Fensom Elevator Co., Ltd.
Parker, Robert.
Pease Foundry Co., Ltd.

Peters, J. Henry.
Rathbone, Ltd., Geo.
Reed, Shaw & McNaught.
Reid Co., Ltd., A. T.
Ridout, George.
Robertson Bros., Ltd.
Robertson Co., Ltd., The James.
Roden, Thos.
Rogers, Alfred.
Rogers, A. S.
Rogers, Elias.
Rogers, J. P.
Rolph, Clark, Stone, Ltd.
Rorke, L. V.
Rose, Mr. Justice.
Rous, C. W.
Rowell, Reid, Wood & Wright.
Royal Bank of Canada.
Russell Motor Car Co., Ltd.
Ryrie Bros., Limited.
Sadler & Haworth.
Sale Leather Goods Co., Ltd., Julian.
Samuel, Benjamin & Co., M. & L.
Saunders, H. & A.
Saunders, Torrance & Kingsmill.
Scheuer, Ltd., Edmund.
Seythes, J. A.
Sellers-Gough Fur Co., Ltd.
Shapley, W. H.
Shaw, W. H.
Sheet Metal Products Co., Ltd.
Simpson Sons, Ltd., Joseph.
Southam Press, Ltd.
Standard Bank of Canada.
Standard Chemical, Iron & Lumber
Co., Ltd.
Standard Sanitary Mfg. Co., Ltd.
The Daily Star.
Stark & Co., John.
Stauntons, Limited.
Steele-Briggs Seed Co., Ltd.
Sterling Trusts Corporation.
Stevens, T. H.
Stone, William.
Sutcliffe, John I.
Taylor, Henry A.
Terry & Gordon.
Thompson & Sons, Ltd., Wm.
Thomson, D. E.
Tindall, W. B.
Tomlin, H. C.
Toronto Carpet Mfg. Co., Ltd.
Union Lumber Co., Ltd.
United Typewriter Co., Ltd.
Vokes, Miles.
Walsh, E. H.
Warren Bituminous Paving Co., Ltd.
Warren, Estate of Trumbull.
Warwick Bros. & Rutter, Ltd.
Watson, W. G.
White, Melville P.
White Shoe Co.
Williams, H. H.
Williams & Sons Co., Ltd., R. S.
Wilson, S. Frank.
Wood, George H.
Wood, E. R.
Woodland, C. W. I.
Woods Mfg. Co., Ltd.
Wright, Alfred.
Wright, E. W.
Young, T. S.