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THIRTEENTH ANNUAL REPORT
OF THE
**TORONTO
BUREAU OF MUNICIPAL
RESEARCH**

YEAR ENDING
FEBRUARY 28TH, 1927



OFFICES:
505-507 COMMONWEALTH BLDG.,
21 KING ST. EAST
TORONTO

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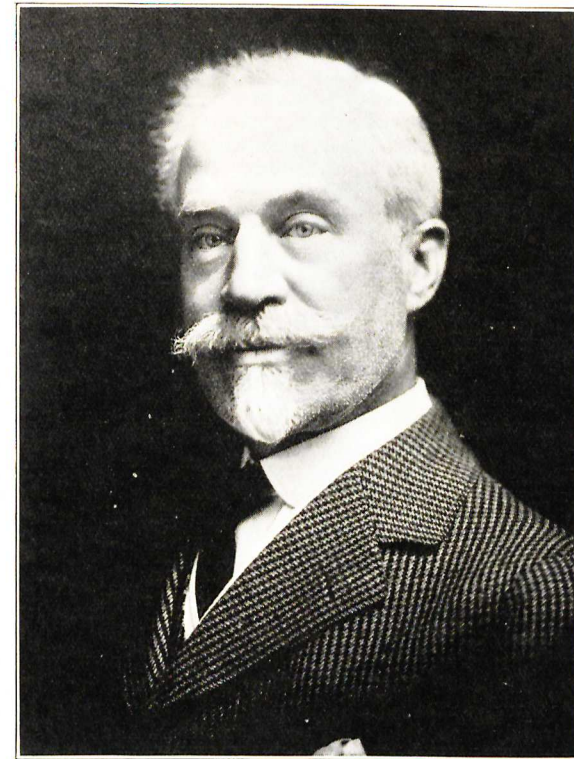
Managing Director and Secretary.....HORACE L. BRITTAIN
Assistant Director.....JOSEPH E. HOWES



THE LATE JOHN MACDONALD
PRESIDENT
BUREAU OF MUNICIPAL RESEARCH
MARCH 1914 TO DECEMBER 1926

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WALTER J. BARR
PRESIDENT

REPORT OF COUNCIL

to

Guarantors and Members of the Toronto Bureau of Municipal Research

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

In December, 1926, the Bureau suffered a great loss in the death of Mr. John Macdonald, its first and, until his death, the only President of the Bureau. During his connection with the Bureau of over twelve years our late President was extremely faithful in his attendance at the meetings of the Council and Executive Committee. During eleven of these years, in which hundreds of meetings were held, he was not absent from a single meeting. His only absences in the other years were during a serious illness some years ago, and during his final illness. He was at all times available to members of the staff, with whom he had frequent consultations. His colleagues mourn his loss.

After the death of Mr. Macdonald, the Executive Committee was reconstructed by the promotion of the senior Vice-President to the presidency, the promotion of Mr. G. H. Muntz to the senior vice-presidency, the election of Mr. G. A. Macpherson to the junior vice-presidency, and the appointment of Mr. F. B. Hayes as Chairman of Council and of the Finance Committee.

During the year which closed February 28th, 1927, fourteen meetings of the Council and seven of the Executive Committee were held.

We are pleased to report a slight increase in the number of financial supporters during the year, though this has not been accompanied by an increase in the total of subscriptions. In several departments of the work the Bureau is, and has been, handicapped by insufficient staff. While the Bureau has been enabled to carry on successfully by concentrating its attention on the essentials of its programme, it is hoped that during the current year means may be found to resume some important activities which were suspended during the recent period of business stringency. The addition of a staff assistant would aid greatly in this respect and would help the staff to make fuller use of the material already available. Experience shows that it is not safe, if the interests of the citizens and taxpayers are to be protected, to allow any serious curtailment of the important departments of the Bureau's work.

From time to time the Bureau issues and distributes blanks upon which suggestions may be entered as to improvements in the civic administration and as to how the Bureau may give increased service to the community. Many valuable suggestions have thus been contributed. The Bureau welcomes at any time co-operation in this, or any other form, which will tend to assist in the work it is carrying on in the interests of all citizens and taxpayers.

The Balance Sheet and Revenue Account for the past Bureau financial year, as signed by the Auditor, are to be found on page 7.

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

Respectfully submitted on behalf of Council.

WALTER J. BARR,
President.

BALANCE SHEET

At the 28th February, 1927

	Statement I.	Liabilities
Cash on Hand and in Bank.....	\$3,137.44	Accounts Payable.....
Accounts Receivable—		\$ 46.13
Citizens' Reserch Institute of Canada.....	\$ 254.32	Provision for Completing Work in Progress.....
Others	11.36	4,116.81
Equipment and Library.....	265.68	Surplus per Statement I.....
Less: Reserve for Depreciation.....	726.13	45.97
Prepaid Expenses—		
Rent and Insurance.....	79.66	
	<u>\$4,208.91</u>	

REVENUE ACCOUNT

For the Year Ended the 28th February, 1927.

	Statement II.	Revenue
Personal Services.....	\$8,519.80	Members' Subscriptions.....
Printing and Mailing Expense.....	1,338.78	\$9,440.00
Office and General Expense.....	\$1,886.71	Bulletin Service Subscriptions.....
Less: Rent charged Citizens' Research		846.00
Institute of Canada.....	600.00	Service Revenue.....
		640.34
Balance being Net Revenue for the year carried down	1,286.71	Sundry Revenue, Interest, etc.....
	492.32	711.27
	<u>\$11,637.61</u>	
Deficit, 1st March, 1926.....	\$ 446.35	
Balance, 28th February, 1927, carried to Statement I.....	45.57	
	<u>\$ 492.32</u>	

We have audited the books and accounts of the Bureau of Municipal Research for the year ended the 28th February, 1927. Included in the Revenue for the year ended the 28th February, 1927, is a portion of the subscriptions applicable to the year 1927-1928. 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,
Auditors.

Dated at Toronto, Ont., 25th March, 1927.

REPORT OF MANAGING DIRECTOR

To the Council of the Bureau of Municipal Research:
Gentlemen:

My thirteenth annual report as Managing Director of the Bureau of Municipal Research is submitted herewith. While the work of the year has had no spectacular features, it called for continuous activity on the part of all members of the staff. The publicity and educational programme of the Bureau was carried out without any diminution of effort and possibly with increased effectiveness, but that part of our work which involves sustained inquiry into details of actual civic operation has been somewhat curtailed during recent years owing to the fact that sufficient funds have not been available. Present indications point, I believe, unmistakably, to a considerable increase in the amount and extent of public support and that at a time when there is necessity for unabated vigilance.

Reference Library and Information Service:

The reference library, which is made up for the most part of official and unofficial reports and other documents bearing on municipal government, has continued to grow during the year. Requests for information have been numerous and have given the Bureau valued opportunities to further its aim of building informed citizenship. The present office of the Bureau is so centrally located that the use of this free service by the general public is bound to grow.

The Speakers' Bureau:

There has been somewhat less call than usual on the services of the staff in this direction during the year, and owing to press of work we were unable to respond to all requests for speakers. The Bureau, however, recognizes this as an important part of its work and will meet the demand just as far as its resources permit.

Getting out the Vote at Municipal Elections:

This year's "Vote as you Like, BUT Vote" campaign, conducted by some thirty-two organizations under the leadership of the Board of Trade, while it did not succeed in quite maintaining the record of the year previous as shown by the percentages of effective voting, undoubtedly had a deciding influence in arresting the rapid decline which was apparent before the first campaign, that of the year previous. The percentage of actual votes for Alderman on the estimated possible vote was practically the same as for the year previous. There was an increased total for Mayor, though a slight decrease in percentage. There was a somewhat larger decrease for Controller and a considerable decrease for Board of Education in the wards where there were contests. In all cases the records were much higher than the year before the movement started.

As emphasized in our report of last year "in order to get the permanent results which we desire, it will be necessary to follow up the effort to get out the vote by following out a continuous programme throughout the year. People do not stay away from the polls primarily because they are not asked to vote."

For the most part people who abstain from voting do so because they are insufficiently interested or have received the impression that to try to influence public action through the exercise of the franchise is almost hopeless.

There are two avenues through which uninterested and hopeless voters may be reached. One is through supplying vital information. "Information begets interest, interest produces action, and action produces results." The other is through the simplification of civic machinery which will eliminate waste motion and facilitate the getting of results. When one observes the lumbering machinery now in existence and listens to its rumbles, creaks and explosions, one can hardly be surprised either that only a limited number of citizens are willing to undertake to operate it or that a tremendously large proportion of the voters refuse to participate in the choice of operators.

The Bureau outlined last year some suggested steps in advance which are worthy of general discussion and might tend to simplify the civic machinery and make it more responsive to intelligent control.

It may not be out of place to list some of them here:

1. Cutting down the size of City Council and Board of Education.
2. Election of Aldermen and Board members for longer and, if possible, for overlapping terms.
3. Abolition of wards or a reduction in their number
4. The creation of an Advisory City Planning Committee.
5. The cutting down of the number of civic departments by combining all operating departments, as distinct from overhead and protective departments, under one administrative head.
6. The abolition or simplification of the standing committee system.

The City Council and Subordinate Appointments to the Civic Service:

On April 1st, 1925, the following resolution was passed by the Board of Control:

"That heads of departments, exclusive of the police department, are hereby instructed to forward to the Board of Control, for information, a list of any promotions or expected vacancies in their departments two weeks in advance of these contemplated changes or additions, with a full description of change or vacancy. This rule to be adhered to from April 10th, 1925."

On April 6th, 1925, the City Council passed a resolution to request the Board of Control to reconsider this resolution.

On April 20th, 1925, the City Clerk forwarded to the City Council a copy of a minute of the Board of Control rescinding the order.

This order was passed in the first place, at least ostensibly, for information, but its possible and probable use for patronage purposes were so evident to all that the order was rescinded and the service was temporarily delivered from an insidious attack on its efficiency, and department heads were temporarily freed from at least overt interference with their responsibility for obtaining results in service to the community.

A recent debate in the City Council gives ground for the fear that the forces interested in the control of the Toronto civic service for purposes other than the interests of the public were only "scotched" in 1925, not killed, and that they feel strong enough in 1927 to make another effort in the open to undermine the morale of the civic service. A number of Aldermen are said to have taken exception to the promotion of a fireman to the rank of lieutenant by the Fire Chief. When it was pointed out to them that Council had no power to interfere with appointments or promotions by the Fire Chief, a vigorous protest is said to have been made

and the statement that they were not elected to be rubber stamps, and that if they could not criticize official appointments, the Council ought to be disbanded.

This would seem to involve to the "non-political mind" a curious misconception of the duties of an Alderman which would appear to be to decide upon policies in the public interest and to see that these policies are carried out. The chief duty of heads of departments, on the other hand, would be to carry out the policies determined by the Council. The head of a department who attempts to decide the policies of the Council and the member of Council who interferes with appointments made by department heads in carrying out the policies for which the Council has made them responsible would seem to be equally at fault. The most effective way to ensure the proper carrying out of policies is to hold department heads responsible for results, to give them support as long as the desired results are being obtained, and to discharge them from the civic service as soon as their failure as executives becomes apparent and they lose the confidence of Council.

The department head can hardly be held responsible for results unless he be given a free hand in selecting his subordinates whom he can hold responsible for their share of the work.

The City Council can hardly be held responsible for its general control unless it be free from dictation by any outside interests, even department heads.

If the citizens and taxpayers are dissatisfied with the services of any member of Council, they have their remedy on the annual municipal election day. If the City Council are dissatisfied with the way any department head is carrying out its policies, it has its remedy any day in the year.

Surely the citizens and taxpayers have a right to expect that the members of Council, elected to protect their best interests, should not make the serious mistake of short-sighted interference with departmental appointments or promotions.

If the responsibility of the City's executive officials is seriously undermined we shall soon see such a decline in morale and discipline in the civic service, followed by such an increase in taxation, that the citizens and taxpayers will have reason to mourn their previous lack of interest, and only the beneficiaries of patronage will have cause to rejoice.

It is to be hoped that when the forthcoming report of the Civic Survey Commission is available,* Council will take prompt action so to organize the Civic Service as to remove it entirely from the domain of municipal politics.

Municipal Contracts:

An extract from our last year's report runs as follows: "The recent action of the City Council in awarding a contract for pipe to the next lowest bidder after he had been given an opportunity to reduce his bid to that of the lowest bidder, following a similar action two years ago, has already had untoward results. An article in an evening paper recently quoted the Mayor as stating: 'I maintain that if we do this two or three times more we will have nobody tendering for our pipe orders and the local firm will have everything its own way. Already we have driven two firms out of the competition for our orders to my knowledge. It will cost the taxpayers more money in the end.'"

* Since the end of the Bureau year this report has been issued and commented on by Bureau White Paper No. 111.

In this connection an Alderman is reported to have stated: "This is just another disagreeable example of the Council's unbusinesslike methods which would hurt Toronto's manufacturers in getting business elsewhere." The Mayor is also reported to have stated that "If we are going to adopt this principle we ought not to ask for tenders outside." He also is reported to have referred to the unfortunate results of refusing the low tenders of a London, England, firm for a large contract which had resulted in a boycott of Toronto business by English firms.

In contrast with this action of the City of Toronto the following news item from a Toronto paper is illuminating:

"BUSINESS ETHICS"

Govern Aldermen in Making Award.

Hamilton Council declines to Permit Alteration of Tender.

"Hamilton, Jan. 11.—Business ethics were upheld to-night by a majority of the City Council, when an effort to revise tenders on a substantial sewer contract was defeated 13 to 6. The question involved a recommendation of the Board of Control that the tender of Toronto, amounting to \$136,321, for a section of the Gage Avenue storm sewer, be accepted. This tender was the lowest of a dozen submitted. The next lowest tender was that of, of this city. It was approximately \$4,000 higher than the tender of"

It is too much to expect, however, that in all cases other cities will adopt a policy towards Toronto tenderers more correct than that adopted by Toronto to outside tenderers. Aside entirely from the ethical implications it would be hard to estimate what Toronto may have suffered in unemployment as a result of a short-sighted policy, how much Toronto may have lost in taxes through loss of income assessments, and how much taxpayers have been mulcted in unnecessarily high costs.

In November, 1926, the Board of Control report the awarding, on the advice of the Commissioner of Works, of a contract for supply of mineral dust and filler to the lowest bidder. This report was sent back to the Board for further consideration. The Board reversed its decision and awarded the contract to two other bidders, not the lowest.

Such action can result only in increasing the burden of the taxpayers without benefitting appreciably as a whole Toronto industry, which has to share in the increased burden of taxation to the still further increase of its handicap in competition for outside business.

Toronto has much to gain and little to lose by the establishment throughout Canada of a fixed tradition of awarding contracts on a strictly economic basis.

Publications:

The Bureau during the year issued White Papers as follows:

No.	Subject.	Date.
97	Open Letter: Salary Increases.....	March 8, 1926
98	Planning Versus Confusion.....	April 12, 1926
99	Harbour Front Situation.....	May 12, 1926
100	City of Toronto Proposes to Spend on Current Account During 1926, \$28,190,117.....	June 1, 1926
101	Council-Manager Plan of Municipal Government, Story No. 4.....	Aug. 30, 1926
102	Council-Manager Plan of Municipal Government, Story No. 5A.....	Sept. 22, 1926
103	Council-Manager Plan of Municipal Government, Story No. 5B.....	Oct. 6, 1926

104	Council-Manager Plan of Municipal Government, Story No. 6.....	Oct.	18, 1926
105	Some Vagaries of the Ward System in Toronto.....	Nov.	16, 1926
106	It is Often Forgotten.....	Dec.	21, 1926
107	Penalties for Non-Voters.....	Dec.	28, 1926
108	The Recent Civic Election.....	Jan.	17, 1927
109	The Personnel of our Civic Government, 1927.....	Jan.	24, 1927
110	Why the Surprise?.....	Feb.	28, 1927

A statement showing "Expenditure Classed by Work Performed" will be found on page 13.

Respectfully submitted,

HORACE L. BRITAIN,
Managing Director.

EXPENDITURE CLASSIFIED BY WORK PERFORMED
Year Ending February 28th, 1927

	Personal Services	Printing and Mailing Expense	Office and General	Total Direct Charges	Total Indirect Charges	Total Cost
PUBLICITY: Bulletins, White Papers, Annual Reports, etc.	\$ 3,499.87	\$ 987.52	\$ 521.80	\$ 5,009.19	\$ 1,187.30	\$ 6,196.49
COOPERATIVE WORK AND GENERAL RESEARCH	2,043.50	117.20	15.46	2,176.16	506.66	2,682.82
WORK RECOUPED AND TO BE RECOUPED FOR	1,031.61	320.00	1,351.61	1,351.61
VOTERS' AUXILIARY	644.73	122.61	14.30	781.64	132.73	914.37
TOTAL	\$ 7,219.71	\$ 1,227.33	\$ 871.56	\$ 9,318.60	\$ 1,826.69	\$ 11,145.29
UNDISTRIBUTED AND INDIRECT CHARGES	\$ 1,300.09	\$ 111.45	\$ 415.15	\$ 1,826.69		
GRAND TOTAL	\$ 8,519.80	\$ 1,338.78	\$ 1,286.71	\$ 11,145.29		

LIST OF SUBSCRIBERS, 1926-1927

Abbs, Chas. E.
 Acme Dairy, Ltd.
 Adams, A. W.
 Adams Furniture Co., Ltd.
 Adams, Dr. J. Frank
 Adie, Edward
 Addison, Miss Margaret
 Aikenhead Hardware, Ltd.
 Alderson, W. H.
 Alvey, Wm. L.
 Ames & Co., A. E.
 Anderson & Cumming
 Anderson-Macbeth, Ltd.
 Applegath & Son, J. L.
 Armstrong, John J.
 Art Metropole, The
 Ashworth, J. J.
 Auld, A. R.
 Ault & Wiborg Co. of Canada, Ltd.
 Austin, A. W.
 Austin & Co., Carl
 Auto-Strop Safety Razor Co., Ltd.
 Automatic Paper Box Co., Ltd.
 Aziz, J. & A.
 Baillie & Co., J. W.
 Baker & Co., Ltd., Richard L.
 Baker, R. P.
 Ball, G. B.
 Banfield, W. I.
 Bank of Nova Scotia
 Barber-Ellis, Ltd.
 Barchard & Co., Ltd.
 Barker Bread Co., Harry
 Bark & Mortimer
 Barr, Walter J.
 Barron, George
 Bastedo, N. H.
 Bauckham, Chas.
 Bean, Dr. Harvey
 Beardmore, Alfred O.
 Beatty, Chas. W.
 Beatty, Miss Mary H.
 Becker, Dr. H.
 Beer, G. Frank
 Bell Telephone Co. of Canada, Ltd.
 Bengough, Miss May
 Bennett, E. J.
 Bennett & Elliott, Ltd.
 Bilton Bros.
 Blackwell, C. S.
 Blake, Hume
 Blake, Lash, Anglin & Cassels
 Boake Mfg. Co., Ltd.
 Boeckh Co., Ltd.
 Bodley, C. J.
 Bogert, Clarence A.
 Boland, J. F.
 Bolander & Selby, Ltd.
 Boone, Major C. A.
 Booth-Coulter Copper & Brass Co.,
 Boulton, Gerald D. Ltd.
 Bowen, Dr. H. M.
 Boyd, Dr. Geoffrey

Bradshaw, A., & Son, Ltd.
 Bradstreet Co., The
 Bredin, Mark
 Briggens, Ltd.
 Brighton Laundry, Ltd.
 British-American Oil Co., Ltd.
 Britnell, Roy
 Brock, Lt.-Col. H.
 Brodrick, P. W. D.
 Brooks, O. J.
 Brooks, Wm.
 Brown Bros., Ltd.
 Brown, James
 Bruce, Dr. H. A.
 Bucke, Wm. A.
 Buntin-Reid Co., Ltd.
 Burr, W. H.
 Burroughes Furniture Co., Ltd.,
 The F. C.
 Burt Co., Ltd., F. N.
 Burton, Chas. L.
 Business Systems, Ltd.
 Campbell, A. H.
 Campbell, G. C.
 Canada Bread Co., Ltd.
 Canada Decalcomania Co., Ltd.
 Canada Landed & Nat. Investment
 Co.
 Canada Life Assurance Co.
 Canada Permanent Mortgage Corp.
 Canada Printing Ink Co., Ltd.
 Canadian Bank of Commerce
 Canadian Chewing Gum Co., Ltd.
 Canadian Credit Men's Association
 Canadian General Lumber Co., Ltd.
 Canadian General Electric Co., Ltd.
 Canadian I. T. S. Rubber Co., Ltd.
 Canadian Laundry Machinery Co.,
 Ltd.
 Canadian Leather Products, Ltd.
 Canadian Manufacturers' Association
 Canadian Milk Products, Ltd.
 Canadian Oil Co.'s, Ltd.
 Canadian Pacific Express Co., Ltd.
 Canadian Pacific Railway Co.
 Canadian Packing Co., Ltd.
 Canadian Surety Co.
 Canadian Railway News Co.
 Candee, C. N.
 Capreol, A. R.
 Carnahan, Wm. J. A.
 Carter, Basil B.
 Cassels, Brock & Kelley
 Cassels, D. S.
 Cassidy's Ltd.
 Cawthra-Elliott, C.B., C.M.G., Major-
 General H. M.
 Central Canada Loan & Savings Co.
 Cherry, Percy G.
 Chitty, R. M. Willes
 Chesbro, R. G.
 Christie-Brown Co., Ltd.
 Clark, Dr. Harold

Clarke & Co., Ltd., A. R.
 Clarke & Clarke, Ltd.
 Clarkson & Son, E. R. C.
 Cleland, Dr. F. A.
 Coatsworth, Mr. Justice E.
 Cockburn, J. Roy
 Cody, Hon. Dr.
 Collins, Chas. H.
 Combustion Engineering Corp., Ltd.
 Conduits Co., Ltd.
 Conger Lehigh Coal Co., Ltd.
 Consolidated Plate Glass Co. of
 Canada, Ltd.
 Consumers' Gas Co.
 Copp, Wm.
 Corson, Ltd., Rolph R.
 Cox Coal Co., Ltd., W. H.
 Craig, Wm.
 Crean & Co., Ltd., Robert
 Croft & Sons, Ltd., Wm.
 Cuthbertson, C. R.
 Curry, S. G.
 Dale, Prof. J. A.
 Daly & Co., R. A.
 Dancy & Sons, Ltd., H. N.
 Davidson & Co., Ltd., Walter
 Davies & Co., Ltd., The Wm.
 Davis & Henderson
 Davis, Henry, & Co., Ltd.
 Deacon, Col. Fred H.
 Deeks, Geo. S.
 Delany & Pettit, Ltd.
 Devlin, C. D.
 DeWitt, H. N.
 DeWitt, Josephine, & Co.
 Dickinson Dye Works, Ltd.
 Dilworth, R. J.
 Dingman, W. S.
 Diver Electrotyping Co.
 Dodge Mfg. Co. of Can., Ltd.
 Dolph, C.
 Dominion Bank, The
 Dominion Electric Protection Co.,
 Ltd.
 Douglas, C. P.
 Dun & Co., R. G.
 Dunham Co., Ltd., C. A.
 Dunington-Grubb, H. B.
 Dunlop Tire & Rubber Goods Co., Ltd.
 Dymont, A. E.
 Eaton Co., Ltd., T.
 Eckhardt & Co., H. P.
 Eisman, Julius
 Elgie & Jarvis Lumber Co., Ltd.
 Elliot, J.
 Ellis Bros., Ltd.
 Ellsworth, Albert L.
 Evans, H. W.
 Evans & Evans
 Everall Co., Ltd., George
 Ewart & Co., Ltd., J. H.
 Farr, H. Y.
 Faskin, David
 Ferguson, Hon. G. Howard
 Fisher Co., Ltd., The James
 Flavelle, Bart, Sir Joseph
 Flint Paint & Varnish, Ltd.

Forster, J. W. L.
 Foster, D.S.O., Col. H. W. A.
 Fox, W. Claude
 Foy, F. C.
 Frankel Bros.
 Freyseng Cork Co., Ltd.
 Fuller, Charles H.
 Galbraith, A. C.
 Galt, K.C., T. P.
 Gandier, Rev. Dr. A.
 Gartshore, John J.
 Gibbons, Ltd., J. J.
 Gibson, R. E.
 Gibson Bros.
 Gibson, Theron
 Gilbert, Mrs. F. B.
 Giles, W. T.
 Gillespie, Prof. P.
 Gillett Co., Ltd., E. W.
 Godson Contracting Co., Ltd.
 Goldie, Dr. Wm.
 Gooderham, Geo. H.
 Goodyear Tire & Rubber Co. of
 Can., Ltd.
 Gordon, Colin F.
 Gordon, Mackay & Co., Ltd.
 Gore, Nasmith & Storrie
 Graham, W. W.
 Grand & Toy, Ltd.
 Grant Contracting Co., Ltd.
 Gray, Frank M.
 Gray, R. A.
 Green & Co., Ltd., John C.
 Greene, A. R.
 Gregg & Co., Ltd., G. R.
 Gregory, W. D.
 Grier, K.C., A. Monro
 Grip, Ltd.
 Gundy, J. H.
 Gurney, E. H.
 Halford, H. J.
 Hall, Thos. H.
 Hambly & Wilson, Ltd.
 Hamilton, Carhart Cotton Mills, Ltd.
 Hamilton, Henry J.
 Hamilton, R. C.
 Hamilton Shoe Co., Ltd., W. B.
 Hancock, Ltd., T. H.
 Hargreaves, W. A.
 Harling, R. Dawson
 Harris Abattoir Co., Ltd.
 Harris, Dr. R. I.
 Harwood, H. S.
 Hathaway, E. J.
 Haugh Mfg. Co., Ltd., J. A.
 Hayes & Lailey
 Henderson, David
 Henderson & Son, Elmes
 Hendry Co., Ltd., Geo. M.
 Hepburn, John T., Ltd.
 Herod, W. J.
 Hetherington, Maj. E. A.
 Hetherington, J. A.
 Heward, C. Edwin
 High Park Garage & Supply Co.
 Heyes, H. R.
 Hezzelwood, Oliver

Hicks, A. T.
Hillary, N. T.
Hillman, H. P. L.
Hiltz, W. W.
Hind, Edmund, Lumber Co., Ltd.
Hinde & Dauch Paper Co. of Can.,
Hinman, H. R. Ltd.
Hogg, Albert O.
Hoidge, W. H.
Holden, John B.
Holmsted, Geo. S., K.C.
Holt, Renfrew & Co., Ltd.
Howe, Lyman P.
Howell Warehouses, Ltd.
Humphrey Co., Ltd., F. W.
Hunt, F. W.
Huntley, A.
Hunter-Rose Co., Ltd., The
Hynes, J. P.
Hynes, Wm. J.
Imperial Bank of Canada
Imperial Oil Co.
Independent Cordage Co. of Ont.,
Ltd.
Inglis, Wm.
Ingram, W. J.
International Petroleum Co., Ltd.
Ivey Co., Ltd., John D.
Jenkins & Hardy
Jones, Prof. Geo. M.
Jones, James Edmund, P.M.
Keith, Alex.
Kent, John G.
Kent-McClain, Ltd.
Kents, Ltd.
Kerr, K.C., George
Kerr, Hugh L.
Kerr, John M.
King, Samuel
Kinneer, A. Roy
Kirby, Richard G.
Kirkpatrick, Col. A. E.
Kirkpatrick, A. M. M.
Laidlaw, John B.
Laidlaw Lumber Co., Ltd., R.
Lake Simcoe Ice Supply Co.
Lalor & Co., Ltd., John M.
Land, R. E. A.
Langley, G. H.
Langley, J. P., & Co.
Langley's, Ltd.
Langton, W. A.
Lawrence, A. G. F.
Lawson, J. Earl
Leach, F. R.
Leadley, P.
Le Cras, Thos. J.
Leamington Post & News
Lennox, E. J.
Lever Bros., Ltd.
Linington, Connell Co., Ltd.
Link-Belt Co., Ltd.
Little, G. F.
Littlefield, F. N.
Livingston & Scott
Loblaw Groceries Co., Ltd.
London & Lancashire Ins. Co., Ltd.

London-Canada Ins. Co.
Long & Daly
Lorsch & Co.
Lovells, Ltd.
Lowry, Dr. W. H.
Ludwig & Ballantyne
Lumbers, Jas., Ltd.
McBride, A. E.
McCarthy & McCarthy
McClelland, Donald M.
McConkey, Thos. G.
McClung, J. E.
McCrea, T. A.
McCreary, C. W.
McCoubray, J. W.
McDonagh, A. L.
McDonnell, Thos. E.
McGee, H.
McGregor & McIntyre, Ltd.
McKinnon & Co., W. L.
McLaughlin, G. W.
McLaughlin, J. J.
McLaughlin Motor Car Co., Ltd.
McLean, Dr. R. Gordon
McLeod, J. A.
McLeod, Young, Weir & Co., Ltd.
McMaster, J. K.
McMurrich, G. Temple
McQueen, A. M.
Macdonald, Miss Grant
Macdonald & Co., John
Macfarlane, E. S.
MacInnes, B. S.
Mackenzie, J. W.
Mackenzie & Co., Ltd., W. A.
Macklem, O. R.
MacLean Publishing Co., Ltd.
MacLeod, M. H.
MacMillan Co. of Can., Ltd.
MacPherson, G. A.
Mara, W. H.
Marani, Lawson & Paisley
Marshall, C.M.G., D.S.O., Col.
Kendric R.
Martin, N. L.
Mason, D.S.O., O.B.E., Lt.-Col.
D. H. C.
Mason, K.C., G. W.
Mason, T. H.
Massey-Harris Co., Ltd.
Massey, Lt.-Col. Robert F.
Masten, Hon. C. A.
Medland & Sons
Meek, Prof. T. J.
Menzies, H. P.
Meredith, A.
Metallic Roofing Co. of Can., Ltd.
Meyers, Dr. D. Campbell
Middleton, Hon. Mr. Justice W. E.
Miles, Arthur W.
Mills, W. G.
Milner, Wm. S.
Minehan, Rev. L.
Mitchell, A. J.
Mitchell & Ryerson
Montreal, Bank of
Monypenny Bros.

Moore, H. B.
Moore, S. J.
Moore, Wm. J.
Morden, K.C., W. S.
Moyle, David
Mulholland, F. A.
Muntz, G. H.
Murray & Co.
Nasmith, Ltd.
National Cash Register Co. of Can.,
National Trust Co., Ltd. Ltd.
Neilson, Ltd., Wm.
Nisbet & Auld
Nordheimer Piano & Music Co., Ltd.
Northway & Son, Ltd., John
O'Brian, Jas. B.
O'Keefe's Beverages, Ltd.
Osler, F. Gordon
Otis-Fensom Elevator Co., Ltd.
Otter, K.C.B., C.V.O., Sir Wm. D.
Owens, J. P.
Oxley, Maj. J. Morrow
Packard-Ontario Motor Co., Ltd.
Palmolive Co. of Can., Ltd.
Park, Andrew
Parker, Robert
Parker's Dye Works, Ltd.
Pascoe Clothes Shop
Patrick & Co., W. G.
Patterson Candy Co., Ltd.
Paul, Dr. Edgar W.
Pearce, C. T.
Pearce, W. W.
Pelham Nursery Co.
Pellatt, C.V.O., D.C.L., Maj.-Gen.
Sir Henry
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Phillips, Heber B.
Plumptre, Mrs. H.
Port Arthur, City of
Porter, Dr. G. D.
Poucher, F. B.
Price, Dr. Frank D.
Prime & Rankin, Ltd.
Primrose, C.B., Dr. Alex.
Pugh Specialty Co., Ltd.
Pugsley, Dingman & Co., Ltd.
Purdy Mansell, Ltd.
Rathbone, Ltd., George
Regent Tailors, Ltd.
Rowell, Reid, Wright & McMillan
Richards, Dr. G. E.
Riddell, Stead, Graham &
Hutchinson
Riddell, Hon. Mr. Justice W. R.
Riseborough, John H.
Robertson Bros., Ltd.
Robertson Co., Ltd., Jas.
Rogers, A. S.
Rogers, J. B.
Rolph, Clark, Stone, Ltd.
Rooke, H.
Ross, O. M.
Ross, W. D.
Rowell, Hon. N. W.
Royal Bank of Canada.
Ruddy Co., Ltd., E. L.

Russell Motor Car Co., Ltd.
Ryrie-Birks, Ltd.
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Sanderson & Barclay, Ltd.
Sandiford, M.Sc., Ph.D., Prof. Peter
Saunders, Kingsmill, Mills & Price
Saunders, Edward
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Scholl Mfg. Co., Ltd.
Schulkins, W.
Seythes & Co., Ltd.
Segsworth, R. F.
Shapley, W. H.
Shaw, W. H.
Shea's Theatre Co., Ltd.
Sheet Metal Products Co., Ltd.
Osler, F. Gordon
Shenstone, Dr. Norman S.
Shepherd, Miss H. E.
Small, Mrs. Sydney
Smallpiece, V. Norman
Smith, John M.
Smith, Walter Harland
Smith Mfg. Co., Ltd.
Snively, A. C.
Sommerville, K.C., Norman
Soole Printing Co.
Southam Press, Ltd.
Speight, T. B.
Sproatt & Rolph
Squair, J.
St. Catharines, City of
Standard Bank of Canada, The
Standard Fuel Co. of Toronto
Standard Lithographic Co. of Can.,
Ltd.
Standard Sanitary Mfg. Co., Ltd.
Stanton, H. G.
Star, Toronto Daily
Stark, H. L.
Starr, Dr. F. N. G.
Stauntons, Ltd.
Steele-Briggs Seed Co., Ltd.
Steele, R. C.
Stewart, W. Dunlop
Strathy, Gerard B.
Strathy, Stuart
Sun Life Assurance Co. of Canada.
Sutherland, H.
Swift Canadian Co., Ltd.
Tamblyn, G.
Taylor, Henry A.
Taylor & Co., John
Thompson, Ahern & Co.
Thompson, Geo. W.
Thompson, Major Boyce
Tidy & Son, Ltd., S.
Tindall, W. B.
Toronto, Bank of
Toronto Board of Trade
Toronto Carpet Mfg. Co.
Toronto Feather & Down Co., Ltd.
Toronto Home & School Council
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Trees & Co., Ltd., Samuel
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United Church Publishing House
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Van Nostrand, Lieut.-Col. A. J.
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Watson, W. G.
Welch, Campbell & Lawless
Weldon, I. H.
Weller & Co., Ltd., A.
Western Assurance Co.

Weston, J. F.
Whaley, Royce & Co., Ltd.
White, Melville P.
Wickett & Craig, Ltd.
Wickson, A. Frank
Wickstead, Henry K.
Wightman, R.
Williams, H. H.
Wilson, Alexander R.
Wilson, Mrs. Turner
Wilson Munroe Co., Ltd.
Wilson Publishing Co. of Toronto,
Ltd., The
Winlow, G. C.
Wood, E. R.
Woods, Geo. B.
Woodland, C. W. I.
Woods Mfg. Co.
Woolworth Co., Ltd., F. W.
Woolnough Corsetiers
Wright, Dr. C. S.
Wrigley, Jr., Co., Ltd., Wm.
Wrong, Prof. G. M.
Young, Dr. Geo. S.

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