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

YEAR ENDING  
FEBRUARY 28TH, 1928



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

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**TRUSTEES**

LIEUT.-COL. A. E. GOODERHAM  
E. R. C. CLARKSON, F.C.A.  
C. S. BLACKWELL

**OFFICERS**

WALTER J. BARR.....President  
G. H. MUNTZ.....Vice-President  
OLIVER HEZZELWOOD.....Hon. Treasurer  
F. BARRY HAYES.....Chairman of Council  
and  
Finance Committee

**COUNCIL**

C. H. CARLISLE	FRANK McEACHREN
Dr. HAROLD CLARK	G. TEMPLE McMURRICH
C. E. EDMONDS	G. H. MUNTZ
WALTER J. BARR	MORDEN NEILSON
MARK BREDIN	ROBERT PARKER
P. W. D. BRODRICK	THOMAS ROGERS
JOHN FIRSTBROOK	E. C. SCYTHES
S. B. GUNDY	R. A. STAPELLS
W. H. HALL	WILLIAM STONE
F. B. HAYES	JOHN I. SUTCLIFFE
OLIVER HEZZELWOOD	F. D. TOLCHARD
NORMAN A. HOWIE	W. G. WATSON
J. P. HYNES	MELVILLE P. WHITE
	GEORGE WILSON

**EXECUTIVE COMMITTEE**

WALTER J. BARR	Dr. HAROLD CLARK
F. B. HAYES	G. H. MUNTZ
OLIVER HEZZELWOOD	ROBERT PARKER
NORMAN A. HOWIE	THOS. ROGERS
J. P. HYNES	E. C. SCYTHES
	JOHN I. SUTCLIFFE

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

**BALANCE SHEET**  
As at 29th February, 1928

	1928	1927	Statement I.
<b>Assets</b>			
Cash on Hand and in Bank.....	\$3,436.77	\$3,137.44	
Accounts Receivable—			
Citizens' Research Institute of			
Canada .....	\$ 25.92	\$ 254.32	\$ 54.60
Others .....	65.86	11.36	\$ 46.13
Equipment and Library.....	91.78		
Less: Reserve for Depreciation....	494.13	726.13	
Prepaid Expenses—			
Rent and Insurance.....	72.34	79.66	
Deficit as per Statement II.....	76.39	*45.97	
	<u>\$4,171.41</u>	<u>\$4,162.94</u>	<u>\$4,171.41</u>
			<u>\$4,162.94</u>
<b>Liabilities</b>			
Accounts Payable.....			
Reserve for Services in respect of Unexpired			
Subscriptions .....			4,116.81
			4,116.81

**REVENUE ACCOUNT**

For the Year Ended 29th February, 1928.

	1928	1927	Statement II.
<b>Expenditures</b>			
Personal Services.....	\$9,368.32	\$8,519.80	\$9,590.00
Printing and Mailing Expense.....	997.47	1,338.78	744.00
Travelling Expense.....	69.38		626.64
Office and General Expense.....			719.85
Less Rent charged Citizens Re-			122.35
search Institute of Canada.....	600.00		
	<u>1,367.68</u>	<u>1,286.71</u>	<u>\$11,802.85</u>
			<u>\$11,145.29</u>
<b>Revenue</b>			
Members' Subscriptions.....			\$9,590.00
Bulletin Service Subscriptions.....			744.00
Service Revenue.....			626.64
Sundry Revenue, Interest, etc.....			719.85
Deficit for Year carried down.....			122.35
			<u>\$4,162.94</u>

**DEFICIT ACCOUNT**

Deficit for Year brought down.....	\$ 122.36
Surplus, 1st March, 1927.....	\$ 45.97
Balance, 29th February, 1928, carried to State-	
ment I.....	76.39
	<u>\$122.36</u>
	<u>\$11,802.85</u>
	<u>\$11,145.29</u>

We have audited the books and accounts of the Bureau of Municipal Research for the year ended the 29th February, 1928. We have not, however, examined the Reserve for services in respect of unexpired subscriptions. Subject to this proviso, we certify that, in our opinion, the above Balance Sheet is properly drawn up so as to represent correctly the state of the Bureau's affairs at the 29th February, 1928, as shown by its books and records.

GEORGE A. TOUCHE & CO., Chartered Accountants,  
Auditors.

Dated at Toronto, Ont., 12th April, 1928.

\* Surplus.

## REPORT OF MANAGING DIRECTOR

### REPORT OF COUNCIL

to

### Guarantors and Members of the Toronto Bureau of Municipal Research

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

During the year which closed February 29th, 1928, eleven meetings of the Council and ten meetings of the Executive Committee were held. As a rule meetings were held twice each month except during the months of July and August.

While there has been a small gain in the number of subscribing members during the year, the number of bulletin subscribers (i.e.) those contributing \$5 or less, has fallen off considerably, making the total number of subscribers 502 as compared with 511 in the year previous. There has, however, been a slight increase in revenue from these two sources. While the Bureau must depend upon its members for financial support, its work is done with the idea of being of benefit to all citizens and taxpayers, and its staff stands always ready and willing to co-operate with any organization, member of Council, official or citizen in the furtherance of any idea looking toward the benefit of the community. The Bureau has at its command a great deal of material relating to civic matters, and through its correspondents is able in a short time to obtain information from other places bearing on municipal questions. The Bureau invites anyone interested to make use of this service.

During the year we suffered the loss of two of our members through death. The late Mr. Charles F. Wheaton was a member of the Council since 1917, and the late Mr. G. A. MacPherson since 1924, the latter being also Vice-President for over a year previous to his death. Their loss is keenly felt by the Council.

The Balance Sheet and Revenue Account for the past Bureau financial year, as signed by the Auditor, are to be found on page 5.

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

Respectfully submitted on behalf of Council.

WALTER J. BARR,  
President.

April 25th, 1928.

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

It is with great pleasure that I present to you my fourteenth annual report as Managing Director of the Toronto Bureau of Municipal Research. The year just ended has been one filled with interesting work, as will be noted from the list of publications issued during the year and given elsewhere in the report. The majority of these publications were based on studies of major importance, and their preparation called for painstaking care and research.

#### Toronto's Current Budget Analysis:

For many years now the Bureau has made an analysis of the City's current budget. In making this analysis the Bureau has had the hearty co-operation of departmental heads, without which it would have been impossible to obtain accurate results. These analyses show, **First:** The cost of city government to the citizens of Toronto according to objects purchased (i.e.) salaries and wages; heat, light and power; debt service (interest, sinking funds and instalments); other supplies, etc. **Second:** The cost to the citizens of Toronto according to functions performed (i.e.) protection of persons and property (police, fire, etc.); health and sanitation; highways; education, etc. The figures in each instance are given in totals, per capita and percentage of total formed by each group. In this way, since the same method of compilation is followed each year, the comparative results over a term of years give the trend of Toronto's civic expenditures.

It is of interest to note that on this basis Toronto's per capita civic expenditures were little more than \$1 higher in 1927 than in 1923. Per capita municipal expenditures in Montreal, Ottawa and Hamilton increased much more than this during the period, but are all still lower than Toronto in totals. Toronto's increase during the period was due to increased expenditures on education, recreation, highways and deficits on such special services as harbour, radials and civic abattoir. During the period, per capita expenditure on debt services (i.e., interest, sinking funds, etc.) showed a commendable decrease, but considering the large capital expenditures to which the City now stands committed, as well as the many tremendous undertakings now projected, it is likely that expenditures on this service will increase in the near future rather than decrease. This, combined with general demands for increased services and the fact that deficits on harbour, radials and abattoir show little signs of immediate diminution, would make it appear that only the exercise of the most stringent economy in civic affairs, including education, will enable the citizens to escape higher civic taxation in the near future.

#### Civic Financial Control:

Civic operations in Toronto cover an immense field. Civic affairs in many Canadian cities may mean only the operation of fire and police departments, highways, parks, etc., with possibly the waterworks as the only public service enterprise. In some cities education is financed separately. In Toronto, however, the field covered is a gigantic one, inclusive of street railway, radials, hydro-electric distribution, harbour development, etc. The Bureau undertook a study which was designed to show over a term of years the results of operation of the component parts,

such as civic departments proper, public utilities not under commissions, public service enterprises under commissions, and then to combine all these operations as a single business in order to show the results to the shareholders (i.e.) the taxpayers and citizens. This study has been practically completed and two of the reports bearing thereon have been issued under the heading "Civic Financial Control".

#### Municipal Police Service:

Following a rather serious outbreak of crime within the city, particularly in regard to holdups, etc., along with the insistent request of the then Chief of Police for a greatly enlarged police force, the Bureau undertook a general study, from the outside, of police matters. Material relating to the Toronto force since 1913 was gathered and tabled showing, first, the offences of a more serious nature classified under various headings and the relation of the total number of such occurrences to the total population, then the size of the force for each year in the period, along with its relation to the population of the city. From these figures it seemed clear that the rise and fall in crimes committed had no apparent relation to the size of the force. Information as to crimes committed, size of force, general organization, etc., was then asked from three English cities, three United States cities, and three Canadian cities. A study of the replies received did not seem to place Toronto in an unfavorable light, either in the control of crime exercised, or in the size of its police force. Rather it appeared that a moderate increase in the force, plus the installation of much-needed mechanical equipment, would place the Toronto police force in a position to exercise its duties most efficiently. Since then an increase of 100 men in the force has been granted and provision made for mechanical equipment.

One feature of this study which impressed itself upon the Bureau was the necessity of a more uniform method of reporting the more serious crimes in order that comparisons might be more readily and fairly made. (Police reports in some cities on this continent already do this, giving in one table "Crimes Committed" and in a corresponding table "Crimes Cleared".) Then if the number of serious crimes which were committed during the year were placed in one column opposite their designated heading and the number of such crimes which were cleared up during the year were placed in a parallel column, the result would be very helpful in gauging the efficiency of the police force.

#### Motor Accidents:

This study which was reported on in November, 1927, grew out of a survey which the Bureau was making of the park and playground situation in Toronto, and was undertaken primarily with a view to ascertaining if the lack of playgrounds in certain districts had any bearing on accidents to children within that district. While the definite establishment of such a result was not possible, the general facts gathered appeared so interesting that it was felt their publication would be of interest in connection with the vital and important problem of controlling motor accidents. There can be no doubt that it is important to have effective tests for the purpose of guaranteeing that the machines are as mechanically efficient as it is possible to make them, and much is being done now in this regard. It would appear, however, that progress along the line of increased safety from this menace in the future is more closely allied with the following factors:

- (a) The education of the public, both pedestrians and motorists, to obey the rules of the road already established, and to exercise care;

- (b) The evolving of tests to determine who are fit and proper persons to be in charge of motor cars;
- (c) The development of plans for separation of motor arteries from pedestrian traffic.

#### Town Planning:

In the Bureau's opinion one of the greatest problems now facing Toronto from a civic standpoint is the drawing up of a considered plan for Toronto's future growth and development over a term of years, and it is hoped that the steps now being taken will lead to a practical solution. Plans along this line should show not only what improvements are necessary to bring about economical development, but also the order in which they should be carried out and the possibility of the city's being able to finance them in addition to the carrying on of regular services. As a suggestion in connection with the Bloor Street widening now already undertaken, why would it not be well worth while, as has been done on Fifth Ave., New York City, and in other places, to eliminate all overhanging signs, and as many wires, poles, etc., as possible, having due regard for street railway operation. It is expected that the Bloor Street area which is to be widened will develop into a high-class shopping district. Why not add to its attractiveness and possibly provide an illustration for the city as a whole?

#### Centralization of Collection of Civic Monies:

In the original civic survey report made in 1914 it was <sup>recommended</sup> that collection of monies, including miscellaneous revenue, be placed under the supervision of a central authority—the Finance Commissioner. Since that date the Bureau on many occasions has reiterated this recommendation and coupled with it that of the centralization of accounting. Recent events have apparently proven the soundness of this contention. It is to be hoped that the City Council will heed the advice of the Finance Commissioner and see to it that the best possible methods of keeping temptation from those who handle civic monies is evolved. Experiences of large financial institutions show that even then elimination of dishonesty is not always possible.

#### Board of Education:

The Bureau is glad to note that the Advisory Industrial and Commercial Committees of the Board of Education have been merged. This is a step in the right direction. As pointed out in its report on the organization of the Board, made in 1920, the Bureau believes that other committees of the Board could be merged with a resulting economy in time to the Board's members. Another question which has been frequently discussed is the appointment of a Director of Education. The Bureau believes that such an official, if given the proper scope to exercise his duties, could be of inestimable service to the Board.

#### Reference Library and Information Service:

A large number of official and other publications bearing on matters of civic interest have been added to the Reference Library during the year just past. Citizens and officials have continued to make ever-increasing use of this service. Much information has been given to members of various clubs and organizations interested in debating civic subjects. This helps to build up an informed citizenship. The Bureau is also called upon each year to supply information regarding Toronto to many organizations and individuals throughout Canada and the United States.

### Speakers' Bureau:

Many addresses have been given on subjects relating to municipal affairs to the different business men's clubs and the ratepayers' associations throughout the city. Such occasions are looked upon as part of the Bureau's work in keeping alive between election times the interest in civic affairs.

### Open Letters:

Three open letters were issued by the Bureau during the year as follows:

Subject	Date
Board of Education Appointments.....	April 13th, 1927
Suggested Increase of Controllers' Salaries, \$2,500 to \$5,000.....	June 10th, 1927
Report of Special Committee re Assessment.....	Nov. 4th, 1927

On April 2nd, 1928, a motion increasing Controllers' salaries from \$2,500 to \$3,500 per annum was passed by Council. The Bureau has always taken the stand that salaries commensurate with the services rendered should be paid by governmental bodies. It is of the opinion, however, that under our present type of municipal government emphasis should be placed upon the payment of generous salaries to permanent officials rather than to elected representatives. The Bureau believes that it would be unfortunate if the size of the salary offered for elected positions should be such that it would attract the type of personage who believed he should give his whole time trying to take the place of the paid official administrator rather than to be, as it is intended he should be, a member of a policy-forming body, attracted to the position because of the opportunity of being of service to his fellow-citizens and of the honour conferred thereby.

### Publications:

The Bureau during the last year issued White Papers as follows:

No.	Subject	Date
111	The Civic Salary Commission Report.....	March 28, 1927
112	Toronto's Current City Budget—Story No. 1.....	April 12, 1927
113	Toronto's Current City Budget—Story No. 2.....	May 11, 1927
114	Toronto's Current City Budget—Story No. 3.....	June 14, 1927
115	Civic Financial Control—Current Expenditures .....	Sept. 26, 1927
116	Civic Financial Control—Public Service Enterprises.....	Oct. 20, 1927
117	Motor Accidents .....	Nov. 16, 1927
118	Municipal Police Service—Some facts re Toronto, 1913-1926 .....	Dec. 14, 1927
119	The Scope of Civic Corporations—Questions for Candidates .....	Dec. 20, 1927
120	Municipal Police Service—3 English Cities.....	Jan. 11, 1928
121	The Personnel of our Civic Government.....	Jan. 24, 1928
122	Municipal Police Service—3 United States Cities.....	Jan. 24, 1928
123	Municipal Police Service—3 Canadian Cities.....	Feb. 1, 1928
124	Municipal Police Service—The 1928 Police Estimates.....	Feb. 9, 1928

Respectfully submitted,

HORACE L. BRITAIN,  
Managing Director.

### LIST OF SUBSCRIBERS, 1927-1928

Abbs, Chas. E.  
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.  
Baillie & Co., J. W.  
Baker & Co., Ltd., Richard L.  
Baker, R. P.  
Ball, G. B.  
Banfield, W. I.  
Bank of Montreal  
Bank of Nova Scotia  
Bank of Toronto  
Barber-Ellis, Ltd.  
Barchard & Co., Ltd.  
Barr, Walter J.  
Bastedo, N. H.  
Bauckham, Chas.  
Bean, Dr. Harvey  
Beardmore & Co.  
Beatty, Chas. W.  
Beatty, Miss Mary H.  
Becker, Dr. H.  
Beer, G. Frank  
Bell Telephone Co. of Canada  
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., Ltd.  
Bogert, Clarence A.  
Boland, J. F.  
Bolander & Selby, Ltd.  
Bongard & Co.  
Boone, Major C. A.  
Booth-Coulter Copper & Brass Co., Ltd.  
Boulton, Gerald D.  
Boyd, Dr. Geoffrey  
Bradshaw, A., & Son, Ltd.  
Bredin, Mark  
Brigdens, Ltd.  
Brighton Laundry, Ltd.  
Brown Bros., Ltd.  
Brown, James  
Bruce, Dr. H. A.  
Bucke, Wm. A.  
Buntin-Reid Co., Ltd.  
Burr, W. H.  
Britnell, Roy  
Brock, Lt.-Col. H.  
Brodrick, P. W. D.  
Brooks, Wm.  
British-American Oil Co., Ltd.  
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., Ltd.  
Canada Life Assurance Co.  
Canada Malting Co., Ltd.  
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 Electric Co., Ltd.  
Canadian General Lumber 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.  
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.  
Clarkson & Sons, E. R. C.  
Cleland, Dr. F. A.  
Coatsworth, Mr. Justice E.  
Cockburn, J. Roy

Cody, Hon. Dr.  
 Coleman Lamp & Stove Co., Ltd.  
 The  
 Collins, Chas. H.  
 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  
 Curry, S. G.  
 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.  
 DeWitt, Josephine, Co.  
 Dickinson Dye Works, Ltd.  
 Dilworth, R. J.  
 Diver Electrotpe Co.  
 Dodge Mfg. Co. of Can., Ltd.  
 Dominion Bank, The  
 Dominion Electric Protection Co.,  
 Ltd.  
 Douglas, C. P.  
 Drug Trading Co., Ltd.  
 Dun & Co., R. G.  
 Dunham Co., Ltd., C. A.  
 Dunlop Tire & Rubber Goods Co.,  
 Ltd.  
 Eaton Co., Ltd., T.  
 Easy Washing Machine Co., Ltd.  
 Eckhardt & Co., H. P.  
 Eisiman, Julius  
 Elgie & Jarvis Lumber Co., Ltd.  
 Elliot, J.  
 Ellis Bros., Ltd.  
 Ellsworth, Albert L.  
 Employers' Liability Assurance Corp.,  
 Ltd.  
 Evans, H. W.  
 Evans & Evans  
 Everall Co., Ltd., George  
 Ewart & Co., Ltd., J. H.  
 Farr, H. Y.  
 Faskin, David  
 Fisher Co., Ltd., The James  
 Fitzpatrick, R. F.  
 Flavell, 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.  
 Gage, W. J., & Co., Ltd.  
 Galbraith, A. C.

Galt, K.C., T. P.  
 Gibbons, Ltd., J. J.  
 Gibson, R. E.  
 Gibson Bros.  
 Gilbert, Mrs. F. B.  
 Gillespie, Prof. P.  
 Godson Contracting Co., Ltd.  
 Goldie, Dr. Wm.  
 Gooderham, Geo. H.  
 Goodyear Tire & Rubber Co. of  
 Can., Ltd.  
 Gordon, Mackay & Co., Ltd.  
 Gore, Nasmith & Storrie  
 Grand & Toy, Ltd.  
 Grant Contracting Co., Ltd.  
 Grant, P.  
 Gray, Frank M.  
 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.  
 Hall, Thos. H.  
 Hambly & Wilson, Ltd.  
 Hamilton, Henry J.  
 Hamilton, R. C.  
 Hamilton Shoe Co., Ltd., W. B.  
 Hancock, Ltd., T. H.  
 Harling, R. Dawson  
 Harris Abattoir Co., Ltd.  
 Harwood, H. S.  
 Hathaway, E. J.  
 Haugh Mfg. Co., Ltd., J. A.  
 Henderson, David  
 Henderson & Son, Elmes  
 Hendry Co., Ltd., Geo. M.  
 Hepburn, John T., Ltd.  
 Herod, W. J.  
 Hetherington, J. A.  
 Heward, C. Edwin  
 Heward, Geo. C.  
 High Park Garage & Supply Co.  
 Heyes, H. R.  
 Hezzelwood, Oliver  
 Hicks, A. T.  
 Hillman, H. P. L.  
 Hiltz, W. W.  
 Hind, Edmund, Lumber Co., Ltd.  
 Hinde & Dauch Paper Co. of Can.,  
 Ltd.  
 Hinman, H. R.  
 Hogg, Albert O.  
 Hoidge, W. H.  
 Holden, John B.  
 Holt, Renfrew & Co., Ltd.  
 Howe, Lyman P.  
 Howell Warehouses, Ltd.  
 Humphrey Co., Ltd., F. W.  
 Hunt, F. W.  
 Huntley, A.  
 Hynes, J. P.  
 Hynes, Wm. J.  
 Imperial Bank of Canada

Imperial Oil Co.  
 Independent Cordage Co. of Ont.,  
 Ltd.  
 Inglis, Wm.  
 International Petroleum Co., Ltd.  
 Ivey Co., Ltd., John D.  
 Jamieson, H. T., & Co.  
 Jenkins & Hardy  
 Jones, Prof. Geo. M.  
 Jones, James Edmund, P.M.  
 Kent-McClain, Ltd.  
 Kents, Ltd.  
 Kerr, K.C., George  
 Kerr, John M.  
 King, Samuel  
 Kirby, Richard G.  
 Kirkpatrick, Col. A. E.  
 Kirkpatrick, A. M. M.  
 Laidlaw, John B.  
 Laidlaw Lumber Co., Ltd., R.  
 Lake Simcoe Ice, Ltd.  
 Lalor & Co., Ltd., John M.  
 Langley, G. H.  
 Langley, J. P., & Co.  
 Langley's, Ltd.  
 Langton, W. A.  
 Lawrence, A. G. F.  
 Lawson, J. Earl  
 Leach, F. R.  
 Lever Bros., Ltd.  
 Link-Belt, Ltd.  
 Little, G. F.  
 Littlefield, F. H.  
 Livingston & Scott  
 Loblaw Groceries Co., Ltd.  
 London & Lancashire Ins. Co., Ltd.  
 London-Canada Ins. Co.  
 Long & Daly  
 Lorsch & Co.  
 Lovell Co., Ltd., R. J.  
 Lumbers, Jas., Ltd.  
 McCarthy, K.C., Leighton  
 McClelland, Donald M.  
 McConkey, Thos. G.  
 McConkey, Thos. G.  
 McClung, J. E.  
 McCrea, T. A.  
 McCrea, T. A.  
 McCreary, C. W.  
 McCoubrey, J. W.  
 McDonagh, A. L.  
 McDonnell, Thos. E.  
 McGee, H.  
 McGregor & McIntyre, Ltd.  
 McKinnon & Co., W. L.  
 McLaughlin, J. J.  
 McLaughlin Motor Car Co., Ltd.  
 McLean, Robt. T.  
 McLeod, J. A.  
 McLeod, Young, Weir & Co., Ltd.  
 McMurrich, G. Temple  
 McQueen, A. M.  
 Mail Printing Co.  
 Macfarlane, E. S.  
 Mackenzie, J. W.  
 Mackenzie & Co., Ltd., W. A.  
 MacLean Publishing Co., Ltd.  
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