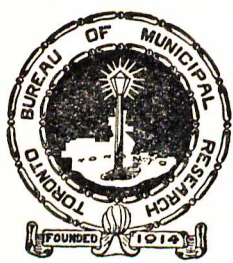


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NINETEENTH ANNUAL REPORT
OF THE
TORONTO
BUREAU OF MUNICIPAL
RESEARCH

YEAR ENDING
FEBRUARY 28TH, 1933



OFFICES:
1105 NEW WELLINGTON BUILDING
137 WELLINGTON ST. WEST
TORONTO

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TRUSTEES

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THOMAS BRADSHAW, F.I.A.

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A. H. C. BEAIRSTO.....Vice-President
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W. H. HALL	E. C. SCYTHES
C. F. BASIL TIPPET	

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

BALANCE SHEET

At the 28th February, 1933

	1933	1932	Statement I. 1932
Assets			
Cash on Hand and in Bank.....	\$ 999.33	\$ 1,469.23	\$ 441.74
Accounts Receivable— Citizens' Research Institute of Canada.....	\$ 376.45		
Sundry Debtors.....	\$235.62		
Less: Reserve for Doubtful Accounts.....	100.00		
Equipment and Library.....	512.07	395.61	
Less: Reserve for Depreciation.....	\$3,080.37		
Prepaid Expense— Rent and Insurance.....	395.31	395.31	
Deficit— Excess of Expenditure over Revenue for the year ended the 28th Febru- ary, 1933—Statement I.....	57.55	57.55	
Deduct: Surplus at 1st March, 1932.....	1,105.82	775.56	
	<u>\$3,070.08</u>	<u>\$ 1,542.14</u>	<u>\$ 1,542.14</u>
Liabilities			
Accounts Payable.....			
Unpaid Salaries.....		1,278.34	
Reserve for Services in Respect of Unexpired Subscriptions.....		1,350.00	1,350.00

REVENUE ACCOUNT

For the Year Ended 28th February, 1933

	1933	1932	Statement II. 1932
Expenditures			
Personal Services.....	\$ 8,750.04	\$ 9,679.92	\$ 6,560.50
Printing and Mailing.....	1,609.34	2,452.45	1,532.88
Office and General Expense.....	\$1,546.88		1,331.50
Deduct: Rent charged Citizens' Re- search Institute of Canada.....	600.00	946.88	1,481.38
Travelling.....		44.72	
	<u>\$11,306.26</u>	<u>\$13,083.67</u>	<u>\$13,083.67</u>
Revenue			
Subscriptions.....			\$ 7,581.00
Service Revenue.....			1,932.51
Sundry Revenue.....			2,192.30
Balance being excess of Expenditure over Revenue for the Year—Statement I.....			1,481.38
			<u>\$ 1,542.14</u>

We have examined the books and accounts of the Bureau of Municipal Research for the year ended the 28th February, 1933, and we certify that all our require-
ments as Auditors have been complied with. We have not examined the Reserve for Services in respect of Unexpired Subscriptions. Subject to this proviso we report
that, in our opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Bureau's affairs at the 28th February,
1933, according to the best of our information and the explanations given to us and as shown by the books of the Bureau.
Dated at Toronto, Ontario, 24th March, 1933.

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

Report of Managing Director
to the
Council of the Bureau of Municipal Research

Report of the Council of
The Toronto Bureau of Municipal Research
to the
Guarantors and Members

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

During the year which closed on Feb. 28th, 1933, there were held eleven meetings of Council and nine of its Executive Committee.

There has again been a slight shrinkage in the number of subscribers and revenues have decreased by \$2,280.93, or 19.5%. The loss has been offset by cuts in salaries and other operating expenses, but the Bureau can hardly continue to operate on the present scale of financial support without a serious decrease in the amount of work done. Anyone who has observed the Bureau's work during the year ending Feb. 28th, 1933, knows that its output has not suffered in quantity or quality and few would question the outstanding effectiveness of the work done during the past year in promoting the interests of citizens and taxpayers. While some might say that before 1930, the Bureau's voice was of "one crying in the wilderness", it is certainly true that the voice has swollen to a chorus which has already brought tangible results. That these results will grow with adequate financial support for the Bureau is certain.

Every year the Bureau receives some letters of commendation and encouragement, but the number received in 1932-33 has surpassed previous years. This has had a stimulating effect both on our Council and our staff. For full effectiveness of the Bureau's work, moral support, in addition to financial support, is indispensable.

The financial statements, signed by the Bureau's auditors, George A. Touche & Co., who have contributed their services for many years, appear on page 5, and the report of the Managing Director on pages 7 to 11.

Respectfully submitted on behalf of the Bureau Council,

G. H. MUNTZ,
President.

April 20th, 1933.

Gentlemen:

I submit herewith the nineteenth annual report of the Managing Director.

The Bureau year 1932-33 has been marked by at least one step forward in municipal organization. On January second the civic electorate voted by 88,742 to 20,143 in favour of a by-law to reduce the number of aldermen from three in each of eight wards and two in one ward to two for each ward. This will reduce the number of members of Council from 31 to 23. This is a distinct step in advance. The following passage from our annual report of 1926 may be of interest:

"Perhaps the most generally favoured suggestion for improvement (in policy-forming machinery) is cutting down the size of City Council. This could readily be done in Toronto by cutting down the representation by wards from three aldermen to two or one. If cut to two a provision that these be elected in alternate years (one for each ward) for two-year periods would provide for overlapping and thus would be in line with the movement toward continuity in policy forming bodies—"

Continuity in membership in itself is of little moment, but under present conditions, when cities may make capital improvements which take five or more years for execution and from ten to forty years for repayment of borrowed capital, continuity of policy is absolutely essential. **This is not provided by the re-election of members for one-year terms, even if three-quarters of the total membership be re-elected.** The present system makes it practically necessary for members of Council, if they wish to be re-elected, to think in one-year periods even if they remain in Council ten years. Assured election for two or three years and the election of one-half or one-third of the membership each year would assist members of Council to take "long views" and at the same time would enable the voters annually to express their opinions on civic affairs, reward good service, and give any necessary warning to those not coming up for election until the next year. "A nudge may be as useful as a shove." The election of the decreased number of aldermen for two-year overlapping terms is undoubtedly the next logical step. A further quotation from the same report outlines a further step in advance:

"If wards were abolished and aldermen elected at large the Council could be cut to eight (nine with Mayor); four aldermen to be elected each year for a two-year term. It would seem reasonable that a Council of eight (nine with Mayor elected annually) elected at large for overlapping terms of two years each would greatly improve the efficiency of the policy-forming machinery of the City."

If it seemed reasonable in 1926, it seems even more reasonable at present. Such a system would make unnecessary the division into aldermen and controllers—in effect, all would be controllers.

THE CIVIC BUDGET.

While, as pointed out in our report of last year, there has been very great improvement during the last fifteen years in the form of civic estimates and while there has been greater expedition in their considera-

tion and the setting of the tax-rate, the form of estimates is still unstandardized as between departments. Some state the amount of salaries and wages, some do not. Some include items of supplies, some do not. It is not possible to learn from the estimates or from the annual financial reports of the Finance Department, the total amounts paid or to be paid for salaries and wages, supplies, equipment or the various other standard or usual classes of object of expenditure. It is quite evident that the City Council cannot exercise the necessary critical supervision of the estimates unless the official estimates show on their face not only the proposed expenditures for each function and sub-function or work to be done but also the costs of the various items of expenditure according to objects entering into these proposed expenditures. If, as seems the case, the salary rolls of employees of elected bodies has approached or exceeded 50% of the total general appropriations, surely the estimates for each department and section or division should show the facts as to the amount of salaries and wages, and the number employed at each rate of pay. It should not be necessary for members of Council to request special information on these points. If, during the last ten years, such information had been available in the estimates, it is hardly likely that the salary and wage rolls would have grown as they have. Out of estimated current expenditures out of general revenue amounting to \$37,572,602 in 1932, it would appear that approximately \$18,852,387 was included in the appropriations of the City Council, Board of Education and Separate School Board for salaries, wages and other payments for the services of employees. A reduction of 10% of this amount, or \$1,885,238, would have met the estimated approximate deficit of 1932 amounting to \$1,258,328 and left over some \$626,910 for the City's share of unemployment relief which in 1932, before the subtraction of \$333,777 contributed by the civic administration, civic employees and other public-spirited citizens, amounted approximately to \$1,064,437. As it is, after the comparatively small reduction in salary and wage rates of the City and Board of Education, it was apparently not possible to include a single dollar for unemployment relief in the 1933 estimates, if even a small reduction in the tax rate was to be effected. The Bureau has no means of knowing what amount should have been inserted in the estimates if the pay-as-you-go policy had been followed, but apparently a total of, say, \$900,000 is to be met by the sale of five-year debentures, possibly after the year 1933 has closed. If all appropriations had been cut to the irreducible minimum consistent with the maintenance of indispensable civic services, even those taxpayers whose incomes have been cut below the irreducible minimum consistent with meeting their tax bills could not have legitimately complained. While the Government of Toronto is in a numerous company of governments which have found it impossible or inexpedient to balance budgets by reducing expenditures, that is not much comfort for the Toronto taxpayer who expects to live till 1938, as he will have to pay the City's 1933 net relief payments with added interest charges. It might be said "that sufficient unto the day is the evil thereof," but it may be answered that apparently the evil of the 1933 day was too much for that day and had to be passed on to other days irrespective of the amount of evil they might have.

It is very apparent, however, that, short of the necessary drastic action in curtailing expenditures to coincide with available revenue, the Board of Control did a workmanly piece of estimating and must have scrutinized each item with great care. It included in the appropriations several which were omitted last year. Among these are New York exchange, \$545,000, and Hospital Deficits, \$53,060. The estimates of revenue other than taxation also appear to be conservative and sound. The City is to be congratulated for the progress in budget making effected notwithstanding the apathy of a large number of voters toward their own civic affairs.

For many years the Bureau has pointed out the desirability of preparing the draft budget before the end of the year so as to secure quick action early in January of the next year. This would be easily possible if the two-year overlapping term with election at large were in effect. If the draft estimates were available for public discussion during the civic election, and even if such discussion might sometimes be inconvenient, public consideration of concrete civic business might be a welcome substitute for the personalities and irrelevances which feature some elections. It might also be of some advantage to taxpayers to know just how the elected representatives who are to spend their money really propose to do so.

AN ADVISORY CITY PLANNING COMMITTEE.

While the capital expenditure of the City has been brought by the Board of Control and Council almost to the vanishing point, and while this policy is highly desirable and is greatly appreciated by citizens and taxpayers, it is to be supposed that the time will come when increased capital expenditures may be warranted and even necessary. From the standpoint of financial control, the planning of capital expenditures five years ahead is just as desirable as planning revenue expenditures one year ahead. Now is the time to initiate such planning by setting up a permanent advisory committee on City planning with the usual duties, which committee, with the aid of department heads and their staffs, would draw up, for the consideration of Council and for revision each year, a five-year plan of improvements in order of urgency, accompanied by a plan for financing these improvements. City planning is no longer a matter merely of planning embellishments, but of co-ordinating capital expenditure with available resources. No city can afford to carry out large capital improvements without a long-term general plan.

IMPROVEMENT IN THE EXECUTIVE—ADMINISTRATIVE MACHINERY.

In the two previous reports a hope was expressed that the City would revert to its original plan of eventually co-ordinating all public health and welfare work in a single department. Apparently the setting up of an independent permanent welfare department is a matter of settled policy. Last year's report of the Managing Director stated that, "it is to be presumed that the infant department will in time acquire an ever more impressive payroll than at present and take its proper place among the great spending departments." While the estimates do not show the amount of the salaries and wages paid, there seems to have been a small reduction in the estimates for "administration." In other respects, however, the infant department seems to be doing quite well. The approximate expenditures of the Department of Public Welfare were, in 1932, \$3,009,514, including \$730,660 for unemployment relief after the deduction of contributions of \$333,777. The estimates for 1933, without unemployment relief, total \$2,164,481. Including estimated net unemployment relief which is to be met in 1933 by the issue of debentures, but for the administration of which the department presumably will be responsible, the total estimated expenditure would be approximately, say, \$3,000,000 or over.

The recent tentative adoption of the so-called "controlled" voucher system of relief distribution, with its obvious opportunities for widespread irregularities which can only be kept in check, if at all, by extensive and intensive inspection and supervision, can hardly fail, it would seem, to add to the overhead cost and correspondingly reduce the proportion of total relief expenditures available for actual relief. While it may possibly but not at all certainly, give assistance to a very worthy class of citizens engaged in retail trade, it is doubtful whether this should be a consideration

in deciding policy. If the City has a duty to help one class of retailers to pay their taxes, it also has a duty to help all taxpayers pay their taxes, which could most equitably be done by reducing expenditure and therefore the tax levy, and each taxpayer's share thereof. This would be a welcome measure of direct relief without any overhead.

It is to be hoped that the total net saving made by the substitution of the salary and wage cut for the contributory system will not be dissipated by payments in the nature of subsidies to those doing business with the City through the Public Welfare Department. If so, the reduction in pay will be in vain so far as reduced expenditures are concerned and the relief to the taxpayer will be entirely illusory. One wonders whether the civic authorities will supervise the expenditure of money borrowed for unemployment relief as strenuously as they would have if this had been taken care of by revenue appropriations directly affecting the tax-rate.

As a counterpoise to the setting up of an independent Department of Public Welfare, the two legal departments were combined into one, the law estimates of last year being reduced from \$91,250 to \$76,937. It is true that the two departments, Law and Public Welfare, do not compare as to total estimated expenditures, but a department is a department, and every one counts. Possibly in the final reckoning a small virtue may balance a great error.

CENTRALIZED PURCHASING.

Apparently the possible placing of all Relief purchasing under the Welfare Department has been considered. A little centralizing of purchasing being good, much centralizing of purchasing might be still better. May the Bureau again suggest that centralized purchasing for the City as a whole might be worth considering? The method seems to have met with some favour and success in some private business and even in some governmental jurisdictions.

THE BUREAU'S PUBLICATIONS.

The Bureau has issued during the year the following White Papers and Open Letters:

Date	Subject	Number
Jan. 27, 1932	The Personnel of our Civic Government.....	171
Feb. 2, 1932	Open Letter—Why not a study now to determine "Just how many employees of each kind are absolutely necessary, etc."	172
Feb. 8, 1932	Toronto Grows—Story No. 3—The 1932 City Budget must, as in the past, be balanced.....	173
March 2, 1932	Open Letter on Budgeting for a Deficit.....	174
April 14, 1932	The 1932 Budget Estimates of Current Revenues and Expenditures for the City of Toronto—Story No. 1.....	175
June 13, 1932	The 1932 Budget Estimates of Current Revenues and Expenditures for the City of Toronto—Story No. 2.....	176
June 20, 1932	The 1932 Budget Estimates of the City of Toronto—Story No. 3	177
Sept. 30, 1932	The (Municipal) Government can Afford only What the (Municipal) Taxpayers can Afford.....	178
Nov. 7, 1932	The Credit of the City of Toronto.....	179
Dec. 20, 1932	The Time to Meet an Emergency is When the emergency appears, and the action taken Must be Action which Takes Effect Immediately, Not in the Future.....	180
Dec. 27, 1932	Open Letter to the Electors of Toronto.....	
Jan. 23, 1932	Open Letter—Early Preparation of City Estimates.....	181
Feb. 2, 1932	Open Letter—The Proposed Income Surtax.....	
Feb. 23, 1932	Civic Credit	182

THE SPEAKERS' BUREAU.

The demand for speakers in the year immediately preceding was large, but in the year 1932-33, the demand was greater than it was physically possible to supply. This is one indication of the greatly increased public interest in municipal and governmental affairs from the standpoints of economy and efficiency.

THE CO-OPERATION OF THE PRESS.

The Bureau is indebted more than ever before to the Toronto Press for its co-operation in making available to the reading public through articles and editorials, a great deal of the subject matter of the Bureau's White Papers and Open Letters, and of addresses by staff members. Some of the Bureau publications have also been referred to in broadcasts by radio. Thus the results of the Bureau's work is made available in the 135,000 homes of the City.

FINANCIAL SUPPORT.

The financial statements on page 5 show that the revenue of the Bureau has continued to shrink. While a large number of new supporters have been added, a considerable number have dropped out either through death or through the financial effects of the depression. At a time when the influence of the Bureau's work was never so much needed and, indeed, so effective, the drop in revenues, while understandable, is extremely unfortunate. It is to be hoped that a greater number of taxpayers who stand to benefit financially by the Bureau's work and of citizens in general who believe in the soundness of the Bureau's method of ascertaining the facts, analyzing them, and presenting them in simple, concrete form, with constructive suggestions and recommendations, will during the year 1933-34 contribute to the support of the work conducted for the benefit of all.

Respectfully submitted,

HORACE L. BRITAIN,
Managing Director.

LIST OF SUBSCRIBERS, 1932-1933

Abbs, Chas. E.
Acme-Farmers Dairy, Ltd.
Adams, A. W.
Adams Furniture Co., Ltd.
Adie, Edward
Addison, Miss Margaret E. T.
Aikenhead Hardware, Ltd.
Alexander & Cable Lithographing Co., Ltd.
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Andian National Corp., Ltd.
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Authors & Cox, Ltd.
Auto Electric Service Co., Ltd.
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Bank of Montreal
Bank of Nova Scotia
Bank of Toronto
Barber-Ellis, Ltd.
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Beatty, E. W.
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Beattie & McIntyre, Ltd.
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Boland, K.C., Ald. J. F.
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Bongard & Co.
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Bosley & Co., W. H.
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Brighton Laundry, Ltd.
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Britnell, Roy
Brock, Col. H.

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Brown Bros., Ltd.
Brown, James
Brown, Robt. T.
Bryant Press, Ltd., The
Bucke, Wm. A.
Buntin-Reid Co., Ltd.
Burr, W. H.
Burruss & Sweatman, Ltd.
Burroughes Furniture Co., Ltd.,
The F. C.
Burton, Chas. L.
Campbell, A. H.
Campbell, Graham
Campbell, K.C., G. C.
Canada Dry Ginger Ale, Ltd.
Canada Malting Co., Ltd.
Canada Packers, Ltd.
Canada Permanent Mortgage Corp.
Canada Printing Ink Co., Ltd.
Canadian Bank of Commerce
Canadian Chewing Gum Co., Ltd.
Canadian General Electric Co., Ltd.
Canadian Manufacturers' Association
Canadian Oil Co.'s, Ltd.
Canadian Pacific Express Co., Ltd.
Canadian Pad & Paper Co., Ltd.
Canadian Surety Co.
Canadian Railway News Co.
Carnahan, Wm. J. A.
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Cassidy's Ltd.
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Cody, Hon. Dr.
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Consolidated Plate Glass Co. of
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Conger Lehigh Coal Co., Ltd.
Consumers' Gas Co.
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Cox Coal Co., Ltd., W. H.
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Crean & Co., Ltd., Robert
Cummings, L.

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Decker, C. J.
Delany & Pettit, Ltd.
DeWitt, Josephine, Co.
Dilworth, R. J.
Diver Electrotape Co., The
Dominion Bank, The
Dominion of Canada General Ins. Co.
Dominion Electric Protection Co.,
Ltd.
Dominion Rubber Co., Ltd.
Dominion Stores, Ltd.
Douglas, C. P.
Dun & Co., R. G.
Dunham Co., Ltd., C. A.
Dunlop Tire & Rubber Goods Co.,
Ltd.
Eaton Co., Ltd., T.
Eckhardt & Co., H. P.
Elgie & Jarvis Lumber Co., Ltd.
Elliot, J.
Ellsworth, Albert L.
Employers' Liability Assurance Corp.,
Ltd.
Everall Co., Ltd., George
Excelsior Life Insurance Co.
Fisher & Co., Ltd., A. B.
Flavelle, Bart., Sir Joseph
Fleming, Robert
Forster, J. W. L.
Foster, D.S.O., Col. H. W. A.
Foy, F. C.
Freyseng, Edward
Fuller, Charles H.
Gage, W. J., & Co., Ltd.
Galbraith, Major A. C.
Galbraith, T. E.
General Steel Wares, Ltd.
Gibbons, Ltd., J. J.
Gibson Bros.
Gilbert, Mrs. P. H.
Godson Contracting Co., Ltd.
Goldie, Dr. Wm.
Goldman, L.
Gooderham, Geo. H.
Goodyear Tire & Rubber Co. of
Canada, Ltd.
Gordon, Mackay Co., Ltd.
Gore, Nasmith & Storrie
Grand & Toy, Ltd.
Gray, Frank M.
Gray, V. Evan
Green & Co., Ltd., John C.
Gregg & Co., Ltd., G. R.
Gregory, W. D.
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Grubb, H. B. Dunnington
Gurney, E. H.
Hall, J. H.
Hall, Thos. H.
Hamilton, H. J.

Hancock, Ltd., T. H.
Hardy & Badden
Harling, R. Dawson
Harwood, H. S.
Hepburn, John T., Ltd.
Herod, W. J.
Heward, C. Edwin
High Park Garage & Supply Co.
Heyes, H. R.
Hezzelwood, Oliver
Hillman, H. P. L.
Hiltz, W. W.
Hind, Edmund, Lumber Co., Ltd.
Hinde & Dauche Paper Co. of Can.,
Ltd.
Holden, K.C., John B.
Humphrey Co., Ltd., F. W.
Ideal Bread Co., Ltd.
Imperial Bank of Canada
Imperial Oil Co.
Inglis, Wm.
International Petroleum Co., Ltd.
Jamieson, H. T., & Co.
Jephcott, Alfred
Jones, Prof. Geo. M.
Jones, James Edmund, P.M.
Kent-McClain, Ltd.
Kents, Ltd.
King, Samuel
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Kirkpatrick, A. M. M.
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London & Lancashire Ins. Co., Ltd.
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Lorsch & Co.
Lovell Co., Ltd., R. J.
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McGee, H.
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McLean, Ltd., E. L.
McLeod, Young, Weir & Co., Ltd.
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Macfarlane, E. S.
Mackenzie, J. W.

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 Mason, T. H.
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 Masten, Hon. Mr. Justice C. A.
 Medland, Thos. M.
 Meredith, Simmons & Co., Ltd.
 Meredith, A.
 Middleton, Hon. Mr. Justice W. E.
 Mills, J. S.
 Moore Bros., Ltd.
 Moore Corpn., Ltd.
 Moore, S. J.
 Morden, K.C., W. S.
 Mulholland, F. A.
 Muntz, G. H.
 Muntz & Beatty
 National Cash Register Co. of Can.,
 Ltd.
 National Trust Co., Ltd.
 Neilson, Ltd., Wm.
 Neptune Meter Co., Ltd.
 Nicholson & Brock, Ltd.
 Nisbet & Auld
 Norris-Patterson, Ltd.
 Northway & Son, Ltd., John
 Northern Bakeries, Ltd.
 O'Brian, Jas. B.
 Ontario Silknet, Ltd.
 Osler, F. Gordon
 Otis Fensom Elevator Co., Ltd.
 Owen, J. T.
 Oxley, Maj. J. Morrow
 Parker, Robert
 Parker's Dye Works, Ltd.
 Pascoe's, Ltd.
 Patrick & Co., W. G.
 Pellatt, C.V.O., D.C.L., Maj.-Gen.
 Sir Henry
 Phillips, Toronto, Ltd.
 Plumtre, Mrs. H. P.
 Port Arthur, City of
 Poucher, F. B.
 Premier Operating Corpn., Ltd.
 Prime & Rankin, Ltd.
 Primrose, C.B., Dr. Alex.
 Proctor, A. H. C.
 Pugsley, Dingman & Co., Ltd.
 Raney, Fraser
 Rayner Construction, Ltd.
 Reed, Shaw & McNaught
 Reford Co., Ltd., The Robert
 Reid, Dr. Minerva E.
 Riddell, Stead, Graham & Hutchison
 Robertson Bros., Ltd.
 Robertson, K.C., R. S.
 Rogers Co., Ltd., Elias
 Rogers, C.M.G., D.S.O., M.C.,
 Col. J. B.

Rogers, T. G.
 Rolph, Dr. A. H.
 Rooke, H.
 Ross, O. M.
 Ross, Hon. W. D.
 Routly, H. T.
 Rowell, Reid, Wright & McMillan
 Royal Bank of Canada
 Ruddy Co., Ltd., E. L.
 Russell Motor Car Co., Ltd.
 Salada Tea Co. of Can., Ltd.
 Scholl Mfg. Co., Ltd., The
 Scott, & Co., J. C.
 Scythes & Co., Ltd.
 See & Duggan Motors, Ltd.
 Shapley, W. H.
 Shenstone, Dr. Norman S.
 Shirriff's, Ltd.
 Simpson Co., Ltd., The Robert
 Smith, John M.
 Smith Belting Works, N.
 Soole Printing Co.
 Southam Press, Ltd.
 Speight, T. B.
 Sproatt & Rolph
 St. Catharines, City of
 St. Clair Construction Co., Ltd.
 Standard Fuel Co., Ltd.
 Standard Paving & Materials, Ltd.
 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.
 Sully Brass Foundry, Ltd.
 Swift Canadian Co., Ltd.
 Tamblyn, G.
 Taylor Instrument Companies of
 Canada, Ltd.
 Textile Mfg. Co., Ltd.
 Thompson, Geo. W.
 Tidy & Son, Ltd., S.
 Tippet-Richardson, Ltd.
 Toronto Board of Trade
 Toronto Brick Co., Ltd.
 Toronto Carpet Mfg. Co.
 Toronto Feather & Down Co., Ltd.
 Toronto General Trusts Corp., The
 Toronto Home & School Council
 Toronto Iron Works
 Toronto Mortgage Co.
 Toronto University Library
 Toronto Wet Wash Laundry
 Tory, John A.
 Touche & Co., Geo. A.
 Turnbull, H. C.
 Union Stock Yards of Toronto, Ltd.
 United Church Publishing House
 United Typewriter Co., Ltd.
 Van Nostrand, Lieut.-Col. A. J.
 Victoria Paper & Twine Co., Ltd.

Waldie, R. S.
 Walker, E. C., & Sons, Ltd.
 Warren, J. H.
 Warwick Bros. & Rutter, Ltd.
 Waters, D.
 Watson, Thos. H.
 Weaver Coal Co., Ltd., F. P.
 Welch, Campbell & Lawless
 Weller & Co., Ltd., A.
 Weston, Jas. F.
 Whitfield Engineering, Ltd.
 Wickett & Craig, Ltd.
 Wightman, R.
 Williams, H. H.

Wilson Munroe Co., Ltd.
 Wilson Publishing Co. of Toronto,
 Ltd., The
 Winlow, G. C.
 Wood, E. R.
 Wood, Ltd., C. J. B.
 Woods, Geo. B.
 Woolworth Co., Ltd., F. W.
 Women Teachers' Assoc. of Toronto
 Wright, Dr. C. S.
 Wrigley, Jr., Co., Ltd., Wm.
 Wrong, Prof. G. M.
 Young, Dr. Geo. S.