

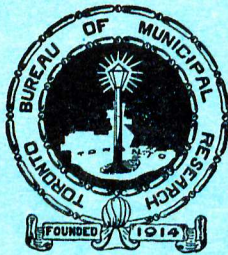
323
F2
6881

BUREAU OF MUNICIPAL RESEARCH

TWENTY-SEVENTH ANNUAL REPORT

YEAR ENDED FEBRUARY 28th

1941



OFFICES :
137 WELLINGTON STREET WEST
TORONTO

THE PRESIDENT AND DIRECTORS
OF THE
BUREAU OF MUNICIPAL RESEARCH

CORDIALLY INVITE YOU TO BE PRESENT
AT THE

Twenty-seventh Annual Meeting

YELLOW ROOM, KING EDWARD HOTEL
WEDNESDAY, APRIL 23rd, 1941
12.30 noon to 2 o'clock

Business: Report of Managing Director and Election of Officers.
Guest Speaker: COL. GEO. GALLIE NASMITH, C.M.G.
"LONDON NOW"

LUNCHEON—\$1.00

Bureau of Municipal Research

TWENTY-SEVENTH ANNUAL REPORT

YEAR ENDED FEBRUARY 28th, 1941

TRUSTEES

C. S. MACDONALD
C. E. EDMONDS
J. M. MACDONNELL

OFFICERS

THOMAS G. ROGERS.....President
A. H. C. BEAIRSTO.....Vice-President
R. C. BERKINSHAW.....Vice-President
J. P. HYNES.....Hon. Treasurer

COUNCIL

A. H. C. BEAIRSTO	JOHN M. LALOR
R. C. BERKINSHAW	GORDON C. LEITCH
COL. A. L. BISHOP	R. V. LESUEUR
R. H. CARDY	G. H. MUNTZ
C. H. CARLISLE	MORDEN NEILSON
GEO. D. DAVIS	JOHN PARKIN
CYRIL DE MARA	J. EDWARD PRELLER
J. H. DOMELLE	W. FRANK PRENDERGAST
JOHN FIRSTBROOK	THOMAS G. ROGERS
C. J. HARVEY	E. C. SCYTHES
WM. J. HASTIE	JOHN I. SUTCLIFFE (Deceased)
LYMAN A. HENDERSON	C. F. BASIL TIPPET
J. P. HYNES	JACOB D. VON MAUR
HENRY R. JACKMAN	W. G. WATSON
KENNETH W. KILBOURN	LEWIS A. WINTER

EXECUTIVE COMMITTEE

A. H. C. BEAIRSTO	HENRY R. JACKMAN
R. C. BERKINSHAW	KENNETH W. KILBOURN
R. H. CARDY	JOHN M. LALOR
GEO. D. DAVIS	G. H. MUNTZ
C. J. HARVEY	THOMAS G. ROGERS
J. P. HYNES	

MANAGING DIRECTOR AND SECRETARY

HORACE L. BRITAIN

FOREWORD

Standing upon the dome of St. Paul's Cathedral some years ago and looking out over the labyrinth of narrow, intersecting streets and lanes, which forms one of the most characteristic aspects of the great metropolis, I was told by the verger that after the devastating fire of 1666 Sir Christopher Wren, with practical insight into the needs of the future, pressed for the adoption of a comprehensive plan of wide streets, public buildings and parks. But the lethargy of the authorities allowed one structure after another to rise until the scheme was utterly defeated.

Opportunities lost in civic planning, whether in relation to street layout, administration or finance, are never wholly regained, but at least we may still build to-day for a better to-morrow. Civic policy is continually being formed, decisions made, and public works entered upon, all of which should conform to a general, far-sighted order of development.

The Bureau, standing aloof, has through the years looked with appraising eye upon every changing aspect of civic affairs, and is able from extensive study and comparison to bring to bear those facts and ideas which have time and again exerted a potent influence toward the well-being of the city. That important function the Bureau exercises on behalf of every citizen-taxpayer, declaring it to be his duty to inform and interest himself in the affairs of his own city and to vote in the annual election. Adapting the words of Kipling, we would say:

Toronto is a garden
And gardens are not made
By saying "How delightful!"
And sitting in the shade

A group of representative and disinterested citizens comprising the Bureau Council meets regularly during the year to discuss the attitude and determine the action of the Bureau, expressed mainly in the white papers and open letters prepared by its esteemed and capable managing director.

Naturally we regret the loss of Mr. Joseph E. Howes, our assistant director, who last fall was asked to enter the Research Department of the Bank of Canada, Ottawa. In doing so he was able to make a contribution of his knowledge and talents in another field of public service.

In February the Council lost through death one of its earliest members, Mr. John I. Sutcliffe, one of the founders of the Bureau. His foresight, energy and determination were largely responsible for its inception and for the soundness of its charter.

Realizing, as we all must, the many disabilities under which we labor to-day due to the lack of foresight in former years, it is surely incumbent upon us at this present time to make adequate provision for the splendid metropolis which Toronto is destined to become.

THOMAS G. ROGERS,
President.

REPORT OF THE MANAGING DIRECTOR

It is difficult to realize that on February 28th last, the Bureau of Municipal Research completed its twenty-seventh year of service to the people of the City of Toronto. It is always difficult to maintain a voluntary citizen organization, but the Bureau lived through one great war, a minor depression and a major depression and is now trying to do its share in maintaining a vigorous and effective home front, which is so necessary to meet and overcome the second challenge to our institutions and way of life within a single generation.

It appears strange that, when the nation is putting forth every effort to maintain democratic institutions by force of arms, the civic voters of Toronto should register the lightest vote on record in recent years. There were about 360,000 names on the voters' list, among which there is a considerable amount of duplication. Allowing, however, for duplications, illness and necessary absence from the city, the number of individuals actually voting, about 90,000, is disappointingly small, particularly in view of the fact that the weather was ideal. There were acclamations in two wards for aldermen and in three wards for members of the Board of Education. For Separate School Board members there were no contests. Neither the light vote nor the large number of acclamations can be regarded as indications of a healthy municipal life or of the complete satisfaction of the majority of potential voters with things as they are. It is true that there were no "money by-laws" to be voted on this year and that people as a matter of course are properly absorbed in war activities and are interested in war news; but these influences are not sufficient in themselves to account for such a disgracefully low vote if there were not some deep-rooted cause of the wide-spread apathy of the citizens with regard to the civic franchise.

When there are too few candidates and too few with the highest qualifications, voters are discouraged and light votes result. Light votes discourage citizens with the highest qualifications to offer themselves as candidates. Too often voters leave until the morning of election day to make inquiries as to candidates, so that they either may not want to vote because they know none of the candidates who are running or because they know them all. As a matter of fact, the exercise of the full franchise has two sides, (1) nomination of candidates and (2) choosing between candidates. If citizens ignore the function of nomination, too often they may as well ignore—for all

practical purposes—choosing between candidates. It is not good enough to choose between candidates whom other people choose or who offer themselves for membership in representative bodies.

Before election day the voter needs to assure himself that there will be on the ballot paper the name of some one for whom he can vote with pleasure and confidence. Under present conditions, it is of course difficult to secure the consent of able and busy citizens to run for public office, but there should be sufficient patriotism to ensure an increased number of candidates with the highest qualifications until such conditions militating against effective service on elected bodies can be remedied. It will be easier to induce such candidates to run if they can be given real assurances of support at the polls. Customary votes of 200,000 would lend weight to such assurance and would tend to supply courage to undecided, but desirable, aspirants for public office. If the barons had had the "what's the use" attitude, there would have been no Magna Carta. If John Hampden had not actively resisted what he regarded as arbitrary exactions, progress toward freedom would have had a rude set-back. If a term had not been set to the policy of appeasement by the British people, our children and children's children might have had to live under a brutal and stupid tyranny. The non-combatant in local politics is not a community asset, quite the contrary.

A great deal of confusion exists as to the meaning of the two-year term. There is a vital difference between a two-year term when all members of elected bodies retire at once, and a two-year term when only half the members of the elected body retire at the end of each year. In the former case, every second year there is no election and the voters have no opportunity to express themselves at the polls on matters of public policy. The only merits of the straight two-year term are that it saves some money directly, tends to promote in a slight degree among members of Council independence of special interests desiring control of Council and tends to contribute somewhat to continuity of policy. The so-called "staggered" term on the other hand does not save money directly, but may save a larger amount indirectly by affording annual contact with public opinion. It also promotes independence of Council and gives assured continuity of membership, thus furthering continuity of policy. A two-year "staggered" term for Council and Board of Education should also tend to raise the quality of membership.

In the recent election the candidates evidently were not nominated in view of the possibility of a two-year term and the voters did not know

whether they were electing representatives for a one or for a two-year term. The questions of whether or not the term should be two years and whether or not only half of the membership should retire each year, will not be settled until settled right. There is nothing whatever undemocratic about a two-year term, particularly if "staggered". The urban communities of Britain, the mother of democracy, have operated for many years with a three-year term, one-third of the membership retiring at one time. They have also in their City Councils aldermen appointed by the councillors for six-year "staggered" terms. Thus a city council in Britain has a much more stable composition than an Ontario city council and is much more apt to take a long view of civic policy. While sensitive to changes in public opinion, the Councils of urban communities in Britain are not so liable as Canadian municipal councils to be swayed by purely temporary waves of opinion.

Every year the taxpayers of Toronto are faced with the fact that the City budget of estimated revenues and expenditures is not passed until the year is well advanced. It is manifestly impossible to control current expenditures for the year unless the budget is prepared before the year starts. Even with the one-year term, there is not sufficient reason why the estimates for the civic year should not be compiled, discussed and passed provisionally by the outgoing council and made an issue in the civic elections, preparatory to final amendment and adoption by the new Council before the end of January in the year for which the appropriations are made. This arrangement would permit operation under the budget at the earliest possible moment, would require candidates to go further than making general promises of economy and would tend to infuse greater interest into civic elections, to bring out a larger vote and to encourage a greater number of worthwhile candidates to offer themselves for public office.

When the war comes to a close, there should be a large programme of necessary improvements which have been held up but carefully planned in every detail so that it would at once become available to absorb men, skilled and unskilled, who have suddenly become unemployed. If this programme is not adopted and carefully planned in advance, not only will much unnecessary work be done, but the words "relief works" will attach their fatal stigma even to necessary works, with the result that the efficiency of capital and labour employed therein will be greatly reduced. It is greatly to be feared, if adequate foresight is not used, that early recourse to the dole will again become necessary, with all the disastrous results of undermined morale and weakened character which inevitably follow.

Since 1930, the Bureau has repeatedly, indeed almost continuously, pointed out the advisability of an administrative survey of departments and personnel. In 1930, White Paper Number 158 contained the following passage: "An administrative study of the present establishment to determine whether or not, and if so how, the number of administrative departments might be reduced to advantage, and the number of employees curtailed, might be greatly to the interest of the taxpayers in limiting the annual costs". This was written before the deep depression of 1931-35 and of course long before the onset of the present conflict. If such a survey was advisable then, it is essential now if we are to make the best uses of our resources in men and money in the prosecution of the war for existence in which we are now engaged. A continuous self-survey is of course essential to the health of any business or undertaking, but a detailed view from outside the organization is of vital importance.

Mr. Joseph E. Howes, who had been connected with the Bureau's staff for over twenty years, during the last fifteen of which he was Assistant Managing Director, accepted, in September, an important position with the Bank of Canada in connection with public finance. Mr. Howes had outstanding talents for governmental research which will receive full play in his new position. What is a distinct loss to the Bureau will be as distinct a gain to the public service.

During the Bureau's year ended February 28th, 1941, the following White Papers and Open Letters were issued:

Date	Subject	Number
April 4th, 1940	A Summary of the Bureau's Aims and Methods—	
May 15th, 1940	Civic Departmentalization, Story No. 1.....	248
	Estimated Current Revenues for 1940 (In comparison with those of 1930 and 1939).....	249
June 11th, 1940	1940 City Budget, Story No. 2*.....	250
Sept. 27th, 1940	1940 City Budget, Story No. 3*.....	251
Oct. 17th, 1940	Civic Departmentalization, Story No. 2.....	252
Nov. 27th, 1940	Again on January First.....	253
Dec. 10th, 1940	Voting Is Not Merely a Ceremony.....	254
Dec. 10th, 1940	Open Letter re Snow Removal and Other Things.....	255
Jan. 14th, 1941	The City Budget for 1941.....	256
Jan. 21st, 1941	Open Letter re Qualifications for Municipal Public Office.....	257
Feb. 20th, 1941	City Planning.....	258

* With comparative figures and per capita for 9 preceding years.

The Bureau again wishes to express its appreciation of the co-operation of the Press in giving wider circulation to the views and findings of the Bureau as set forth in its publications.

Respectfully submitted,

HORACE L. BRITAIN,
Managing Director.

BALANCE SHEET

At the 28th February, 1941

	1941	1940
Assets		
Cash on Hand and in Bank.....	\$3,566.59	\$1,877.94
Accounts Receivable— Citizens' Research Institute of Canada.....	567.23	1,065.58
Equipment and Library.....	\$3,080.37	
Deduct: Reserve for Depreciation 3,080.37		
Deferred Charges—Unexpired Insurance.....	2.55	2.55
	<u>\$4,136.37</u>	<u>\$2,946.07</u>
Liabilities		
Accounts Payable.....	\$ 37.72	...
Reserve for Services in Respect of Unexpired Subscriptions.....	1,350.00	\$1,350.00
Surplus— Balance at the 1st March, 1940 \$1,596.07		
Add: Excess of Revenue over Expenditure for the year ended the 28th February, 1940— Statement II.....	1,152.58	
	<u>2,748.65</u>	<u>1,596.07</u>
	<u>\$4,136.37</u>	<u>\$2,946.07</u>

REVENUE AND EXPENDITURE ACCOUNT

For the Year Ended the 28th February, 1941

	1941	1940
Personal Services		
Add: Amount charged by Citizens' Research Institute of Canada for staff services.....	498.35	2,038.96
Printing and Mailing Expense.....	\$6,760.85	\$7,611.04
Office and General Expense.....	633.36	642.97
Less: Rent charged to Citizens' Research Institute of Canada.....	1,490.71	550.00
	<u>800.99</u>	<u>940.71</u>
Balance, being excess of Revenue over Expenditure for the year—Statement I.....	1,152.58	114.14
	<u>\$9,347.78</u>	<u>\$9,080.58</u>
Revenue		
Subscriptions.....	\$7,417.00	\$7,508.00
Service Revenue.....	1,229.31	851.05
Sundry Revenue.....	700.00	718.00
Bank Interest.....	1.47	3.53
	<u>\$9,347.78</u>	<u>\$9,080.58</u>

D Deficit in 1940.

We have examined the books and accounts of the Bureau of Municipal Research for the year ended the 28th February, 1941, and in accordance with the Ontario Companies Act we certify that all our requirements as Auditors have been complied with. In connection with our examination we made a general review of the accounting methods and carried out a test of the transactions recorded, but we did not make a detailed audit for the period or examine the Reserve for Services in respect of Unexpired Subscriptions. Based on such examination, 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, 1941, according to the best of our information and the explanations given to us and as shown on the books of the Bureau.

Dated at Toronto, Ontario, 28th March, 1941.

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

LIST OF SUBSCRIBERS, 1940-1941

Abbs, Chas. E.
 Adie, Edward
 Aikenhead Hardware, Ltd.
 Ames & Co., A. E.
 Anderson, Dr. H. B.
 Andian National Corp., Ltd.
 Anstee, George
 Ashworth, J. J.
 Ault & Wiborg Co. of Canada, Ltd.
 Auto Electric Service Co., Ltd.
 Automatic Paper Box Co., Ltd.
 Bain, H. R.
 Baker Advertising Agency, Ltd., The
 Bank of Canada
 Bank of Montreal
 Bank of Nova Scotia
 Bank of Toronto
 Barber-Ellis, Ltd.
 Bauckham, Chas.
 Beairsto, A. H. C.
 Beatty, Miss Mary H.
 Begg, H.
 Bell Telephone Co. of Canada
 Bennett, E. James, F.C.A.
 Birks-Ellis-Ryrie, Ltd.
 Bishop, Col. A. L.
 Blake, Lash, Anglin & Cassels
 Boeckh Co., Ltd.
 Bolander & Co., Ltd.
 Boone, Major C. A.
 Bosley & Co., W. H.
 Bradshaw & Son, Ltd., A.
 Brigden, Geo.
 British-American Oil Co., Ltd.
 Bromo-Seltzer, Ltd.
 Brown, Robt. T.
 Brunner Corpn. (Canada), Ltd.
 Bryant Press, Ltd., The
 Burr, W. H.
 Campbell, Graham
 Canada Dry Ginger Ale, Ltd.
 Canada Life Assurance Co.
 Canada Malting Co., Ltd.
 Canada Packers, Ltd.
 Canada Permanent Mortgage Corp.
 Canada Printing Ink Co., Ltd.
 Canada Wire & Cable Co., Ltd.
 Canadian Bank of Commerce, The
 Canadian Chewing Gum Co., Ltd.
 Canadian General Electric Co., Ltd.
 Canadian Industries, Ltd.
 Canadian Manufacturers' Association,
 Inc.
 Canadian Pacific Express Co., Ltd.
 Cassels, Brock & Kelley
 Central Canada Loan & Savings Co.
 Chartered Trust & Executor Co.
 Christie-Brown & Co., Ltd.

Clarke & Co., Ltd., A. R.
 Confederation Life Association
 Conger Lehigh Coal Co., Ltd.
 Consumers' Gas Co.
 Copeland, Robert J.
 Corson, Ltd., Rolph R.
 Crean & Co., Ltd., Robert
 Crighton, A. S.
 Davis & Henderson, Ltd.
 Davis, Henry, & Co., Ltd.
 Debenture & Securities Corpn. of Canada,
 The
 Delamere & Williams, Ltd.
 Delany & Pettit, Ltd.
 Deloitte, Plender, Haskins & Sells
 De Mara, Cyril
 Dilworth, R. J., F.C.A.
 Diver Electrotype Co., The
 Dominion Bank, The
 Dominion of Canada General Ins. Co.
 Dominion Electric Protection Co., Ltd.
 Dun & Bradstreet Co. of Canada, Ltd.
 Dunham Co., Ltd., C.A.
 Dunlap, Mrs. D. A.
 Eaton Co., Ltd., T., The
 Edwards, George, F.C.A., C.B.E., LL.D.
 Ellsworth, Albert L.
 Employers' Liability Assurance Corp.,
 Ltd.
 Everall Co., Ltd., George
 Excelsior Life Insurance Co.
 Falkner, Mrs. J. W.
 Frankel Bros.
 Fuller, Charles H.
 Gage, W. J., & Co., Ltd.
 General Steel Wares, Ltd.
 Gibbons, Ltd., J. J.
 Glendinning, Gray & Roberts
 Goldie, Dr. Wm.
 Gooderham, E. D.
 Goodyear Tire & Rubber Co. of Canada,
 Ltd.
 Gordon, Mackay Co., Ltd.
 Gore & Storrie
 Grand & Toy, Ltd.
 Gray, Frank M., K.C.
 Greens Canada, Ltd.
 Gully, H. M.
 Gurney, E. Holt
 Hamilton Carhartt Manufacturers, Ltd.
 Hamilton, Henry J.
 Hamilton, W. H., C.A.
 Hancock, Ltd., T. H.
 Hardy Cartage Co., Ltd.
 Harwood, H. S.
 Hastie, W. J.
 Hayhoe & Co., Ltd., R. B.
 Herbert Hosiery Mills of Canada, Ltd.

Hind, Edmund, Lumber Co., Ltd.
 Hinde & Dauch Paper Co. of Canada,
 Ltd.
 Hobbs, J. W.
 Holden, John B., K.C.
 Huston Co., Ltd., John A.
 Hynes, J. P.
 Imperial Bank of Canada
 Imperial Life Assurance Co. of Canada
 Imperial Oil, Ltd.
 Imperial Varnish & Color Co., Ltd.
 International Business Machines Co., Ltd.
 International Petroleum Co., Ltd.
 Jacobs, F. A.
 Jephcott, Alfred
 Kents, Ltd.
 Kilbourn, Kenneth W.
 Kirkpatrick, A. M. M.
 Laidlaw, W. C.
 Lake Simcoe Ice & Fuel, Ltd.
 Lalor & Co., Ltd., John M.
 Langton, Hugh H.
 Langton, Mrs. H. H.
 Leitch, G. C.
 Lever Bros., Ltd.
 Levy Bros.
 Link-Belt, Ltd.
 Loblaw Groceries Co., Ltd.
 London-Canada Insurance Co.
 London & Lancashire Ins. Co., Ltd.
 Long & Daly
 Lovell Co., Ltd., R. J.
 Lyon & Harvey
 McCarthy, Hon, Leighton, K.C.
 McKinnon Co., W. L.
 McLeod, Young, Weir & Co., Ltd.
 MacInnes, Col. C. S., K.C.
 MacIntyre Investments, Ltd.
 MacKelcan, Fred R.
 MacLean Publishing Co., Ltd.
 MacMillan Co. of Canada, Ltd.
 Manufacturers Life Insurance Co., The
 Mapp, K. A., C.A.
 Marani, Lawson & Morris
 Marks Stamp Co., Ltd.
 Mason, G. W., K.C.
 Mason, T. H.
 Massey-Harris Co., Ltd.
 Masten, C. A., Hon. Justice
 Melbourne, Ltd.
 Meredith, Simmons & Co., Ltd.
 Middleton, W. E., Hon. Justice
 Might Directories, Ltd.
 Minneapolis-Honeywell Regulator Co.,
 Ltd.
 Monetary Times, The
 Moore Corpn., Ltd.
 Moore, S. J.
 Mulock, The Rt. Hon. Sir William,
 K.C.M.G., P.C.
 Muntz, G. H.
 Muntz & Beatty, Ltd.
 National Cash Register Co. of Canada,
 Ltd.

National Cellulose of Canada, Ltd.
 National Life Assurance Co. of Canada,
 The
 National Trust Co., Ltd.
 Neilson, Ltd., Wm.
 Nicholson & Brock, Ltd.
 Noranda Mines, Ltd.
 Norris-Patterson, Ltd.
 North American Life Assurance Co.
 Northway & Son, Ltd., John
 O'Brian, Jas. B.
 Obee, Harvey
 Ontario Silknet, Ltd.
 Ontario, Province of, Dept. of Municipal
 Affairs
 Osler, F. Gordon
 Otis-Fensom Elevator Co., Ltd.
 Pascoe's, Ltd.
 Patrick & Co., Ltd., W. G.
 Patterson Chocolates, Ltd.
 Perfect Circle Co., Ltd.
 Phillips, Toronto, Ltd.
 Planters Nut & Chocolate Co., Ltd.
 Plumptre, Mrs. Adelaide M.
 Poucher, F. B.
 Premier Operating Corpn., Ltd.
 Rackham, G. K.
 Real Estate Loan Co. of Canada, Ltd.,
 The
 Reed, Shaw & McNaught
 Reford Co., Ltd., The Robert
 Riddell, Stead, Graham & Hutchison
 Robertson Bros., Ltd.
 Robertson, Hon. Justice R. S.
 Rogers Co., Ltd., Elias
 Rogers, Thomas G.
 Rooke, H.
 Royal Bank of Canada
 Ruddy Co., Ltd., E. L.
 Russell Industries, Ltd.
 Salada Tea Co. of Canada, Ltd.
 Scholl Mfg. Co., Ltd., The
 Scythes & Co., Ltd.
 Sears, Ltd.
 Shapley, W. H.
 Shell Oil Co. of Canada, Ltd.
 Shuttleworth Chemical Co., Ltd.,
 The E. B.
 Shenstone, Dr. Norman S.
 Simpson Co., Ltd., The Robert
 Soole Printing Co.
 St. Catharines, City of
 Standard Brands, Ltd.
 Standard Fuel Co., Ltd.
 Standard Sanitary & Dominion
 Radiator, Ltd.
 Stanton, Harry G.
 Star, Toronto Daily
 Stauntons, Ltd.
 Stedman Bros., Ltd.
 Strathy, Gerard B., K.C.
 Sully Brass Foundry, Ltd.
 Swift Canadian Co., Ltd.

Tamblyn, Ltd., G.
Taylor Instrument Companies of
Canada, Ltd.
Thompson, Geo. W.
Tippet-Richardson, Ltd.
Toronto Board of Trade
Toronto Carpet Mfg. Co., Ltd.
Toronto General Trusts Corp., The
Toronto Iron Works, Ltd.
Toronto Mortgage Co.
Toronto University Library
Touche & Co., Geo. A.
Underwood, Elliott, Fisher, Ltd.
Union Stock Yards of Toronto, Ltd.
United Church Publishing House
Vale, Percival A.
Victoria Paper & Twine Co., Ltd.

Waldie, R. S.
Walker, E. C., & Sons, Ltd.
Walsh, Geo. T., K.C.
Warner & Co., Ltd., William R.
Wellington Building Corp., Ltd.
Wickett & Craig, Ltd.
Whitfield Engineering, Ltd.
Willard Storage Battery Co. of
Canada, Ltd.
Williams, H. H.
Winter, Lewis A.
Wood, E. R.
Wood, Ltd., C. J. B.
Wood, Gundy & Co., Ltd.
Woolworth Co., Ltd., F. W.
Wrong, Prof. Geo. M.
Young, Dr. George S.