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BOX 1

Thirty-fourth
Annual Report
1948

BUREAU of MUNICIPAL RESEARCH
137 WELLINGTON ST. WEST
TORONTO

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DIRECTOR AND SECRETARY

Eric Hardy

BUREAU of MUNICIPAL RESEARCH

Thirty-fourth
Annual Report

for
YEAR ENDED
FEBRUARY 29, 1948



Offices

137 WELLINGTON STREET WEST
TORONTO, ONT.

Foreword

“This is true liberty, when freeborn men
Having to advise the public, may speak free;
Which he who can and will deserves high praise:
Who neither can nor will may hold his peace—
What can be juster in a state than this?”

Thus did Milton set forth the essential principle of a democratic state in which though all may exercise the franchise the few must of necessity speak for the many in the endeavor to secure to them the benefits of ordered freedom, just laws, wise expenditure of public funds, defence of property and health, and planned development for the future.

There is often at election time a babel of voices, but when the estimates are considered, capital improvements authorized, and decisive steps taken in and for the general interest, there is need of clear, dispassionate and well-founded criticism of the various issues that arise in order that he “who neither can nor will” speak for himself may have a protagonist with adequate resources of knowledge and experience at its command.

I do not know that I can better describe the function of the Bureau as it concludes this 34th year of service, without property or merchandise of its own but concerned in the well-being of every citizen whose home and business or calling is within the precincts of the metropolitan area of Toronto. This enterprise, unique among Canadian cities, was established by Dr Horace L Brittain in 1914. On his retirement last November, Mr Eric Hardy was appointed at Director and Secretary. We are confident that, with useful experience in governmental research and versed in the science of economics, Mr Hardy, ably supported by a council of representative business men, will develop still further the special objects for which the Bureau exists.

We pay tribute to the devotion and disinterestedness of Dr Brittain, and extend to him the well wishes of his fellow-citizens in whose behalf he has served so faithfully and well.

THOMAS G ROGERS
President

April 27, 1948

Director's Report

Today, at our annual meeting, we are marking the completion of more than one-third of a century of public service to the metropolitan community of Toronto. The Bureau has now entered upon its thirty-fifth year. Some of you have played a part in its work for a good many of those years; indeed, a few of you have given your support since the very first year. On the other hand, as you know, my association with the organization covers a span of not quite six months.

At the outset, then, I should like to express my pleasure at this first opportunity of meeting a number of Bureau members. Whether your interest is of long standing or more recent, the encouragement you are giving to our undertakings is deeply appreciated. Nor can I omit a personal note. To all of you with whom I have dealt in these early months, I am indebted for your splendid support and understanding.

Busy as we all are, the urgency of community problems today, in the municipal field and beyond, demands that we give our attention to first things first. I realize that you are compelled to limit your voluntary services to those organizations whose present operations are worthwhile and whose objectives open up valuable opportunities for future work. To my mind, the Bureau of Municipal Research clearly qualifies on both counts.

Last December, we received a letter in the office which gave recognition to our past accomplishments. It was a personal tribute to Dr. Brittain from the City of Toronto, written at the time of his retirement. Let me quote you the final paragraph:

“His Worship the Mayor and members of the Board of Control are deeply appreciative of the constructive and lasting value of the research work which has been carried out by the Bureau of Municipal Research under your most capable direction, and, on behalf of the Council of the Corporation of the City of Toronto, extend sincere thanks to you, Sir, for your valuable contribution to the advancement of the cause of good government in this City.”

This statement comes from elected representatives. Let me say frankly that their work has, sometimes, been subject to rather strong criticism by our Bureau. Therefore, their conviction that ours has been a constructive job is particularly gratifying. At the same time it presents a challenge to continue such good work in the future.

I should like to say a word about Dr. Brittain's service. He has not been a man to pull his punches once he was convinced of the need *DR. BRITTAIN'S* to offer criticism on your behalf. At the same time, *RETIREMENT* he never took a stand without careful investigation of all the facts. In our opinion, the wide commendation given Dr. Brittain on his retirement was very well merited.

On taking up my duties as your research representative in civic affairs, I have felt it most important to pick up the threads quickly. A preliminary step, of course, was to look back over the studies and recommendations we have made in previous years. Then it was necessary to begin building an intimate contact with the workings of City Council, the Board of Control and civic bodies and departments generally. It seemed to me that attendance at a goodly number of meetings and informal discussions with various civic officials was the most direct way to go about this. Again, I have been drawn into Toronto problems by acting on the Civic Advisory Council, the Taxation and Legislation Committees of the Board of Trade and other undertakings of a similar nature.

Often light can be thrown on our local community affairs by looking at experience in other cities. Last November, while in New York, I visited the offices of the Governmental Research Association in that city. As our Bureau is a member of this Association, you will be interested in hearing a word about it. The G.R.A. has a membership of individuals and groups throughout the United States and Canada professionally engaged in governmental research. The larger body of members is recruited from independent organizations like our own, financed by voluntary contributions from public-spirited citizens. In recent years there has been a considerable growth in the number of such bodies in the United States until today no major American city is without the services of such a bureau. The G.R.A. acts as a clearing house for information on their work and itself provides additional research material on governmental matters. Through this channel we have built up an exchange of publications with some twenty-five Bureaus throughout the United States. They provide one important source from which we obtain current data on municipal problems.

The Civic Advisory Council, to which I have already referred, is the new name of the former Toronto Reconstruction Council. Membership includes representatives from various business and community groups in the city, who serve on a voluntary basis. The City of Toronto has again this year approved a small grant to cover the expenses of a secretariat for this body. At the time of reorganization, in February, the Board of Control recommended that the C.A.C. carry out an investigation of two problems which have long been of interest to the Bureau. First is a study of civic government in the metropolitan area with a view to recommending further means of co-operation or some form of amalgamation of the thirteen municipalities which make up Greater Toronto. Secondly, the Civic Advisory Council has been asked to study and recommend changes in the relationship of provincial and municipal services and financing. The Bureau has developed definite views on both these questions and representation on the C.A.C. affords a worthwhile avenue for the statement of our immediate and long-term objectives.

Another activity in which the Bureau is participating is the establishment of what are called "Statistical Areas" within Greater Toronto. Much useful data is being compiled for Toronto which is not available on a small-area basis. Yet this regional break-down is becoming essential for the study of modern problems of a large city. The proposal is to fix statistical areas which would be adopted by the Dominion government in taking the census and these same areas would come into general use in the compilation of other statistical information. Following a general meeting called by the Mayor, I was appointed as your representative to a sub-committee of eight members which is now engaged in drawing the boundaries of these areas.

From the Bureau bulletins which you are receiving, no doubt most of you have become familiar with the recommendations which we have put forward recently aimed at improvement of civic government. Therefore, I shall not, at this time, outline Bureau objectives for you or review the subject matter of releases issued throughout the year. However, the bulletins do not include any full statement of the extent to which the recommended improvements have come about. One reason is that the Bureau has never claimed exclusive credit for such changes, although we have reason to believe our influence is often important. At the same time, we are much interested in these developments, indeed in all constructive changes. Take, for example, the metropolitan area problem. A number of our releases have urged civic consideration of this broad question. Naturally then, we were pleased when as I mentioned earlier, the Board of Control and Council commissioned the Civic Advisory Council to bring in a report on the subject. The past year has included a number of developments of this sort, some of which I shall now review for you briefly.

On June 24th last, the Council of the City of Toronto passed a by-law requiring the appointment of a Central Personnel Director and an Advisory Personnel Committee. This by-law was implemented shortly afterwards. Now for the first time the City has a permanent personnel organization charged with the appointment, promotion and classification of all employees, except department heads and their deputies, and employees of the Police Department. This forward step was advocated as early as 1913 by the Civic Survey Committee, which, as you know, conducted the investigation leading to the founding of the Bureau. The Bureau has been pressing for this change since that time.

Fortunately not all our recommendations have fallen for so long on deaf ears. Last October, the Board of Control proposed the appointment of a Co-ordinator of Civic Services to supervise all civic departments. He would have had a heavy responsibility but no real power to carry out a co-ordinating job, as the power to co-ordinate departmental activities rests with the Board of Control itself. The Bureau recommended that no such appointment should be made. Our open letter was

quoted editorially and in the news columns of the Toronto papers. Shortly afterwards the proposal was withdrawn. In its place the Board of Control is now planning to hold regular meetings with department heads on the mornings of Council meetings.

Last summer a Committee was set up by the City to study proposed amalgamation of the Health and Welfare Departments. This move had *AMALGAMATION OF HEALTH AND WELFARE DEPARTMENTS* been advocated by the Bureau for some time and Dr. Brittain was appointed to the Committee. After a lengthy investigation, the Committee recommended against amalgamation but urged that combined district health and welfare centres should be set up and district offices located in adjoining quarters. Dr. Brittain submitted two memoranda to the Committee, the second amounting to a minority report urging the City to proceed with amalgamation. His recommendation was not adopted. Up to the present time district operations have not been brought together because of the lack of suitable office space. The Bureau is concerned that close liaison should be maintained between health and welfare activities and will continue to advocate eventual amalgamation.

Last June the Board of Control and Council initiated action for complete re-assessment of the City. This reform was long overdue and *RE-ASSESSMENT* the subsequent investigation confirmed the fact that it was badly needed. With the intention of speeding the work, a Board of Assessors was appointed, including two officials from outside the existing department. It was proposed to give the Board the powers of a commission, similar to the Police Commission, thus removing the Assessment Department from the direct supervision of the Board of Control and Council. The Bureau, as you know, strongly opposed such a move. The plan has since been abandoned although the Board of Assessors has been continued, in effect creating two department heads, the Chairman of the Board of Assessors and the Assessment Commissioner. The Bureau is urging that this dual control be dropped now, or at the latest, upon completion of the present re-assessment. Re-assessment is now well under way and the Bureau is keeping in close touch with its progress.

The City of Toronto has a smoke by-law. It was passed by Council in May 1915 and has not since been amended. If you have looked south *SMOKE* over the city from a high building uptown, you will agree that control is grossly inadequate. During the war, *NUISANCE* there was some reason for regulations being lax. With the war end, Council acted to set up a civic committee to investigate and report on this subject. Along with the Board of Trade and other bodies, the Bureau made a submission to the committee. It has taken two years for the committee to complete its work. On February 9, 1948, Council approved their report and also a draft by-law to be taken up once enabling provincial legislation was secured. The new smoke abatement regulations will not eliminate the smoke nuisance but will curb it materially. But the new control is not yet law. If and when the Ontario house passes enabling legislation, final Council approval is still required.

Since the Bureau was founded, we have been seriously concerned with the development of broad civic planning in the greater Toronto *CIVIC* area. With the growth in industry stimulated by the war, *PLANNING* coupled with postponement of road construction and housing and, at the same time, a marked population expansion in the suburban municipalities, the need has become urgent for a comprehensive plan dealing with such matters as traffic routes, zoning, housing construction and conversion, and parks and playgrounds. I am sure we are all convinced of this need.

In December, 1947, the Toronto City Planning Board and the Toronto and Suburban Planning Board issued the first reports on their work. From a study of these reports, it is obvious that the Boards have carried out a great deal of research. Nevertheless, as the City Planning report states, it is "a progress report only. Much work yet remains to be done before an Official Plan can be prepared for approval."

Meanwhile planning recommendations are being adopted piecemeal—clearly a dangerous practice. Expenditures are being authorized before the full cost of the plan is known, before an overall capital budget can be prepared and proper priorities assigned to individual undertakings. Moreover, the comprehensive plan may be damaged by embarking on projects which at a later date are found to be in conflict with it. Such action is defended on the grounds that some improvements can no longer be postponed.

On January 1st, the Board of Control proposed submitting two money by-laws to the vote of the electors. One was to cover a through route north along Spadina; the other to authorize construction of the western portion of the lakeshore east-west highway.

The lakeshore by-law was withdrawn at the last moment on the grounds that difficulty in obtaining imported materials would delay construction beyond 1948. In taking this decision, elected representatives were probably not unaware of the public opposition to a by-law which would authorize one section of a traffic artery before the balance of the route was settled.

The Spadina improvement received approval in the January polling but the vote was close. Immediately following the election, the press took up a campaign for elimination of the bottleneck along the Avenue Road route from Davenport Road north to St. Clair Avenue. It was argued, contrary to the Planning Board's recommendation, that completion of the Avenue Road improvement should take precedence over the Spadina development.

The City then put forward a tentative Planning Board proposal to widen Avenue Road at Davenport and provide underpasses for motor traffic at the street-car intersection.

This scheme did not contemplate removal of car tracks from the Avenue Road hill. It met with little public enthusiasm.

After meetings with the T.T.C. and the City Planning Board, the mayor proposed revival of an earlier plan to take street car traffic off Avenue Road north of Davenport. Bay cars would be routed through a widened subway at Dupont and Davenport and along the Russell Hill Road ravine to St. Clair Avenue.

The public clamour has now subsided but no official action has been taken on *either* plan to relieve congestion on Avenue Road.

These incidents illustrate the weakness in our civic planning and the serious harm which may result from any unnecessary delays in pushing ahead with preparation and adoption of a comprehensive metropolitan plan.

Where do we stand today? The City Planning Board's report makes only incidental mention of railway and street-car routes. This does not mean that these problems have not had some consideration. Indeed, the City has actually given its authorization to removal of most level railway crossings within the city boundaries. Again, the Planning Board traffic proposals do take account of the T.T.C. subway plans. But the interim report fails to outline broad co-ordination of rail, street-car and motor traffic improvements. We feel this to be a serious omission.

The Toronto and Suburban Planning Board has sought to achieve co-ordinated planning for the whole metropolitan area. It is particularly concerned with land use, transportation, sanitation and park areas. The suburban municipalities have four members on the nine-member Board and additional representation through a suburban Advisory Planning Committee. The report indicates that the Board has obtained ready co-operation in metropolitan planning but it does point out one weakness. Only three of the twelve suburbs have official planning boards; two others have planning committees. Metropolitan co-ordination can hardly be sufficient in the face of such gaps in suburban planning. Moreover, the emphasis is certainly being given to localized planning, leaving the Toronto and Suburban Board to fit the jigsaw together.

Early in January, the Toronto and Suburban Planning Board was reconstituted as the Toronto and York Planning Board in order to extend the planning area throughout the whole County.

You will be interested in one further fact about these Boards. Their members are appointed for a three-year term, one third of the members being appointed each year. The three-year staggered term is designed to give continuity to their long-term undertakings. On the other hand in civic elections, the one-year term continues. The planning boards only propose long-term action. Civic governments must pass such measures. Yet annual elections offer an excuse for repudiation of the work of previous councils. Today more than ever, annual elections are a hindrance to good government.

Next, a brief word about our own affairs. I am convinced that the job which the Bureau is doing is eminently worthwhile. True there is **BUREAU** room to extend our coverage of civic affairs but, candidly, **WORK** this can only be done with an increased budget. In analysis, however, the avenues through which we work and the problems which we are studying are, to my mind, the essential ones. No marked change in emphasis seems indicated.

I am not equally convinced that we are getting our message out to the public in the best possible way. For one thing we do want to dress up our releases somewhat. All research organizations are having to consider this problem today. Otherwise we are too apt to preach only to the converted. Some months ago, the Dominion Bureau of Statistics took on a senior man with the sole assignment of improving the presentation of their publications. It has not been possible, or perhaps wise, to move quickly on such changes. However we are acting on this and have the benefit of some excellent suggestions from our President, Mr. Rogers. Again, I feel we should seek a wider circulation for at least some of our bulletins. The Bureau's viewpoint is respected, but our influence is less widespread than it might be.

One obvious way to extend our influence is by obtaining a larger membership. At the same time this will give us the expanded budget **MEMBERSHIP** needed to extend our studies. Your Bureau Council **CAMPAIGN** is now embarked on a membership campaign. It is a voluntary job to strengthen a voluntary organization. Perhaps some of you are in a position to offer assistance to the Board members. Speaking frankly, I would suggest that it is a job for you as well as for them. It is work which the paid staff can further in a number of ways but can hardly carry on alone. We should not be serving your wishes if we did not give our main attention to the study and constructive reporting of civic affairs.

And now, I wish to thank all members both for your encouragement throughout the past year and for the assurances extended of continued support. Especially am I grateful for the fine work which is being done by our President and members of the Bureau Council in what is for all active citizens a challenging year of transition.

ERIC HARDY
Director

BALANCE SHEET — STATEMENT I

At the 29th February, 1948

Assets

		1 9 4 7
Cash on Hand and in Bank	\$ 85.00	\$ 745.44
Accounts Receivable—		
Citizens' Research Institute of Canada	94.39	514.27
Equipment and Library	\$2,707.99	
Deduct: Reserve for Depreciation	2,488.63	
	219.36	213.75
Deferred Charges—		
Unexpired Insurance	3.23	2.55
Deficit—		
Balance at debit the 1st March, 1947	\$1,355.55	
Add: Excess of Expenditure over Revenue for the year ended the 29th February, 1948— Statement II	218.25	
	1,573.80	1,355.55
	\$1,975.78	\$2,831.56
Liabilities		1 9 4 7
Bank Overdraft	\$569.27	
Accounts Payable	56.51	
	\$ 625.78	\$1,481.56
Reserve for Services in Respect of Unexpired Subscriptions	1,350.00	1,350.00
	\$1,975.78	\$2,831.56

We have examined the books and accounts of the Bureau of Municipal Research for the year ended the 29th February, 1948. In connection with our examination we made a general review of the accounting methods and carried out a test of the transactions recorded for the year, but we did not examine the Reserve for Services in Respect of Unexpired Subscriptions. Based upon such examination, we report that all our requirements as auditors have been complied with and 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 29th February, 1948, 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, 6th April, 1948.

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

REVENUE AND EXPENDITURE ACCOUNT — STATEMENT II

For the Year Ended the 29th February, 1948

Expenditure

		1 9 4 7
Personal Services	\$5,323.25	\$7,445.25
Add: Amount charged by Citizens' Research Institute of Canada for Staff Services—Net	21.72	(Cr.) 627.92
	\$5,344.97	6,817.33
Printing and Mailing Expense	792.58	1,884.83
General and Office Expense	1,141.92	
Less: Rent paid by Citizens' Research Institute of Canada	328.23	
	813.69	1,017.98
Provision for Depreciation—Equipment	27.01	23.75
Travelling Expense	38.40	5.80
Unemployment Insurance	12.96	33.81
Bank Charges	38.64	31.23
	\$7,068.25	\$9,814.73
Revenue		
Subscriptions	\$6,665.00	\$6,524.00
Service Revenue		1,154.68
Sundry Revenue	185.00	745.00
Balance, being excess of Expenditure over Revenue for the year—Statement I	218.25	1,391.05
	\$7,068.25	\$9,814.73

Subscribers

Abbs, Chas. E.	Crown Cork & Seal Co., Ltd.
Aikenhead Hardware Ltd.	Currie, E. & S., Ltd
Ames, A. E. & Co., Ltd.	Daly, R. A. & Co., Ltd.
Andian National Corp'n	Dart Union Co., Ltd.
Ault & Wiborg Co. of Can. Ltd.	Davis & Henderson Ltd.
Auto Electric Service Co., Ltd.	Debenture & Securites Corp'n of Can., The
Automatic Electric (Can.) Ltd.	Delamere & Williams Ltd.
Automatic Paper Box Co., Ltd.	Delany & Pettit Ltd.
Bain, H. R.	Deloitte, Plender, Haskins & Sells, Messrs.
Baker Advertising Agency Ltd., The	DeMara, Cyril
Bank of Canada	Division of Local Gov't Affairs, Dept. of Public Health and Welfare, Newfoundland
Bank of Montreal	Dominion Bank, The
Bank of Nova Scotia	Dominion of Canada General Ins. Co.
Bank of Toronto	Dominion Electric Protection Co., Ltd.
Barber-Ellis of Canada Ltd.	Donovan, Geo. R.
Bauckham, Chas.	Dun & Bradstreet Co. of Canada, Ltd.
Bavington Bros.	Dunham, C. A., Co., Ltd.
Beatty, Miss Mary H.	Dunlop Tire & Rubber Co., Ltd.
Bell Telephone Co. of Canada	Durable Assoc. Cos., Ltd.
Bennett, E. James, F.C.A.	Eaton, The T., Co., Ltd.
Birks-Ellis-Ryrie Ltd.	Elder, Robert, Ltd.
Blake, Anglin, Osler & Cassels, Messrs.	Ellsworth, Albert L.
Boeckh Co., Ltd.	Employers' Liability Assurance Corp., Ltd.
Bosley, W. H. & Co.	Everall, George, Co., Ltd.
Bristol Co. of Can. Ltd., The	Excelsior Life Insurance Co.
British-American Oil Co., Ltd.	Falkner, Mrs. T. G.
Brittain, Dr. H. L.	Frankel Bros.
Bromo-Seltzer Ltd.	Gage, W. J. & Co., Ltd.
Brunner Corp'n (Canada) Ltd.	General Leather Goods Ltd.
Bryant Press Ltd., The	General Steel Wares Ltd.
Burrus & Sweatman Ltd.	Gestetner (Canada) Ltd.
Campbell, Graham	Gibbons, J. J., Ltd.
Canada Dry Ginger Ale Ltd.	Glendinning, Jarrett, Gray & Roberts, Messrs.
Canada Life Assurance Co.	Glover, Henry & Co.
Canada Malting Co., Ltd.	Goldsmith Bros. Smelting & Refining Co., Ltd.
Canada Packers Ltd.	Goodyear Tire & Rubber Co. of Can. Ltd.
Canada Permanent Mortgage Corp'n	Gordon, Mackay & Co., Ltd.
Canada Printing Ink Co., Ltd.	Gore & Storrie, Messrs.
Canadian Acme Screw & Gear Ltd.	Goudey, John E.
Canadian Bank of Commerce, The	Grand & Toy Ltd.
Canadian Breweries Ltd.	Gray, Frank M., K.C.
Canadian Industries Ltd.	Great Atlantic & Pacific Tea Co., Ltd.
Canadian Manufacturers Association	Greens (Canada) Ltd.
Canadian Pacific Express Co., Ltd.	Gully, H. M.
Canadian Pacific Railway Co.	Hamilton Carhartt Manufacturing Ltd.
Cassels, Brock & Kelley, Messrs.	Hardy Cartage Co., Ltd.
Central Canada Loan & Savings Co.	Hastie, W. J.
Chartered Trust & Executor Co.	Hayhoe, R. B. & Co., Ltd.
Charters, M. C. & Co., Ltd.	Hees, Geo. H., Son & Co., Ltd.
Christie Brown & Co., Ltd.	Herbert Hosiery Mills of Canada Ltd.
Clarke, A. R. & Co., Ltd.	Hinde & Dauch Paper Co. of Canada Ltd.
Columbia Pictures of Can. Ltd.	Hobbs, J. W.
Confederation Life Association	Household Finance Corp'n of Canada
Conger Lehigh Coal Co., Ltd.	Howell Lithographic Co., Ltd.
Coniagas Mines Ltd.	Hunter, E. J., Tire Co.
Consolidated Sand & Gravel Ltd.	Huston, John A., Co., Ltd.
Consumers' Gas Co. of Toronto	Hynes, J. P.
Cooksville Co., Ltd.	Imperial Bank of Canada
Corson, Rolph R., Ltd.	Imperial Life Assurance Co. of Canada
Crean, Robert & Co., Ltd.	
Crichton, A. S.	

Imperial Oil Ltd.
 Imperial Optical Co., Ltd.
 Imperial Varnish & Color Co., Ltd.
 International Business Machines Co., Ltd.
 International Petroleum Co., Ltd.
 Johnston & Higgins of Ontario Ltd.
 Kilbourn, Kenneth M.
 Kirkpatrick, Geo. D.
 Kresge, S. S., Co., Ltd.
 Laidlaw, W. C.
 Lake Simcoe Ice & Fuel Ltd.
 Lator, John M. & Co., Ltd.
 Lang, Daniel W., K.C.
 Langley, J. P. & Co.
 Langton, Hugh 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.
 Lovell, R. J., Co., Ltd.
 Luffman, Mrs. H. L.
 Lyon & Harvey, Messrs.
 MacKelcan, Fred R.
 MacLean-Hunter Publishing Co., Ltd.
 MacMillan Co. of Canada Ltd.
 Manufacturers Life Insurance Co., The
 Mapp, K. A., C.A.
 Mason, G. W., K.C.
 Mason, T. H.
 Massey-Harris Co., Ltd.
 McCarthy, Hon. Leighton, K.C.
 McKinnon, W. L. & Co.
 McLeod, Young, Weir & Co., Ltd.
 Meredith, Simmons & Co., Ltd.
 Minneapolis-Honeywell Regulator Co., Ltd.
 Mitchell, W. G. & Co.
 Monarch Mortgage & Investments Ltd.
 Moore Corp'n Ltd.
 Moore, S. J.
 Muntz & Beatty, Ltd.
 National Cash Register Co. of Canada Ltd.
 National Cellulose of Canada, Ltd.
 National Life Assurance Co. of Canada Ltd.
 National Trust Co., Ltd.
 Neilson, Wm., Ltd.
 Neptune Meters Ltd.
 Nicholson, James
 Nipissing Lumber & Timber Co. Ltd.
 Noranda Mines Ltd.
 Northway, John & Son, Ltd.
 Oakley, Jackson & Farewell Co., Ltd.
 Oliver Lumber Co., Ltd.
 Olivier of Canada
 Ontario Dept. of Municipal Affairs
 Osborne, D. Hillis
 Oxford University Press
 Pardoe, Avern & Co.
 Patrick, W. G. & Co., Ltd.
 Patterson Chocolates Ltd.
 Peckover's Ltd.
 Planters Nut & Chocolate Co., Ltd.
 Playfair, Stuart B.
 Plywood Fabricators Ltd.

Poucher, F. B.
 Premier Cutlery Co. of Canada Ltd.
 Rathbone Lumber Co., Ltd.
 Reed, Shaw & McNaught, Messrs.
 Reid, Stanley G.
 Remington Rand Ltd.
 Riddell, Stead, Graham & Hutchison, Messrs.
 Robertson Bros. Ltd.
 Robertson, Stark & Holland, Ltd.
 Robertson, The Hon. Mr. Justice R. S.
 Roden Bros. Ltd.
 Rogers, Elias, Co., Ltd.
 Rogers, H. L.
 Rogers, Thomas G.
 Royal Bank of Canada
 Ruddy, E. L., Co., Ltd.
 Rutherford, Williamson & Co.
 St. Catharines, City of
 Sainthill-Levine & Co., Ltd.
 Salada Tea Co. of Canada Ltd.
 Samuel, Son & Co., Ltd.
 Scholl Mfg. Co., Ltd.
 Scythes & Co., Ltd.
 Shell Oil Co. of Canada Ltd.
 Shenstone, Dr. Norman S.
 Shuttleworth, The E. B., Chemical Co., Ltd.
 Simpson, The Robert, Co., Ltd.
 Smith, Chas. Albert, Ltd.
 Standard Chemical Co., Ltd.
 Standard Sanitary & Dominion Radiator Ltd.
 Stanton, Harry G.
 Stauntons Ltd.
 Stedman Bros. Ltd.
 Stewart, J. F. M. & Co., Ltd.
 Strathy, Gerard B., K.C.
 Sully Foundry Ltd. (Div. of Neptune Meters)
 Swift Canadian Co., Ltd.
 Tamblin G., Ltd.
 Taylor Instrument Companies of Can. Ltd.
 Theatre Holding Corp'n Ltd.
 Thompson, Geo. W.
 Tippett-Richardson, Ltd.
 Tomenson, Saunders, Smith & Garfat Ltd.
 Toronto Board of Trade
 Toronto Carpet Mfg. Co., Ltd.
 Toronto Daily Star
 Toronto General Trusts Corp'n, The
 Toronto Iron Works Ltd.
 Toronto University Library
 Touche, Geo. A. & Co.
 Underwood Ltd.
 United Church Publishing House
 Victoria Paper & Twine Co., Ltd.
 Walker, E. C. & Sons Ltd.
 Walsh, Geo. T., K.C.
 Warner, William R. & Co., Ltd.
 Welch, H. J.
 Wickett & Craig Ltd.
 Willard Storage Battery Co. of Can. Ltd.
 Windler Electric Co., Ltd.
 Winter, Lewis A.
 Wood, C. J. B., Ltd.
 Wood, Gundy & Co., Ltd.
 Woods Mfg. Co., Ltd.
 Woolworth, F. W., Co., Ltd.
 Wrong, Prof. Geo. M.