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*Thirty-fifth*  
*Annual Report*  
**1949**

**BUREAU of MUNICIPAL RESEARCH**  
**TORONTO**

**BUREAU of MUNICIPAL RESEARCH**

*Thirty-fifth*  
**Annual Report**

FOR THE YEAR ENDED FEBRUARY 28, 1949



An independent fact-finding organization  
reporting to the public on civic affairs.

OFFICES: 137 WELLINGTON STREET WEST, TORONTO



## *Foreword*

That "none of us liveth to himself" is eminently true in our relation to one another as citizens in the multifarious activities of a great and growing metropolis. Our comfort, safety and well being, the cultural privileges we enjoy, the amenities of daily life, the opportunity to earn a livelihood or carry on a business, the education and advancement of our children—all are conditioned on the soundness of the administration under which we live. Most of us accept without serious question the institutions of our time, without particular regard to the fact that they are not static but subject to external pressures and circumstances that over a period of time may either restrict or enlarge our liberties. Vigilance in the matter of civic policy and expenditure is difficult for the average citizen to achieve and even the exercise of his franchise provides only a limited control.

It was with this in mind, fortified by the experience of other large cities, that in 1914 the Bureau of Municipal Research was formed. The primary purpose of safeguarding the interest of the taxpayer and citizen has been consistently pursued and has today an even wider scope and more useful application than in the early years of its operation.

With the growth of the city in population and area and consequent acceleration of traffic, new problems continually emerge, the solution of which cannot always be found within our established services, however excellent. A broad and detached judgment must be brought to bear, based in part on the practice of other municipalities and on accurate, relevant data, but more especially on the principles of sound administration and finance, which the Bureau seeks to uphold whenever opportunity offers.

In the following pages our Director indicates the nature and variety of subjects with which the Bureau has dealt in the past year. While much has been accomplished, the value of its effort is not to be measured by the complete or immediate attainment of a programme, but rather by the cumulative effect of monthly letters, press notices, statistical reports and recommendations dealing with current issues and long-term objectives.

I wish to thank my esteemed fellow members of the Bureau Council for the time and consideration they have so willingly given to advance the interests, progress and good name of our city.

THOMAS G ROGERS

President

April 26, 1949



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Kenneth M. Kilbourn.....Vice-President  
J. T. Bryden.....Honorary Treasurer  
Lewis A. Winter, O.B.E.....Deputy Hon. Treasurer

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## DIRECTOR AND SECRETARY

Eric Hardy

## Director's Report

At our meeting today, it is my privilege and responsibility to report to you, as members of the Bureau of Municipal Research, on another twelve months of operations as a service agency in metropolitan Toronto. Personally, I like to stress that our interest—the interest, that is, of the Bureau—is, and always has been, wider than the artificial boundaries which hem in the city proper. That the City's problems can never be completely separate from the problems of Long Branch, or Leaside, or the Township of Scarborough, is an obvious fact. But we see new examples almost daily of the intimate way in which the lives of the twelve suburban municipalities are bound up more and more with the life of the central City.

### The Year's Work

You may recall that the first bulletin we issued last year discussed the metropolitan problem and dealt specifically with the borough system which has been proposed for Greater Toronto. Our release was given wide publicity in the press and the office has met many requests for copies and for additional information on the broad question of metropolitan government. As a further service, the staff has spoken on this theme before community associations in several of the suburbs. Finally, as your representative, I have been participating throughout the year in a voluntary committee set up by the Civic Advisory Council to study our metropolitan problem and to present a substantial report to the thirteen municipal Councils.

This one example serves very well to illustrate the sort of activities which have been carried forward on your behalf throughout the year. They have led us into the study of Provincial-municipal relations, budget operations, traffic problems, Council proceedings and a host of other interests which all have a direct bearing on the calibre of our municipal governments. None of the subjects of our continuing enquiry are completely new; yet all have some new ingredients, take on new emphases that call for fresh interpretation. At the same time, Bureau findings to be worthwhile must hold to solid principles of local government and these are added to only very slowly. The basic skill required is to make good use of such principles in coming to grips with civic questions today.

It would be too simple to regard press publicity in itself as a fair measuring rod of the value of Bureau releases. The content of our bulletins is seldom sensational and there is no reason to expect that it should be. Some of the statements on civic affairs which seem to us to be most valuable can hardly be classified as popular newspaper copy at all. Yet the press is one avenue through which the impact of our recommendations and researches reach the man in the street. And we can make little headway if we divorce ourselves too much from popular topics. However, any worries which members might have on this score



have certainly been countered by the past year's record. Bureau newspaper publicity has been steadily on the increase. Month by month, the Bureau has been quoted and its views discussed editorially by the press. Throughout the full year we have been in the news oftener than once a week on the average—a good record, and a basis to build on for the future.

Let us admit at once that although Bureau findings are discussed considerably in the papers, support for our views is not a foregone conclusion. Yet the respect which the Bureau has earned for its work over the years is illustrated in a recent editorial which, although it called into question one particular recommendation of ours, concluded with this quiet tribute: "The press endeavours, with the able assistance of the Bureau of Municipal Research,—by reports and comments throughout the year, to inform the electorate on civic affairs." For the type of coverage which the press has given to the Bureau's work and recommendations, we express warm appreciation.

Another forward step which was forecast a year ago was the adoption of a new dress for our bulletins. We hope you have liked the title and format of Civic Affairs and the conscious effort to modernize all our printed material. The changes which were made in the directory of City officials which the Bureau issues have resulted not only in friendly comments, but have brought as well cash sales and, by the same token, added circulation. While the main changes have been made, we plan to be on the look-out for further improvements over the coming months.

A work record of genuine value underlies the participation of the Bureau staff in meetings of various civic committees. As observer or participant, the Bureau has taken part in five or six meetings every month. The number of assignments which we have taken on is only in part the reason for singling out this branch of the work. The chief value in such contacts is both the direct service we can make through such channels to good civic government and the opportunity offered to fortify our own study of civic affairs.

The Bureau has further entered into the field of public education by an interesting and valuable relationship with the university here. Your director was invited last Fall to join the staff of the University of Toronto as a lecturer in Local Government—a course offered by the Department of Political Economy. It is surely significant that such a course has been revived by the University after a lapse of a few years and it is a tribute to the Bureau that it was able to answer the University's request.

### **The Home Front**

That is a brief appraisal of Bureau work with its objective of bettering civic government. Additionally, you will want to know something of the internal scene, that is, how the Bureau, as a voluntary

group, is faring itself. It seems to be characteristic of such associations that they are never completely free from problems of personal financing. Of late, the rising price index has been a new factor to balance against a fixed scale of subscriptions. Yet throughout the year the Bureau has made a twofold advance—in the financial backing of present supporters, and in the addition of new members and subscribers. From both these sources, our subscription revenues have advanced 18.4%, a very worthwhile gain towards the objective which your Board has set for itself. This significant improvement is one for which the laurels must be widely distributed. However, if there is one person who should be singled out for especial tribute it is our President, Mr. Rogers, whose zeal in the campaign has been an example to all who are joining in this work.

Represented at our annual meeting today are several companies who have passed the century mark and they have every reason to take pride in that fact. Every annual meeting is an occasion on which we look for some reference to an organization's length of service. This meeting marks the Bureau's thirty-fifth anniversary, and members, past and present, are to be congratulated on this cooperative achievement. Certainly it gives us something solid to build on for the future.

### **The Baldwin Act**

The year 1949 marks another anniversary of special interest to Bureau members. A century ago, in 1849, the Union government of Upper and Lower Canada, meeting in the old Bonsecours Market Hall in Montreal, passed an Act applicable to all municipalities in Upper Canada which represented for them the triumph of local self-government. Today, we are anticipating the actual celebration a bit, for the Baldwin Act received Royal Assent on May 30th.

During the 1849 session, the Baldwin-Lafontaine ministry introduced and had accepted no less than 190 Bills—a remarkable legislative record. A number of these measures have stood as landmarks in the growth of the nation. As a side note, others of a more controversial nature stirred the opposition to violence. Exactly one hundred years ago today, Montreal was in the midst of an uncontrolled riot in protest against the signing of the Rebellion Losses Bill. The afternoon before, on April 25th, Lord Elgin, the Governor-General, had his carriage pelted with stones and rotten eggs by an angry mob who then stormed and fired the Parliament buildings. On April 26th, attacks were made on the boarding house occupied by Robert Baldwin and on the homes of Lafontaine and other government leaders. Not until the evening of the twenty-seventh did the troops, aided by a thousand special constables armed with cutlasses and pistols, succeed in restoring order. In such an atmosphere it took physical courage to serve in the Legislature; and for legislators in such a stormy time to grant local self-government in full measure was truly a mark of their vision and statesmanship.

Writing on the Municipal Corporations Act about the turn of the century, Professor Adam Shortt said: "Had Mr. Baldwin never done



more than enact our municipal and jury laws, he would have done enough to entitle his memory to the lasting respect of the inhabitants of this province." Today the judgment stands untarnished, for the Baldwin Act has proved a permanent political achievement. It permitted the people of this young Province to manage their own local affairs nearly forty years before the principle was recognized fully in England. Though frequently amended, the Baldwin Act remains as the basis of local self-government in Ontario down to the present day. Additionally it has been the model for much of the municipal framework in other Canadian provinces.

The Baldwin Act gave municipalities genuine local autonomy. It did not leave to municipal Councils an entirely free hand or grant home rule as a sovereign right, but it did give a wide opportunity for self-determination of local policies and operations. Over the years this code has been welded into the permanent structure of government and so into the lives of all our people. The lawyers among us know well that a simple Act of the Legislature could wipe out local government at one stroke. The legal power is there, but custom has long made such use of it quite unthinkable. Local autonomy has a meaning for all of us which cannot easily be set aside.

### Provincial-Municipal Relations

Today the playing field of local autonomy in this Province is marked out by the Municipal Act and a score of related Ontario statutes. These give powers and responsibilities to municipalities and, at the same time, lay down a group of rules for local government, rules which reflect the need for certain basic Provincial supervision and Province-wide standards. Over the years, this body of legislation has been added to and amended frequently. As conditions change so should our laws; for local functions ought never to become static if both Province and municipality are to serve us well. But the job of formulating amendments is not an easy one. In planning each change, our representatives have to strike a balance between essential Provincial control and Baldwin's valuable legacy, the right of local direction and experimentation.

So you see this centennial celebration is not merely a time to pay tribute to the fine work of Robert Baldwin, a native son of our own City of Toronto. It is well, too, that we should give some thought to municipal government as it operates here and now.

Provincial authorities have no intention of eliminating local control. But is it quite possible for them to whittle down municipal authority without a good and sufficient reason, whether through unthinking or conscious encroachment. On the other hand, municipalities may at times invite a reduction in their own powers. They have been known to encourage Provincial intervention in at least two ways—by poor performance or by unbridled requests for financial assistance.

When the financing of a municipal service becomes difficult, the

easiest way out for the local Council is to persuade the Province to take over the bill. But in the event the Province agrees to pay, it should not come as a complete surprise to the local representatives if they find they have talked themselves out of one of their jobs as well.

Let me illustrate. Ontario municipalities are banded together in four associations whose objectives are to promote their common welfare. In two of these, the Ontario Municipal Association and the Association of Ontario Mayors and Reeves, the Toronto communities play a leading role. Last Fall, the four Associations presented a joint submission to Queen's Park. In it they urged that municipalities be relieved entirely of the costs of hospitalization, child welfare and welfare relief. There was no suggestion that in Toronto, for example, the City would stop appointing representatives to the Boards of the hospitals here or close up most of the City Welfare Department. Yet that would be a just condition for the Provinces to impose.

There was an undercurrent of feeling among the representatives that the request on the Province to meet these expenses in full was largely a bargaining tool. At all events, it didn't work. Municipal officials had wanted also a change from the present one-mill subsidy. They asked for a further conference to work out a fairer basis of distribution for this general grant and to deal with welfare and hospital costs and other pressing problems.

Perhaps it was reluctance to bargain in an atmosphere too reminiscent of Dominion-Provincial Conferences which led the Province to work out the answer on its own—new police, fire and welfare grants replacing the general one-mill subsidy. It is quite certain that these plans could have been bettered by Provincial-municipal discussions and there is no good reason for the way they were sprung on the municipalities. Municipal opposition was clearly justified and the City of Toronto is to be commended for its protests.

Probably, in the interests of efficiency and as an aid to defence, improvements have been needed in police and fire protection services. But the method of voluntary cooperation should have been tried before rigid conditional grants were decided upon. The attachment of conditional grants to these particular services underrates the capacity of municipalities to operate efficiently and to cooperate on essential new standards. To a much greater extent than with welfare or education, police and fire protection services can and should be a local financial responsibility. While temporary assistance may be warranted in the interest of national defence, it is my thought that these services should normally be financed out of the real property tax. This in no way cancels out the strong argument for granting some tax relief to the property owner. But Toronto and other centres are urged to continue to protest the present basis of grants and to insist that it does not become permanent. A more appropriate combination of local financing and Provincial assistance can and should be discovered.



## Metropolitan Toronto

Earlier it was suggested that municipalities which fail to maintain a high standard of operations are inviting some loss of local autonomy. The damaging effect of our unsolved metropolitan problem is a case in point. Today, Toronto and its suburbs find that lack of housing has reached the stage of a serious emergency. The heads of all thirteen municipalities have made several attempts to do something about it and can report progress, but as yet they are still far short of the goal. The chief obstacle is the delay and frustration in attempting to bring about the required inter-municipal cooperation. And housing is only one of the subjects on which more effective coordination is needed.

Efficient government of a metropolitan area is never going to be an easy job. But I submit that the major setback in greater Toronto is something of our own making. The cure is in our own hands. The Bureau has recommended what it believes to be in the long run the best and most obvious way out of the difficulty—amalgamation of Toronto with its suburbs.

A quick impression might be that such amalgamation would amount to a sharp setback for local autonomy. But is the opposite not closer to the truth? A single municipality which is able to accomplish what it sets out to do for its citizens can surely operate with less Provincial direction than a dozen separate jurisdictions which are repeatedly handicapped in tackling their most insistent problems. Certainly some metropolitan structure, to deal with housing, transportation, education and other questions, is urgent and essential. If it cannot be brought about by local cooperation, it may at some time be forced on us. Indeed, from two quarters the suggestion has been advanced already that the suburbs should be annexed by the City without their consent. You will recall that the reaction to this idea was immediate and strong opposition; and yet there are growing signs of public exasperation at the present state of affairs. If local Councils cannot work out a solution they will make it necessary sooner or later for the Province to step in.

Population growth in the City of Toronto has just about come to a dead end. By contrast, metropolitan Toronto recently passed the million mark and more people are taking up residence every day. This being so, we must realize that we cannot expect a metropolitan consolidation of the present thirteen municipalities to provide the final answer; for before too long, homes, factories and shops would be spilling over the newly-created boundaries. What we need, therefore, is some progressive way of meeting the problem of metropolitan expansion in greater Toronto and in other fast-growing cities. Our Municipal Act should be amended to provide for the extension of a city's boundary line periodically in order to take in fringe areas of specified urban density which have become genuinely a part of the metropolitan community. In all fairness, the amendment should make provision for a sensible scheme of arbitration to settle the terms of annexation. If our cities were to ask the Province for such legislation future urban development would be a lot less painful.

In years gone by, the City of Toronto has taken a lead in securing amendments to the Municipal Act. Clearly at the top of all our priorities is the need facing greater Toronto to settle the present metropolitan problem. And a further valuable service would be to recommend legislation to the Province designed to avoid such dilemmas in the future. Even though the overriding power rests formally with the Province, local authorities can and should be partners in the progress of municipal institutions.

Something of the philosophy and the practical aims of your Bureau is, I sincerely hope, evident in the thoughts which have been expressed here. While the serious consideration of our recommendations is an immediate objective of our work, the Bureau does this without the assumption that its viewpoint is always right. It rests its case on the enduring interest of the members in the welfare of the community we all know as Toronto.

ERIC HARDY

Director



# BALANCE SHEET—STATEMENT I

At the 28th February, 1949  
Assets

Cash on Hand and in Bank	\$ 85.36	1948	\$ 85.00
Accounts Receivable—			
Citizens Research Institute of Canada	\$ 57.74		
Sundry	6.00		
Equipment and Library	63.74	94.39	
Deduct: Reserve for Depreciation	2,949.49		
	2,539.79		
Deferred Charges—	409.70	219.36	
Unexpired Insurance		3.23	
Deficit—			
Balance at debit the 1st March, 1948	1,573.80		
Add: Excess of Expenditure over Revenue for the year ended the 28th February, 1949—			
Statement II—	904.21		
	2,478.01	1,573.80	
	\$3,036.81	\$1,975.78	

## Liabilities

Bank Overdraft	\$1,543.16	1948	
Accounts Payable	143.65		
Reserve for Service in Respect of Unexpired Subscriptions	\$1,686.81	\$ 625.78	
	1,350.00	1,350.00	
	\$3,036.81	\$1,975.78	

We have examined the books and accounts of the Bureau of Municipal Research for the year ended the 28th February, 1949. 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 28th February, 1949, 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,  
28th March, 1949.

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

# REVENUE AND EXPENDITURE ACCOUNT—STATEMENT II

For the Year Ended the 28th February, 1949

## Expenditure

Personal Services	\$7,468.68	1948	\$5,344.97
Printing and Mailing Expense	901.51	792.58	
General and Office Expense	\$1,239.98		
Less: Rent paid by Citizens' Research Institute of Canada	257.64		
Provision for Depreciation—Equipment	982.34	813.69	
Travelling Expense	51.16	27.01	
Unemployment Insurance	39.55	38.40	
Bank Charges	15.93	12.96	
	103.94	38.64	
	\$9,563.11	\$7,068.25	

## Revenue

Subscriptions	\$7,995.00	\$6,665.00	
Service Revenue	500.00		
Sundry Revenue	163.90	185.00	
Balance, Being excess of Expenditure over Revenue for the year—Statement I	904.21	218.25	
	\$9,563.11	\$7,068.25	

# Subscribers

Abbs, Chas. E.  
Aikenhead Hardware Ltd.  
Ames, A. E. & Co. Ltd.  
Andian National Corp'n Ltd.  
Aristocrat Manufacturing Co. Ltd.  
Ault & Wiborg Co. of Canada Ltd.  
Auto Electric Service Co. Ltd.  
Automatic Electric (Canada) Ltd.  
Automatic Paper Box Co. Ltd.  
  
Baker Advertising Agency Ltd., The.  
Bank of Canada.  
Bank of Montreal.  
Bank of Nova Scotia.  
Bank of Toronto.  
Barber-Ellis of Canada Ltd.  
Bauckman, Chas.  
Bavington Bros.  
Beatty, Miss Mary H.  
Bell Telephone Co. of Canada.  
Bennett, E. James, F.C.A.  
Birks, Henry, & Sons (Ontario) Ltd.  
Blake, Anglin, Osler & Cassels, Messrs.  
Boeckh Co. Ltd., The.  
Bosley, W. H., & Co.  
Brazilian Traction Light & Power Co. Ltd.  
Bristol Co. of Canada Ltd., The.  
British-American Oil Co. Ltd., The.  
Brittain, Dr. H. L.  
Bromo-Seltzer Ltd.  
Bryant Press Ltd., The.  
Burruss & Sweatman Ltd.  
Business Systems Ltd.

Cameron Manufacturing Co. Ltd.  
Campbell, Graham.  
Canada Dry Ginger Ale Ltd.  
Canada Life Assurance Co.  
Canada Malting Co. Ltd.  
Canada Packers Ltd.  
Canada Permanent Mortgage Corp'n.  
Canada Printing Ink Co. Ltd.  
Canadian Acme Screw & Gear Ltd.  
Canadian Bank of Commerce, The.  
Canadian Breweries Ltd.  
Canadian Credit Men's Association.

Canadian Ice Machine Co. Ltd.  
Canadian Industries Ltd.  
Canadian Manufacturers Association.  
Canadian Pacific Express Co.  
Canadian Pacific Railway Co.  
Canadian Tire Corp'n Ltd.  
Cassels, Brock & Kelley, Messrs.  
Central Canada Loan & Savings Co.  
Chartered Trust & Executor Co.  
Charters, M. C., & Co. Ltd.  
Christie, Brown & Co. Ltd.  
Clarke, A. R., & Co. Ltd.  
Coleman Lamp & Stove Co. Ltd., The.  
Confederation Life Association.  
Conger Lehigh Coal Co. Ltd.  
Coniagas Mines Ltd.  
Consolidated Sand & Gravel Ltd.  
Consumers' Gas Co. of Toronto.  
Cooksville Co. Ltd., The.  
Corson, Rolph R., Ltd.  
Crown Cork & Seal Co. Ltd.  
Currie, E. & S., Ltd.  
  
Daly, R. A., & Co. Ltd.  
Dart Union Co. Ltd.  
Davis & Henderson Ltd.  
Debenture & Securities Corp'n of Canada, The.  
Delamere & Williams Ltd.  
Delany & Pettit Ltd.  
Deloitte, Plender, Haskins & Sells, Messrs.  
DeMara, Cyril.  
Division of Local Gov't Affairs, Dept. of Public Health & Welfare, Newfoundland.  
Dominion Bank, The.  
Dominion of Canada General Insurance Co.  
Dominion Electric Protection Co. Ltd.  
Donovan, Geo. R.  
Drummond, McCall & Co. Ltd.  
Dun & Bradstreet of Canada, Ltd.  
Dunham, C. A., Co. Ltd.  
Dunlop Tire & Rubber Co. Ltd.  
  
Easy Washing Machine Co. Ltd.  
Eaton, The T., Co. Ltd.  
Elder, Robert, Ltd.



Ellsworth, Albert L.  
Employers' Liability Assurance Corp'n Ltd.,  
The.  
Everall, George, Co. Ltd.  
Excelsior Life Insurance Co.

Falkner (Mrs) Theresa G.  
Famous Players Canadian Corp'n Ltd.  
Ford Motor Co. of Canada Ltd.  
Frankel Bros.  
Fruehauf Trailer Co. of Canada Ltd.

Gage, W. J., & Co. Ltd.  
General Leather Goods Ltd.  
General Steel Wares Ltd.  
Gibbons, J. J., Ltd.  
Glendinning, Jarrett, Gray & Roberts,  
Messrs.  
Glover, Henry, & Co.  
Goldsmith Bros. Smelting & Refining Co.  
Ltd.  
Goodyear Tire & Rubber Co. of Canada  
Ltd.

Gordon, Mackay & Co. Ltd.  
Gore & Storrie, Messrs.  
Grand & Toy Ltd.  
Gray, Frank M., K.C.  
Great Atlantic & Pacific Tea Co. Ltd.  
Greens Canada Ltd.  
Gully, H. M.

Hamilton Carhartt Manufacturing Ltd.  
Hastie, W. J.  
Hayhoe, R. B., & Co. Ltd.  
Hees, Geo. H., Son & Co. Ltd.  
Herbert Hosiery Mills of Canada Ltd.  
Hinde & Dauch Paper Co. of Canada Ltd.  
Hobbs, J. W.  
Howell Lithographic Co. Ltd., The.  
Hunter, E. F., Tire Co.  
Hynes, J. P.

Imperial Bank of Canada.  
Imperial Life Assurance Co. of Canada.  
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.  
Lalor, John M., & Co. Ltd.  
Lang, Daniel W., K.C.  
Langton, Hugh H.  
Leitch, G. C.  
Lever Bros. Ltd.  
Link-Belt Ltd.  
Lloyd Bros.  
Loblaw Groceries Co. Ltd.  
London-Canada Insurance Co.  
London & Lancashire Insurance Co. Ltd.,  
The.  
Luffman, Mrs. H. L.  
Lyon & Harvey, Messrs.

MacKelcan, Fred R.  
Maclean-Hunter Publishing Co. Ltd.  
MacMillan Co. of Canada Ltd., The.  
Manufacturers Life Insurance Co., The  
Mapp, K. A., C.A.  
Mason, G. W., K.C.  
Massey-Harris Co. Ltd.  
McCarthy, Hon. Leighton, K.C.  
McKinnon, W. L., & Co.  
McLeod, Young, Weir & Co. Ltd.  
Meredith, Simmons & Co. Ltd.  
Miller Paving Ltd.  
Minneapolis-Honeywell Regulator Co. Ltd.  
Mitchell, W. G., & Co.  
Monarch Mortgage & Investments Ltd.  
Muntz & Beatty, Ltd.  
National Cash Register Co. of Canada Ltd.  
National Cellulose of Canada Ltd.  
National Life Assurance Co. of Canada.  
National Trust Co. Ltd.  
Neilson, Wm., Ltd.  
Neptune Meters Ltd.  
Nicholson, James.  
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.

Page-Hersey Tubes Ltd.  
Pardoe, Avern & Co.  
Patrick, W. G. & Co. Ltd.  
Peckover's Ltd.  
Planters Nut & Chocolate Co. Ltd.  
Playfair, Stuart B.  
Poucher, F. B.  
Premier Cutlery Co. of Canada Ltd.

Rathbone, Geo. Lumber Co. Ltd.  
Reed, Shaw & McNaught, Messrs.  
Reid, Stanley G.  
Remington Rand Ltd.  
Riddell, Stead, Graham & Hutchison,  
Messrs.  
Robertson Bros. Ltd.  
Robertson, The Hon. Mr. Justice R. S.  
Robertson, Stark & Holland Ltd.  
Roden Bros. Ltd.  
Rogers, Elias, Co. Ltd.  
Rogers, H. L.  
Rogers, Thomas G.  
Royal Bank of Canada.  
Ruddy, E. L., Co. Ltd.

St. Catharines, City of.  
Sainthill-Levine & Co. Ltd.  
Salada Tea Co. of Canada Ltd.  
Samuel, Son & Co. Ltd.  
Schofield, E.  
Scholl Mfg. Co. Ltd.  
Scythes & Co. Ltd.  
Shaw & Begg Ltd.  
Shell Oil Co. of Canada Ltd.  
Shenstone, Dr. Norman S.  
Shuttleworth, E. B., Chemical Co. Ltd.,  
The.  
Simpson, Robert, Co. Ltd., The.  
Smith Bros. Motor Body Works.  
Smith, Chas. Albert, Ltd.  
Smith, W. C.  
Spaulding, Mrs. M. H.  
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.

Tamblyn, G., Ltd.  
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