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DEAR MEMBER:

The feature of this 45th Annual Report is a forthright statement by our director on three subjects which have been making headlines — T.T.C. operations, Metropolitan finance and corrupt practices in local government. The intention has been to put the issues into proper perspective and to suggest suitable remedial action. Whether or not our members agree with all that is said, I am certain that the director's report merits a careful reading. Your comments upon it and likewise your requests for information on these or any other civic questions will be most welcome.

The Annual Report will be officially presented at our membership meeting and luncheon on April 22nd at the Royal York Hotel. We look forward to meeting many of you on this occasion.

BUREAU OF MUNICIPAL RESEARCH

A. H. LEMMON
President

BUREAU of MUNICIPAL RESEARCH
TORONTO

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Forty-fifth
Annual Report
1959

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BUREAU of MUNICIPAL RESEARCH
TORONTO

BUREAU of MUNICIPAL RESEARCH

Annual Report

For the Year ended February 28, 1959



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

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Foreword

The Bureau has just completed another very successful year of service to the citizens of Metropolitan Toronto and the various governmental organizations of this area. Our expanded operations are reflected in increased expenditures and revenues and we are able to report a modest surplus.

Mr. D. W. Lang felt it necessary to retire as President at the conclusion of a very successful term of office, and we are very happy indeed that he is to remain on the Council and that his advice and experience will continue to be available in that way.

In an organization such as ours a certain amount of turnover of staff is to be expected and a number of changes have taken place during the past year. There still remains one vacancy to be filled and your Council is actively at work in an attempt to fill this gap. We welcome the new members of our executive staff and feel that we are very fortunate in obtaining their services. We are looking forward to still further progress in the year ahead.

A. H. LEMMON
President

Director's Report

Judged solely by the news coverage it has received since the beginning of the year, no one could question the important place which local government occupies in the affairs of this metropolitan area. Even before the inaugural meetings of municipal councils, a new public controversy over the T.T.C. was in full swing. Soon the stage was shared by renewed questioning of the award-winning design for the city hall. Then came a story about land transactions in York Township; and the announcement that there would be a provincial enquiry touched off other reports of attempted bribes and municipal business dealings with people holding office. Problems of budget making have likewise claimed a large share of attention. That subject has been topped off by the announcement of new tax increases of serious proportions.

The Bureau of Municipal Research has always welcomed wide public coverage of civic affairs. In line with this attitude, we took advantage of an opportunity last fall to encourage the C.B.C. to begin some direct reporting of council meetings and I am glad to see that this is now being done. I must confess, however, that I am not at all happy about the impression our local governments are making these days on the people at large.

Much of the recent news is bound to have had the effect of weakening the public's confidence in elected representatives and members of appointed local boards. At best it makes some of them look grossly incompetent; at worst it raises questions about their motives and standards of honesty. If the reaction for an increasing number of people is to take less part in civic affairs how unfortunate for all of us.

Actually, most of the problems which have been making headlines are not new. Your Bureau of Municipal Research, for one, has written about them repeatedly. Consequently, I have some hope that the dramatic developments of 1959 may serve a good purpose. Perhaps they will encourage more forthright action than formerly towards overcoming evident weaknesses in civic management.

It was not without reason that the municipal framework which was established in this province more than a century ago was called the beginning of local self-government, and that the Act which gave it life became known as the Magna Carta of Ontario municipalities. Today, our citizens still have a responsibility and an opportunity from which they cannot divorce themselves. Whether local government is made to run well or allowed to run rampant is their choice.

In the remainder of this report, I propose to deal with three current problems which have been of concern to the Bureau for some considerable time. I do not claim that the answers to all of them are simple or that the

Bureau's suggestions for dealing with them might not be improved upon. At the same time, I am firmly convinced that the Bureau's approach is constructive, representing as it does a product of serious thought and study.

Toronto Transit Commission

At the time of writing, the Metropolitan Council seems determined to improve the affairs of the T.T.C. but at somewhat of a loss as to how to proceed.

Possibly the best way of dealing with this subject is to bring together the highlights of earlier statements published by your Bureau:

November, 1951 — In a bulletin dealing with the relationship of boards and commissions to the municipal government, the Bureau took the stand that "those appointed to serve on such bodies should always be responsible to elected representatives for the way in which they do their jobs." In support of this objective, the Bureau recommended that the Council take immediate action to "set up a new Standing Committee charged with reviewing and reporting *regularly* on the affairs of separated boards and commissions."

April, 1955 — A section in the Bureau annual report on the T.T.C. began: "... it is not surprising that the Toronto Transit Commission is encountering some difficulties in working out public transportation services and rates to the satisfaction of the elected representatives and in accord with the wishes of the public. The new T.T.C. is charged with the responsibility of developing a unified transportation system throughout the entire metropolitan area. Surely this involves some review of basic policies. And yet the problem has been left with five appointed commissioners, none of whom are directly responsible for their actions to the citizens at large, and the majority of whom have stepped into a new undertaking with little or no experience in running a public transportation system."

Further on, the point was made that "someone must be authorized to work out policy direction in detail." And the question was raised: "Should this in the first instance be a job for the elected representatives or for a group of people whom they appoint?"

Concluding, it was suggested that "The Metropolitan Council and the Toronto Transit Commission would benefit from a full-fledged discussion of the policy

problems of the new T.T.C. Initial exploration of the subject might be accomplished by a day-long conference from which both press and public were excluded. However, no decision should be reached in private. The purpose would be merely to establish, on both sides, a proper atmosphere and appreciation of the problem they share. Subsequently, a special committee of the Metropolitan Council might be named to meet with the T.T.C. at regular intervals."

October, 1955 — Commenting upon the City of Toronto's interest in diagonal subway routes, the Bureau wrote, in part: "In the determination of rapid transit routes . . . the Metropolitan Toronto Planning Board is the appropriate body to give this subject necessary overall consideration . . . The Board might be expected to obtain information or opinions from all those concerned including the Toronto Transit Commission."

The statement concluded by suggesting that the people should "look to the Municipality of Metropolitan Toronto and its Transit Commission to resolve the problems of finance, including fares and planning. Action along these lines seems to us to be essential if citizens of Toronto are to be protected in their commitments for the future."

February, 1958 — The Bureau's statement on the subway controversy was prefaced by the following summary: "In the subway dispute, the citizens of Metropolitan Toronto have been treated to a display of 'Punch and Judy politics' . . . The root of the trouble is found in the formal separation of civic responsibilities which has been built into our system of local government which in turn has permitted a breakdown in mutual confidence among those concerned with planning. The Bureau recommends that the Metropolitan Council pass a procedural by-law whose purpose would be to re-establish the Council's authority and to ensure co-operation between the Metropolitan Planning Board and special purpose bodies like the T.T.C."

Appointed commissions like the T.T.C. cannot be allowed to be a law unto themselves. The intention is merely to relieve elected representatives of certain day-to-day responsibilities. The persons appointed to serve on such bodies stand in the stead of the elected representatives. In the final analysis, such appointed members must be held responsible to the elected representatives and through them to the electorate. If this is not the case, the appointees are in effect being given a public monopoly and freedom to treat it as a private reserve.

Corrupt Practices

What can your Bureau of Municipal Research do to track down and expose corrupt practices in local government? If the Bureau is really performing a watchdog function is it not its prime responsibility to weed out all dishonesty from the civic administration? I am often asked such questions and I like to answer them.

In the first place, we are not so naive as to be totally unaware of the existence of unsavoury stories, some of which appear to have substance behind them. Long before York Township land sales hit the newspapers, we had been told that something was wrong. We followed up the first information that came to us by discussions with other people who might be in a position to shed light on the subject, including an elected representative and an appointed official. Yet we could not obtain evidence which would stand up in court and, without that, all we could do was to continue some quiet probing and hope that any irregularities which might exist would either come to light or come to an end.

I recall another occasion some years ago. A lawyer of whose integrity I am convinced told me that he had been negotiating to sell a piece of property to a municipality. According to his story, after a meeting with the department concerned the lawyer received a telephone call from a different municipal official altogether who said he could guarantee that the deal would go through if the vendor would cut him in for a small slice of the proceeds. My reaction was to urge the lawyer to trust me with the name of the official and see if we could do anything. But in this I was completely unsuccessful. Moreover, he apparently did nothing further about the problem.

On the broad subject of corrupt practices, another point should certainly be recognized. What looks like dishonesty may be nothing more than bad judgment.

As an example, one result of the depression was to force certain municipalities to take over large tracts of land for back taxes. When conditions improved, such municipalities sought to divest themselves of this land, which they did not need, in order to get it back on the tax roll and see it built upon. In their anxiety to do so, land was frequently sold at bargain prices which many of us would question.

Actually, it is much easier to develop systems for handling public businesses which prevent dishonest practices from taking root than it is to track down and prosecute offenders when opportunities for corruption exist. The Bureau makes no apology, therefore, for concentrating its energies in this direction.

Again, let me illustrate. In one case a school board may publicly announce its intention of buying a certain piece of land for a school site. If it cannot procure the land in question at a fair price, it will resort to expropriation proceedings and let the court decide the price. Alternatively,

another board can make its plans quietly and seek to acquire the land without revealing the intended use or the importance of each attempted purchase. The former method may prove somewhat more expensive; the latter depends for its success upon the unquestioned integrity of the elected representatives and the appointed officials involved.

Perhaps the surest way for municipalities to prevent improper dealings in land is to develop and publicize a full framework of land use and planning controls, including the best possible machinery for processing amendments and for enforcement. Throughout our own metropolitan area, we have a considerable distance to go if this objective is to be accomplished.

The Metropolitan Toronto Planning Board has jurisdiction within the thirteen local area municipalities and an outer area embracing a further thirteen municipalities. The following is a quick rundown on the existing situation in each of these areas.

Within Metro itself, five local municipalities are still without planning boards — Forest Hill, Mimico, New Toronto, Swansea and Weston. It is quite possible for these municipalities to accomplish planning objectives through the municipal council and all the municipalities in question have made some progress along these lines. Seven of the suburbs are still getting along without official plans — Forest Hill, Leaside, Mimico, New Toronto, Swansea, Weston and York. Of this number, Leaside and York have such plans in process while Swansea has a master plan which has proven enforceable without making it "official". Among those municipalities which do have official plans, the plans of at least two require substantial revisions — North York and the City of Toronto. Seven municipalities lack comprehensive zoning by-laws — East York, Forest Hill, Leaside, Scarborough, Swansea, Weston and York. Two existing zoning by-laws, covering Mimico and New Toronto, have been granted only temporary approval. In Leaside, Swansea, Weston and York comprehensive zoning by-laws are being processed. Six of the thirteen municipalities — Forest Hill, Long Branch, Mimico, New Toronto, Swansea and Weston — have been attempting to get along without either professional staff or the use of consultants, aside from the help obtained from the Metropolitan Planning Board. Swansea, however, has now a practical planner on its staff.

Turning to the outer area, we find that only one municipality, Port Credit, operates without a planning board. Four municipalities have no official plan — Ajax, Pickering Township, Markham Village and Port Credit. With the exception of Port Credit, official plans are being developed, but it is still uncertain if or when they will be adopted. The official plan for Vaughan Township is considered quite inadequate, requiring replacement. Six of the outer suburbs are without comprehensive zoning by-laws — Ajax, Markham Township, Markham Village, Pickering Township, Pickering Village and Vaughan Township. By-laws are in process, however, except in Markham and Vaughan Townships. Two of the outer suburbs employ professional planners, Toronto and Markham Townships, while four or five others have made some use of consultants other than the Metropolitan Planning staff.

Our two-level system of planning, which in its present form is a legacy of Bill 80, is certainly not the easiest system to operate. With respect to some local municipalities, the Metropolitan Toronto Planning Board is performing most of their planning functions for them; in some other instances, such an arrangement might be preferable to the complicated negotiations which now go on between the Metro and local planning agencies concerned.

Bearing in mind the terms on which the Metropolitan Toronto Planning Board must operate, its accomplishments have been substantial. Nevertheless, at the end of five years, the Board has yet to produce an official plan for consideration by the Metropolitan Council. I am inclined to think that one of the difficulties is a conflict of interest between metropolitan and local land use objectives which is rooted in municipal financing. Each area municipality which is short of industry, and that includes nine suburbs, is trying to bring in more. There is one exception, Forest Hill Village. At the same time, the three fast-growing townships are attempting to zone out low-priced housing. Both these objectives have become more important to the municipalities concerned than overall planning benefits.

What Metropolitan Toronto Can Afford

The Bureau has written a very great deal on municipal financing throughout Metropolitan Toronto. The 1958 Director's Report, for example, was entirely devoted to the problem of municipal revenue raising. Our organization has been concerned, too, with the necessity for scrutinizing each proposed current or capital expenditure with the objective of eliminating all non-essential spending. Thus, in January, the Bureau recommended "that the Metropolitan authorities reconsider and, if necessary, tighten up their screening of the capital programme for schools."

We have been very conscious as well of the basic problem of municipal financing which is inherent in the metropolitan form of government itself. One of the acute problems which led to the establishment of Metro was the unequal capacities of the City and its twelve suburbs to provide required services within their boundaries. In paying for metropolitan services, the financial resources of the whole area have been pooled and the cost is being apportioned according to the tax capacities of all property holders. But in the financing of local services, the inequalities remain precisely as they were.

Writing on this subject earlier, the Bureau has reported upon the differences in local mill rates as one indication of the existing inequalities. Scarborough's local rate on one occasion was more than double Leaside's. We recognize, of course, that mill rate comparisons do not tell the full story. Further differences show up in local improvement and special area charges and in differences in utility rates. Furthermore, the quality and extent of local municipal services vary a good deal and have an important bearing on the resulting mill rates. Again, by loading the full cost of service installations upon subdivision developers, the growing townships are avoiding some immediate costs and encouraging a false impression of their financial prospects.

In this statement, it is proposed to approach the problem from the other side — to look at the taxable capacities of the various municipalities and to estimate the comparative demands upon them to provide municipal services. The table which follows rates the taxable capacity of Metro and the local area municipalities according to their per capita taxable assessments. It also provides a breakdown of these per capita assessments between residential and business properties. The assessments for business properties combine the ordinary and supplementary business assessments.

Taxable Capacity of Metropolitan Municipalities

Municipality	Population	Per Capita Assessment \$
Leaside	16,409	3,872
Forest Hill	19,992	3,101
New Toronto	11,912	3,348
Etobicoke	121,716	2,979
City of Toronto	658,742	2,736
METROPOLITAN TORONTO..	1,429,422	2,493
North York	200,185	2,493
Swansea	8,972	2,364
Weston	9,521	2,246
Scarborough	168,281	1,976
Mimico	14,401	1,814
York	119,966	1,720
East York	68,315	1,605
Long Branch	11,010	1,570

Municipality	Per Capita Assessment of Residential Properties \$	Municipality	Per Capita Assessment of Business Properties \$
Forest Hill	2,979	New Toronto	2,367
Leaside	2,069	Leaside	1,804
Etobicoke	1,926	City of Toronto	1,599
Swansea	1,874	METRO TORONTO	1,109
North York	1,812	Etobicoke	1,053
Scarborough	1,402	Weston	948
METRO TORONTO	1,384	North York	680
Mimico	1,360	Scarborough	574
Weston	1,299	Long Branch	514
East York	1,283	York	500
York	1,219	Swansea	490
City of Toronto	1,138	Mimico	454
Long Branch	1,055	East York	321
New Toronto	981	Forest Hill	304

The most striking point about the whole presentation is the sharp contrasts that exist between one municipality and another. Leaside's per capita assessment, for example, is two and one-half times as strong as that of Long Branch. Forest Hill is far ahead on per capita residential assessments but poorest on business assessments. New Toronto's position is quite the opposite.

It is important to recognize that the overall figures reveal only one side of the picture, taxable capacity. They do not show the service requirements of the respective municipalities; and these can also vary considerably. A per capita assessment comparison shows the true picture only if the resident population in each instance imposes an average demand for services upon the municipality and if the size and character of its business holdings are such that they too impose an average service burden.

We can get somewhat closer to discovering the real financial position of each municipality, therefore, by studying the breakdown of per capita assessments between residential and business properties.

Considering first the strength of the residential assessments, it is reasonable to conclude that the overall per capita position is strengthened further when the average value of residential properties is high and weakened when it is low. A municipality like Forest Hill Village has less than average requirements for public welfare services, public health services and so forth. Some of the children are sent to private schools and thus place no burden upon the regular schooling system. Conversely, poorer districts per capita produce more welfare problems, create more fire hazards, call for more health services and so forth. On this basis, plus factors could be set down beside those municipalities with better than average residential assessment and minus factors beside those municipalities with poorer than average assessments.

Next let us look at the listing of per capita business assessments. The chief requirement of business concerns is for what are called "services to property". If we assume that the service demands of business properties vary according to their assessed values, we can consider that a municipality with more than an average amount of business properties to service is faced with more than the average service load from business areas. Thus the overall per capita assessment table which already recognizes the revenue potential of business properties might again be adjusted — this time in inverse proportion to the per capita business assessments which are a component of the particular municipality's total. Minus factors should be noted against those municipalities with higher than average business assessments per capita and plus factors against the group for which the figures are lower than average.

In attempting such a theoretical analysis, an unusually rapid rate of growth should also be recognized as imposing an extra service cost upon the municipalities concerned. Over the past three years, the overall rate of population growth was just under ten per cent, much faster than average growth has occurred in the three large Townships of Scarborough (53%),

North York (35%) and Etobicoke (28%). The Lakeshore municipalities have also been expanding at more than the average rate — New Toronto (21%), Long Branch (15%) and Mimico (11%).

Another point is that the City of Toronto as the heart of the metropolitan area is required to service a number of large properties which are tax exempt including the university, the legislative buildings, the exhibition, the island and other parklands. As a result, the City's financial position is not as strong as would otherwise be the case.

From the analysis, it can be demonstrated that Leaside, Forest Hill and probably New Toronto are in a decidedly preferred financial position. On the other hand, Weston, Scarborough, Mimico, York, East York, and Long Branch are obviously in an unfavourable position. For the remaining four municipalities the financial position is more difficult to judge. Probably Etobicoke is somewhat better off than average, while the City, North York and Swansea would appear to come closer to a middle position.

If the above analysis throws light upon a real problem of municipal financing, and I am convinced that it does, there is only one direction in which the solution can lie. By transferring further financial responsibilities to the metropolitan level of government, the existing extent of financial hardship can be further reduced. But it is only through full-fledged amalgamation that the entire difficulty can be eliminated, thereby permitting our great and growing metropolis to harness its full financial resources for the benefit of all its people.

ERIC HARDY
Director

BALANCE SHEET

As at February 28, 1959
(with 1958 figures for purpose of comparison)

Assets		1959	1958
Current Assets			
Cash	\$	1,677.83	\$ 975.88
Accounts receivable		35.00	18.00
Equipment and Library	\$	3,616.95	
Less accumulated depreciation		2,933.47	
		683.48	733.80
		<u>\$ 2,396.31</u>	<u>\$ 1,727.68</u>
Liabilities			
Current Liabilities			
Accounts payable			
Citizens Research Institute of Canada	\$	500.00	\$ 162.96
Other		483.00	453.50
		<u>\$ 983.00</u>	<u>\$ 616.46</u>
Surplus			
Balance March 1, 1958	\$	1,111.22	
Excess of revenue over expenditure for the year ended February 28, 1959		302.09	
		<u>1,413.31</u>	<u>1,111.22</u>
		<u>\$ 2,396.31</u>	<u>\$ 1,727.68</u>

STATEMENT OF REVENUE AND EXPENDITURE

For the year ended February 28, 1959
(with 1958 figures for purpose of comparison)

Revenue		1959	1958
Subscription	\$12,441.58	\$11,572.00	
Service	5,199.96	4,663.23	
Sundry	83.04	111.26	
	<u>\$17,724.58</u>	<u>\$16,346.49</u>	
Expenditure			
Personal services	\$12,689.14	\$13,182.14	
Office and general	3,147.11	2,654.81	
Printing and mailing	1,510.92	1,279.24	
Provision for depreciation	50.32	54.10	
Unemployment insurance		31.36	
Bank charges		93.25	
Travelling	25.00		
	<u>\$17,422.49</u>	<u>\$17,294.90</u>	
Excess of revenue over expenditure for the year	\$ 302.09	(\$ 948.41)	

AUDITORS' REPORT

To the Bureau of Municipal Research,
Toronto, Ontario.

We have examined the balance sheet of the Bureau of Municipal Research as at February 28, 1959, and the related statement of revenue and expenditure for the year ended on that date. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion the accompanying balance sheet and related statement of revenue and expenditure present fairly the financial position of the Bureau as at February 28, 1959, and the results of its operations for the year ended on that date.

Dated at Toronto, Ontario,
March 18, 1959.

ROSS, TOUCHE & CO.,
Chartered Accountants,
Auditors.

Subscribers

The work of the Bureau is maintained through voluntary annual subscriptions from civic-minded corporations and individuals.

More than half the present membership has supported the Bureau for over twenty years; more than one in three for over thirty.

The financial backing of the following subscribers, old and new, is gratefully acknowledged.

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 Kilbourn, Kenneth M.
 Kirkpatrick, Geo. D.
 Kresge, S. S., Co. Ltd.
 Laidlaw, W. G.
 Lake Simcoe Ice & Fuel Ltd.
 Lang, Daniel W., Q.C.
 LePage, A. E.
 Lever Bros. Ltd.
 Link-Belt Ltd.
 Lloyd Bros.
 Loblaw Groceries Co. Ltd.
 London & Lancashire Insurance Co.
 Ltd., The
 Lyon & Harvey, Ltd.
 Macassa Mines Limited
 Macintosh, H. K.
 MacKelcan, Fred R.
 MacKinnon, Angus
 Maclean-Hunter Publishing Co. Ltd.
 MacMillan Co. of Canada Ltd., The
 Maher Shoe Stores
 Manufacturers Life Insurance Co., The
 Maple Leaf Milling Co. Ltd.
 Mapp, K. A., F.C.A.
 Marani & Morris
 Marsh & McLennan Ltd.
 Mason, G. W., Q.C.
 Massey-Harris-Ferguson Co. Ltd.
 McDonald, Currie & Co.
 McClelland & Stewart Ltd.
 McLeod, Young, Weir & Co. Ltd.
 Miller Paving Ltd.
 Mining Corporation of Canada Ltd., The
 Mitchell, W. G., & Co.
 Monarch Construction & Realty Ltd.

Moore Corporation Ltd.
 Mortimer, Clark, Gray, Baird &
 Cawthorne, Messrs.
 Morton, N. L., C.A.
 National Cash Register Co. of
 Canada Ltd.
 National House Builders Association Inc.
 National Life Assurance Co. of Canada
 National Trust Co. Ltd.
 Neilson, Wm., Ltd.
 Neptune Meters Ltd.
 Noranda Mines Ltd.
 North American Life Assurance Co.
 Oakley, Jackson & Farewell, Ltd.
 Orange Crush Ltd.
 Osler, Hoskin & Harcourt, Messrs.
 Parkin, John B., Associates
 Page-Hersey Tubes Ltd.
 Parker Pen Co. Ltd.
 Pearlman & Goldberg
 Perry, Gordon F.
 Photo Engravers & Electrotypers Ltd.
 Pilkington Bros. (Canada) Ltd.
 Planters Nut & Chocolate Co. Ltd.
 Playfair, Stuart B.
 Pogue Health Service Ltd.
 Price, Waterhouse & Company
 Procter & Gamble Co. of Canada Ltd.,
 The
 Rathbone, George Lumber Co. Ltd.
 Reed, Shaw & McNaught, Messrs.
 Reid, Stanley G.
 Renabie Mines Ltd.
 Rexall Drug Co. Ltd.
 Riddell, Stead, Graham & Hutchinson,
 Messrs.
 Robertson, Lane, Perrett & Frankish,
 Messrs.
 Robertson, Stark & Holland Ltd.
 Robinson Cotton Mills Ltd.
 Rogers, Thomas G.
 Rosco Metal & Roofing Products
 Ross, Touche & Company
 Rowley, Phillip
 Royal Bank of Canada
 Rubenstein, Helena, Ltd.
 Ruddy, E. L., Co. Ltd.

Salada-Shirriff-Horsey Ltd.
 Samuel, Son & Co.
 Shaw & Begg Ltd.
 Shell Oil Co. of Canada Ltd.
 Shier, Dr. R. V. B.
 Simpson, Robert, Co. Ltd., The
 Sinclair & Valentine Co. of Canada Ltd.
 Smith, Chas. Albert, Ltd.
 Smith, John B., & Sons Ltd.
 Sonograph Ltd.
 Standard Electric Armature Limited
 Stedman Bros. Ltd.
 Stewart, J. F. M., & Co. Ltd.
 Strathy, Gerard B., Q.C.
 Sun Oil Co. Ltd.
 Swift Canadian Co. Ltd.
 Tambllyn, G., Ltd.
 Taylor Instrument Companies of
 Canada Ltd.
 Theatre Holding Corp'n Ltd.
 Thorne, Mulholland, Howson &
 McPherson
 Tippet-Richardson Ltd.
 Toronto Brick Co. Ltd.
 Toronto Carpet Mfg. Co. Ltd.
 Toronto-Dominion Bank, The
 Toronto Elevators Ltd.
 Toronto General Trusts Corp'n, The
 Toronto Iron Works Ltd., The
 Town Planning Consultants Limited
 Traders Finance Corp'n Ltd.
 Turnbull Elevator Co. Ltd.
 Underwood Ltd.
 Union Carbide Canada Ltd.
 United Church Publishing House
 University of Toronto Library
 Victoria Paper & Twine Co. Ltd.
 Volkswagen Canada Ltd.
 Walker, E. C., & Sons, Ltd.
 Wallace, Carruthers & Associates
 Walsh, Geo. T., Q.C.
 White Motor Co. of Canada Ltd.
 Wickett & Craig Ltd.
 Wills, Bickle & Co.
 Wilson-Munro Co. Ltd., The
 Wood, Gundy & Co. Ltd.
 Woolworth, F. W., Co. Ltd.