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**FOURTH ANNUAL REPORT**

**OF THE**

**TORONTO**

**BUREAU OF MUNICIPAL**

**RESEARCH**

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**YEAR ENDING**  
**FEBRUARY 28**  
**1918**

**FOURTH ANNUAL REPORT**  
**OF THE**  
**TORONTO**  
**BUREAU OF MUNICIPAL**  
**RESEARCH**

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**Year Ending February 28th, 1918**

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**OFFICES :**  
**813-820 TRADERS BANK BUILDING**  
**TORONTO.**



**Trustees.**

Sir Edmund Oster.  
Lieut.-Col. A. E. Gooderham.  
Joseph Henderson, Esq.

**Officers.**

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John Firstbrook .....Vice-President  
John I. Sutcliffe .....Secretary-Treasurer

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W. A. Bucke A. T. Reid  
D. A. Dunlap J. P. Rogers  
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H. F. Gooderham W. G. Watson  
F. B. Hayes C. F. Wheaton  
Oliver Hezzelwood Melville P. White  
H. B. Housser Frank Wise

**Executive Committee.**

Walter J. Barr J. P. Hynes  
C. S. Blackwell A. M. Ivey  
John Firstbrook John Macdonald  
Henry F. Gooderham G. H. Muntz  
F. B. Hayes J. P. Rogers  
Oliver Hezzelwood John I. Sutcliffe  
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Frank Wise

Managing Director .....Horace L. Brittain

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## REPORT OF COUNCIL

to

### Guarantors and Members of the Toronto Bureau of Municipal Research.

The Council herewith presents its Fourth Annual Report. During the year, nine meetings of the full Council and forty-five of its Executive Committee have been held.

The Balance Sheet and Revenue Account for the year ending February 28, 1918, as signed by the Auditor, are submitted herewith.

During the year the Bureau has pursued its policy of looking into the facts of city government and reporting them to the citizens in as clear and unbiased a way as possible.

In the following pages is presented the Fourth Annual Report of the Managing Director.

Respectfully submitted on behalf of the Council.

JOHN MACDONALD,  
President.

JOHN I. SUTCLIFFE,  
Secretary-Treasurer.

### BALANCE SHEET February 28th, 1918

A s s e t s	L i a b i l i t i e s
Cash on hand and in Bank .....	Accounts Payable .....
Accounts Receivable .....	Provision for Contingencies .....
Members' Guarantees Outstanding:	Members' Guarantees For Future Years ...
Past due .....	Surplus for Year (as per Revenue Account) .....
For future years.....	
Less paid in advance. 1,900.00	
Equipment (Less \$1,268.78 Depreciation).....	
Organization Expenses (Less \$4,747.54 written off) .....	
	\$24,626.43

\$2,271.98	\$ 98.69
723.17	6,450.00
	18,055.00
	22.74

894.46  
1,186.82  
\$24,626.43

### REVENUE ACCOUNT Year Ending February 28th, 1918

Expenditures as per Director's Report (See page 14) .....	\$19,425.00
Added to Provision for Contingencies.....	4,593.98
Balance (Being Surplus for Year)...	52.40
	120.00
	<u>\$24,191.38</u>

Contributions from Members .....	\$19,425.00
Services Revenue .....	4,593.98
Interest .....	52.40
Miscellaneous Revenue .....	120.00
	<u>\$24,191.38</u>

\$20,400.79  
3,767.85  
22.74  
\$24,191.38

Audited and Certified Correct,  
JOHN L. THORNE,  
Chartered Accountant.



## REPORT OF MANAGING DIRECTOR

Gentlemen:—

The Bureau year ending February 28th, 1918, has been filled with work of an extremely interesting nature.

### Studies of Institutions.

The most important institutional study of the year was that of the Toronto General Hospital, made at the request of the Hospital's Board of Trustees. The report on this study contained recommendations dealing with the administration of the Hospital, particularly from a business standpoint. Following the issue of the report, arrangements were made between the Board of the Hospital and the Committee of the Bureau, by which the Managing Director of the Bureau was to spend one year as Superintendent of the Hospital for the purpose of carrying out the Bureau's recommendations. Four months of the year have already expired and considerable progress has been made.

### Community Studies.

The most important Bureau study of the year under this head was that of the community's philanthropic and charitable work, with special reference to that conducted under private auspices. The main results of this study were published in the pamphlet "Toronto Gives." This proved to be the most widely read of all the reports of the Bureau published up to the date of its issue. It seems likely that practical steps will soon be taken to organize a Federation for Community Service somewhat along the lines suggested in "Toronto Gives."

The "Ward Survey" has been carried on at intervals during the year. Owing to the pressure of other work which could not be postponed it was impossible to write a report on this study, although all the necessary material has been collected. It is hoped that the results will be published in the near future.

### Co-Operation With Outside Communities.

More than the usual number of requests have come from Canadian Municipalities for information on problems of civic government. In every case the Bureau has been able to comply without great difficulty. In return the Bureau has been furnished with valuable information, chiefly of a financial nature, by most of the leading municipalities in Canada and many in the United States.

The most important work done under this head was a survey of the Schools of Akron, Ohio, by the Managing Director and Chief-of-Staff of the Toronto Bureau. The costs of this study—which was made with the full co-operation of the Akron Board of Education—were defrayed by the Akron Chamber of Commerce.

### Co-Operation With Citizens.

Requests have come from many citizens of Toronto for information as to the city's business. The response to the "Help-Your-City-Suggestion-Box" was better than it has been in any previous year, and the use of the Reference Library has been fairly extensive.

### Bulletin Service.

The bulletins and booklets issued during the past year were as follows:

DATE	TITLE	SUBJECT MATTER
Apr. 5, 1917	Bulletin No. 56	How the Tax Rate may be reduced.
June, 1917	"Toronto Gives"	A Discussion of Haphazard versus Planned Philanthropy.
Sept. 14, 1917	Bulletin No. 57	"Toronto Gives"—Story No. 1.
Sept. 19, 1917	Bulletin No. 58	"Toronto Gives"—Story No. 2.
Sept. 26, 1917	Bulletin No. 59	"Toronto Gives"—Story No. 3.
Oct. 3, 1917	Bulletin No. 60	"Toronto Gives"—Story No. 4.
Oct. 4, 1917	Bulletin No. 61	Civil Service Reform.
Oct. 17, 1917	White Paper No. 17	"Toronto Gives"—Story No. 5.
Dec. 3, 1917	Bulletin No. 62	The City Estimates for 1917.
Dec. 26, 1917	White Paper No. 18	Federation of Philanthropies is no new idea for Toronto.
Dec., 1917	City Budget Facts, 1917	An Analysis of Toronto's Budget for 1917.
Jan. 17, 1918	Bulletin No. 63	Taxation.
Jan. 29, 1918	Bulletin No. 64	Help-Your-City-Suggestion-Box.
Feb. 28, 1918	White Paper No. 19	Education.

### Municipal Trading Operations.

The Bureau's "Analysis of Toronto's Budget for 1916" contained the following paragraphs:

"When the city goes into business, that is, establishes undertakings to be supported like most businesses by revenues arising from the undertakings themselves, and not out of taxation, it does not and should not expect profits, as profits mean



that consumers are bearing an additional burden in order that the taxpayer may have a lighter load. On the other hand, the city does, and ought to, expect that such undertakings should carry themselves, otherwise the consumer or user of the publicly-owned utilities is getting his service at less than cost at the expense of the taxpayer, who must pay the deficits. The only exception to this general rule for Toronto is the Canadian National Exhibition, which is largely in the nature of an educational institution, and, to a considerable extent, like other educational institutions, might well be paid for out of general taxation. The benefits of greatest value arising from the Exhibition can neither be connected with particular individuals nor measured as to amount. The whole city benefits."

"As a general proposition, the running of publicly-owned utilities on other than a self-supporting basis is liable to do untold harm to the principle of public ownership."

The reasons for making municipal trading operations self-supporting are even stronger now than in 1916. The city cannot afford to build up a tradition of deficits under municipal ownership. It must not adopt any policy which will undermine its financial strength just at the time when the taking over of the street railway is upon us.

The recent statements of the Commissioners of Works and Finance provide an unanswerable argument for increase in the water rates. Any business whose income does not provide for renewals is not on a paying basis, even if there be a so-called surplus according to the books of account. Any surplus resulting from the increase in water rates should, of course, be applied to a renewal fund and not to the reduction of the tax rate. It is still an open question in the minds of many whether too high charges for water are not still being made to the Fire Department and possibly too low charges to other city departments. If charges to city departments are not on a scientific basis, the tax rate may still be encumbered with charges which should properly be borne by the water rates. Publicly-owned utilities exist neither for the purpose of reducing the tax rate nor for the purpose of increasing it, but in order to render community services at true cost.

The Civic Car Lines seem to present a special difficulty, and many citizens appear to hold that their operation under an annual deficit is a justifiable exception. It is difficult to believe that the foundation for this view can be substantial in the face of the report of Commissioners Bradshaw and Harris, which recommended a substantial increase in fares. It would be interesting to know what information was available to the administration which was not available to the Commissioners most in touch with the situation—information which apparently led to the refusal to adopt the Commissioners' report as a basis for action. The citizens as a whole now pay one cent toward the fare of each passenger—citizen or

visitor—who buys a two-cent ticket. Failing to secure the passage of a by-law increasing the fares, would it be wise to have the city treasury pay into the Civic Car Lines each day one cent for each two-cent fare collected? Such daily payments could be included in the Civic Car Lines accounts as revenue. Thus, at least on the books, the Civic Car Lines might be operated without a deficit.

The division of the debt charges on the Exhibition Park property between the Parks Department and the Exhibition, in a scientific and equitable manner, especially if wider uses of the property by the community can be developed, might contribute toward putting the Exhibition on a paying basis. The Exhibition, however, as pointed out above, is something more than a trading venture, and therefore should not be treated purely as a trading undertaking. It certainly should not be a difficult thing to effect accounting rearrangement which would make the financial statements of the Exhibition Board identical with those of the Exhibition Account of the city. If the Exhibition were run as an entirely separate accounting and administrative unit, carrying directly its own debt charges, there would be good reason and precedent for the payment by the City to the Board of an annual subvention for its services as a great educational and publicity agency. In this way the Exhibition would demonstrate to all its value as an investment for the city.

#### **Co-ordinating the City's Finances.**

The Board of Education is by statute independent of the City Council. In fact it rests on a broader electoral basis. It is directly responsible to the people for its expenditures, just as is the Council. The mutual independence of the two bodies should not be allowed to interfere with the drawing up annually of a budget based on the needs of the city as a whole. The bickerings between the two bodies and their failure to get together on a mutually agreeable programme of expenditure are due very largely to a misunderstanding of one another's problems, leading to mutual suspicion and a determination to stand on their respective rights. The community cannot afford to have either body stand upon its rights rather than on the rights of the citizens. If, by statute or mutual arrangement, the Commissioner of Finance were the chief financial officer of both bodies, charged with drawing up for both the annual tentative budgets for their consideration and action, mutual understanding would tend to take the place of mutual suspicion, the budget making period would be shortened and the community would have one budget instead of two.

#### **Continuity in Civic Policies.**

The permanent heads of departments provide the only element in our system of municipal government which works at all strongly for continuity. The Mayor, the Board of Control and the Council are elected for one-year terms. Even if a candidate be re-elected year after year, he naturally thinks by one-year periods. The result



on our civic finances has fallen short of disaster only on account of the immense financial resources of the community and the conservative influence of heads of great departments.

The effect that one man can have if given adequate authority and support is shown by the results of making the City Treasurer, first, Commissioner of Finance, and then, in effect, Budget Commissioner of the city. The only great mistakes that Council seems likely to make during 1918 will probably be failures to adopt measures already recommended by the Finance Commissioner and the Commissioner of Works.

The natural next step after the endowment of the Commissioner of Finance with the powers and duties of a Budget Commissioner is the formation of an Administrative Board made up of the heads of the great administrative departments, the Commissioner of Finance acting as Chairman and the City Clerk as Secretary. Such an organization would not require legislation if regarded simply as an advisory committee appointed by Council. Its duties would be to bring about close co-ordination between the departments, to make recommendations to Council as to civic policies, to prepare the tentative budget and, indirectly, to bring about continuity in civic policies and methods of administration. If the proposed board were to work well in practice, it should be given a statutory basis.

#### **The Schools.**

The period following the war will be one of reconstruction in most phases of our national life. Many believe that we shall enter upon a struggle for existence no less strenuous or fateful because peaceful. Thoughtful people are beginning to say that the only way success in this struggle can be achieved lies through educational reform. Our schools have done good work in the past, but have not kept pace, in all respects, with the changes in the social and economic structure of society. Unless some new element or viewpoint is introduced into the system, can we expect the schools to meet the needs which will arise out of the kaleidoscopic changes which many believe to be imminent? Many people conversant with the facts will answer "No."

Toronto, as the largest and most important educational centre in the Province, should lead the way in a study of its needs. Nice considerations of procedure should not be allowed to stand in the way of a thorough inquiry as to the city's educational needs and resources. The issue at stake is too vital to allow anything to interfere with a stock-taking so patently necessary, particularly in view of the present national emergency.

The latest annual report of the Board of Education, although somewhat delayed, ranks high as an official educational document and is on a much higher plane than usual. If this is symptomatic of a permanent policy, the future holds many good things in store for the children of Toronto and their parents.

#### **A National Institute of Governmental Research and Public Service.**

The educational unrest is but a phase of the general social, economic and political unrest which is making itself felt in all parts of the world. If this unrest is to have its full effect in improved conditions of national and community life, some organization must be set up whose business it will be to provide the fact basis upon which action shall be taken. Otherwise, changes will be made "blindly and foolishly as a result of impatience, anger and distrust," not "clear-sightedly and wisely as a result of a complete knowledge of the salient facts." That very unrest which can be made the instrument of human progress may, if not properly controlled by an understanding of the facts, result in throwing civilization backward for generations. The time is ripe for the formation of a nation-wide organization which shall be at the service of all Canadian governing bodies or organizations of citizens acting for the public good.

#### **The Bureau's Expenditures.**

The total revenue of the Bureau last year was \$24,191.38. The subscriptions were \$19,425. The difference is made up almost entirely of income from work done for outside bodies.

The budget for next year, appearing on the next page, calls for an expenditure of \$26,460. Of this amount at least \$4,000 will be provided by extraordinary revenues.

The work of the Bureau will be more necessary in the years immediately before us than at any previous period, and it is hoped that there will be no difficulty in raising the necessary funds.

Respectfully submitted,

HORACE L. BRITAIN,  
Managing Director.



## BUDGET ESTIMATES—Year Commencing 1st March, 1918

Code	OBJECTS OF EXPENDITURE	COMPARATIVE FIGURES			
		ESTIMATES 1918-1919	EXPENDITURES 1917-1918	APPROPRIATIONS 1917-1918	EXPENDITURES 1916-1917
<b>A</b>	<b>Personal Services</b> .....	<b>\$20,000.00</b>	<b>\$14,216.49</b>	<b>\$18,234.00</b>	<b>\$12,520.11</b>
AI	Regular Staff .....	19,505.00	13,613.37	17,734.00	12,334.26
A2	Extra Help .....	495.00	603.12	500.00	185.85
<b>B</b>	<b>Services Other Than Personal</b> .....	<b>2,950.00</b>	<b>2,724.34</b>	<b>3,025.00</b>	<b>2,924.84</b>
B1	Travelling Expenses .....	275.00	262.22	200.00	130.73
B2	Communication Service .....	700.00	642.05	725.00	715.13
B3	Printing and Photography .....	1,400.00	1,288.97	1,500.00	1,436.15
B4	Mailing Service .....	125.00	109.05	175.00	167.64
B5	Outside Clerical Service .....	300.00	302.08	250.00	240.70
B6	Guests at Luncheon Meetings .....	50.00	.....	100.00	3.45
B9	Miscellaneous .....	100.00	119.97	75.00	231.04
<b>C</b>	<b>Supplies</b> .....	<b>340.00</b>	<b>319.44</b>	<b>400.00</b>	<b>371.27</b>
C1	Stationery, Office and Drafting Supplies .....	250.00	246.65	300.00	292.90
C2	Newspapers, Books and Periodicals .....	70.00	61.38	70.00	52.97
C9	Miscellaneous .....	20.00	11.41	30.00	25.40
<b>D</b>	<b>Fixed Charges and Miscellaneous</b> .....	<b>3,170.00</b>	<b>3,140.52</b>	<b>3,171.00</b>	<b>2,605.26</b>
D1	Rent of Office and Board Room .....	1,500.00	1,500.00	1,515.00	1,014.96
D2	Rent of Equipment .....	9.00	1.25	10.00	7.35
D3	Insurance of Equipment .....	4.00	3.60	4.00	3.60
D4	Depreciation of Equipment .....	435.00	424.22	420.00	355.97
D5	Proportion of Organization Expenses .....	1,187.00	1,186.92	1,187.00	1,186.88
D9	Membership Fees and Miscellaneous .....	35.00	24.53	35.00	36.50
		<b>\$26,460.00</b>	<b>\$20,400.79</b>	<b>\$24,830.00</b>	<b>\$18,421.48</b>

## EXPENDITURES CLASSIFIED BY WORK PERFORMED

Year Ending 28th February, 1918

FUNCTIONS	Personal Services	Services Other Than Personal	Supplies	Fixed Charges and Miscellaneous	Total Direct Charges	Overhead and Indirect Charges	Total Cost
Small Bulletins .....	126.39	407.45	19.25	.....	553.09	270.35	823.44
White Papers .....	148.97	184.34	8.50	.....	341.81	167.19	509.00
Publishing Budget Analysis .....	33.05	400.12	11.25	.....	444.42	217.05	661.47
Annual Report .....	98.72	213.01	9.00	.....	320.73	156.93	477.66
Publishing "Toronto Gives" .....	43.17	382.27	9.25	.....	434.69	212.65	647.34
Miscellaneous Publicity Work .....	204.13	15.14	.....	.....	219.27	107.00	326.33
<b>Co-operative Work—Free</b> .....	<b>3,642.58</b>	<b>283.85</b>	<b>1.75</b>	<b>1.10</b>	<b>3,929.28</b>	<b>1,920.75</b>	<b>5,850.03</b>
Treasury Department .....	116.70	.06	.....	.....	116.76	57.19	173.95
Department of Public Health .....	114.65	1.01	.....	.....	115.66	56.71	172.37
Social Service Commission .....	301.25	25.10	.20	.....	326.55	159.86	486.41
Other Local Authorities .....	99.81	3.35	.....	.10	103.26	50.35	153.61
Toronto General Hospital (Survey) .....	1,411.86	83.23	1.55	.....	1,496.64	731.82	2,228.46
St. John's Industrial School .....	332.54	4.41	.....	.....	336.95	164.75	501.70
Toronto and York County Patriotic Fund .....	133.25	.06	.....	.....	133.31	65.03	198.34
Other Citizens and Citizen Organizations .....	275.01	16.48	.....	.....	291.49	142.26	433.75
Complaint Service .....	288.41	1.38	.....	.....	289.79	141.77	431.56
Canadian Conference of Charities & Correction .....	176.50	26.91	.....	1.00	204.41	99.73	304.14
Civic Improvement League of Canada .....	118.68	24.48	.....	.....	143.16	69.91	213.07
Other Outside Co-operation .....	273.92	97.38	.....	.....	371.30	181.37	552.67
<b>Co-operative Work—Partly Recouped For</b> .....	<b>6,396.54</b>	<b>130.22</b>	<b>27.05</b>	<b>1.25</b>	<b>6,555.06</b>	<b>3,204.51</b>	<b>9,759.57</b>
Toronto General Hospital (Reorganization) .....	4,198.43	72.84	1.65	1.25	4,274.17	2,089.41	6,363.58
Akron School Survey .....	2,188.68	56.75	25.40	.....	2,270.83	1,110.21	3,381.04
Miscellaneous .....	9.43	.03	.....	.....	10.00	4.89	14.95
<b>Studies and Research Work</b> .....	<b>873.86</b>	<b>20.66</b>	<b>9.50</b>	<b>.....</b>	<b>904.02</b>	<b>441.93</b>	<b>1,345.95</b>
Preparing Budget Analysis .....	124.31	.22	.50	.....	125.03	61.10	186.13
Study of St. John's Ward .....	378.10	13.70	7.25	.....	399.05	195.00	594.11
Miscellaneous Studies and Research Work .....	371.45	6.74	1.75	.....	379.94	185.77	565.71
<b>TOTAL</b> .....	<b>\$11,567.41</b>	<b>\$2,037.06</b>	<b>\$ 95.55</b>	<b>\$ 2.35</b>	<b>\$13,702.37</b>	<b>\$6,698.42</b>	<b>\$20,400.79</b>
<b>Overhead and Indirect Charges</b> .....	<b>\$2,649.08</b>	<b>\$ 687.28</b>	<b>\$223.89</b>	<b>\$3,138.17</b>	<b>\$6,698.42</b>	<b>\$6,698.42</b>	<b>\$6,698.42</b>
Committee Work and Meetings .....	879.97	400.21	11.40	.....	1,291.58	.....	1,291.58
Organization Expenses .....	.....	.....	.....	1,186.92	1,186.92	.....	1,186.92
Intelligence Service .....	525.28	4.29	60.13	101.08	699.78	.....	699.78
General Overhead .....	1,243.83	282.78	143.36	1,850.17	3,520.14	.....	3,520.14
<b>GRAND TOTAL</b> .....	<b>\$14,216.49</b>	<b>\$2,724.34</b>	<b>\$319.44</b>	<b>\$3,140.52</b>	<b>\$20,400.79</b>	<b>\$6,698.42</b>	<b>\$20,400.79</b>



**Information—  
The Basis of Effective  
Citizenship.**

The citizen will always need unbiased statements from sources independent of the city pay-roll. Our city governments must not only be raised to the highest possible effectiveness, but must be kept there. Effectiveness does not come of itself nor stay of itself. Eternal vigilance by a continuing, independent, disinterested and fearless citizen organization will be the price of continued good government. By this means alone can citizen interest be kept continuously at a high level, without which tonic aldermanic control and departmental administration will necessarily deteriorate.

**List of Guarantors, Members and Contributors**

For Year Ending 28th February, 1918

Abbs, C. E.	Dunlap, D. A.
Adams Furniture Co., Ltd.	Dunlop Tire & Rubber Goods Co., Ltd
Aikenhead Hardware Co., Ltd.	Eaton Co., Ltd., T.
Allan & Co., Ltd., A. A.	Eby-Blain, Limited.
American Hat Co.	Eekardt, A. J. H.
American Watch Case Co., Ltd.	Eekardt, H. P.
Ames & Co., A. E.	Englehart, J. L.
Ault & Wiborg Co. of Canada, Ltd.	Evans & Gooch.
Austin, A. W.	Ferguson, Sanson & Graham.
Baker, R. L.	Firstbrook Bros., Ltd.
Bank of Hamilton	Flynn, Thos.
Bank of Montreal	Follett, Joseph J.
Barber-Ellis, Ltd.	Fox, Wm. Claude.
Barr, Walter J.	Francis, W.
Beardmore & Co.	Freyseng, Edward J.
Benjamin Electric Mfg. Co., Ltd.	Gage, Sir Wm.
Bigwood, W. E.	Gartshore, John J.
Blacford, Davies & Co., Ltd.	Gendron Mfg. Co.
Blackwell, C. S.	Gibbons, J. J.
Blake, Hume.	Gibson, John G.
Blake, Lash, Anglin & Cassels.	Gibson, R. E.
Boeckh Bros. Co., Limited.	Gillett & Co., Ltd., E. W.
Booth, Geo. W.	Gooderham, Geo. H.
Booth-Coulter Copper & Brass Co., Ltd.	Gooderham, H. F.
Bradshaw & Sons, Ltd., A.	Goodyear Tire & Rubber Co., Ltd
Bredin, Mark.	Gordon, Alex. B.
Brophy, Henry.	Goulding & Sons, G.
Brown Bros. Co., Ltd.	Gourlay, Robt. S.
Brown's Copper & Brass Rolling Mills, Ltd.	Gowans, Kent Co., Ltd.
Bunnell, A. E. K.	Grand & Toy, Ltd.
Business Systems, Ltd.	G. N. W. Telegraph Co.
Campbell, A. H.	Gregg & Co., Limited, G. R.
Campbell, J. B.	Greey, Wm. & J. G.
Campbell, Welsh & Paynes.	Gundy, J. H.
Canadian Bank of Commerce.	Gunns, Limited.
Canadian Kodak Co., Limited.	Gutta Percha & Rubber, Ltd.
Canadian Shredded Wheat Co., Ltd.	Hamilton Shoe Co., Ltd., W. B.
Carter & Co., Ltd., E. T.	Hargraff, Geo. R.
Cassels, Brock, Kelley & Falconbridge.	Harling, R. Dawson.
Central Press Agency.	Harris Abattoir Co., Ltd.
Chadwick, C. W.	Hees, Son & Co., Ltd., Geo. H.
Christie, Brown & Co., Ltd.	Heintzman & Co., Ltd.
City Dairy Co., Ltd.	Heintzman Co., Ltd., Gerhard.
Clark & Son, Edward.	Henderson, Joseph.
Clarke, Lionel H.	Hezzelwood, Oliver.
Clarke & Co., Ltd., A. R.	Higel Co., Ltd., The Otto.
Clarkson & Sons, E. R. C.	Hillman, H. P. L.
Conger Lumber Co., Ltd.	Hobberlin, A. M.
Consumers Gas Co.	Hobbs, W. R.
Cosgrave Brewery Co., Ltd.	Holden, John B.
Daniel & Co., F. C.	Holt, Renfrew & Co., Ltd.
Davies Co., Ltd., Wm.	Howland Sons & Co., Ltd., H. S.
Davis & Henderson, Ltd.	Hynes, J. P.
Dilworth, R. J.	Hynes, W. J.
Dodge Mfg. Co., Ltd.	Imperial Bank.
Dominion Bank.	Imperial Oil Co., Ltd.
Dovercourt Land, Building & Savings Co., Ltd.	Imperial Varnish & Color Co., Ltd.
	Inglis Co., Ltd., The John.
	International Varnish Co., Ltd.



Ivey, A. M.  
Ivey Co., Ltd., John D.  
James, D. D.  
Johnson, Dr. A. J.  
Jenkins & Hardy.  
Johnston, Strachan.  
Johnston & Co., Ltd., W. R.  
Jones, Sidney.  
Kammerer, J. A.  
Kay, John B.  
Kent, John G.  
Kirby, R. G.  
Kirkpatrick, A. M. M.  
Laidlaw Lumber Co., Ltd., R.  
Lake Simcoe Ice Supply Co., Ltd.  
Laking Lumber Co., Wm.  
Lalor, John M.  
Langmuir, A. D.  
Langmuir Mfg. Co., Ltd., The M.  
Larkin, P. C.  
Lever Bros., Ltd.  
Lorie, S.  
Lowndes Co., Ltd., The.  
Macdonald, John.  
MacInness, C. S.  
McLean, Hugh C.  
Macmillan Co. of Canada, Ltd.  
Mail Printing Co., The.  
Manning, P. A.  
Martin, N. L.  
Mason, H. H.  
Mason, Brig.-Gen. James.  
Massey, Chester D.  
Massey-Harris Co., Ltd.  
Mathews, A.  
McGee, Harry.  
McCall Co., Ltd., D.  
McCarthy & McCarthy.  
McEachren & Sons, Ltd., W. N.  
McKim, Limited, A.  
McLaughlin Carriage Co., Ltd.  
Meadows, Geo. B.  
Medland & Son.  
Metallic Roofing Co., Ltd.  
Michie, Lieut.-Col. J. F.  
Mining Corporation of Canada, The.  
Molsons Bank, The.  
Monypenny Bros. & Co.  
Morrow, George A.  
Muntz & Beatty.  
"My Valet," Limited.  
Neilson, Limited, Wm.  
News Publishing Co., Ltd.  
Nisbet & Auld.  
Northrop & Lyman Co., Ltd.  
Northway, John.  
O'Brian, J. B.  
O'Briens, Ltd.  
O'Neill, James J.  
Osler, Sir Edmund.  
Osler, F. Gordon.  
Osler, Hoskin & Harcourt.  
Otis-Fensom Elevator Co., Ltd.

Parker, Robert.  
Pease Foundry Co., Ltd.  
Peters, J. Henry.  
Polson Iron Works.  
Ratcliff Paper Co., Ltd.  
Reed, Shaw & McNaught.  
Reid Co., Ltd., A. T.  
Ridout, George.  
Ritchie, Ludwig & Ballantyne.  
Robertson Bros., Ltd.  
Robertson Co., Ltd., The James.  
Roden, Thos.  
Rogers, Alfred.  
Rogers, A. S.  
Rogers, J. P.  
Rolph & Clark, Ltd.  
Rose, Mr. Justice.  
Rowell, Reid, Wood & Wright.  
Royal Bank of Canada.  
Ryrie Bros., Limited.  
Sale Leather Goods Co., Ltd., Julia.  
Samuel, Benjamin & Co., M. & L.  
Saunders, H. & A.  
Saunders, Torrance & Kingsmill.  
Scheuer, Ltd., Edmund.  
Scholfield, G. P.  
Sellers-Gough Fur Co., Ltd.  
Shaw, W. H.  
Sheet Metal Products Co., Ltd.  
Simpson Sons, Ltd., Joseph.  
Southam Press, Ltd.  
Standard Bank of Canada.  
Standard Chemical, Iron & Lumber  
Co., Ltd.  
Standard Sanitary Mfg. Co., Limited.  
The Daily Star.  
Staintons, Limited.  
Steele-Briggs Seed Co., Ltd.  
Stone, William.  
Suteliffe, John I.  
Taylor, Henry A.  
Terry & Gordon.  
Thompson & Sons, Ltd., Wm.  
Thomson, D. E.  
Tindall, W. B.  
Tomlin, H. C.  
Toronto Carpet Mfg. Co., Limited.  
Union Lumber Co., Ltd.  
United Typewriter Co., Ltd.  
Vokes, Miles.  
Walsh, E. H.  
Warren Bituminous Paving Co., Ltd.  
Warren, Estate of Trumbull.  
White, Melville P.  
White Shoe Co.  
Williams, H. H.  
Williams & Sons Co., Ltd., R. S.  
Wilson, S. Frank.  
Wood, George H.  
Wood, E. R.  
Woodland, C. W. I.  
Woods Mfg. Co., Ltd.  
Wright, Alfred.