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In 1907 Mr. Coats undertook an investigation into the Cost of Living in Ottawa, the results of which were subsequently embedied in a memorial presented to the Royal Commission appointed by the Government in 1908 to report on conditions in the Civil Service. The design of the investigation was to collect and present a body of statistics illustrating, in accordance with a comprehensive plan, the relative cost of living in the city of Ottawa during the opening week of June, 1897, and at the same period in 1907. The investigation covered not only the retail prices of a large number of commodities (354 in all) but dealt also with rentals, land valuations, the price of building, taxation, wages, educational fees, interest, insurance, etc., etc. The authorities from whom the information was sought consisted for the most part of dealers whose trade was with members of the Civil Service. Every care was taken to secure thoroughly reliable statistics. In applying the results the method of comparative budgets was employed, and it was found that for men with an income of \$750 per year the rate of increase in the decade amounted to approximately thirty-four per cent. The increase was found to bear less heavily on higher incomes, a typical budget representing an expenditure of \$2,000 showing an increase of about twenty-eight per cent in the decade. On a salary of \$1,200 the increase was found to be thirty per cent. The care with which this investigation was conducted and the clear and concise method in which the results were presented,

> W. L. Mackenzie King Papers Volume C 4