

The Board of Trade
of the City of Toronto.
Annual.
1900.



PRESENTED TO THE LIBRARY

BY

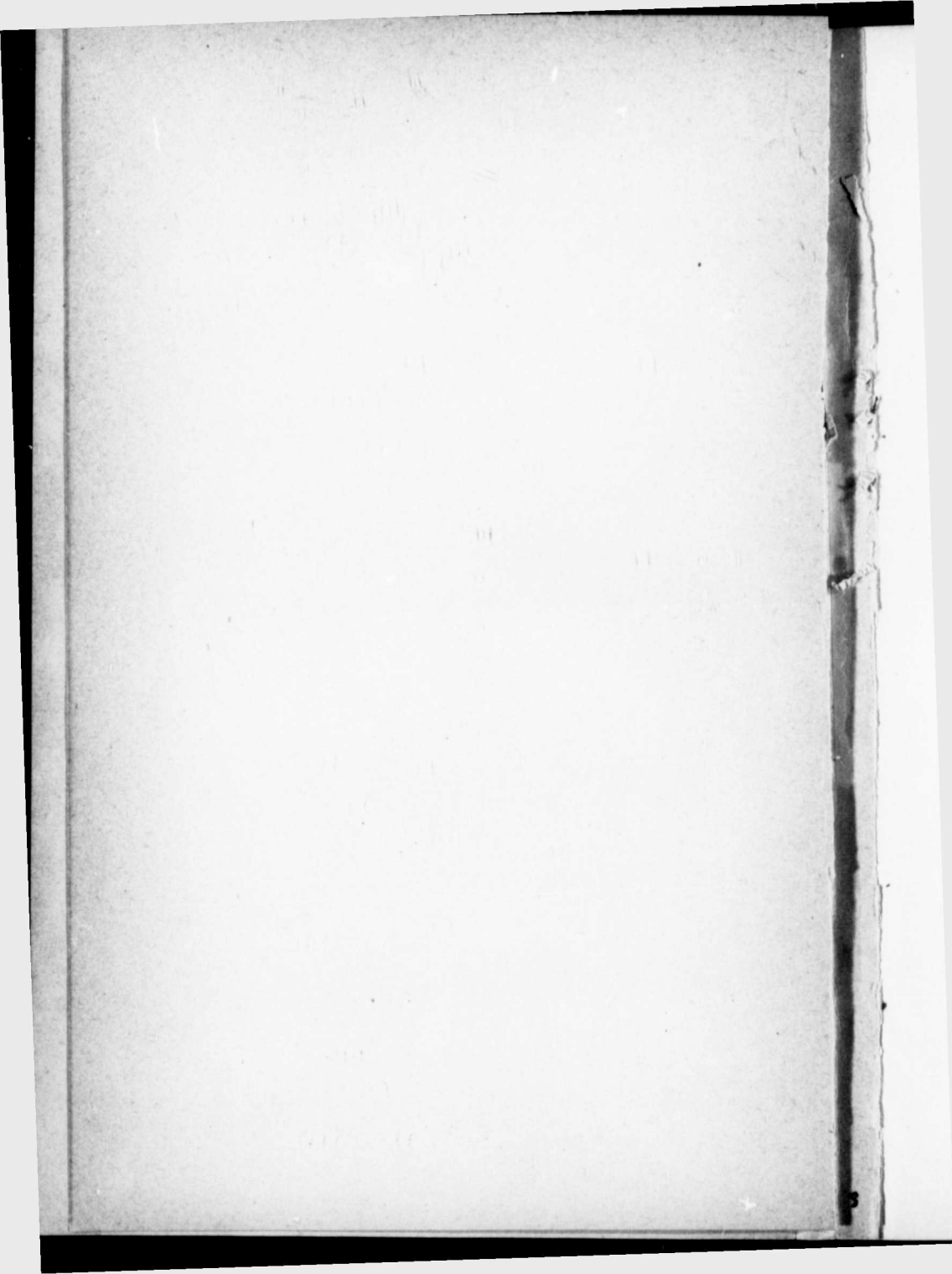
Toronto Board of Trade



Public Archives
Canada

Archives publiques
Canada

C



The Board of Trade

OF THE
CITY OF TORONTO

Annual Report
1900



THE HUNTER, ROSE CO., LIMITED, PRINTERS
TORONTO

PAAP
HF
298
TGAS
1900

CONTENTS

| | PAGE |
|---|------|
| Officers for 1901 | 5 |
| Committees of the Board | 6 |
| Trade Sections of the Board | 7 |
| President's Report | 11 |
| Section Reports | 31 |
| Secretary's Report | 43 |
| Secretary's Annual Report | 65 |
| Treasurer's Report | 67 |
| Contributions to the Library of the Board, 1900 | 69 |
| Business Embarrassments in Canada and Newfoundland, 1898, 1899 and 1900 | 72 |
| R. G. Dun & Co.'s Report on Canadian Failures | 73 |
| Toronto Clearing House—Statement of Clearings for Eight Years | 75 |
| Returns of Clearing Houses for the Dominion, 1899-1900 .. | 75 |
| Toronto Post Office, 1899-1900 | 76 |
| Highest and Lowest Transactions on the Toronto Stock Exchange during 1900 | 78 |
| Receipts of Produce, etc., by Rail and Vessel | 79 |
| Comparative Statement | 80 |
| Appendix—Report of Delegates to 4th Congress Chambers of Com- merce, London, England | 81 |
| Commercial Relations between the Mother Country and Colonies | 89 |
| Extracts from the Proceedings Ontario Assessment Com- mission | 92 |
| Correspondence Freight Rates Committee | 117 |
| List of Members | |
| Report re Electric Power | |
| Report re Toronto and Georgian Bay Short Line .. | |
| Address by Mr. F. H. Clergue, Sault Ste. Marie, Ont. .. | |

C
B
T
R
R
S
A

MEMBERS OF THE COUNCIL, 1901.

| | | |
|-------------------------------|-----------|----------------------|
| President, | - - - - - | A. E. AMES |
| 1st Vice-President, | - - - - - | W. E. H. MASSEY |
| 2nd Vice-President, | - - - - - | J. F. ELLIS |
| Treasurer, | - - - - - | J. L. SPINK |
| Secretary and Superintendent, | - - - - - | EDGAR A. WILLS, J.P. |

Council:

| | |
|----------------|---------------------|
| R. J. CHRISTIE | A. E. KEMP, M.P. |
| EDWARD GURNEY | J. W. WOODS |
| H. N. BAIRD | ELIAS ROGERS |
| W. J. GAIR | W. F. COCKSHUTT |
| WM. INCE, JR. | NOEL MARSHALL |
| PELEG HOWLAND | JAMES D. ALLAN |
| H. H. FUDGER | WALTER D. BEARDMORE |
| JAS. F. MICHIE | |

Board of Arbitration:

| | |
|----------------|----------------|
| ARCH. CAMPBELL | F. J. CAMPBELL |
| D. PLEWES | D. M. SPINK |
| THOS. FLYNN | W. M. STARK |
| A. R. HARGRAFT | F. W. HAY |
| S. MCNAIRN | D. O. ELLIS |
| A. CAVANAGH | JAS. GOODALL |

Trustees Gratuity Fund:

| | |
|----------------|------------------|
| A. E. AMES | J. L. SPINK |
| D. R. WILKIE | A. E. KEMP, M.P. |
| W. D. MATTHEWS | |

Representatives on Harbour Commission:

| | |
|--------------|----------------|
| W. A. GEDDES | J. T. MATTHEWS |
|--------------|----------------|

Representatives on Industrial Exhibition:

| | |
|--------------|--------------|
| R. W. ELLIS | S. E. BRIGGS |
| JOHN CARRICK | R. W. ELLIOT |
| GEO. EDWARDS | |

Solicitor to the Board:

W. H. BEATTY

Auditors to the Board:

CLARKSON & CROSS

COMMITTEES OF THE BOARD, 1901.

Call Board:

C. W. BAND

D. O. ELLIS

JOHN CARRICK

Examiners in Grain:

THOS. FLYNN

W. D. MATTHEWS

H. N. BAIRD

J. L. SPINK

C. B. WATTS

Examiners in Flour:

P. R. MILLER

D. PLEWES

HEDLEY SHAW

J. A. WILSON

J. E. PEAREN

Examiners in Hides and Leather:

W. D. BEARDMORE

C. J. MILLER, Orillia

S. R. WICKETT

G. P. BEALE

L. J. BREITHAAPT, Berlin

Grain Inspector:

EDWARD ADAMSON

Flour Inspector:

Inspector of Hides and Leathers:

A. E. THOMPSON

Board of Arbitrators and Examiners in Grain for Ontario:

(Appointed by His Excellency the Governor-General-in-Council, 18th Nov., 1895.)

H. N. BAIRD, Chairman

W. D. MATTHEWS

J. L. SPINK

C. B. WATTS

THOMAS FLYNN

SECRETARY

EDGAR A. WILLS

TRADE SECTIONS OF THE BOARD

Bankers' Section:

| | |
|--|--|
| CHAIRMAN | |
| JOS. HENDERSON | |
| DEPUTY-CHAIRMAN | SECRETARY-TREASURER |
| | EDGAR A. WILLS |
| EXECUTIVE COMMITTEE | |
| T. G. BROUGH, Dominion Bank | C. W. CLINCH, Molsons Bank |
| GEO. P. REID, Standard Bank | W. H. SMITH, Ontario Bank |
| A. KIRKLAND, Bank of Montreal | W. P. SLOANE, Quebec Bank |
| J. O. BUCHANAN, Union Bank | H. S. STRATHY, Traders Bank |
| D. COULSON, Bank of Toronto | B. E. WALKER, Canadian Bank of Commerce |
| E. STANGER, Bank of British North America | D. R. WILKIE, Imperial Bank |
| D. MILLER, Merchants Bank | F. J. GOSLING, Bank of Hamilton |
| J. H. PLUMMER, Canadian Bank of Commerce | FRANCIS COLE, Bank of Ottawa |

Flour, Grain, Malt and Hop Section:

| | |
|---------------------|---------------------|
| CHAIRMAN | |
| J. CARRICK | |
| DEPUTY-CHAIRMAN | SECRETARY-TREASURER |
| C. B. WATTS | EDGAR A. WILLS |
| EXECUTIVE COMMITTEE | |
| C. B. WATTS | |
| J. CARRICK | D. O. ELLIS |
| T. FLYNN | WALTER THOMSON |

Wholesale Dry Goods Section:

| | |
|---------------------|---------------------|
| CHAIRMAN | |
| W. L. BROCK | |
| DEPUTY-CHAIRMAN | SECRETARY-TREASURER |
| J. W. WOODS | EDGAR A. WILLS |
| EXECUTIVE COMMITTEE | |
| J. D. IVEY | JAS. D. ALLAN |
| A. W. ALLEN | C. B. LOWNDES |
| H. J. CAULFEILD | C. REED |
| R. W. SPENCE | JOHN MACDONALD |

Wholesale Hardware and Metal Section:

| | |
|---------------------|---------------------|
| CHAIRMAN | |
| P. HOWLAND | |
| DEPUTY-CHAIRMAN | SECRETARY-TREASURER |
| A. McMICHAEL | EDGAR A. WILLS |
| EXECUTIVE COMMITTEE | |
| J. T. GARTSHORE | LEO FRANKEL |
| F. D. BENJAMIN | T. H. WATSON |
| MILES VOKES | J. M. TAYLOR |

Wholesale Booksellers' and Stationers' Section :

| | | |
|------------------------------|------------------------|---------------------------------------|
| | CHAIRMAN W. J. GACE | |
| DEPUTY-CHAIRMAN RD. BROWN | | SECRETARY-TREASURER EDGAR A. WILLS |
| | EXECUTIVE COMMITTEE | |
| W. J. GACE | | D. A. ROSE |
| H. L. THOMPSON | | A. S. IRVING |
| DR. W. BRIGGS | | G. R. WARWICK |

Marine Section :

| | | |
|---------------------------------------|------------------------------|---------------------------------------|
| | CHAIRMAN F. B. CUMBERLAND | |
| DEPUTY-CHAIRMAN CAPT. S. SYLVESTER | | SECRETARY-TREASURER EDGAR A. WILLS |
| | EXECUTIVE COMMITTEE | |
| CAPT. S. SYLVESTER | | W. A. GEDDES |
| F. B. CUMBERLAND | | CAPT. S. CRANGLE |
| J. T. MATTHEWS | | ELIAS ROGERS |

Jewellers' and Silversmiths' Section :

| | | |
|---------------------------------|----------------------------|---------------------------------------|
| | CHAIRMAN W. K. MCNAUGHT | |
| DEPUTY-CHAIRMAN H. H. FUDGER | | SECRETARY-TREASURER EDGAR A. WILLS |
| | EXECUTIVE COMMITTEE | |
| W. K. MCNAUGHT | | M. C. ELLIS |
| S. H. LEE | | JOHN C. COPP |

Manufacturers' Section :

| | | |
|-----------------------------------|-------------------------|---------------------------------------|
| | CHAIRMAN P. W. ELLIS | |
| DEPUTY-CHAIRMAN FRED. NICHOLLS | | SECRETARY-TREASURER EDGAR A. WILLS |
| | EXECUTIVE COMMITTEE | |
| F. S. EVANS | | W. G. FRANCIS |
| C. D. MASSEY | | E. GURNEY |
| R. W. ELLIOT | | R. E. MENZIE |

Tanners' Section :

| | | |
|----------------------------------|--------------------------------------|---------------------------------------|
| | CHAIRMAN W. J. BICKLE | |
| DEPUTY-CHAIRMAN C. J. MARLATT | | SECRETARY-TREASURER EDGAR A. WILLS |
| | EXECUTIVE COMMITTEE | |
| G. P. BEALE | | F. T. DAVILLE |
| GEO. C. H. LANG | | J. C. BREITHAAPT |
| | C. ROBSON | |
| | INSPECTING AND ARBITRATION COMMITTEE | |
| C. ROBSON | | J. J. LAMB |
| L. J. BREITHAAPT | | S. R. WICKETT |
| | GEO. McQUAY | |

Wholesale Grocers' Section :

CHAIRMAN

LT.-COL. JOHN I. DAVIDSON

DEPUTY-CHAIRMAN

HUGH BLAIN

SECRETARY-TREASURER

EDGAR A. WILLS

EXECUTIVE COMMITTEE

W. A. WARREN

W. INCE, JR.

JOHN SLOANE

T. KINNEAR

F. W. HUMPHREY

COMMITTEES OF THE BOARD, 1901-1902**ERRATUM.****TRADE SECTIONS OF THE BOARD.****Mining Section :**

| | | | | | | |
|----------------------|---|---|---|---|---|-----------------|
| President, | - | - | - | - | - | E. STRACHAN COX |
| 1st Vice-President, | - | - | - | - | - | F. G. MORLEY |
| 2nd Vice-President, | - | - | - | - | - | D. F. MAGUIRE |
| Secretary-Treasurer, | - | - | - | - | - | EVELYN MACRAE |

Executive Committee :

| | |
|------------------|--------------|
| J. HUGO ROSS | F. ASA HALL |
| J. L. MITCHELL | GEO. DUNSTAN |
| W. JARVIS PALMER | D. G. LORSCH |
| M. D. BOYD | J. HOBSON |

J. W. WOODS

J. F. ELLIS

THE PRESIDENT

Municipal Taxation Committee:

JAS. D. ALLAN, Chairman

| | |
|---------------|------------------|
| S. CALDECOTT | A. E. KEMP, M.P. |
| J. F. ELLIS | J. W. WOODS |
| EDWARD GURNEY | R. J. CHRISTIE |
| ROBT. KILGOUR | NOEL MARSHALL |

THE PRESIDENT

Wholesale Booksellers' and Stationers' Section :

CHAIRMAN

W. J. GAGE

DEPUTY-CHAIRMAN
RD. BROWNSECRETARY-TREASURER
EDGAR A. WILLSW. J. GAGE
H. L. THOMPSON
DR. W. BRIGGS

EXECUTIVE COMMITTEE

D. A. ROSE
A. S. IRVING
G. R. WARWICK**Marine Section :**

CHAIRMAN

F. B. CUMBERLAND

DEPUTY-CHAIRMAN
CAPT. S. SYLVESTERSECRETARY-TREASURER
EDGAR A. WILLS

... J. DICKLE

DEPUTY-CHAIRMAN
C. J. MARLATTSECRETARY-TREASURER
EDGAR A. WILLSG. P. BEALE
GEO. C. H. LANG

EXECUTIVE COMMITTEE

F. T. DAVILLE
J. C. BREITHAAPT

C. ROBSON

INSPECTING AND ARBITRATION COMMITTEE

C. ROBSON
L. J. BREITHAAPTJ. J. LAMB
S. R. WICKETT

GEO. MCQUAY

Wholesale Grocers' Section:

| | |
|---------------------------|---------------------|
| CHAIRMAN | |
| LT.-COL. JOHN I. DAVIDSON | |
| DEPUTY-CHAIRMAN | SECRETARY-TREASURER |
| HUGH BLAIN | EDGAR A. WILLS |
| EXECUTIVE COMMITTEE | |
| W. A. WARREN | W. INCE, JR. |
| JOHN SLOANE | T. KINNEAR |
| F. W. HUMPHREY | |

COMMITTEES OF THE BOARD, 1901-1902**Railway and Transportation Committee:**

| | |
|-----------------------|---------------------|
| J. F. ELLIS, Chairman | |
| JAS. D. ALLAN | EDWARD GURNEY |
| H. N. BAIRD | A. E. KEMP, M.P. |
| WM. INCE, JR. | J. W. WOODS |
| W. E. H. MASSEY | PELEG HOWLAND |
| J. L. SPINK | HON. LYMAN M. JONES |
| C. W. BAND | THE PRESIDENT |

Committee on Freight Rates:

| | |
|----------------------|---------------|
| HUGH BLAIN, Chairman | |
| EDWARD GURNEY | JAS. D. ALLAN |
| THOS. G. DEXTER | J. O. THORNE |
| JAS. HARDY | J. F. MICHIE |
| PELEG HOWLAND | J. H. HOUSSER |
| W. D. BEARDMORE | NOEL MARSHALL |
| THE PRESIDENT. | |

Legislation Committee:

| | |
|-------------------------|------------------|
| PELEG HOWLAND, Chairman | |
| W. F. COCKSHUTT | A. E. KEMP, M.P. |
| W. J. GAGE | R. J. CHRISTIE |
| ELIAS ROGERS | H. H. FUDGER |
| J. W. WOODS | J. F. ELLIS |
| THE PRESIDENT | |

Municipal Taxation Committee:

| | |
|-------------------------|------------------|
| JAS. D. ALLAN, Chairman | |
| S. CALDECOTT | A. E. KEMP, M.P. |
| J. F. ELLIS | J. W. WOODS |
| EDWARD GURNEY | R. J. CHRISTIE |
| ROBT. KILGOUR | NOEL MARSHALL |
| THE PRESIDENT | |

Committee on Insolvency Legislation:

H. H. FUDGER, Chairman

| | |
|---------------|---------------------|
| EDWARD GURNEY | JOS. HENDERSON |
| S. CALDECOTT | PELEG HOWLAND |
| J. F. ELLIS | A. E. KEMP, M.P. |
| W. J. GAGE | D. E. THOMSON, K.C. |
| S. J. MOORE | J. W. WOODS |

THE PRESIDENT

Committee "Re Technical Education":

W. F. COCKSHUTT, Chairman

| | |
|---------------|-------------|
| JAS. D. ALLAN | J. F. ELLIS |
|---------------|-------------|

Development and Tourist Committee:

W. E. H. MASSEY, Chairman

| | |
|--------------|-------------|
| R. A. DONALD | S. J. MOORE |
| A. S. IRVING | WM. STONE |
| J. M. TAYLOR | J. F. ELLIS |

THE PRESIDENT

(With power to add to their number)

Market and Radial Railway Committee:

R. A. DONALD, Chairman.

| | |
|----------------|---------------|
| R. C. STEELE | ALEX. WHEELER |
| J. W. FLAVELLE | NOEL MARSHALL |
| E. T. CARTER | |

(With power to add to number)

Committee on Membership:

M. C. ELLIS, Chairman

| | |
|-------------------|-----------------|
| C. W. I. WOODLAND | J. S. MILLS |
| J. S. PORTER | J. M. TAYLOR |
| T. A. BROWN | E. D. FRASER |
| R. C. HAMILTON | W. P. GUNDY |
| R. A. DONALD | R. J. CHRISTIE |
| E. T. MALONE | JNO. CARRICK |
| THOS. BRADSHAW | H. F. DARREL |
| A. R. CLARKE | J. F. ELLIS |
| GEO EDWARDS | S. E. BRIGGS |
| H. H. FUDGER | S. J. MOORE |
| J. W. WOODS | F. G. MORLEY |
| J. A. GUNN | W. A. KEMP |
| GEO. A. KINGSTON | W. E. H. MASSEY |

THE PRESIDENT.

PRESIDENT'S ADDRESS.

To the Members of the Board of Trade of the City of Toronto :

GENTLEMEN,—The occasion of our Annual meeting is attended by a circumstance which has cast a gloom over the British Empire—the death of our beloved Sovereign. It had become natural during the long reign of Queen Victoria to think of her particularly as one sharing her peoples' sorrows, and rejoicing in their happiness—a ruler removed above political bias, leaving her subjects to work out amongst themselves the material things of the Empire. We have looked to her as representing those finer feelings of the heart which we choose to call sentiment; she was our ideal in many things. Her sympathetic nature, her exemplary character, and the many sore bereavements of her long life, borne with fortitude, have had more far-reaching effect for good in moulding the character of her subjects than we can imagine. In this she has accomplished as much for the Empire as the grand achievements of her great soldiers and statesmen.

The Victorian era has been marked by great progress within the Empire; during it this Dominion has been especially blessed with peace and prosperity. The safety of the Empire at no time in this era has been dependent entirely upon the implements of war; the real strength has been in the loving devotion of her subjects all over the world, who were always ready to maintain her honor. She has been the most exemplary Sovereign who has ever ruled; the majority of us have known no other—she was Queen when we were born. We will, however, continue to pay homage in no unstinting manner to her lineal descendant, King Edward VII., whose rule, commencing with the new century, we desire to see crowned with those Providential blessings which marked the reign of his illustrious mother.

It affords me pleasure to present for your consideration the annual review of matters relating to the trade and commerce of this city, and to such as may affect the country, and to direct

your attention to questions with which the Council and the Board have had to deal during the past year. I am pleased to report that interest in the affairs of the Board has been fully maintained, and that there has been a steady increase in the membership.

A good deal of thought has been given to certain vital questions which affect our interests as a manufacturing and distributing centre, a record of which will be published in the Annual Report. There are also questions having a wider range, and affecting the trade and commerce of the whole country as well as the Empire, which will also be recorded in like manner.

In the year that has passed death has entered our ranks, the Board having lost twelve of its members.

We recall Mr. Bertram's strong arguments and broad views on questions relating to commerce, and the aid he rendered on the Council in the solution of such matters.

Mr. Christie was a member of the Council for sixteen years; his interest in the affairs of the Board and of the country generally never abated until he was stricken down with his last illness. His strong character was manifest in the affairs of the Council, where his views, frequently expressed, showed intelligent thought on the great variety of subjects which came under consideration; his attitude was always that of fairness to everyone.

Canada has continued to share with other nations in the general prosperity which was characteristic of the year previous. There need be no complaint in regard to the general yield of the various crops of this Province. In our North-west the weather conditions were such that the grain crop resulted in a disappointment; no permanent setback, however, is expected through this condition of affairs, owing to the great productiveness of that part of the country; hopefulness in its future is as strong as ever. There has been an increased demand for a high class of goods in many lines of trade; prices have generally remained firm. Owing to mild weather during the fall season, however, larger stocks than usual in some lines of trade were carried over.

Do

shc
am
pre
72

an

to

sta
the
the
we
Stde
tin
sor
of
oth
abl
tra

Cit

fro
orithc
95

Dominion

The inter-provincial exchange of commodities has, with a few exceptions, been on a satisfactory scale; I regret that there is no means of ascertaining the value of this volume of trade. Our exports and imports show a healthy increase over past years; our imports last year amounted to \$189,622,518, showing an increase over the previous year of \$26,858,210. Our exports were \$191,894,723, being an increase of \$32,997,818.

We imported from Great Britain in value \$45,472,299, and from the United States \$116,972,554.

We exported to Great Britain in value \$107,736,368, and to the United States \$68,619,023.

The smallness of our imports from Great Britain, notwithstanding the Preferential Tariff, as compared with those from the United States, indicate the great industrial development of the latter, which is not only illustrated by the amount of goods we take, but is a reminder of the rapid strides which the United States is making in other markets.

Business in our Maritime Provinces has been satisfactory; the development of the iron and steel industry in Nova Scotia continues to be an all-absorbing topic. The unfavorable comparison of the iron and steel production of Great Britain with that of the United States, may be offset by the development in other parts of the British Empire of these industries, the favorable location of which is a guarantee that in the future this trade may not pass away from the Empire.

I regret that through some change which has come about, I am unable to record the value of our exports from this city for last year. Exports since July 1st, 1900, are compiled at the frontier "port of exit" from Canada, irrespective of the place where the shipment originated.

The building permits issued for city buildings were a few thousand dollars under those of the year previous, being \$1,957,274, the year previous they were \$2,011,000.

The Street Railway statistics show that we carried passen-

City

gers in excess of the year previous to the extent of over four millions of people.

**New Market
Electric Radial
Railways**

In the month of May the Council's attention was directed to the question of Electric Radial Railways, also to the matter of supplying suitable terminal facilities for such railways, as well as for those operated by steam at the new market. Owing to the important part which it is expected Electric Radial Railways will play in the future, in transferring passengers and produce from suburban and outlying districts into the city, the hope was expressed that the extension of a Radial Electric System, worthy of this community, would soon become an accomplished fact.

A deputation was appointed to wait upon the city officials to discuss the question, and to point out the importance of providing the necessary terminal facilities at the new market, for all lines of communication, and with a view of avoiding any chance of conflict between them at a later date, when the building had been completed.

**Bank
Clearings**

The bank clearings of the Dominion show a marked increase. The clearings here show an increase of \$8,823,555, the total amount of which was \$513,696,401.

Montreal still retains the lead, the amount of bank clearings there being \$730,932,608.

**Bank Loans,
Deposits, and
Circulation**

On Dec., 31st, 1900, the bank loans amounted to \$360,080,000, being an increase over the previous year of \$56,708,140.

The deposits in chartered banks at the end of the year were \$325,816,000, being an increase of \$50,495,000.

The bank circulation on the same date was \$50,758,246, showing an increase over the previous year of \$4,758,496.

Agriculture

Our cheese exports, of which we have good reason to feel proud, have again taken an advance. We find that they increased

in value during the past year by over \$3,000,000, the total amount of which was \$20,483,981.

The efforts to improve the quality of our butter, with a view of working up a large export business, are being moderately rewarded; for the last year our exports increased by \$1,075,000, the total value of which was \$5,446,688. There is great scope in the British market and it is hoped in the future our exports will mount up even more rapidly. One or more of the Australasian colonies rival us in taking advantage of this market for her butter, while it would seem that our climatic conditions were more favorable for its production.

It is a source of congratulation to note the continued increase in the development of our ham and bacon industry, the source of supply of which is chiefly the Ontario farmer. It is still anticipated by those best competent to judge, that in the course of five or six years our exports of bacon and hams will exceed in value those of cheese. At the end of the last fiscal year our exports of bacon and hams reached the sum of \$13,000,000.

In 1892 the capacity of curing houses engaged in the export trade in Ontario was about 5,500 hogs per week; in 1894 they had reached 11,000, and in the beginning of 1901 about 45,000 hogs per week. It is thought that at the present time the capacity of the curing houses is greater than the supply of hogs.

The lumber trade during the year was good, and is still in a very healthy condition. Favorable prices were realized, and the demand at home and abroad well sustained. The building, and other branches of the trade of the country, absorbed large quantities of lumber; the railways and other

large concerns required increased quantities of timber, etc., for extensions and improvements of different kinds. The export trade in sawn lumber to the British markets was good, and notwithstanding a somewhat discouraging feature arising from some rather serious failures in England, the prospects for next season are fair and hopeful.

The heavy duty on lumber imposed by the Government of the United States still hampers trade with that country;

The Lumber Trade

much of the trade is for re-export either in the rough or manufactured form, chiefly to the West Indies and South America. It is to be deeply regretted that a much larger share of that trade is not done directly by Canadians rather than through American channels. The question of allowing the free entry of American lumber into Canada, as against the heavy duties imposed on Canadian lumber entering the United States seems unfair, and is well worthy of the consideration of the Government of Canada.

New Ontario

In my last Annual Report I referred to industrial development which was going on in the north-western part of this Province. During the year the Ontario Government has been applied to for assistance, with a view of developing the latent resources of this part of the Province, about which apparently the general public have had little knowledge. In order that public attention might be directed to the question, and with a view of assisting in opening up public discussion, I suggested to the Prime Minister, Mr. Ross and his colleagues, that with the concurrence of the Council, we should invite Mr. Francis H. Clergue to address the Board upon the subject of the resources of New Ontario. Mr. Clergue chose for his subject—"An Instance of Industrial Evolution in Northern Ontario." The address was widely reported through the press, and afterwards distributed in pamphlet form, for which there has been a great demand throughout this country and from various places in the United States and Great Britain, as well as from other parts of the Empire, and has resulted, no doubt, in justifying the Government in favorably considering what support it could give to legitimate enterprises in these parts, and in this way benefiting the whole Province.

Harbour Improvements

The Board has continued to urge upon the City Council and the Government the importance of having the harbour improved in accordance with the requirements of the commerce of this city, and in order to accommodate vessels of maximum capacity which pass through the enlarged St. Lawrence Canals. I was

authorized by the Council to convene a conference on February 20th, of representatives of the City Council, the Board of Trade Council, the Harbor Commission and the Marine Section of the Board, in order to map out an energetic campaign. On February 23rd a Committee composed of representatives from these bodies, held a conference in the Council Chamber of the Board with the Honorable Wm. Mulock, and laid the whole situation before him. Mr. Mulock declared himself favorable to improving the harbor to accommodate vessels of maximum capacity which may pass through the enlarged St. Lawrence Canals; as also did the Honorable Minister of Public Works in a letter received dealing with the subject.

The Committee waited upon the Board of Control and urged the appointment of an Engineer on behalf of the city, to act with an Engineer to be appointed by the Government, to frame a report dealing with the question. The Board of Control acceded to the wishes of Committee, and Mr. W. T. Jennings, C.E., was appointed on behalf of the city, to act with Mr. Joseph R. Roy on behalf of the Government.

In due course a report was framed, dated "Ottawa, June 28th, 1900"; it is doubtless the most valuable one that has ever been made. I regret to say the report and maps have not yet been printed, as is customary, for circulation either by the city or the Government.

The money which has been voted at the two last Sessions of Parliament, for the purpose of diverting the Don, has not been used, the work not having yet been started. There has been no appropriation made for dredging the harbour. The work of dredging the harbour, diverting the Don, and improving the eastern entrance, clearly belongs to the Government, and these improvements should be proceeded with. The material removed through this work should go to make up land at the eastern side of the harbour.

The large powerful dredge which the Government now has under construction in this city could find ample work here for many years to come, and should not be taken to British Columbia. The Port of Toronto and other Lake Ontario ports are entitled to a great deal more consideration than they have had

in the past. I trust the new Council of the Board will continue to insist upon some show of justice being granted to this city in respect to Harbour Improvements commensurate with its commercial importance.

Electric Power

The advantageous location of manufacturing centres to water power, which may be used for the generation of electricity, having been so frequently discussed, and generally adversely in relation to the situation of this city, the Council requested Mr. W. E. H. Massey to take the Chairmanship of a Committee, whose duty it would be to frame a report dealing with this matter. This report has been circulated amongst the members, and will also be found in the Annual Report; I direct your attention to it, as it covers the ground thoroughly, and is considered entirely from a practical standpoint.

Municipal Taxation

The Council has been unremitting in its efforts, in accordance with past records, in an endeavor to bring about an improvement in the mode of taxing personalty under the Assessment Act. This matter has been dealt with in the Annual Reports of the Board for many years past; I will therefore not go over ground which has already been traversed. The Council felt that it was its duty to protest against the action taken by the City Council in recommending the Ontario Legislature to enact a law in order that merchants might be taxed on their annual turnover, of over \$50,000, at the rate of 2% per annum. As the Retail Merchants' Association promoted this Bill, a committee of the Council of the Board was appointed to meet the Association, with a view of endeavoring to have them withdraw the Bill. At a meeting which was convened this was agreed to, and it was also agreed to request the Government of Ontario to appoint a Commission to investigate all matters relating to municipal taxation.

I am pleased to be able to report that the agitation carried on by this Board for so long a period has ultimately resulted, with other influence, in the appointment of the Ontario Assessment Commission.

The views of the Board were duly placed before the Commission, a verbatim record of which will appear in the Annual Report.

I need only add that the inconsistencies and iniquities of the mode of attempting to tax personalty under our present law, were thoroughly exposed, not only by our representatives, but also by those from many other influential bodies.

It is to be hoped that this city, in the near future, may be put on a parity with its competitors in the matter of levying business taxes, and that this unfortunate law, which has hung like a cloud over the commercial interests of this city, may be soon amended. If a law as fair as that which exists in Montreal is adopted, I am confident that capital will more readily seek investment in productive enterprises, and the opportunities will be increased for the employment of the working classes, and through this the city will assume new life. I hope the time is drawing near when merchants and manufacturers who desire to take advantage of this city as a natural distributing centre, may locate here, feeling that the laws of taxation are such that their capital will be protected, and not be liable to the inquisitorial methods now recognized by law, with the ultimate prospect of being taxed out of existence.

Toronto asks no advantage over her rivals in this or other Provinces, but we cannot afford to be handicapped in the race. The time has come when it should not be necessary for anyone desiring to locate here, to go to the city authorities for the purpose of making a bargain and obtaining assurances that exception will be made in individual cases in taxation matters. The existence of this state of affairs is sufficient argument in itself to condemn the present conditions.

The Council also protested against the system of assessing special franchises, and placed a memorial before the Commission setting forth their views.

The Council have placed themselves on record as being opposed to the settlement by the Government of cases of fraud practised on the Customs, through under-valuation on the part of importers, and it is hoped that in the future,

Customs

Frauds

where wilful and deliberate fraud is practised, even should it be necessary to amend the laws, that penalties will be imposed which will put a stop to such offences.

Insolvency Legislation

I have nothing new to add to what I stated last year in regard to this question ; the Board has been on record since 1882 as favoring a Dominion Bankruptcy Act. I regret the Government has not seen its way clear to take the question up thus far, but it is hoped that during the coming Session, steps will be taken to put upon the Statute Books a Bankruptcy Act which will apply uniformly to every Province in the Dominion.

Toronto and Georgian Bay Short Line Railway

I will not take up space by enlarging on the merits of this important project, more than to say that during the year the matter came more prominently to the front through a pamphlet which was issued under the patronage of the Council of the Board, setting forth its merits from a national standpoint, and its advantages to this part of the country. The advocacy of this project by the Board of Trade for some time past, brought to the front those who had interested themselves in a similar project many years ago, and who had secured a Provincial Charter for a railway across the portage between Lake Ontario and Georgian Bay, but which through lapse of time had been lost sight of.

The Dominion Government was asked to grant two other charters for a line of railway between the same points ; the result is that no new charters have been granted, and through the discussions which took place over the question at Ottawa, the country has been generally aroused to its importance. I sincerely hope that in the interests of this city and of the country generally, the railway will soon become an accomplished fact.

Freight Rates

My remarks on freight rates covered so much ground in my last Annual Report, that I need scarcely again refer at any great length to the matter.

I feel I would exceed my duties if, in the discussion of this question, I should voice sentiments which were not strictly a fair

interpretation of views prevailing in this city and vicinity. It is necessary, in order to come to any conclusion with a degree of fairness, to have in view the frequent and unreasonable demands and charges made against Railway Corporations, resulting often in placing out of court, not only those who are guilty of such inconsistencies, but also hampering others who desire to approach matters of difference with the utmost fairness.

During the past few years there has been a noticeable tendency on the part of our Railways, in order to increase their revenues, to steadily advance freight rates to the utmost limit of what it is deemed in their judgment the "traffic will stand"; also to withdraw from shippers privileges which they have hitherto enjoyed, and to enforce new regulations favorable to themselves, and frequently of corresponding disadvantage to shippers.

The situation has been particularly favorable to the Railways, as they have enjoyed almost absolute authority in dealing with the public, who have come to look upon them largely as supreme in everything which affects their own interests.

The determination to explore a field which was beyond the jurisdiction of common carriers, resulted in bringing to the attention of the public, through the Railways Committee of the Privy Council, a discussion regarding extra rates over and above regular freight tariffs on Petroleum products, and the desire to charge an extra 50% under the Owners' Risk rule, is also illustrative of a wrong interpretation of what was expedient on the part of the Railways.

The strict adherence to the most severe interpretation of every rule *jointly* framed by the Railways, not leaving opportunities for special treatment when occasion warrants, which would exist if only one road were interested, has a tendency to cultivate a spirit of restless antipathy against the Railways, which is a natural result in a democratic country like this.

The most resourceful territory for earnings, the surplus revenue derived from which goes, it is claimed, to make up deficits in operating lines in other places, is the Province of Ontario. If it should become evident to our Legislators that

undue burdens were being levied in Railway charges, it would be competent for the Provincial Government to appoint a Railway Commission to enquire into the matter, which could collect information having a bearing on the question from sources where the similarity of conditions warrant.

The likelihood of differences arising in the future between Railway Companies and their patrons has led the Dominion Government to commit itself to the formation of a Railway Commission.

In dealing with Railways in the future, regard will have to be had to our own peculiar conditions. We are not likely to find precedent for every troublesome question, our circumstances being so entirely different, either in the United States or Great Britain.

The correspondence with the Minister of Railways in respect to the Owners' Risk clause will appear in the Annual Report. The storm of protest from Members of the Board, at a meeting held on April 4th, resulted, through the efforts of the Freight Rates Committee, in having the rule withdrawn.

The approval of freight tariffs from time to time by the Railway Committee of the Privy Council, without having first been made public, led the Freight Rates Committee of the Council to request the Minister of Railways that in the future such tariffs might come to the attention of the Board before final approval. The Minister of Railways has given his assurance that when applications for changes in Railway tariffs come before him in the future, the attention of this Board will be drawn to the matter, in order that we may have an opportunity of considering the changes, and if adversely affecting our interests, opportunity will be afforded of making representations to the Railway Committee of the Privy Council in due time.

The freight rates to the seaboard on many manufactured products for export, have been advanced to a scale which paralyzes the efforts of those who are endeavoring to cultivate foreign trade, and while it may be possible for large exporters to get concessions, those whose business at the outstart is on a small scale, are discouraged in their efforts in trying to work up business which, in many cases, would ultimately prove of value to themselves, the Railways and the country.

It is hoped that the Railways will review and amend their entire policy in respect to merchandise for export, in order to facilitate the efforts of those who are endeavoring to work up export trade, and who are in competition with places that are not handicapped in like manner.

Beet Sugar Industry

During the year great interest has been taken in the proposal to establish the Beet Sugar industry in the Province. The climate and large portions of the soil are specially adapted for the growth of the sugar-beet; coal is within easy reach and limestone is in abundance. Southern Ontario is within what is known as the *Beet Sugar Zone*, and offers unsurpassed facilities for the production of this important staple. From numerous tests for some years, made under the supervision of the Ontario Government, and at various parts of the Province, the most satisfactory results have been secured as to percentage, purity and yield per acre.

Capital is, however, timid and the farmers somewhat uncertain, and in order to give confidence to the undertaking and establish the industry on a satisfactory and permanent basis, it would seem necessary that the proposal should be assisted by the Government. In this connection I may say the Council have recommended to the Government a schedule of bounties. It is gratifying to know that the Ontario Government, as well as the Dominion Minister of Agriculture, are considering what assistance can be granted towards the establishment of what I believe should be a most important industry, offering a profitable field for the employment of capital and labor.

The number of Charters for Railways which have been granted to James Bay, including those which have been applied for from points in the Province of Quebec, Ontario and Manitoba, has been no indication that in the near future we would get communication with the seaboard which lies to the North of us. The Board gave this matter very careful consideration, and their views were embodied in a report dated January 20th, 1899.

James Bay Railway

The opinion there expressed was that the most feasible route to James Bay was from a point known as Missanabie, on the Canadian Pacific Railway, to the mouth of the Moose River, this being the shortest Railway Route.

The Board lent its influence in obtaining Government grants in aid of the project. The matter, however, hung fire for some little time, but the Charter over this route having, it is stated, been taken over by Mr. Francis H. Clergue, and those who are interested with him in many projects in New Ontario, it is thought that the Railway will be built through to James Bay by May, 1903.

Dominion Mint

The steady increase still continues in the gold production of this country, which, it is estimated, has reached in round figures, for the year 1900, \$26,000,000, and puts us in third position as to output, the United States and Australia being ahead of us. The Yukon territory takes the lead, with British Columbia second in gold production. The Council have recommended that a Dominion Assay office should be established in British Columbia.

The Government having pronounced in favor of the establishment of a Canadian mint, the City of Vancouver is anxious that it may be established in that city. The Council have felt that they are not called upon to express an opinion as to which city in Canada should be chosen as its site; they feel, however, that such provisions should be made from time to time as will insure the building up of a recognized Canadian centre for all such enterprises and industries as are naturally associated with a great gold-producing territory, and that opportunity may be afforded that the fullest benefit may be derived from Canada's natural resources by the people of Canada.

A great deal of the prosperity which of late has come to cities in the United States, on the Pacific Coast, has been due to the development of the gold-producing territory of British Columbia and the Yukon. These cities, owing to their long experience with such developments, were prompt to take advantage of the newly opened gold fields. We have been somewhat tardy in realizing all the benefits which accrue from such

developments, but it is hoped that we will take advantage of our privileges in the future.

The Fourth Congress of the Chambers of Commerce of the Empire

As the report of the delegates of the Board to the Fourth Congress of the Chambers of Commerce of the Empire has been made public, and covers the ground fully, I will not take up much time in reviewing what took place.

The unanimous approval of the Congress to a resolution asking the Imperial Government to appoint a Royal Commission composed of delegates representing Great Britain and the Colonies, to investigate the trade question, was a tacit admission that the situation of Great Britain under her present fiscal policy is not satisfactory. The recent public utterances of statesmen of the highest rank go to show that they have a question to grapple with which will tax their best minds. The tone of the press also proves that the mind of the British people is becoming unsettled.

The growth of the idea of a commercial bond within the Empire is manifest from time to time by information which comes from various parts of the Empire, and from places where one might think the idea would be of slow growth. The United Planters' Association of Southern India recently desired to know of this Board whether a movement in favor of a commercial combination of Great Britain and her Colonies and India against the world, which would by a system of differential duties afford some protection to British-grown products and manufacturers, would receive support. This enquiry was brought about by the recent revision of the French tariff in regard to imports of produce from India and the British Colonies and dependencies, a law being recently voted doubling the duties on coffees, teas and spices imported from countries not having treaties of commerce with France, or not enjoying most favored nation treatment.

The sugar question in the West Indies is also another illustration of the inconsistencies which govern British trade, and the treatment by Germany of this country in discrimin-

ating against our products, illustrates the need of some concerted action in trade matters.

When Great Britain adopted the policy of Free Trade over fifty years ago, it was thought that other nations might follow her example, and that British products would find their way into the markets of other nations on equally as liberal terms as such nations enjoyed in the British market. She finds, however, she has only had "Free Imports"—not Free Trade, and at every point she is met by hostile tariffs. The conditions are rapidly changing; it is unlikely that Great Britain will be able to stand the strain placed upon her by indefinitely continuing her liberal policy. A better understanding within the Empire on trade matters would be of great commercial benefit—it would also strengthen the sentimental bond and make us stronger in any *common cause*, especially that of *defence*. I hope this Board will continue the work in which it has been so prominent in the past, of advocating preferential trade within the Empire.

Germany's Discrimination

It is to be hoped that the representations which the Council made to the Prime Minister, in reference to Germany's discrimination, will have good results; we are discriminated against by Germany because this country saw fit to grant the Mother Country a preference in our markets. Our products are not allowed to enter Germany on fair terms, while she has the run of the British market, also every other British Colony in the world, on equal terms with Great Britain. The whole situation in respect to the commercial relations between the different parts of the British Empire, is one inconsistency after another. This country, however, in the matter of Germany, is able to retaliate by shutting out German products. German goods come into this country on equal terms with those of any foreign country.

Our total imports from Germany last year amounted to \$7,382,000; our exports only totalled \$2,220,000, of which \$1,120,000 represented the value of food stuffs, two-thirds of which consisted of Indian corn from the United States, which merely passed through Canada in transit. At one time we exported cattle to Germany, but we are not able now, under the

tariff, to do so. It would seem that we have the matter in our own hands, and as our imports from Germany are so large in comparison with our exports to that country, we should be able, even without reference to the Imperial authorities, to stop this discrimination. No nation having any respect for itself would continue to submit to such an injustice, without in some practical way showing its disapproval. I venture to think that if Germany discriminated in her tariff against the United States in like manner, that it would not continue for a longer period than the time it would take for the United States Government to pass a retaliatory law. Under the United States tariff nearly double the rate of duty is exacted on importations from Germany, than those which are levied by Canada; moreover, our imports from Germany are steadily increasing, yet the products of the United States have fair treatment by Germany, and we are discriminated against, doubtless on account of the recognized easy-going methods of British people, in respect to trade matters, when dealing with foreign countries.

The Australian Commonwealth

The Board has strongly urged upon the Prime Minister its views in regard to having this country ably represented at the inaugural ceremonies of the New Commonwealth of Australia, and I should hope that the views expressed by the Council would be acted upon.

The two parts of the Empire which have the most influence with the Mother Country, are Australia and this Dominion. We should be on the very best terms with our Australian brethren, whose sentiments and our own run along the same plane; it is fair to assume that the tariff of the Commonwealth, when framed, will be protective. I deem it to be of the utmost importance that before the same comes into effect, our Government should take *active* steps to secure a substantial preference for our products in the Australian market, in return for a preference in our market. I can see that it would be a much easier matter to make such an arrangement before their new tariff comes into effect, than after it has been working, and I see no reason why, if reasonable advances are made to the

Commonwealth Government, that we should not succeed in making a mutually advantageous arrangement. It would be difficult to estimate the far-reaching influence which such an arrangement, if carried into effect, might have in creating preferences in other parts of the Empire in the future, and would have an immediate beneficial effect upon this country. This should be a live question in Canada at the present time. Indications in Australia are not lacking that leading men would favorably consider this proposition.

I need not take up time by enlarging on what I stated to the Board a year ago in regard to the Pacific Cable, in which this Board has always taken an active interest.

We have persistently urged upon the Dominion Government the importance of the project, and I am glad that the Imperial Government, with the Governments of Canada and those of Australasia, have completed a long-delayed arrangement by jointly contracting for the establishment of the Pacific Cable, so that another link has been forged in the chain of Imperial unity.

We may look forward with a degree of certainty that telegraphic communications may be had with the most remote parts of the British Empire in the near future, without touching at any foreign points, and at rates which will not be burdensome to commerce.

It is with a degree of diffidence that I refer to the work which has been done by those whom you have elected to the Council and Executive during my term of office. I feel, however, that I should say that the duties involved under our constitution have been conscientiously discharged, according to the judgment which has been brought to bear upon the various matters considered.

Two years ago, when I took office, it was expected that a considerable falling off would take place in our membership through the closing up of the Gratuity Fund, the operation of which had constituted enforced and continuous membership.

Board of Trade

It is a source of congratulation, however, that those whose places were vacated, having lost interest in the commercial affairs of the city, as represented in this Board (perhaps through age, removals or for other cause) were immediately taken by others who were in, doubtless, more active touch with such matters, and that a considerable excess of new members joined the Board over those who went out. The membership at the end of this last year is considerably in excess of what it was two years ago.

It is necessary, in order to create interest, that those who are elected to the Council and Executive of the Board from year to year, should strive to keep in touch with all the live issues respecting trade and commerce relative to this city, and with such matters in connection with the whole country, as may affect our commercial interests; in order to do this an unstinted amount of time and thought is demanded.

Having a knowledge of the work done by similar institutions in this and other countries, I am bound to say that the work accomplished by this Board, comparatively speaking, and having regard to its scope, is of a character of which we have no reason to be ashamed. In reviewing the past history of the Board, you will observe that ever since its incorporation, it has been favored with the best talent which the business men of this community could bring to bear in connection with the conduct of its work, in consequence of which its standing in this country and abroad is of the very highest character. My hope when I took office was, that this unique position of the Board might be maintained, and I am glad that its affairs for the coming year, and I hope for the future, will be in the hands of such competent men as those who have already been elected to office by acclamation, and by those whose names appear on the ballot-papers for various other honours.

I have to thank you for the very generous support which you have accorded me during my term of office. You have taken an interest in the affairs of the Board and in the deliberations of the Council, by showing a sympathetic interest in the work which has been going on, and I feel on account of the many assurances which have come to me, that you have felt

that a watchful eye has been kept upon the interests with which the Board is identified, and that those entrusted with the care of these matters were applying themselves to the task set before them.

If I might be permitted to express an opinion as to the questions which vitally affect the welfare of our city, the solution of which would give us a more truly *national relationship* to the country, and create an era of prosperity for which there has been no precedent, would be :—

1st.—The amendment of the Assessment Act along the lines laid down by the Board.

2nd.—The carrying out of the different projects relating to transportation, which affect this city, all of which have been under consideration during the past year.

If it would not be presumptuous on my part, I would like to hand down to my successor the advocacy of these matters, and to hope that the efforts of this Board in the future, in their encouragement, may have the desired result.

I wish to place on record my full appreciation of the generous support afforded me by the Council during my term, and of the loyal support of the Executive ; also to testify to the watchfulness of the Secretary over the interests of the Board, and of his continued loyalty to the institution.

I hope the future may work out a plan by which the Executive might be relieved from the consideration of transactions affecting the real estate interests of the Board, in order that they might not be hampered in the pursuit of the legitimate work for which the Board was founded.

With the new century, I feel that we are starting out on a new lease of life. My close association with the new President and First Vice-President warrants me in saying that the affairs of the Board will be in excellent hands, and that no opportunity to further the interests which it represents will be lost.

In conclusion, permit me to again express my deep appreciation of the honour you conferred upon me by calling me to the highest position in your gift, which I shall always cherish with grateful recollection.

A. E. KEMP,
President.

REPORTS OF TRADE SECTIONS

OF THE BOARD OF TRADE OF THE
CITY OF TORONTO

GRAIN SECTION

The harvest of 1900 brought widely different results in different Provinces of the Dominion. In Ontario and the Eastern Provinces grain of all kinds yielded well in quantity and quality. In Manitoba the greatest acreage ever cultivated in that Province was sown early and under favorable conditions, and for a time the Province had high hopes of a prosperous year. A total lack of rain-fall, however, throughout May and June, when moisture is essential, followed by continuous rains through July and August, when dry weather is indispensable, resulted in a small crop of wheat, the greater part of which was more or less damaged.

In Ontario, weather conditions were favorable, resulting in a crop of winter wheat of 23,000,000 bushels, against 14,000,000 bushels the previous year, and of excellent quality. Much of this Ontario crop has been exported in wheat and flour, though local requirements through Canadian millers have, as usual, made the best market for the farmers. An unusual condition of prices has prevailed for Ontario wheat during the year, as during the previous year. The variation in prices during the two years has not exceeded 5c. per bushel from highest to lowest points. The market prices of Manitoba wheat, on the other hand, during 1900 have fluctuated 25c. per bushel, owing to anticipations of scarcity of that variety through bad weather conditions. The total yields of grain in the Province of Ontario, compared with last year, were as follows :

| | | | | | |
|--------------|-------|------------|---------|------------|----------|
| Fall Wheat | ..... | 23,000,000 | against | 14,000,000 | in 1899. |
| Spring Wheat | .... | 7,000,000 | " | 7,000,000 | " |
| Barley | ..... | 17,000,000 | " | 14,000,000 | " |
| Oats | ..... | 89,000,000 | " | 89,000,000 | " |
| Peas | ..... | 14,000,000 | " | 15,000,000 | " |
| Rye | ..... | 2,250,000 | " | 2,250,000 | " |

Our surplus Barley, which is still shut out of the United States markets by a duty of 30c. per bushel—equal to about 80% of value—has been sold entirely in Great Britain, the demand for it there being large.

Large quantities of our Oats, Peas and Rye have been taken by the British trade also.

The work of moving this crop from the producer to the consumer, which the members of the Grain Section are so directly concerned in, has been less subject than usual this year to the evil effects of speculation.

EDGAR A. WILLS,
Secretary.

M. McLAUGHLIN,
Chairman.

JEWELLERS AND SILVERSMITHS

The most noteworthy features of the Jewellery and Silverware trades during the past year have been the increased demand for goods, and the decrease in the number of business failures.

The volume of trade in these lines far exceeded that of the previous year, and the increased purchasing power of the Canadian people was evidenced by the general demand for a higher class of goods than heretofore.

Prices of all staple lines have, as a rule, been fairly well maintained, and in some instances where the demand exceeded the supply prices were considerably advanced. This was particularly marked in the matter of American-made watch movements, which, as a rule, were both scarcer and higher in price. Although the imports of watch movements exceeded those of the previous year by nearly \$63,000.00, the demand far exceeded the supply, and year closed with unusually low stocks in the hands of the manufacturers and the wholesale and retail trades.

A pleasing feature of the past year has been the large increase in the facilities of Canadian manufacturers of jewellery, watch cases and electroplated and sterling silverware, and in the number of the skilled operatives employed by them. In all of these lines our domestic manufacturers are now fully abreast

of the world, and have not only succeeded in practically capturing the Canadian market, but not a few of them are exploiting foreign markets with every prospect of success. This is especially true of the two branches of the silverware trade.

It may be safely said that all of these manufacturers have had a very good year, and although the majority of their products are disposed of at prices fully as low as English or American made goods of similar quality sold in London or New York by the manufacturers of those countries, they have apparently all been able to earn a fair profit on their investment.

The wholesale trade has abundant reason to be satisfied with the past year's business.

As a rule the volume of sales has been larger than ever before, while bad debts have been conspicuous by their absence.

Taking 1900 all in, all it has been a red-letter year in the jewellery and silverware trades of Canada.

The new century opens up with stocks more than usually low and a fairly active demand for seasonable goods, and so far as we can see the outlook is favorable for a large and profitable year's business.

EDGAR A. WILLS,

Secretary.

W. K. MCNAUGHT,

Chairman.

WHOLESALE DRY GOODS SECTION

This Section is pleased to be able to report that, taking the year, the Dry Goods Trade has been satisfactory and encouraging, one of the principal features being the increased demand for higher class goods. Prices have remained firm, and manufacturers have been more prompt in their deliveries. There is a decided improvement in many lines of Canadian-made goods. Owing to the mild weather during the fall season stocks are a little higher than usual.

There are three subjects that should be specially brought to notice.

First, the Insolvency Law, which undoubtedly is the most important and far-reaching, as it not only affects the city but the whole Dominion. There should be one insolvency law for

the Dominion, and the same laws for every Province to govern assignments, not as it is at present, with different laws in various Provinces.

This is a question that not only affects the Dry Goods section of the Board, but every section, and affects every individual in our land, as well as the credit of the whole country. Next to the moral laws of a country are the monetary laws, and therefore an insolvency act passed by our Government for the whole Dominion would assist to a great extent the prosperity of the country.

Second, while our Post Office Department has done excellent work in passing and operating the two-cent postage, it may with profit give a one-cent rate for letters to be delivered in the city in which they are posted. It is hoped that the Post Office Department will look carefully into this matter, as at present many firms are delivering their own letters who would post same with a one-cent rate in force.

Third, reduced railway fares, say monthly, for retail merchants visiting Toronto, would benefit the merchants, railways, and city; the merchants, by putting them in close touch with people with whom they do business; the railways, who would derive a large revenue with very little extra expense, and the city which would become still better known as the great centre of trade and commerce.

EDGAR A. WILLS,
Secy.-Treas.

JNO. MACDONALD,
Chairman.

MARINE SECTION

The past year has not called for any exceptional action on the part of this Section, as the marine business of the inland lakes has been transacted with satisfaction to the public, profit to the owners, and without any interference on the part of foreign or political bodies.

The declaration of the Government in the autumn of 1899, in reply to the protest of **Coasting Laws** this Board, that they would not again suspend the Coasting Laws, has already borne fruit. The Inland

Marine interests of Canada have taken on a new phase of activity; ship-building has largely increased; new sources of Canadian water-borne traffic are being developed, and as the certainty that the natural interest which Canada has in the carrying business of her waterways will be preserved for her own sailors and her own ships, increases, so enterprise in investments in shipping will increase among her people. The surest way to build up a national marine is to hold our own routes for our own people in the same way that all other nations hold theirs.

Although the crops in the Northwest this year fell off in volume, the addition of new acreage continues, and the opening of the new railway next year between Manitoba and Port Arthur will ensure a still larger output to the Canadian tonnage at the head of Lake Superior. The lumber carrying in the Georgian Bay District gives increased work for Canadian vessels, while the construction of the iron industries and blast furnaces at Sault Ste. Marie, Midland and Collingwood, with the coastwise traffic from the Canadian iron mines at Michipicoten ensure still greater advance for Canadian shipping.

Owing to the completion of the enlarged locks on the St. Lawrence Canal system, large vessels for the first time are enabled to trade from the sea to the highest parts of the Inland Lakes. The fact that this past season large vessels were loaded with steel products from the Inland Lakes and passed through the lower canals and by the River St. Lawrence direct across the Atlantic opens out a new feature in the importance of our Canadian route to the whole of the interior of the continent. All the industries which are situated around the shores of the Great Lakes both in Canada and the United States are deeply interested in this new departure.

In this view it behoves the city of Toronto to see that by a wise development of her harbor facilities she shall place herself in a position to share in this sea-borne traffic, and still more in the improved means of communication, without breaking cargo with our own Maritime Provinces and Newfoundland.

Respectfully submitted,

EDGAR A. WILLS,
Secretary.

BARLOW CUMBERLAND,
Chairman.

HARDWARE AND METAL SECTION

To the President and Council of the Board of Trade :

GENTLEMEN,—An occasion for the calling together of this section has not arisen during the past year.

The volume of business which promised at the beginning of the year to be very large, was checked in the late spring by the downward tendency of prices which set in at that time, and, as a consequence, purchases during the latter half of the year were comparatively light, an effort being made to reduce the rather heavy stocks existing. The short crops in Manitoba and the Northwest Territories also affected the sales of those doing business in that section. Notwithstanding these drawbacks the year may be characterized as good.

Prospects may be said to be encouraging, particularly in this Province where progress is being made in the development of the natural and industrial resources, and where the farmer is prosperous, the yield of agricultural products having been large and better than average prices having been realized. These conditions should lead to a good demand with reasonable safety in granting credits, but does not warrant the elimination of caution, which is again recommended.

In spite of your partially successful efforts, freight discrimination against this city, on the part of the Railroad Companies, continues.

The difficulties of doing business in the Northwest country are intensified by the seeming determination of these Companies to compel the distribution of all goods through Winnipeg, by granting special traders' rates outward from that place.

Whether relief will come from the appointment of a Railroad Commission, which seems to be foreshadowed, will depend largely upon its composition and powers.

To be of any value, its members must be men absolutely incorruptible, of more than ordinary determination, and furnished with power to enforce their decisions. A judicial body whose judgments must be referred to Government, will be practically useless.

Respectfully submitted,

PELEG HOWLAND,
Chairman.

TANNERS' SECTION

The brisk Canadian trade in leather of 1899 was continued during the first two or three months of the year 1900 which has just closed, when a period of dulness was experienced for about three or four months, which was intensified by the very slack demand for export. Of late years comparatively short periods of active business and high prices have almost invariably been followed by longer periods of declining prices of hides and leather, and very dull trade. Apparently the trade both here and in Europe anticipated the same reaction last spring and summer, consequently shoe manufacturers and dealers both here and in Europe worked from hand to mouth and depleted their stocks. The hide market, however, remained very firm; there was only a slight decline in prices of hides, followed by an advance which continued all through the autumn, and in addition to this bark, grease and other materials ruled much higher than of late years, all increasing the cost of leather.

In July and August the leather trade became more active, and a good demand in most lines, especially for export, continued for the rest of the year, though the strike of the Quebec shoe operatives paralyzed trade in that city during the closing months. Notwithstanding this, however, and that Quebec is the most important centre of shoe manufacturing in Canada, the general trade did not appear to be very much affected, and was good during most of the last half of the year, consequent, no doubt, upon the general prosperity of this country. As usual, the prices realized showed but scant margin for profit, owing to the fact that competition obliged tanners to accept for their leather figures which, compared with the prices of hides, were relatively too low, and only those tanners who were fortunate enough to lay in a stock of hides early in the season, realized for their leather a fair advance on the cost of replacing with raw material. On the other hand, the shoe manufacturing trade continued in a healthy condition, and there were few failures and consequent bad debts, and on the whole a satisfactory trade was experienced in the year 1900.

The principal market for leather exported from Canada is Great Britain, which market is free to the whole world (including the United States), with which Canadian tanners have to compete, and consequently this trade has usually to be done on small margins, and can never be expected to show large profits. Canadian tanners must therefore understand that they can only successfully prosecute this trade by great economy in cost, and producing a superior quality. There is this advantage, however, that in Great Britain they can always sell on a cash basis, so that the element of bad debts can always be left out of consideration. English buyers, during the last year especially, have shown a disposition to give a preference, all things being equal, to Canadian leather.

I am pleased to be able to report that the Ontario Government has very patriotically placed tan-bark on the same footing as logs and pulp wood, and provided by Order-in-Council that when produced from Crown Lands it must not be exported but consumed in Canada.

EDGAR A. WILLS,
Secretary.

W. D. BEARDMORE,
Chairman.

BOOKSELLERS' AND STATIONERS' SECTION

During the year there has been a steady development of the publishing, book and stationery business in Canada. The present satisfactory condition of the publishing trade as compared with a few years ago is the result largely of the recent Copyright Act of the United States and the advent of better times. Through the operation of the Copyright Act the booksellers are no longer deluged with the cheap reprints that were formerly issued, and are in a position to protect the public by giving value for their expenditure on books. Good times have provided a larger constituency to cater to.

It is also a pleasure to note the improved mechanical appearance of Canadian publications, which will now compare favorably with those of any other country.

**Canadian
Copyright
Unsatisfactory**

Canadian copyright is still in an unsatisfactory condition. During the year two members of the Board of Trade, Mr. Morang and Mr. Thomas, representing the Canadian Manufacturers' Association, attended the 4th Annual Meeting of the Chambers of Commerce of the British Empire, held in London, and succeeded in securing the adoption of a resolution favoring the right of colonies to make their own copyright laws.

The Dominion Parliament under two successive Governments have passed legislation dealing with this question in the interests of the Canadian publisher, which unfortunately is still inoperative, lacking Imperial assent. It is to be hoped that vigorous and determined action will be taken by the Board of Trade, assisted by the co-operation of the paper making, printing and other allied trades to obtain Imperial sanction.

In the list of subjects assigned by the British North America Act to the Dominion Parliament, patents and copyrights are specified together, and it is it seems reasonable that the right of the Dominion Parliament to legislate for the one should be just as extensive as to legislate for the other.

In order to secure a patent right for a machine in Canada it is necessary to manufacture here within a reasonable time, thus giving employment to Canadian workmen.

The American publisher can obtain copyright by simply sending sample copies and registering his book in London, and in this way prevents the Canadian publisher from making it here, thus compelling the Canadian book-buyer to take his book printed on American paper and made by American printers and bookbinders.

The important principle involved of Canadians making their own laws, the great impetus that would be given to a large industry, demands the serious attention of our legislative bodies.

A distinguished scientist stated a few years ago that the price of rags was a good index to the advance of civilization, they being made into paper, and the use of paper being an indication of the infusion of knowledge.

**The
Paper Trade**

At the beginning of the reign of Her late Majesty, $1\frac{1}{4}$ lbs. of paper were consumed on the average by each resident of Great Britain; now it requires about 15 lbs. In the United States it requires about 12 lbs. for each citizen, Germany 10 lbs., France 8 lbs., Italy 5 lbs. Canada must be up to or above the average of Great Britain.

During the past year the paper business in Canada has been exceptionally prosperous. Paper mills have been six months behind in filling their orders. To meet the demand the old mills are increasing their capacity; new mills are being erected. Stationers who make the paper up into different forms for practical use have shared in the general prosperity, and found it necessary to increase their facilities for meeting the demand. The paper trade in Canada, will, no doubt, shortly be one of our greatest industries. We have an unlimited water-power, an inexhaustible supply of raw material in our pulp-wood forests. Capitalists from the United States, Great Britain and Europe are investing millions of dollars in this industry in Canada, and some of the largest pulp and paper mills in the world are being established here.

Twenty-five years ago, when the writer started in business in Toronto, the great bulk of our paper came from Great Britain, and English travellers regularly visited the Canadian trade to supply our demands. To-day Canadian paper mills can meet all our requirements, and some of them have their London offices.

Before the close of the next twenty-five years it is not too much to expect that the great London dailies will be printed on Canadian-made paper and that travellers from the Toronto paper-makers and stationers will regularly sell to the trade of Great Britain in the interest of their respective houses.

EDGAR A. WILLS,
Secy.-Treas.

W. J. GAGE,
Chairman.

WHOLESALE GROCERS' SECTION

In placing before you the results of the year's business in this line, I have but little of an unusual nature to report. The volume has been well maintained, and has indeed been larger than any previous year in the history of the trade, with the margin of profits held down to the lowest limit of endurance. A healthy competition is the life of trade, but a competition which ignores the conditions essential to the continuance of commercial existence is both morally and financially ruinous. Staple articles are apt to get into the hands of ignorant investors and are frequently handled at a loss. These articles come into competition with the goods of the legitimate trader, and, as the prices are known, have to be met. Largely on this account the results in the grocery business are not what the capital, ability and time employed would fairly warrant.

The trade has had under consideration during the year the proposal for the establishment of the Beet Sugar industry, and would cordially endorse reasonable encouragement by the local and Dominion Governments, believing that the undertaking (if started on a proper basis) would be profitable to both the farmer and investor.

Last year I drew special attention to Toronto as the great distributing centre of Canada, although adversely affected by discriminatory freight rates. It still continues to far out-distance all its competitors, notwithstanding the fact that freight rates continue unsatisfactory. There appears to be no organization with adequate provision for looking after the interests of the public in its dealings with our great railway corporations. I have no confidence in the committee at Ottawa as an everyday working tribunal to guard the people's rights. When a great injustice is brought before the Railway Committee of the Privy Council by those capable and financially able to expose it properly, it may be redressed in process of time (as in the case of the recent discrimination in favor of the Standard Oil Company); but what the public requires is an organization constantly at work, with authority to investigate all disputes which may arise in this most intricate and involved problem of

ty, 1¼ lbs.
resident of
the United
Germany 10
0 or above

Canada has
been six
demand the
are being
different
prosperity,
meeting
no doubt,
have an
material
States,
dollars in
pulp and

a business
Great Brit-
dian trade
mills can
London

s not too
be printed
Toronto
trade of
s.

GE,
airman.

transportation, and which—while just towards the railways—will promptly redress grievances and properly safeguard the public interests, and which will be available to all classes of our people. I would strongly urge the appointment of a Railway Commission as the best means of obtaining this result. Every one would (I believe) have confidence in such a body, and its existence would allay the public mind, in which there is at present so much uncertainty and confusion.

The year opens with the conditions of trade somewhat changed and prospects fair. Manufacturers have for some time been reducing the margin of profit to the wholesale distributors, and in many instances dealing direct with the retail merchant, overlooking the fact that the wholesale trade can distribute goods with greater economy. The trade in consequence adopted the policy of manufacturing these special lines, and many of them are now made by the wholesale houses, with a corresponding increase in profits. I therefore look for better results in the future to the wholesale distributing trade.

EDGAR A. WILLS,
Secretary.

JOHN I. DAVIDSON,
Chairman.

SECRETARY'S REPORT

To the President, Council and Members :

GENTLEMEN,—I have the honor of presenting to you the usual yearly reports and synopsis of Transactions showing the outlines of subjects taken up by the Board during the past year. The most important matters have been touched upon by your worthy President in his report but, as he states, there are many others of great interest relating to the future welfare of the Dominion and of this city, these will be more fully shown in detail.

Our membership has shown a gratifying increase. Although we have suffered from the usual losses resulting from deaths and firms retiring from business, we are pleased to say, however, that an unusually small number of resignations, except from the latter cause, have been sent in.

In another portion of this report attention is directed to the large number of meetings both in connection with the Board and kindred bodies that have been held in the building during the past year.

Our correspondence shows a great increase over that of last year. We have received as usual a large number of letters from Great Britain and from the United States and other foreign countries requesting information upon an immense number of subjects.

The library has been particularly fortunate in additions during the year.

One special feature of interest to the membership may be referred to here, viz :—The Associated Press Despatches which were so generously furnished by the Canadian Pacific Telegraph Company for the use of the members. These have been of special value owing to the keen interest which has been taken in the stirring incidents of the Transvaal war, in which Canada's sons have so bravely participated, and the later serious trouble with China.

All of which is respectfully submitted,

EDGAR A. WILLS,

Secretary.

SYNOPSIS OF TRANSACTIONS

OF THE COUNCIL OF THE BOARD OF TRADE OF THE CITY
OF TORONTO, 1900.**Wholesale
Grocers' Section**

Request received from Mr. John I. Davidson and others for permission to form a Wholesale Grocers' Section, and By-laws submitted. On motion, leave was granted and By-laws were approved.

**Guelph and
Goderich Railway**

This matter was referred to the Railway and Transportation Committee, who reported to the effect that under existing circumstances the Committee had not sufficient information before them to warrant them recommending the Council to advocate a grant for this road.

**Technical
School Board**

Messrs. J. F. Ellis, Peleg Howland, and William Stone were appointed a Committee with reference to the Board's representation on the Technical School Board.

**Customs Duty
on Commissions**

The Committee dealing with this matter reported having had a meeting with the Minister of Customs and his Deputy, and duly presented a request for the abolition of the regulation in question; little hope, however, was held out that the alterations would be made.

Industrial Exhibition

The following resolution with regard to a Dominion Exhibition was unanimously adopted:—

"That whereas, for many reasons, the year 1901 would be an appropriate time to hold, in the city of Toronto, an exhibition that would be thoroughly representative of the various Provinces of the Dominion of Canada; and whereas, the city now possesses, with slight additions, suitable buildings and grounds for this purpose,

"Be it resolved that this Board request the Industrial Exhibition Association to consider a proper scheme for this purpose, and do further memorialize the City Council of Toronto, and the Ontario and Dominion Governments, for special aid towards accomplishing this object."

**Technical
School Board**

Further communication from the City Clerk submitted, conveying the information that the Board would be entitled to one representative only on the Technical School Board, and Mr. Jas. D. Allan was appointed to the position.

Canadian Contingent

In reply to a telegram from the Mayor of Vancouver, reading as follows:—

"PRESIDENT BOARD OF TRADE,

Toronto.

"Large and enthusiastic public meeting of citizens of Vancouver held to-night, passed strong resolutions, urging the Dominion Government to offer Imperial authorities ten thousand mounted infantry as a further Canadian Contingent for South Africa, and asking hearty co-operation and simultaneous action of every City, Municipality, and Board of Trade in Canada. If approved will you

call public meeting of your Board, and at once pass similar resolutions, telegraphing copies to Premier Laurier and your own representative Dominion Parliament urging immediate action.

(Signed)

JAMES F. GORDON,
Mayor City of Vancouver."

The following resolution was unanimously adopted :—

"RESOLVED, that the Council having had under consideration a telegraphic Communication from His Worship James F. Gordon, Mayor of Vancouver, relative to the mobilizing an additional number of troops for Imperial service, we desire to place on record our hearty congratulations to the citizens of Vancouver for their desire, so enthusiastically expressed, that further assistance shall be given in strengthening the hands of Her Majesty's Imperial Government.

"This Council is not unmindful of the generous support given by our sister city on the Pacific Coast, in joining in the defence of the Empire by her citizens who have already gone to the front, and also by liberal subscriptions to aid in the same cause.

"FURTHER RESOLVED, that the principle embodied in this resolution, as set forth at a meeting of citizens of Vancouver, of mobilizing a still further force of volunteers, having already had the endorsement of the Board at a largely attended and enthusiastic meeting, held on the 22nd of December last, and the Government's attention having at that time been directed to the resolution adopted, it is therefore deemed to be unnecessary to take further action, and that a copy of this resolution and that of December 22nd last be forwarded to His Worship the Mayor of Vancouver."

**Manufacture
of Cotton Duck**

**Extension Juris.
of Division Courts
in Ontario**

**Standard Mining
Exchange**

Electric Power

**Harbour
Improvements**

Members of the Council were agreed that the establishment of a Cotton Duck Factory in this city would be of great benefit, and a Committee was appointed to confer with the Assessment Commissioner and co-operate with him in his efforts to secure the establishment of this factory in Toronto.

The petition presented in this matter was approved and ordered to be signed under the Corporate Seal of the Board.

A Committee appointed to confer with the Officers of this Exchange.

The following Committee were appointed to report on this matter, viz.: Messrs. W. E. H. Massey, Chairman, Elias Rogers, Wm. Stone, A. E. Kemp.

The following resolution was presented to the Council by the President, and unanimously adopted:

"Resolved that this Council being deeply sensible of the importance of improving the harbour of Toronto in order to accommodate vessels of maximum capacity which may pass through the enlarged St. Lawrence Canals, deem it to be desirable with a view of mapping out a future course of action, to forthwith arrange for a Conference composed of representatives from the City Council and from the City Engineer's Department, the Harbour Commission, the Marine Section of the Board of Trade, and that steps be immediately taken with a view of holding this conference."

THE CITY

avidson and
le Grocers'
otion, leave

and Trans-
e effect that
tee had not
arrant them

nd William
e reference
nical School

er reported
of Customs
quest for the
little hope,

a Dominion

te year 1901
Toronto, an
the various
he city now
nd grounds

hibition As-
ose, and do
the Ontario
accomplish-

Clerk sub-
the Board
only on the
b. Allan was

707 of Van-

cover held
on Govern-
ted infantry
and asking
City, Muni-
ed will you

It was agreed that the Conference should be held on Tuesday, the 20th February, and on that date representatives of the City Council, Board of Trade Council, Harbour Commission, and the Marine Section of the Board of Trade duly met to consider the necessity of an energetic campaign on behalf of the harbour of Toronto.

President A. E. Kemp took the chair, and amongst those present were the following :

Representing the Council of the Board of Trade—

Messrs. A. E. Kemp, Elias Rogers, Jas. D. Allan, A. E. Ames, H. N. Baird, J. L. Spink, P. Howland, J. F. Michie, R. Donald, J. F. Ellis, Robert Kilgour.

Representing the City Council—

The Mayor, Ald. Hubbard, Ald. Crane, City Engineer Rust.

Representing the Harbour Commission—

Messrs. Kivas Tully, Capt. Postlethwaite, W. A. Geddes.

Representing the Marine Section—

Mr. B. Cumberland, Chairman.

Present by invitation—

Messrs. R. C. Steele, Hugh Blain, M. J. Haney.

A letter from Hon. J. Israel Tarte regarding the proposed improvements to the harbour was laid before the Board of Control. It was addressed to the Mayor, and the Minister wrote :—

"I shall have much pleasure in appointing an engineer to co-operate with the city's engineer on the lines indicated. Parliament is now in session, and I would be glad to have the report of the engineers at the earliest moment. As an initial foundation for such action, I would be glad to have a communication from you indicating the course which your corporation think should be pursued in connection with the whole subject."

The appointment was deferred for a future meeting.

Re Harbour Improvements.

OTTAWA, March 1st, 1900.

DEAR MR. WILLS,—Permit me to thank you for your letter of the 24th ult., together with copy of your communication to His Worship the Mayor, with reference to the proposed harbour improvements. I have forwarded the same to my colleague, the Minister of Public Works, and recommended joint action by the Government and the city with a view to the adoption of a scheme for harbour improvements, which will embrace not only improvements of this kind, but the harbour facilities.

The matter will, I have no doubt, receive Mr. Tarte's careful consideration.

Yours sincerely,

EDGAR A. WILLS, ESQ.,

Secretary Toronto Board of Trade,

Toronto, Ont.

WM. MULOCK.

His Worship

MAYOR MACDONALD,

Toronto.

TORONTO, Feb. 24th, 1900.

DEAR SIR,—*Re Harbour Improvements*—In accordance with a decision recorded at a meeting held this day in the Council Chamber of the Board of Trade, there being present yourself, the Hon. Mr. Mulock, the President and other representatives of the Board of Trade and of the Harbour Commission, I was instructed to convey to you by letter a resume of the discussion which took place and the conclusions arrived at.

Tuesday, the
Council, Board
of the
campaign

present were

A. E. Ames,
R. Donald,

Rust.

des.

and improve-
It was ad-

co-operate
now in ses-
the earliest
had to have
corporation

1st, 1900.
of the 24th
the Mayor,
forwarded
commended
adoption of
y improve-

ful consid-

MULOCK.

th, 1900.

a decision
the Board
the Presi-
e Harbour
me of the

An application was made to the Dominion Government during the last Session of Parliament for a money grant for the purpose of improving the harbour of Toronto. A principle adopted with a view of carrying out this important work, was that a channel of the Don River should first be diverted, in order that the enormous silt deposits which flow down that stream might be directed into some other quarter than the bay. The Government authorized a grant for this special purpose, but no grant was made for the purpose of dredging and improving the harbour so as to accommodate vessels drawing 14 feet of water, which will be able to pass through the enlarged St. Lawrence canals.

Regarding the discussion which took place previous to the time the Government grant was made for the purpose of diverting the Don, when various plans were under consideration, it would appear that notwithstanding the fact that a plan was approved whereby a portion of Ashbridge's Bay might be filled in through the natural action of the current of the Don, still upon further consideration, and more especially in view of the desirability of providing a greater area of harbour accommodation and securing for the city a still larger area of solid ground, that there may be other and better plans for the diversion of the Don which might accomplish these results, and perhaps at a less expense. It was therefore decided, after due consideration, to request the Government to forthwith appoint an engineer for the special purpose of discussing the whole question as to the best means of deepening and improving the harbour and of diverting the Don River, and to further request that the City Council appoint an engineer to co-operate with the engineer appointed by the Government, and to act on behalf of the city for the same purpose, and if possible to frame a joint report.

The duties of the engineers thus appointed would be to have special regard to the alternative plans of improving the harbour, which have been under discussion in the past, and to have access to the various reports which have been made upon this question, and especially to charge them with the *desirability of providing the greatest possible area for dock, grain elevators and railway terminals, etc.*, upon such new land as may be created by the diversion of the Don River, as well as by other means, and to report upon the cost of the necessary work to be done in order to dredge and improve the harbour for the accommodation of vessels drawing 14 feet of water.

It being desirable to have a further grant made during the present Session of Parliament, for the purpose of improving the harbour, it is necessary that the duties of the engineers so appointed be entered upon without delay, and that a report be furnished at the earliest possible date.

The object, therefore, of this communication is to request the City Council to appoint their engineer, and to advise the Government of their action.

I am, dear Sir, yours truly,

(Sgd.) EDGAR A. WILLS,

Secretary.

Package Freight

The Winnipeg Board of Trade wrote, asking for endorsement of the following resolution :

"Resolved, that this Board recognizes the necessity for and recommends to all shippers that package freight should be addressed in full, instead of as is frequently the case by numbers or initials, to assure its prompt and safe carriage to its intended destination by the Transportation Company to whom entrusted."

This resolution was unanimously endorsed.

Esplanade Communication received from Messrs. Chapman & Co. asking the Board of Trade to take some action with reference to the inconvenience and annoyance caused to the merchants by reason of dumping snow on the Esplanade. The Mayor was asked to remedy the matter.

Smallpox Communication from Dr. Sheard, Medical Health Officer, giving assurances that all danger of the spread of Smallpox in Toronto was practically past, received.

Market Terminals Communication re Market Terminals read from Mr. R. A. Donald, and referred to Railway and Transportation Committee.

Board of Trade Debentures Communication received from Mr. Wm. Christie enclosing six \$1,000 Board of Trade Debentures, in full discharge of Mr. Christie's claim against the Board. The following resolution dealing with the matter was unanimously adopted :—

“Resolved, that the Council having been informed of the action of Mr. Wm. Christie in cancelling debentures of the amount of \$6,000, desires to place on record its keen appreciation of the public spirit displayed by Mr. Christie in this, as in other matters during the many years of his association with the Board of Trade of the city of Toronto.”

Turnover Tax In reply to a communication received from the Retail Merchants' Association asking for a conference with the Municipal Taxation Committee of the Board, to discuss the question of a “Turnover Tax,” the following letter was sent :—

“E. M. TROWERN, ESQ.,
Secy. Retail Merchants' Assn.,
Medical Building, City.

“DEAR SIR,—Replying to your esteemed favor of the 3rd inst., which has been under consideration of the Council, I am directed to say that the Board being already on record as entirely opposed to the principle of personalty taxation, and in favor of a municipal taxation based upon rental values; and while the Council would be quite willing to confer with a Committee of your Association at any time, they would suggest if any progress is to be made in solving this vexed question, that the whole matter of taxation should form the subject of conference, with the object of ascertaining whether the views of the two bodies could not be made to harmonize more nearly.”

“I am, dear Sir,
Yours truly,
(Sgd.) EDGAR A. WILLS,
Secretary.”

TORONTO, March 14th, 1900.

Single Tax A communication was received from the Single Tax Association pointing out that the present method of assessment was such as to discourage the employment of capital and labor being used for the development of the best interests of our country, inasmuch as any improvements made by settlers resulted in an increased tax bill, and requesting that the Board should memorialize the Government with a view of having the method improved.

The matter was referred to the municipal Taxation Committee, who made the following report, which was unanimously adopted:—

"Your Committee beg to report that having had under consideration the communication of the Single Tax Association of the 7th of February last, which was referred to them, they concur in the suggestions as set forth by this Association, and would advise that the Ontario Government be memorialized in favor of legislation as suggested by the Association."

During the month the death occurred of Mr. Geo. **The Late Mr. Bertram, M.P.**, a life member of the Board and an ex-member of the Council. The announcement was received with great regret and the Secretary was instructed to send a letter of condolence to the widow and family.

MUNICIPAL TAXATION COMMITTEE.

REPORT "RE BUSINESS TAX LEGISLATION."

*To the President and Council
of the Board of Trade of the City of Toronto.*

**Business Tax
Legislation**

GENTLEMEN:—In report No. 6, dated March 7th, of the Committee on Works of the City Council, on pages 12 and 13, will be found what purports to be a recommendation from the city of Toronto, through its Council, to the Ontario Legislature, asking that a law be enacted whereby in addition to the Personalty Tax in force, this city and other municipalities may further be enabled to tax merchants whose annual turnover exceeds \$50,000, to the extent of 2% on such turnover. Besides excepting those whose turnovers may be less than \$50,000 per annum, the other exceptions to such legislation would be those engaged in auction business, coal dealers, and dealers in agricultural products.

It may be desirable to point out that at the Session of the Ontario Legislature of 1899, an attempt was made to secure legislation of a somewhat similar character. In opposing this legislation one of the illustrations drawn was the absurdity of endeavoring to exact a tax of this nature, while in some branches of trade there is a very large turnover and a very small percentage of profit, and in other kinds of business with the same net income, there is a small percentage of profit. A case was cited—that of a coal merchant. Therefore in framing the present proposed legislation, it is apparent that the illustration referred to had some effect. This, however, is only one branch of trade which could not bear such a tax.

The proposed legislation refers to firms or corporations "in selling at retail in open stores under one roof, goods of several different kinds, or who deliver such goods to consumers by mail, railroad, or other public method of transportation."

From this wording, it is evident that under the law, if enacted, all wholesale merchants as well as retail, would be liable to a tax, as experience shows that the line dividing wholesale from retail transactions cannot be clearly defined.

The legislation sought for, to which the City Council has given its sanction, would have a more serious effect upon trade and commerce in this city than other places, from the fact that Toronto is a large distributing centre where extensive turnovers in business are affected, in contrast with smaller places, where the annual turnover of merchants is generally less than \$50,000.

Some of the obnoxious features of the Bill, which, in the judgment of your Committee, will work injuriously to the business interests of Toronto, are as follows:—

1st. It would appear to be particularly inconsistent that the City Council of Toronto should seek such legislation.

2nd. That should such legislation be granted and become law, it would impose such a burden upon trade and commerce, that would adversely affect this city as a distributing centre; that it would retard if not paralyze altogether, the city's progress from a commercial standpoint.

3rd. It puts an increasing tax upon the enterprise of the citizen, by gradually adding to the percentage of taxation in proportion to the increase of business, and as \$50,000 of turnover is permitted to be done, without taxation, it bears upon the face of it an evident desire to legislate in favor of class interests.

4th. The Board has been on record for many years past in regard to the manner in which our wholesale merchants are handicapped, as compared with their rivals in other cities, in reference to the Assessment Act as it applies to personalty, whereby the merchandise brought to this city for distribution is liable to taxation during the time it is in the city, in contrast with the more equitable mode of taxation as exists in Montreal or in Winnipeg, where the personalty tax is arrived at by a percentage on rental value of the premises occupied.

Your Committee submit that it would be suicidal to the various interests of this city to persist in seeking the legislation to which the City Council has already given its sanction, and would recommend that this Council authorize a communication, requesting the Mayor and City Council to withdraw the city's support to such legislation before it comes to the attention of the Municipal Committee of the Legislature, or to the Legislature.

All of which is respectfully submitted.

(Sgd.) JAMES D. ALLAN,
Chairman.

Toronto, March 27th, 1900.

This report was unanimously adopted, and copies ordered to be sent to the Mayor and City Council.

**4th Congress
Chambers of
Commerce of
the British Empire**

The following Supplementary Report of the Committee "Re Resolutions to be presented to the Fourth Congress of Chambers of Commerce of the Empire" was submitted and adopted:

- "Your Congress Committee have met and considered the Resolutions of the Montreal and Ottawa Boards, that are to be submitted to the Fourth Congress of the Chambers of Commerce of the Empire in June, and while not dissenting from the views expressed in those resolutions to any great extent, still do not deem it advisable to endorse them, and thereby jeopardize the success of our own previously agreed upon, and duly forwarded to London.
- "Your Committee favour Colonial bounties under certain conditions.
- "It was decided to ask for the opinion of the Bankers' Section on the subject of 'Bills of Exchange Uniform Procedure.'
- "The Committee are in favor of the Decimal System of Weights, Measures and Currency.
- "Representation of the United Kingdom in the Colonies for the promotion of mutual trade is also favored.
- "Your Committee further recommend that the following Resolution be submitted to the Congress:—
- "WHEREAS important questions of Imperial trade and defence are constantly demanding discussion and action,

"THEREFORE BE IT RESOLVED, that in the opinion of this Congress an Imperial Council should be constituted at an early day, in which the Colonies and the Motherland should have due representation."

The Committee appointed to deal with this matter
New Industries reported as follows:—

"The Committee on New Industries held one meeting since its appointment for the purpose of considering the proposition made by Mr. Grantham, of Yarmouth, N.S., to establish in Toronto an industry for the manufacture of duck and kindred goods.

"Certain concessions and inducements had been offered by the city of Hamilton for the establishment of the industry there, though Mr. Grantham expressed his preference for Toronto, if equal terms could be offered him. One condition of the proposition was the subscription of capital to the extent of \$200,000. Your Committee, after thoroughly considering and discussing the matter, concluded that not only was it out of the province of the Council of the Board of Trade, but also that they had not the facilities for providing capital; consequently the Committee instructed the Chairman to see Mr. Grantham and inform him that the only assistance that we could possibly offer would be the influence of the individual members of the Committee, who expressed themselves as being pleased and willing to do all they possibly could to bring the matter to the attention of their friends and capitalists on being furnished with prospectus giving the information that would naturally be required by prospective investors.

"In accordance with instructions of the Committee, the Chairman had several interviews with Mr. Grantham, and laid before him the views of the Committee, also setting forth to the best of his ability the advantages that Toronto offered to such a manufactory as Mr. Grantham proposed establishing. Mr. Grantham finally volunteered to waive all the conditions contained in his original proposition, excepting that in regard to capital, suggesting that if the citizens of Toronto would subscribe \$300,000 he would undertake to locate the manufactory in this city.

"The Chairman after this interview consulted some of the members of the Committee, all of whom were of the opinion that it would be impossible for us to promise anything definite in regard to this, and the only thing that could be done would be for some of the members of the Committee to see a few capitalists, and, as it were, feel the financial pulse in Toronto in this regard, and the result was that we found that there was such a large amount of industrial stocks held already by capitalists here that the idea of subscribing to an entirely new industry was anything but popular; consequently the Chairman was compelled to notify Mr. Grantham of our inability to do anything more than give him what assistance we could if he took the matter in hand and decided to locate in Toronto."

(Sgd.) "WM. STONE,
Chairman.

"Toronto, March 27th, 1900."

The President having directed the attention of the
New Ontario members of the Council to the development which is going on in New Ontario, more particularly the enterprises which are being established at Sault Ste. Marie, with a view of

utilizing the forest and mineral resources of that district, that a large sum of money, amounting, it is said, to fully \$2,500,000, having already been invested, with the possibility of further large investments,

It was resolved, that in order to give the members of this Board and the public generally an opportunity of becoming informed more fully in reference to the resources of New Ontario, from a gentleman who has had a wide experience, and who is intimately connected with large enterprises, that Mr. Francis H. Clergue be invited to address the Board at a date which may suit his convenience, on the recent development and resources of this part of Ontario.

**Fourth Congress
of Chambers of
Commerce of the
British Empire**

At a general meeting of the Board held early in the month the Supplementary Report of the Committee "re Resolutions to be presented to the Fourth Congress of the Chambers of Commerce of the British Empire" was submitted, and with some slight amendments approved.

**Instance of Industrial
Evolution in
Northern Ontario**

The President then, with some few brief remarks, introduced Francis H. Clergue, Esq., President and Manager of the Sault Ste. Marie Pulp and Paper Co., who proceeded to address the meeting, taking for his subject, "An instance of evolution in Northern Ontario." Mr. Clergue's address was exceedingly interesting and held the audience from the beginning to the finish. On motion, a cordial vote of thanks was tendered Mr. Clergue for his admirable address, many thousand copies of which have since been struck off and distributed, not only over the Dominion, but sent by this Board to the different Chambers of Commerce in Great Britain; and there is still a constant demand for same. A copy of the address will be found appended to this report.

**Beet Root
Sugar Industry**

A delegation from the Beet Root Sugar Industry briefly addressed the Council upon the question of the Government granting aid for the establishment of this industry. An interesting communication was also read from Mr. J. J. Cassidey upon the subject, and after careful consideration the following resolution was referred to a Committee, viz.: Messrs. E. Gurney, Chairman; Hugh Blain, W. Ince for report:—

"WHEREAS about two-thirds of the world's consumption of sugar at the present time is produced from the sugar beet, and the manufacture of beet sugar within recent years has assumed enormous proportions, and is rapidly increasing,

"AND WHEREAS there are at present no beet sugar factories in Canada, and the successful establishment of the large number of factories required to manufacture for our own domestic consumption would necessarily result in a large expansion of our agricultural, industrial and commercial interests,

"AND WHEREAS the climate, soil, and other natural conditions have been shown, by tests conducted for several years past throughout this Province, to be admirably adapted to sugar beet production,

"AND WHEREAS the vast importance of the industry has been recognized in the countries of Europe and the United States of America by grant of Government bounty to assist in the successful establishment of the enterprise,

"AND WHEREAS the peculiar difficulties incident to the introduction of the enterprise are of such a character as to require Government assistance in order to insure the investment of the necessary capital for the successful establishment of the industry,

Tech
Educ

Sch
mon
impr
ous i
all th
lowit
adop

was
woul
Coun
Educ
the v
have
authc
Educ
schoc
the p
struc
syste
speci
Ther
sity fi
suggt
applic
appr
ed by
missic
as coi
specia

Toron

"THEREFORE this Council regards the proposal with favor and would recommend that a bounty be granted by the Province of Ontario on beet sugar grown and manufactured within the Province, of a sum not to exceed \$100,000 each year, during a period of five years, and that each manufacturer of beet sugar be paid on the finished product:—

"During the 1st year, at the rate of 1c. per pound.

| | | | | | | |
|---|-----|---|---|---|------------------|---|
| " | 2nd | " | " | " | $\frac{3}{8}$ c. | " |
| " | 3rd | " | " | " | $\frac{3}{4}$ c. | " |
| " | 4th | " | " | " | $\frac{5}{8}$ c. | " |
| " | 5th | " | " | " | $\frac{1}{2}$ c. | " |

"Should the sum of \$100,000 be not sufficient to pay these rates per pound, then such a rate per pound shall be paid to the manufacturers as will absorb the said \$100,000—the bounty to be given only to those manufacturers who comply with the Government requirements of an up-to-date factory, and such other conditions as will best secure the permanent establishment of the industry."

Technical Education

A communication having been received from the Ottawa Board of Trade pointing out that the proposed action of the Ontario Government would fall far short of the contemplated system of Technical Schools, inasmuch as it would only provide industrial training in the common and high schools, instead of adopting a system which would serve to improve the skill and taste of the working population engaged in the various industries, and similar to those schools now in successful operation in all the leading foreign industrial countries and in Great Britain, the following report was presented by the chairman of the Committee and adopted:

"When the report of the Special Committee, re Technical Education was presented, the expectation was that the development of the scheme would be on Provincial lines, and it was with this idea in view that the Council has always discussed the scheme, believing it to be a part of the Educational System, which under the Confederation Act was relegated to the various Provinces, but while the recommendations of the Committee have been endorsed by the Council and highly commended by educational authorities in the United States and Europe, no action by our Provincial Education Department has resulted in encouraging the establishment of schools so vital to the future development of our natural resources beyond the permissible introduction of the most elementary kind of industrial instruction, which cannot possibly be considered as supplying the need of a system of Technical Schools which will enable students to secure that specified training necessary for the development of our varied resources. Therefore, in view of the great importance of the question and the necessity for early and vigorous action, your Committee heartily endorses the suggestion that this Council co-operates with other Boards of Trade in an application to the Dominion Government to interest itself in the matter of approving of the terms of the Memorial to the Governor-General forwarded by the Ottawa Board of Trade, and urging the appointment of a Commission to investigate and report upon the systems of Technical Education as conducted in countries where the greatest success has attended the specialization of the course."

(Sgd.) JAMES D. ALLAN,
Chairman.

Toronto, April 2nd, 1900.

**Ontario, Hudson
Bay & Western
Ry. Co.**

A communication was received from the Ontario, Hudson Bay & Western Railway Company, asking for support in their application to the Government for aid to build a waggon road and telegraph line. On motion the Council favored the application for aid to build a waggon road and telegraph line, as set forth by the O. H. B. & W. Ry. Co., and would urge upon the Ontario Government the grant of said aid, with the provision that in case the railway be not built then the waggon road and telegraph line are to become the property of the Government.

Turnover Tax

The Municipal Taxation Committee of the Council reported as follows upon the question of "Turnover Tax":—

"Your Committee beg to report that according to appointment on the 5th inst., they met the Executive of the Retail Merchants' Association, and discussed with them the question of taxing merchants 2% on their turnover, now known as Bill No. 180, before the Provincial Legislature. After a full discussion of the merits of the Legislation, the following resolution, moved by the President of the Retail Merchants' Association, was unanimously adopted by the joint meeting:

"RESOLVED, That this joint meeting of members of the Municipal Taxation Committee of the Board of Trade and Executive of the Retail Merchants' Association, recognizing the inequalities of the present system of taxation and the desirability of having the Assessment Act revised and made conformable to the present condition of business, hereby request the Government to appoint a Commission to investigate all matters pertaining to Municipal Taxation, and to provide legislation which will admit of a system of taxation as nearly equitable as possible being put in force at the earliest practicable date. Carried.

"The Association further suggested that if the Council of the Board of Trade would use their influence in advocating the appointment of a Commission, by the Government, to inquire into and report upon the question of taxation, that they would withdraw the aforesaid Bill, advocating a Turnover Tax, now before the Legislature.

"Your Committee beg to recommend that inasmuch as there are numerous amendments sought annually, at the instance of various municipalities, to amend taxation legislation, that the Council advocate the appointment of a representative Commission.

"All of which is respectfully submitted.

"(Sgd.) JAMES D. ALLAN,
Chairman.

"Toronto, April 5th, 1900."

**International Com-
mercial Congress
held in Philadelphia
Oct., 1899**

Communications were submitted to a meeting of the Council setting forth the action of the International Commercial Congress in eliminating from the report of its proceedings the resolutions adopted on the 4th day of said Congress, and it was finally resolved:—

"That the Council of this Board having heard the explanations of the delegates to the Commercial Congress at Philadelphia, and having considered the printed communications which have been received from the Hon. R. R. Dobell in connection with the expunging of certain resolutions moved by Canadian and American delegates, and passed by the Congress in session assembled, and after

the departure of the Canadian delegates from Philadelphia, and without any notice of any intention of interfering with the action of the Congress in regard to said resolutions, a small meeting adopted a recommendation to omit the resolutions from the records of the proceedings,

"Therefore be it resolved that the action of the Hon. R. R. Dobell in protesting against such unprecedented proceeding be fully endorsed by this Council."

New Ontario

On application of Mr. D. F. Burke, of New Ontario, it was resolved that a General Meeting of the Board should be called on a date to be named by the President, for the purpose of affording delegates from New Ontario an opportunity of addressing the Board at a General Meeting.

Bank Charters

A communication from the Deputy Minister of Finance re proposed amendments to the Bank Charters Act was referred to the Legislation Committee. The Chairman of the Legislation Committee, Mr. J. F. Ellis, reported that the Municipal Committee of the Local Legislature had thrown out the following clause of the Bill referred to in the Legislation Committee's report, viz.:—

The proposal to abolish property qualifications.

The proposal to reduce the amount of qualifications of municipal elections in cities.

The proposal to change the date of nominations, and also that the recommendations of the Committee of the Council had been practically adopted.

The Mayor's double vote was abolished, and while the Board of Controllers was increased by one, the form of election stands as at present.

Electric Power

The report of the Committee "Re Electric Power" was unanimously adopted, and copies ordered to be forwarded to the members of the Board. Copy appended to this report.

Beet Root Sugar

The Committee "Re Beet Root Sugar" presented the following report, which was unanimously adopted:—

"Your Committee beg to report that in accordance with the minutes of the Council of April 6th, they duly prepared the following resolution, embodying the views of the Council in connection with this matter:—

"THEREFORE this Council regards the proposal with favor, and would recommend that a bounty be granted by the Province of Ontario on beet sugar grown and manufactured within the Province, of a sum not to exceed \$100,000 each year during a period of five years, and that each manufacturer of beet sugar be paid on the finished product:—

"During the 1st year, at the rate of 1c per pound.

| | | | | | |
|---|-----|---|---|-----------------|---|
| " | 2nd | " | " | $\frac{7}{8}$ c | " |
| " | 3rd | " | " | $\frac{3}{4}$ c | " |
| " | 4th | " | " | $\frac{5}{8}$ c | " |
| " | 5th | " | " | $\frac{1}{2}$ c | " |

"Should the sum of \$100,000 not be sufficient to pay these rates per pound, then such a rate per pound shall be paid to the manufacturers as will absorb the said \$100,000—the bounty to be given only to those manufacturers who comply with the Government

requirements of an up-to-date factory and such other conditions as will best secure the permanent establishment of the industry."

"And that upon the 11th inst. they waited upon the Premier of the Province and duly presented the resolution of the Council, with amendment as above quoted. They were accorded a very cordial and satisfactory reception, the Premier expressing himself as greatly obliged for the opportunity afforded him of discussing the question with the representatives from the Council of the Board, and assured your delegates that the matter was receiving the most earnest consideration of the Government.

"All of which is respectfully submitted.

(Sgd.) EDWARD GURNEY,
Chairman.

"Toronto, April 20th, 1900."

Industrial Exhibition The following report was presented by the deputation from the Council who were appointed to wait upon the Government at Ottawa, in conjunction with representatives from the Civic Council with reference to the special features of the Exhibition which it is proposed to hold in 1901:—

"A deputation from the Council composed of the Secretary and Mr. Jas. D. Allan accompanied the city deputation to Ottawa to urge upon the Government the advisability of making a grant of \$100,000 to assist the city and industrial Exhibition Association to prepare for the holding of a Dominion Exhibition in 1901. The deputation comprised representatives from the Manufacturers Association and the various agricultural and stock-raising interests throughout Canada, all of whom presented their views to the Premier and Members of the Cabinet, and so far as we are able to judge impressed them favorably.

"Many members of Parliament were present at the interview, but the presentation of the case by the various officers of each interest, represented so many speakers that none of the members were enabled to address the Government. We were, however, assured of their active interest and promise of support when the matter came before the House.

"All of which is respectfully submitted.

(Sgd.) JAMES D. ALLAN.

"Toronto, April 20th, 1900."

**Short Line Railway,
Toronto to
Georgian Bay** The President having advised the Council that certain members of the Council and others had subscribed to a fund for the preparation of a report on the important question of a Short Line Railway from Toronto to Georgian Bay, accompanied by maps, etc., and having briefly outlined the objects in view, it was resolved to issue same as a Board of Trade Report, it having been intimated that there would be no cost to the Board in connection with the matter. Copy of this report will be found in the appendix.

**4th Congress
Chambers of
Commerce of the
British Empire**

Kilgour; C. J. Miller, Orillia; Ex-Ald. James Scott; Edgar A Wills, J.P., Secretary.

The following were appointed delegates to represent the Board at the Fourth Congress of Chambers of Commerce of the British Empire to be held in London, England, viz:—A. E. Kemp, President; W. F. Cockshutt, Brantford; W. D. Matthews; A. A. Allan; G. R. Parkin, C.M.G., M.A., LL.B.; Robt.

ditions as
stry."
ier of the
uncil, with
very cor-
himself as
ussing the
ge Board,
g the most

NEY,
airman.

he deputa-
ed to wait
nction with
the special

ry and Mr.
wa to urge
nt of \$100-
ociation to
1901. The
ufacturers
ising inter-
views to the
are able to

ew, but the
ch interest,
nbers were
er, assured
the matter

D. ALLAN.

ncil that cer-
s had sub-
a report on
ailway from
d by maps,
resolved to
nd that there
r. Copy of

es to repre-
of Chambers
be held in
, President;
thews; A. A.
.L.B.; Robt.
Wills, J.P.,

New Ontario

A Special General Meeting of the Board was held on the 25th of April for the purpose of affording the delegates from New Ontario an opportunity of addressing the members. Messrs. D. F. Burke and Edward Spencer Jenison, C.E., delivered interesting addresses, for which a vote of thanks was tendered them.

Ottawa and Hull Fire

At the request of a number of members a special general meeting of the Board was held on the 28th of April, for the purpose of considering what action should be taken in view of the terrible calamity that had befallen the residents of Ottawa and Hull, by reason of the recent devastating fires which had swept these cities.

On motion, the following resolution was unanimously adopted:—

"Resolved, that the members of the Board of Trade of the city of Toronto, sympathizing deeply with the people of Hull, Que., and Ottawa, Ont., in the terrible calamity which has befallen them, desire to do all in their power to help the homeless and destitute of these cities, and for that purpose members are earnestly requested to assist the object in a most liberal spirit, subscriptions to be received at the Secretary's office, and to be duly acknowledged."

The Secretary announced to the meeting that he had already received over \$3,500.00, and it was an instruction that he should advise the members of the Board of the action decided upon by circular letter.

Out-of-town Telephone Rates

The following were appointed a committee to report upon the matter of the recent increase in out-of-town telephone rates, viz:—Messrs. Jas. D. Allan, Chairman; A. E. Ames, and W. E. H. Massey.

Ottawa and Hull Fire

Secretary reported that the total amount collected for the Ottawa and Hull Fire Relief Fund was \$6,679.50, which amount (less \$22.77 for expenses) had had been duly forwarded to the proper authorities at Ottawa, and receipt acknowledged.

Fraudulent Invoices

Secretary's report "re Fraudulent Customs entries made by Messrs. Levison Bros., of New York."

"GENTLEMEN,—I beg to advise that on the 5th of June last a report was made to the Dry Goods Section with reference to continual attempts to defraud the Customs authorities by undervaluation and false invoices, and special reference was made in the said report to the action of Messrs. Levison Bros., of New York, who sold to the wholesale houses in this city goods at certain prices, duty paid delivered in Toronto. One consignment of eight cases according to the prices which the wholesale house had to pay, amounted to \$4,179.00, while the invoice offered by the broker to the Customs authorities was only \$2,100.00.

"A meeting of the Section was held, and a very lengthy and strong resolution in connection with the matter was adopted, in which the name of Messrs. Levison Bros. appeared. This resolution appeared in the Press of this city, and copies were also ordered to be printed and forwarded to the Ministers at Ottawa, and various Boards of Trade.

"Early in July, the Chairman, Mr. John Macdonald, and the Secretary, Mr. Edgar A. Wills, were served with writs in an action for libel by Messrs. Levison Bros., and the Section instructed their Solicitor to accept service and defend the action.

"The Section are now advised by their Solicitor, that the plaintiffs, through their Solicitors, Messrs. Blake, Lash and Cassels, have abandoned the action.

"All of which is respectfully submitted.

(Signed) EDGAR A. WILLS,

TORONTO, May 18th, 1900."

Secretary.

On motion, the report was received and the following resolution unanimously adopted:—

Customs Frauds

"WHEREAS, the attention of this Council has been called, by the Dry Goods Section of the Board, to the settlement by the Government of certain cases of fraud on the Customs on the part of importers,

"AND WHEREAS, in the opinion of this Council, such compromises encourage practices of a like nature, which should, in common justice to the large majority of importing traders, be prevented at no matter what cost,

"AND WHEREAS, it is believed that eventual increase in revenue would more than balance any immediate loss from the prosecution of those without attachable means,

"THEREFORE, it is resolved that the Government be urged to make no compromises in future, where it is believed that wilful and deliberate fraud has been practised, and to take such steps—including the amendment of the law if necessary—as will lead to the imposition, on those wilfully guilty, of penalties that will prevent them from again repeating the offence."

Teamsters' Strike

The question of the Teamsters' Strike, which was being conducted in the city, was fully discussed in all its aspects by the Council, and the following resolution unanimously adopted:—

"RE DELIVERY OF FREIGHT TO RAILWAY CARTERS."

"RESOLVED, that shippers be requested to do a reasonable share of their shipping in the forenoon, and to have all shipments ready NOT LATER THAN 5 O'CLOCK P.M. for delivery to Railway Carters, provided that the resolution is enforced at other cartage points, and that the railways be notified of the above."

The fullest possible publicity was given to this resolution in the press of the city.

Radial Railways

The Railway and Transportation Committee, who were charged with the consideration of the questions of "Radial Railways" and "Terminal Facilities at the New Market, presented the following reports, which were received and adopted:—

"RE RADIAL RAILWAYS."

"That this Committee desire to commend the action of the Chairman of the Board of Works for bringing up the important subject of Electric Radial Railways for consideration in such comprehensive form, and expresses the hope that the consequent discussion and public interest thus awakened will soon result in the extension and development of a radial system worthy of this community."

"RE TERMINAL FACILITIES AT THE NEW MARKET."

Terminal Facilities at the New Market

"That the Committee desire to draw attention to the importance of immediate action in providing suitable terminal facilities at the market for both existing and prospective radial electric lines and other railways.

Your Committee further beg to report that on invitation of Mr. Ald. Lamb, they attended a meeting of his Committee called for the purpose of considering the report prepared by him, at which the above resolutions were submitted. Your Committee now ask for confirmation of their action.

**Hudson's Bay &
Yukon Navigation
Co. and James Bay
Railway**

"With reference to communications from Mr. Chas. T. Harvey, Hudson's Bay & Yukon Navigation Co., and Mr. Browning, of North Bay, "Re James Bay Railway," it was decided that action was not necessary, the matter having already been dealt with by the Ontario Government.

"All of which is respectfully submitted.

(Sgd.) W. E. H. MASSEY,
Chairman.

Toronto, May 8th, 1900."

**Terminal Facilities
at the New Market**

The Committee subsequently made the following further report "Re Terminal Facilities at the New Market":—

"WHEREAS, on inquiry we cannot learn that any suitable and adequate provision is being made for railway terminal facilities at the St. Lawrence Market,

"IT IS RESOLVED, that in the opinion of this Committee this is a matter of the utmost importance to the future success of the market project, and that, to achieve satisfactory results from an electric radial railway system, there should be:

- "1. Provision made so that the several radial lines shall have access to the city and to the St. Lawrence Market.
- "2. That the market building shall be so designed as to give ample facility for unloading and loading cars of electric as well as steam railway lines.
- "3. That suitable wharfage connection with the market building be effected by overhead bridge, or otherwise, to facilitate the handling of market produce by boat.
- "4. That a terminal control be established under the direction of a thoroughly competent officer or commissioner appointed by the city authorities, who shall see that the cars of the several electric and steam railways are handled with equity and despatch.

"All of which is respectfully submitted.

(Sgd.) W. E. H. MASSEY,
Chairman.

Toronto, May 15th, 1900."

Copies of the latter report were ordered to be sent to the Mayor and City Council.

By invitation Mr. J. Simpson, late Manager of the **Cotton Mill Industry** Valleyfield Cotton Company, accompanied by Mr. R. J. Fleming, Assessment Commissioner, attended a meeting called for the purpose of affording Mr. Simpson an opportunity of addressing the Council with reference to the establishment of a cotton mill industry in this city. After hearing Mr. Simpson address the meeting it was resolved:—

"That this meeting is of opinion that the city would be warranted in granting a free site and exemption from taxation for a term of ten years, with the right to renew, in order to induce the location here of a cotton mill industry employing in the neighborhood of one thousand hands."

The following were appointed a Committee to confer with Mr. Simpson as to the best means to be adopted to further the establishment of this industry, viz :—Messrs. A. E. Ames, Chairman, M. McLaughlin, W. E. H. Massey, S. Caldecott and J. W. Flavelle.

**The late Mr.
Wm. Christie**

At a special meeting of the Council held on the 15th of June the following resolution was unanimously passed :

“ That this Council having been informed of the death of Mr. Wm. Christie, one of its members, desires to place on record its deep sense of the loss which the Toronto Board of Trade has sustained, and in doing so would express its veneration and affection for this man, who has inspired and steadied the action of the Board by his wise counsels, lofty principles and kindly spirit.

“ And resolved further, that the Secretary be instructed to forward a copy of this resolution to the family of the late Mr. Christie, with assurance of the sincere sympathy of every member of this Council.

“ Carried unanimously.”

It may be noted here that Mr. Christie joined the Board in 1873, took out a Life Membership Certificate in 1894, and was a member of the Council continuously for sixteen years.

The Council attended the funeral in a body.

**Anti-Consump-
tion League**

A delegation of this League attended a meeting of the Council and urged the endorsement of their application to the city for the introduction of a by-law for the purpose of donating \$50,000 towards the erection of a suitable sanitarium. The matter was held over for consideration.

Elevator Inspection

The question of the appointment by the city of an Elevator Inspector was considered and action deferred until the City Clerk had been heard from.

**Assessment
Commission**

Public notice having been given that the Commissioners appointed by His Honor the Lieutenant-Governor of Ontario to inquire into and report upon the operations and amendments to the Assessment Laws now in force in the Province of Ontario, would meet on the 30th of October, 1900, said notice was referred to the Municipal Taxation Committee, who reported as follows :—

“ Your Committee beg to report having had under consideration the memo. of instructions of the Assessment Commissioners recently appointed by the Ontario Government, as also the advertisement of the said Commission, bearing date September 29th last, which proceeds to classify under separate heads the different subjects of inquiry, and set the days for a hearing.

“ A careful consideration of these subjects convinces your Committee that the time limit which is placed on the inquiry is altogether out of proportion to the far-reaching importance of the matters to be had under consideration. Your Committee are therefore of the opinion that unless the Commissioners are empowered to extend the time it will be impossible for them to do justice to these important matters in the short space of time allotted.

“ Under these circumstances your Committee have deemed it” advisable to report the situation at once, so that the views of the Council may be had as to what action should be taken in the premises.

“ All of which is respectfully submitted.

(Sgd.)

JAMES D. ALLAN,
Chairman.

Toronto, October 11th, 1900.”

The report was received, and an arrangement was made for the Council meeting the Hon. G. W. Ross on Friday, Oct. 19th, at 11 a.m., with the view of having the time of the meeting of the Commission extended. A very satisfactory interview was had, and the time was extended till Tuesday, Nov. 13th, and subsequent dates.

This matter was referred to the Executive, who subsequently reported that Lord Strathcona had accepted the invitation extended to him by the Board to a banquet to be given in the Horticultural Pavilion on Monday, the 29th of October. The Banquet was accordingly held on the date named, and was a most brilliant and successful event.

The question of the appointment of a Vice-Consul for Paraguay was discussed and held over for consideration.

REPORT OF MUNICIPAL TAXATION COMMITTEE.

To the Members of the Council:

GENTLEMEN,—Your Committee beg to report that they have conferred with reference to the approaching meetings of the Assessment Commission, and are of opinion that the efforts of the Council should be particularly directed to Subject of Inquiry No. 2, which reads as follows:—

“The most equitable method of assessing stock in trade and other property of merchants, mercantile firms and mercantile corporations—Thursday, November 15th.”

With the object of impressing upon the Commission the iniquity which results from the present mode of personal assessment, which should be absolutely abolished.

All of which is respectfully submitted.

JAMES D. ALLAN,
Chairman.

Toronto, Nov. 13th, 1900.

Assessment Commission

The following members of the Council were present at the Session of the Commission held at the Parliament Buildings on the 15th Nov., viz.: Messrs. Kemp, Allan, Ames, Ince, Rogers, Cockshutt, also Messrs. Brock, Woods and Blain. The subject under discussion was “the most equitable method of assessing the stock in trade and other property of merchants, mercantile firms and mercantile corporations,” and the President and other members of the Council addressed the Commission, presenting the views of the Board upon the question, a record of which will be found in the appendix.

The Municipal Taxation Committee reported with relation to the system of assessing Special Franchises, and the following memorial was prepared, adopted and presented to the Commission by the 1st Vice-President and Secretary on November 19th.

“ASSESSMENT COMMISSION.”

“GENTLEMEN,—We desire to approach your Honorable Body by a memorial setting forth the position of the Council of the Board of Trade of the City of Toronto on the present system of assessing Special Franchises, and herewith you will find appended a schedule containing assessments in the City of Toronto of the various companies therein named, as returned by the assessor and as finally confirmed, for the years 1898-1899 and 1900.

- "We enclose statements, first, of the Secretary of the New York State Board of Tax Commissioners; second, the statement of James Henry, Assessor of Glasgow, Scotland, showing the manner in which the taxable value of Special Franchises is arrived at in the State of New York and in the City of Glasgow respectively, which will enable the Commission to see the course adopted elsewhere.
- "The Council of the Board of Trade desire to indicate that in their opinion assessments under the existing laws dealing with companies having Municipal Franchises do not properly and equitably apportion to these companies their fair share of the whole taxes.
- "All of which is respectfully submitted."

**Canada's
representation at the
inauguration of the
Commonwealth of
Australia**

The following resolution, moved by Mr. Rogers, and seconded by Mr. Wilkie, was carried unanimously:—

- "Whereas the 33 years, which have elapsed since the confederation of the Provinces of Canada had fully demonstrated the wisdom of the arrangement then made, and
- "Whereas the volume of existing business between Canada and Australia is already great and is capable of indefinite extension, and
- "Whereas it is in every way desirable that Canada should continue to evince her disposition to weld still more firmly the strong bonds of sympathy which hold together the members of the British Empire,
- "BE IT THEREFORE RESOLVED that this Council do place on record its conviction that the Dominion of Canada, which is peculiarly fitted to participate, should have capable and dignified representation at the inauguration of the Commonwealth of Australia, and that a deputation representing the Toronto Board of Trade do wait upon the Premier to present this resolution."

It was resolved that a deputation do wait upon Sir Wilfrid Laurier on Tuesday, 11th inst., at the National Club at 3.30 p.m.

**Canada's Trade
with Germany**

at the National Club:—

The following resolution, moved by Mr. Baird, and seconded by Mr. Massey, was unanimously adopted, with the understanding that same would be presented to the Premier on Tuesday, at 3.30 p.m.,

- "Whereas at the suggestion of the Dominion of Canada the Government of Great Britain was induced, in August, 1898, to denounce the Treaty of Trade and Commerce which had existed between the British Empire and the Empire of Germany;
- "And whereas, in consequence of this denunciation Germany has specifically put into force against Canada by name, her autonomous tariff, although the products of the other colonies and dependencies of Great Britain are admitted on specially favorable terms;
- "And whereas the export trade in agricultural products which Canada formerly did with Germany has almost entirely ceased, while Germany's large export trade to Canada of manufactured articles not only continues, but is steadily increasing;
- "And whereas, notwithstanding that the United States of America exacts nearly double the rate of duty on importations from Germany, which is levied by Canada, the following cereals grown in the United States, are admitted into Germany at so much less than the tariff in force against Canada as to put an embargo on

their exportation from this country, namely:—wheat at 9.82 cents per bushel more against Canada than U.S.

“Rye at 9.16 cents more per bushel against Canada than against U.S.

“Oats at 4.19 cents per bushel more against Canada than U.S.

“Pease at 3.27 cents per bushel more against Canada than U.S.

“And whereas the subject of closer trade relations between Great Britain and Germany is now under negotiation;

“BE IT THEREFORE RESOLVED that this Board represent to our Government the disability under which Canada is placed, owing to the illiberal action of Germany, and request that measures be taken to have our grievance redressed in the new treaty which is now under consideration, and that, failing success, such other measures may be taken as will meet the situation.”

On the 12th inst. the 1st Vice-President and members of the Council presented the above to Sir Wilfrid Laurier at the National Club.

Re resolution of the Vancouver Board of Trade re gold mint, &c. On motion the resolution in question was referred to the following Committee, viz:—
Messrs. A. E. Ames, Chairman; R. A. Donald, Peleg Howland, and W. E. H. Massey.

Industrial Exhibition A communication was received from the Secretary of the Industrial Exhibition Association advising the Board that it was the intention of the Board of Directors to recommend the addition of two representatives from the Board of Trade at the meeting to be held in February next, and it was an instruction to the Secretary to prepare the ballot papers providing for two provisional representatives.

Gold Mint The Committee charged with the matter of the Vancouver Board of Trade Resolution reported as follows:—

REPORT OF COMMITTEE

“RE VANCOUVER BOARD OF TRADE RESOLUTION.”

To the President and Council of the Toronto Board of Trade:

GENTLEMEN,—The Committee to whom was referred consideration of the communication from the Vancouver Board of Trade beg to report as follows:—

(1) The position of Canada as a gold producer has become so important as to call for the most careful and comprehensive revision of methods and machinery which may have been adequate during the period of experiment. Our advance in gold production appears most striking when it is considered that in 1898 Canada mined \$13,775,420 of gold, and held the fifth position in the world in that respect; whereas, in 1900 she brought her production up to, in round figures, \$26,000,000, having passed Russia by some \$3,000,000, and having reached third position, owing to the stoppage of gold production in Africa, with only the United States and Australia having a larger output.

(2) The Yukon Territory and British Columbia are responsible for the great bulk of this gold production, and the permanent character of the

supply having been thoroughly established, and there being no question also as to the steady increase of output, it is felt to be vitally important that the Government should consider ways and means so as to ensure that in every possible direction opportunity may be afforded that the fullest benefit may be derived from Canada's natural resources by the people of Canada.

(3) It is common knowledge that Seattle and other United States cities, whose citizens had had long experience in gold mining business, and because of that were alert to cater for the trade of our newly opened fields, have benefited enormously, where we, on account of our unfamiliarity with such developments, were slow to realize all that could have been made from the situation. Obviously this condition must not be allowed to last.

(4) The Government having pronounced in favor of the establishment of a Canadian mint, your Committee feel that they are not called upon to express an opinion as to which city in Canada should be chosen as its site. They feel, however, that a gold market should be established in British Columbia at the earliest possible date, in order that that Province, and consequently all Canada, directly and indirectly, may receive the benefits which accrue from the building up of such enterprises as inevitably centre around a gold market.

Your Committee, therefore, beg to recommend that the Council of the Board of Trade do petition the Government that a Dominion Assay Office be established in British Columbia, and that such further provisions be made from time to time as will ensure the building up of a recognized Canadian centre for all such industries and enterprises as are naturally associated with a great gold-producing territory.

All of which is respectfully submitted,

A. E. AMES,
Chairman.

TORONTO, January 17th, 1901.

On motion, the report was unanimously adopted as the report of the Council.

**Fourth Congress
of Chambers of
Commerce of the
British Empire**

This report having been read, on motion it was unanimously adopted and ordered to be printed in the Annual Report of the Board. For report see Appendix.

SECRETARY'S ANNUAL REPORT

TORONTO, December 31st, 1900.

To the Members of the Board :

GENTLEMEN,—I have the honor to report that during the year the Exchange of the Board was open for business 302 days and closed for 63 days, viz.:—52 Sundays, New Year's Day, Good Friday, Easter Monday, Queen's Birthday, Pretoria Day, Dominion Day, Civic Holiday, Labor Day, Thanksgiving Day, Special Civic Holiday (re South African Troops), and Christmas Day.

During the year 1,063 meetings have been held in the rooms of the Board as follows :

| | |
|--|-----------------|
| Arbitration Committee..... | 6 |
| Executive Committee | 16 |
| Committee on Legislation..... | 2 |
| " " Insolvency Legislation..... | 1 |
| " " re Harbor Improvements..... | 3 |
| " " Municipal Taxation | 8 |
| " " Fourth Congress of Chambers of Commerce of the Empire..... | 2 |
| " " Membership..... | 1 |
| " " Electric Power..... | 1 |
| " " New Industries..... | 1 |
| " " Duty on Commissions..... | 6 |
| " " Standard Mining Exchange..... | 1 |
| " " Industrial Exhibition..... | 2 |
| " " Freight Rates..... | 3 |
| " " Beet Sugar..... | 2 |
| Railway and Transportation Committee | 6 |
| Grain Exchange..... | 302 |
| Canadian Manufacturers' Association..... | 22 |
| Canadian Press Association..... | 2 |
| Clearing House Association..... | 1 |
| Carpet Association..... | 1 |
| Conference "re Teamsters' Strike" | 2 |
| Council Meetings | 22 |
| Dominion Wholesale Grocers..... | 1 |
| " " Millers' Executive..... | 3 |
| Examiners in Grain..... | 1 |
| " " Flour | 1 |
| General Meetings of Board..... | 6 |
| Hospital Trustees..... | 1 |
| Lumberman's Association | 2 |
| Mining Exchange..... | 55 ¹ |
| Millinery Dealers | 4 |
| Manufacturers' Section, Executive Committee..... | 1 |
| Ontario Board of Examiners..... | 1 |
| Toronto Trading Agency..... | 2 |
| Timber Sales..... | 4 |

SECTIONS.

| | |
|-----------------------------------|----|
| Wholesale Dry Goods | 5 |
| Grain, Hop and Malt Section | 2 |
| Hardware and Metal Section | 1 |
| Manufacturers' Section | 2 |
| Wholesale Grocers' Section | 56 |
| Bankers' Section | 5 |
| Tanners' Section | 1 |

1063

In the year that has passed death has entered our ranks, and the Board has lost 12 of its members, as follows:—

| | | | | |
|--|----------|-------|------|----|
| A. D. Benjamin, Toronto | January | 13th, | aged | 51 |
| C. R. Mackenzie, " | February | 5th, | " | 67 |
| Alex. Fraser, " | March | 1st, | " | 63 |
| George H. Bertram, M.P., Toronto | " | 21st, | " | 53 |
| Peter McIntyre, Toronto | May | 10th, | " | 56 |
| W. T. Lockhart, Newcastle | June | 3rd, | " | 60 |
| William Christie, Toronto | " | 14th, | " | 71 |
| Thos. Marks, Port Arthur | July | 9th, | " | 69 |
| Jas. McIntosh, Toronto | October | 11th, | " | 45 |
| F. F. Cole, " | December | 3rd, | " | 48 |
| J. H. Sproule, " | " | 23rd, | " | 58 |
| Alex. Jardine, " | " | 30th, | " | 63 |

All of which is respectfully submitted,

EDGAR A. WILLS,

Secretary and Superintendent.

Cash
Ann
Rent
Tran
Inter

Coup
First
Acce

Office
Salar
Audit
Post
Ticke
Print
Telep
Deleg
News
Petty

Taxer
Fuel
Light
Wate
Wage

Engin
Eleva
Janit
Build

Cash

TREASURER'S REPORT

OF THE

BOARD OF TRADE OF THE CITY OF TORONTO.

CASH TRANSACTIONS.

12 MONTHS ENDING 31ST DECEMBER, 1900.

RECEIPTS.

| | |
|-----------------------------------|--------------------|
| Cash in Bank, Jan'y 1st, 1900 | \$ 2,189 77 |
| Annual Subscription Account, 1900 | 6,501 00 |
| Rents | 20,662 01 |
| Transfer Fees | 6 00 |
| Interest earned | 294 31 |
| | <u>\$29,653 09</u> |

EXPENDITURES.

| | |
|---|--------------------|
| Coupons redeemed | \$6,125 14 |
| First Debentures, on principal | 2,000 00 |
| Accrued Interest | 30 00 |
| | <u>\$ 8,155 14</u> |
| Office Expenses | \$ 138 30 |
| Salary Account—Secretary, Superintendent, Office Assistants | 3,300 00 |
| Audit Fee | 100 00 |
| Postage and Telegrams | 222 43 |
| Ticker Reports | 910 00 |
| Printing and Lithographing | 533 60 |
| Telephones | 102 50 |
| Delegation Expenses | 111 05 |
| Newspapers and Periodicals | 69 54 |
| Petty Accounts | 55 85 |
| | <u>\$ 5,543 27</u> |
| Taxes | \$4,493 31 |
| Fuel | 1,397 01 |
| Light | 236 78 |
| Water | 223 17 |
| Wages—Engineer, Elevator, Conductors, Janitor's Staff, Watchman, etc. | 4,149 52 |
| Engineering repairs and supplies | 179 04 |
| Elevator supplies | 115 36 |
| Janitor's supplies | 188 98 |
| Building Repairs—altering offices to suit tenants, cleaning and painting, etc. | 645 95 |
| | <u>\$11,609 12</u> |
| Cash in Bank, December 31st, 1900 | 4,345 86 |
| | <u>\$29,653 09</u> |

REVENUE ACCOUNT.

FOR 12 MONTHS ENDING 31ST DECEMBER, 1900.

| | | | |
|-----------------------|-------------------------------------|-------------|--------------------|
| Annual Subscriptions— | 91 Life Members..... | \$ 1,092 00 | |
| | 573 Resident Subscriptions..... | 6,876 00 | |
| | 25 " "..... | 150 00 | |
| | 120 Non-Resident Subscriptions..... | 1,200 00 | |
| | 5 " "..... | 25 00 | |
| | 814 Subscriptions..... | \$ 9,343 00 | |
| | Gratuity Trustee's Payment..... | 3,326 00 | |
| | | | \$12,669 00 |
| Rents for 1900..... | | | 19,552 60 |
| Transfer Fees..... | | | 6 00 |
| Interest..... | | | 294 31 |
| | | | <u>\$32,521 91</u> |

CONTRA.

| | | |
|--|-------------|--------------|
| Preference Coupons for 1900..... | \$ 6,125 14 | |
| Interest on Life Membership Fund..... | 682 69 | |
| Fire Insurance..... | 613 10 | |
| Building Maintenance..... | 11,609 12 | |
| General Expenses..... | 5,543 27 | |
| | | \$24,573 32 |
| | | \$ 7,948 59 |
| Building Account, 31st December, 1899..... | | \$431,029 81 |
| Building Account, 31st December, 1900..... | | 423,081 22 |

BALANCE SHEET, 31ST DECEMBER, 1900.

LIABILITIES.

| | | |
|---------------------------|--------------|--------------|
| Debentures..... | \$416,300 00 | |
| Accrued Interest..... | 123 75 | |
| Life Membership Fund..... | 14,336 50 | |
| | | \$430,760 25 |

ASSETS.

| | | |
|---|--------------|--------------|
| Building and Equipment..... | \$423,081 22 | |
| Rents Accrued to 31st December, 1900..... | 2,260 51 | |
| Insurance beyond 31st December, 1900..... | 1,072 06 | |
| Imperial Bank on Deposit..... | 4,345 56 | |
| | | \$430,760 25 |

LIFE MEMBERSHIP FUND.

| | | |
|--|-------------|--------------------|
| Amount December 31st, 1899..... | \$14,745 81 | |
| 91 Fees for 1900..... | 1,092 00 | |
| | | \$13,653 81 |
| 12 Months' Interest at 5 per cent..... | 682 69 | |
| | | <u>\$14,336 50</u> |

(Signed) J. L. SPINK,

Treasurer.

Audited and found correct.

CLARKSON & CROSS.

TORONTO, January 9th, 1901.

CONTRIBUTIONS TO THE LIBRARY, 1900

12 00
 16 00
 30 00
 30 00
 15 00

 13 00
 26 00
 --- \$12,660 00
 19,552 60
 6 00
 294 31

 \$32,521 91

 25 14
 82 69
 13 10
 09 12
 43 27
 --- \$24,573 32
 \$ 7,948 53
 ... \$431,029 81
 ... 443,081 22

- Annual Report, Council, Montreal Board of Trade.
- " Winnipeg Grain and Produce Exchange.
- " City of La Crosse, Wis., Board of Trade.
- " Chambre de Commerce, Three Rivers.
- " Winnipeg, Man., Board of Trade.
- " Peoria, Ill., Board of Trade.
- " Rockhampton, Queensland, Aus., Chamber of Commerce.
- " National Board of Trade, Washington, D.C.
- " Southampton, Eng., Chamber of Commerce.
- " Quebec Harbor Commissioner's Report.
- " Vancouver, B.C., Board of Trade.
- " Dudley and District Chamber of Commerce.
- " British Chamber of Commerce, Paris, France.
- " Chicago Board of Trade.
- " Tax Commissioners of the State of New York.
- " Chamber of Commerce, San Francisco, Cal.
- " Dawson, Board of Trade.
- " Chamber of Commerce, Liverpool, England.
- " Cincinnati Chamber of Commerce and Merchants.
- " Adelaide, N.S.W., Chamber of Commerce.
- " New York Produce Exchange.

Official, Commercial and Industrial Reference Book, Central Vermont R.R. and Canada Atlantic Ry.

Cardiff, Wales, Commercially Considered.

Sherbrooke, P.Q., Illustrated.

The Russian Journal of Financial Statistics, 1900.

Copy of Sir E. A. Sassoon, Bart., M.P.'s Address on Imperial Telegraphic Communication.

United States Consular Reports, February, 1900.

New South Wales Statistical Register for 1898 and previous years.

Accounts relating to Trade and Navigation of the United Kingdom for the year 1900.

Western Union Telegraphic Code and International Cable Directory (Universal Edition), 1900.

Manchester, England, Chamber of Commerce Monthly Record.

Accounts relating to Trade and Commerce of certain Foreign Countries and British Possessions.—Nos. 1 and 2.

Les Fabricants-Exportateurs des Pays de la Comonne Hongroise.

New South Wales Statistical Register for 1899 and previous years.

"Evergreen Valley," Bournemouth, England, Illustrated.

Statistics of the Trade and Commerce of Buffalo, N.Y., 1899.

"Glimpses of Canada (1900)."

The San Jose and Other Scale Insects, prepared for the use of fruit growers and scale inspectors by Wm. Lochhead, B.A., M.S.

Statement of the Trade and Commerce of St. Louis for the year 1899.

"Imperial Federation," by the Rt. Hon. W. E. Forster, M.P.

Year Book of the Department of Agriculture, Washington, D.C., 1899.

Annual Report of the Tax Commissioners of the State of New York.

30 00
 23 75
 36 50
 --- \$430,760 25

 81 22
 60 51
 72 96
 45 56
 --- \$430,760 25

45 81
 92 00
 153 81
 82 69
 --- \$14,336 10

NK,
Treasurer.

- Report of the Proceedings of the Fourth Congress of Chambers of Commerce of the British Empire.
 "Résumé Statistique de l'Empire du Japon 14 e Aimee."
 Annual Statement of the Trade of the United Kingdom with Foreign Countries and British Possessions, 1899.
 Special Consular Reports, Tariffs of Foreign Countries, Vol. XVI., pt. III, Asia, Africa, Australia, Polynesia. Issued from Bureau of Foreign Commerce, Washington, D.C.
 Commercial Relations of the United States with Foreign Countries during the year 1899. 2 vols.
 The Export Merchant Shippers' Directory of Great Britain and Ireland for 1900.
 Special United States Consular Reports—Tariffs of Foreign Countries. Vol. 16.
 Report of New Jersey Weather Service.
 Paris International Exhibition, 1900—Canada, its History, Products and National Resources.
 The Women of Canada—Their Life and Work. Lady Aberdeen.
 Paris International Exhibition—Official Catalogue of the Canadian Section. Forest Wealth of Canada.
 Agriculture in Canada.
 Shooting and Fishing in the Dominion of Canada.
 Economic Minerals of Canada.
 Horticulture in Canada.
 Semi-Annual Report (1900) of the Inspector and Registrar of Flaxseed of the Chicago Board of Trade.
 The Arbitrator, an avoirdupois (commercial) weighing and percentage scale.
 The Canadian Shoe and Leather Directory, 1900.
 Exports declared for the United States during the four quarters of the fiscal year ended June 30th, 1899.
 "The Labour Gazette" (Issued by the Department of Labour, Dominion of Canada).
 Report of the Meteorological Service of Canada for year ending December 31st, 1897.
 Report re Export Trade Port of Montreal, season 1900.
 Decimals and Decimalisation—A study and sketch by Arthur Harvey, F.R.S.C.
 Convocation Address—University of Toronto. Jas. Loudon, LL.D.

NEWSPAPERS AND PERIODICALS RECEIVED AT THE
 OFFICES OF THE BOARD.

DAILY.

- | | |
|----------------------|---------------------|
| The Toronto Globe. | Montreal Gazette. |
| " Mail and Empire. | Detroit Free Press. |
| " World. | Buffalo Courier. |
| Chicago Inter-Ocean. | New York Herald. |
| Montreal Star. | |

WEEKLY.

- | | |
|---------------------|---------------------------------------|
| Canadian Lumberman. | Canadian Baker and Confectioner. |
| Monetary Times. | Canadian Hardware and Metal Merchant. |
| Trade Review. | |

WEEKLY.

- | | |
|---------------------------------|---------------------------------|
| The Shareholder. | Canadian Grocer. |
| Commercial, Winnipeg. | Bradstreet's Weekly. |
| The Bulletin. | Dun's Review. |
| Hay Trade Journal, Canajoharie, | Sell's Commercial Intelligence, |
| N.Y. | London, England. |
| Manitoba Free Press. | |

MONTHLY.

- | | |
|-----------------------------------|------------------------------------|
| Canadian Manufacturer. | Canadian Electrical News. |
| Chamber of Commerce Journal, | Canadian Miller and Grain Trade |
| England. | Review. |
| Imperial Institute Journal, Eng. | Returns of the Chartered Banks of |
| Journal of the Canadian Bankers' | Canada. |
| Association. | Canadian Dry Goods Review. |
| Canadian Shoe and Leather Jour- | Canadian Furniture and Upholstery |
| nal, Toronto. | Journal and Undertakers' Ga- |
| Boot and Shoe Trade Journal, Lon- | zette, Toronto. |
| don, Eng. | British Board of Trade Journal and |
| Bulletin, Montreal. | Reports. |
| Industrial Canada. | Consular Reports, Washington. |

R. G. DUN & CO.'S REPORT OF CANADIAN FAILURES.

CANADIAN FAILURES BY BRANCHES OF BUSINESS.

| | 1900 | | 1899 | | 1898 | |
|--------------------|-------|--------------|-------|--------------|-------|-------------|
| | No. | Liabilities | No. | Liabilities | No. | Liabilities |
| From..... | 3 | \$37,891 | 5 | \$1,283,058 | 8 | \$298,400 |
| Tools..... | 11 | 33,921 | 12 | 31,104 | 22 | 192,672 |
| Wool..... | 3 | 8,397 | 4 | 48,865 | 3 | 6,233 |
| Cotton..... | .. | ..... | .. | ..... | 1 | 4,500 |
| Wood..... | 26 | 364,680 | 31 | 226,004 | 38 | 525,014 |
| Clothing..... | 61 | 271,110 | 45 | 623,657 | 65 | 148,933 |
| Hats..... | 5 | 34,840 | 3 | 4,612 | 2 | 10,213 |
| Chemicals..... | 2 | 79,360 | 3 | 36,381 | 4 | 35,950 |
| Printing..... | 4 | 122,053 | 9 | 126,956 | 10 | 88,669 |
| Milling..... | 26 | 108,593 | 15 | 70,526 | 15 | 83,504 |
| Leather..... | 36 | 684,426 | 35 | 368,425 | 29 | 223,868 |
| Liquors..... | 6 | 96,650 | 7 | 66,904 | 3 | 60,014 |
| Earthenware..... | 4 | 19,600 | 2 | 247,243 | 5 | 18,505 |
| Miscellaneous..... | 121 | 1,349,144 | 147 | 1,450,418 | 98 | 552,548 |
| Manufacturing..... | 308 | \$3,201,665 | 318 | \$4,594,153 | 303 | \$2,229,083 |
| General Stores .. | 211 | \$1,502,746 | 215 | \$1,341,452 | 258 | \$1,661,024 |
| Grocers..... | 173 | 914,510 | 181 | 575,912 | 173 | 1,781,250 |
| Hotels..... | 53 | 118,598 | 54 | 309,244 | 46 | 153,850 |
| Liquors..... | 44 | 252,371 | 51 | 204,203 | 30 | 200,727 |
| Clothing..... | 90 | 839,447 | 60 | 551,084 | 63 | 568,969 |
| Dry Goods..... | 109 | 1,677,174 | 74 | 1,247,464 | 94 | 1,198,514 |
| Shoes..... | 61 | 292,615 | 66 | 327,183 | 60 | 370,488 |
| Furniture..... | 79 | 54,627 | 10 | 33,136 | 19 | 72,413 |
| Stores..... | 44 | 242,476 | 35 | 221,448 | 34 | 336,649 |
| Drugs..... | 21 | 100,958 | 21 | 102,104 | 27 | 83,256 |
| Jewelry..... | 18 | 178,971 | 25 | 127,157 | 19 | 83,977 |
| Books..... | 13 | 221,259 | 16 | 63,775 | 10 | 38,051 |
| Caps..... | 14 | 49,081 | 10 | 72,619 | 20 | 212,380 |
| Miscellaneous..... | 80 | 807,527 | 132 | 776,377 | 111 | 750,722 |
| Trading..... | 1,010 | \$7,252,340 | 950 | \$5,953,158 | 964 | \$7,412,240 |
| Transporters,&c. | 37 | 1,159,203 | 19 | 111,384 | 33 | 180,000 |
| Total..... | 1,355 | \$11,613,208 | 1,287 | \$10,658,675 | 1,300 | \$9,821,323 |

While there is a gain in number of failures in 1900 over 1899, it may be noted that there is a decrease as to liabilities of 2.6 per cent.

CANADIAN FAILURES

(FROM DUN'S REVIEW, JAN. 5TH, 1900)

| PROVINCES | COMMERCIAL | | BANKING | |
|------------------------|------------|--------------|---------|-------------|
| | No. | Liab. | No. | Liab. |
| Ontario | 546 | \$2,882,048 | 1 | \$275,000 |
| Quebec | 459 | 6,355,470 | 4 | 834,971 |
| British Columbia | 115 | 975,368 | 1 | 277,000 |
| Nova Scotia | 90 | 557,825 | .. | ..... |
| Manitoba | 89 | 514,264 | .. | ..... |
| New Brunswick | 48 | 240,907 | .. | ..... |
| P. E. Island | 8 | 87,326 | .. | ..... |
| Total 1900 | 1,355 | \$11,613,208 | 6 | \$1,386,971 |
| " 1899 | 1,287 | 10,658,675 | 3 | 2,348,000 |
| " 1898 | 1,300 | 9,821,323 | 5 | 512,307 |
| " 1897 | 1,809 | 14,157,498 | 5 | 154,000 |
| " 1896 | 2,118 | 17,169,683 | 3 | 212,000 |
| " 1895 | 1,891 | 15,802,989 | 7 | 613,000 |
| " 1894 | 1,856 | 17,616,215 | 6 | 876,814 |
| Newfld. 1900 | 7 | 12,200 | .. | ..... |
| " 1899 | 28 | 65,089 | .. | ..... |
| " 1898 | 34 | 171,820 | .. | ..... |
| " 1897 | 25 | 107,657 | .. | ..... |
| " 1896 | 22 | 122,053 | .. | ..... |
| " 1895 | 49 | 1,317,130 | .. | ..... |

TORONTO CLEARING HOUSE

STATEMENT OF CLEARINGS FOR EIGHT YEARS.

| | |
|------|---------------|
| 1893 | \$309,275,680 |
| 1894 | 279,270,739 |
| 1895 | 308,636,044 |
| 1896 | 342,031,851 |
| 1897 | 371,456,867 |
| 1898 | 437,661,654 |
| 1899 | 504,872,846 |
| 1900 | 513,696,401 |

TORONTO CLEARING HOUSE

CLEARINGS.

| | 1900 | 1899 | 1898 | 1897 |
|-----------|---------------|---------------|---------------|---------------|
| January | \$45,114,610 | \$42,388,739 | \$37,836,936 | \$31,117,314 |
| February | 37,864,758 | 40,818,373 | 33,414,909 | 24,592,142 |
| March | 40,581,360 | 40,606,508 | 39,012,154 | 26,673,219 |
| April | 38,842,511 | 39,182,115 | 33,035,305 | 28,236,479 |
| May | 43,215,794 | 44,349,214 | 34,374,527 | 29,050,641 |
| June | 44,545,603 | 41,189,620 | 36,960,162 | 29,842,859 |
| July | 44,400,181 | 40,569,471 | 35,727,214 | 33,892,779 |
| August | 37,075,892 | 37,207,397 | 32,390,991 | 29,640,983 |
| September | 38,933,777 | 39,842,800 | 33,932,850 | 32,466,644 |
| October | 47,246,005 | 46,979,986 | 38,349,779 | 35,736,464 |
| November | 47,550,777 | 44,637,522 | 39,125,319 | 34,211,601 |
| December | 48,325,133 | 47,011,101 | 43,501,488 | 35,986,742 |
| Total | \$513,696,401 | \$504,872,846 | \$437,661,654 | \$371,456,867 |

Balances 1900—\$62,618,612. 12% of Clearings.

RETURNS OF CLEARING HOUSES FOR THE DOMINION, 1899-1900

| | 1899. | 1900. |
|-----------|---------------|---------------|
| Montreal | \$794,095,000 | \$739,932,608 |
| Toronto | 504,872,846 | 513,696,401 |
| Halifax | 70,600,705 | 77,594,871 |
| St. John | 32,928,084 | 37,907,421 |
| Hamilton | 40,288,084 | 40,262,588 |
| Winnipeg | 107,786,814 | 106,956,792 |
| Victoria | 34,416,492 | 32,295,387 |
| Vancouver | 42,333,973 | 46,644,088 |

TORONTO POST OFFICE, 1899-1900.

TORONTO (AND BRANCH OFFICES IN TORONTO)

STATEMENT OF THE AMOUNT DEPOSITED IN POST OFFICE SAVINGS BANK,
AND THE NUMBER AND AMOUNT OF MONEY ORDERS PAID.

| | YEAR ENDED 30TH JUNE, 1900. | | |
|----------------------------|-----------------------------|-----------------------|-----------------------|
| | Deposited in Savings Bank | Number of Orders Paid | Amount of Orders Paid |
| TORONTO (Main Office)..... | \$196,717 | 227,699 | \$2,797,375 98 |
| Bathurst street..... | 27,078 | 760 | 10,115 55 |
| Bleeker "..... | 22,205 | 320 | 4,652 78 |
| Bloor "..... | 14,085 | 212 | 3,836 05 |
| Broadview avenue..... | 2,715 | 133 | 1,309 47 |
| Brockton..... | 7,129 | 148 | 1,887 84 |
| Clinton street..... | 5,851 | 181 | 2,662 12 |
| Dundas "..... | 15,651 | 556 | 7,003 21 |
| Elm "..... | 40,922 | 794 | 11,050 16 |
| North Toronto..... | | 143 | 2,024 57 |
| Pape avenue..... | 1,061 | 48 | 746 78 |
| Parkdale..... | 39,087 | 958 | 13,659 67 |
| Parliament street..... | 13,684 | 533 | 8,614 44 |
| Peter street..... | 38,840 | 492 | 6,409 58 |
| Queen " east..... | 24,716 | 261 | 4,128 16 |
| Riverside..... | 14,067 | 169 | 2,091 93 |
| Rusholme road..... | 10,352 | 145 | 1,807 13 |
| St. Joseph street..... | 22,398 | 388 | 6,095 11 |
| Spadina avenue..... | 37,136 | 1,265 | 19,062 65 |
| Strachan "..... | 5,698 | 136 | 1,959 37 |
| York street..... | 7,205 | 555 | 6,718 90 |
| Yorkville..... | 63,287 | 823 | 12,777 64 |
| Total..... | \$609,884 | 236,719 | \$2,926,079 09 |

TORONTO (AND BRANCH OFFICES IN TORONTO)

REVENUE DERIVED FROM SALE OF POSTAGE STAMPS, ETC.

| | YEAR ENDED 30TH JUNE, 1900 |
|----------------------------|----------------------------|
| TORONTO (Main Office)..... | \$446,429 43 |
| Bathurst street..... | 6,039 74 |
| Bleeker "..... | 4,196 60 |
| Bloor "..... | 2,964 77 |

REVENUE DERIVED FROM SALE OF POSTAGE STAMPS, ETC.

| | YEAR ENDED 30TH JUNE, 1900 |
|------------------------|-------------------------------|
| Broadview avenue..... | 1,818 88 |
| Brockton | 1,823 73 |
| Clinton street | 1,894 82 |
| Dundas " | 4,373 25 |
| Elm " | 7,202 96 |
| North Toronto..... | 1,998 30 |
| Pape avenue..... | 970 47 |
| Parkdale..... | 9,227 97 |
| Parliament street..... | 6,178 50 |
| Peter street..... | 6,177 90 |
| Queen " east..... | 4,271 28 |
| Riverside..... | 2,126 89 |
| Rusholme road..... | 2,492 65 |
| St. Joseph street..... | 13,312 27 |
| Spadina avenue..... | 13,507 11 |
| Strachan " | 8,073 55 |
| York street | 17,016 37 |
| Yorkville | 10,866 04 |
| Total..... | \$572,963 48 |

TORONTO (AND BRANCH OFFICES IN TORONTO)

NUMBER AND AMOUNT OF MONEY ORDERS ISSUED.

| | YEAR ENDED 30TH JUNE, 1900 | |
|----------------------------|----------------------------|--------------|
| | Number | Amount |
| TORONTO (Main Office)..... | 17,188 | \$201,145 29 |
| Bathurst street..... | 2,026 | 20,352 96 |
| Bleeker " | 855 | 7,815 58 |
| Bloor " | 1,055 | 8,650 56 |
| Broadview avenue..... | 366 | 5,162 47 |
| Brockton..... | 503 | 4,868 36 |
| Clinton street | 629 | 6,126 06 |
| Dundas " | 2,439 | 22,318 81 |
| Elm " | 2,366 | 24,074 24 |
| North Toronto..... | 344 | 2,872 17 |
| Pape avenue..... | 205 | 1,673 63 |
| Parkdale..... | 2,046 | 21,188 41 |
| Parliament street..... | 1,172 | 11,112 88 |
| Peter " | 2,134 | 24,599 42 |
| Queen " east..... | 1,585 | 14,523 97 |
| Riverside..... | 536 | 5,569 93 |
| Rusholme road..... | 522 | 5,073 89 |
| St. Joseph street | 2,460 | 23,073 67 |
| Spadina avenue..... | 2,718 | 27,639 74 |
| Strachan " | 720 | 7,368 16 |
| York street | 1,692 | 17,491 98 |
| Yorkville..... | 2,219 | 22,791 25 |
| Total..... | 45,780 | \$486,092 53 |

HIGHEST AND LOWEST TRANSACTIONS ON THE TORONTO STOCK EXCHANGE DURING 1900

| BANKS | STOCKS | SUMMARY | |
|------------------------------------|--------|-------------------------|-------------------------|
| | | Highest | Lowest |
| Montreal | | 262 $\frac{3}{4}$ Jan. | 255 Dec. |
| Ontario | | 130 Jan. | 124 Dec. |
| Toronto | | 243 Jan. | 234 $\frac{1}{2}$ July |
| Merchants | | 162 $\frac{1}{2}$ April | 150 July |
| Commerce | | 154 $\frac{1}{8}$ Oct. | 141 $\frac{7}{8}$ Jan. |
| Imperial | | 225 $\frac{1}{4}$ Nov. | 208 Feb. |
| Dominion | | 269 $\frac{1}{2}$ Jan. | 220 $\frac{1}{2}$ Aug. |
| Standard | | 225 Nov. | 192 Aug. |
| Hamilton | | 195 Jan. | 185 Mar. |
| Nova Scotia | | 229 Nov. | 220 April |
| Ottawa | | 205 June | ..... |
| Traders | | 117 April | 109 $\frac{1}{2}$ Dec. |
| MISCELLANEOUS | | | |
| British America | | 123 Jan. | 99 Dec. |
| Western Assurance | | 160 $\frac{1}{2}$ Mar. | 115 Dec. |
| Do. Fully Paid | | 113 Sept. | 107 Oct. |
| Canada Life | | 600 Dec. | 450 April |
| Confederation Life | | 299 Mar. | 270 May |
| Imperial Life Association | | 148 Feb. | 145 Dec. |
| National Trust of Ontario | | 135 Oct. | 129 Feb. |
| Toronto General Trusts | | 152 $\frac{1}{8}$ Dec. | 141 $\frac{1}{2}$ April |
| Do do. Part pd. | | 147 Dec. | 134 Jan. |
| Consumers' Gas | | 225 Jan. | 202 Feb. |
| Montreal Gas | | 216 $\frac{3}{8}$ Dec. | 181 June |
| Ontario and Qu'Appelle Land | | 62 Jan. | 45 Sept. |
| Canada North-West Land (Pref'd) | | 54 $\frac{3}{8}$ Feb. | 48 Oct. |
| Canada Pacific Railway Stock | | 100 Feb. | 85 $\frac{3}{8}$ June |
| Toronto Electric Light | | 138 Nov. | 130 $\frac{1}{4}$ Aug. |
| Canadian General Electric (Common) | | 193 Dec. | 160 July |
| Do. do. (Pref'd) | | 109 May | 104 Jan. |
| London Electric Light | | 121 $\frac{1}{2}$ April | 107 Dec. |
| Hamilton Cataract | | 93 $\frac{1}{2}$ Mar. | 90 May |
| Commercial Cable | | 190 Jan. | 162 $\frac{3}{4}$ June |
| Do. Coupon Bonds | | 103 $\frac{1}{8}$ April | 101 Aug. |
| Do. Reg. Bonds | | 104 Feb. | 100 $\frac{1}{2}$ Sept. |
| Dominion Telegraph | | 134 Jan. | 116 Nov. |
| Bell Telephone | | 181 Mar. | 167 Oct. |
| Richelieu and Ontario Navigation | | 114 $\frac{1}{2}$ Feb. | 100 $\frac{3}{8}$ Aug. |
| Montreal Street Railway | | 262 $\frac{3}{4}$ Sept. | ..... |
| Toronto Railway | | 109 $\frac{3}{8}$ Dec. | 95 $\frac{1}{2}$ Aug. |
| London Street Railway | | 170 Feb. | 157 Oct. |
| Halifax Electric Tramway | | 96 Feb. | ..... |
| Twin City Rapid Transit (Common) | | 71 Dec. | 60 Oct. |
| Luxfer Prism (Pref'd) | | 115 May | 100 Nov. |
| Canada Cycle and Motor (Pref'd) | | 91 $\frac{1}{2}$ Jan. | 70 Oct. |
| Carter Crume (Pref'd) | | 105 $\frac{3}{4}$ Dec. | 101 April |
| Dunlop Tire | | 103 $\frac{1}{2}$ Jan. | 99 June |
| War Eagle Mining | | 270 $\frac{7}{8}$ Jan. | 98 Nov. |
| Republic Consolidated Gold Mining | | 116 $\frac{3}{8}$ Mar. | 56 Nov. |

IONS

100

Lowest

Dec.
Dec.
1/2 July
July
1/8 Jan.
Feb.
1/2 Aug.
Aug.
Mar.
April
1/2 Dec.

Dec.
Dec.
Oct.
April
May
Dec.
Feb.
1/4 April
Jan.
Feb.
June
Sept.
Oct.
1/2 June
1/4 Aug.
July
Jan.
Dec.
May
1/4 June
Aug.
1/2 Sept.
Nov.
Oct.
1/2 Aug.
Oct.
Oct.
Nov.
Oct.
April
June
Nov.
Nov.

| | SUMMARY | | |
|---|---------|-------|--------------|
| | Highest | | Lowest |
| MISCELLANEOUS | | | |
| Payne Mining | 136 1/2 | Mar. | 67 Dec. |
| Cariboo Consol, Mining and Milling | 101 | April | 60 Nov. |
| Golden Star Mining and Express | 35 1/2 | Jan. | 2 Dec. |
| Virtue Consolidated Mines | 118 1/4 | April | 25 Dec. |
| North Star Mining | 120 | May | 90 Oct. |
| Crow's Nest Pass Coal | 248 | Dec. | 130 Feb. |
| LOAN AND SAVINGS CO'S. | | | |
| British Canadian Loan & Invest | 65 | Nov. | 58 Dec. |
| Canada Landed and National Invest | 85 | Feb. | 76 Dec. |
| Canada Permanent L'n & Sav. | 131 | Mar. | 107 1/2 Dec. |
| Do. do. 20 per cent. | 132 | April | 113 1/2 Jan. |
| Canadian Savings and Loan | 115 | Oct. | 114 1/2 Aug. |
| Central Canada Loan and Savings | 135 | July | 134 Dec. |
| Dominion Savings and Investment Society | 76 | Jan. | 70 Oct. |
| Freehold Loan and Savings | 75 | Mar. | ..... |
| Do. do. 20 per cent. | 75 | Mar. | 74 1/2 Mar. |
| Hamilton Provident and Loan Soc'y | 111 1/2 | Oct. | 109 Jan. |
| Do. do. 20 per cent. | 97 3/4 | Mar. | ..... |
| Huron and Erie Loan and Sav. | 178 1/2 | Feb. | ..... |
| Do. do. 20 per cent. | 168 1/2 | Feb. | ..... |
| Imperial Loan and Investment | 80 | Jan. | 60 Dec. |
| Landed Banking and Loan | 110 1/2 | Sept. | ..... |
| London and Canadian Loan and Agency | 61 | April | 51 Feb. |
| London and Ontario Investment | 87 1/2 | Feb. | 87 Jan. |
| London Loan | 109 | Feb. | ..... |
| Manitoba & N.W. Loan | 47 7/8 | Jan. | 40 July |
| Ontario Loan and Debenture | 122 | Feb. | 121 Jan. |
| People's Loan and Debenture | 26 | Jan. | 25 Dec. |
| Real Estate | 64 1/2 | Mar. | 63 Jan. |
| Toronto Mortgage Co. | 80 | Mar. | 75 Dec. |
| Western Canada L'n and Sav. | 93 | April | 90 April |
| Do. do. 25 per cent. | 95 | Feb. | ..... |

RECEIPTS OF PRODUCE, ETC.,

BY RAIL AND VESSEL AT THE PORT OF TORONTO FOR THE YEAR 1900

| Articles. | Unit of Quantity. | 1900. |
|---------------|-------------------|---------|
| Wheat | Bushels | 472,443 |
| Corn | " | 98,093 |
| Peas | " | 73,099 |
| Oats | " | 994,247 |
| Barley | " | 346,680 |
| Flour | Bags or Sacks | 174,644 |
| Rye | Bushels | 50,066 |
| Oatmeal | Barrels | 12,661 |
| Butter | Packages | 36,198 |
| Cheese | Boxes | 22,725 |
| Eggs | Cases | 41,795 |
| Pork | Barrels | 707 |
| Lard | " | 9,973 |

| Articles. | Unit of Quantity. | 1900. |
|--------------------|-------------------|---------|
| Hams | Packages | 337 |
| Bacon | " | 860 |
| Tallow | Barrels | 774 |
| Leather | Rolls | 34,325 |
| Raw Hides | Lbs. | 601,110 |
| Dressed Hogs | " | 263,465 |
| Sugar | Barrels | 580,947 |
| Cattle | No. | 92,851 |
| Swine | " | 154,808 |
| Sheep | " | 66,110 |
| Horses | " | 6,650 |
| Calves | " | 2,141 |
| Turkeys | " | 8,421 |
| Fuel | Tons | 761,544 |

COMPARATIVE STATEMENT.

GOODS ARRIVED PER STEAMER AND SAILING VESSEL FOR YEARS 1899 AND 1900.

| Description of Goods. | | 1899. | 1900. |
|-----------------------------------|-----------|---------|---------|
| General Merchandise | Tons | 18,918 | 20,204 |
| Coal | " | 187,715 | 164,806 |
| Wood | Cord | 109 | 1,283 |
| Lake Stone | Toise | 2,909½ | 2,490 |
| Building Stone | Tons | 523 | ..... |
| Fruit | Barrels | 4,472 | 5,285 |
| " | Boxes | 4,271 | 4,709 |
| " | Baskets | 403,743 | 508,729 |
| " | Bags | 682 | 725 |
| Fire Bricks | | 6,500 | 473,700 |
| Lumber | Feet B.M. | 468,000 | |
| Grain | Bushels | 54,030 | |
| Sheep, Hogs and Calves | | 36 | 155 |
| Horses, Cattle and Vehicles | | 183 | 122 |
| Oil in Bulk | Barrels | | 25,000 |

The number of arrivals at this port during the season of 1900 is 3,469, a decrease of 179 as compared with 1899.

| | 1899. | 1900. | In-crease. | De-crease. | Tonnage. | |
|------------------------|-------|-------|------------|------------|-----------|-----------|
| | | | | | 1899. | 1900. |
| Propellers loaded..... | 376 | 457 | 81 | .. | 118,468 | 127,382 |
| " light..... | 30 | 33 | 3 | .. | | |
| Steamers loaded..... | 2,357 | 2,244 | .. | 113 | 923,265 | 909,932 |
| " light..... | 1 | 2 | 1 | .. | | |
| Schooners loaded..... | 876 | 724 | .. | 152 | 99,149 | 72,470 |
| " light..... | 8 | 9 | 1 | .. | | |
| | 3,648 | 3,469 | 86 | 265 | 1,140,882 | 1,109,784 |

The trade of this port, therefore, is about 2¼ million tons.

Your delegates participated in the discussion of many of the questions brought before the Congress, but threw most of their strength into the one referring to commercial relations between the Mother Country, her Colonies and Dependencies. The interest aroused through the discussion of this question resulted in cordial invitations being extended to your delegates to visit various trade centres within the United Kingdom, for the purpose of addressing meetings on the subject, to be called at the instance of Chambers of Commerce of the respective places.

The Congress was formally opened by its Honorary President, The Right Honorable the Earl of Selborne, Under-Secretary of State for the Colonies. In his opening address he showed a wide grasp of the questions which were to be brought to the consideration of the Congress, and of their Imperial importance.

When Lord Selborne vacated the Chair it was taken by the Chairman of the Congress, Albert G. Sandeman, Esq., President of the London Chamber of Commerce, who directed the affairs of the Congress thereafter with ability and marked courtesy to those taking part in the discussions.

The first Resolution taken up was that of a Consultative Imperial Council ; a Resolution from this Board favoring such, was the first order of business. Your delegates, however, were willing to allow a Resolution, relating to the same matter, from the Birmingham Chamber of Commerce, to take precedence. An amended Resolution, afterwards submitted, carried unanimously, the text of which is as follows :

“That the feeling of Imperial citizenship throughout the Empire and the sense of union already attained between the Mother Country and her Colonies, render practicable and advisable the formation, at an early date, of an Imperial and Consultative Council of Representatives in which the Motherland and the Colonies shall have due representation, to consider Colonial and Imperial questions, and that the matter be brought under the notice of Her Majesty's Government.”

The next Resolution was that of this Board, relative to Commercial Relations between the Mother Country, her Colonies and Dependencies, which is hereto appended. More inter-

est was manifested in the discussion of this Resolution, which took up the greater part of two days, than in all the others combined which came before the Congress. It may be fairly claimed that the Resolution was taken up in a more earnest style than Resolutions embodying the same principles at previous Congresses.

There were several Resolutions on the order paper in reference to Commercial Relations, the same having been referred to a special committee, and after considerable difficulty in coming to an agreement, it was at last decided that in the opinion of the committee, the Toronto Resolution fairly covered the whole ground; it was thought it would simplify matters if the discussion were taken on such a broad general Resolution, rather than upon those which advocated details. It, therefore, formed the basis of discussion. Subsequently, through the introduction of the President of the Manchester Chamber of Commerce, of an amendment, the text of which is appended, the interest, already great, became intensified.

An adjournment was made in order that the Congress might be favored with an address from the Right Honorable C. T. Ritchie, M.P., President of the Board of Trade. Mr. Ritchie's remarks showed much thought in regard to trade matters within the Empire, in the course of which he made the following significant statement:—

“I hope Australia will follow the example of Canada, and do what she can to promote British trade. We also hope that this is only the beginning of some closer commercial action in the future. I myself believe that the days of the strict Manchester Free Trade School are passing away.”

The applause with which these remarks were greeted by the Congress caused Mr. Ritchie to further say:—

“Taking a reasonable construction of Free Trade, and without departing really from the fundamental principles, there may yet be a closer connection than exists at present—a closer commercial connection in the future than at present exists throughout the Empire. I am sure that all of us would welcome any such closer connection, and I hope it may be brought about without any sacrifice, as I have said, of the fundamental principles which have guided our trade policy in this country.”

In this connection it may also be of further interest to record an observation which fell from the lips of Lord Selborne in his opening address :—

“ There was a time when no one who took an interest in these fiscal questions, whether he was a member of the Cobden Club, or an ardent Protectionist, could discuss them without assuming an air of absolute infallibility. There has been more assertion of dogma in this question of Free Trade and Protection than ever has been current amongst theologians. I believe Free Trade not to be a religion, but to be a policy.”

He said again, in speaking of the difficulties which had been overcome in bringing about the federation of the different Australian colonies :—

“ In Australia they have been overcome, and, therefore, it does seem to me that probably in a different way they may also be overcome in the Empire. Union in any political sense is one of the problems of the future.”

It is not thought necessary to take up space by quoting arguments for or against the Resolutions. In order to fairly understand what has been accomplished since 1887, appended hereto are copies of similar Resolutions on this subject, which have been carried in other Congresses.

In reviewing the proceedings, therefore, of past Congresses in the discussion of Commercial Relations between the Mother Country, her Colonies and Dependencies, it will be seen that by the Resolution which was carried in 1896, the desire was expressed that it would be right and expedient to promote the question by the consideration and the formation of some practical plan, by summoning an Imperial Conference, fully representative of the interests involved, or by such other means as Her Majesty may be advised to adopt.

Following along these lines, the Resolution submitted to the last Congress by this Board, recommended the appointment of a Committee of Home and Colonial Delegates to devise some scheme. The time, however, at the disposal of the delegates for such an undertaking being altogether inadequate, and having become conversant throughout the animated debate with the temper of the members of the Congress, one of your delegates proposed that the Canadian delegates might be willing to revise the Toronto Resolution, provided the Manchester

representatives would withdraw theirs, with a view of so amending it that it might meet with the unanimous approval of the Congress. The Chairman was further requested to ask the Canadian delegates, with representatives from Great Britain, Australia, South Africa, and from the Manchester Chamber of Commerce, to retire for consultation, as a result of which the following Resolution was agreed to, and unanimously and enthusiastically carried by the Congress :—

“That this Congress urges upon her Majesty’s Government the appointment by them of a Royal Commission composed of representatives of Great Britain and her Colonies and India, to consider the possibilities of increasing and strengthening the trade relations between the different portions of the Empire, and that the Chairman nominate a representative deputation to wait upon the Prime Minister, the Secretary of State for the Colonies, and the President of the Board of Trade, and lay the question fully before them.”

It was also further agreed that a copy of the original Resolution of this Board, together with that of the Manchester Chamber of Commerce, should be attached, when submitting to the Members of the Government.

From close observation of what transpired in the Congress—from personal conversations—comments of the press, and from other indications of public opinion, your delegates have no hesitation in saying that the question of a Commercial Bond, or a Customs Union within the Empire, is in no sense an academic one—that in the future we must stand together in matters of trade as well as in matters of war. Those in Great Britain who think more earnestly on the subject, are doubtless the manufacturers, who fully realize the restless aggressive policy of their keen competitors, such as Germany and the United States, for the markets of the world. They are not unmindful of the absolute helpless position of Great Britain, through her “Free Trade” policy, to meet, by treaty or otherwise, practically hostile tariff legislation of such countries against British products. Great Britain is debarred, through her present system, from the privileges which other nations enjoy, of being able to make reciprocity treaties, and thereby have at least “Fair Trade” instead of the misnomer known as Free Trade.

The discussion aroused some prejudice from a few delegates,

and produced a flood of Cobdenite rhetoric based upon out-of-date facts and worn-out arguments. The Congress, in passing the resolution, unanimously had in mind all these arguments, but were desirous that the Government of Great Britain should provide facilities for a careful enquiry into the question, by the appointment of a Royal Commission, to be composed of representatives from all parts of the Empire. It is not beyond the bounds of hope that such a Commission, if appointed, would eventually report advocating the establishment of a Customs Union within the Empire, the details of which would require to be worked out, having in view the peculiar conditions of each part, and in order not to sacrifice the interests of any. The report would also likely deal with the question on the broad lines of the necessities of the Empire.

Your delegates feel that this Board should continue the advocacy of closer Imperial Commercial Relations—that they are satisfied public opinion in Great Britain in regard to it is becoming more and more favorable—that the new Australian Commonwealth, working in conjunction with this Dominion, may exert a wide influence in bringing about this end, and in ultimately establishing a policy, whereby the capital and energy of British people all over the world may find employment to a greater extent in the future within the Empire, and in opening up markets which would prove of mutual benefit.

These are days of consolidation ; great combinations of States or Nations in trade matters are the ones that will profit the most. The advantages to various parts of the Empire, through a Commercial Bond, would be very great, but no part would realize greater benefit from preferential treatment of the products of the other, than Canada, which has not only raw products to export in abundance, but at the present time, our manufacturers, through gradual development, are earnestly seeking for increased markets. Therefore, looking at the question from the narrowest standpoint, it would be difficult to estimate the great benefit this country would derive from being in closer touch with upwards of nearly four hundred millions of people, in trade matters.

It does not seem reasonable that the Government of Great Britain will ignore the unanimous desire of such an influential

body as the Fourth Congress of the Chambers of Commerce of the Empire, by refusing to appoint the Royal Commission. At the time the request was made, the members of the Government were very much engaged in an important session of the Imperial Parliament; also with affairs connected with the South African campaign, as well as the Chinese difficulties which had only recently reached a climax. It will be easily seen that the time was not opportune for the consideration of the question, having in view also the fact of the approaching British elections.

The question of politics enters so thoroughly into the discussion of this question in Great Britain, that while you find many men who are absolutely convinced that a change in their fiscal policy must come about, they scarcely feel like giving public expression to their views, thinking that the electorate might misconstrue their real meaning. Therefore it would seem the more reasonable that the first step to be taken would be the appointment of such a Commission as has been suggested.

It would seem that the necessities of the Empire in the future, in respect to commerce and defence, would demand a more definite understanding than has existed in the past, by the introduction of a Commercial Bond at the outstart, on moderate lines, the link which binds the Mother Country to her dependencies would be greatly strengthened, and the sentimental bond which now exists would be perpetuated.

Evidence is not wanting to show that from various quarters in Great Britain, complaint is being made at the tardy action of the Imperial Government in not showing a greater desire to grapple with this question, and whilst in this and other Congresses, there have been differences of opinion on the subject, the ground may well be taken, that having unanimously decided upon a compromise Resolution, it is only British fair play for everyone to join in seeing the Government take some action in carrying out the wishes of representative bodies all over the Empire.

A resolution was passed by the Congress, dealing with the question of the Defence of the Empire. This resolution recognized that the Colonies should contribute towards the cost of the naval and military defence of the Empire.

A resolution in reference to the favored Nation Clause, whereby the Colonies should have benefits in trade accruing to the United Kingdom, was also passed.

That of Sugar Bounties also received a great deal of attention from the members present, the discussion of which showed a strong tendency on the part of the British delegates towards a policy of protection. The resolution, which was carried, had in view prohibiting the entry of bounty-fed sugar into Great Britain.

A resolution favoring the Pacific Cable was also passed. One dealing with the Alaska Boundary, and urging the importance to British and Canadian trade of the Government dealing promptly with this matter, also had the approval of the Congress. That of Copyright also received favorable consideration, and a resolution, strengthening the hands of those who were promoting a bill before the House of Lords, was also agreed to.

Before the delegates were permitted to make their departure to their various homes within the United Kingdom, or to the remotest parts of the world which are embraced within the British Empire, they were again most handsomely entertained at a banquet which was held on the evening of Friday, June 20th, and was presided over by the Right Honorable the Earl of Selborne. The proceedings were of a most interesting character. After the usual toasts had been disposed of, that of the "Chambers of Commerce of the Empire" was introduced at the request of the Chairman, by the Right Honorable Lord Strathcona and Mount Royal, G.C.M.G., the same being responded to by Mr. Albert G. Sandeman, President of the London Chamber of Commerce, on behalf of the United Kingdom; by your President, on behalf of the Canadian Chambers of Commerce; by the Honorable James Balfour, on behalf of Australia; by Mr. E. Cable, of Calcutta, on behalf of India, and by Mr. W. Trail Anderson, Mayor of Kimberley, on behalf of South Africa.

The toasts to the Chairman and response thereto brought this function to a close.

All of which is respectfully submitted,

On behalf of the Delegates,

A. E. KEMP, CHAIRMAN,

President of the Board.

COMMERCIAL RELATIONS BETWEEN THE MOTHER
COUNTRY, HER COLONIES AND
DEPENDENCIES.

**Original Resolution,
Toronto Board of
Trade**

“Whereas it is generally recognized that an advantageous commercial bond is the strongest link in National Unity, and that the maintenance and strengthening of trade is the

keystone of a State's successful development ;

“And whereas the existence of an Empire is largely dependent upon the material prosperity of its people ;

“Therefore be it resolved, That in the opinion of this Congress the bonds of the British Empire would be materially strengthened, and the union of the various parts of Her Majesty's Dominion greatly consolidated by the adoption of a commercial policy based upon the principle of mutual benefit, whereby each component part of the Empire would receive a substantial advantage in trade as the result of its national relationship.

“Further Resolved, That in order to make the foregoing operative, the Chair shall appoint, before this Congress dissolves, a representative and proportionate Committee of Home and Colonial Delegates to devise a scheme of this nature, and report to this, or a similar Commercial Congress, and that a copy of this Resolution be officially forwarded to the Home and Colonial Governments concerned in the proposition.”

**Amendment to above
made by Mr. John
Thomson, Pres. of
Manchester Chamber
of Commerce**

“This Congress, rejoicing in the growing evidences of unity between the Colonies and the Mother Country, and recognizing the material and political advantages of the largest possible exchange of commodities between the various portions of the Empire, is of

the opinion that all measures for the promotion of this end should respect the liberty of each portion to purchase in the cheapest market wherever it may exist.”

INTER-COLONIAL CONFERENCE, 1887.

**Resolutions carried
in other Congresses
since 1887**

“ Mr. J. F. Hofmeyr, of the Cape of Good Hope, brought forward a proposition for an addition of say 2 per cent. upon all foreign produce imported into the United Kingdom and the Colonies. There was no vote taken at the Conference. The *London Times*, commenting on the work of this Conference, said that a considerable portion of the time was devoted to questions of commercial development, but the most important questions discussed were those connected with the adoption of a joint policy of naval defence.”

CHAMBER OF COMMERCE CONGRESS, 1892.

Motion by Mr. Neville Lubbock :—“ That a Commercial Union on the basis of Free Trade within the Empire would tend to promote its permanence and prosperity.”

Amendment moved by Mr. G. W. Medley, seconded by Mr. R. Lloyd Patterson, of Belfast :—

“ That any fiscal union based on Protection would be politically dangerous and economically disastrous, and that the arrangement which more than any other would conduce to an intimate commercial union would be by the self-governing Colonies adopting, as closely as circumstances will permit, the non-protective policy of the Mother Country.”

THE OTTAWA CONFERENCE, 1894.

Motion by Hon. G. E. Foster, seconded by Sir Henry Wrixon :—

“ Resolved that this Conference records its belief in the advisability of a Customs arrangement between Great Britain and her Colonies, by which trade within the Empire may be placed on a more favorable footing than that which is carried on by foreign countries.”

This Resolution having been submitted, was adopted on the following division : Yeas—Canada, Tasmania, Cape of Good Hope, South Australia, Victoria—5. Nays—New South Wales, New Zealand, Queensland—3.

Further Resolutions were passed favoring commercial reciprocity between the Colonies.

THIRD CONGRESS, 1896.

“That this Congress of Chambers of Commerce of the Empire is of the opinion that the establishment of closer commercial relations between the United Kingdom and the Colonies and Dependencies is an object which deserves and demands prompt and careful consideration. The Congress therefore respectfully represents to Her Majesty's Government that if the suggestion should be made on behalf of the Colonies, or some of them, it would be right and expedient to promote such consideration and the formation of some practical plan, by summoning an Imperial Conference fully representative of the interests involved, or by such other means as Her Majesty may be advised to adopt.”

EXTRACTS FROM THE PROCEEDINGS
OF THE
ONTARIO ASSESSMENT COMMISSION

*First meeting 30th October, 1900, and daily thereafter
until the conclusion of the enquiry*

Mr. A. E. KEMP, M.P., President of the Toronto Board of Trade. Mr. Chairman and gentlemen of the Assessment Commission: I am here with my colleagues to represent the interests and the membership of the Toronto Board of Trade. There are three or four other gentlemen who would also like to speak in reference to this question of personalty tax. I suppose, in speaking for the membership of the Toronto Board of Trade, I speak also largely for the commercial interests not only of this city but of other places in this Province, other incorporated towns and other cities. We are here to represent those who do not seek to hide their capital, but whose endeavour it is to invest money in mercantile and industrial pursuits. I think I may say that those of us who represent the Board of Trade of Toronto will not disagree with what our friends have said, who have spoken on this subject, so far as the evils and inconsistencies of the personalty tax are concerned. I think we will pretty much agree with reference to that part. We will, however, differ from them with respect to remedies. They take the view that the remedy should be to tax everything in sight and not bother with that which can be hidden. Now, I submit that if that principle were carried out in its entirety that in a very short time there would be very little in sight left to tax, that the merchandise and plant which is in sight would go elsewhere, or would be confiscated; that real estate would depreciate in value, because places that were occupied would have broken windows, and they would be vacant, and they would rot. I think it would be a great step in the wrong direction. I am well satisfied that such a law could not be enforced. In discussing it, I think the gentlemen have not taken into consideration the important question—that of the law of supply and demand and competition. It would lead to a condition of affairs more strict and stringent than the conditions which exist in the city of Paris in France, which is surrounded by a wall, and in addition to the Government revenue the civic authorities also get a revenue, and demand to inquire into the values of all kinds of merchandise that comes into the city of Paris. All of us who have had practical experience know what that means. We would have to shut this city up by a wall. We would have to have officers to watch the train loads of merchandise that come in here. If a man brought in a train load of nails—the profit I think on a keg of nails to a wholesale merchant is so small that he considers himself pretty well off if he makes a profit of five cents—if the rate of taxation in Toronto was about twenty mills on the dollar—it is near that figure now—it would take more than the merchant's profit on the nails which he brought in here to pay this tax. (Hear, hear). Now, we are advised this morning that inasmuch as we receive municipal protection that that is the excuse for taxing everything in sight. That is the reason why the argument is advanced. The protection referred to by Mr. MacKelcan is fire protection and waterworks; that was the only kind of protection he referred to in discussing the personalty question—the question of police protection arose in refer-

ence to the income tax. Now, I would like to point out to you that it is a matter of very little importance to the industries of this city what protection they get from the city to a great many of them, in respect of fire protection. I would like to say that I am connected with a business in which we are under no obligations whatever to the fire protection which this city affords, that there is independent fire protection which we have of our own, and that our insurance is seventy-five per cent. less than it was when we were under obligations to the city for fire protection—(hear, hear)—so that I think we can abandon any basis of taxation in respect to protection of that kind. Now, we are in competition in Toronto with other cities. We have given this question a great deal of consideration, and while I don't agree with my friends, who have advanced their views this morning, I have a great deal of sympathy for them, because they are gentlemen who have to meet all these inconsistencies, who have to come in contact with people that will lie, that will sometimes, I fear, perhaps go so far as to perjure themselves in reference to their affairs, and that perhaps would do other things. They have come to the point where they say, "Let us have consistency;" and that is what we want—consistency; we want equalization. We are not here to represent before this Commission that we want our taxation reduced. The City has got to have a revenue; what we are here this morning to say is that we want it equalized. This city is in competition with a city like Montreal, for instance. Montreal is a seaport. The importer brings his merchandise to Montreal from various countries, from various parts of this country. What he brings from foreign countries across the sea he brings in shiploads to Montreal, and it is dumped off and put into warehouses there, and Montreal becomes the great distributing point. Toronto is far better situated for the purpose of supplying the people of Ontario with the necessities they require than Montreal is; but for some years past, somehow or other, this city has been losing ground in respect of her wholesale establishments. We have many establishments which have gone to Montreal. These people don't go to the Board of Trade, nor do they come to the Assessment Commissioner, nor to the Mayor, and say much about it; they simply become extinct in Toronto and go elsewhere. What is the position? A merchant in Montreal carrying a million dollars' worth of stock—and there are merchants in Montreal that carry that; and there are merchants in Toronto that carry that—is taxed on a million dollars' worth of stock; if he occupies a building which was subject to a rental of four thousand dollars, his taxation would be three hundred dollars yearly. If a man wished to carry on that same business in Toronto under the law as it stands at present and on a rate of taxation of twenty mills, his taxes would be twenty thousand dollars a year. Now, I say that guardedly, and I hope every gentleman in the room will take it in. That is the law, and I have no doubt the gentleman will arise in this room before this Commission rises and will say, "but the law is not administered." But it acts like a scarecrow to merchants and to people who desire to invest their money in industrial pursuits in this city. We, then, have before us the constant demand for concessions. If a large industry wants to locate in Toronto its representative comes here and he says, "Well, what concessions can I get? I dare not locate here; I cannot pay the taxes under the law;" and he goes to other municipalities throughout the Province, and he says the same thing, and then there is scramble to see which municipality will get the industry, and concessions are asked for. As the law exists at present I am told—and I think my friend Mr. Fullerton will bear me out—that by a two-thirds vote of the duly qualified ratepayers of the municipality concessions may be granted—is that right?

Mr. FULLERTON: In certain things.

Mr. KEMP: In certain things. Now, it is quite easy to conceive that in a small municipality of five or ten thousand people that you can get two-thirds of the people to vote. The question of getting a live industry to locate there, and employ one or two hundred hands, is a matter of very great importance to a place of that kind; but that law is of no avail for a city like Toronto. We could not possibly expect to get two-thirds of the people out to vote on any such question. Therefore, I say that law is unfair; it is unfair to the city of Toronto, it should never have been passed. The city of Winnipeg considered this question a few years ago very seriously. The people of Winnipeg are an ambitious people, an enterprising people; they said: "How are we going to have people locate here in Winnipeg—wholesale people, manufacturing industries? They won't locate here if this personalty tax is enforced." So they studied the question, and after giving it very careful consideration they decided upon taxing wholesale warehouses three cents per square foot of floor space occupied; they decided on taxing manufacturers ten per cent. on the rental value of their premises, and taxing retail stores eight and three-quarter per cent. of the rental value of their stores. What was the consequence to Winnipeg? That dozens of magnificent warehouses have been erected, and they are in hopes that manufacturers will soon commence to locate there. I venture to say this could not have been done in Winnipeg, and would not have gone on only for the law which was passed and put in operation. Now, what is the use of having a law on the statute books that is impracticable and which if enforced would lead to confiscation? And I take it the Commission has been appointed for the purpose of considering this question and remedying the conditions which exist. I need hardly go over the inequalities and the objections to this personalty tax. Anything I would say has been touched upon by Mr. MacKelcan and his colleague who have preceded me. But there is the question of the man who can mortgage his property and pay cash for his merchandise, against the man who has a book liability shown on the other side and escapes taxation because he offsets this against it; but at the same time this question of avoiding personalty tax as it exists to-day with a man who does not desire to be straight it is only a matter of book-keeping. Even in the ideal condition which my friends think would be the one to bring about, and should be brought about, a man could create a fictitious liability on the other side of the Atlantic, and fix his books up so that the Assessment Commissioner could not find that he had any capital at all. Then, again, we take a man doing business here in Canada, a Canadian who owns his own capital, and he puts that into the business and he has no debts, under the present law he could be assessed for every dollar. A man residing in Glasgow or in England, says, "I want to start the same kind of business in Toronto as this gentleman is carrying on, and I am going to carry that business on under the name of Brown & Co. That man can charge his merchandise up to that concern and he can have a liability all the time which will cover all the stock in trade. Is that fair to the man who invests his money?"

HIS LORDSHIP: That is pretended liability.

Mr. KEMP: A pretended liability really, but it is easy enough to accomplish that. Now, what we say is that we desire to be put on the same basis, if it is necessary to raise any money from personalty; we desire to be placed on the same basis here in Toronto and in Ontario as the people who are our competitors; and the two great cities in this country that are the competitors of Toronto have the advantage of us, and will have the advantage of us—Montreal and Winnipeg. Montreal has seven and a half per cent. taxation on the rental value of the stores. It does not make any difference what a man does in that store, or what kind of merchandise he puts in the store. The more merchandise he puts in the store and the

larger industry he has the better for the city—(hear, hear)—the more people he gives employment to ; but a man wishing to start business in Montreal or Toronto is not going to start business here when he looks into our laws and says, "Why, you can put an officer of the corporation of Toronto into my business and enquire into things that no person in the world has a right to know except myself." (Hear, hear). Now, that is not fair and is not just, and yet it is one of the conditions that exist. I would not have the Commission or any gentleman in the room feel that I am complaining about what has taken place ; but we are now coming to a time when we must consider these questions, and if we desire to see the cities and towns in this Province go ahead, let us consider what we have to do in order to meet the competition that exists outside from such distributing centres as Montreal and Winnipeg, and I venture to say that if this law is enforced, if it becomes known what our law is, capital will refrain from investing in this city. Our friends have said that it is no use in trying to tax this one hundred and eighteen millions of dollars of money in the banks, but they would tax that one hundred and eighteen millions of dollars the moment it was put into industry. Now, just think of it. This Province would derive a revenue of between two and three millions of dollars out of the money that is in the banks to-day that is not taxed, but the moment that a man dares to take his money out from deposit and put it into business and into merchandise and into industry that moment he is subject to taxation for every dollar. Now, is that reasonable ? Is it fair ? Is it likely to build the city up ? The men who ought to be encouraged are the men who take their money out of the bank and put it into business and put it into industry, not the men who hoard it up and hide it away. At the same time, is it reasonable that money drawing three per cent. in a bank should be taxed two per cent., or whatever the rate may be—it is about two per cent. here now—nearly two per cent.—and yet if that money is put into merchandise or industry it is subject to taxation of sixty per cent., about, of what its value would be if it was in the bank ? So that I say these things are inconsistent, and we protest against them, and I only endorse what has been said by my friend, that the attempt to administer the law leads to corruption, perjury, and disrespect for law, and drives people away from this city and away from Ontario. I am glad to see here this morning the recognized officials of the city who are trying faithfully to carry out the law as faithfully as they can. I would also be glad to see here to-day the mayor and the aldermen of the city—(hear, hear). These are the men who keep in touch with what is going on ; but it should not only be left to those of us who are engaged in commerce, and who have our hands and fingers on the pulse of commerce, but this is a question which I regret to say the City Council of Toronto have not given their attention to, and therefore, we come before the Commission, and hope the Commission will so represent it to the Government that the Government will put into operation a uniform law which will affect all classes in Ontario and all cities and all towns, and that it won't be necessary to get special concessions in special municipalities. The grain, the cereals, the flour now warehoused here and brought here for distribution are exempt from taxation ; the principle is adopted. Then, why should tea, or coffee, or sugar, or nails, or horseshoes, or dry-goods be taxed ? You see the whole thing is one inconsistency after another ; and I say that we cannot build up a great city and a great distributing centre, and a great manufacturing centre with this law as it exists at the present time. I will not refer to the question of the money that is invested in our loan societies and banks more than to say that I hope that more people will invest their money in enterprises and mercantile interests whereby labour will be employed—(hear, hear)—not to have a law which will discourage that. What our friends propose is something that is

wholly impracticable, and we want to protest against it with the utmost strength that we have. I think I have touched upon all the points I intended to propose. There is just this point that my friend referred to: He says a man turns over his stock ten times a year, and every time he turns it over he makes a profit. That is a very peculiar view to take of it. I would like to draw attention to the fact that ninety-five men out of a hundred who go into business make a failure of business, and only five men out of a hundred succeed and make a profit. A man may turn his capital or merchandise over ten times, or twenty times, or once, and yet it may result in a loss to him. I don't see any argument in that any more than I see it in the fire protection as I pointed out and illustrated. The cities we have to compete against are Montreal and Winnipeg, and we hope that the Commission will inquire into the conditions that exist in those places and if possible urge upon the Government to adopt a uniform law throughout the whole Province. I would like you to hear Mr. Caldecott and Mr. James D. Allan, and perhaps Mr. Brock.

I have a Resolution here which I will leave with the Commission, passed by the Board of Trade; also extracts from addresses of the various Presidents of the Board of Trade—one from Mr. Edward Gurney, one from Mr. Elias Rogers and one or two from myself.

RESOLUTION

To the Members of the Council:—

GENTLEMEN,—Your Committee beg to report that they have conferred with reference to the approaching meetings of the Assessment Commission, and are of opinion that the efforts of the Council should be particularly directed to Subject of Inquiry No. 2, which reads as follows:—

“The most equitable method of assessing stock in trade and other property of merchants, mercantile firms, and mercantile corporations—Thursday, November 15th,”

with the object of impressing upon the Commission the iniquity which results from the present mode of personal assessment, which should be absolutely abolished.

All of which is respectfully submitted,

(Signed)

JAMES D. ALLAN,

Chairman.

TORONTO, November 13th, 1900.

Adopted as the Report of the Council, November 13th, 1900.

(Signed)

EDGAR A. WILLS,

Secretary.

EXTRACT FROM PRESIDENT'S (MR. EDWARD GURNEY) ANNUAL ADDRESS, 1897.

I hope that a system of taxation better adapted to the encouragement of trade will be adopted than that which prevails in Toronto at present. The tax on personalty, in addition to being wrong in itself, is provocative of the most barefaced dishonesty, so that the man who will not lie is at a physical disadvantage, whatever may be his moral advantage. In the early part of the year a test of the Montreal system, that is, a tax on rental of business premises, was applied to a large section of our business centre, and it was found that while as large an amount would in the aggregate be collected, it would be much more equally divided. It was proved beyond a doubt, that enterprise as well as truth are heavily taxed in Toronto; and while I am on this subject of taxation, I have to say, that attempts to

ing the consideration of your Honourable Body so far as the same specially affect manufacturers.

As was to be expected, there is considerable divergence of opinion on some of the points involved. The Association, however, presents in this memorial only the points on which there is substantial unanimity among its members.

It will be understood that the views presented are not those of men having any favorite theory to advance or advocate, but are the views of an Association, the prosperity of whose members is dependent on the progress of the Province, and whose interests are therefore best served by an equitable and simple system of assessment and taxation.

1. In the first place it is practically the unanimous expression of manufacturers that the present system of assessment of personality is unfair and unjust, and that its enforcement would be destructive to the industries of the Province.

Your Honourable Body has been addressed by so many other interests on this point, that the Association deems it unnecessary to go into the arguments in detail, contenting itself with giving its full endorsement to the views on this subject already presented from other quarters, and adding a few considerations growing out of the practical experience of its members.

The theory of the present law apparently is that all capital invested in manufacturing should for municipal purposes be taxed, and taxed not like many other investments on its income or profits, but on the principal. This would mean, speaking roughly, that those using their capital in manufacturing must pay a municipal tax equal to two per cent. thereof each year. Manufacturing business in this Province could not possibly bear such a burden, and the enforcement of such a law would drive outside the limits of the Province such factories as could be moved, and would absolutely extinguish a large proportion of those remaining.

Industrial progress has been possible only by the connivance of municipal officials in the systematic violation of the law. Such a state of things lowers public morality, puts a premium on dishonesty and favoritism, and clothes municipal officials with a discretion, and imposes on them a responsibility never intended by the law, and which cannot be justified on any sound principle. This state of things is specially injurious to manufacturing interests, because it discourages the investment of capital in such enterprise where the toll to be taken for municipal purposes in effect depends upon the individual opinion—possibly upon the caprice—of the person occupying for the time being the position of assessor of the municipality; and because in most lines the manufacturer has to compete with goods produced outside the Province by concerns who not only contribute practically nothing to municipal taxation in Ontario, but who are for the most part entirely free from any taxation of personality where the manufacturing is done.

2. Should it be the view of your Honourable Body that municipal requirements in this Province are such as to necessitate additional source of taxation besides real estate, the Association submits that a business tax based upon rental values as determined by assessment is in every way preferable to the existing system. It could not be evaded; admits of no falsification or fraud, and involves no inquisitorial inquiry into the affairs of any business concern.

Such a tax, if imposed, should in the view of the Association be obligatory on all municipalities so as to secure uniformity.

It has sometimes been urged that such a tax would bear more heavily on the retailer than on the manufacturer or wholesaler. That is a detail which might require consideration on the part of those who frame a new law; but it is to be observed that the competition of the retailer comes for the most

part from retailers in the same municipality, and they would at least be on equality as between each other. The competition of the manufacturer on the other hand comes not only from other parts of the Province, but from points outside the Province by manufacturers who have no such burden of municipal taxation imposed on them as the law of this Province imposes.

It should also be noted that the retailer for the most part does his business and earns his profits in and from the municipality. The manufacturer on the other hand usually does his business and makes his profits from a larger area, and gathers business into the municipality, which is benefited thereby in many ways.

3. The only other point with reference to which the Association finds it necessary to address your Honourable Body has relation to municipal exemptions to manufacturing industries. It will be clear on consideration that the repeal of the present onerous law of personalty assessment would tend to greatly minimize the importance of exemptions and bonuses. They owe their existence partly at least to the necessity for the mitigation of the hardship involved in taxing personalty.

Referring, however, to present conditions, the members of the Association are practically unanimous in urging that the municipalities should retain power to grant exemptions to industrial concerns, but with equal unanimity they object to the provisions of the law requiring the assent of a certain proportion of voters qualified to vote in the municipality, instead of a certain proportion of those actually voting, for the reason that the present statute makes the granting of exemptions feasible in small municipalities while it is practically impossible in larger ones.

The Association strongly urges that the law should be so framed that not only in theory but in practice it shall be equally applicable to all municipalities, thereby securing uniformity.

All of which is respectfully submitted.

On behalf of the Canadian Manufacturers' Association.

T. A. RUSSELL,

Secretary.

P. W. ELLIS,

President.

Mr. A. E. KEMP, M.P.: Mr. Chairman, I feel that the Memorial which the Association has handed in fully represents the views of the manufacturers of this Province, and I am only here this morning as a humble member of the Manufacturers' Association to endorse those views, knowing the manufacturers of the Province and knowing from whom the replies came and having the honour of being at one time President of the Association. It is a mistake for anyone to suppose that manufacturers are appearing before this Commission with the idea of evading responsibility. A statement was made expressing surprise that the responsibilities were being evaded and put upon the shoulders of another. That is one argument that has been used against the arguments that have been put forth, but it is not tenable; that is not what the manufacturers are trying to do; and in any case, how is the line defined between a rich man and a poor man? A man may have a very prosperous personal appearance and be very poor and have an overdrawn account in the bank. There is no way by law to define what constitutes a rich man except by the application of the Ontario Assessment Act; that is the only way you can find out who are rich and who are poor in this community, so that the public can tell. Now the manufacturers are here for the purpose of urging upon the Commission the necessity of equalizing the assessment, equalizing the law. They are not here to avoid taxation. They are here saying that they have to compete with other places, and that they want to be put in as favourable a position as manufacturers in other places are put

in. They don't like the system of exemptions altogether. In one municipality in this Province you get a few men who get up—

The CHAIRMAN: Supposing the assessment was perfectly equal and just in this municipality, but yet a manufacturer here was at a disadvantage with a manufacturer in another Province, what would you say? He would have to bear that, wouldn't he?

Mr. KEMP: I would say that in the interests of the Province, in order to induce the investment of capital in industry, that the Government or the municipalities should see to it that that kind of thing did not exist, because that would necessitate the removal of capital from this Province.

The CHAIRMAN: That would not be for the Government to do; it would be for the municipality.

Mr. KEMP: I think it would be for the Provincial Government. I think what we are striving for is to get a uniform law throughout all Ontario and not let one municipality feel that they can bid for an industry and take it from another place, and one class of men say, "We are a little smarter than men in that other town, and we will get this industry here,"—and that kind of thing goes on, and then people get up and protest against the equalization of the law, just because they cannot gain an advantage for their own place. That is a thing that ought to be done away with as much as possible. I thought perhaps that Mr. MacKelcan would be the only one that would oppose the views of the manufacturers today. I am glad to see his attitude is changed, for he seems to realize that those who carry on business for export—by which I suppose he means export outside of the city to other Provinces—and the man who carries on business here, should be recognized as benefiting the community. The manufacturers don't ask any favours of that kind that he outlined; they are willing to pay their fair share of taxation. Then he speaks of the benefits manufacturers receive, and he refers to the police protection and fire protection, and that is a fair issue; but what is police protection? What is fire protection? Let that be determined, and let the city charge the manufacturers with whatever police protection and fire protection they give. The manufacturer in this city has his own night watchman; he is not subject to the police protection of the city. The police preserve general order throughout the city, but all the manufacturers of any importance through the city have one or more watchmen of their own, they have their own fire protective system, and at the same time I submit they ought to pay their fair share, but that fair share does not constitute 2 per cent. on the capital they have invested in these ways. It seems to me it has been pretty well proven that you cannot successfully carry out the law; it throws too much responsibility on the officials who are charged with it; and I want to emphasize what has been already stated here on previous occasions of the justice and the fairness of the officers of this city in whose hands this law is entrusted at the present time. At the same time I think, in view of the future, that it would be well not only for Toronto but for all the municipalities to have this law changed. Reference has been made to Mr. Blain's views as expressed before this Commission. I spoke to Mr. Blain afterwards, and he said what he had in his mind was to adopt a rental value tax on those classes of merchants who carried a stock, and the manufacturers, and the income tax that he referred to he thought ought to be applied to those who carried no stock, agents, for instance. Now, this city is becoming a city to a considerable extent of agents. We have men occupying offices here who carry no stock and who represent business in Montreal or in Europe, or perhaps the United States. I say that that plan is feasible. That is what Mr. Blain had reference to. We have this morning the example of our friend, Mr. Beardmore. I am justified in saying that it was only the fear of the ap-

plication of the Ontario Assessment Act that caused Mr. Beardmore to remove his business from Toronto and organize it and increase it and develop it in other places ; and if it had not been for the effect that he feared that law would have on his business in future, we would have had an industry here to-day employing no less than 250 hands. In adopting the rental tax in place of personalty as at present, when the rental tax would be distributed and when it was adjusted over the whole community, it was thought by some that it might not cover the revenue that comes from the personalty as at present. That would be hard to say, unless you absolutely made out tables and brought figures to bear. It might not be the case, and it might. Whatever little there would be left over would be infinitesimal, and it would not affect the taxes to any appreciable extent. At the same time you will bear in mind that the manufacturers would bear part of whatever goes to real estate owners, for they are not only real estate owners of factories, but they are real estate owners in other senses, having residence property in the city or town where their factories are established. I feel very keenly on the point that we want this community here, speaking for Toronto and this Province, to be a place where capital will be free to be invested in industry, and we don't want this law to operate like a pestilence on the community so far as the investment of capital is concerned. This law as it stands to-day is a blot upon the commercial interests of Toronto. I take that ground, and I take that stand advisedly, and of course if it applies to Toronto it applies to other places in the Province.

Mr. WILKIE: When you say Toronto, I suppose you mean you are here as a Manufacturers' Association of the Province—you mean of all manufacturing centres?

Mr. KEMP: Yes ; I refer to other places as well ; the argument covers all other places. We don't want any advantages for Toronto—a uniform law throughout.

CORRESPONDENCE

Dictated by the Chairman of the Freight Rates
Committee re "Owner's Risk."

HON. A. G. BLAIR,

Minister of Railways,

Parliament Buildings, Ottawa, Ont.

TORONTO, April 5th, 1900.

DEAR SIR,—At a meeting of the Committee on Freight Rates of the Board of Trade of the City of Toronto, I was instructed to write you with reference to the Canadian Joint Freight Classification No. 11 (a copy of which I send you by separate post), which apparently was approved by the Governor-General-in-Council on December 19th, 1899, and issued and to go into effect on January 1st, 1900.

Rule No. 7 on page 6 reads as follows :

"All articles marked at O.R. in this Classification must be receipted for by agents, and the words 'Owner's Risk' written in full on the shipping notes and receipts. Articles marked 'Released' must also be so receipted for and shippers or owners must duly execute a Release in Duplicate on the Company's Forms. Provided, however, that in cases where shippers decline to accept such receipts endorsed 'Owner's Risk,' or to sign such releases, the goods may be received for shipment on ordinary shipping notes and receipts, without above endorsement at 50 per cent. in addition to the rates which would be charged if shipped at owner's risk released, with the exception of plate or mirror glass, which will be as specified herein."

Under this rule the railway companies have been charging 50 per cent. in addition to the tariff rates on goods marked O.R. in the Classification, where shippers have refused to have the words implied by O.R., viz :—"Owner's Risk," entered on the shipping note. In some instances the railway teamsters collecting freights have insisted upon entering these words upon the shipping note themselves, while in other cases they have refused to receive the goods because the shippers declined to allow the words to be used. The position was taken by several merchants that goods in transit were owned by the consignee, and that shippers were not justified in making such conditions, and that if the carriers had the right to enforce this rule it must be done as between the carrying company and the consignee, who is the owner.

I have, however, been more particularly instructed to ascertain from you under what authority this rule was adopted. From a cursory glance at the Railway Act I cannot find anything that would authorize it. It appears to me, contrary to the spirit of the Act and to the principle upon which the common carrier obtains the right to do business, the very foundation of a carrier's engagement to the public is a contract of indemnity.

I would like to point out that this is not a freight charge for the carriage of goods ; it is a charge for what has always been, in my opinion, the very essence of a railway company's contract with the public, the franchise being the compensation. It is in the nature of a charge entirely new and would seem to be not only unauthorized, but also opposed to the most obvious duty of public carriers, viz :—To deliver goods safely at destina-

tion. You will see from the character of the goods to which the rule applies, that the object of the railway companies is to relieve themselves of liability in case of the goods being broken, pilfered, or otherwise destroyed.

The effect of the railway companies enforcing this rule will be great confusion and dissatisfaction throughout the country (and the longer it remains the worse affairs will become), and it would, therefore, seem important that immediate action should be taken to have it rescinded, in which I think it will be necessary for us to have your co-operation.

Hoping that you will kindly give the matter your earliest and best attention, and awaiting your reply,

I am, dear sir, yours faithfully,

(Signed) EDGAR A. WILLS,
Secretary.

Office of the Minister of Railways and Canals,

OTTAWA, 9th April, 1900.

DEAR MR. WILLS,—Your letter of the 5th instant is before me, having reference to the Freight Classification, and the point which you raise therein will be promptly considered.

Yours faithfully,

ANDREW G. BLAIR.

EDGAR A. WILLS, ESQ.,

Secretary, Board of Trade, Toronto.

TORONTO, April 19th, 1900.

HON. A. G. BLAIR,

Minister of Railways & Canals,
Parliament Buildings,
Ottawa, Ont.

DEAR SIR,—On the 5th inst. I wrote you a letter, under instructions from the Freight Rates Committee of the Board of Trade, complaining of a rule adopted by the Canadian Joint Freight Association, under which the railways have recently been charging 50% additional for the carriage of goods more or less subject to being broken, pilfered or otherwise damaged, unless shipped at "OWNER'S RISK." It was then pointed out how irritating this clause was to the people throughout the country, and the request was made that the matter should receive your earliest possible attention. The rule is apparently being continued by the Railway Companies, and the effect can only be most exasperating.

The only attention, however, that this communication has so far received is a formal acknowledgment from yourself when received, and a similar acknowledgment received from your Secretary a week ago. This matter is of the utmost importance to the whole country, and demands prompt attention, and I am instructed by the Committee to again draw your attention to the character of the communication which has been forwarded to you, and to request that you should give the matter the earliest possible attention. We naturally look to the Government of the country for protection from such outrageous treatment by these corporations, and if we cannot get protection through the medium which is obviously the only reasonable one to appeal to first, we will have to see what public discussion will do to arouse a proper sense in the community of the outrage that is being perpetrated, in the hope that we may in this way obtain relief.

As particularly requested in my former letter, we would like to know on what authority this rule is based. There is apparently nothing in the

Railway Act to justify it. The members of our Board are urging for another meeting of the Committee, and the Chairman is anxious to hear from you before calling the Committee together.

Awaiting the honor of an early reply,

I am, yours truly,

(Sgd.) EDGAR A. WILLS,

Dictated by Mr. Hugh Blain,
Chairman of the Committee.

Secretary.

Office of the Minister of Railways and Canals,

OTTAWA, 20th April, 1900.

DEAR MR. WILLS,—I have your valued favor of the 19th inst., and will write you fully on the subject in a very few days. I am exceedingly burdened with departmental and parliamentary duties at the moment, and scarcely know which way to turn to get through with the more pressing and urgent portions of my work. Your letter of the 5th was handed in regular course to the proper officer of the Department, and I thought that probably you would have heard from him before this.

Yours faithfully,

EDGAR A. WILLS, ESQ.,
Secretary Board of Trade,
Toronto.

(Sgd.) ANDREW G. BLAIR.

Office of the Minister of Railways and Canals,

OTTAWA, 23rd April, 1900.

DEAR MR. WILLS,—In further reference to your letter of the 5th inst., having relation to the Freight Classification No. 11, I beg to enclose a memo. which has been prepared for me on this subject by the Law Clerk of the Department.

I do not send the enclosed memo. as containing an expression of my own views, because it has not been possible for me, with the very considerable and engrossing duties I have to discharge incident to the Session of Parliament, to give this particular point the study that I would need to give it in order to express a definite personal opinion; but you will see in the memo. views of the matter suggested which may, perhaps, not have been presented hitherto to your Board.

Yours faithfully,

EDGAR A. WILLS, ESQ.,
Secretary Board of Trade,
Toronto.

(Sgd.) ANDREW G. BLAIR.

MEMO re JOINT FREIGHT CLASSIFICATION No. 11, and letters of Toronto Board of Trade, April 5th and 19th, and Montreal Board of Trade, April 19th, 1900, re Freight carried at "Owner's Risk."

The Committee on Freight Rates of the Toronto Board of Trade protest against Rule 7, page 6, (respecting Owner's Risk), of Classification No. 11, approved by O.C., December 17th, 1899.

The Montreal Board of Trade learns of the adoption of "a more stringent policy with reference to merchandise carried at owner's risk," and protests accordingly.

The Rule referred to reads as follows:—

"7. All articles marked at O.R. in this Classification must be so receipted for by Agents, and the words OWNER'S RISK written in full on the shipping notes and receipts. Articles marked RELEASED must also be so receipted for, and shippers or owners must duly execute a release in duplicate on the Company's Forms. Provided, however, that in cases where shippers decline to accept such receipts endorsed 'owner's risk' or to sign such releases, the goods may be received for shipment on ordinary shipping notes and receipts, without above endorsement at fifty per cent. in addition to the rates which would be charged if shipped at owner's risk and released, with the exception of plate or mirror glass, which will be as specified herein."

This Rule, as copied in Classification 11, is extracted verbatim from Classification 10, approved 29th July, 1897, and is exactly the same (with the exception of one minor clause relating to plate glass), as Rule 6 of the 9th Classification, which was approved as far back as July 13th, 1893.

Comparing Classification 11 with Classification 10 it does not appear that the list of articles included in the O.R. class has been materially increased, the additions being merely as follows:—

Bronzewear in boxes; cigars and cigarettes, strapped—changed from $1\frac{1}{2}$ to O.R. 1; fire extinguishers; hand grenades; Florida water; saddles and harness, loose or in bundles; tiles, drain or sewer; wicker-work, N.O.S.; wire fencing, and wire flower-pot stands.

It can, therefore, be seen that Classification 11 does not introduce any new and arbitrary rule or oppressively alter the Classification with respect to "owner's risk," the Montreal Board of Trade was wrongly advised.

Turning to the letter of April 5th, 1900, from the Toronto Committee, and dealing first with the objection of absence of authority to make the Rule, the answer must simply be that no authority is necessary. The railway has an undoubted right to demand tolls for its service, subject only to the proper approval of its tariff of tolls under the Railway Act. In the present case, perishable goods are accepted at a high rate of tariff, or 50 per cent. lower when at owner's risk; this is simply stating Rule 7 in another way. That the railway has a right to charge a high rate of freight on perishable goods if duly approved, or has an equal right to reduce these rates 50 per cent. if taken at O.R., and similarly approved, no one can question; and no one can question the right of the Governor-in-Council, under Sections 226 and 227 of the Railway Act, to approve any Classification of tariff that may be considered reasonable.

It seemed impossible to agree with the Toronto Committee in its conclusion that the O.R. classification "is in the nature of a charge entirely new, and would seem to be not only unauthorized but also opposed to the most obvious duty of public carriers, viz: to deliver goods safely at destination." This is approaching the question from the wrong standpoint. The railway is bound to carry and deliver, it is true, and without the O.R. rule would be subject to full liability for accident. To protect itself and to avoid becoming a purely charitable organization the railway must either raise its rates on articles susceptible to damage, or must ask to be relieved, in consideration of lower rates, from the effect of the common law principle of insurers against loss. If the O.R. class were abolished the Governor-in-Council (on the principle of increased premiums for dangerous fire insurance risks) would necessarily be compelled to sanction higher rates on perishable goods. In the great majority of cases the goods are delivered without accident, and the public, rather than the railway, derives the chief benefit from the O.R. system.

As to the suggestion of the Toronto Committee that where the goods carried belong to the consignee the railway has no right to enforce the

O.R. rule against the consignor, it can be appreciated that it would be impossible for the railway to concern itself with subtle questions of ownership, or whether the property in the goods carried had actually passed or not. The railway accepts and carries the goods "O.R.," let the owner be whom he may.

It is pointed out that in some cases the railway refuses to accept perishable freight unless marked "owner's risk" or released, refusing the 50 per cent. advance rate sanctioned by the Rule. The wording of the Rule is—"in cases where the shippers decline to accept such receipts endorsed 'owner's risk' or to sign such releases, the goods *may* be received for shipment," &c. In this particular the Rule may be somewhat ineffective, the railway having power to do more than protect itself—to charge as freight any rate it pleases, or insist on any classification, the only alternative to the shipper being to accept the "O.R." endorsement. The Railway Act (Sec. 241) does not contemplate any refusal to "receive, convey or deliver any passenger, goods or thing," but legislates against it, and provides a penalty of fifty dollars. It is obvious that with some classes of goods, dangerous explosives, for instance, a rigid enforcement of this Section of the Act would be impossible; but for the general run of O.R. goods the railway should not be entitled to refuse to carry at the 50 per cent. advance. In other words the word "may" in the Rule should be changed to "shall."

TORONTO, April 26th, 1900.

HON. A. G. BLAIR,

Minister of Railways,
House of Commons,
Ottawa, Ont.

DEAR SIR,—Your esteemed favor of the 23rd inst. has been duly received, together with a memorandum made by the Law Clerk of the Department, and has been placed before the Freight Rates Committee of the Board of Trade, in reply to which I am instructed to forward the following:—

Your frank admission that the engrossing duties you have to discharge incident to the Session of Parliament prevents you from giving the particular point the study necessary to express a definite personal opinion on the matter emphasizes the views so frequently expressed by members of our Board, viz.: that there should be a separate, independent tribunal permanently established so that there would not only be ample opportunity to thoroughly examine these matters, but also that there might be a continuous policy adopted dealing with the Railway Companies. In other words, the railways pursue a steady, aggressive policy, which could only be carried on by officers with the entire business and history of the companies, and the public require a similar, permanent organization, having the same advantages for acquiring a like knowledge of all the facts.

Your Law Clerk justified the approval of the Rule in 1899 because it was approved in 1897, and the approval of the Rule in 1897 because it was approved in 1893, and in answer to my request for the authority for this Rule says: "The answer must simply be that no authority is necessary." This is obviously incorrect. The companies must have authority of what they do, and the authority must be the Railway Act. If the Act authorizes this Rule, then your clerk should point out the clause. The goods covered by this Rule are not restricted to perishable goods, as understood in this connection; the great bulk of them can be carried with the utmost safety if they receive anything like reasonable care and despatch. I must also point out that although the Rule was adopted in 1893, it was not put into force until the present year.

I quote further :—

“The railway has an undoubted right to demand tolls for its service, subject only to the proper approval of its tariff or tolls under the Railway Act. In the present case perishable goods are accepted at a high rate of tariff, or 30% lower when at owner's risk ; this is simply stating Rule 7 in another way. That the railway has a right to charge a high rate of freight on perishable goods if duly approved, or has an equal right to reduce these rates 50% if taken at O.R., and similarly approved, no one can question, and no one can question the right of the Governor-in-Council, under Sections 226 and 227 of the Railway Act, to approve any classification or tariff that may be considered reasonable.”

This is not a statement of the case, but if it were, will the Governor-in-Council assume the responsibility of deciding that such a tariff would be considered reasonable. The tariff on these goods, without the additional 50% is much higher than it is on the same goods out of Buffalo, Detroit, Cleveland, or other distributing points in the United States. Without enforcing this rule, our people are taxed beyond what is reasonable, and through freights are carried at cost or less for the benefit of American producers. On the case, as stated by your Department, the Governor-in-Council would not be justified in approving the rule.

Your clerk does not agree with our Committee that it is the obvious duty of public carriers to deliver goods safely at destination. He has evidently not looked at the question from a constitutional point of view. Any lawyer will tell you that our law is founded on the old Roman law, and that the very foundation of that law was a contract of indemnity. The carrier is bound to indemnify against loss, and has no right to ask the owner of the goods either to relieve him or accept his responsibility. His contract with the public precludes him from the right. To do so should cancel his franchise.

The subtle question of ownership is, in your clerk's opinion, too serious a matter for the railways to concern themselves with. I did not ask the opinion of the railways ; I want your opinion. You have the interests of the public in charge, and the Committee would like to know what the rights of the public are.

I note that the rule in one respect is illegal, in that the Company has no right to refuse to carry goods, and I admit that the rule should be modified when applied to such goods as dangerous explosives.

The Committee cannot help expressing regret at the tone and terms of the memorandum coming from your Department. It does not read like a judicial opinion of a law officer of the Crown. I quote the following from the memo. for your serious consideration :—

“To protect itself and to avoid becoming a purely charitable organization, the railway must either raise its rates on articles susceptible to damage, or must ask to be relieved, in consideration of lower rates, from the effect of the common law principle of insurers against loss.”

The question is of such importance to the public that the Committee requests me to press for a solution of the matter, and to say that, if you cannot see any probability of having this obnoxious rule withdrawn, that the Committee, with your consent, would like to have the matter brought up in the House and discussed, in order to obtain a proper expression of public opinion.

I have the honor to be, dear sir, very truly yours,

Dictated by the

Chairman of the Committee.

(Sgd.) EDGAR A. WILLS,

Secretary.

ing the consideration of your Honourable Body so far as the same specially affect manufacturers.

As was to be expected, there is considerable divergence of opinion on some of the points involved. The Association, however, presents in this memorial only the points on which there is substantial unanimity among its members.

It will be understood that the views presented are not those of men having any favorite theory to advance or advocate, but are the views of an Association, the prosperity of whose members is dependent on the progress of the Province, and whose interests are therefore best served by an equitable and simple system of assessment and taxation.

1. In the first place it is practically the unanimous expression of manufacturers that the present system of assessment of personalty is unfair and unjust, and that its enforcement would be destructive to the industries of the Province.

Your Honourable Body has been addressed by so many other interests on this point, that the Association deems it unnecessary to go into the arguments in detail, contenting itself with giving its full endorsement to the views on this subject already presented from other quarters, and adding a few considerations growing out of the practical experience of its members.

The theory of the present law apparently is that all capital invested in manufacturing should for municipal purposes be taxed, and taxed not like many other investments on its income or profits, but on the principal. This would mean, speaking roughly, that those using their capital in manufacturing must pay a municipal tax equal to two per cent. thereof each year. Manufacturing business in this Province could not possibly bear such a burden, and the enforcement of such a law would drive outside the limits of the Province such factories as could be moved, and would absolutely extinguish a large proportion of those remaining.

Industrial progress has been possible only by the connivance of municipal officials in the systematic violation of the law. Such a state of things lowers public morality, puts a premium on dishonesty and favoritism, and clothes municipal officials with a discretion, and imposes on them a responsibility never intended by the law, and which cannot be justified on any sound principle. This state of things is specially injurious to manufacturing interests, because it discourages the investment of capital in such enterprise where the toll to be taken for municipal purposes in effect depends upon the individual opinion—possibly upon the caprice—of the person occupying for the time being the position of assessor of the municipality; and because in most lines the manufacturer has to compete with goods produced outside the Province by concerns who not only contribute practically nothing to municipal taxation in Ontario, but who are for the most part entirely free from any taxation of personalty where the manufacturing is done.

2. Should it be the view of your Honourable Body that municipal requirements in this Province are such as to necessitate additional source of taxation besides real estate, the Association submits that a business tax based upon rental values as determined by assessment is in every way preferable to the existing system. It could not be evaded; admits of no falsification or fraud, and involves no inquisitorial inquiry into the affairs of any business concern.

Such a tax, if imposed, should in the view of the Association be obligatory on all municipalities so as to secure uniformity.

It has sometimes been urged that such a tax would bear more heavily on the retailer than on the manufacturer or wholesaler. That is a detail which might require consideration on the part of those who frame a new law; but it is to be observed that the competition of the retailer comes for the most

part from retailers in the same municipality, and they would at least be on equality as between each other. The competition of the manufacturer on the other hand comes not only from other parts of the Province, but from points outside the Province by manufacturers who have no such burden of municipal taxation imposed on them as the law of this Province imposes.

It should also be noted that the retailer for the most part does his business and earns his profits in and from the municipality. The manufacturer on the other hand usually does his business and makes his profits from a larger area, and gathers business into the municipality, which is benefited thereby in many ways.

3. The only other point with reference to which the Association finds it necessary to address your Honourable Body has relation to municipal exemptions to manufacturing industries. It will be clear on consideration that the repeal of the present onerous law of personalty assessment would tend to greatly minimize the importance of exemptions and bonuses. They owe their existence partly at least to the necessity for the mitigation of the hardship involved in taxing personalty.

Referring, however, to present conditions, the members of the Association are practically unanimous in urging that the municipalities should retain power to grant exemptions to industrial concerns, but with equal unanimity they object to the provisions of the law requiring the assent of a certain proportion of voters qualified to vote in the municipality, instead of a certain proportion of those actually voting, for the reason that the present statute makes the granting of exemptions feasible in small municipalities while it is practically impossible in larger ones.

The Association strongly urges that the law should be so framed that not only in theory but in practice it shall be equally applicable to all municipalities, thereby securing uniformity.

All of which is respectfully submitted.

On behalf of the Canadian Manufacturers' Association.

T. A. RUSSELL,

Secretary.

P. W. ELLIS,

President.

Mr. A. E. KEMP, M.P.: Mr. Chairman, I feel that the Memorial which the Association has handed in fully represents the views of the manufacturers of this Province, and I am only here this morning as a humble member of the Manufacturers' Association to endorse those views, knowing the manufacturers of the Province and knowing from whom the replies came and having the honour of being at one time President of the Association. It is a mistake for anyone to suppose that manufacturers are appearing before this Commission with the idea of evading responsibility. A statement was made expressing surprise that the responsibilities were being evaded and put upon the shoulders of another. That is one argument that has been used against the arguments that have been put forth, but it is not tenable; that is not what the manufacturers are trying to do; and in any case, how is the line defined between a rich man and a poor man? A man may have a very prosperous personal appearance and be very poor and have an overdrawn account in the bank. There is no way by law to define what constitutes a rich man except by the application of the Ontario Assessment Act; that is the only way you can find out who are rich and who are poor in this community, so that the public can tell. Now the manufacturers are here for the purpose of urging upon the Commission the necessity of equalizing the assessment, equalizing the law. They are not here to avoid taxation. They are here saying that they have to compete with other places, and that they want to be put in as favourable a position as manufacturers in other places are put

in. They don't like the system of exemptions altogether. In one municipality in this Province you get a few men who get up—

The CHAIRMAN: Supposing the assessment was perfectly equal and just in this municipality, but yet a manufacturer here was at a disadvantage with a manufacturer in another Province, what would you say? He would have to bear that, wouldn't he?

Mr. KEMP: I would say that in the interests of the Province, in order to induce the investment of capital in industry, that the Government or the municipalities should see to it that that kind of thing did not exist, because that would necessitate the removal of capital from this Province.

The CHAIRMAN: That would not be for the Government to do; it would be for the municipality.

Mr. KEMP: I think it would be for the Provincial Government. I think what we are striving for is to get a uniform law throughout all Ontario and not let one municipality feel that they can bid for an industry and take it from another place, and one class of men say, "We are a little smarter than men in that other town, and we will get this industry here,"—and that kind of thing goes on, and then people get up and protest against the equalization of the law, just because they cannot gain an advantage for their own place. That is a thing that ought to be done away with as much as possible. I thought perhaps that Mr. MacKelcan would be the only one that would oppose the views of the manufacturers to-day. I am glad to see his attitude is changed, for he seems to realize that those who carry on business for export—by which I suppose he means export outside of the city to other Provinces—and the man who carries on business here, should be recognized as benefiting the community. The manufacturers don't ask any favours of that kind that he outlined; they are willing to pay their fair share of taxation. Then he speaks of the benefits manufacturers receive, and he refers to the police protection and fire protection, and that is a fair issue; but what is police protection? What is fire protection? Let that be determined, and let the city charge the manufacturers with whatever police protection and fire protection they give. The manufacturer in this city has his own night watchman; he is not subject to the police protection of the city. The police preserve general order throughout the city, but all the manufacturers of any importance through the city have one or more watchmen of their own, they have their own fire protective system, and at the same time I submit they ought to pay their fair share, but that fair share does not constitute 2 per cent. on the capital they have invested in these ways. It seems to me it has been pretty well proven that you cannot successfully carry out the law; it throws too much responsibility on the officials who are charged with it; and I want to emphasize what has been already stated here on previous occasions of the justice and the fairness of the officers of this city in whose hands this law is entrusted at the present time. At the same time I think, in view of the future, that it would be well not only for Toronto but for all the municipalities to have this law changed. Reference has been made to Mr. Blain's views as expressed before this Commission. I spoke to Mr. Blain afterwards, and he said what he had in his mind was to adopt a rental value tax on those classes of merchants who carried a stock, and the manufacturers, and the income tax that he referred to he thought ought to be applied to those who carried no stock, agents, for instance. Now, this city is becoming a city to a considerable extent of agents. We have men occupying offices here who carry no stock and who represent business in Montreal or in Europe, or perhaps the United States. I say that that plan is feasible. That is what Mr. Blain had reference to. We have this morning the example of our friend, Mr. Beardmore. I am justified in saying that it was only the fear of the ap-

plication of the Ontario Assessment Act that caused Mr. Beardmore to remove his business from Toronto and organize it and increase it and develop it in other places ; and if it had not been for the effect that he feared that law would have on his business in future, we would have had an industry here to-day employing no less than 250 hands. In adopting the rental tax in place of personalty as at present, when the rental tax would be distributed and when it was adjusted over the whole community, it was thought by some that it might not cover the revenue that comes from the personalty as at present. That would be hard to say, unless you absolutely made out tables and brought figures to bear. It might not be the case, and it might. Whatever little there would be left over would be infinitesimal, and it would not affect the taxes to any appreciable extent. At the same time you will bear in mind that the manufacturers would bear part of whatever goes to real estate owners, for they are not only real estate owners of factories, but they are real estate owners in other senses, having residence property in the city or town where their factories are established. I feel very keenly on the point that we want this community here, speaking for Toronto and this Province, to be a place where capital will be free to be invested in industry, and we don't want this law to operate like a pestilence on the community so far as the investment of capital is concerned. This law as it stands to-day is a blot upon the commercial interests of Toronto. I take that ground, and I take that stand advisedly, and of course if it applies to Toronto it applies to other places in the Province.

Mr. WILKIE: When you say Toronto, I suppose you mean you are here as a Manufacturers' Association of the Province—you mean of all manufacturing centres?

Mr. KEMP: Yes ; I refer to other places as well ; the argument covers all other places. We don't want any advantages for Toronto—a uniform law throughout.

CORRESPONDENCE

Dictated by the Chairman of the Freight Rates
Committee re "Owner's Risk."

HON. A. G. BLAIR,

Minister of Railways,

Parliament Buildings, Ottawa, Ont.

TORONTO, April 5th, 1900.

DEAR SIR,—At a meeting of the Committee on Freight Rates of the Board of Trade of the City of Toronto, I was instructed to write you with reference to the Canadian Joint Freight Classification No. 11 (a copy of which I send you by separate post), which apparently was approved by the Governor-General-in-Council on December 19th, 1899, and issued and to go into effect on January 1st, 1900.

Rule No. 7 on page 6 reads as follows :

"All articles marked at O.R. in this Classification must be receipted for by agents, and the words 'Owner's Risk' written in full on the shipping notes and receipts. Articles marked 'Released' must also be so receipted for and shippers or owners must duly execute a Release in Duplicate on the Company's Forms. Provided, however, that in cases where shippers decline to accept such receipts endorsed 'Owner's Risk,' or to sign such releases, the goods may be received for shipment on ordinary shipping notes and receipts, without above endorsement at 50 per cent. in addition to the rates which would be charged if shipped at owner's risk released, with the exception of plate or mirror glass, which will be as specified herein."

Under this rule the railway companies have been charging 50 per cent. in addition to the tariff rates on goods marked O.R. in the Classification, where shippers have refused to have the words implied by O.R., viz :—"Owner's Risk," entered on the shipping note. In some instances the railway teamsters collecting freights have insisted upon entering these words upon the shipping note themselves, while in other cases they have refused to receive the goods because the shippers declined to allow the words to be used. The position was taken by several merchants that goods in transit were owned by the consignee, and that shippers were not justified in making such conditions, and that if the carriers had the right to enforce this rule it must be done as between the carrying company and the consignee, who is the owner.

I have, however, been more particularly instructed to ascertain from you under what authority this rule was adopted. From a cursory glance at the Railway Act I cannot find anything that would authorize it. It appears to me, contrary to the spirit of the Act and to the principle upon which the common carrier obtains the right to do business, the very foundation of a carrier's engagement to the public is a contract of indemnity.

I would like to point out that this is not a freight charge for the carriage of goods ; it is a charge for what has always been, in my opinion, the very essence of a railway company's contract with the public, the franchise being the compensation. It is in the nature of a charge entirely new and would seem to be not only unauthorized, but also opposed to the most obvious duty of public carriers, viz :—To deliver goods safely at destina-

tion. You will see from the character of the goods to which the rule applies, that the object of the railway companies is to relieve themselves of liability in case of the goods being broken, pilfered, or otherwise destroyed.

The effect of the railway companies enforcing this rule will be great confusion and dissatisfaction throughout the country (and the longer it remains the worse affairs will become), and it would, therefore, seem important that immediate action should be taken to have it rescinded, in which I think it will be necessary for us to have your co-operation.

Hoping that you will kindly give the matter your earliest and best attention, and awaiting your reply,

I am, dear sir, yours faithfully,

(Signed) EDGAR A. WILLS,
Secretary.

Office of the Minister of Railways and Canals,

OTTAWA, 9th April, 1900.

DEAR MR. WILLS,—Your letter of the 5th instant is before me, having reference to the Freight Classification, and the point which you raise therein will be promptly considered.

Yours faithfully,

ANDREW G. BLAIR.

EDGAR A. WILLS, ESQ.,

Secretary, Board of Trade, Toronto.

TORONTO, April 19th, 1900.

HON. A. G. BLAIR,

Minister of Railways & Canals,
Parliament Buildings,
Ottawa, Ont.

DEAR SIR,—On the 5th inst. I wrote you a letter, under instructions from the Freight Rates Committee of the Board of Trade, complaining of a rule adopted by the Canadian Joint Freight Association, under which the railways have recently been charging 50% additional for the carriage of goods more or less subject to being broken, pilfered or otherwise damaged, unless shipped at "OWNER'S RISK." It was then pointed out how irritating this clause was to the people throughout the country, and the request was made that the matter should receive your earliest possible attention. The rule is apparently being continued by the Railway Companies, and the effect can only be most exasperating.

The only attention, however, that this communication has so far received is a formal acknowledgment from yourself when received, and a similar acknowledgment received from your Secretary a week ago. This matter is of the utmost importance to the whole country, and demands prompt attention, and I am instructed by the Committee to again draw your attention to the character of the communication which has been forwarded to you, and to request that you should give the matter the earliest possible attention. We naturally look to the Government of the country for protection from such outrageous treatment by these corporations, and if we cannot get protection through the medium which is obviously the only reasonable one to appeal to first, we will have to see what public discussion will do to arouse a proper sense in the community of the outrage that is being perpetrated, in the hope that we may in this way obtain relief.

As particularly requested in my former letter, we would like to know on what authority this rule is based. There is apparently nothing in the

Railway Act to justify it. The members of our Board are urging for another meeting of the Committee, and the Chairman is anxious to hear from you before calling the Committee together.

Awaiting the honor of an early reply,

I am, yours truly,

(Sgd.) EDGAR A. WILLS,

Secretary.

Dictated by Mr. Hugh Blain,
Chairman of the Committee.

Office of the Minister of Railways and Canals,

OTTAWA, 20th April, 1900.

DEAR MR. WILLS,—I have your valued favor of the 19th inst., and will write you fully on the subject in a very few days. I am exceedingly burdened with departmental and parliamentary duties at the moment, and scarcely know which way to turn to get through with the more pressing and urgent portions of my work. Your letter of the 5th was handed in regular course to the proper officer of the Department, and I thought that probably you would have heard from him before this.

Yours faithfully,

EDGAR A. WILLS, ESQ.,

Secretary Board of Trade,
Toronto.

(Sgd.) ANDREW G. BLAIR.

Office of the Minister of Railways and Canals,

OTTAWA, 23rd April, 1900.

DEAR MR. WILLS,—In further reference to your letter of the 5th inst., having relation to the Freight Classification No. 11, I beg to enclose a memo. which has been prepared for me on this subject by the Law Clerk of the Department.

I do not send the enclosed memo. as containing an expression of my own views, because it has not been possible for me, with the very considerable and engrossing duties I have to discharge incident to the Session of Parliament, to give this particular point the study that I would need to give it in order to express a definite personal opinion; but you will see in the memo. views of the matter suggested which may, perhaps, not have been presented hitherto to your Board.

Yours faithfully,

EDGAR A. WILLS, ESQ.,

Secretary Board of Trade,
Toronto.

(Sgd.) ANDREW G. BLAIR.

MEMO re JOINT FREIGHT CLASSIFICATION No. 11, and letters of Toronto Board of Trade, April 5th and 19th, and Montreal Board of Trade, April 19th, 1900, re Freight carried at "Owner's Risk."

The Committee on Freight Rates of the Toronto Board of Trade protest against Rule 7, page 6, (respecting Owner's Risk), of Classification No. 11, approved by O.C., December 17th, 1899.

The Montreal Board of Trade learns of the adoption of "a more stringent policy with reference to merchandise carried at owner's risk," and protests accordingly.

The Rule referred to reads as follows :—

"7. All articles marked at O.R. in this Classification must be so receipted for by Agents, and the words OWNER'S RISK written in full on the shipping notes and receipts. Articles marked RELEASED must also be so receipted for, and shippers or owners must duly execute a release in duplicate on the Company's Forms. Provided, however, that in cases where shippers decline to accept such receipts endorsed 'owner's risk' or to sign such releases, the goods may be received for shipment on ordinary shipping notes and receipts, without above endorsement at fifty per cent. in addition to the rates which would be charged if shipped at owner's risk and released, with the exception of plate or mirror glass, which will be as specified herein.

This Rule, as copied in Classification 11, is extracted verbatim from Classification 10, approved 29th July, 1897, and is exactly the same (with the exception of one minor clause relating to plate glass), as Rule 6 of the 9th Classification, which was approved as far back as July 15th, 1893.

Comparing Classification 11 with Classification 10 it does not appear that the list of articles included in the O.R. class has been materially increased, the additions being merely as follows:—

Bronzewear in boxes; cigars and cigarettes, strapped—changed from 1½ to O.R. 1; fire extinguishers; hand grenades; Florida water; saddles and harness, loose or in bundles; tiles, drain or sewer; wicker-work, N.O.S.; wire fencing, and wire flower-pot stands.

It can, therefore, be seen that Classification 11 does not introduce any new and arbitrary rule or oppressively alter the Classification with respect to "owner's risk," the Montreal Board of Trade was wrongly advised.

Turning to the letter of April 5th, 1900, from the Toronto Committee, and dealing first with the objection of absence of authority to make the Rule, the answer must simply be that no authority is necessary. The railway has an undoubted right to demand tolls for its service, subject only to the proper approval of its tariff of tolls under the Railway Act. In the present case, perishable goods are accepted at a high rate of tariff, or 50 per cent. lower when at owner's risk; this is simply stating Rule 7 in another way. That the railway has a right to charge a high rate of freight on perishable goods if duly approved, or has an equal right to reduce these rates 50 per cent. if taken at O.R., and similarly approved, no one can question; and no one can question the right of the Governor-in-Council, under Sections 226 and 227 of the Railway Act, to approve any Classification of tariff that may be considered reasonable.

It seemed impossible to agree with the Toronto Committee in its conclusion that the O.R. classification "is in the nature of a charge entirely new, and would seem to be not only unauthorized but also opposed to the most obvious duty of public carriers, viz: to deliver goods safely at destination." This is approaching the question from the wrong standpoint. The railway is bound to carry and deliver, it is true, and without the O.R. rule would be subject to full liability for accident. To protect itself and to avoid becoming a purely charitable organization the railway must either raise its rates on articles susceptible to damage, or must ask to be relieved, in consideration of lower rates, from the effect of the common law principle of insurers against loss. If the O.R. class were abolished the Governor-in-Council (on the principle of increased premiums for dangerous fire insurance risks) would necessarily be compelled to sanction higher rates on perishable goods. In the great majority of cases the goods are delivered without accident, and the public, rather than the railway, derives the chief benefit from the O.R. system.

As to the suggestion of the Toronto Committee that where the goods carried belong to the consignee the railway has no right to enforce the

O.R. rule against the consignor, it can be appreciated that it would be impossible for the railway to concern itself with subtle questions of ownership, or whether the property in the goods carried had actually passed or not. The railway accepts and carries the goods "O.R.," let the owner be whom he may.

It is pointed out that in some cases the railway refuses to accept perishable freight unless marked "owner's risk" or released, refusing the 50 per cent. advance rate sanctioned by the Rule. The wording of the Rule is—"in cases where the shippers decline to accept such receipts endorsed 'owner's risk' or to sign such releases, the goods *may* be received for shipment," &c. In this particular the Rule may be somewhat ineffective, the railway having power to do more than protect itself—to charge as freight any rate it pleases, or insist on any classification, the only alternative to the shipper being to accept the "O.R." endorsement. The Railway Act (Sec. 241) does not contemplate any refusal to "receive, convey or deliver any passenger, goods or thing," but legislates against it, and provides a penalty of fifty dollars. It is obvious that with some classes of goods, dangerous explosives, for instance, a rigid enforcement of this Section of the Act would be impossible; but for the general run of O.R. goods the railway should not be entitled to refuse to carry at the 50 per cent. advance. In other words the word "may" in the Rule should be changed to "shall."

TORONTO, April 26th, 1900.

HON. A. G. BLAIR,

Minister of Railways,
House of Commons,
Ottawa, Ont.

DEAR SIR,—Your esteemed favor of the 23rd inst. has been duly received, together with a memorandum made by the Law Clerk of the Department, and has been placed before the Freight Rates Committee of the Board of Trade, in reply to which I am instructed to forward the following:—

Your frank admission that the engrossing duties you have to discharge incident to the Session of Parliament prevents you from giving the particular point the study necessary to express a definite personal opinion on the matter emphasizes the views so frequently expressed by members of our Board, viz.: that there should be a separate, independent tribunal permanently established so that there would not only be ample opportunity to thoroughly examine these matters, but also that there might be a continuous policy adopted dealing with the Railway Companies. In other words, the railways pursue a steady, aggressive policy, which could only be carried on by officers with the entire business and history of the companies, and the public require a similar, permanent organization, having the same advantages for acquiring a like knowledge of all the facts.

Your Law Clerk justified the approval of the Rule in 1899 because it was approved in 1897, and the approval of the Rule in 1897 because it was approved in 1893, and in answer to my request for the authority for this Rule says: "The answer must simply be that no authority is necessary." This is obviously incorrect. The companies must have authority of what they do, and the authority must be the Railway Act. If the Act authorizes this Rule, then your clerk should point out the clause. The goods covered by this Rule are not restricted to perishable goods, as understood in this connection; the great bulk of them can be carried with the utmost safety if they receive anything like reasonable care and despatch. I must also point out that although the Rule was adopted in 1893, it was not put into force until the present year.

I quote further :—

“ The railway has an undoubted right to demand tolls for its service, subject only to the proper approval of its tariff or tolls under the Railway Act. In the present case perishable goods are accepted at a high rate of tariff, or 30% lower when at owner's risk ; this is simply stating Rule 7 in another way. That the railway has a right to charge a high rate of freight on perishable goods if duly approved, or has an equal right to reduce these rates 50% if taken at O.R., and similarly approved, no one can question, and no one can question the right of the Governor-in-Council, under Sections 226 and 227 of the Railway Act, to approve any classification or tariff that may be considered reasonable.”

This is not a statement of the case, but if it were, will the Governor-in-Council assume the responsibility of deciding that such a tariff would be considered reasonable. The tariff on these goods, without the additional 50%, is much higher than it is on the same goods out of Buffalo, Detroit, Cleveland, or other distributing points in the United States. Without enforcing this rule, our people are taxed beyond what is reasonable, and through freights are carried at cost or less for the benefit of American producers. On the case, as stated by your Department, the Governor-in-Council would not be justified in approving the rule.

Your clerk does not agree with our Committee that it is the obvious duty of public carriers to deliver goods safely at destination. He has evidently not looked at the question from a constitutional point of view. Any lawyer will tell you that our law is founded on the old Roman law, and that the very foundation of that law was a contract of indemnity. The carrier is bound to indemnify against loss, and has no right to ask the owner of the goods either to relieve him or accept his responsibility. His contract with the public precludes him from the right. To do so should cancel his franchise.

The subtle question of ownership is, in your clerk's opinion, too serious a matter for the railways to concern themselves with. I did not ask the opinion of the railways ; I want your opinion. You have the interests of the public in charge, and the Committee would like to know what the rights of the public are.

I note that the rule in one respect is illegal, in that the Company has no right to refuse to carry goods, and I admit that the rule should be modified when applied to such goods as dangerous explosives.

The Committee cannot help expressing regret at the tone and terms of the memorandum coming from your Department. It does not read like a judicial opinion of a law officer of the Crown. I quote the following from the memo. for your serious consideration :—

“ To protect itself and to avoid becoming a purely charitable organization, the railway must either raise its rates on articles susceptible to damage, or must ask to be relieved, in consideration of lower rates, from the effect of the common law principle of insurers against loss.”

The question is of such importance to the public that the Committee requests me to press for a solution of the matter, and to say that, if you cannot see any probability of having this obnoxious rule withdrawn, that the Committee, with your consent, would like to have the matter brought up in the House and discussed, in order to obtain a proper expression of public opinion.

I have the honor to be, dear sir, very truly yours,

Dictated by the
Chairman of the Committee.

(Sgd.) EDGAR A. WILLS,
Secretary.

LIST OF MEMBERS.

Members of the Board of Trade of the City of Toronto.

11

1st JANUARY, 1901.

NOTE.—The first column indicates the number of certificate of membership; the second column the year in which the membership was registered on the Books of the Board under the rules of same.

† Life Members, under Sub-Section B, Section 14, of the By-Laws.

; do. do. Section 14 of the By-Laws.

| No. | YEAR | NAME. | FIRM. | BUSINESS. | LOCATION. |
|------|-------|----------------------------|--|--|------------------------------|
| 460 | 1885. | Abell, John..... | President the John Abell Engine and Machine Works Co. Ltd..... | Mnfrs. Engines, Boilers, Flour Mill, Saw Mill, Threshing and Electrical Machinery..... | Cor. Abell & Queen sts. |
| 439 | 1895. | Acton, Jas..... | | Publisher..... | 32 and 34 Lombard st. |
| 691 | 1887. | Adams, Wm..... | Adams & Burns..... | Wholesale Wine Merchants..... | 3 Front st. east. |
| 78 | 1892. | Adamson, Edward..... | | Grain Inspector..... | 213 Board of Trade Building. |
| 346 | 1893. | Agar, Chas. J..... | The John Abell Co., Ltd..... | Secretary-Treasurer..... | Cor. Abell & Queen sts. |
| 1194 | 1900 | Aikenhead, T. E..... | Aikenhead Hardware Co..... | Hardware..... | 6 Adelaide St. East. |
| 483 | 1885. | Aikins, A. W..... | | Cattle Dealer and Manfr of Eshcol Wine. | Cooksville. |
| 1224 | 1900 | Airth, H. W..... | City Dairy Co., Ltd..... | Secretary..... | Spadina Crescent. |
| †687 | 1873. | Alexander, D. W..... | Lon. Guar. & Acci. Co., Ltd | General Manager for Canada | Cor. King & Yonge sts. |
| †622 | 1884. | Allan, A. A..... | A. A. Allan & Co..... | Wholesale Hats, Caps and Furs..... | 51 Bay st. |
| 345 | 1886. | Allen, James D..... | | Ladies' Lingerie, Blouses, etc..... | Cor. Simcoe & Pearl sts. |
| 936 | 1899. | Allen, A. W..... | The Allen Mnfgr Co..... | Mnfrs. Agent & Com. Merchant | 33 Melinda street. |
| 1118 | 1899. | Allen, Benjamin..... | | Wholesale Clothiers..... | Yonge and Adelaide sts. |
| 1196 | 1900 | Alley, W. Sanford..... | W. E. Sanford Mfg. Co..... | Stock Brokers, etc..... | 18 King st. east. |
| 891 | 1892. | Ames, Alfred E..... | A. E. Ames & Co..... | Oils, etc..... | 22 Earl street. |
| 234 | 1891. | Anderson, Geo..... | Royal Oil Co..... | Stock Broker..... | 33 Melinda street. |
| 55 | 1879. | Anderson, T. O..... | | Hats, Caps, and Furs..... | 54-56 Wellington st. west. |
| 285 | 1886. | Ansley, A..... | Gillespie, Ansley & Co..... | Iron Founders, Mfrs. Soil Pipe & Fittings | 146-150 Niagara st. |
| 1014 | 1899. | Anthes, Henry W..... | Toronto Foundry Co..... | Printing..... | 54 Yonge st. |
| 1076 | 1899. | Apted, W. H..... | Apted Bros..... | Perfumery and Hair Goods..... | Cor. Yonge & Carlton sts. |
| 689 | 1895. | Armand-Tranclé, J..... | J. Tranclé-Armand & Co..... | General Agent..... | 52 King st. east. |
| 472 | 1885. | Armstrong, Henry D. P..... | Guardian Fire Assurance Co..... | Mining Broker..... | 16 King St. W. |
| 1211 | 1900. | Arnett, L. R..... | | | 103 Bay st. |
| 395 | 1893. | Araoldi, Frank, Q.C..... | Belmont Bessemer Ore Co..... | | |

LIST OF MEMBERS.

| | | | | | |
|------------|-------------------|------------------------------|--|--|-----------|
| 65/1887. | Backus, F. F..... | Tor., Ham. & Buffalo Ry..... | General Freight and Passenger Agent..... | | Hamilton. |
| 1255/1900. | Bacque, L. H..... | | Mining Broker..... | | 32, Ch... |

| | | | | | |
|-------|-------|------------------------|--|--------------------------------------|------------------------------|
| 689 | 1895. | Armand-Tranclé, J. | J. Tranclé-Armand & Co. | Perfumery and Hair Goods. | Cor. Yonge & Carlton sts. |
| 472 | 1885. | Armstrong, Henry D. P. | Guardian Fire Assurance Co. | General Agent. | 52 King st. east. |
| 1211 | 1900. | Arnett, L. R. | | Mining Broker. | 16 King St. W. |
| 39. | 1893. | Arnoldi, Frank, Q.C. | Belmont Bessemer Ore Co. | | 103 Bay st. |
| 651 | 1887. | Backus, F. F. | Tor., Ham. & Buffalo Ry. | General Freight and Passenger Agent. | Hamilton. |
| 1265 | 1900. | Bacque, L. H. | | Mining Broker. | 32 Church st. |
| 998 | 1899. | Bailey, Chas. L. | Wm. Jessop & Sons, Ltd. | Manager. | 80 Bay st. |
| 956 | 1899. | Baillie, Frank W. | Central Can. L. & S. Co. | Secretary. | 26 King st. east. |
| 24. | 1884. | Baird, A. H. | The Paris & Wincy Mills Co. | | Paris. |
| 853 | 1890. | Baird, Geo. Hugh. | | Grain Merchants, etc. | 315-318 Board of Trade Bldg. |
| 32 | 1870. | Baird, H. N. | Crane & Baird. | | 70 York st. |
| 861 | 1893. | Baird, Henry N. | Toronto Type Foundry Co. | | 179 King st. east. |
| 969 | 1899. | Bain, Thos. R. | Wheeler & Bain. | Hardware Merchants | Stratford. |
| 819 | 1886. | Ballantyne, Thoma. | James Carruthers & Co. | Cheese Exporter. | 312-314 Board of Trade Bldg. |
| 388 | 1886. | Band, C. W. | Supt. Ontario Division. | Grain Merchants. | Board of Trade Bldg. |
| 188 | 1895. | Barber, A. W. | Wm. Barber & Bro. | C. P. R. Telegraph Co. | |
| 1158 | 1900. | Barber, J. R., M.P.P. | Barber & Ellis Co. | Paper Manufacturer | Georgetown. |
| 275 | 1891. | Barclay, David S. | Toronto Paper Co. | and | |
| 970 | 1899. | Barker, Harry C. | Barclay, Clark & Co. | Lithography. | 26, 28, 30, Lombard st. |
| 1199 | 1900. | Barr, A. Jas. | The Harry Webb Co., Ltd. | Manager. | 66 Yonge st. |
| 476 | 1891. | Barr, Frank F. | Canada Jute Co. | Mining Broker. | 36 King St. E. |
| 932 | 1899. | Barr, Walter J. | The Goldsmiths' Stock Co. of Canada. | Manufrs. Jute and Cotton Bags | 54 Wellington st. east. |
| 1185 | 1900. | Barrick, E. J., M.D. | Newcombe Piano Co., Ltd. | Wholesale Jewellery. | 50 Yonge st. |
| 728 | 1886. | Bazzard, Geo. | | Vice-President. | 60 Bond street. |
| 1044 | 1899. | Beal, Geo. P. | Beal Bros. | Railway Agent. | Hamilton (P.O. Box 24). |
| 87 | 1894. | Beal, R. M. | Beal Bros. | Wholesale Leather. | 52 Wellington st. east. |
| 347 | 1893. | Beardmore, Alfred O. | | Wholesale Leather. | Lindsay. |
| 349 | 1882. | Beardmore, G. W. | Beardmore & Co. | | |
| 348 | 1870. | Beardmore, W. D. | | Wholesale Leather, Tanners, etc. | 39 Front st. east. |
| † 47 | 1881. | Beatty, W. H. | Beatty, Blackstock, Nesbitt Chadwick & Riddell. | Solicitor to the Board. | 58 Wellington st. east. |
| 650 | 1886. | Beaty, Robert. | Robt. Beaty & Co. | Stock Brokers and Bankers. | 10 King st. east. |
| 54 | 1890. | Beck, Carl. | Beck Lumbering Co. | President. | Penetanguishene. |
| 571 | 1895. | Benjamin, Frank D. | M. & L. Samuel, Benjamin & Co. | Wholesale Hardware, Metals, etc. | 27 Wellington st. west. |
| 887 | 1886. | Berkinshaw, W. H. | | Merchant. | 34 St. Vincent st. |
| † 583 | 1892. | Bickell, W. J. | Bickell & Wickett. | Tanners. | 55 Front st. east. |
| 935 | 1899. | Birge, Cyrus A. | The Canada Screw Co. | President. | Hamilton. |
| 923 | 1898. | Black, James C. | W. R. Johnston & Co. | Wholesale Clothing. | Cor. Front & Bay sts. |
| † 768 | 1881. | Blackley, Wm. | Wm. Blackley & Co. | Wholesale Millinery. | 60 Bay street. |
| 455 | 1892. | Blackstock, T. G. | Beatty, Blackstock, Nesbitt, Chadwick & Riddell. | | |
| 566 | 1885. | Blaikie, J. L. | The Canada Landed and National Investment Co. | Barrister. | 58 Wellington st. east. |
| † 27 | 1875. | Blain, Hugh. | The Eby, Blain Co. Ltd. | President. | 127 Bloor st. west. |
| 1019 | 1889. | Bleasdell, W. H. | W. H. Bleasdell & Co. | Wholesale Grocers | 21-23 Front st. east. |
| 719 | 1895. | Boeckh, Emil C. | Boeckh Bros. & Company. | Mining Brokers. | 407 McKinnon Bldg. |
| | | | | Brush, Broom and Wood'w'e Mnfrs. | 80 York st. |

LIST OF MEMBERS OF THE BOARD OF TRADE OF THE CITY OF TORONTO.

11

| No. | YEAR | NAME. | FIRM. | BUSINESS. | LOCATION. |
|------|--------|-------------------------|--|---------------------------------------|--|
| 437 | 1894. | Boisseau, E. | E. Boisseau & Co. | Wholesale Clothing | Yonge and Temperance sts. |
| +449 | 1885. | Bolté, Auguste | | Brewers' Supplies | 47 Colborne st. |
| 1186 | 1900. | Bond, H. E. | Lalley, Watson & Bond. | Wholesale Clothing | 51-53 Front st. w. & 20 Bay st. |
| 656 | 1885. | Boomer, H. C. | | | Gooderham Building. |
| 6 | 1885. | Booth, G. W. | | Com. Mer., Small Wares & Fancy Goods. | 55 Front st. west. |
| 653 | 1889. | Bosworth, G. M. | C. P. R. Co. | Freight Traffic Manager | Montreal. |
| 952 | 1899. | Soulter, H. C. | Boulter & Stewart | Mnf. Ladies' and Children's Garments. | 13 Front st. west. |
| 1197 | 1900. | Boyd, M. D. | | Mining Broker. | 67 Yonge St. |
| 865 | 1887. | Boyd, Mossom M. | Vossom, Boyd Co. | Lumber Manufacturers. | Bobcaygeon. |
| 1135 | 1899. | Bowman, C. M., M. P. P. | Bowman & Zinken | Tanners | Southampton. |
| 971 | 1899. | Bradshaw, Alex. | A. Bradshaw & Son | Wholesale Dry Goods. | 25 Wellington st. west. |
| 941 | 1899. | Bradshaw, Thos. | Imp. Life Ass. Co., Can. | Actuary. | 26 King st. east. |
| 452 | 1885. | Brandon, Jas. | | Insurance Agent. | 23 Toronto st. |
| 161 | 1894. | Breithaupt, J. C. | The Breithaupt Leather Col d | { Secretary | { Berlin. |
| 91 | 18-89. | Breithaupt, Louis J. | | { President | |
| 1077 | 1899. | Bridgen, Geo. | Toronto Engraving Co. | Engravers | 92 Bay st. |
| 73 | 1885. | Briggs, S. E. | Steele, Briggs Seed Co., Ltd. | Seed Merchants | 105-107 Front st. east. |
| 379 | 1891. | Briggs, Rev. Wm., D.D. | Methodist Book Room | Selling and Publishing. | 29-33 Richmond st. west. |
| 933 | 1899. | Bright, Thomas G. | T. G. Bright & Co. | Wine Manufacturers. | 54 Colborne st. |
| +614 | 1874. | Brock, Wm. R., M.P. | The W. R. Brock Co., Ltd. | Wholesale Dry Goods. | Bay and Wellington sts. |
| 836 | 1894. | Brock, Wm. L. | | | |
| 66 | 1898. | Brough, T. G. | Dominion Bank | General Manager. | King and Yonge sts. |
| 1175 | 1900. | Brown, J. F. | The J. F. Brown Co. Ltd. | Furniture, Carpets, Etc. | 5-7 Queen st. east |
| 601 | 1884. | Brown, Richard | The Brown Bros., Ltd. | Wholesale Manufacturing Stationers. | 51-53 Wellington st. west. |
| 934 | 1899. | Brown, Thomas A. | | | |
| 972 | 1899. | Brown, W. Greenwood. | Equity Fire Ins. Co. | General Manager. | 24 King st. west. |
| 1152 | 1900. | Brown, W. | Alex. Brown & Co. | Millers. | 13 Elizabeth st. |
| 8 | 1883. | Brush, S. B. | Brush & Co. | Manfrs. Ball's Corsets. | Adelaide and Bay sts. |
| 283 | 1885. | Buchanan, J. O. | | | Wellington st. west. |
| 447 | 1878. | Burgess, Ralph K. | | Manufacturer. | 5 Dale ave. |
| 1165 | 1900. | Burke, Edmund. | Burke & Horwood | Architects. | 28 Toronto st. |
| +509 | 1885. | Burns, P. | P. Burns & Co. | Coal Merchants | 38 King st. east. |
| 44 | 1894. | Burritt, A. P. | A. P. Burritt & Co. | Stock Brokers | 12 Jordan st. |
| 40 | 1885. | Burt-on, P. H. | The Merchants' Dyeing and Finishing Co., Limited | President } Manager } | 136 Bedford road. 136 Bedford road. |
| 397 | 1896. | Burton, Alf. | | | |
| 39 | 1879. | Caldecott, S. | | Merchant. | 45 Yonge st |
| 288 | 1895. | Caldwell, Chas. | C. Caldwell & Co. | Hay and Grain | 96 Front st. east. |
| 1128 | 1899. | Calvert, C. E. | The Calvert & Dwyer Co. Ltd. | Wool Merchants | 17 Wellington st. west. |

LIST OF MEMBERS.

| | | | | |
|------------|-----------------------------|---|---|------------------------------|
| 39 1879. | Caldecott, S. | C. Caldwell & Co. | Merchant. | 70 Yonge st |
| 288 1895. | Caldwell, Chas. | The Calvert & Dwyer Co. Ltd. | Hay and Grain | 96 Front st. east. |
| 1128 1899. | Calvert, C. E. | | Wool Merchants | 17 Wellington st. west. |
| 722 1898. | Campbell, Archibald | | | |
| 940 1899. | Campbell, Fred. J. | Canada Paper Co. | Merchant Miller | Toronto Junction. |
| 378 1894. | Campbell, J. Lorne | | Paper Manufacturer | 15 Front st. west. |
| 404 1887. | Campbell, Paul | | Stock Broker | 28 Jordan st. |
| 801 1890. | Candee, Chas. N. | Gutta Percha & Rubber Mfg. Co. of Toronto, Ltd. | | Merton, Halton Co. Ont. |
| 267 1885. | Carrick, A. W. | | Secretary | 61-63 Front st. west. |
| 178 1884. | Carrick, John | A. V. DeLaporte & Co. | Baker, Grocer, etc. | Bay and Richmond sts. |
| 905 1896. | Carruthers, Geo. A. | Jas. Carruthers & Co. | Commission Merchants | 82 Front st. east. |
| 754 1885. | Carruthers, Jas. | Jas. Carruthers & Co. | Commission Merchants | Winnipeg, Man. |
| 107 1886. | Carswell, Robert | The Carswell Co., Limited. | Commission Merchants | 312-314 Board of Trade Bldg. |
| 552 1889. | Carter, Edward T. | | Law Booksellers | 30 Adelaide st. east. |
| 1174 1900. | Cassidy, J. J. | Can. Mfrs. Pub. Co., Ltd. | Wool, and Hides | 83-85 Front st. east. |
| 434 1893. | Catto, Charles J. | J. Catto & Son. | President | McKinnon Bldg. |
| 686 1884. | Catto, J. | | Importers Dry Goods | 57 61 King st. east. |
| 823 1894. | Caulfeild, Hans J. | Caulfeild, Henderson & Burns | Wholesale Men's Furnishings and Manfrs. | 17 Front st. west. |
| 135 1898. | Cavanagh A. | Chapman & Co. | Grain Merchant | Board of Trade Bld. |
| 553 1879. | Chapman, Geo. A. | Ontario Wind, Engine and Pump Co., Ltd. | Grain Merchants | 49 Wellington st. east. |
| 1099 1899. | Chapman, S. H. | The Copeland-Chatterson Co. Ltd. | President and Manager | Atlantic av. & Liberty st. |
| 1181 1900. | Chatterson, A. E. | | Mnfg. Stationers | 75-77 Queen st. west. |
| 71 1898. | Cherry, S. J. | Christie, Brown & Co. | Miller | Preston. |
| 920 1891. | Christie, R. J. | Insurance and Ticket Agt. | Biscuit Manufacturers | 23-31 Duke st. |
| 237 1885. | Christie, W. | | Grain Buyer | 383 Berkeley st. |
| 974 1899. | Churchill, Fred W. | | Miller | Collingwood |
| 825 1886. | Clark, David. | Barelay, Clark & Co. | Merchant Tailor | Ayr. |
| 317 1885. | Clark, P. M. | A. R. Clarke & Co. | Lithographers | 95 King st. west. |
| 213 1893. | Clark, T. J. | | Leather and Glove Manufacturers | 26, 28 and 30 Lombard st. |
| 413 1886. | Clarke, A. R. | | Grain Merchant | 28 Front st. east. |
| 677 1888. | Clarke, L. H. | | Mining Broker | Palmerston. |
| 1212 1900. | Clarke, S. R. | Clarkson & Cross | Chartered Accountants | 75 Yonge st. |
| 422 1879. | Clarkson, F. R. C. F. C. A. | Clemes Bros | Whole-sale Fruit Dealers | Scott st. |
| 937 1899. | Clemes, Walter H. | Sault Ste. Marie Pulp Co. | President and Manager | 61 Front st. east. |
| 1192 1900. | Clergue, F. H. | The Molsons Bank | Manager | Sau. t Ste. Marie. Ont. |
| 269 1894. | Clinch, C. W. | | City Treasurer | Corner King & Bay sts. |
| 293 1889. | Coady, Richard T. | Chas. Cockshutt & Co | Importers Woollens | City Hall. |
| 419 1883. | Cock-hutt, Chas. | C.ckshutt Pw Co | Managing Director | 57 Front st. west. |
| 1169 1900. | Cockshutt, Harry. | | Merchant | Brantford. |
| 457 1892. | Cockshutt, W. Foster | L. Coffee & Co. | Grain Merchants | Brantford. |
| 507 1885. | Coffee, John L. | Trusts and Guarantee Co., Ltd | Mining Broker | 409-412 Board of Trade. |
| 1219 1900. | Coffee, F. C. | Bank of Ottawa. | Manager | 12 King st. west. |
| 1162 1900. | Coffee, T. P. | J. and T. Conlon. | Lumber Mnfs. and Vessel Owners. | 14 King st. west. |
| 701-98. | Cole, Francis. | | | Temple Building |
| 1179 1900. | Conlon, Thomas. | | | Thorold. |

LIST OF MEMBERS.

LIST OF MEMBERS OF THE BOARD OF TRADE OF THE CITY OF TORONTO.

| No. | YEAR | NAME | FIRM | BUSINESS | LOCATION |
|------|------|------------------------|---|---|--------------------------------|
| 63 | 1881 | Cook, H. H. | | Lumber Merchant | Freehold Bldg. |
| 1182 | 1900 | Copeland, R. J. | The Copeland-Chatterson Co. Ltd. | Mnfg. Stationers | 75-77 Queen st. west. |
| 368 | 1887 | Cooper, D. D'E. | Lehigh Valley R. R. | Agent | 107-110 Board of Trade Bldg. |
| †515 | | Cooper, James | | | 18 St. Joseph st. |
| 216 | 1885 | Copp, John C. | | | 21 Leader Lane. |
| 973 | 1899 | Corby, Harry, M.P. | H. Corby | Distiller and Wine Merchant | Belleville. |
| 1101 | 1899 | Corcoran, J. W. | Canada Printing Ink Co. | Manager | 4 Bay st. |
| 1183 | 1900 | Coryell, C. S. | The Adams Furniture Co., Limited. | President | 179 Yonge Street. |
| 532 | 1885 | Cosgrave, L. J. | The Cosgrave Brewing Co. of Toronto, Ltd. | Brewers, etc. | 291 Niagara st. |
| 748 | 1883 | Coulson, D. | Bank of Toronto | General Manager | Church and Wellington sts. |
| 331 | 1885 | Cowan, J. W. | The Cowan Co., Ltd. | Manufacturers of Cocoa and Chocolate. | 470 King st. west. |
| 604 | 1887 | Cox, Ed. Wm. | Canada Life Assurance Co. | Assist. General Manager | Can. Life, 40-46 King st. west |
| 1020 | 1899 | Cox, E. Strachan | | Winning Broker | 9 Toronto st. |
| 696 | 1893 | Cox, Fred. G. | Imperial Life Ass. Co., Can. | Managing Director | 26 King st. east. |
| † 23 | 1882 | Cox, Geo. A., Hon | | Bank President | 46 King st. west. |
| 33 | 1885 | Crane, Thos. A. | Crane & Baird | Grain and Flour Merchant | 315-318 Board of Trade Bldg. |
| 918 | 1886 | Crangle, S. | | Steamboat Owner | 35 Rosedale Road. |
| 685 | 1885 | Crean, Robt. H. | Dunnet, Crear & Co. | | Balmuto st. |
| 1043 | 1900 | Croft, John | | Broker | Janes Bldg. |
| 111 | 1886 | Cross, W. H., F. C. A. | Clarkson & Cross. | Chartered Accountants | Scott st. |
| †171 | 1888 | Crowthier, W. C. | | | Dominion Bank Building. |
| 493 | 1875 | Cumberland, F. Bar'ow. | | Vessel Owner | 72 Yonge st. |
| 1021 | 1899 | Currie, J. A. | Currie & Kiteley | Mining Brokers | 52 Yonge st. |
| 1220 | 1900 | Dalley, A. H. C. | Creelman Bros. | Typewriters | 15 Adelaide st. east. |
| 1070 | 1899 | Daniel, C. D. | The Tor. Pharnacol Co., Ltd | Manufacturing Chemists | 22 Bay st |
| 938 | 1899 | Daniel, F. C. | F. C. Daniel & Co. | Whol-sale Fancy Dry Goods | 3 Wellington st. west. |
| 517 | 1879 | Darling, Andrew | The Wyld, Grasett, Darling Co. Limited | Importers Dry Goods | Bay & Wellington sts. |
| † 24 | 1874 | Darling, Henry W. | General Electric Co | Treasurer | Schenectady, N. Y. |
| 198 | 1882 | Darling, Robert. | Robert Darling & Co. | Wholesale Woollens & Tailors' Trimmings, and Linens | 44 Front st. west. |
| 1052 | 1899 | Darrell, Henry F. | The King, Darrell, Produce Co. Ltd | | 8 Elm st. |
| 463 | 1883 | Davidson, John I. | The Davidson & Hay Co. Ltd. | Wholesale Grocers | 36 Yonge st. |
| 1109 | 1899 | Davidson, J. L., M.D. | Imperial Life Insurance Co. | | 20 Charles st. |
| 328 | 1884 | Davies, Robt. | Dominion Brewery | Manager | Queen st. east. |

| | | | | | |
|------|------|-------------------|--------------------|--------------|--------------|
| 1164 | 1900 | Davies, Wm. | The Wm. Davies Co. | Pork Packers | Beachall st. |
| 890 | 1886 | Davies, F. T. | | Tanner | Aurora. |
| 270 | 1886 | Davis, Hon. E. J. | A. Davis & Son | | |

| | | | | |
|-------------|------------------------|------------------------------------|---|---|
| 1052 1899. | Darrell, Henry F | The King, Darrell, Produce Co. Ltd | | 8 Elm st. |
| 463 1883. | Davidson, John I. | The Davidson & Hay Co. Ltd. | Wholesale Grocers. | 36 Yonge st. |
| 1109 1899. | Davidson, J. L., M. D. | Imperial Life Insurance Co. | | 20 Charles st. |
| 328 1884. | Davis, Robt. | Dominion Brewery | Manager. | Queen st. east. |
| 1164 1900. | Davis, Wm. | The Wm. Davies Co. | Pork Packers. | Beachall st. |
| 890 1886. | Davies, F. T. | | Tanner. | Aurora. |
| 270 1886. | Davis, Hon. E. J. | A. Davis & Son. | Tanners. | King P. O. |
| 1073 1899. | Davis, W. J. | Davis & Henderson. | Manufacturing Stationers. | 84 Bay st. |
| 177 1867. | DeLaporte, A. V. | A. V. DeLaporte & Co. | Grain Merchants. | 82 Front st. east. |
| 1145 1900. | Dewart, H. H. | Independent Cordage Co. | Secretary. | 20 King st. east. |
| -046 1899. | Dexter, Thos. G. | H. S. Howland, Son & Co. | Wholesale Hardware. | 37 Front st. west. |
| 1163 1900. | Dick, D. B. | | Architect. | 17 Toronto st. |
| 846 1886. | Dick, John. | Dick, Ridout & Co. | Mnfns. of Cloth Bags, Woollens, etc. | 69 Bay st. |
| 367 1898. | Dignum, E. J. | E. J. Dignum & Co. | Manufacturers' Agents and Commission Merchants. | 27 Melinda st. |
| 897 1891. | Dineen, Wm. | W. & D. Dineen. | Hats and Furs. | Temperance and Yonge sts. |
| 1209 1900. | Dinnick, W. S. | Standard Loan Co. | Manager. | 14 King st. west. |
| 939 1899. | Dixon, John J. | McIntyre & Wardell. | Stock Brokers. | 46 King st. west. |
| 1023 1899. | Dixon, Robert. | | Mining Broker. | 37 Yonge st. |
| 975 1899. | Delan, Jos. F. | RicLelieu & Ont. Nav. Co. | Passenger Agent. | 2 King st. east. |
| 372 1892. | Donald, R. A. | Pure Gold Mnfr. Co., Ltd. | Managing Director. | 31-33 Front st. east. |
| † 50 1880. | Donogh, John. | Swan-Donogh Lumber Co. | Wholesale Lumber. | North Tonawanda, N. Y. |
| † 18 1895. | Douglas, Wm. J. | The Mail Printing Co. | General Manager. | Cor. King & Bay sts. |
| 518 1896. | Downey, James H. | J. H. Downey & Co. | Grain & Coal. | Whitby. |
| 393 1885. | Dracas, J. H. | | Miller. | Streetsville. |
| † 618 1882. | Drynan, Jno. | W. A. Murray & Co. | Silk Merchants, etc. | 17-27 King st. east. |
| 1207 1900. | Drummond, H. A. | | Mining Broker. | 28 Victoria st. |
| 664 1890. | Dunnet, Thos. | Dunnet, Crean & Co. | | Balmuto st. |
| 1026 1900. | Dans an, Geo. | Greville & Co., Ltd. | Mining Brokers. | 12 King st. east. |
| 1080 1899. | Dunstan, K. J. | The Bell Telephone Co., Ltd. | Local Manager. | 35-37 Temperance st. |
| 359 1870. | Dwight, H. P. | G. N. W. Tel. Co. | President and General Manager. | Scott & Wellington sts. |
| 976 1899. | Eaton, John C. | The T. Eaton Co., Ltd. | Dry Goods. | 190 Yonge st. |
| 607 1890. | Eaton, Timothy. | Pres. The T. Eaton Co. Ltd. | Dry Goods. | 190 Yonge st. |
| 790 1891. | Eastmure, A. L. | Eastmure & Lightbourn. | Insurance, etc. | 3 Toronto st. |
| † 25 1879. | Eby, J. F. | The Eby, Blain Co. Ltd. | Wholesale Grocers. | 21-23 Front st. east. |
| 886 1898. | Eckardt, A. J. H. | Eckardt Casket Co. | Wholesale Undertakers' Supplies. | 24 B y st. and 66-77 west Esplanade st. |
| 499 1887. | Eckardt, H. P. | H. P. Eckardt & Co. | Wholesale Grocers. | Cor. Front & Scott sts |
| 1115 1899. | Edwards, Geo. | Edwards & Hart-Smith | Chartered Accountants. | 28 Bank Commerce Bldg |
| 245 1868. | Elliot, R. W. | | Wholesale Druggists. | 5 Front st. east. |
| † 610 1890. | Elliot, Wm. Scott. | Elliot & Co. | | 79 King st. west. |
| 1168 1900. | Elliott, W. H. | The Elliott & Son Co., Ltd. | Decorators. | 504 Board of Trade Bldg. |
| 321 1892. | Ellis, D. O. | | Grain Merchant. | 43-47 Bay st. |
| † 663 1882. | Ellis, J. F. | Barber, Ellis & Co. | Envelope Makers and Paper Dealers. | |
| 291 1886. | Ellis, M. C. | | | |
| 400 1885. | Ellis, P. W. | P. W. Ellis & Co. | Wholesale Jewellery Manfrs. | 31 Wellington st. east. |
| 387 1885. | Ellis, R. Y. | | | |

LIST OF MEMBERS OF THE BOARD OF TRADE OF THE CITY OF TORONTO.

VIII

| No. | YEAR. | NAME. | FIRM. | BUSINESS. | LOCATION. |
|------|-------|--------------------------|---|---|-------------------------------|
| 1139 | 1899. | Evans, F. S. | The National Cycle & Automobile Co., Ltd. | Manufacturers | King st. west. |
| 605 | 1892. | Everett, H. A. | The Federal Telephone Co. | President | Electric Bldg., Cleveland, O. |
| 49 | 1896. | Fairweather, James W. T. | Fairweather & Co. | Mnfg Furriers | 84 Yonge st. |
| 203 | 1890. | Farr, Jas. E. | | Commission Merchant | Newmarket. |
| 144 | 1896 | Farr, Jos. H. | | | 14 Birch ave. |
| 1081 | 1899. | Fensom, Geo. H. | The Fensom Elevator Works | Elevator Manufacturers | 50-56 Duke st. |
| 165 | 1886. | Firstbrook, John | Firstbrook Bros. | Manufacturers Lumber | 301 King st. east. |
| 166 | 1886. | Firstbrook, Wm. A. | | | |
| 578 | 1897. | Fisher, Jno. L. | Jas. Richardson & Sons. | Grain Merchants | 49 Wellington st. east. |
| 869 | 1893. | Fisher, Robt. C. | Rice Lewis & Son | Hardware | 30 King st. east. |
| 1166 | 1900. | Fitzgerald, F. W. G. | Can. Birkbeck Inv. & Sav. Co. | Managing Director | Freehold Loan Bldg. |
| †127 | 1885. | Flavelle, J. D. | The Sadler, Dundas & Flavelle Milling Co. | Millers and Grain Merchants | Lindsay. |
| 337 | 1885. | Flavelle, J. W. | The Wm. Davies Co., Ltd. | Managing Director | Beachall st. |
| 130 | 1886. | Flavelle, W. | The Flavelle Milling Co., Ltd. | General Merchants | Lindsay. |
| 1180 | 1900. | Fletcher, Benj. | Fletcher Mfg. Co. | Bakers' and Confectioners' Tool, Soda Fountains, etc. | 440-442 Yonge st. |
| †323 | 1885. | Flett, John. | Flett, Lowndes & Co., Ltd. | Wholesale Trimmings, Linings & Buttons | 61 Bay st. |
| 505 | 1867. | Flynn, Thos. | L. Coffee & Co. | Grain Merchants | 409-412 Board of Trade Bldg. |
| †356 | 1888. | Follett, Jos. J. | | Merchant Tailor | 181 Yonge st. |
| 284 | 1894. | Forbes, Geo. D. | The R. Forbes Co. | Woolen Mfrs | Hespeler. |
| 786 | 1886. | Forster, A. | M. B. Perine & Co. | Manufacturers of Twine and Cordage | Doon. |
| †725 | 1885. | Foster, T. G. | | Importer of Upholstery Goods | 44 Scott st. |
| 645 | 1887. | Fowke, F. L. | | General Merchant and Produce Dealer | Oshawa. |
| 1024 | 1899. | Fox, Wm. C. | Fox & Ross. | Mining Brokers | 19 Adelaide st. east. |
| 661 | 1895. | Foy, Geo. J. | | Wholesale Wines and Liquors | 47 Front st. east. |
| 978 | 1899. | Foy, John. | Niagara Navigation Co. | Manager | 54 King st. east. |
| 1015 | 1899. | Francis, W. G. | The Francis Frost Co., Ltd. | Mnfrs. of Paints, Oils, etc. | 120-124 Richmond st. east. |
| 1018 | 1899. | Frankel, Leo. | Frankel Bros | Metals | 116-130 George st. |
| 1103 | 1899. | Fraser, E. D. | A. E. Ames & Co. | Stock Brokers and Financial Agents. | 18 King st. east. |
| 10 | 1884. | Freeland, Wm. | W. & R. Freeland | Props. Yonge st. Wharf and Coal Yards. | Room 502 McKinnon Building |
| 497 | 1881. | Fudger, Harris H. | The Robt. Simpson Co., Ltd. | President | 170-178 Yonge st. |
| †233 | 1890. | Gage, W. J. | The W. J. Gage Co., Ltd. | Wholesale Books and Stationery. | 54 Front st. west. |
| 502 | 1873. | Galbraith, Wm. | | Com. Merchant and Warehouseman | 18, 20, 22 Church st. |
| †221 | 1900. | Garthshore, J. T. | | Ry. Equipment, Iron, Etc. | 83 Front st. west. |
| 592 | 1885. | Geddes, W. A. | | Wharfinger and Steamboat Agent | City Wharf. |
| 989 | 1899. | George, W. K. | Stand. Silver Plate Co., Ltd. | Secretary | 33-41 Hayter st. |
| 193 | 1887. | Gibson, Ralph E. | Conger Coal Co., Ltd. | Importers Coal and Wood | 6 King st. |

LIST OF MEMBERS.

| | | | | | |
|------|-------|---------------------|---|----------------------------------|----------------------------|
| †233 | 1890. | Gage, W. J. | The W. J. Gage Co., Ltd. | Wholesale Books and Stationery. | 54 Front st. west. |
| 502 | 1873. | Galbraith, Wm. | | Com. Merchant and Warehouseman. | 18, 20, 22 Church st. |
| 1221 | 1900. | Gartshore, J. T. | | Ry. Equipment, Iron, Etc. | 83 Front st. west. |
| 592 | 1885. | Geddes, W. A. | | Wharfinger and Steamboat Agent. | City Wharf. |
| 980 | 1899. | George, W. K. | Stand. Silver Plate Co., Ltd. | Secretary | 33-41 Hayter st. |
| 193 | 1887. | Gibson, Ralph E. | Conger Coal Co., Ltd. | Importers Coal and Wood. | 6 King st. east. |
| 1072 | 1899. | Gillies, Geo. | The Geo. Gillies Co., Ltd. } Swansea Forg. Co., Ltd. } | Mnfrs. Bolts, Nuts, Forging, etc | { Gananoque. { Swansea. |
| 329 | 1870. | Godson, A. W. | | Contractor | 1 Toronto st |
| 809 | 1894. | Goldie, Geo. E. | The Goldie Milling Co. | | Galt. |
| 734 | 1894. | Goldie, John. | The Goldie Milling Co., Ltd. | Millers, etc. | Ayr. |
| 20 | 1885. | Goldie, James | | Miller. | Guelph. |
| 21 | 1892. | Goldie, Lincoln | | Flour and Grain | Guelph. |
| 93 | 1884. | Goodall, James | | Grain and Seed Merchant. | 84 Front st. east. |
| 156 | 1884. | Goode, C. | | Grain Merchant | 49 Wellington st. east. |
| 223 | 1877. | Gooderham, Alfred. | | Merchant. | 49 Wellington st. east. |
| 225 | 1885. | Gooderham, A. E. | | Distiller. | 72 Trinity st. |
| 1167 | 1900. | Gooderham, E. G. | The Toronto Silver Plate Co., Ltd. | Manager | 570 King st. west. |
| †226 | 1859. | Gooderham, Geo. | Bank of Toronto | President | 49 Wellington st. east. |
| †812 | 1892. | Gooderham, Geo. H. | Gooderham & Worts Co. Ltd. | Distillers | 504 Jarvis st. |
| 735 | 1890. | Gooderham, Robt. T. | | Broker. | 49 Wellington st. east. |
| † 82 | 1876. | Gooderham, Wm. G. | Gooderham & Worts Co. Ltd. | Distillers | 49 Wellington st. east. |
| 28 | 1892. | Gordon, Colin F. | John Kay, Son & Co. | Carpets, etc. | 36-38 King st. west. |
| 305 | 1887. | Gorman, David | | Grain Merchant. | 323 Crawford st. |
| 693 | 1895. | Gosling, Francis J. | Bank of Hamilton | Manager | 34 Yonge st. |
| 168 | 1898. | Gould, H. J. | Gould Bros. | Millers and Grain Dealers. | Uxbridge. |
| †326 | 1885. | Goulding, Wm. | Geo. Goulding & Sons. | Wholesale Dry Goods | 55 Bay st. |
| 1172 | 1900. | Gourlay, Adam | Toronto Coal Co. | Coal and Wood Merchants | 1139 Yonge st. |
| 7 | 1897. | Gourlay, Robert S. | Gourlay, Winter & Leeming. | Dealers in Pianos, Organs, etc. | 188 Yonge st. |
| 898 | 1890. | Grasett, A. W. | The Wyld, Grasett & Darling Co., Ltd. | Importers of Dry Goods. | Bay & Wellington sts. |
| 494 | 1885. | Gray, R. M. | Dominion Bank | Manager East Toronto Branch. | 189 Queen st. east. |
| 911 | 1888. | Green, Fred L. | | Miller. | Greenwood. |
| 1137 | 1899. | Green, Geo. E. | F. C. Davidge & Co., Ltd., (Victoria, B.C.) | General Importers | 30 Wellington st. east. |
| 1022 | 1899. | Green, W. J. | | Broker | 16 Victoria street. |
| 703 | 1886. | Grinnell, Thomas | Thomas Grinnell & Son. | Coal Merchants | 235 Broadview ave. |
| 486 | 1886. | Groves, Dr. | | Miller. | Fergus. |
| 715 | 1894. | Gundy, Wm. P. | The W. J. Gage Co., Ltd. | Wholesale Stationers. | 54 Front st. west. |
| 194 | 1885. | Gunn, Donald. | | | |
| 128 | 1896. | Gunn, Andrew. | D. Gunn, Bros. & Co. | Pork Packers etc. | 76-80 Front st. east. |
| 1104 | 1899. | Gunn, John A. | | | |
| 651 | 1896. | Gurney, Cromwell. | The Gurney Foundry Co., Ltd. | Manufacturers Stoves, etc. | 474-498 King st. west. |
| †832 | 1882. | Gurney, E. | | | |
| 1223 | 1900. | Guy, F. A. | J. O. Guy & Co. | Grain, Etc. | Oshawa |
| 79 | 1879. | Hagarty, J. H. G. | Hagarty & Co. | Steamship Managers. | 605 Board of Trade Bldg. |
| 1025 | 1899. | Hall, F. Asa. | Hall & Murray. | Mining Brokers | 12 Yonge st. Arcade. |

LIST OF MEMBERS OF THE BOARD OF TRADE OF THE CITY OF TORONTO.

X

| No. | YEAR. | NAME. | FIRM. | BUSINESS. | LOCATION. |
|------|-------|---------------------|---|---|------------------------------|
| †736 | 1893. | Hally, John | Hally Bros. | Rubber Shoes | 494 Bathurst st. |
| 81 | 1861. | Hamilton, W. B. | W. B. Hamilton, Son & Co. | Manufacturers Boots and Shoes. | 15 Front st. east. |
| 236 | 1894. | Hamilton, Josh. S. | The Pelee Island Wine and Vine Yards Co. | President | Brantford. |
| 61 | 1894. | Hamilton, R. C. | Love & Hamilton | Insurance Agents | 27 Wellington st. east. |
| 123 | 1895. | Hamilton, Wm. H. | Hamilton Bros. | General Merchants | Glen Huron. |
| 1151 | 1900. | Haney, M. J. | | Civil Engineer | Freehold Loan Bldg. |
| 371 | 1896. | Hannah, Wm. | Wm. Hannah & Co. | Grain and Produce | 515 Board of Trade Bldg. |
| 944 | 1899. | Hardy, James F.C.A. | Jenkins & Hardy | Accountants | 15½ Toronto street. |
| 80 | 1887. | Hargraft, A. R. | | Produce Merchant | 49 Wellington st. east. |
| 157 | 1894. | Hargraft, Geo. R. | Com. Union Assur. Co., Ltd. | General Agent | 49 Wellington st. east. |
| 577 | 1898. | Harling, R. Dawson | Manchester Ship Canal Co. | Canadian Representative | 26 Wellington st. east. |
| 594 | 1885. | Harman, S. Bruce | | Gen. Agent London and Lancashire Life Ass'e Co., London Ass'e Corporation | 19 Wellington st. east. |
| 396 | 1894. | Harper, R. S. | Massey-Harris Co., Ltd. | Implement Mfrs. | Massey & King sts. |
| 1156 | 1900. | Harrington, Geo. T. | | Grain and Produce Merchant | 34 Yonge st. |
| 370 | 1884. | Hart, S. R. | Hart & Riddell | Wholesale Stationers | 40 Wellington st. east. |
| 182 | 1886. | Hartney, W. P. | | Coal, Wood, Lime, Lumber, etc. | Box 153 Toronto Junction. |
| †631 | 1890. | Harvey, W. C. | Harvey & Van Norman | Wholesale Boots and Shoes. | 87-89 Front st. west. |
| 113 | 1885. | Hawke, W. | The O'Keefe Brewing Co., of Toronto, Ltd. | Brewers and Maltsters | 9-17 Gould st. |
| 1120 | 1889. | Hay, Chas. McD. | The Lyman Bros. & Co., Ltd | Who. Druggists & Chemical Mfrs. | 71-73 Front st. east. |
| 279 | 1893. | Hay, Edward | Imperial Bank of Canada. | Inspector | Imperial Bank. |
| 192 | 1898. | Hay, Francis W. | Hay Bros. | Grain Merchants | Listowel. |
| 1148 | 1900. | Hay, J. N. | Hay Bros. | Grain Merchants. | Listowel. |
| 322 | 1892. | Hay, Robt | | Commission Merchant. | 513 Board of Trade Building. |
| 327 | 1885. | Heath, Stuart | Robinson & Heath | Custom House Brokers & Steamship Agts. | 14 Melinda st. |
| 231 | 1886. | Hebden, E. F. | Merchants' Bank | Supt. of Branches | Montreal. |
| 419 | 1877. | Hedley, Jas. | | Editor <i>Monetary Times</i> | 62 Church st. |
| 1006 | 1899. | Hees, Geo. H. | Geo. H. Hees, Son & Co. | Window Shade Mfrs. | 71 Bay st. |
| 303 | 1886. | Heintzman, Geo. C. | | Piano Manufacturers. | 113, 117 King st. west. |
| 60 | 1885. | Heintzman, H. | | | |
| †443 | 1885. | Henderson, John | Toronto Cotton Batting Co. | Manufacturers | 99 Niagara st. |
| 389 | 1893. | Henderson, Jos. | Bank of Toronto. | Inspector | 60 Wellington st. east. |
| 1098 | 1899. | Henderson, J. B. | The Penman Mfg. Co. | | Paris. |
| 1082 | 1899. | Henderson, W. R. | Davis & Henderson | Manufacturing Stationers | 84 Bay st. |
| 221 | 1886. | Hewar, James. | | Grain Dealer and Seedsman | Guelph. |
| 506 | 1894. | Hibner, D. | D. Hibner & Co. | Furniture Manfrs | Berlin. |
| 1188 | 1900. | Hicks, Richard S. | Ont. and N.Y. Stmbt. Co. | Passenger and Freight Line. | 65 Yonge st. |

LIST OF MEMBERS.

| | | | | | |
|------|-------|------------------|--------------------------|----------------------------------|----------------------------|
| 1056 | 1899. | Hickson, Jos. W. | West Shore Railroad | Can. Freight Agent | 37 Yonge st. |
| 1086 | 1899. | Higel, Otto | The Otto Higel Co., Ltd. | Piano Actions, Keys and Hammers. | Cor. Mowat ave. & King st. |
| 1083 | 1899. | Hill, H. J. | Ind. Ex. Ass'n of T. | | |

| | | | | | |
|------|------|----------------------|-------------------------------|---|----------------------------|
| 1082 | 1899 | Henderson, W. R. | Davis & Henderson | Manufacturing Stationers | 84 Bay st. |
| 221 | 1886 | Hewar, James | D. Hibner & Co. | Grain Dealer and Seedsman | Guelph. |
| 506 | 1894 | Hibner, D. | Ont. and N. Y. Stm't. Co. | Furniture Manfrs | Berlin. |
| 1188 | 1900 | Hicks, Richard S. | | Passenger and Freight Line. | 65 Yonge st. |
| 1056 | 1899 | Hickson, Jos. W. | West Shore Railroad | Can. Freight Agent | 37 Yonge st. |
| 1089 | 1899 | Higel, Otto | The Otto Higel Co., Ltd. | Piano Actions, Keys and Hammers | Cor. Mowat ave. & King st. |
| 1083 | 1899 | Hill, H. J. | Ind. Ex. Asso. of Toronto | General Manager and Secretary | 82 King st. east. [west. |
| 1027 | 1899 | Hobson, Joseph | | Mining Broker | 5 King st. west. |
| 769 | 1885 | Hodd, James | Hodd & Cullen | Millers | Stratford. |
| 847 | 1893 | Hogg, Wm. T. | Hogg Bros. | Grain Merchants | Oakwood. |
| 1176 | 1900 | Holland, F. M. | The Dom'n Permanent Loan Co. | Manager | 12 King st. west. |
| 126 | 1884 | Hoover, P. R. | | Miller | Green River. |
| 5 | 1896 | Horn, T. W. | | President Luxfer Prism Co., Limited. | 98-100 King st. west. |
| 948 | 1899 | Hornbrook, John T. | The Brown Bros., Ltd. | Wholesale Manufacturing Stationers | 51-53 Wellington st. west. |
| 917 | 1891 | Hoskin, John | Tor. Gen. Trusts Corporation | President. | Freehold Bldg., 3rd Floor. |
| 570 | 1896 | Houser, J. H. | The Massey-Harris Co., Ltd. | Mfrs. Agricultural Implements, etc | 915 King st. west. |
| 722 | 1865 | Howland, H. S. | H. S. Howland, Sons & Co. | Wholesale Hardware | 37 Front st. west. |
| 125 | 1880 | Howland, Peleg | | Miller and Grain Dealer | Kleinburg. |
| 292 | 1898 | Howland, W. | H. S. Howland | Manufacturers of Nails | 293 Dufferin st. |
| 1087 | 1899 | Howland, Geo. W. | The Graham Nail Works | Wholesale Grocer | 69 Front st. east. |
| 412 | 1888 | Humphrey, F. W. | | Flour and Feed | Milton. |
| 239 | 1897 | Hume, Geo. | Hume Bros. | Millers | London. |
| 611 | 1885 | Hunt, C. B. | Hunt Bros. | Starch Mfrs. | Port Credit. |
| 612 | 1885 | Hunt, John I. A. | | Wholesale Woollens | 34 Wellington st. west. |
| 1142 | 1899 | Hutchison, A. | Credit Valley Starch Mfg. Co. | | |
| 1165 | 1899 | Hutchison, R. B. | Hutchison, Nisbet & Auld | | |
| 57 | 1856 | Ince, W. | | Wholesale Grocers | 43 Front st. east. |
| 58 | 1885 | Ince, W., Jr. | Perkins, Ince & Co. | | |
| 59 | 1891 | Ince, James | | Wholesale Stationers | 42 Yonge st. |
| +458 | 1881 | Irving, A. S. | Toronto News Co. | General Manager Western Canada | Cor. Jordan & Melinda sts. |
| 632 | 1888 | Irving, T. C. | The Bradstreet Co. | Umbrella Manufacturers | 20 Front st. west. |
| 1057 | 1899 | Irving, Geo. T. | The Irving Umbrella Co., Ltd | Wholesale Millinery and Fancy Dry Goods | 16 Wellington st. w. |
| 1047 | 1899 | Ivey, A. M. | The Jno. D. Ivey Co., Ltd. | | |
| 797 | 1890 | Ivey, Jno. D. | | | |
| 86 | 1876 | Jaffray, R. | The Globe Printing Co. | President | 46 Victoria st. |
| 102 | 1898 | James, Eben. | | Apple Exporter | 703-704 Board Trade Bldg. |
| 124 | 1886 | James, Silas | | Valuator | 114 Shuter st. |
| 616 | 1884 | James, S. H. | | Investment, Stock and Bond Brokers. | 48 Victoria st. |
| 928 | 1899 | Jarvis, Emilius | Emilius Jarvis & Co. | Accountants and Estate Agents | 25 King st. west. |
| 1143 | 1899 | Jenkins, T. | Jenkins & Hardy | | 15 1/2 Toronto st. |
| +804 | 1886 | Jennings, Bernard | Imperial Bank | Manager | Wellington st. east. |
| 335 | 1889 | Jennings, William T. | | Consulting Engineer | Molsons Bank Bldg. |
| 1013 | 1899 | Jephcott, Alfred | Dominion Paper Box Co. | Manager. | 38-40 Adelaide st. west. |
| 95 | 1894 | Johnston, J. T. | Toronto Type Foundry | Managing Director | 70 York st. |
| 85 | 1885 | Johnston, Wm. R. | Wm. R. Johnston & Co. | Wholesale Clothing | Cor. Front & Bay sts. |
| 152 | 1886 | Jones, A. F. | Medland & Jones | Insurance Agents | Mail Building. |

LIST OF MEMBERS OF THE BOARD OF TRADE OF THE CITY OF TORONTO.

XII

| No. | YEAR. | NAME. | FIRM. | BUSINESS. | LOCATION. |
|------|-------|--------------------------|--|--------------------------------------|----------------------------------|
| 119 | 1893. | Jones, Lyman Melvin..... | Massey-Harris Co., Ltd..... | General Manager..... | 915 King st. west. |
| 949 | 1899. | Junkin, James F..... | Manufacturers' Life Ins. Co.. | Manager..... | McKinnon Building. |
| 950 | 1899. | Kantel, Emil A..... | Fancy Goods Co., of Canada. | Fancy Goods..... | 50 Yonge st. |
| +723 | 1891. | Kay, J. Bryce..... | Jno. Kay, Son & Co..... | Carpet Dealers..... | 36 King st. west. |
| +254 | 1885. | Keith, Geo..... | ..... | Seed Merchant..... | 124 King st. east. |
| 535 | 1885. | Keith, J..... | ..... | Coal and Wood Merchant..... | 92 King st. east. |
| +863 | 1891. | Kemp, A. E., M.P..... | Kemp Manf. Co..... | Mfrs. of Sheet Metal Wares, etc..... | Gerrard, River & Bell sts. |
| 951 | 1899. | Kemp, Wm. A..... | | | |
| 478 | 1882. | Kemp, J. C..... | Bank of Commerce..... | Manager..... | King & Jordan sts. |
| +710 | 1870. | Kennedy, Warring..... | ..... | ..... | 60 Madison Ave. |
| 983 | 1899. | Kennelly, A. D..... | McClary Mfg. Co., Ltd..... | Stoves, Tinware, etc..... | 14 Bay st. |
| +771 | 1881. | Kenny, J. J..... | Western Assurance Co..... | Managing Director..... | 22 Wellington st. east. |
| 1033 | 1900. | Kerr, Geo..... | ..... | Broker..... | McKinnon Bldg. |
| 454 | 1885. | Kilgour, Jos..... | Kilgour Bros..... | Manufacturers Paper Bags, etc | 23 Wellington st. west. |
| +453 | 1881. | Kilgour, R..... | ..... | ..... | 28 Front st. west. |
| +848 | 1879. | King, J. D..... | J. D. King & Co..... | Mfrs. Boots and Shoes..... | 122 Wellington st. west. |
| 1058 | 1899. | Kingston, Geo. A..... | Provident Savings Life Assurance Society, New York | General Manager for Ontario. | Temple Building. |
| 561 | 1884. | Kinnear Thos..... | T. Kinnear & Co..... | Wholesale Grocers..... | 49 Front st. east. |
| 775 | 1897. | Kirkland, Angus..... | Bank of Montreal..... | Manager..... | Front & Yonge sts. |
| +909 | 1886. | Knox, John..... | Knox, Morgan & Co..... | Wholesale Dry Goods..... | Hamilton. |
| 482 | 1888. | Kyle, Chas. E..... | ..... | ..... | Front & Scott sts. |
| 1016 | 1899. | Laidlaw, John B..... | Norwich Union Fire Ins. So. | Manager for Canada .. | 38 Wellington st. east. |
| 110 | 1890. | Laidlaw, Robt..... | R. Laidlaw & Co..... | Lumber..... | 1397 King st. west. |
| 407 | 1886. | Lake, John Neilson..... | ..... | Real Estate Dealer..... | 114 King st. west. |
| 805 | 1888. | Lander, Jno. C..... | ..... | Druggist..... | 737 Yonge st. |
| 761 | 1888. | Lang, Geo. C. H..... | The Lang Tanning Co., Ltd.. | President..... | Berlin. |
| +749 | 1884. | Lang, J. W..... | ..... | Commission Business..... | 120 University Place, N. Y. City |
| 1153 | 1900. | Langmuir, J. W..... | The Toronto General Trusts Corporation | Managing Director..... | Cor. Yonge and Colborne sts. |
| 1003 | 1899. | Langmuir, Matthew..... | M. Langmuir Mngf. Co., Ltd. | Mnfrs. Trunks and Travelling Bags | 800-820 King st. west. |
| 984 | 1899. | Larkin, P. C..... | P. C. Larkin & Co..... | Tea Merchants..... | 32 Yonge st. |
| 84 | 1898. | Lash, Z. A..... | Blake, Lash & Cassels..... | Barristers, etc..... | Bank of Commerce Bldg. |
| 597 | 1894. | Laxton, Jno..... | Consumers' Gas Co..... | ..... | 19 Toronto st. |
| 1218 | 1900. | Leak, W..... | ..... | Wining Broker..... | 8 Queen st. east. |
| +826 | 1885. | Leackie, John..... | ..... | Fishing and Yachting Supplies..... | 76 Wellington st. west. |

LIST OF MEMBERS.

| | | | | | |
|------|-------|----------------------|-----------------------|------------------------------------|-------------------|
| 674 | 1888. | Lee, A. Bardett..... | Rice Lewis & Son..... | Wholesale and Retail Hardware..... | 30 King st. east. |
| +101 | 1873. | Lee, A. B..... | | | |
| 985 | 1899. | Lee, Jos. R..... | | | |

| | | | | |
|------------|----------------------------|----------------------------------|---|---|
| 597 1894 | Laxton, Jno. | Consumers' Gas Co. | | 19 Toronto st. |
| 1218 1900 | Leak, W. | | Mining Broker. | 8 Queen st. east. |
| +826 1885 | Leckie, John | | Fishing and Yachting Supplies. | 76 Wellington st. west. |
| 674 1888 | Lee, A. Burdett. | Rice Lewis & Son. | Wholesale and Retail Hardware. | 30 King st. east. |
| +101 1873 | Lee, A. B. | | Druggist. | 409 King st. east. |
| 985 1899 | Lee, Jos. R. | | Wholesale Jeweller | 1 Wellington st. east. |
| 366 1882 | Lee, Thomas H. | Western Can. Loan & S. Co. | Manager | 76 Church st. |
| 461 1864 | Lee, Walter, S. | | Architect | S. E. cor. King & Yonge sts. |
| 634 1885 | Lennox, E. J. | C. P. R. R. Co. | Supt. Out. & Que. Div. | Union Station. |
| 227 1893 | Leonard, Jas. W. | Lightbound, Ralston & Co. | Importers and Commission Merchants. | 27 Front st. east. |
| 657 1894 | Lightbound, Geo. | Livingston Linseed Oil Co., Ltd. | Grain Merchant | Orangeville. |
| 678 1884 | Lindsay, J. | | Oil Merchants | Baden. |
| 62 1888 | Livingston, Jas. | | Grain Merchant | Whitby. |
| 103 1886 | Long, J. H. | | Mining Broker. | 513 Jarvis st. |
| 617 1888 | Long, Thomas | | Commission Merchants. | 28 Victoria st. |
| 1216 1900 | Lorsch, D. G. | W. D. Matthews & Co. | General Insurance Agents. | 305-308 Board of Trade Bldg. |
| 908 1890 | Love, Jas. L. | Love & Hamilton | Manufacturers. | 27 Wellington st. east. |
| 42 1885 | Love, Robt. W. | Can. Feather & Mattress Co. | Wholesale Trimmings, Linings and Buttons | 40-42 Melinda st. |
| 1097 1899 | Love, Martin. | Flett, Lowndes & Co., Ltd. | Mining Broker. | 61 Bay st. |
| 1048 1899 | Lowndes, Chas. B. | | Vinegar and Pickle Manufacturers. | 52 Adelaide st. east. |
| +324 1885 | Lowndes, Henry. | | | 128 Richmond st. west. |
| 1214 1900 | Lyon, F. H. B. | T. A. Lytle & Co. | Importers Dry Goods | 21, 23 Wellington st. east. |
| 210 1885 | Lytle, Thomas A. | John Macdonald & Co. | Contractors | Manning Arcade. |
| 405 1890 | Macdonald, John | Manning & Macdonald. | Importers of Woollens. | 48 Front st. west. |
| +260 1888 | Macdonald R. | Gordon, Mackay & Co. | Public Accountant. | Bank of Commerce Bldg. |
| +516 1883 | Mackay, D. | | Capitalist. | 282 St. George st. |
| 1106 1899 | Mackay, John | Bartlett, Frazier & Co. | Manager | 21 Melinda st. |
| 851 1887 | Mackay, Wm. | The Toronto Railway Co. | President | Church & King sts. |
| 1034 1899 | Mackellar, J. A. | | Commission Merchant | 33 Melinda st. |
| +6 '2 1892 | Mackenzie, Wm. | W. W. Ogilvie Milling Co. | | P.O. Box 2631, City. |
| 741 1886 | Mackintosh, F. P. | The MacLean Pub. Co. | Publishers of Trade Newspapers, and Magazines and Catalogue Printers. | 10 Front st. east. |
| 295 1896 | MacLaren, Jno. F. | Macrae & Macrae. | Mining Broker. | 29-33 Melinda st. |
| 479 1892 | MacLean, Lt.-Col. J. Bayne | The Wm. Ryan Co., Ltd. | Pork Packers and Com. Merchants. | 70 72 Front st. east |
| 1028 1899 | Macrae, Evelyn. | | Contractor Railway Supplies. | Rooms 7, 8 Henderson Block, Queen & Yonge sts. |
| 1060 1899 | Madden, James T. | | Mining Broker. | 28 Victoria st. |
| +401 1884 | Magann, G. P. | | Mining Broker. | 84 Adelaide st. west. |
| 1206 1900 | Maguire, D. F. | | Cattle Dealer. | 690 Dundas st. |
| 1213 1900 | Maguire, W. | Star Printing and Pub. Co. | President | 59 Yonge st. |
| 432 1886 | Mallon, John | Geo. Goulding & Sons. | Contractor | Manning Arcade. |
| 1160 1900 | Malone, Elias T. | Marlatt & Armstrong. | Dry Goods and Millinery. | 55 Bay st. |
| 837 1885 | Manning, Alex. | | Tanners | Oakville. |
| 765 1893 | Marriott, Chas. | | | |
| 148 1885 | Marlatt, C. G. | | | |

LIST OF MEMBERS OF THE BOARD OF TRADE OF THE CITY OF TORONTO.

| No. | YEAR. | NAME. | FIRM. | BUSINESS. | LOCATION. |
|------|-------|-------------------------|--|---|--------------------------------|
| 745 | 1889. | Marshall, Noel. | The Standard Fuel Co. | Vice-President and Manager | Toronto Ry. Chambers. |
| 873 | 1888. | Marshall, T. | | Wholesale Jeweller | 78 Gloucester st. |
| 258 | 1886. | Marter, G. F., M. P. P. | Marter & York | City Agts. Lon. and Lan. Fire Ins. Co. | Confederation Life Bldg. |
| 835 | 1886. | Martin, Thos. | Martin Bros. | Millers and Grain Dealers | Mount Forest. |
| 524 | 1883. | Mason, Jas. | Home Sav. & Loan Co., Ltd. | Manager. | 78 Church st. |
| 253 | 1884. | Mason, J. Herbert | Canada Permanent Loan Co. | President | 14 Toronto st. |
| 320 | 1893. | Massey, C. D. | Massey-Harris Co., Ltd. | Treasurer. | Massey & King sts. |
| 1569 | 1885. | Massey, W. E. H. | Massey-Harris Co., Ltd. | President | |
| 1094 | 1889. | Matson, R. H. | National Life Ins. Co | Managing Director | Temple Building. |
| 81 | 1882. | Matthews, J. T. | | Vessel Owner | 703-4 Board of Trade Building. |
| 417 | 1885. | Matthews, W. C. | R. G. Dun & Co. | General Manager | 413-418 Board of Trade Bldg. |
| 1 | 1879. | Matthews, W. D. | W. D. Matthews & Co. | Grain Merchants. | 305-308 Board of Trade Bldg. |
| 255 | 1886. | May, Samuel. | | Billiard Table Manufacturer | 74 York st. |
| 153 | 1885. | Medland, W. A. | Medland & Jones. | General Agent Scottish Union and National Fire Ins. Co. | Mail Building. |
| 504 | 1896. | Melady, John. | L. Coffee & Co. | Grain Merchants | 409-12 Board of Trade Bldg. |
| 1005 | 1899. | Menzie, Robt. E. | Menzie, Turner & Co. | Window Shade Mfrs., Mouldings, Art Woodwork, etc. | 74 Bay st. |
| 1263 | 1894. | Michie, J. F. | Michie & Co. | Wine Merchants. | 7 King st. west. |
| 1290 | 1900. | Micht, J. M. | | Mining Broker. | 15 Toronto st. |
| 764 | 1884. | Milburn, Thomas. | T. Milburn & Co. | Patent Medicines. | 55 Colborne st. |
| 48 | 1894. | Miller, C. J. | | Tanner and Currier. | Orillia. |
| 808 | 1890. | Miller, Daniel. | Merchants Bank | Manager | Wellington st. west. |
| 1277 | 1887. | Miller, John B. | Parry Sound Lumber Co. | President | Freehold Loan Bldg. |
| 669 | 1896. | Miller, P. R. | | Grain | 510-512 Board of Trade Bldg. |
| 596 | 1885. | Millet, James E. | | | 224 Wilton Ave. |
| 1775 | 1887. | Millichamp, R. | Millichamp, Coyle & Co. | Dry Goods Commission Merchants. | 108 Wellington st. west. |
| 953 | 1899. | Mills, George G. | Ont. Mutual Life Assur. Co. | Manager | 16 King st. west. |
| 834 | 1899. | Mills, Jesse S. | Ont. Mutual Life Assur. Co. | Manager City Agency | 16 King st. west. |
| 646 | 1897. | Milner, Wm. E. | | General Merchant. | Brampton. |
| 1029 | 1899. | Mitchell, Jos. L. | Mitchell, Wallace & Co. | Mining Brokers | 75 Yonge st. |
| 1134 | 1899. | Moffatt, W. M. | Imperial Bank of Canada | Asst. Manager. | Wellington st. east. |
| 296 | 1886. | Moore, Hugh. | Crane & Baird | Accountant | 3rd Floor Board of Trade Bldg. |
| 1760 | 1888. | Moore, S. J. | The Carter, Crume Co. | Check Book Mfrs. | 28 Front st. west. |
| 1049 | 1899. | Moore, J. T., F.C.A. | The Toronto and Western Mines Develop. Co., Ltd. | Manager | McKinnon Bldg. |
| 925 | 1898. | Morang, George N. | | Publisher | 90 Wellington st. west. |
| 988 | 1899. | Morland, A. J. | The T. Eaton Co., Ltd. | Secretary | 190 Yonge st. |
| 1030 | 1899. | Morley, F. G. | F. G. Morley & Co. | Mining Brokers | 16 King st. west. |
| 1129 | 1899. | Morris, Massey. | Canadian Bank of Commerce | Assistant Manager. | King street west. |
| 1235 | 1885. | Morrison, Jas. | Jas. Morrison Brass M'fg Co. | Engineers' and Plumbers' Supplies | 89 to 97 Adelaide st. west. |
| 1817 | 1882. | Morrison, J. L. | | Merchant | |

| | | | | | |
|------|------|-------------------------------|---|---|--|
| 1047 | 1877 | Moore, J. L., F.C.A. | The Toronto and Western Mines Develop. Co., Ltd. | Manager | McKinnon Bldg. |
| 925 | 1898 | Morang, George N. | | Publisher | 90 Wellington st. west. |
| 988 | 1899 | Moreland, A. J. | The T. Eaton Co., Ltd. | Secretary | 190 Yonge st. |
| 1030 | 1899 | Morley, F. G. | F. G. Morley & Co. | Mining Brokers | 16 King st. west. |
| 1129 | 1899 | Morris, Massey | Canadian Bank of Commerce | Assistant Manager | King street west. |
| 1235 | 1885 | Morrison, Jas. | Jas. Morrison Brass Mfg Co. | Engineers' and Plumbers' Supplies | 89 to 97 Adelaide st. west. |
| 1817 | 1882 | Morrison, J. L. | | Merchant | 28 Front st. west. |
| 76 | 1886 | Morrow, John | | | 72 Carlton st., Toronto, and Charlecote Park, Warwick- shire, Eng. |
| 1062 | 1899 | Morton, David, Jr. | David Morton & Sons | Soap Manufacturers | 50 Wellington st. east. |
| 1640 | 1886 | Muldrew, John | Mickleborough, Muldrew & Co. | Importers of Dry Goods | 10 Front st. west. |
| 1215 | 1900 | Mulkins, W. H. | | Mining Broker | 17 Jordan st. |
| 602 | 1894 | Munro, Hugh | The Oliver Lumber Co. | Wholesale Lumber | 34 Canada Life Bldg. |
| 1167 | 1899 | Munroe, Edwin S. | Wilson, Munroe & Cassidy | Manufacturing Bookbinders | 28 Front st. west. |
| 1 | 1894 | Muntz, G. H. | Muntz & Beatty | Resident Fire Insurance Agents | Temple Building. |
| 1031 | 1899 | Murray, C. B. | Hall & Murray | Mining Brokers | 12 Yonge st. Arcade |
| 77 | 1884 | Musson, George | George Musson & Co. | Consul for Brazil | 50 Front st. east. |
| 880 | 1885 | Myles, Robert | | Broker | Queen's Park. |
| 290 | 1892 | McBean, Fred J. | F. J. McBean & Co. | Grain Merchants | 505-6 Board of Trade Bldg. |
| 232 | 1885 | McCabe, Wm., LL.B., F.I.A. | North Am. Life Ass. Co. | Managing Director | 112-114 King st. west. |
| 735 | 1897 | McCallum, C. J. | C. J. McCallum | Commission Merchant | Colborne. |
| 1084 | 1899 | McCausland, Robt. | The Robert McCausland Stained Glass Co., Ltd. | Designers and Makers of Church and Memorial Windows, also Art Glass for Dwellings | 87 King st. west. |
| 446 | 1885 | McCcoll, A. B. | A. B. McColl & Co. | Mfrs. of Varnishes | 289 Carlton st. |
| 122 | 1886 | McCcoll, J. B. | McCcoll Bros. & Co. | Oil Merchants | 474 Gerrard st. east. |
| 278 | 1885 | McConkey, Geo. S. | | Confectioner | 29 King st. west. |
| 626 | 1890 | McCormack, R. L. | Conger Coal Co., Limited | Secretary | 6 King st. east |
| 121 | 1884 | McCuaig, J. | | Commission Merchant | 516 Board Trade Bldg. |
| 1150 | 1900 | McDonald, C. S. | McDonald & Wilson | Hardware Merchants | 187 Yonge st. |
| 1227 | 1900 | McElroy, John A. | J. A. McElroy & Co. | Mfrs. Blouses and Ladies' Underwear | 47 Simcoe st. |
| 150 | 1893 | McFall, Arthur A. | | Miller and Grain Merchant | Bolton, |
| 789 | 1886 | McFarland, W. J. | | Produce and General Merchant | Markdale. |
| 1124 | 1899 | McGee, Harry | The T. Eaton Co., Ltd. | Dry Goods, etc. | 190 Yonge st. |
| 603 | 1894 | McGee, J. C. | | Financial Agent | 28 Toronto st. |
| 901 | 1885 | McGill, Chas. | Ontario Bank | General Manager | Scott st. |
| 872 | 1894 | McGillivray, John A., Q.C. | | Insurance | Temple Building. |
| 1063 | 1899 | McIndoe, R. S. | | Commission Merchant | 24 Front st. west. |
| 1234 | 1900 | McIntosh, Reginald K. | P. McIntosh & Son | Grain, Feed, Cereals | Front & George sts. |
| 314 | 1884 | McIntosh, W. D. | | Flour Merchant | 72 Grenville st. |
| 1064 | 1899 | McIntyre, W. T. | Sun Life Assurance Co. of Canada. | Manager | 33 Adelaide st. east. |
| 1122 | 1899 | McKay, D. H. | The Universal Knitting Ma- chine Co. of Ont., Ltd. | Mnfrs. of Hosiery & Knit Goods | 80-82 Wellington st. W. |
| 244 | 1885 | McKeggie, J. C. | | Grain Merchant | 207 Board of Trade Bldg. |

LIST OF MEMBERS.

XV

LIST OF MEMBERS OF THE BOARD OF TRADE OF THE CITY OF TORONTO.

XVI

| No. YEAR. | NAME. | FIRM. | BUSINESS. | LOCATION. |
|------------|---------------------|--|--|---|
| +560 1893. | McKinnon, J. H. | Northrop & Lyman Co. | Wholesale Druggists | 21 Front st. west. |
| +562 1879. | McKinnon, S. F. | S. F. McKinnon & Co. | Wholesale Millinery, Mnfrs. Skirts, Coats, Jackets | Cor. York & Wellington sts. Owen Sound. |
| 411 1890. | McLauchlan, Jas. | McLauchlan, J. & Sons. | Biscuit and Confectioners | 79 Esplanade st. E. |
| 1006 1899. | McLaughlin, Jas. | | | 1 Bay st. |
| +649 1884. | McLaughlin, M. | M. McLaughlin & Co. | Royal Dominion Mills | Winnipeg. |
| 361 1897. | McLennan, Jno. K. | | Grain Merchant | 190 Yonge st. |
| 990 1899. | McMahon, Frank | The T. Eaton Co., Ltd. | Vice-President | 9 Front st. west. |
| 895 1894. | McMahon, John S. | McMahon, Broadfield & Co. | Wholesale Crockery, etc. | 94 Isabella st. |
| +838 1898. | McMaster, J. Short. | | | 265 King st. w. |
| 705 1885. | McMichael, Alex. | The Jas. Robertson Co., Ltd. | Vice-President | Custom House. |
| 926 1899. | McMichael, S. W. | | Chief Inspector of Customs | Mount Forest. |
| 1155 1900. | McMullen, James | McMullen & Sons | Brokers | 4 Leader Lane. |
| 456 1875. | McMurrich, Geo. | | Insurance Agent | |
| 1123 1899. | McMurtry, W. J. | Gold Medal Furniture Mfg. Co., Ltd. | Furniture Mnfrs. & Lumber Dealers | 149 King st. west. |
| 434 1896. | McNairn, Samuel. | | Grain and Commission | 206 Board of Trade Bldg. |
| +833 1888. | McNaught, W. K. | American Watch Case Co. | Secretary-Treasurer | 511 King st. west. |
| 1035 1899. | McPhillips, Frank | | Mining Broker | 563 King st. east |
| 1133 1899. | McQuay, Geo. | | Tanner | Owen Sound |
| 673 1885. | McWilliam, Geo. | McWilliam & Everist. | Wholesale Fruits | 25 Church st. |
| 294 1879. | Nairn, Alex. | | Contractor | 415 Jarvis st. |
| +338 1885. | Nasmith, J. D. | The Nasmith Co. Ltd. | Bakers, Confec. and Restaurateurs. | Adelaide & Jarvis sts. |
| 147 1894. | Neilson, Robt. | The Goldie Milling Co. Ltd. | Millers, etc. | Ayr. |
| 238 1888. | Nelles, R. L. | G. T. R.R. | Local Freight Agent | G.T.R. Offices, Simcoe st. |
| 9 1893. | Nesbitt, Wallace | Toronto Silver Plate Co. | Director | 58 Wellington st. east. |
| + 56 1892. | Nicholls, Frederic | Can. Gen'l. Electric Co. Ltd. | 2nd Vice-President and Gen. Manager | 14-16 King st. east. |
| 630 1885. | Niven, J. K. | J. K. Niven & Co. | Stock Brokers | 50 Front st. east. |
| 340 1884. | Noble, R. | | Miller | Norval. |
| 215 1894. | Nordheimer, Albert | A. & S. Nordheimer | Music, Pianos, etc. | 15 King st. east. |
| +120 1886. | Northcote, Reginald | | Hop Broker & Dealer in Brewers' Supplies | 29 Church st. |
| 930 1899. | Notman, A. H. | Can. Pac. Ry. Co. | Ass't Gen'l Passenger Agt. | Cor. King & Yonge sts. |
| 438 1897. | Nourse, C. E. | C. E. Nourse & Co. | Grain Merchants | 504 1/2 Board of Trade Bldg. |
| 907 1897. | O'Hara, Henry | H. O'Hara & Co. | Stock and Debenture Brokers | 24 Toronto st. |
| 112 1875. | O'Keefe, E. | The O'Keefe Brewery Co., of Toronto Ltd. | Brewers and Maltsters. | 9-17 Gould st. |
| + 51 1882. | Oliver, Joseph | Oliver Lumber Co. of Toronto | Wholesale Lumber | 34 Canada Life Building. |

LIST OF MEMBERS.

| | | | | |
|------------|----------------------|-------------------------|--|-------------------------|
| 633 1893. | Osborne, James Kerr. | Massey, Harris Co. Ltd. | Manufacturers of Agricultural Implements | Cor. Massey & King sts. |
| 559 1869. | Osler, E. B., M.P. | Osler & Hammond | Brokers | 18 King st. west. |
| 1036 1899. | Osler, A. E. | A. E. Osler & Co. | Mining Broker | |

| | | | | |
|-----------|----------------------------|--|---|--|
| 907 1897 | O'Hara, Henry | H. O'Hara & Co. | Stock and Debenture Brokers | 24 Toronto st. |
| 112 1875 | O'Keefe, E. | The O'Keefe Brewery Co., of Toronto Ltd. | Brewers and Maltsters | 9-17 Gould st. |
| + 51 1882 | Oliver, Joseph | Oliver Lumber Co. of Toronto | Wholesale Lumber | 34 Canada Life Building. |
| 433 1893 | Osborne, James Kerr | Massey-Harris Co. Ltd. | Manufacturers of Agricultural Implements | Cor. Massey & King st. |
| 559 1869 | Osler, E. B., M.P. | Osler & Hammond | Brokers | 18 King st. west. |
| 1036 1899 | Osler, A. E. | A. E. Osler & Co. | Mining Brokers | 35 Adelaide st. east |
| 896 1895 | Palmer, Jno. J. | | Printers' Machinery | 70 York st. |
| 1208 1900 | Palmer, W. Jarvis | | Mining Broker | 16 Melinda st. |
| 790 1888 | Park, James | Park, Blackwell & Co. | Provision Merchants | Foot of Bathurst st. |
| 1198 1900 | Parker, E. G. | | Mining Broker | 157 Spadina Rd. |
| 1037 1899 | Parker, Geo. C. | Parker & Co. | Mining Brokers | 61 Victoria st. |
| 201 1893 | Parker, Robt | Parker's Dye Works | | 787 Yonge st. |
| 43 1896 | Parkin, G. R., M.A., LL.D. | | Principal U. C. C. | Deer Park P.O. |
| 1193 1900 | Parsons, Silas R. | Consolidated Cloak Co., Ltd. | Clothing Mfrs. | 18-20 Queen st. E. |
| 1065 1899 | Paterson, J. H. | Toronto Hardware Mfg. Co. | Mantels, Grates, Tiles, etc. | 1100 Queen st. west. |
| +721 1884 | Patterson, R. L. | Miller & Richard | Type Founders | 7 Jordan st. |
| 1189 1900 | Pearcy, Sanderson | Sanderson, Pearcy & Co. | Wholesale Paints, Oils, Etc. | 61-65 Adelaide st. W. |
| 757 1891 | Pearson, Jno. E. | | Miller and Grain Merchant | 38 Boswell ave. |
| 1235 1901 | Pearse, A. V. | Cole & Pearse | Grain | Board of Trade Bldg. |
| +753 1885 | Pearson, Chas. | Pearson Bros. | Real Estate Brokers | 17 Adelaide st. east. |
| 658 1894 | Pearson, Edwin | | | |
| 2 1878 | Pearson, W. H. | Consumers Gas Co. | General Manager and Secretary | 19 Toronto st. |
| + 90 1885 | Pellatt, H. M. | Pellatt & Pellatt. | Brokers | 36 King st. east. |
| +726 1885 | Pender, D. A. | | Accountant | Rat Portage. |
| 666 1885 | Peplow, E. | | | Geo. McCulloch & Co., Rapid City, Man. |
| 806 1894 | Perine, E. G. | M. B. Perine & Co. | Manfrs. of Twine and Cordage | Doon. |
| 1204 1900 | Petley, W. | | Mining Broker | 93 Adelaide st. east. |
| 1177 1900 | Petrie, H. W. | | Machinery, New and Second-hand | 141-145 Front st. West. |
| +318 1884 | Phillips, F. J. | Cobban Manfg. Co., Ltd. | Mfrs. Mouldings, Mirror Plates, etc. | Cor. Lake & Lorne st. |
| 779 1882 | Piper, E. S. | N. L. Piper & Son. | Manufs. Railway Supplies | 314 Front st. west. |
| 899 1886 | Playfair, Jas. | | Lumber Merchant | Midland. |
| 250 1896 | Plewes, D. | | Grain and Flour | 510 Board of Trade Bldg. |
| 882 1887 | Plummer, J. H. | Can. Bank of Commerce | Ass't. Gen. Man. | Cor. King & Jordan st. |
| 184 1887 | Polson, F. B. | The Polson Iron Works Co. | | Esplanade st. east. |
| 991 1899 | Porte, A. W. | Tor. Biscuit and Con. Co. Ltd. | President | 7 Front st. east. |
| 958 1899 | Porter, John S. | The Wm. Davies Co., Ltd. | Pork Packers | Beachall st. |
| +480 1887 | Pugsley, John | Pugsley, Dingman & Co. | Soap Manufacturers | 52 Wellington st. west. |
| 1088 1899 | Purdy, Frank M. | Purdy, Mansell & Co. | Plumbers, Steamfitters, Contractors and Dealers | 46 Adelaide st. west. |
| 1038 1899 | Quigley, Edwin | M. E. Quigley & Co. | Mining Brokers | 52 King st. east. |
| 701 1888 | Quigley, R. J. | American Watch Case Co. | Manager | 511 King st. west. |
| 433 1895 | Quintal, Jos. | | Grain, Feed and Gen. Produce Merchant | 508 B. of T. Bldg., Montreal. |
| 737 1885 | Ramsey, J. G. | J. G. Ramsey & Co. | Photographic Materials | 89 Bay st. |
| 927 1899 | Rathbun, Edward W. | The Rathbun Co. | Manufacturers | Deseronto, Ont. |

LIST OF MEMBERS OF THE BOARD OF TRADE OF THE CITY OF TORONTO.

| No. | YEAR. | NAME. | FIRM. | BUSINESS. | LOCATION. |
|------|-------|-----------------------------------|---|---|----------------------------------|
| 1203 | 1901 | Reade, Edgar S. | | Broker | 21 Manning Arcade. |
| 1201 | 1900 | Ray, Col. S. W. | | Banker, Etc. | Port Arthur, Ont. |
| 334 | 1890 | Reaman, John. | | Grain Merchant. | Woodbridge. |
| 41 | 1885 | Reed, Jos. B. | | Insurance Agent. | 20 Wellington st. east. |
| 302 | 1894 | Reid, Geo. P. | Standard Bank. | General Manager | Wellington & Jordan sts. |
| 1053 | 1899 | Reinhardt, Lothar | Reinhardt & Co. | Brewers | 2-22 Mark st. |
| 1054 | 1899 | Reinhardt, Lothar, jr. | | | |
| 620 | 1893 | Rennie, Robt. | Wm. Rennie. | Seeds | 134 Adelaide st. east. |
| 1147 | 1900 | Richardson, H. A. | Bank of Nova Scotia | Manager | 46 King st. W. |
| 642 | 1892 | Riddell, Wm. R. | Beatty, Blackstock, Nesbitt, Charwick & Riddell. Cross- en Car Manf. Co. of Cobourg | President Barristers | 58 Wellington st. east. |
| 1108 | 1899 | Riddell Matthew | Hart & Riddell | Manufacturing Stationers | |
| 403 | 1886 | Ridout, Geo. | Dick, Ridout & Co. | Mnfrs. Jute Bags. | 40 Wellington st. east. |
| 38 | 1885 | Riky, R. A. | E. Berwick & Co. | Grain Merchants. | 69 Bay st. |
| 624 | 1895 | Riordan, Chas. | Riordan Paper Mills. | Paper Manfrs. | Shelburne. |
| 1007 | 1899 | Roantree, Robt. B. | Monro & Roantree. | Millers | Merritt on. |
| 1074 | 1899 | Robb, Geo. C. | Boiler Inspect'n and Ins. Co. | Boiler Inspection and Consulting Engineer | Thorold. |
| 1171 | 1900 | Roberts, Jcs. E. | Dominion of Canada Guar- antee and Accident Ins. Co. | Manager | Room 50 Can. Life Bldg. |
| 332 | 1883 | Robertson, J. Ross. | | Proprietor <i>Evening Tel-gram.</i> | Lawlor Building. |
| 746 | 1882 | Robertson, T. | Robertson Bros. | Manufacturers of Confectionery. | Bay and Melinda sts. |
| 1050 | 1899 | Robinson, Alfred | Lever Bros., Limited | General Manager for Canada | 87 Queen st. east. |
| 1217 | 1900 | Robinson, O. E. | | Mining Broker. | 50 Bay street. |
| 176 | 1885 | Robson, M. | | Grain Merchant. | Ingersoll, Ont. |
| 1009 | 1899 | Rochereau de la Sabliere, Chas | The Cork Co. of Can., Ltd. | Manager | Ayr. |
| 1066 | 1899 | Rodger, Alex. F. | The Irving Umbrella Co., Ltd. | Umbrella Manufacturers | 137 Duchess st. |
| 473 | 1889 | Rogers, Albert S. | The Queen City Oil Co., Limited | Oil Merchants. | 20 Front st. west. |
| 265 | 1885 | Rogers, Samuel | | Coal Merchants | Cor. King and Yonge st. |
| +526 | 1885 | Rogers, Elias | The Elias Rogers Co., Limited | Coal Merchants | 20 King st. west. |
| 827 | 1898 | Rogers, Alfred S. | The Rogers Coal Co. Ltd. | Coal Merchants | 6 James st. North, Hamilton |
| 514 | 1894 | Rolph, Frank | Rolph, Smith & Co. | Lithographers | 49 Wellington st. west. |
| 485 | 1887 | Roper, Fred | Dominion Telegraph Co. | Secretary-Treasurer. | Public Accountant. |
| 308 | 1876 | Rose, D | | Printer | 2 Toronto st. |
| 396 | 1882 | Rose, D. A. | Hunter, Rose Co., Ltd. | Printers and Publishers. | 126 Bay street. |
| 1191 | 1900 | Ross, Geo. | | Deputy Postmaster | Temple Building. |
| 1039 | 1899 | Ross J. Hugo | Sawyer, Ross & Co | Stock Brokers | Toronto. |
| 815 | 1886 | Ross, W., M.P. | A. Ross & Sons | General Merchant and Grain Dealer. | 42 King st. west. Port Perry. |
| 1130 | 1899 | Ross Wm | The Dom. Brewery Co., Ltd. | Secretary | 470-496 Queen st. east. |
| 793 | 1890 | Rountree, Geo. | | Miller. | Thistleton. |
| 1109 | 1899 | Rubidge, Chas. M. | C. M Rubidge | Oriental Products | 17 Jordan st. |
| 155 | 1886 | Russell, J. S. | | Wholesale Fancy Goods. | 118 King st. west |

| | | | | | |
|------|-------|-----------------------|---------------------------------------|--|--------------------------------|
| 396 | 1882. | Rose, D. A | Hunter, Rose Co., Ltd. | Printers and Publishers. | Temple Building |
| 1191 | 1900. | Ross, Geo. | Sawyer, Ross & Co | Deputy Postmaster | Toronto. |
| 1039 | 1899. | Ross J. Hugo | Sawyer, Ross & Co | Stock Brokers | 42 King st. west. |
| 815 | 1886. | Ross, W., M.P. | A. Ross & Sons | General Merchant and Grain Dealer. | Port Perry. |
| 1130 | 1899. | Ross Wm | The Dom. Brewery Co., Ltd. | Secretary | 470-496 Queen st. east. |
| 797 | 1886. | Rountree, Geo. | | Miller | Thistleton. |
| 1109 | 1899. | Rubidge, Chas. M. | C. M Rubidge | Oriental Products | 17 Jordan st. |
| 155 | 1886. | Russell, J. S. | | Wholesale Fancy Goods. | 118 King st. west |
| 558 | 1899. | Rutter, A. F. | Warwick, Bros & Rutter | Wholesale Stationery | 68 Front st. east. |
| 1110 | 1889. | Rvrie, Harry. | | | |
| 1111 | 1899. | Ryrie, James. | Ryrie Bros | Jewellers and Diamond Merchants. | 120 Yonge st. |
| 1138 | 1899. | Samuel, S. | M. & L. Samuel, Benjamin & Co. | Metal Merchants. | 27 Wellington st. W. |
| 205 | 1888. | Scheuer, E. | | Wholesale Jeweller | 90 Yonge st. |
| 599 | 1897. | Schmidt, Ernest A | | Grain Merchant | Board of Trade, Montreal. |
| 365 | 1885. | Score, R. J. | | Merchant Tailor. | 77 King st. west |
| 289 | 1888. | Scott, A. A. | Pre-t. Forest Product Co, Ltd. | Wholesale Lumber, Cooperage Stock Mfrs. and Merchants. | |
| 662 | 1890. | Scott, James | Georgian Bay Lumber Co. | | McGregor. |
| 1170 | 1900. | Scott, Jas. C. | The J. C. Scott Co., Ltd. | Lumber Dealers and Contracting | Manning Arcade. |
| 1161 | 1900. | Scott, Jas. P. | Plewes & Scott | Metals and Scrap Iron | 106 River st. |
| 758 | 1886. | Seagram, J. E., M.P. | | Miller and Distiller. | 187 Duchess st. |
| 491 | 1894. | Shantz, D. B. | Jacob Shantz & Son Co., Ltd | Button Mfrs. | Waterloo. |
| 1940 | 1899. | Sharp, S. J. | | Mining Broker | Berlin. |
| 1008 | 1899. | Sharp, J. R. | Can. Furniture Mfrs., Ltd. | Secretary-Treasurer. | 80 Yonge st. |
| 876 | 1894. | Shaw, Hedley | Foulds & Shaw | Miliers | 36-38 King st. west. |
| 583 | 1895. | Shenstone, J. N. | The Massey, Harris Co., Ltd. | Secretary. | 208 Board of Trade Bldg. |
| 992 | 1899. | Sheridan, John. | | Cattle Dealer. | Cor. Massey and King sts. |
| 763 | 1885. | Shirk, Peter | Shirk & Snider | Millers. | 177 George st. |
| 1112 | 1899. | Siddall, J. W. | | Architect | Bridgeport. |
| 241 | 1886. | Simpson, E. A. | Toronto Knitting Co. | Manufacturers Knitted Goods. | James' Building. |
| 242 | 1886. | Simpson, R. M. | | | 6, 8 Berkeley st. |
| 307 | 1899. | Sims, P. H. | British America Ass. Co. | | 18 Front st. east. |
| 963 | 1899. | Sinclair, John | The Barrie Tanning Co | Tanners | Barrie. |
| 1089 | 1899. | Sinclair, James M | Eureka Mineral, Wool and Asbestos Co. | Mineral Wool and Asbestos | 136 Bay st. |
| 839 | 1898. | Skeats, W. S. | Blue Line & Can. South. Line | Canadian Agent | 304 Board of Trade Bldg. |
| 436 | 1885. | Sloan, John | Jno Sloan & Co. | Wholesale Grocers | 45 Front st. east. |
| 668 | 1886. | Sloane, W. P. | Quebec Bank. | Manager | King st. east. |
| 1144 | 1899. | Smale, F. J. | The Wm. Davies Co., Ltd. | Pork Packers. | Beachall st. |
| 261 | 1893. | Smallpeice, Wm. R | W. R. Brock & Co. | Wholesale Dry Goods and Woollens. | Bay and Wellington sts. |
| 961 | 1899. | Smith, Alfred W. | Imperial Insurance Co. | | 1 Toronto st. |
| 1096 | 1899. | Smith, F. W. | Smith Bros. | Carriage and Wagon Manufactureis. | Cor. Duke and Parliament sts |
| 766 | 1885. | Smith, Prof. Col-lwin | | | The Grange. |
| 185 | 1887. | Smith, Jesse C. | | Grain Buyer | West Toronto Junction. |
| 35 | 1885. | Smith, Jos. | | Grain Dealer. | Box 317, West Toronto Junction |
| 333 | 1895. | Smith, Robt. A. | Osler & Hammond | Stock Brokers, etc. | 18 King st. west. |
| 568 | 1885. | Smith, W. H. | Ontario Bank | Manager | Wellington and Scott sts. |

LIST OF MEMBERS OF THE BOARD OF TRADE OF THE CITY OF TORONTO.

XX

| NO. | YEAR | NAME. | FIRM. | BUSINESS. | LOCATION. |
|------|-------|-------------------------------|--|--|---------------------------------------|
| 884 | 1886. | Snider, E. W. B. | W. Snider. | Miller. | St. Jacobs. |
| 759 | 1885. | Snider, W. | Ontario Lead & Wire Co. | Miller and Grain Dealer. | Waterloo. |
| 45 | 1885. | Somerville, A. J. | The W. J. Gage Co., Ltd. | President and Manager. | 54, 56 Lombard st. |
| 843 | 1894. | Spence, Geo. | The Merchants Dyeing and Finishing Co., Ltd. | Wholesale Stationers. | 54 Front st. west. |
| 316 | 1886. | Spence, R. W. | Model Bakery Co. | Vice-President. | 42 Front st. west. |
| 338 | 1899. | Spink, D. M. | City Dairy Co. | Secretary. | Cor. Soho and Phœbe. |
| 134 | 1884. | Spink, J. L. | City Dairy Co. | Miller. | Spadina Crescent. |
| 539 | 1899. | Spink, W. P. | City Dairy Co. | Miller. | Spadina Crescent. |
| 1202 | 1900. | Stæbler, J. M. | Bank of British North America | Mining Broker. | Berlin, Ont. |
| 64 | 1897. | Stanger, E. | John Stark & Co. | Manager. | Wellington and Yonge sts. |
| † 67 | 1885. | Stark, John | John Stark & Co. | Stock Brokers. | 26 Toronto st. |
| 503 | 1884. | Stark, W. M. | M. Staunton & Co. | Grain, Flour and Mill Feed. | 202-3 Board of Trade Bldg. |
| 181 | 1896. | Staunton, Thos. A. | The Steele, Briggs Seed Co., Ltd. | Wall Paper Manufacturers. | 944 Yonge st. |
| 72 | 1884. | Steele, R. C. | | | |
| 204 | 1885. | Stewart, Fred. J. | | Seed Merchants. | 105, 107 Front st. east. |
| 691 | 1898. | Stewart, Wm. B. | | Real Estate and Member Toronto Stock Exchange. | 40 Victoria st. |
| 688 | 1893. | Stickland, James. | C. H. McLaughlin. | Manufacturers' Agent. | 27 Front st. east. |
| 281 | 1898. | Still, Edward. | The European Exporters' Asso. of Toronto, Ltd. | Grain. | 75 Board of Tr. Bldg., Buffalo [N.Y.] |
| 547 | 1893. | Stone, Wm. | Toronto Lith. Co. | Managing Director. | McKinnon Building. |
| 994 | 1899. | Stout, Walter S. | Dominion Express Co. | Lithographers. | King and Bathurst sts. |
| 785 | 1885. | Strachan, John | Erie Railway. | Vice-President & General Manager. | 507 Union Station. |
| 831 | 1889. | Stratford, Jos. | A. G. Strathy & Co. | General Agent. | 309-10 Board of Trade Bldg. |
| 1141 | 1900. | Strathy, A. Gowan. | Traders Bank of Canada. | Merchant. | Brantford. |
| 906 | 1886. | Strathy, H. S. | Union Bank. | Mining Brokers. | 123 Simcoe st. |
| 816 | 1898. | Strathy, Frank W. | Examiner Ptg. Co. | General Manager. | Yonge and Colborne sts. |
| 1159 | 1900. | Stratton, Hon. J. R. M. P. P. | Ireland National Food Co. Ltd. | Manager. | Wellington st. west. |
| 392 | 1893. | Strowger, Walter A. | The Temperance and General Life Assurance Co. | Publisher, Etc. | Peterborough. |
| 1126 | 1899. | Suckling, I. E. | Swan Bros. | Manager. | Toronto. |
| 1116 | 1899. | Sutherland, Henry. | Sylvester Bros. & Hickman. | Mining Broker. | 15 King st. east |
| 431 | 1885. | Swan, Robt. | | Managing Director. | "The Globe" Building. |
| 349 | 1883. | Sylvester, S. | | Wholesale and Retail Grocer. | 162, 164 King st. east. |
| | | | | Wharfingers. | Esplanade. |
| 1139 | 1899. | Tache, J. P. | | Broker. | 49 Adelaide st. east. |

LIST OF MEMBERS.

| | | | | |
|------------|------------------|-----------------------------|---------------------------------------|------------------------|
| 1883-1889. | Taylor, Chas. W. | Dominion Radiator Co., Ltd. | Manufacturers of Radiators. | 348-376 Dufferin st. |
| 961 | 1897. | "The Globe" | Business Manager. | Yonge and Melinda sts. |
| 862 | 1885. | Taylor, John M. | Radiator Manufacturers. | 83 Spencer ave. |
| 800 | 1892. | Taylor, John | Prop's, Morse Soap Works and Dominion | |
| 1113 | 1899. | Taylor, Maurice J. | Dewwood and Chemical Co. | |
| | | Taylor Geo. H. | | |

| | | | | |
|-----------|----------------------|--|---------------------------------------|------------------------------|
| 431 1885 | Swan, Robt. | eral Life Assurance Co. | Managing Director | "The Globe" Building |
| 342 1883 | Sylvester, S. | Swan Bros. | Wholesale and Retail Grocer | 162, 164 King st. east. |
| 1139 1899 | Tache, J. P. | Sylvester Bros. & Hickman. | Wharfingers | Esplanade. |
| | | | Broker. | 49 Adelaide st. east. |
| 963 1899 | Taylor, Chas. W. | Dominion Radiator Co., Ltd. | Manufacturers of Radiators | 348-376 Dufferin st. |
| 464 1897 | Taylor, John M. | The Globe | Business Manager | Yonge and Melinda sts. |
| 862 1885 | Taylor, John | Dominion Radiator Co. | Radiator Manufacturers | 83 Spencer ave. |
| 800 1892 | Taylor, Maurice J. | John Taylor & Co. | Prop's. Morse Soap Works and Dominion | |
| 1113 1899 | Taylor, Geo. H. | The Gurney-Tilden Co., Ltd. | Dyewood and Chemical Co. | 77 Front st. east. |
| 1041 1899 | Thompson, F. H. | Thompson & Heron | Iron Founders | 134 Bay st. |
| 1068 1899 | Thompson, Fred. C. | Representing Ulster Steamers to Ireland. | Mining Brokers | 16 King st. west. |
| 699 1891 | Thompson, Hy. L. | The Copp, Clark Co., Ltd. | President | 37 Yonge st. |
| 818 1888 | Thomson, D. E., Q.C. | Thomson, Henderson & Bell. | Barristers, Solicitors, etc. | 9 Front st. west. |
| 143 1883 | Thomson, Walter | | Miller and Grain Merchant. | Toronto Gen'l Trusts Bldg. |
| 964 1899 | Thorn, John O. | The Metallic Roofing Co. of Canada. | Manufacturers | Mitchell. |
| 912 1874 | Thwaite, M. | | Capitalist | King and Dufferin sts. |
| 119 1896 | Tiffin, Ephraim | C. P. R. R. | General Freight Agent. | Oshawa. |
| 1222 1900 | Tilison, Edwin V. | Tilison Co., Ltd. | Millers | Union Station. |
| 1225 1900 | Tilston, Frederick | J. F. McLaughlin | Grain Merchant | Tilsonburg. |
| 196 1886 | Todd, Martin N. | Thomas Todd & Son | Maltsters and Grain Dealers. | Board of Trade Building. |
| 531 1890 | Townsend, S. E. | | Public Accountant and Auditor. | Galt. |
| 1075 1889 | Treble, John M. | The Monetary Times Printing Co. | President | McKinnon Building. |
| 1117 1899 | Trout, Edward | | | 178 Park road. |
| 1210 1900 | Vankoughnet, A. | Harvey & Van Norman Co. | Mining Broker. | 62 Church st. |
| +695 1890 | Van Norman, C. C. | | Wholesale Boots and Shoes. | 12 Leader lane. |
| 19 1892 | VanSommer, James | | Miller | 87-89 Front st. west. |
| +228 1889 | Van Stone, J. C. | Vieker's Ex., established 1854 | President Viekers Exp. Co. (Ltd.) | Athens, Ga., U.S.A. |
| 300 1896 | Vickers, W. W. | The Vokes Hardware Co., Ltd. | Wholesale and Retail Hardware. | Bowmanville. |
| 1069 1899 | Vokes, Jas. L. | | | 28 York Chambers. |
| 1091 1899 | Vokes, Miles. | | | 111 Yonge st. |
| 481 1894 | Wadsworth, Chas. | Bank of Toronto. | Mill Owner | Care Toronto General Trusts |
| 784 1893 | Wadsworth, Wm. R. | President Victoria Harbor Lumber Co. | Manager | 60 Wellington st. east. [Co. |
| 672 1885 | Waldie, John | Canadian Bank of Commerce | Wholesale Lumber Mfrs. and Merchants. | Room 3, 1 Toronto st. |
| 477 1886 | Walker, B. E. | Hiram Walker & Sons, Ltd. | General Manager. | King & Jordan sts. |
| 841 1879 | Walker, David. | Wallace Bros. | Proprietor | Walker House. |
| +921 1891 | Walker, F. H. | Scott & Walmsley. | Distillers | Walkerville. |
| 995 1899 | Wallace, N. C., M.P. | Gutta Percha & Rubber Co. | General Merchants and Millers. | Woodbridge. |
| +521 1886 | Walmsley, Thomas. | Warren Bros. & Co. | Underwriters. | 32 Church st. |
| +852 1887 | Warren, H. D. | Warwick & Sons. | President and Treasurer. | 61-63 Front st. west. |
| 654 1884 | Warren, C. D. | | Wholesale Grocers. | 35-37 Front st. east. |
| 655 1884 | Warren, W. A. | | Stationers and Bookbinders. | 68 Front st. west. |
| 97 1891 | Warwick, Geo. R. | | | |

LIST OF MEMBERS.

LIST OF MEMBERS OF THE BOARD OF TRADE OF THE CITY OF TORONTO.

| NO. | YEAR. | NAME. | FIRM. | BUSINESS. | LOCATION. |
|------|-------|-----------------------|--|---------------------------------------|------------------------------|
| 15 | 1894. | Waterous, Chas. H. | The Waterous Engine Co. Works, Ltd. | Machinery Manufacturers | Brantford. |
| 1011 | 1899. | Watson, G. H., Q.C. | National Trust Co. | Director. | 9 Toronto st. |
| 1149 | 1899. | Watson, T. H. | Swansea Forging Co., Ltd. | Bolt Mnfrs. | Swansea. |
| 910 | 1891. | Watts, C. B. | Dominion Millers' Association | Secretary and Central Grain Buyer | 514 Board of Trade Bldg. |
| 1173 | 1900. | Watts, Geo. W. | Can. Gen. Electric Co., Ltd. | Mfrs. Electric Appliances | 16 King st. East. |
| 94 | 1886. | Weatherston, N. | Intercolonial Ry. | Trav. Freight and Passenger Agent | Lawlor Block. |
| 1042 | 1899. | Webber, John. | John Webber & Son. | Mining Brokers. | 28 Toronto st. |
| 996 | 1899. | Weldon, Thos. A. | The E. B. Eddy Co., Ltd. | Manufacturers. | 38 Front st. west. |
| 1051 | 1899. | Welsh, John | Welsh & Co. | Tanners | Hastings. |
| 46 | 1884. | Wellington, W. E. | Stone & Wellington | Nurserymen. | 49 Wellington st. east. |
| †272 | 1885. | West, Thomas | J. & J. Taylor | Safe Mfrs. | 145-147 Front st. east. |
| 1226 | 1900. | Weston, Geo. | Model Bakery | Proprietor | 35 Soho st. |
| 1187 | 1900. | Whaley, E. | Whaley, Royce & Co. | Piano Mfrs. and General Musical Mdse. | 158 Yonge st. |
| 313 | 1886. | Wheeler, A. E. | Wheeler & Bain. | Hardware Merchants. | 179 King st. east. |
| 330 | 1884. | White, A. | G T. R. R. | Division Freight Agent | Union Station. |
| 1146 | 1900. | White, W. T. | National Trusts Co. | Manager | 26 King st. E. |
| 587 | 1885. | Wickett, S. R. | Bickell & Wickett. | Tanners and Leather Merchants. | 55 Front st. east. |
| 997 | 1899. | Wigmore, Alf. S. | Holmes Protection Co. | Manager | Melinda st. |
| †350 | 1873. | Wikie, D. R. | Imperial Bank. | General Manager. | Imperial Bank. |
| 1092 | 1899. | Wildman, J. F. | The Office Spec. Mfg. Co., Ltd. | Office Furniture | 77 Bay st. |
| 968 | 1899. | Williams, A. R. | The A. R. Williams Machinery Co., Ltd. | Machinery Manufacturers | 95, 97 Front st. west. |
| 924 | 1899. | Williams, H. H. | | Real Estate. | 8, 10 Victoria st. |
| 1154 | 1900. | Williams, S. J. | The Williams, Greene & Rome Co. | Mfrs. Shirts and Collars | Berlin. |
| 200 | 1885. | Wilson, C. C. L. | Ingersoll Packing Co. | Pork Packers, etc. | Ingersoll. |
| 1231 | 1900. | Wilson, Geo. H. | Bank of Montreal | | Yonge and Front sts. |
| 828 | 1895. | Wilson, Jno. A. | Wilson & Mahaffy. | Wholesale Flour and Grain | 206 Board of Trade Bldg. |
| 206 | 1887. | Wilson, S. Frank | | Publisher | 73-81 Adelaide st. west. |
| 857 | 1897. | Witzel, Theodore A. | Witzel & Co. | Grain Merchants | 34 Yonge st. |
| 870 | 1886. | Wolverton, A. | | Miller. | Wolverton. |
| 967 | 1899. | Wood, Edward R. | Cen. Can. Loan & Sav. Co. | Manager | 26 King st. east. |
| 744 | 1894. | Wood, Hon. S. C. | The Freehold Loan Co. | Manager | Freehold L. & S. Co.'s Bldg. |
| 965 | 1899. | Wood, James. | The Robt. Simpson Co., Ltd. | Secretary | Yonge & Queen sts. |
| 966 | 1899. | Woodland, Chas. W. I. | Employers' Liability Assurance Corporation, Ltd. | Manager for Ontario. | Temple Building. |
| 1184 | 1900. | Woods, Geo. B. | Continental Life Ins. Co. | Manager | 24 King st. W. |
| 916 | 1890. | Woods, J. W. | Gordon, Mackay & Co. | Importers Dry Goods and Woollens. | 48 Front st. west. |
| 304 | 1880. | Woods, M. J. | | Cattle Dealer. | |
| 868 | 1887. | Wright, John J. | | Manager | 14, 16 St. Lawrence Market. |
| †398 | 1885. | Wright, Jos. | Toronto Electric Co. | Manager | Esplanade foot of Scott st. |
| 1093 | 1899. | Wright, Henry. | The Bennett & Wright Co. Ltd. | Contractors | 72 Queen st. east. |
| | | | A. F. MacLaren Imperial | | |

| | | | | | |
|------|-------|-----------------------|--|----------------------------------|------------------------------|
| 965 | 1899. | Wood, James | The Robt. Simpson Co., Ltd. | Manager | Greenold L. & S. Co. s Bldg. |
| 966 | 1899. | Woodland, Chas. W. I. | Employers' Liability Assurance Corporation, Ltd. | Secretary | Yonge & Queen sts. |
| 1184 | 1900. | Woods, Geo. B. | Continental Life Ins. Co. | Manager for Ontario | Temple Building. |
| 916 | 1890. | Woods, J. W. | Gordon, Mackay & Co. | Manager | 24 King st. W. |
| | | | | Importers Dry Goods and Woollens | 48 Front st. west. |
| 1044 | 1890. | Woods, M. J. | | Cattle Dealer | 14, 16 St. Lawrence Market. |
| 808 | 1887. | Wright, John J. | Toronto Electric Co. | Manager | Esplanade foot of Scott st. |
| †398 | 1885. | Wright, Jos. | The Bennett & Wright Co. Ltd | Contractors | 72 Queen st. east. |
| 1093 | 1899. | Wright, Henry | A. F. MacLaren Imperial Cheese Co., Ltd. | Imperial Cheese | 51 Colborne st. |
| 14 | 1874. | Wyld, F. | Wyld, Grasset & Darling | Importers Dry Goods and Woollens | Bay & Wellington sts. |
| 259 | 1886. | Wylie, Jas. | The Central Agency, Limited. | Manager | 29 Melinda st. |
| | | | Threads, etc. | | |
| 1157 | 1900. | Yuille, H. A. | | Jute Mfr. | 33 Melinda st. |

ADDITIONS.

| | | | | | |
|------|-------|------------------|----------------------------|---------------------------------|-------------------------------|
| 1228 | 1900. | Harris, W. T. | | Purveyor, etc. | St. Lawrence Market. |
| 1229 | 1900. | Jones, John. | | Street Commissioner | City Hall. |
| 1231 | 1900. | Hogg, Geo. T. | Steele-Briggs Seed Co. | Seed Merchants | 105 Front st. east. |
| 1233 | 1900. | Melady, J. T. | | Grain | Board of Trade Building. |
| 502 | 1900. | Elliott, Geo. B. | J. L. Spink | Flour and Grain | Spadina Crescent. |
| 1236 | 1901. | Bull, Fred. | Mason & Risch | Piano Dealers and Manufacturers | 32 King st. west. |
| 1237 | 1901. | Robson, Thos. | | Tanner | Lindsay. |
| 1238 | 1901. | Lamb, J. J. | | " | Omemece. |
| 1239 | 1901. | Murray, J. P. | Toronto Carpet Mfg. Co. | Manufacturers of Carpet | Cor. King st. and Fraser ave. |
| 1240 | 1901. | Reid, Jno. Y. | Toronto General Trusts Co. | | 59 Yonge st. |