

SECOND REPORT
OF THE
LIQUOR CONTROL BOARD
OF
ONTARIO

From November 1st, 1927, to October 31st, 1928

PRINTED BY ORDER OF
THE LEGISLATIVE ASSEMBLY OF ONTARIO



TORONTO:

Printed and Published by the Printer to the King's Most Excellent Majesty
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Liquor Control Board of Ontario

110 UNIVERSITY AVENUE,
TORONTO 2,
January 25th, 1929.

TO COLONEL THE HONOURABLE W. H. PRICE, K.C.,
Attorney-General, Province of Ontario,
Parliament Buildings, Toronto 5, Ontario.

SIR:—

The Liquor Control Board of Ontario has the honour to submit herewith its second report for the year ending 31st of October, 1928.

FINANCIAL STATEMENT

Forwarded herewith is the balance sheet and profit and loss account prepared and certified to by Messrs. Clarkson, Gordon, Dilworth, Guilfoyle and Nash, who conduct a current and extensive audit of all the Board's activities.

On referring to the balance sheet, it will be noted that the amount of fixed assets was \$210,732.17, this amount being made up of the cost less depreciation of the premises at 154 Wellington Street West, Toronto, and the land purchased in Fort William and on which a warehouse is now being erected. Included also is the value of fixtures and alterations in rented premises, furniture and equipment less the amount written off.

Current assets amount to \$3,737,069.09, being composed of the following items:—

Cash on hand.....	\$120,041 43
Accounts receivable made up of: Hospital purchases, 5 per cent. commission on direct brewery and brewery warehouse sales, duty recoverable items due us from Customs Department, freight claims.....	84,335 85
Inventories of liquors and supplies.....	3,502,880 33
Prepaid insurance and rental.....	29,811 48

The liabilities are shown as \$3,339,952.69. This amount is composed of the following items:—

For liquors and supplies.....	\$3,296,862 40
Miscellaneous accrued charges..... (The principal item being accrued rents, \$9,997.17)	11,735 95
Due Provincial Treasurer..... (For permit sales and confiscated stock).	31,354 34

It will be observed that a surplus is shown of \$607,848.57, being the balance of the net profits for the fiscal year after paying the Provincial Treasurer the sum of \$7,225,000.00. This surplus is represented by our assets, the amount thereof being the excess of assets over liabilities. It does not, of course, take into consideration contingent liabilities which amount to \$4,316,025.24. These contingent liabilities, while representing matters that have to be set up, are nevertheless not a fair charge on the operations of the Board, for the year that just closed.

The profit and loss account shows sales of \$48,995,591.19. These sales include sales made through the Liquor Control Board stores and warehouses and the sales made from breweries and brewery warehouses. The amount sold by the breweries and brewery warehouses being \$14,649,666.00 as against \$34,345,925.19, the amount sold by the Board.

The statement shows a gross trading profit of \$9,869,020.12 and a net trading profit of \$7,019,944.39. This sum was augmented by other revenue to the extent of \$808,143.93, resulting in a total amount of \$7,828,088.32, which is carried to the balance sheet.

For purposes of comparison, the percentages that the cost of stock sold, miscellaneous earnings and expenses and other revenue, bear to the total of gross sales are given for the year 1928 and for the five months' operation in 1927.

Besides the balance sheet and profit and loss account, statements showing summary of sales and the Board's expenses of administration and operation for the twelve months are also attached. Again for the purpose of comparison, the individual percentage which all these expenses bear to the total sales is given for both periods on the expense statement.

In addition, all Liquor Board stores, brewery warehouses, breweries, wineries, and all the companies operating distilleries in Ontario are set forth on Schedule III attached and a classification of permit and license sales appears on Schedule IV.

STORES

Thirty-nine new stores were opened during the year. They were:—

Store No.	Location	Date of Opening
39—	King Street.....Cobourg.....	Nov. 4th, 1927
" 25—	King and Sydenham Streets.....Dundas.....	Nov. 10th, 1927
" 88—	River Street.....Paris.....	Nov. 24th, 1927
" 89—	Main, Mattawa-Pembroke Highway.....Mattawa.....	Dec. 1st, 1927
" 87—	Front Street.....Sioux Lookout.....	Dec. 6th, 1927
" 90—	68 Simcoe Street North.....Oshawa.....	Dec. 12th, 1927
" 29—	Burford Street.....Wiarton.....	Dec. 13th, 1927
" 86—	Queen and White Streets.....Dryden.....	Dec. 15th, 1927
" 91—	29 Duncan Avenue.....Kirkland Lake.....	Dec. 19th, 1927
" 92—	71 4th Avenue.....Englehart.....	Jan. 12th, 1928
" 30—	West Victoria Street.....Walkerton.....	Feb. 9th, 1928
" 19—	Rogers Road and Blackthorn Avenue.....Toronto.....	Feb. 13th, 1928
" 93—	Gilmour Road.....Fort Erie.....	Feb. 22nd, 1928
" 95—	21 Water Street North.....Galt.....	Mar. 1st, 1928
" 94—	Bridge Street North.....Eganville.....	Mar. 15th, 1928
" 97—	Dundas Street.....Napanea.....	April 5th, 1928
" 96—	112 Main Street.....Deseronto.....	April 18th, 1928
" 98—	22 Main Street.....Alexandria.....	April 23rd, 1928
" 100—	23 Albert Street.....Thorold.....	May 5th, 1928
" 99—	Emard Street.....Embrun.....	May 8th, 1928
" 16—	106 Richmond Street West.....Toronto.....	June 6th, 1928
" 101—	48 Main Street.....Grimsby.....	June 9th, 1928
" 103—	Tudhope Street.....Espanola.....	June 13th, 1928
" 105—	Concession Street.....Tamworth.....	June 13th, 1928
" 102—	Muskoka Street.....Gravenhurst.....	June 20th, 1928
" 104—	Main Street.....Thessalon.....	June 20th, 1928
" 107—	Main Street.....Palmerston.....	June 23rd, 1928
" 106—	Main Street.....Huntsville.....	June 28th, 1928
" 108—	Woodward Avenue.....Blind River.....	July 7th, 1928
" 109—	Ramsay Street.....Amherstburg.....	July 12th, 1928
" 110—	46 Wallace Street.....Wallaceburg.....	Aug. 2nd, 1928
" 111—	Bedford Street.....Westport.....	Aug. 10th, 1928
" 115—	43 King Street North.....Waterloo.....	Aug. 27th, 1928
" 114—	Corner 4th Street and Broadway.....Rainy River.....	Aug. 28th, 1928

STORES—Continued

	Location	Date of Opening
Store No. 116—	Arthur Street.....	Elmira.....
“ 112—	Government Road.....	Kapuskasing.....
“ 113—	Opongo Street.....	Barry's Bay.....
“ 117—	Birch Street.....	Chapleau.....
“ 118—	Young Street.....	Capreol.....

The total number of stores in operation at the close of the year was 117.

BREWERY WAREHOUSES

27 Brewery Warehouses were opened during the year, as follows:

	Location	Date of Opening
897 Queen Street East.....	Toronto.....	Nov. 19th, 1927
King Street West.....	Dundas.....	Nov. 26th, 1927
497 James Street North.....	Hamilton.....	Dec. 8th, 1927
426 Bank Street.....	Ottawa.....	Dec. 12th, 1927
223 Dalhousie Street.....	Ottawa.....	Dec. 12th, 1927
161 King Street West.....	Oshawa.....	Dec. 14th, 1927
14 St. Paul Street.....	St. Catharines.....	Dec. 15th, 1927
9 Market Street.....	Thorold.....	Dec. 19th, 1927
Colborne Street.....	Oakville.....	Dec. 17th, 1927
Front Street.....	Sioux Lookout.....	Dec. 21st, 1927
Burford Street.....	Warton.....	Dec. 19th, 1927
35 Goodfish Road.....	Kirkland Lake.....	Jan. 14th, 1928
Durham Street.....	Walkerton.....	Feb. 11th, 1928
39 Dickson Street.....	Galt.....	Feb. 15th, 1928
Muskoka Road and Main Street.....	Gravenhurst.....	Feb. 14th, 1928
Mill Street.....	Napanee.....	April 5th, 1928
Main Street.....	Alexandria.....	April 7th, 1928
Nelson Street.....	Wallaceburg.....	April 14th, 1928
1395 Gerrard Street East.....	Toronto.....	April 14th, 1928
Goderich Street.....	Port Elgin.....	April 21st, 1928
2 Marlborough Street South.....	East Cornwall.....	May 15th, 1928
1 Main Street.....	Morrisburg.....	May 23rd, 1928
2420 Dufferin Street.....	Fairbank.....	June 15th, 1928
1145 Yonge Street.....	Toronto.....	July 7th, 1928
Main Street.....	Palmerston.....	Aug. 4th, 1928
Regent and King Streets.....	Niagara-on-the-Lake.....	Sept. 7th, 1928
3333 Danforth Avenue.....	Toronto.....	Sept. 12th, 1928

The total number of brewery warehouses in operation at the end of the year was 102. It should be noted that there are thirty-seven breweries producing and selling beer in Ontario and that in addition to this, five other Canadian breweries, outside of the Province, also are represented in the brewery warehouses.

The Board is convinced that this number of breweries and the number of distilleries now authorized are sufficient and more than sufficient to cover the Ontario field and that no new undertakings should be incorporated either by Dominion or Provincial authority.

WINERIES

The number of native wineries operating is fifty-one, all of which have been properly licensed by the Board.

SALES

1928 has been a prosperous year. The number of tourists has largely increased. The large Fairs and Exhibitions were particularly well attended, bringing many strangers to Ontario. The sale of liquors has increased. In

the five months' period of 1927, compared with the like period of 1928, the results were as follows:—

	1927	1928	Increase	Per cent.
Domestic beer.....	\$6,249,113 86	\$9,382,319 84	\$3,133,205 98	50
Imported beer.....	118,302 45	125,101 20	6,798 75	5.5
Wines—Canadian.....	140,531 20	469,425 80	328,894 60	234.
Wines—imported.....	397,578 14	704,876 60	307,298 46	77.2
Spirits.....	10,628,133 76	12,899,943 82	2,271,810 06	21.3
	\$17,533,659.41	\$23,581,667 26	\$6,048,007 85	34.5

The consumption of spirits varies. Periods of prosperity increase it. It decreases with periods of decreased purchasing power. Over and above all this, the teaching of the principles of temperance and the advance of moderation and self-restraint always plays the most important part. After the test of prohibitory laws, it may be affirmed that moral advance and the personal acceptance of voluntary limitation, if not voluntary abstinence, is the real solution of evils arising from the abuse of intoxicating liquors.

The Dominion statistics showing the consumption of spirits (Canadian production) for Ontario are of interest.

Year	Distilled liquors entered for consumption in Ontario
1912.....	1,822,450 gallons
1913.....	1,935,386 "
1914.....	1,851,470 "
1915.....	1,670,559 "
1928.....	1,049,825 "

As Prohibition became effective in 1916 and the unrecorded and unrecordable activities of bootleggers commenced on a very large scale—carried on by men who became very affluent—statistics for intermediate years are not of much value. A great quantity of liquor was brought into Ontario from other Provinces and as well as liquor produced in Ontario, illegally sold.

The great activities brought about largely by large railway development still persisted in 1913, although signs of financial depression were evident.

1915 was a year of depression. The Great War was in progress and Canada had not then developed her war mercantile activities.

A decrease of 264,827 gallons or over 13.68 per cent. will be noted, but many of Ontario's population had already left the country on war activities.

The regular compilation of trade statistics is based on Dominion trade only, but commencing with the fiscal year 1918, a special compilation of Provincial trade has been made. Prior to that date, the figures showing the volume of imported distilled liquors released for consumption in Ontario are not available.

To note the consumption of liquors including the imported, reference must be made to the totals for the whole country. Those for 1915, a year of reduced volume, are taken.

	1915	1928
Distilled liquors (domestic) entered for consumption in Canada.....	4,021,091 gals.	1,896,357 gals.
Distilled liquors (imported) entered for consumption in Canada.....	2,921,839 "	2,457,131 "
Excess of 1915 over 1928.....		2,589,442 "
	6,942,930 "	6,942,930 "

The result of these statistics then shows a reduction in the consumption of domestic distilled liquors in Ontario as between 1915 and 1928 of 620,734 gallons or 37 per cent. and for Canada including imported liquors a reduction of 2,589,442, the same percentage. Further examination is, however, necessary. The use of non-potable alcohol, with the advance of the manufacturers and the arts, has very largely increased since 1915. The statistics for 1915 include non-potable with the potable. What the total use of non-potable alcohol was in 1915, the Board has been entirely unable to ascertain, but it was negligible compared to the 1,069,622 gallons of non-potable spirits entered for consumption in 1928.

Again in 1915, none of the liquors exported into the United States were entered for consumption in Canada. It was all exported under bond without release for consumption. To-day, all liquor exported to the United States is liquor already released for consumption in Canada. Exports to the United States in 1928 were 1,148,000 gallons.

If the statement be recast giving effect to this export and on the violent assumption that there has been no increase in the use of non-potable alcohol, the result would be:—

	1915	1928
Distilled liquor (domestic) entered for consumption in Canada.....	4,021,091 gals.	1,896,357 gals.
Non-potable liquor entered for consumption in Canada.....		1,069,622 "
Distilled liquor (imported) entered for consumption in Canada.....	2,921,839 "	2,457,131 "
	6,942,930 "	5,423,110 "
Less amount of liquor entered for consumption in Canada, but exported to the United States.....	None	1,148,000 "
	6,942,930 "	4,275,110 "
Excess of 1915 over 1928		2,667,820 "
	6,942,930 "	6,942,930 "

The unit of alcoholic consumption again depends on population. Ontario's population was estimated by the Dominion Bureau of Statistics as 2,681,070 for 1915 and as 3,229,000 for 1928. The estimate for the Dominion for 1915 was 7,862,000 and for 1928, 9,658,000.

In view of the increase of population and the fact that 1928 was a very prosperous year and 1915 much the reverse, the official figures indicate a very large decrease in the consumption of alcoholic liquors.

The results, however, must be qualified by certain considerations:—

First.—The exports of 1915 were made in bond and there was no short-circuiting in Ontario of liquors presumed to be for export. This has taken place to an amount entirely unascertainable in 1928. It is hoped that the new regulations of the Honourable the minister of National Revenue, for the better control of the export business, will relieve this short-circuiting. In proportion to the efficacy of such regulations an increase may be expected in the gallonage entered for consumption in Ontario.

Second.—A large amount of liquors were stocked by people, who could afford to stock them, prior to Prohibition. While in the majority of cases those supplies have been exhausted, they are not entirely exhausted and to the extent that they still exist it will be reasonable to suppose that the total entered for consumption in Canada would proportionately increase after their complete disappearance.

Third.—While bootlegging on a grand scale by the big bootleggers could be and has been stopped and their great profits now enjoyed by the Province, there is still far more bootlegging on a small scale than there was in 1915—far more “swamp” or “moonshine” whisky and far more deleterious substitutes for alcohol than in 1915. It should also be noted that for Ontario alone the filings with the Department of Excise under which Home Brew beer may be produced reached the great total of 74,663 as of October 31st, 1927. The Board have been unable to secure later figures from Ottawa.

Illegal practices once gaining sway and the safer methods of production and distribution worked out, the process of ending them is slow and difficult.

The lessening and ultimate cessation of these illegal practices will again tend to transfer their unrecordable volume to the official figures and thereby increase them; certainly to the extent liquor has been short-circuited and illegally produced in the Province, the official figures fall short of showing the actual consumption.

The large reduction shown in gallonage will undoubtedly surprise many in view of the large sales of your Board. The reason, however, of any misunderstanding is very plain. The Board's results are in dollars and indicate retail prices and there has been a very great increase in the price of whiskies and other spirits. The Dominion tax has risen from \$2.40 per gallon of alcoholic content on imported liquors to \$10.00, while the Excise tax on domestic liquors has been raised to \$9.00. In addition to this, the Dominion Sales Tax of three per cent. is now applicable. As a result the public to-day pays \$2.75 for the same domestic whisky they purchased in 1915 for 75 cents per bottle, while the standard Scotch brands which formerly sold for \$1.00 per bottle are now sold for \$3.55.

An equal dollar public sale, gross total, in 1915 to a like gross total in 1928 would mean that approximately three and one-half times as many gallons would have to be sold in 1915 as in 1928.

The Board is of the opinion that too much reliance cannot be placed in statistics in view of the illegal practices that have grown up and which are now in process of eradication. No one can have any definite information of what the consumption of liquor has really been of recent years.

ALCOHOL

The Board has felt obliged to change the regulations affecting the sale of grain alcohol. Formerly, grain alcohol was never regarded as a beverage in Ontario, although used as a base for beverages in Latin and other countries where its strength and dangerous qualities were well known. Its use in Ontario was formerly confined to medicinal, scientific and manufacturing purposes. When your Board commenced to function, it found that a large sale had been carried on by the Ontario dispensaries. In the year ending October 31st, 1926, and for the seven months' period ending May 31st, 1927, 25,253 gallons had been sold by the dispensaries. In addition to that, large sales were being made by older established Government Commissions. The Board therefore listed alcohol following the practice which had grown up. Your Board, however, became convinced that by far the greater part of this alcohol was being used for beverages and not for medicinal purposes and stopped its general sale. It can now only be obtained for medicinal, scientific or manufacturing purposes. Its strength is 65 per cent. overproof, or in other words, it contains 94.2 per cent. by volume of absolute alcohol, equivalent to 165 degrees of proof spirits.

The Board's conclusion has been borne out by the result. General sales stopped with June 30th of the current year. The fortnightly return of sales in the Board's stores shows that for the fortnight ending June 30th, 534 cases of 65 per cent. overproof alcohol were sold. For the fortnight ending July 14th, that sale had dropped to ten cases. The result of this fortnight is not out of line. Eight fortnightly periods have elapsed since the change came into effect. Taking eight fortnightly periods before the change became effective, the total sales amounted to 4,755 cases of 65 per cent. overproof alcohol, while the sales for the like number of periods after the change, only amounted to 123 cases. There was then under former conditions, an average fortnightly sale of 595 cases, as against 16 cases since the change became effective.

It was forcibly represented to the Board that should the sale of 65 per cent. overproof alcohol be stopped and large sales by other Commissions continued, in view of the fact that a large number of the public had become used to this intoxicant, bootlegging in alcohol would become rampant. This situation has been met by the sale of "Whisky Blanc," which is simply grain alcohol reduced to a strength of 48 per cent. underproof—a reduction of 113 degrees. The character of the drink remains as it was, but its dangerous strength which had resulted in deaths, entirely removed.

Grain alcohol, proper and necessary as it is for medicinal purposes, is extremely dangerous. The average strength of whisky sold to-day is 25 per cent. underproof or 75 per cent. of proof spirits by volume. Alcohol contained, therefore, 120 per cent. more alcoholic content than whiskies and was more than twice as intoxicating. The Board's statistics demonstrate beyond all question the alarming extent to which this dangerous article had been subverted to beverage purposes. Its sale was also a great help to bootlegging, as three or more bottles of whisky could be and were made out of one bottle of alcohol.

DOMINION TAXATION

Dominion taxation still continues to be the greatest expense attendant on your Board's operations. These taxes comprise Custom's duties, Excise rates, malt duties, beer gallonage and Sales Tax. During the period now closed, the total amount paid to the Dominion under the above headings, exceeded \$15,500,000.00. It will be observed, therefore, that in respect of the activities of but one province, the Dominion receives from the liquor business a sum more than twice the net profits of this Board. On a bottle of cheap Canadian whisky, which we sell to the public of Ontario for \$2.30, the Dominion taxes are \$1.15, while on a bottle of imported Holland's Gin, selling to the public for \$2.60, the Dominion taxes amount to \$1.50.

The standard carton containing two dozen pints of beer sells for \$3.25 less a rebate of 72 cents for the returned empties resulting in a net cost to the public of \$2.55. The Board's charges on the carton are 5 per cent. or 16 $\frac{1}{4}$ cents, while the Dominion's taxes on the carton amount to 42 cents.

PERMIT SUPERVISION

The social side of the Board's work has been largely extended. It will be entirely impossible to finally achieve proper results without the co-operation of social workers and others desirous of improving the social conditions of the people. The Board is in the happy position to-day of having co-operation from a number of associations and people who have devoted their lives in the great field of social reform, as well as from family sources.

Many permits have been cancelled. In the opinion of the Board, permits ought to be cancelled, not only in cases where liquor has been abused, not only in cases where liquor may be purchased for resale, but also in all cases where the purchases of liquor are made at the expense of the home. The purchase of liquor ought to come and must come after, and a long way after, the necessities of life, and adequate duty to dependents, if proper living conditions are to be maintained.

Further, vendors and store staffs have been enjoined to render co-operation in the putting down of abuses of the permit privilege, to apply their local knowledge, to collect doubtful permits, and from time to time to invoke Head Office assistance in dealing therewith. It has been emphasized to them that the keynote of the law is "control," not sale, that moderation is the best way to support the law, and that satisfactory service by a store is best proved, not by volume of sales, but by prevalence of good social conditions in the surrounding community and absence of drunkenness and of complaints from neglected dependents.

Many hundreds of interviews have contributed wholesomely to the checking of excess. Constantly improving "team work" throughout our organization has resulted, with salutary effects, and we are glad to believe it is recognized as a rule by those affected that these measures are prompted not by caprice but by the desire to assist the good working of the law through inculcating moderation and good sense on the part of permittees.

It is desired that the public be made aware of the prominence that is being given to the work thus initiated and hence the Board gratefully acknowledges the assistance of those who, whether they are in sympathy with the Act or not, nevertheless place the good of those requiring assistance above all other considerations and have given the Board the intimate details which outside of the family itself, can only be known to the clergyman and the social worker.

As a result of this co-operation, the number of cancellations of permits has increased rapidly. During the initial five months' period ending October 31st, 1927, cancellations totalled 615, with four orders of interdiction. With the fiscal year ending October 31st, 1928, the number of cancellations has risen to 5,118 with twenty orders of judicial interdictions and the examination of 391 cases which have been so adjusted as to limit permittees without cancellations. At the close of the fiscal year, there were some 738 cases being investigated with a view of cancellation or other proper discipline.

It has been said that by cancelling permits, the Board is only playing into the hands of the bootlegger. In some cases, the bootlegger is probably assisted through cancellations, but on the other hand, the campaign against the bootlegger proceeds actively and it is the opinion of the Board that abuses and excesses ought never to be sheltered by a permit after the Board is seized of the facts.

DANGEROUS SUBSTITUTES

The police are active in their prosecution of drunkards. The casual drunkard is not simply released when sobered, in the morning, as was generally the case, but all cases of drunkenness known to the police are pressed to trial. Although drunkenness may not be much in evidence in the streets, at the fairs and exhibitions and although months may pass before the general citizen observes a single case of drunkenness, nevertheless drunkenness still exists as is shown by police statistics.

Many of the convictions for drunkenness are the result of practices which have sprung up in the last few years. The social workers who attend the police courts and are active in the work of regenerating the unfortunates therefrom, show that a very large number of those convicted for drunkenness became drunk on rubbing alcohol; others on "canned heat."

Rubbing alcohol is a compound which has been specially authorized by Dominion authority. The objects which led to the introduction of rubbing alcohol were entirely laudable. Under Dominion law, the tax on alcohol domestically produced, which was \$9.00 a gallon, 100 per cent. proof spirits, became \$14.85 in the case of the regular grain alcohol which was used for medicinal purposes as that alcohol, being of a strength of 65 per cent. overproof, was, of course, taxed on the extra alcoholic content. The motive for the cheap rubbing alcohol was to supply those who could not afford to pay the high price for pure grain alcohol with a cheap substitute. The Dominion levies no tax whatever on its alcoholic content, but with a view of rendering it non-potable and preventing it coming into direct competition with alcohols which had paid the high Dominion tax, it had to be manufactured containing such ingredients as in the opinion of the Dominion chemist rendered it too nauseous for beverage purposes. Since 1922, slowly but surely, there has grown up a group of people who, desiring to have the effect of complete drunkenness brought about just as easily and just as cheaply and quickly as possible, have so trained their palates—that this nauseating mixture—to those unaccustomed to it—is drunk freely by them. In one large city, 50 per cent. of all the drunks consisted of the so-called rubbing alcohol addicts. The question has been taken up with the Ottawa authorities who are trying out other prescriptions which, short of poisoning and destroying the effect of the proper application of the rubbing alcohol, will render the mixture so unpalatable as to be undrinkable. The Board is of the opinion that these attempts will fail and is now considering treating the sale of this rubbing alcohol which is carried on by the druggists along the lines of sales of noxious drugs.

Although not so large in number, there are also drunkards who use the alcohol extracted from "canned heat" and "home brews" fortified by alcohol. None of these intoxicants are obtainable in the Board stores.

EXPORT OF LIQUOR

Prior to the enactment of the so-called Volstead Act of the United States, liquor was exported to that country subject to duty, but a bond of double the amount of the duty was taken. This bond, in the ordinary course of business, was discharged on the receipt of proper evidence of the arrival of the liquor in the United States. Under these conditions, probably no liquor sold for export ever returned to the Province. Under existing conditions, it is, of course, impossible for the exporters to receive the required certificates of landing in the United States. As a result, the practice has sprung up of exporting to that country, duty free liquor, that is, liquor on which all Dominion taxes, whether Customs, Excise or Sales Tax, has been paid. The business is carried on under the shelter of what is known as B-13 forms. These forms may be obtained by anyone desiring them. They are looked upon as evidencing the intention to export.

Under the Dominion law, liquor may be shipped into and out of the Province, but may not be shipped into the Province for consumption or sale in the Province, unless it be addressed to the Board.

Irregularities were found to exist in connection with the so-called export

business. Liquors which were, as the term is, short-circuited, were sold in Ontario and seized at various points. The conditions were particularly bad in the Windsor district; a number of seizures were made and prosecutions conducted to a successful termination, but, much more important, the real short-comings of the system—the methods by which liquor was short-circuited and sold for consumption in the Province—were made manifest.

The whole question was taken up by your Board with the Honourable the Minister of National Revenue, whose Department controls the Export business. He advised your Board that under the law, as it stood, he could not refuse Export clearances to the United States, and that any change in the law would have to be a matter of Government policy and was not a matter of Departmental administration.

In order to reduce the irregularities which existed and, if possible, to remove them, the Honourable the Minister of National Revenue has made a large reduction in the number of docks in the Windsor district from which export can be made. While loadings could take place and did take place in the past without any supervision whatever, the loadings, in future, will only be made in the presence of a Custom's officer who can accurately check the actual movements out of the Province, as under the new regulations put in force by the Honourable the Minister of National Revenue, liquor can only be shipped from docks at which there is a Custom's officer in charge. In addition to this, the use of B-13 forms is to stop. Their abuse was amply shown in the cases tried in Windsor.

Hereafter, the movements of liquor for export from the Province must be made by a permit with the proper serial number issued by the Department itself. The Board understands that at an early date the new regulations will cover all export docks in the Province and that docks at other points will also be reduced. It is hoped that a substantial relief will be obtained through these reforms and that the short-circuiting, which has so undoubtedly taken place, substantially reduced. The changes effected by the Minister may be summarized as:—

1. The reduction of docks.
2. The elimination of the abuse of the B-13 forms.
3. The loading of liquor for export in the presence of a Custom's officer.

SUGGESTED AMENDMENTS

From time to time large seizures are made of liquor which is claimed to be held for export. The usual proceedings taken are to charge "illegally having" under the Act. Constables are unable to prove "keeping for sale" by actual evidence, and magistrates usually refuse to give effect to the presumption that the having of a large quantity of liquor under certain circumstances was for the purposes of sale. The liquor is, of course, confiscated and the holder fined under the Act. This is not at all a satisfactory solution. It does not enable the authorities to trace the liquor to its source, and the source of the supply is the matter of prime importance to be established in order to stamp out illegal practices. One illustration will suffice:—

A recent seizure was made on a farm in the Niagara district, some six miles away from the water. The police found in a hide, liquor which they estimated at a value of \$3,000.00; none of it bore the Board's seals. The holder was charged with "illegally having" under Section 72 (2) of the Act. The penalty for the infringement of this section is provided by Section 103, which provides a minimum fine of not less than \$100.00 and not more than \$1,000.00. The fine

imposed was \$250.00. Those engaged in the business always refuse to give any information to the police, from which the movement of the liquor could be properly traced to its source.

Bootlegging and short-circuiting will never really be stopped until proceedings are effectively taken against those supplying liquor in the first instance. The Board suggests an amendment to the penalty clause which would provide that in all cases where the liquor seized carries the Board's seals and exceeds \$50.00, and in all cases where such liquor is without such seals that, in addition to the fine, a three months' sentence be imposed, unless the accused, to the satisfaction of the court establishes the manner in which the liquor was conveyed to the place where it was found, and by whom, as well as full particulars of the vendor or vendors and of the whole transaction.

Seizures, in the past, have been made of large quantities of liquor under the Ontario Temperance Act, which seizures were of necessity abandoned owing to proof of ownership by an American citizen and on the ground that the goods were in process of export. Under the local Acts, just as much under the Liquor Control Act as the Ontario Temperance Act, officers with search warrants could only seize and take intoxicating liquors. They could not seize and take books showing the course of business and papers indicating ownership. The only reason why the raids of last summer have succeeded where others failed was that charges were laid under the Criminal Code which enabled search warrants to be issued under the Code, under which the police could seize and did seize not only the intoxicating liquors found, but also all books of account, documents and papers. The possession of these papers rendered impossible the effective defences of the past. It is submitted that the appropriate amendments should be made so that the seizures of papers, etc., can be made under the Liquor Control Act as fully and completely as under the Criminal Code itself.

Attention should also be called to the existing penalties for drunkenness. The penalty for the first offence is \$100.00 and in default imprisonment for not more than thirty days. For the second offence, to a penalty of not less than \$200.00 nor more than \$500.00 and, in default, to imprisonment for not less than two months, nor more than four months. The greater majority of these cases are poor people, whose families can ill afford the loss of the fine or the loss of a month's support. Drunkenness is now regarded as an offence and it ought to continue to be so treated and convictions always secured, but the Board is of the view that some greater discretion might well be left the magistrates.

LAW ENFORCEMENT

Enforcement of the Liquor Control Act being under your charge, the Board heartily appreciates the co-operation given to it by yourself and all members of the staff of the Commissioner of Police. Material aid has also been given by the Municipal Police throughout the Province, all of which has produced satisfactory results.

We have the honour to be, Sir,

Your obedient servants,

H. L. DRAYTON,
Chief Commissioner.
STEWART McCLENAGHAN,
Commissioner.
J. M. McNAMARA,
Commissioner.

BALANCE SHEET

31st October, 1928

ASSETS

Land, buildings, furniture, equipment, fixtures and alterations to rented premises, less amount written off.....		\$210,732 17
Cash on hand and in banks.....	\$120,041 43	
Accounts receivable.....	84,335 85	
Inventories of liquor and supplies in warehouses and stores.....	3,502,880 33	
		3,707,257 61
Prepaid charges.....		29,811 48
		<u>\$3,947,801 26</u>

LIABILITIES

Accounts Payable and Accrued Charges.....	\$3,308,598 35	
Provincial Treasurer:		
Permit Sales—Balance from 1927.....	\$13,390 33	
“ “ —1927-1928 (net).....	881,472 04	
	<u>\$894,862 37</u>	
Less: Paid to Provincial Treasurer.....	893,390 33	
	<u>\$1,472 04</u>	
Permit sales—1928-1929.....	20,939 37	
Confiscated liquor.....	8,942 93	
	<u>31,354 34</u>	
		\$3,339,952 69
Surplus 1st November, 1927.....	\$4,760 25	
Balance from profit and loss account for the year ending 31st October, 1928.....	7,828,088 32	
	<u>\$7,832,848 57</u>	
Less: Paid to Provincial Treasurer.....	7,225,000 00	
Surplus 31st October, 1928 (represented by goods purchased and other assets).....		607,848 57
Contingent liabilities:		
Goods ordered but not delivered.....	\$2,338,180 61	
Duty on goods in bond.....	1,896,844 63	
Contract for construction of warehouse at Fort William.....	81,000 00	
		<u>\$3,947,801 26</u>

Auditors' Certificate

We certify that we have audited the books and accounts of the Liquor Control Board of Ontario for the year ending 31st October, 1928, and in our opinion the above balance sheet exhibits a true and correct view of the position of its affairs on that date.

CLARKSON, GORDON, DILWORTH, GUILFOYLE & NASH,

Chartered Accountants.

Toronto, 18th December, 1928.

PROFIT AND LOSS ACCOUNT

For year ending 31st October, 1928

			Percentage of Sales	
			1928	1927
Sales (Schedule I)	\$48,995,591 19		100.00	100.00
Stock on hand 1st November, 1927	\$2,495,978 99			
Purchases	40,146,296 38			
	<u>\$42,642,275 37</u>			
Stock on hand, 31st October, 1928	3,488,155 98			
Cost of stock sold	39,154,119 39	79.91	80.47	
	<u>\$9,841,471 80</u>	20.09	19.53	
Miscellaneous earnings	27,548 32	.05	.02	
	<u>\$9,869,020 12</u>	20.14	19.55	
Expenses:				
Administering and operating head office warehouses and stores (Schedule II) ..	\$2,293,381 82			
Furniture, equipment, fixtures and altera- tions to rented premises, written off ..	555,693 91			
	<u>\$2,849,075 73</u>	5.81	5.08	
	<u>\$7,019,944 39</u>	14.33	14.47	
Other Revenue:				
Brewery warehouse fees	\$360,950 00			
Brewery fees	166,500 00			
Light beer licenses, standard hotels, etc....	49,022 00			
Fines (net)	231,671 93			
	<u>808,143 93</u>	1.65	1.53	
Carried to Balance Sheet	<u>\$7,828,088 32</u>	<u>15.98</u>	<u>16.00</u>	

SCHEDULE I SUMMARY OF SALES

Year ending 31st October, 1928

Store—Counter and mail order sales of wines, spirits and beer . . .	\$33,828,406 73	
Beer orders taken at stores for delivery by breweries and brewery warehouses	474,844 55	
Head office and warehouse sales	42,673 91	
		\$34,345,925 19
Beer sales by breweries and brewery warehouses		14,649,666 00
		<u>\$48,995,591 19</u>

SCHEDULE II

ADMINISTRATION AND OPERATING EXPENSES—HEAD OFFICE, WAREHOUSES AND STORES

Year Ending 31st October, 1928

And Number of Employees on the Staff at 31st October, 1928

	Head Office	Warehouses	Stores	Total	Percentage to Total Sales	
					1928	1927
Executive salaries	\$53,999 52			\$53,999 52	.11	.16
Salaries	452,306 58	\$81,239 74	\$875,496 67	1,409,042 99	2.88	2.57
Legal, audit and ac- countants' services	28,081 77			28,081 77	.06	.12
Rentals	25,200 00	16,200 22	145,940 33	187,340 55	.38	.34
Travelling	35,357 40	28 75	1,490 81	36,876 96	.08	.09
Foreign exchange		6 19	7,730 07	7,736 26	.01	
Insurance	2,099 02	6,003 79	39,545 66	47,648 47	.10	.09
Postage	11,280 49	159 53	6,770 41	18,200 43	.04	.04
Stationery	24,397 08	4,432 01	20,250 14	49,079 23	.10	.25
Telephone and tele- graph	4,809 93	428 28	6,771 85	12,010 06	.03	.05
Dominion Electric pro- tection		398 52	5,865 41	6,263 93	.01	
Breakage		988 46	17,429 46	18,417 92	.04	.04
Light, heat and power	6,052 13	3,316 22	24,924 56	34,292 91	.07	.04
Repairs and mainten- ance	5,889 91	3,110 98	11,567 91	20,568 80	.04	.04
Sundries	18,786 77	1,924 73	14,026 71	34,738 21	.07	.18
Freight and cartage	1,017 45	10,135 76	185,520 33	196,673 54	.40	.42
Terminal Warehouse charges		79,208 90		79,208 90	.16	.12
Discounts to hospitals, etc.	61 09	41 29	14,181 89	14,284 27	.03	.01
Truck maintenance	1,051 73	2,911 62	9,380 92	13,344 27	.03	.02
Packing materials		1,555 93	24,016 90	25,572 83	.05	.11
	\$670,390 87	\$212,090 92	\$1,410,900 03	\$2,293,381 82	4.69	4.69

Percentage of total expenses	29.23%	9.25%	61.52%	100.00%
Percentage of total sales—				
1928	1.37%	.44%	2.88%	4.69%
1927	1.44%	.36%	2.89%	4.69%

NUMBER OF EMPLOYEES ON THE STAFF

At 31st October, 1928

Commissioners' offices.....	10	
General Manager's Department.....	2	
Comptroller's Department.....	11	
Legal Department.....	2	
Accounting.....	79	
Central Registry.....	2	
Beer accounting.....	31	
Stock Supervising.....	12	
Customs.....	5	
Traffic.....	5	
Purchasing Department.....	11	
Permit Department.....	29	
Inspectors—Store.....	12	
Supervision of Stores Department.....	3	
Brewery Inspectors.....	164	
Department of Public Works.....	2	
General Inspectors.....	9	
Head Office maintenance.....	8	
		397
Stores.....		623
Warehouses.....		69
Garage.....		6
		1,095

SCHEDULE III

STORES, BREWERS' WAREHOUSES, BREWERIES AND WINERIES IN OPERATION

At 31st October, 1928

Store No.		
1	Lombard and Church Streets.....	Toronto
2	154 Wellington Street West.....	Toronto
3	1271 Dundas Street West.....	Toronto
4	170 Danforth Avenue.....	Toronto
5	1881 Queen Street East.....	Toronto
6	1271 Queen Street West.....	Toronto
7	2223 Dundas Street West.....	Toronto
8	1165 St. Clair Avenue West.....	Toronto
9	959 Bloor Street West.....	Toronto
10	617 Yonge Street.....	Toronto
11	949 Gerrard Street East.....	Toronto
12	402 Parliament Street.....	Toronto
13	1448 Danforth Avenue.....	Toronto
14	454 Spadina Avenue.....	Toronto
15	Dupont and Spadina Avenue.....	Toronto
16	106 Richmond Street West.....	Toronto
19	Rogers Road and Blackthorn Avenue.....	Toronto
20	67 Lake Shore Road.....	New Toronto
21	29 Charles Street.....	Hamilton
22	879 King Street East.....	Hamilton
23	334 Ottawa Street North.....	Hamilton
24	88 Fraser Street.....	Port Colborne
25	King and Sydenham Streets.....	Dundas
26	419 Talbot Street.....	London
27	647 Dundas Street.....	London
28	12 Canal Street.....	Dunnville
29	Burford Street.....	Warton
30	West Victoria Street.....	Walkerton
31	338 London Street.....	Windsor
32	52 Wyandotte Street East.....	Windsor

STORES—Continued

Store No.		
33	93 Drouillard Road	Ford
34	82 Victoria Road	Walkerville
35	29 Sandwich Street	Sandwich
36	272 Queen Street	Ottawa
37	685 Bank Street	Ottawa
38	188 Rideau Street	Ottawa
39	King Street	Cobourg
40	Market Square	Kingston
41	109 Simpson Street	Fort William
41A	200 McVicar Street—Mail Order and Warehouse	Fort William
42	101 King Street West	Brockville
43	137 King Street East	Kitchener
44	69 Dalhousie Street	Brantford
45	408 George Street	Peterborough
46	Christina and Cromwell Streets	Sarnia
47	Ontario Street	St. Catharines
48	937 Victoria Avenue	Niagara Falls
49	66 Pitt Street	Cornwall
50	Cedar and Elgin Streets	Sudbury
51	72 Carden Street	Guelph
52	269 Main Street East	Welland
53	66 Cumberland Street South	Port Arthur
54	88 Main Street East	North Bay
55	185 Alexandria Street	Pembroke
56	Water Street	Prescott
57	52 Bridge Street East	Belleville
58	4 Balsam Street North	Timmins
59	72 Collier Street	Barrie
60	88 Ontario Street	Stratford
61	210 King Street West	Chatham
62	314 Talbot Street	St. Thomas
63	343 Queen Street East	Sault Ste. Marie
64	516 Dundas Street	Woodstock
65	Front Street	Trenton
66	6th Avenue North	Cochrane
67	Main and Ferguson Streets	Haileybury
68	214 Main Street South	Kenora
69	Church and Mowat Streets	Fort Frances
70	Bickwith Street	Smith's Falls
71	King and Main Streets	Gananoque
72	Gore and Herriot Streets	Perth
73	610 King Street	Preston
74	61 Robinson Street	Simcoe
75	Devonshire Avenue	Iroquois Falls
76	Prospect and Silver Street	Cobalt
77	121 Main Street	Penetang
78	Whitewood Avenue	New Liskeard
79	79 Walton Street	Port Hope
80	Great North Road	Parry Sound
81	Main and Queen Streets	Sturgeon Falls
82	79 Kent Street	Lindsay
83	31 Main Street West	Hawkesbury
84	Main Street	Picton
85	Daniel and Elgin Streets	Arnprior
86	Queen and White Streets	Dryden
87	Front Street	Sioux Lookout
88	River Street	Paris
89	Main and Mattawa-Pembroke Highways	Mattawa
90	68 Simcoe Street North	Oshawa
91	29 Duncan Street	Kirkland Lake
92	71 Fourth Avenue	Englehart
93	Gilmour Road	Fort Erie
94	Bridge Street North	Eganville
95	21 Water Street North	Galt
96	112 Main Street	Deseronto
97	Dundas Street	Napanee
98	22 Main Street	Alexandria
99	Emard Street	Embrun
100	23 Albert Street	Thorold
101	48 Main Street	Grimsby

STORES—Continued

Store No.		
102	Muskoka Street.....	Gravenhurst
103	Tudhope Street.....	Espanola
104	Main Street.....	Thessalon
105	Concession Street.....	Tamworth
106	Main Street.....	Huntsville
107	Main Street.....	Palmerston
108	Woodward Avenue.....	Blind River
109	Ramsay Street.....	Amherstburg
110	46 Wallace Street.....	Wallaceburg
111	Bedford Street.....	Westport
112	Government Road.....	Kapuskasing
113	Opongo Street.....	Barry's Bay
114	Corner Fourth Street and Broadway.....	Rainy River
115	43 King Street North.....	Waterloo
116	Arthur Street.....	Elmira
117	Birch Street.....	Chapleau
118	Young Street.....	Capreol

BREWERS' WAREHOUSES

Store No.		
1W	351 Front Street East.....	Toronto
2W	74 King Street East.....	Toronto
3W	581 Queen Street West.....	Toronto
4W	398 College Street.....	Toronto
5W	496 Bloor Street West.....	Toronto
6W	1485 Queen Street West.....	Toronto
7W	2233 Dundas Street West.....	Toronto
8W	1083 St. Clair Avenue.....	Toronto
9W	185 Danforth Avenue.....	Toronto
10W	1852 Danforth Avenue.....	Toronto
11W	Ferguson and Hunter Streets.....	Hamilton
12W	1092 Barton Street.....	Hamilton
13W	80 Bathurst Street.....	London
14W	665 Dundas Street.....	London
15W	413 Hamilton Road.....	London
16W	1153 McDougall Street.....	Windsor
17W	1630 Ottawa Street.....	Windsor
18W	1503 London Street West.....	Windsor
19W	109 Sparks Street.....	Ottawa
20W	842 Somerset Street.....	Ottawa
21W	294 Princess Street.....	Kingston
22W	580 Victoria Avenue.....	Niagara Falls
23W	78 Niagara Street.....	St. Catharines
24W	222 King Street East.....	Kitchener
25W	217 Talbot Street.....	St. Thomas
26W	Water and Lorne Streets.....	Port Arthur
27W	268 George Street.....	Peterborough
28W	23 Water Street.....	Brantford
29W	112 McDonnell Street.....	Guelph
30W	58 Brock Street.....	Brockville
31W	6 Dover Street.....	Chatham
32W	197 King Street.....	Chatham
33W	150 Pinnacle Street.....	Belleville
34W	1 Pitt Street.....	Cornwall
35W	University and Spring Streets.....	Cobourg
36W	George and Water Streets.....	Prescott
37W	22 Lorne Street.....	Sudbury
38W	143 Victoria Street North.....	Sarnia
39W	198 First Avenue West.....	North Bay
40W	Lindsay and King Streets.....	Lindsay
41W	Second Avenue.....	Cochrane
42W	Bay and Brock Streets.....	Sault Ste. Marie
43W	Beckwith Street.....	Smith's Falls
44W	Ridgeway Street.....	Trenton
45W	Burger and Victoria Streets.....	Welland
46W	492 Peel Street.....	Woodstock
47W	423 Erie Street.....	Stratford
48W	Killally Street.....	Port Colborne
49W	1 Second Avenue.....	Timmins

BREWERS' WAREHOUSES—Continued

Store No.		
50W	Argyle Street.....	Simcoe
51W	269 Mill Street.....	Port Hope
52W	19 Main Street.....	Penetang
53W	182 Prince Street.....	Pembroke
54W	767 King Street.....	Preston
55W	27 Cockburn Street.....	Perth
56W	Railway Street.....	Kenora
57W	101 Church Street.....	Fort Frances
58W	King Street.....	Gananoque
59W	Gillmour Road.....	Fort Erie
60W	Post Office Square.....	Barrie
61W	180 Drouillard Road.....	Ford
62W	Main Street.....	Huntsville
63W	Ferguson Avenue.....	Haileybury
64W	Main Street.....	Hawkesbury
65W	William Street.....	Arnprior
66W	185 Lake Shore Road.....	Mimico
67W	Main Street.....	Picton
68W	Dalhousie Street.....	Amherstburg
69W	North Cayuga Street.....	Dunnville
70W	Main Street.....	Belle River
71W	Main Street.....	Glencoe
72W	Champagne Street.....	Parry Sound
73W	Main Street.....	Ridgetown
74W	Queen Street South.....	Tilbury
75W	56 Lesperance Road.....	Tecumseh
76W	897 Queen Street East.....	Toronto
77W	King Street West.....	Dundas
78W	497 James Street North.....	Hamilton
79W	426 Bank Street.....	Ottawa
80W	223 Dalhousie Street.....	Ottawa
81W	161 King Street West.....	Oshawa
82W	14 St. Paul Street.....	St. Catharines
83W	9 Market Street.....	Thorold
84W	Colborne Street.....	Oakville
85W	Front Street.....	Sioux Lookout
86W	Burford Street.....	Warton
87W	35 Goodfish Road.....	Kirkland Lake
88W	Durham Street.....	Walkerton
89W	39 Dickson Street.....	Galt
90W	Muskoka Road and Main Street.....	Gravenhurst
91W	Mill Street.....	Napanee
92W	Main Street.....	Alexandria
93W	Nelson Street.....	Wallaceburg
94W	1395 Gerrard Street East.....	Toronto
95W	Goderich Street.....	Port Elgin
96W	2 Marlborough Street South.....	E. Cornwall
97W	1 Main Street.....	Morrisburg
98W	2420 Dufferin Street.....	Fairbank
99W	1145 Yonge Street.....	Toronto
100W	Main Street.....	Palmerston
101W	Regent and King Streets.....	Niagara-on-the-Lake
102W	3333 Danforth Avenue.....	Toronto

BREWERIES

O'Keefe Beverages, Limited.....	Toronto
Cosgrave Export Brewing Company.....	Toronto
Dominion Brewery Company, Limited.....	Toronto
Canada Bud Breweries, Limited.....	Toronto
Grant Spring Brewery, Limited.....	Hamilton
Hamilton Brewing Association, Limited.....	Hamilton
John Labatt, Limited.....	London
Carling Export Brewing Company.....	London
British American Brewing Company.....	Windsor
Capital Brewing Company, Limited.....	Ottawa
Brading Breweries, Limited.....	Ottawa
Lake Ontario Brewing Company, Limited.....	Kingston
Taylor & Bate, Limited.....	St. Catharines

BREWERIES—Continued

Huether Brewing Company, Limited.....	Kitchener
Kakabeka Falls Brewery, Limited.....	Fort William
Port Arthur Beverages, Limited.....	Port Arthur
Bixel Brewing & Malting Company, Limited.....	Brantford
Quinte Breweries, Limited.....	Belleville
Sudbury Brewing & Malting Company, Limited.....	Sudbury
Sarnia Brewing Company, Limited.....	Sarnia
Soo Falls Brewing Company, Limited.....	Sault Ste. Marie
Cronmiller & White Brewing Company.....	Welland
Perth Brewery, Limited (Devlin, Felix & Thomas).....	Stratford
Kuntz Brewery, Limited.....	Waterloo
Walkerville Brewery, Limited.....	Walkerville
Kenora Brewery, Limited.....	Kenora
Fort Frances Brewing Company, Limited.....	Fort Frances
Riverside Brewery Company, Limited.....	Riverside
Formosa Spring Brewery, Limited.....	Formosa
Sleeman's Spring Bank Brewery.....	Guelph
Chas. Schwan Brewery.....	Carlsruhe
Reinhardt Brewery Company, Limited.....	Toronto
Holliday Brewery, Limited.....	Guelph
Rock Brewery.....	Preston
Tecumseh Brewing Company, Limited.....	Tecumseh
Copland Brewing Company, Limited.....	Toronto
Hofer Brewing Company, Limited.....	La Salle

BREWERIES LOCATED OUTSIDE THE PROVINCE OF ONTARIO WHOSE PRODUCTS ARE SOLD THROUGH ONTARIO BREWERS' WAREHOUSES

Kiewel Brewing Company, Limited.....	St. Boniface, Man.
Molson's Brewery, Limited.....	Montreal, Que.
Frontenac Breweries, Limited.....	Montreal, Que.
Ontario National Beverages.....	Montreal, Que.
(Dow Brewery—Montreal)	
(Dawes Brewery—Montreal)	

WINERIES

Badalato, S.....	R. R. 9.....	London
Bayliss, F. W.....	427 Spadina Ave.....	Toronto
Belluz, Pietro.....	514 McTavish Street.....	Fort William
Bradley, E. C.....	R. R. 1.....	Fonthill
Bright, T. G., & Company, Limited.....		Niagara Falls.
Canada Vine Growers, Ltd.....		Cooksville
Canada Wine Products, Limited.....	83 King Street West.....	Toronto
Canadian Wine Company.....	889 Queen Street West.....	Toronto
Castrucci, O. A.....	187 Parliament Street.....	Toronto
Ciurluini, A.....	R. R. 4.....	St. Catharines
Concord Wine Company, Limited.....	181-185 Bathurst Street.....	Toronto
Danforth Wine Company.....	355 Danforth Avenue.....	Toronto
Davie Brothers.....	176 Minto Street.....	Sudbury
DeConza, Antonio.....	51½ North Street.....	St. Catharines
De Pietro, D.....	R. R. 1.....	Beamsville
Dibbley, Mrs. R. E.....	1 Tournier Street.....	Sandwich
Dominion Wine Growers.....	Dundas Street.....	Oakville
Donovan, Mrs. E. H.....	31 John Street.....	Hamilton
Fort William Wine Company.....	114 McVicar Street.....	Fort William
Furminger, F. L.....	R. R. 2.....	St. Catharines
Gordon, Rabbi Jacob.....	116 Beverley Street.....	Toronto
Hagaman, H. C.....	Dundas Street.....	Oakville
Hamilton, J. S., & Company, Limited.....	44 Dalhousie Street.....	Brantford
Huehnergard, B.....	R. R. 3.....	Kitchener
Jordan Wine Company.....		Jordan
Kampman, Fred.....	217 Breithaupt Street.....	Kitchener
Lincoln Wines, Limited.....		St. Catharines
London Winery.....	R. R. 1.....	London
Luelo, Carl.....	160 Queen Street South.....	Kitchener
Meconi, Mariano.....	421 Wyandotte Street E.....	Windsor
National Fruit & Wine Company.....	31 Brock Avenue.....	Toronto
Ontario Grape Growing Company.....		St. Catharines
Ontario Wine Company.....	Stop 22, Lake Shore Road.....	New Toronto
Parkdale Wines, Limited.....	1363 Queen Street West.....	Toronto

WINERIES—Continued

Peerless Wine, Limited.....	448 Queen Street East.....	Toronto
Pensa, Phillip.....	24 Yonge Street.....	Kitchener
Porpiglia, Joseph.....	R. R. 2.....	St. Catharines
Rizzo, Nicholas & Sons.....	137 York Street.....	Hamilton
Robinet, Clovis.....	100 Baby Street.....	Sandwich
Robinet, Frank.....	177 Sandwich Street.....	Windsor
Robinet, Jules.....	17½ Sandwich Street E.....	Sandwich
Robinet, Victor.....	141 Sandwich Street E.....	Tecumseh
Rossoni, Carlo.....	1218 Tecumseh Road E.....	Windsor
Stamford Park Wine Company.....	R. R. 3.....	Niagara Falls
Subosits, Victor.....	Box 64.....	Welland
Tadeussow, Thomas.....		Niagara Falls
Thomas, Alexander.....	Dundas Street.....	Cooksville
Thorold Winery Company, Limited.....	Ormand Street.....	Thorold
Toronto Wine Manufacturing Company.....	1682 Queen Street West.....	Toronto
Turner Wine Company.....	106 Front Street East.....	Toronto
Windsor Company, Limited.....	Walker Road and Edna Street.....	Walkerville

DISTILLERS

Hiram Walker & Sons, Limited.....	Walkerville, Ont.
Gooderham & Worts, Limited.....	Toronto, Ont.
Consolidated Distilleries, Ltd.....	Head Office—Montreal, Que. Distillery at Corbyville, Ont.
Lindsay Distilleries, Ltd.....	Lindsay, Ont.
Highland Scotch Distillers, Ltd.....	Port Colborne, Ont.
Joseph E. Seagram & Sons.....	Waterloo, Ont.
Wiser's Distillery, Ltd.....	Prescott, Ont.

SCHEDULE IV

STATEMENT SHOWING THE NUMBER OF PERMITS AND LICENSES ISSUED
DURING THE TWELVE MONTHS' PERIOD ENDING 31st OCTOBER, 1928

PERMITS

November 1st, 1927, to October 31st, 1928:

Resident.....	376,839
Temporary.....	88,135
Duplicate.....	26,064
Physicians.....	645
Druggists.....	458
Dentists and Veterinary Surgeons.....	173
Manufacturers.....	290
Mechanical and Scientific.....	79
Minister of the Gospel.....	203
Hospitals.....	257
	493,143

LICENSES

Brewers' Licenses.....	44
Brewers' Warehouses.....	1,265
	1,309
Native Wine permits.....	51
Sacramental Wine Vendorships.....	3
Non-potable Alcohol.....	6
Standard Hotel.....	287
	347
	1,656

LICENSES—Continued

Brewers' light beer permits.....	26	
Brewers' light beer warehouse permits.....	61	
Hotel light beer permits.....	788	
Restaurant light beer permits.....	422	
Shop light beer permits.....	277	
Club light beer permits.....	44	
Steamships' light beer permits.....	3	
Employees' light beer permits.....	478	
		2,099
		3,755