

Many Faces of SVT

7: 'Many Faces'

Columbia University in the City of New York | New York, N.Y. 10027

DEPARTMENT OF ECONOMICS

1009

International Affairs Building

February 5, 1976

Mason Gaffney
3771 Haro Road
Victoria BC V8P 5C3

Dear Mase:

Thanks for the copy of your "Many Faces" piece, which as usual was found to be vigorous and stimulating reading.

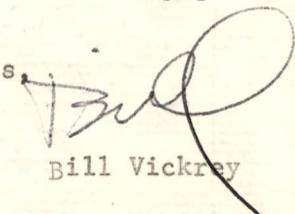
One thing that I find fault with, however, that might be worth a little reworking if that is still possible before embalming in print: Page 9 lines 14 -18 you say that a site value tax applied to mines would apply to the value of the reserves in place, and would be independent of the amount extracted in a given year, and would not raise the cut-off grade.

This tax, however, would not be neutral. The faster the extraction, the lower will be the tax base in future years and the total present value of the tax payable. Only if it is the counterpart of other forms of taxation of man-made or man-destroyed capital would it not result in excessively early exploitation. The tax would depend on the amount of ore extracted in past years, even if not on the rate of current extraction.

It would fail to affect the cut-off grade only if market prices for the product were unaffected by the more rapid rate of extraction in early years and possibly scarcer supplies in later years. In a case such as oil, where more rapid early recovery tends to reduce ultimate total recovery (e.g., by encouraging the venting of gas and increasing the viscosity of the oil in situ) the effect would be analogous to raising the cut-off grade for solid minerals. It would tend to concentrate mining efforts on the higher grade bodies, in some cases with the effect of making later recovery of the lower grade ores uneconomic or physically more difficult.

All of this is inconsistent with the statement page 8, 5th line up, that the tax should be independent of what the owner does, which is the governing principle. (there is a hiatus in my copy after line 13 page 8)

Best regards,


Bill Vickrey

September 13 1976

Douglas Sherbaniuk
Canadian Tax Foundation
100 University Avenue
Toronto, Ontario

Dear Doug:

Some time ago I wrote you inquiring about the release date of the Proceedings of the Quebec City meeting last fall. Not having heard I suppose either my query or your reply got lost in the mails, so I'm inquiring again. What is the forecast date of release?

Cordially,

MG:jm

Mason Gaffney
Executive Director.

*Sherbaniuk
Can. Tax Fdn.*

Pull file

INVITATIONS

CANADIAN TAX FOUNDATION
L'ASSOCIATION CANADIENNE D'ÉTUDES FISCALES

100 UNIVERSITY AVENUE
TORONTO, CANADA M5J 1V6
(416) 368-4657

January 20, 1976

Mr. M. Mason Gaffney,
Executive Director,
B.C. Institute for Analysis of Economic Policy,
3771 Haro Road,
Victoria, B.C.
V8P 5C3

Dear Mr. Gaffney:

Most of the papers delivered at the Annual Tax Conference in Quebec City have now been sent to the printer for publication in the Report, and we are very anxious to have the final version of your paper.

As you know, the proceedings were taped, and if necessary we could use the transcript, but no doubt you prefer to send us an edited paper. Our deadline for submission of the papers to the printer is February 1, 1976, and we would appreciate it very much indeed if you could send us a copy before that time.

Yours truly,

M. Vandermeer

(Miss) M. Vandermeer
Associate Secretary

MV/th

JAN 29/76
✓

Phoned
←
no. mailed

Vand

January 30 1976

Miss M. Vandermeer
Associate Secretary
Canadian Tax Foundation
100 University Avenue
Toronto, Ontario

Dear Miss Vandermeer:

Further to my letter of January 27 and subsequent telephone call, I am enclosing a copy of "The Many Faces of Site-Value Taxation" which has had a few minor corrections made since we forwarded the first copy.

Sincerely,

Mason Gaffney
Executive Director.

/jm

Enc.

Phoned Feb. 11/76 lapsus m'd.

VANDERMEER
Can Tax Found.

January 27th, 1976

Miss M. Vandermeer
Associate Secretary
Canadian Tax Foundation
100 University Avenue
Toronto, Ontario
M5J 1V6

Dear Miss Vandermeer:

My paper delivered at the annual Tax Conference in Quebec City has now been completed and is being typed. You should have a copy in tomorrow's mail.

Sincerely,

Mason Gaffney
Executive Director.

MG/am

VANDERMEER, Miss M.

CANADIAN TAX FOUNDATION
L'ASSOCIATION CANADIENNE D'ÉTUDES FISCALES

27th ANNUAL CONFERENCE—QUEBEC

10, 11 and 12 November 1975

REGISTRATION LIST

(This list includes all registrations received to 23 October)

216	Abbott, J. W.	J. W. Abbott & Co.	Winnipeg
S32	Abdalla, Wm.	Scharf, Kwiat & Pinkus	Montreal
29	Adam, Jos.	Deloitte, Haskins & Sells	Oshawa
319	Adams, M. S.	Petrofina Canada Ltd.	Calgary
71	Adelstein, J.	Coopers & Lybrand	Toronto
76	Aisenberg, S.	Perlmutter, Orenstein & Co.	Toronto
152	Aitkens, D.	Thorne Riddell & Co.	Montreal
691	Akam, T. H.	Ernst & Ernst	Vancouver
355	Allard, J.-P.	Peat, Marwick & Co.	Montreal
S54	Allinotte, J.	Algoma Steel Corp. Ltd.	Sault Ste. Marie
211	Alliston, P.	Touche Ross & Co.	Ottawa
66	Alpert, H. J.	Day, Wilson, Campbell	Toronto
231	Amighetti, L.	Russell & DuMoulin	Vancouver
C	Amyot, R.	Amyot, Lesage & Co.	Quebec
S74	Anderson, G. V.	Boughton & Co.	Vancouver
284	Anderson, W. J.	Johnson, Rickard & Co.	Toronto
693	Anderson, W. T.	Winspear Higgins & Co.	Vancouver
C	Andison, D.	Tory, Tory & DesLauriers	Toronto
39	Andrews, F. T.	American Express Co. of Canada Ltd.	Agincourt
337	Andrews, P. A.	Thorne Riddell & Co.	Halifax
413	Androsoff, E. L.	Co-operative Trust Co. of Canada	Saskatoon
C	Ansdell, P.	Can. Inst. of Chartered Accountants	Toronto
734	Anthony, Irene	Laventhol & Horwath	Toronto
C	Appleby, R.	Robins & Robins	Toronto
207	Arbuckle, J. E.	Coopers & Lybrand	Kitchener
793	Archer, E. L.	Estate Planning Associates	Toronto
729	Armstrong, D. G.	Cadillac Fairview Corp. Ltd.	Toronto
822	Ashcroft, D. H.	Touche Ross & Co.	Edmonton
183	Atlas, M. I.	Soberman, Isenbaum, Colomby	Toronto
492	Attwood, D. J.	Steel Company of Canada	Hamilton
C	Aubert, Francyne	C.I.C.A.	Toronto
541	Aunger, B. W.	Arthur Andersen & Co.	Port Coquitlam
378	Aylen, J. G.	Scott & Aylen	Ottawa
859	Bailey, W. C.	Revenue Canada, Taxation	Ottawa
868	Baillie, W. J.	Revenue Canada, Taxation	Ottawa
780	Baker, G. R.	Robertson, Lane & Co.	Toronto
C	Baker, S. R.	Stitt, Baker & McKenzie	Toronto
102	Banner, T.	Interprovincial Pipe Line Ltd.	Edmonton
22	Banwell, P. T.	Sullivan, Mahoney & Co.	St. Catharines
106	Barbeau, J.	Barbeau, McKercher & Co.	Vancouver

760	Barclay, W. A.	Thorne Riddell & Co.	Vancouver
449	Barkovich, Wm.	Barker-Levin & Assoc. Co. Ltd.	Montreal
869	Barnard, P.	Revenue Canada, Taxation	Ottawa
608	Barrons, J. L.	Loftus A. Allen & Co.	Toronto
116	Barry, D. G.	Clark, Drummie & Co.	Saint John
350	Barry, P.	Clarkson, Gordon & Co.	Quebec
340	Bartlam, E. N.	Sun Life Co. of Canada	Chicoutimi
672	Batson, R.	Peat, Marwick & Co.	London
S17	Baylis, D.	Royal Bank of Canada	Montreal
654	Bayouk, M. N.	Ghattas & Co.	Montreal
C	Beach, D. I.	Coopers & Lybrand	Toronto
174	Beacom, D. C.	International Nickel Co. of Canada Ltd.	Toronto
408	Beal, J. N.	Thorne Riddell & Co.	Toronto
589	Beare, J. M.	Shell Canada Ltd.	Calgary
191	Beare, L. T.	Laskin, Allen & Beare	Toronto
137	Beaudoin, M.	Boulanger, Fortier & Co.	Quebec
826	Bedard, P.	Noiseux, Lyonnais & Associés	Montreal
S2	Belanger, J. M.	H. R. Doane & Co.	St. John
S	Belanger, Marie	Canadian Tax Foundation	Toronto
271	Bell, Mervyn C.	Imperial Oil Ltd.	Toronto
422	Bell, R. D.	Fenerty & Co.	Calgary
476	Bellavance, A.	Sheridan Equipment Ltd.	Toronto
815	Bellemare-Davis, Claudette	Johnston, Heenan & Blaikie	Montreal
328	Benmore, R. C.	Arthur Andersen & Co.	Vancouver
709	Bennetts, R. J.	Avon Products, Ltd.	Pointe Claire
720	Berbrier, B. J.	Friedman, Berbrier & Cappel	Montreal
616	Bergh, C. S.	Bergh, Dioguardi & Kennedy	Ottawa
655	Berman, P. D.	Berman, Chait & Co.	Montreal
348	Bernier, F.	Coopers & Lybrand	Quebec
802	Bernstein, B. T.	Sun Life Assurance Co. of Canada	Montreal
186	Bernstein, H.	Laventhol & Horwath	Toronto
238	Berton, J. J.	Canadian International Paper Co.	Montreal
650	Bertrand, M.	Coopers & Lybrand	Montreal
707	Bettez, P.	Samson, Bélair & Associés	Trois-Rivières
C	Bird, R. M.	University of Toronto	Toronto
C	Birk, H.	Thorne Riddell & Co.	Montreal
C	Birnie, D. A. G.	Birnie & Sturrock	Vancouver
632	Blackmore, A. R.	Marven, Blackmore & Co.	Moncton
809	Blackstien, M.	Warner, Blackstien & Co.	Downsview
228	Blake, Ian	Collins, Barrow	Vancouver
860	Blanche, W. B.	Revenue Canada, Taxation	Ottawa
156	Blatt, M.	Ruby, Stein & Wagner	Montreal
807	Bleiwas, L.	Wm. Eisenberg & Co.	Toronto
431	Blewett, Sheron L.	Windsor Management Services Ltd.	White Rock
586	Blom, J.	University of B.C.	Vancouver
S65	Bodon, K. H.	Paramount Life Insurance Co.	Calgary
97	Boeda, P.	Paul Boeda Consulting Ltd.	Calgary
719	Boidman, N.	Verchère, Primeau & Gauthier	Montreal
S24	Boisvert, J. F.	Consultaxe Planification Ltd.	Montreal
6	Bonnier, P. E.	Samson, Bélair & Associés	Montreal
509	Bonus, J. L.	Mining Association of Canada	Ottawa
251	Borduas, G.	Bastien, Normandin & Co.	Montreal

713	Boris, E. J.	House of Seagram Ltd.	Montreal
403	Borraccia, S.	Dept. of Justice	Toronto
253	Bouchard, G.	Bastien, Normandin & Co.	Montreal
395	Boulton, J. A.	Coopers & Lybrand	Toronto
70	Boulton, P. S.	Smith, Nixon & Co.	Toronto
677	Bourgeois, M. P.	Revenue Canada, Taxation	Ottawa
637	Bourque, L.	University of Moncton	Dieppe
582	Bowden, G. T.	Thorsteinsson & Co.	Edmonton
799	Bowman, D. G.	Stikeman, Elliott & Co.	Toronto
508	Bowman, P. W.	Price Waterhouse & Co.	London
703	Boyer, G.	Touche Ross & Co.	Quebec
275	Bradley, J. M.	Fraser & Beatty	Toronto
C	Bradley, P. G.	University of B.C.	Vancouver
597	Brazzell, G. T.	Brazzell & Co.	Winnipeg
C	Broadhurst, D. G.	Price Waterhouse & Co.	Montreal
33	Brooks, D.	Welsh & Brooks	Hamilton
495	Broughton, J.	Thorne Riddell & Co.	Hamilton
560	Brown, Al G.	Al G. Brown & Associates	Toronto
462	Brown, D. H.	Jarrett, Goold & Elliott	Montreal
412	Brown, E. K.	Price Waterhouse & Co.	Winnipeg
283	Brown, G. S.	Johnson, Rickard & Co.	Toronto
823	Brown, J. W.	Touche Ross & Co.	Edmonton
27	Brown, K. H.	Lafleur & Brown	Montreal
437	Brown, R. A.	Thorne Riddell & Co.	Calgary
C	Brown, R. D.	Price Waterhouse & Co.	Toronto
625	Brunet, P.	Samson, Bélair & Associés	Montreal
S33	Brunet, Y. W.	Ogilvy, Cope & Co.	Montreal
512	Bryant, R. H.	Ontario Paper Co. Ltd.	St. Catharines
612	Bryden, W. M.	Osler, Hoskin & Harcourt	Toronto
C	Bryson, B. J.	Revenue Canada, Taxation	Ottawa
104	Buchan, A.	Cominco Ltd.	Vancouver
217	Buchwald, H.	Buchwald, Asper & Co.	Winnipeg
680	Buckwold, W. J.	Laventhol & Horwath	Winnipeg
565	Budd, J. S.	Peat, Marwick & Co.	Toronto
92	Buffie, H.	Bergh, Magnus & Co.	Winnipeg
542	Bunting, G. R.	Ernst & Ernst	Victoria
219	Burdett, A. E.	Thorne Riddell & Co.	Winnipeg
306	Burk, J. J.	Morris, Burk & Co.	Windsor
738	Burke, H. A.	Laventhol & Horwath	Toronto
S29	Burman, P.	Burman, Chait & Co.	Montreal
689	Burnett, K. N.	Swinton & Co.	Vancouver
120	Burns, D. W.	Bank of Montreal	Montreal
12	Burnside, E. G.	Burnside, Petrie & Co.	Toronto
570	Burpee, T. R.	Clarkson, Gordon & Co.	Toronto
C	Burrell, R. E.	Thorne Riddell & Co.	Vancouver
576	Burrows, G. E.	Dunwoody & Co.	Oshawa
9	Bush, D. W.	Bush Associates Ltd.	Montreal
739	Butler, G. R.	Laventhol & Horwath	Toronto
470	Caie, A. G.	Northern Electric Co. Ltd.	Montreal
C	Caines, G. A.	Stewart, MacKeen & Covert	Halifax
866	Calderwood, J. A.	Revenue Canada, Taxation	Ottawa
C	Caldwell, J. K.	Peat, Marwick & Co.	Montreal
S63	Campbell, A. L.	Aikins, MacAulay & Thorvaldson	Winnipeg

C	Campbell, E. E.	Revenue Canada, Taxation	Ottawa
518	Campbell, G. M.	Glencam Farms Ltd.	Regina
202	Cann, Roger	Pinchin & Co.	Cambridge
248	Cannucci, C.	Clarkson, Gordon & Co.	Montreal
314	Cantor, A. P.	Simkin, Cantor & Co.	Winnipeg
558	Caplin, S.	General Foods Ltd.	Toronto
540	Carlyle, W. M.	Ladner Downs	Vancouver
814	Caron, J. O.	Johnston, Heenan & Blaikie	Montreal
119	Caron, G.	Roy, Lachance & Associés	Ste. Foy
244	Caron, H. M.	Clarkson, Gordon & Co.	Montreal
230	Carphin, J. G.	Russell & DuMoulin	Vancouver
733	Carr, H.	Goodman & Carr	Toronto
404	Carr, M.	Thorne Riddell & Co.	Toronto
712	Carrier, L. A.	Churchill Falls (Labrador) Corp. Ltd.	Montreal
C	Carroll, W. J.	Peat, Marwick & Co.	Toronto
222	Carten, M. A.	Macleod Dixon	Calgary
458	Casey, B. P.	MacGillivray & Co.	Montreal
620	Chagnon, A. J.	Ogilvy, Cope & Co.	Montreal
C	Champagne, D. C.	Blaney, Pasternak & Co.	Toronto
535	Chang, M. W.	Placer Development Ltd.	Vancouver
483	Chasson, M.	Skurka, Chasson & Co.	Toronto
S87	Chenhall, F. W.	Touche Ross & Co.	Halifax
889	Cheung, K. W.	Paroin, Courey & Co.	Windsor
163	Chevalier, S.	Raymond, Chabot & Associés	Montreal
260	Christian, E. B.	Molson Companies Ltd.	Toronto
S67	Chumir, S. M.	Jones, Black & Co.	Calgary
123	Clamen, B.	Richter, Usher & Vineberg	Montreal
528	Clark, G. J.	Alberta & Southern Gas Co. Ltd.	Calgary
504	Clark, S. H.	Coopers & Lybrand	London
396	Clark, T. P.	Coopers & Lybrand	Toronto
352	Clarke, B. F.	Ogilvy, Cope & Co.	Montreal
323	Clarke, D.	Clarke & Tolentino	Edmonton
730	Clarke, G. M.	Imperial Oil Ltd.	Toronto
165	Clarkson, R. T.	Laing, Weldon & Co.	Montreal
402	Clarry, J. H.	McCarthy & McCarthy	Toronto
C	Clayden, P. J.	Deloitte, Haskins & Sells	Toronto
S93	Clamen, S.	Fuller, Jenks, Landau	Montreal
424	Clement, Katharine	Coopers & Lybrand	Edmonton
343	Cloutier, P. J.	Samson, Bélair & Associés	Sherbrooke
813	Cobbett, S. H.	Johnston, Heenan & Blaikie	Montreal
507	Cochrane, E. C.	Ernst & Ernst	London
C	Cochrane, R. W.	Gulf Oil Canada Ltd.	Toronto
C	Cohen, M. A.	Dept. of Finance	Ottawa
40	Coles, W. C.	Canada Square Corp.	Toronto
210	Colley, G. M.	Touche Ross & Co.	Ottawa
459	Collyer, J. W.	Campbell, Sharp & Co.	Montreal
863	Connolly, E. C.	Revenue Canada, Taxation	Ottawa
805	Conway, K.	Trans-Canada Pipe Lines Ltd.	Toronto
159	Cook, D. W.	Cook, Perry & Co.	Montreal
725	Coombes, K. L.	Shell Canada Ltd.	Toronto
178	Cooper, F. R.	Canada Permanent Trust Co.	Toronto
136	Cooper, G. B.	Stewart & Copper	Moncton
C	Cooper, G. E.	Goodman & Carr	Toronto
232	Copeland, P. C.	Coopers & Lybrand	Halifax

C	Coristine, J. P.	Iron Ore Co. of Canada	Montreal
S8	Cormier, A. H.	University of Moncton	Moncton
562	Corn, Geo.	Shibley, Righton & McCutcheon	Toronto
446	Cossette, J.-V.	Angers, Saint-Pierre & Co.	Rouyn
182	Costa, M. H.	Costa, Thurley & McCalden	Toronto
C	Couture, J. C.	Ogilvy, Cope & Co.	Montreal
361	Couzin, Robt.	Stikeman, Elliott & Co.	Montreal
S4	Covert, G. D.	Stewart, MacKeen & Covert	Halifax
130	Cowan, J. S.	Stewart, MacKeen & Covert	Halifax
382	Cowan, Wm. A.	Martin, Laird & Cowan	Windsor
C	Coward, L. E.	Wm. M. Mercer Ltd.	Toronto
S41	Cowley, T.	Feldstein, Miller & Co.	Toronto
548	Craig, G. I.	Price Waterhouse & Co.	Montreal
C	Craig, R. H.	Borough of Scarborough	Scarborough
751	Crawford, J. C.	Norcen Energy Resources Ltd.	Calgary
611	Crawford, P.	Osler, Hoskin & Harcourt	Toronto
810	Crawford, R. W.	Touche Ross & Co.	Toronto
842	Crawford, W. E.	Clarkson, Gordon & Co.	Toronto
443	Creagan, R. W.	Daley, Black & Co.	Halifax
308	Crewson, D. C.	Hudson's Bay Co.	Winnipeg
C	Cronkwright, G. E.	Clarkson, Gordon & Co.	Toronto
55	Crossley, A. K.	Stapells & Sewell	Toronto
415	Crump, R. J.	Mobil Oil Canada Ltd.	Calgary
469	Culver, B.	Lafleur & Brown	Montreal
366	Cumyn, A. P.	Stikeman, Elliott & Co.	Montreal
460	Cundall, A. M.	Campbell, Sharp & Co.	Montreal
481	Cunningham, W.	Shapiro & Akler	Toronto
388	Curran, M. A.	Collins Barrow	Toronto
669	Dalingwater, C.	MacGillivray & Co.	Hamilton
331	Daniels, C. P.	Lawrence & Shaw	Vancouver
373	D'Aoust, R.	Carriere, Lariviere & Co.	Ottawa
696	Darby, W. A.	Steel Co. of Canada Ltd.	Toronto
C	Dart, R. J.	Price Waterhouse & Co.	Toronto
286	Davies, D. W.	G. H. Ward & Partners	Toronto
871	Davies, Nona	CCH Canadian Ltd.	Don Mills
700	Davis, F. W.	Steeves & Davis	Moncton
506	Davis, G. A.	Warren, Davis & Co.	London
151	Davis, T. C.	St. Regis Paper Co. (Canada) Ltd.	Montreal
855	Davison, D. L.	Revenue Canada, Taxation	Ottawa
300	Deaves, Brian	Crawford, Smith & Swallow	Niagara Falls
247	Delisle, J. P.	Clarkson, Gordon & Co.	Montreal
261	Dembroski, G. S.	Dominion Securities Harris	Toronto
444	Denier, G. W.	Thorne Riddell & Co.	Halifax
154	Derrick, S.	Victor Reisler & Co.	Montreal
356	Deruchie, D. M.	Peat, Marwick & Co.	Montreal
365	Desaulniers, C. P.	Stikeman, Elliott & Co.	Montreal
511	Detenbeck, W. J.	Peters, Brown & Co.	Port Colborne
C	Devine, D.	McGavin Toastmaster Ltd.	Vancouver
568	Dickson, Paul	Peat, Marwick & Co.	Toronto
146	Dickstein, J.	Westmount Life Insurance Co.	Montreal
S64	Dierker, J. J.	Gauley, Dierker & Co.	Saskatoon
236	DiLauro, Paul	Burroughs Wellcome Ltd.	Beaconsfield
477	Dingle, John R.	Stikeman, Elliott & Co.	Toronto

266	Dingwall, R. T.	Geo. Weston Ltd.	Toronto
818	Dioguardi, P.	Bergh, Dioguardi & Kennedy	Ottawa
812	Disney, R. G.	Touche Ross & Co.	Toronto
C	Doane, H. L.	H. R. Doane & Co.	Halifax
546	Dolan, J. A.	Mallette & Associés	Montreal
60	Dollinger, L. G.	Siegal, Fogler	Toronto
187	Domanski, M. M.	Clarkson, Gordon & Co.	Toronto
581	Donald, J. D.	Dunwoody & Co.	Winnipeg
432	Donegani, F. T.	Campbell, Donegani & Wood	Victoria
201	Donnell, R. N.	R. N. Donnell & Co. Ltd.	Burlington
657	Doré, Pierre	Arthur Andersen & Co.	Montreal
100	Douglas, J. G.	Peat, Marwick & Co.	Calgary
731	Dowsley, G.	Crown Life Insurance Co.	Toronto
338	Draper, W. B.	H. R. Doane & Co.	Antigonish
317	Drayton, J. T.	Atlantic Richfield Canada Ltd.	Calgary
769	Drinkwalter, D. R.	Life Underwriters Assoc. of Canada	Don Mills
555	Dube, Georges	Ashland Oil Canada Ltd.	Toronto
886	Dubrule, F. J.	Dept. of Justice	Ottawa
C	Due, John F.	University of Illinois	Urbana
748	Duff, J. J.	McCay, Duff & Co.	Ottawa
704	Dufour, Marcel	Touche Ross & Co.	Quebec
474	Duggan, P. J.	St. Marys Cement Ltd.	Toronto
269	Dulmage, R. M.	Imperial Oil Ltd.	Toronto
475	Dumond, E. G.	Newmont Mining Corp. of Canada Ltd.	Toronto
235	Dumont, Claude	Caisses populaires Desjardins	Levis
752	Dunbar, D.	Don Dunbar Consulting Ltd.	Calgary
605	Duncan, Garry	Dunwoody & Co.	Toronto
493	Dundas, Bruce	Quigley Services	Hamilton
242	Dundas, F. N.	Sun Life Assurance Co. of Canada	Montreal
820	Dunn, G. B.	Merrill Lynch	Toronto
C	Dunne, R. G.	Clarkson, Gordon & Co.	Toronto
258	Durant, R. M.	Canada Life Assurance Co.	Toronto
167	Durnford, John	McGill University	Montreal
142	Dussault, Pierre	Université de Sherbrooke	Sherbrooke
456	Duval, A.-M.	Duval, Trudeau & Associés	Montreal
426	Dyck, Walter	Campbell, Sharp & Co.	Vancouver
290	Earle, H. W.	Warner-Lambert Canada Ltd.	Scarborough
332	Easton, M. D.	Harper, Grey & Co.	Vancouver
C	Eddy, L. A.	Thorne Riddell & Co.	Toronto
429	Edwards, J. T.	Edwards, Kenny & Co.	Vancouver
276	Edwards, S. E.	Fraser & Beatty	Toronto
499	Eichorn, F. J.	Touche Ross & Co.	Kitchener
S43	Eisen, L.	Oshawa Group Ltd.	Islington
225	Elliott, R. A.	Neonex International Ltd.	Vancouver
82	Ellis, J. B.	Coopers & Lybrand	Hamilton
513	Ellis, J. T.	James Richardson & Sons Ltd.	Winnipeg
170	Ellis, R. D.	Bank of Nova Scotia Trust Co.	Grand Cayman
S47	Elman, H. S.	Metropolitan Life Ins. Co.	Ottawa
418	Emes, Allen	Arthur Andersen & Co.	Calgary
781	Englander, A.	Lang, Michener & Co.	Toronto
686	English, C. E.	Coopers & Lybrand	Calgary
S91	Erstein, G.	Laventhol & Horwath	Toronto
594	Erbarth, W.	Wintershall Oil of Canada Ltd.	Calgary

81	Ernst, Wm.	H. R. Doane & Co.	Hamilton
539	Esselmont, W. J.	Clark Wilson & Co.	Vancouver
208	Evans, J. P.	Coopers & Lybrand	Kitchener
105	Evans, T. L.	Cominco Ltd.	Vancouver
C	Ewens, S. E.	Imperial Oil Limited	Toronto
840	Farwell, P. M.	Clarkson, Gordon & Co.	Toronto
200	Fast, R. V.	Chartered Accountant	Burlington
714	Faucher, B. G.	House of Seagram Ltd.	Montreal
C	Feldman, L. D.	Lionel D. Feldman Consulting Ltd.	Toronto
421	Felesky, B. A.	Fenerty & Co.	Calgary
313	Fenwick, D. R.	Touche Ross & Co.	Winnipeg
S56	Ferguson, J. P.	Hiram Walker & Sons	Walkerville
41	Ferguson, J. D.	Crown Trust Company	Toronto
344	Filiatrault, S.	Chartered Accountant	Salaberry de Valleyfield
710	Filion, Roger	Montreal Trust Co.	Montreal
C	Fincham, K. C.	Canadian Institute of Chartered Accountants	Toronto
490	Fine, D. M.	Rosenberg, Fine & Co.	Downsview
515	Fingold, N.	MacGillivray & Co.	Winnipeg
362	Finkelstein, D. N.	Stikeman, Elliott & Co.	Montreal
277	Fisher, P. T.	Fraser & Beatty	Toronto
S26	Fischer, W.	Walter Fischer & Co.	Montreal
37	Fitzpatrick, M. M.	Lash, Johnston & Co.	Toronto
115	Fitzpatrick, W. R.	Lee & Martin	Saint John
533	Fletcher, J. B.	Standard Oil Co. of B.C. Ltd.	Vancouver
749	Fletcher, J. G.	Petrosar Ltd.	Sarnia
325	Flynn, G. W.	Parlee, Irving & Co.	Edmonton
482	Forrester, D. W.	Harbinson, Glover & Co.	Toronto
C	Fortier, J. E.	Fortier Hawey—Touche Ross & Co.	Quebec
249	Fortier, R.	Clarkson, Gordon & Co.	Montreal
118	Fortin, J.-M.	Coulombe, Fecteau & Assoc.	Sherbrooke
C	Fowke, V. C.	Coopers & Lybrand	Regina
773	Fowler, K. O.	Reed Ltd.	Toronto
S57	Fox, Wm.	Mutual Life of Canada	Waterloo
265	Franklin, I. R.	Geo. Weston Ltd.	Toronto
526	Fraser, A.	Deloitte, Haskins & Sells	Calgary
C	Fraser, G. R.	Cominco Ltd.	Vancouver
133	Fraser, J. G.	H. R. Doane & Co.	Halifax
726	Freeborn, I. T.	Shell Canada Ltd.	Toronto
215	Freed, Alan	Laventhol & Horwath	Ottawa
480	Freeman, H.	Kirshenbaum, Freeman & Zaid	Toronto
724	Fridell, J.	Blauer, Fridell & Co.	Montreal
806	Friedland, S.	Wm. Eisenberg & Co.	Toronto
392	Friesen, R. A.	Coopers & Lybrand	Toronto
880	Fryers, C. H.	Dept. of Justice	Ottawa
C	Fuke, J. M.	Fraser & Beatty	Toronto
765	Furlong, P. J.	Davis & Co.	Vancouver
C	Gaffney, M. M.	B.C. Inst. for Economic Policy Analysis	Victoria
547	Gagné, Gilles	Arthur Andersen & Co.	Montreal
138	Gagnon, F.	Boulanger, Fortier & Cie	Quebec

C	Gagnon, R.	Raymond, Chabot & Co.	Montreal
7	Gajewski, C. W.	Deloitte, Haskins & Sells	Montreal
52	Galipeau, R. R.	Hudson Bay Mining and Smelting Co. Ltd.	Toronto
532	Garez, H. E.	Ministry of Treasury (Alberta)	Edmonton
854	Garland, H. E.	Revenue Canada, Taxation	Ottawa
423	Gates, P.	Winspear Higgins & Co.	Edmonton
127	Gauthier, Andre	Verchère, Primeau & Gauthier	Montreal
379	Gavsie, D. C.	Gowling & Henderson	Ottawa
C	Geer, P. N.	Ernst & Ernst	Vancouver
690	Gemmill, J. A.	MacRae, Montgomery & Co.	Vancouver
C	Germain, Roger	Clarkson, Gordon & Co.	Montreal
684	German, N. V.	German & Co.	Calgary
S16	Gertler, A. B.	Canron Ltd.	Montreal
53	Gettas, G. P.	Hudson Bay Mining & Smelting Co. Ltd.	Toronto
846	Gibson, F. D.	Fasken & Calvin	Toronto
C	Gibson, J. K.	Clarkson, Gordon & Co.	Toronto
788	Gibson, R. O.	Ministry of Revenue (Ontario)	Toronto
372	Giffen, J. A.	Giffen, Pensa	London
S21	Gignac, R.	Lefebvre, Embregts & Associés	Montreal
S42	Gilbert, M.	Creative Planning Ins. Agcs. Ltd.	Don Mills
C	Gilfix, S. L.	Arthur Andersen & Co.	Winnipeg
838	Gill, J. F.	Clarkson, Gordon & Co.	Toronto
214	Gillespie, F.	Touche Ross & Co.	Ottawa
381	Gillespie, W. I.	Carleton University	Ottawa
349	Gingras, Guy	Clarkson, Gordon & Co.	Quebec
472	Ginzberg, I.	Touche Ross & Co.	Montreal
S44	Giuliani, R. K.	Great-West Life	Hamilton
196	Givens, A. D.	Fasken & Calvin	Toronto
595	Givens, J. C.	J. Givens & Co.	Edmonton
20	Glenn, G. E.	Cheney, Glenn & Graydon	Oakville
148	Glezos, M.	Imasco Limited	Montreal
77	Glicksman, M.	Perlmutter, Orenstein & Co.	Toronto
398	Glover, P. B.	Coopers & Lybrand	Toronto
144	Godbout, R.	Université de Sherbrooke	Sherbrooke
19	Godfrey, J. M.	Campbell, Godfrey & Lewtas	Toronto
795	Godin, M. J.	Thorne Riddell & Co.	Toronto
181	Goebel, R.	Chartered Accountant	Toronto
139	Goggin, A.	Samson, Bélair et Associés	Quebec
316	Goldenberg, J. M.	Goldenberg, Taylor & Tallis	Saskatoon
263	Goldstein, P.	Paul Goldstein Ins. Agcs. Ltd.	Toronto
193	Goldstein, S. W.	McMillan, Binch	Toronto
488	Goodfield, J.	Rosenberg, Fine & Co.	Downsview
778	Goodlet, W. E.	Thorne Riddell & Co.	Toronto
C	Goodwin, R. B.	Fillmore & Riley	Winnipeg
329	Goold, G. W.	Jarrett, Goold & Elliott	Vancouver
S61	Gordon, D. M.	Coopers & Lybrand	Winnipeg
600	Gordon, G. M.	St. Joseph Explorations Ltd.	Mississauga
436	Gordon, H. A.	Thorne Riddell & Co.	Calgary
161	Gould, P.	Pierce Gould & Co.	Montreal
865	Gourlay, J. L.	Revenue Canada, Taxation	Ottawa
321	Grace, W. D.	Chieftain Development Co. Ltd.	Edmonton
199	Graf, H. J.	Chartered Accountant	Downsview

427	Graham, D. D.	Campbell, Sharp & Co.	Vancouver
692	Graham, M. D.	Winspear, Higgins & Co.	Vancouver
525	Grant, D. A.	Clarkson, Gordon & Co.	Calgary
294	Grant, D. R.	London Life Ins. Co.	London
S70	Grant, J.	B.C. Forest Products	Vancouver
223	Graschuk, H. S.	Deloitte, Haskins & Sells	Edmonton
S14	Gratton, R. G.	Aluminum Co. of Canada Ltd.	Montreal
510	Gravelle, Ron	Gowling & Henderson	Ottawa
434	Gray, J. R.	Thorne Riddell & Co.	Calgary
93	Greene, J. G.	Clarkson, Gordon & Co.	Winnipeg
C	Greene, M.	Buchwald, Asper, Henteleff	Winnipeg
829	Gregoire, R.	Touche Ross & Co.	Montreal
847	Groenewald, J. N.	Price Waterhouse & Co.	Ottawa
334	Gropper, M.	Shrum, Liddle & Co.	Vancouver
309	Grose, B. C.	Hudson's Bay Co.	Winnipeg
C	Guérin, N.	Samson, Bélair & Associés	Montreal
140	Guevremont, S.	Samson, Bélair & Associés	Quebec
850	Guillevin-Wood, Jeannine	Can. Electrical Distributors Assoc.	Downsview
397	Gungl, M. J.	Coopers & Lybrand	Toronto
789	Gurdin, S. P.	Ministry of Revenue (Ontario)	Toronto
S	Gurney, Mary	Canadian Tax Foundation	Toronto
841	Haag, J.	Clarkson, Gordon & Co.	Toronto
580	Haines, R. A.	Dunwoody & Co.	Winnipeg
399	Halasi, G.	Coopers & Lybrand	Toronto
C	Halley, J. M.	Clark, Wilson & Co.	Vancouver
441	Hansen, B. G.	Dalhousie University	Halifax
S59	Harman, E. A.	Great-West Life	Winnipeg
128	Harnett, H. G.	Harnett, Kean & Co.	Corner Brook
203	Harper, A. M.	A. M. Harper & Co.	Goderich
C	Harris, E. C.	Daley, Black & Co.	Halifax
63	Harris, N. H.	Goodman & Goodman	Toronto
754	Harris, R.	Banister Continental Ltd.	Edmonton
602	Harris, R. G.	Winspear, Higgins, & Co.	Toronto
615	Harron, Wm.	Continental Can Co. of Canada Ltd.	Toronto
670	Hartwell, J. A.	MacGillivray & Co.	Hamilton
S62	Hasenack, H.	Ernst & Ernst	Winnipeg
C	Hausman, J. S.	Blake, Cassels & Graydon	Toronto
772	Hawthorne, N. G.	Deloitte, Haskins & Sells	Toronto
590	Haydamack, L. L.	Shell Canada Ltd.	Calgary
112	Hayes, L. J.	McInnes, Cooper & Robertson	Halifax
C	Heasman, R. G.	Price Waterhouse & Co.	Edmonton
205	Heaton, W. J.	Heaton & McKeon	Hamilton
663	Heller, R. M.	Laventhol & Horwath	Toronto
197	Henderson, Heather	Fasken & Calvin	Toronto
371	Henry, C. D.	Dunwoody & Co.	Cornwall
282	Hepburn, L. R.	Davies, Ward & Beck	Toronto
520	Hergott, L.	Winspear, Higgins & Co.	Saskatoon
454	Herscovitch, W.	Manuel Smith Assoc. Ltd.	Montreal
671	Hickey, E. D.	Ross & McBride	Hamilton
147	Hirsch, G.	Imasco Ltd.	Montreal
440	Hirsch, M. P.	Price Waterhouse & Co.	Calgary
278	Hiseler, G. R.	Fraser & Beatty	Toronto

853	Hobart, S. F.	Revenue Canada, Taxation	Ottawa
867	Hobson, W. J.	Revenue Canada, Taxation	Ottawa
852	Hodgson, J. S.	Deputy Minister, Revenue Canada	Ottawa
166	Hoffman, C.	Laing, Weldon & Co.	Montreal
646	Hoffmann, C. S.	Laing, Weldon & Co.	Montreal
16	Hogg, R. D.	Arthur Andersen & Co.	Toronto
577	Hohmann, W.	Dept. of Justice	Vancouver
369	Holden, C.	Waterous, Holden & Co.	Brantford
287	Hooey, Ed.	G. H. Ward & Partners	Toronto
575	Hopkins, S. T.	Dunwoody & Co.	Oshawa
69	Horsfield, J. A.	McMillan, Binch	Toronto
660	Horsley, D. B.	Fraser & Beatty	Toronto
54	Houston, D. H.	Hudson Bay Mining and Smelting Co., Ltd.	Toronto
S1	Howie, R. S.	W. S. Walker & Co.	Grand Cayman
267	Howse, G. A.	Imperial Oil Ltd.	Toronto
291	Hoyles, M. J.	MacGillivray & Co.	Listowel
486	Hubble, E. B.	Texaco Canada Ltd.	Don Mills
647	Huggett, D. R.	Coopers & Lybrand	Montreal
643	Hulbig, W. J.	Sun Life Assurance Co. of Canada	Montreal
861	Hunter, W. E.	Revenue Canada, Taxation	Ottawa
S13	Huot, R.	Chartered Accountant	Ste. Julie
577	Hussey, R. A.	Winspear Higgins & Co.	Sarnia
359	Hurstfield-Meyer, J.	Peat, Marwick & Co.	Montreal
653	Hutchins, T. L.	Coopers & Lybrand	Montreal
578	Hynes, S. A.	Dept. of Justice	Vancouver
14	Ingram-Johnson, J. S.	Arthur Andersen & Co.	Toronto
C	Irving, A. J.	Aikins, MacAulay & Thorvaldson	Winnipeg
743	Isenberg, I.	Laventhol & Horwath	Toronto
768	Ismail, F.	Ministry of Treasury	Toronto
255	Issenman, R. B.	Martineau, Walker & Assoc.	Montreal
420	Iverach, R. J.	Fenerty & Co.	Calgary
21	Ivey, D. N.	Cheney, Glenn & Graydon	Oakville
472	Jackson, G.	Falconbridge Nickel Mines Ltd.	Toronto
43	Jackson, H. A.	Gulf Oil Canada Ltd.	Toronto
579	Jackson, T. E.	Dept. of Justice	Vancouver
38	Jacobs, G. L.	McMillan, Binch	Toronto
523	Jacobs, R. L.	Jacobs, Rolfe & Co.	Calgary
698	Jaggies, H. J.	Brascan Ltd.	Toronto
264	Jain, A. K.	Dylex Ltd.	Toronto
583	James, M. C.	Hooper & Co.	Surrey
851	Jamieson, W.	Can. Electrical Distributors Assoc.	Downsview
S69	Janowsky, R. D.	Mair, Horne & Janowsky	Kamloops
634	Jarman, R. E.	National Trust Co. Ltd.	Toronto
299	Johnson, G.	Crawford, Smith & Swallow	Niagara Falls
83	Johnson, R. H.	Coopers & Lybrand	Hamilton
C	Johnston, D. J.	Johnston, Heenan & Blaikie	Montreal
708	Johnston, P. G.	Avon Products Ltd.	Pointe Claire
257	Jones, D. P.	McGill University	Montreal
406	Jones, G. H.	Thorne Riddell & Co.	Toronto
442	Jones, R. K.	Stewart, MacKeen & Covert	Halifax

13	Joshua, R.	Allen, Miles & Co.	Toronto
862	Joy, D. W.	Revenue Canada, Taxation	Ottawa
522	Katchen, J. B.	Code Hunter	Calgary
C	Kayler, R. L.	Life Underwriters Assoc. of Canada	Don Mills
817	Keeler, W.	Bergh, Dioguardi & Kennedy	Ottawa
411	Kelleher, P. J.	Dunwoody & Co.	Brandon
C	Kellough, H. J.	Ladner, Downs	Vancouver
675	Kelson, R. A.	Thorne Riddell & Co.	Ottawa
451	Kenny, J. D.	Canadian Pacific Ltd.	Montreal
553	Kenny, R.	Imperial Life Assurance Co.	Toronto
450	Kent, M. K.	Pratt Whitney Aircraft of Can. Ltd.	Montreal
301	Kerr, J.	Metropolitan Life Insurance Co.	Ottawa
761	Killy, O.	Thorne Riddell & Co.	Vancouver
209	Kime, J.	Kime & Co.	London
241	King, R. S.	Sun Life Assurance Co. of Canada	Montreal
661	Kinsella, T. J.	Campbell, Sharp & Co.	Toronto
530	Kirk, G. L.	Amoco Canada Petroleum Co. Ltd.	Calgary
870	Kirk, J. W.	CCH Canadian Ltd.	Don Mills
386	Klarmann, G.	Rothmans of Pall Mall Canada Ltd.	Toronto
837	Knechtel, R. C.	Clarkson, Gordon & Co.	Toronto
500	Knighton, R. A.	Canada Trust Co.	London
61	Knowles, H. J.	Smith, Lyons & Co.	Toronto
744	Kraft, B.	Starkman, Kraft & Co.	Willowdale
110	Krishna, V.	Dalhousie University	Halifax
705	LaFlamme, P.	Touche Ross & Co.	Quebec
84	Lakin, P. S.	Ernst & Ernst	Hamilton
S81	Lam, D. H.	University of B.C.	Vancouver
354	Lamanque, A.	Peat, Marwick & Co.	Montreal
234	Lamothe, Y.	Caisses populaires Desjardins	Levis
252	Lanctot, R.	Bastien, Normandin & Co.	Montreal
746A	Landry, M. G.	Lancet Insurance Agency	Ottawa
S15	Lapierre, R.	Aluminum Co. of Canada Ltd.	Montreal
827	Larichelliere, J.	Noiseux, Lyonnais & Associés	Montreal
662	Larkin, R. G.	Campbell, Sharp & Co.	Toronto
645	LaRocque, J.	Laing, Weldon & Co.	Montreal
790	Laroque, P.	Verchère, Primeau & Gauthier	Montreal
665	Larter, R. W.	Ernst & Ernst	Toronto
573	Lass, M. H.	Stern, Lass & Shoom	Toronto
872	Lata, K.	CCH Canadian Ltd.	Don Mills
551	Latimer, C. A.	Canadian Cablesystems Ltd.	Toronto
706	Laverdiere, A.	Touche Ross & Co.	Quebec
571	Lavery, J. M.	Deloitte, Haskins & Sells	Toronto
S82	Lavery, K.	Brewers Assoc. of Canada	Ottawa
564	Law, R.	Blackwell, Law & Co.	Toronto
770	Lawlor, P.	Rio Tinto Zinc Corp. Ltd.	London, Eng.
121	Lawrence, W. K.	Building Products of Canada Ltd.	Montreal
S89	Lea, L.	Rigsby, Lea, Court	Quesnel
145	Lebbell, D.	Royal Trust Co.	Montreal
31	Leblovic, A.	Alex Leblovic Insurance Agency Inc.	Burlington
64	Ledgett, M. F.	Morris, Bright & Co.	Toronto
545	Leduc, M. A.	Northern Electric Co. Ltd.	Montreal
S22	Lefebvre, G.	Lefebvre, Embregts & Associés	Montreal

243	Lefebvre, G. E.	Alliance Mutual Life Ins. Co.	Montreal
825	Lefebvre, J.-C.	Noiseux, Lyonnais & Associés	Montreal
S23	Lefebvre, J. P.	Lefebvre, Embregts & Associés	Montreal
884	Lefebvre, W.	Dept. of Justice	Ottawa
567	Legallais, R. W.	Peat, Marwick & Co.	Toronto
S72	Leigh, R. J.	Westcoast Transmission Co. Ltd.	Vancouver
649	Lemberg, R. L.	Coopers & Lybrand	Montreal
S9	Lemieux, J.	Lemieux, Laberge & Associés	Chicoutimi
374	Lemieux, M.	Carriere, Lariviere & Co.	Ottawa
S84	Lengvari, G. Jr.	Selinger & Lengvari	Montreal
455	Lengvari, G. F. Sr.	George F. Lengvari, Inc.	Montreal
C	Lesage, A.	Samson, Bélair & Associés	Montreal
618	Leslie, C. J.	Canada Cement Lafarge Ltd.	Montreal
4	Lesonsky, D.	Davison and Lesonsky	Windsor
141	Lessard, G.	Barrister & Solicitor	Sainte Marie Cte. Beauce
627	Lessard, P.	Samson, Bélair & Associés	Montreal
629	Letourneau, R.	Letourneau, Stein & Co.	Quebec
607	Lettner, J. E.	Winspear Higgins & Co.	Toronto
447	Levesque, J.	Angers, St-Pierre & Cie.	Rouyn
478	Levin, J. A.	Fasken & Calvin	Toronto
S49	Levine, S.	Clarkson, Gordon & Co.	Ottawa
C	Levis, F. A.	Office of the Public Trustee	Toronto
391	Levitt, D. R.	Coopers & Lybrand	Toronto
673	Likins, R. S.	Thorne Riddell & Co.	Ottawa
S90	Lillies, G.	Thorne Riddell & Co.	Winnipeg
414	Limin, W. F.	Bralorne Resources Ltd.	Calgary
246	Lindsay, D. G.	Clarkson, Gordon & Co.	Montreal
C	Lindsay, R. F.	Osler, Hoskin & Harcourt	Toronto
557	Linn, K. G.	Canada Permanent Trust Co.	Toronto
856	Linton, W. I.	Revenue Canada, Taxation	Ottawa
529	Little, K. C.	Amoco Canada Petroleum Co. Ltd.	Calgary
464	Locke, W.	Locke & Rosentzweig	Montreal
78	Lord, G. J.	United Co-operatives of Ontario	Mississauga
192	Love, J. B.	McTaggart, Potts, Stone	Toronto
68	Loveland, N.	Osler, Hoskin & Harcourt	Toronto
26	Low, W. G.	Hyde, Houghton & Co.	Montreal
767	Low-Beer, F.	Bull, Housser & Tupper	Vancouver
375	Lumsden, A. D.	Coopers & Lybrand	Ottawa
239	Lussier, G.	Can. International Paper Co.	Montreal
135	Lutes, R. J.	Clarkson, Gordon & Co.	Saint John
85	Luxton, M.	Martin & Martin	Hamilton
574	Lynch, J. A.	Thorne Riddell & Co.	Kitchener
304	Lyttle, W. A.	Winspear Higgins & Co.	St. Catharines
113	MacDonald, J. A.	McInnes, Cooper & Robertson	Halifax
801	MacDonald, I. T.	National Trust Co. Ltd.	Toronto
204	Macdonald, R. C.	Coopers & Lybrand	Hamilton
473	MacFarlane, D. A.	St. Marys Cement Ltd.	Toronto
109	MacGowan, J. M.	Daley, Black & Co.	Halifax
C	MacInnis, J. L.	Touche Ross & Co.	Toronto
268	Macintyre, D. A.	Imperial Oil Ltd.	Toronto
171	MacIntyre, J. G.	Falconbridge Nickel Mines Ltd.	Toronto
380	Mack, P. H.	Dept. of Finance	Ottawa

S18	MacKay, J. K.	Royal Bank of Canada	Montreal
S80	MacKinnon, C. D.	Dept. of Justice	Vancouver
633	MacLean, D.	Barrister & Solicitor	Moncton
445	MacLellan, R. B.	Burchell, MacDougall & Gruchy	Truro
S	MacLeod, J. M.	Canadian Tax Foundation	Toronto
410	MacMillan, N. G.	Thorne Riddell & Co.	Toronto
882	MacRae, R.	Dept. of Justice	Ottawa
254	Magnan, J.	Dunwoody & Co.	Montreal
393	Mahoney, T. P.	Coopers & Lybrand	Toronto
387A	Maindonald, W.	Rothmans of Pall Mall Canada Ltd.	Toronto
745	Majka, S.	Chartered Accountant	Hamilton
834	Malcolmson, H. A.	Rosenfeld, Schwartz & Co.	Toronto
623	Mallette, E.	Samson, Bélair & Associés	Montreal
C	Mallin, M. G.	Can. Inst. of Chartered Accountants	Toronto
737	Mamott, S. J.	Laventhol & Horwath	Toronto
256	Mandzia, W. J.	McMaster, Meighen & Co.	Montreal
S60	Mansfield, B. G.	Great-West Life	Winnipeg
521	Maranda, D.	Winspear Higgins & Co.	Prince Albert
452	Marchand, C. M.	Standard Life Assce. Co.	Montreal
467	Marchand, P. R.	Byers, Casgrain & Stewart	Montreal
C	Marier, J.	Letourneau, Stein & Co.	Quebec
496	Marks, S. B.	Marks & Morris	Hamilton
836	Marlow, T. W.	Clarkson, Gordon & Co.	Toronto
796	Marmer, J.	Marmer, Mandelbaum & Co.	Toronto
347	Marquis, J.	Coopers & Lybrand	Quebec
552	Marshall, J.	Imperial Life Assurance	Toronto
S35	Martel, L.	Martel, Brassard & Cantin	Montreal
S34	Martel, M.	Martel, Brassard & Cantin	Montreal
798	Martin, F. R.	Sherritt Gordon Mines Ltd.	Toronto
C	Martin, S.	University of Western Ontario	London
875	Masse, A.	CCH Canadian Ltd.	Quebec
502	Massey, T. E.	Canada Trust Co.	London
C	Matheson, D. I.	McMillan, Binch	Toronto
638	Matte, J. C.	Jean C. Matte Inc.	Quebec
598	Maurice, G. A.	Wilson, MacBean & Co.	Swift Current
797	Maynard, J.	Coopers & Lybrand	Toronto
821	Mazurkewich, M.	Cassiar Asbestos Corp. Ltd.	Toronto
S45	Mazza, M.	Mazza & Mazza	Hamilton
614	Meagher, Suzanne	Toronto Dominion Bank	Toronto
108	Mellink, B.	Loyens & Volkmaars	New York
531	Melnyk, A.	Melnyk, McCord & Co.	Edmonton
668	Meltz, Edward E.	Greenwood, Meltz & Co.	Willowdale
497	Merima, Jean M.	H. R. Doane & Co.	Hamilton
448	Meunier, C.	Thorne Riddell & Co.	Quebec
585	Meyerhoff, W. A.	Price Waterhouse & Co.	Vancouver
753	Mezei, G.	Laventhol & Horwath	Calgary
702	Michaud, A.	Touche Ross & Co.	Quebec
88	Middleton, D. W.	G. H. Ward & Partners	London
732	Miller, E. I.	Goodman & Carr	Toronto
384	Miller, J.	Union Carbide Canada Ltd.	Toronto
479	Miller, R.	Robins & Robins	Toronto
534	Milligan, R. N.	Standard Oil Co. of B.C. Ltd.	Vancouver
596	Mis, W. K.	University of Alberta	Edmonton
563	Mitchell, J. F.	Montgomery, Cassels & Co.	Toronto

766	Mitchell, W. J.	Thorsteinsson, Mitchell & Co.	Vancouver
811	Mitchener, D. G.	Touche Ross & Co.	Toronto
C	Mockler, E. J.	Hoyt, Mockler & Co.	Fredericton
832	Moeller, H.	Touche Ross & Co.	Montreal
C	Mogan, M. A.	Miller, Thomson & Co.	Toronto
351	Moisan, P. H.	Royal Trust	Montreal
C	Monet, J.	McCarthy & Monet	Montreal
554	Monteith, W. T.	Consumers Glass Co. Ltd.	Toronto
345	Montminy, R.	Morin, Dufresne & Co.	Quebec
103	Moore, D. J.	Cominco Ltd.	Vancouver
131	Moore, J. D.	Stewart, MacKeen & Covert	Halifax
S7	Moore, J. R.	Maritime Co-operative Services	Moncton
176	Moore, W. C.	Marathon Realty Co. Ltd.	Toronto
377	Moore, W. J.	Winspear Higgins & Co.	Ottawa
162	Morin, M.-A.	Raymond, Chabot & Associés	Montreal
874	Morin, P.	CCH Canadian Ltd.	Montreal
763	Morley, D. C.	Davis & Co.	Vancouver
742	Morris, B.	Laventhol & Horwath	Toronto
S58	Morris, S.	Morris, Burke & Co.	Windsor
80	Moscoe, H. E.	Starkman, Kraft & Co.	Willowdale
762	Moul, G. E.	Thorne Riddell & Co.	Vancouver
172	Munn, L. R.	Gulf & Western (Canada) Ltd.	Toronto
240	Murphy, B. C.	Canadian Industries Ltd.	Montreal
35	Murphy, Brigitte	Great West Life	Toronto
610	Murray, B.	Osler, Hoskin & Harcourt	Toronto
819	Murray, C. H.	IBM Canada Ltd.	Don Mills
409	Murray, L. C.	Thorne Riddell & Co.	Toronto
658	Murray, R. V.	Dominion Stores Ltd.	Toronto
C	McAlduff, J. D.	City Savings & Trust Co.	Vancouver
17	McAllister, Wm.	ITT Canada Ltd.	Toronto
292	McAllister, T. J.	Canada Trust Co.	London
S55	McCallum, A. R.	Hiram Walker & Sons Ltd.	Walkerville
36	McCallum, R. A.	Harbinson, Glover & Co.	Toronto
641	McCammon, G. A.	Asbestos Corp. Ltd.	Montreal
S51	McCann, P. H.	Dept. of Justice	Ottawa
682	McClarty, M.	Murray McClarty & Co.	Winnipeg
C	McConaghy, M.	Internal Revenue Taxation, U.S.	Washington
747	McConnell, E. E.	McCay, Duff & Co.	Ottawa
556	McCulloch, J. D.	Sun Oil Co. of Canada Ltd.	Toronto
505	McDermid, A.	Coopers & Lybrand	London
494	McDiarmid, R. C.	Quigley Services	Hamilton
C	McDonnell, T. E.	University of Toronto	Toronto
49	McDowell, D. H.	Richard De Boo Ltd.	Toronto
401	McElwain, J. D.	Seabrook, Outerbridge & Co.	Toronto
756	McFarlane, R. J.	Winspear Higgins & Co.	Prince George
346	McGreevy, J.	Coopers & Lybrand	Quebec
C	McKellar, J. D.	Weir & Foulds	Toronto
695	McKellar, N. A.	Can. Electrical Distributors Assoc.	Downsview
307	McKenzie, Robt.	McKenzie & Mooney	Carman
S3	McKenzie, L. C.	Peat, Marwick & Co.	Halifax
169	McKie, A. B.	Bank of Nova Scotia	Toronto
C	McKinlay, R. A.	Clarkson Co. Ltd.	Toronto
C	McLaughlin, C.	Canadian Industries Ltd.	Montreal
86	McLennan, D. L.	Robarts, Betts & Co.	London

188	McLeod, W. M.	Thorne Riddell & Co.	Toronto
339	McMackin, A. W.	Thorne Riddell & Co.	Saint John
326	McMahon, E. M.	Dunwoody & Co.	Vancouver
617	McMorran, M.	Thorne Riddell & Co.	Montreal
220	McMullin, D. J.	Deloitte, Haskins & Sells	Winnipeg
466	McNally, H. B.	Byers, Casgrain & Stewart	Montreal
168	McNally, W. V.	Bank of Nova Scotia	Toronto
664	McQuillan, P. E.	Ernst & Ernst	Toronto
750	McVittie, P. J.	Chrysler Canada Ltd.	Windsor
3	McWilliams, D. I.	McGregor & McWilliams	Windsor
S5	Nadeau, B. F.	Michaud & Nadeau	Edmundston
387	Nadler, P. J.	Nadler, Gould & Co.	Toronto
C	Nathanson, D. C.	McDonald & Hayden	Toronto
51	Neil, A. V.	Richard De Boo Ltd.	Toronto
606	Neville, R.	Dunwoody & Co.	Toronto
487	Newall, G. D.	Texaco Canada Ltd.	Don Mills
312	Newbound, C. P.	Newbound & Co.	Winnipeg
777	Newman, E. J.	Touche Ross & Co.	Toronto
289	Newman, J. L.	Chartered Accountant	Toronto
315	Newman, W. C.	Newman, MacLean	Winnipeg
885	Nicholas, N.	Dept. of Justice	Ottawa
433	Nicholl, R. G.	Thorne Riddell & Co.	Calgary
134	Nichols, G. H.	Minas Basin Pulp & Power Co. Ltd.	Hantsport
498	Nichols, N. W.	Dept. of Justice	Ottawa
C	Nitikman, B. W.	Arthur Andersen & Co.	Vancouver
791	Noel, Marc	Verchère, Primeau & Gauthier	Montreal
S68	Norton, B. H.	Jones, Black & Co.	Calgary
824	Noiseux, P.	Noiseux, Lyonnais & Associés	Montreal
173	O'Brien, E. K.	International Nickel Co. of Canada Ltd.	Toronto
C	O'Brien, M. L.	Shibley, Righton & McCutcheon	Toronto
333	O'Brien, T. C.	Harper, Grey & Co.	Vancouver
157	Odile, V.	Ruby, Stein & Wagner	Montreal
716	O'Farrell, H. M.	Consolidated-Bathurst Ltd.	Montreal
425	Ogilvie, R. C.	Coopers & Lybrand	Edmonton
S76	O'Keefe, M. J.	Thorsteinsson, Mitchell & Co.	Vancouver
101	Olson, H. L.	Peat, Marwick & Co.	Calgary
839	Ostfield, E. A.	Clarkson, Gordon & Co.	Toronto
320	Palmer, J. S.	Burnet, Duckworth & Palmer	Calgary
S46	Panek, O. I.	Sutton Parry Ltd.	Ottawa
S48	Panet, A. deL.	Perley-Robertson, Panet & Co.	Ottawa
122	Papacotsia, C.	Touche Ross & Co.	Montreal
639	Paris, J.	Price Waterhouse & Co.	Quebec
C	Park, H.	Revenue Canada—Taxation	Vancouver
843	Parks, J.	Cassels, Brock	Toronto
48	Parsons, R. B.	Noranda Mines Ltd.	Toronto
779	Pasternac, M. M.	Chartered Accountant	Toronto
50	Patey, E.	Richard De Boo Ltd.	Toronto
8	Patterson, H. K.	Deloitte, Haskins & Sells	Montreal
245	Pearl, R.	Clarkson, Gordon & Co.	Montreal
S92	Pearson, A.	Peat, Marwick & Co.	Winnipeg

C	Pelletier, C.	Bélanger, Dallaire & Associés	Quebec
873	Pelpola, T.	CCH Canadian Ltd.	Don Mills
46	Penna, G. M.	Noranda Mines Ltd.	Toronto
514	Penner, R. D.	Thorne Riddell & Co.	Winnipeg
237	Penney, C. G.	Warnock Hersey International Ltd.	Montreal
S50	Penny, W.	Clarkson, Gordon & Co.	Ottawa
676	Perrigo, H.	Revenue Canada, Taxation	Ottawa
S52	Perrin, S. R.	Dept. of Justice	Ottawa
C	Perry, C. A.	Asst. Deputy Minister Finance (Manitoba)	Winnipeg
S	Perry, D. B.	Canadian Tax Foundation	Toronto
158	Perry, J. L.	Cook, Perry & Co.	Montreal
803	Peters, V.	Tory, Tory, DesLauriers	Toronto
782	Peterson, J. S.	McMillan, Binch	Toronto
S66	Pfeifer, A. H.	Northwestern Pulp & Power Ltd.	Hinton
30	Pfisterer, F. W.	Pfisterer, Ray & Co.	Kitchener
774	Phillips, G. M.	Domtar Ltd.	Montreal
674	Philpott, J. E.	Thorne Riddell & Co.	Ottawa
569	Pickford, B. W.	Peat, Marwick & Co.	Toronto
783	Pilling, A. M.	Lang, Michener & Co.	Toronto
787	Pindar, Barbara	Ministry of Revenue (Ontario)	Toronto
864	Pinkus, P.	Revenue Canada, Taxation	Ottawa
C	Pintea, H.	Deloitte, Haskins & Sells	Winnipeg
S30	Playfair, J. L.	Revenue Canada, Taxation	Ottawa
79	Plume, C. R.	Chartered Accountant	Richmond Hill
471	Polci, E. W.	Elder, Donaldson & Crofts	Toronto
457	Pomerleau, J.-M.	MacGillivray & Co.	Montreal
318	Poole, R.	Pembina Pipe Line Ltd.	Calgary
94	Pope, E. W.	Cargill Grain Co. Ltd.	Winnipeg
75	Porter, N.	Perlmutter, Orenstein & Co.	Toronto
631	Poulin, M.	Poulin-Hébert Ltd.	Boucherville
367	Pound, R. W.	Stikeman, Elliott & Co.	Montreal
879	Power, J.	Dept. of Justice	Ottawa
44	Predki, F. F.	Gulf Oil Canada Ltd.	Toronto
S12	Préfontaine, Y.	Hébert, Roy & Co.	Sherbrooke
439	Preston, F. A.	Thorne Riddell & Co.	Calgary
630	Price, W. R.	Innotech Aviation Ltd.	Dorval
718	Primeau, A.	Verchère, Primeau & Gauthier	Montreal
S39	Prociuk, A. W.	Tax Review Board	Ottawa
685	Proctor, C. D.	Coopers & Lybrand	Calgary
604	Prole, J.	Dunwoody & Co.	Toronto
143	Provencher, L.	Université de Sherbrooke	Sherbrooke
461	Prowse, E. C.	Campbell, Sharp & Co.	Montreal
524	Puczko, A. P.	Jacobs, Rolfe & Co.	Calgary
23	Putterman, B.	Bernard Putterman & Co.	Windsor
364	Pyne, R. G.	Stikeman, Elliott & Co.	Montreal
881	Pyrz, O.	Dept. of Justice	Ottawa
279	Quinlan, R.	Fraser & Beatty	Toronto
746	Quinn, G. A.	Canadian Broadcasting Corp.	Ottawa
C	Quirin, G. D.	University of Toronto	Toronto
98	Rae, C. A.	Macleod Dixon	Calgary
111	Rafuse, R. N.	Kitz, Matheson & Co.	Halifax

229	Ralph, J. K.	Dunwoody & Co.	Vancouver
C	Rapkin, N. L.	Touche Ross & Co.	Montreal
C	Raymond, J.	Raymond, Chabot & Co.	Montreal
800	Reed, R. C.	Revenue Canada, Taxation	Toronto
363	Regnier, M.	Stikeman, Elliott & Co.	Montreal
405	Reid, R. J.	Thorne Riddell & Co.	Toronto
681	Reilly, B. W.	Arthur Andersen & Co.	Winnipeg
626	Renaud, C.	Samson, Bélair & Associés	Quebec
775	Renaud, G.	Domtar Ltd.	Montreal
678	Reynolds, M.	Lorenzen & Reynolds	Windsor
828	Rheaume, J. L.	Touche Ross & Co.	Montreal
310	Rice, T. J.	Crown Life Insurance Co.	Winnipeg
C	Richardson, Elinore		
501	Richardson, J. D.	Borden & Elliot	Toronto
659	Richardson, L. G.	Canada Trust Co.	London
274	Richler, R. M.	Dominion Stores Ltd.	Toronto
C	Rickerd, D. S.	Smith, Lyons & Co.	Toronto
385	Ridge, H. G.	Donner Canadian Foundation	Toronto
561	Ridout, P. H.	Union Carbide Canada Ltd.	Toronto
C	Riehl, G.	Manning, Bruce & Co.	Toronto
S88	Rigsby, G.	Deloitte, Haskins & Sells	Toronto
303	Rip, G. J.	Rigsby, Lea, Court	Quesnel
544	Rivest, R.	Soloway, Wright & Co.	Ottawa
S31	Roberge, M.	La Prevoyance Cie	Montreal
517	Roberts, A. W.	Roy, Lachance & Co.	Levis
584	Robertson, D. W.	Province of Manitoba	Winnipeg
857	Robertson, J. R.	Price Waterhouse & Co.	Vancouver
322	Robinson, G. J.	Revenue Canada, Taxation	Ottawa
96	Robinson, G. W.	Thorne Riddell & Co.	Edmonton
C	Rodney, M. C.	Touche Ross & Co.	Saskatoon
295	Roper, H. E.	Parlee, Irving & Co.	Edmonton
701	Rose, R. W.	London Life Insurance Co.	London
74	Rosen, I. L.	Coopers & Lybrand	Saint John
179	Rosenberg, A. S.	Rosen Ezrin & Co.	Toronto
489	Rosenberg, N.	Marmer, Mandelbaum & Co.	Toronto
736	Rosenswig, M.	Rosenberg, Fine & Co.	Toronto
463	Rosentzveig, A.	Laventhol & Horwath	Downsview
34	Ross, J. R.	Locke & Rosentzveig	Toronto
195	Rossiter, G. S.	Great West Life Assurance Co.	Montreal
566	Roy, J. L.	Kilgour, World, Flood	Toronto
883	Roy, Roger	Peat, Marwick & Co.	Toronto
516	Rubin, C. J.	Dept. of Justice	Ottawa
613	Ruby, S.	MacGillivray & Co.	Winnipeg
591	Runge, W. C.	Goodman & Goodman	Toronto
794	Rumack, M.	Winspear Higgins & Co.	Calgary
250	Rumley, C. R.	Murray Rumack & Co.	Toronto
218	Russell, G. A.	Clarkson, Gordon & Co.	Montreal
67	Russell, K. G.	Thorne Riddell & Co.	Winnipeg
786	Russell, T. M.	Day, Wilson, Campbell	Toronto
S25	Ryan, M.	Deputy Minister, Revenue, Ontario	Toronto
845	Safran, P.	Quebec Securities Commission	Montreal
		Canada Life Assurance Co.	Toronto

804	Salisbury, D. E.	Tory, Tory, DesLauriers	Toronto
233	Sampson, D. J.	Coopers & Lybrand	Halifax
394	Sanders, F. X.	Coopers & Lybrand	Toronto
758	Sarkari, N. P.	Coopers & Lybrand	Vancouver
S83	Sarpkaya, S.	Canadian Bankers Assoc.	Toronto
18	Saunders, E.	Osler, Hoskin & Harcourt	Toronto
757	Saunders, J. J.	Deloitte, Haskins & Sells	Vancouver
C	Scace, A. R.	McCarthy & McCarthy	Toronto
376	Schijns, J. D.	Coopers & Lybrand	Ottawa
155	Schlesinger, J.	Sorkin & Richer	Montreal
792	Schnarch, R.	Benjamin, Small & Co.	Montreal
87	Schwab, U. G.	G. H. Ward & Partners	London
198	Schwartz, A. M.	Fasken & Calvin	Toronto
892	Schwartz, C. J.	Goodman & Goodman	Toronto
891	Schwartz, P.	Goodman & Goodman	Toronto
1	Schwartz, S.	Melnik & Saunders	Toronto
721	Schwartz, S.	S. Schwartz & Co.	Montreal
831	Scobell, I.	Touche Ross & Co.	Montreal
S6	Scott, H. K.	Hanson, Gilbert & Hashey	Fredericton
25	Scott, R. J.	Thompson, Dorfman, Sweatman	Winnipeg
389	Scullion, J. K.	Collins, Barrow	Toronto
578	Seebach, D. G.	Equitable Life of Canada	Waterloo
S85	Selinger, S. L.	Selinger & Lengvari	Montreal
212	Senecal, D.	Touche Ross & Co.	Ottawa
S27	Senecal, R.	Noiseux, Lyonnais et Associés	Montreal
651	Sequin, G.	Coopers & Lybrand	Montreal
S37	Serlin, H. R.	Arthur Andersen & Co.	Chicago
5	Schacter, M.	Mendelsohn, Rosentzweig & Co.	Montreal
194	Shafer, J.	Blake, Cassels & Graydon	Toronto
305	Shakespeare, T. H.	Polysar Ltd.	Sarnia
S28	Shapiro, P.	Dubin, Shapiro & Benjamin	Montreal
640	Shapiro, Roberta	Bell Canada	Montreal
722	Shapiro, S.	S. Schwartz & Co.	Montreal
11	Sharples, J. D.	Aird, Zimmerman & Berlis	Toronto
438	Shaw, M. A.	Thorne Riddell & Co.	Calgary
177	Shea, P.	Procter & Gamble Co. of Canada Ltd.	Toronto
679	Shead, R.	Buchwald, Asper & Co.	Winnipeg
759	Sheinin, S. N.	Coopers & Lybrand	Vancouver
335	Shepard, M. W.	Russell & DuMoulin	Vancouver
296	Sheppard, A. F.	Martin, Sheppard & Co.	Niagara Falls
587	Sheppard, A. F.	University of B.C.	Vancouver
S	Sherbaniuk, D. J.	Canadian Tax Foundation	Toronto
45	Sherman, H. A.	Massey-Ferguson Ltd.	Toronto
835	Sherwin, N.	Sherwin & Associates	Toronto
572	Shoom, S.	Stern, Lass & Shoom	Toronto
735	Short, D. E.	Laventhol & Horwath	Toronto
C	Short, R. A.	Dept. of Finance	Ottawa
622	Shrier, M.	Max Shrier & Assoc. Ltd.	Montreal
285	Sievert, B. E.	Johnson, Rickard & Co.	Toronto
62	Silver, S.	Goodman & Goodman	Toronto
342	Simard, P.	Samson, Bélair & Associés	Sherbrooke
259	Simon, R. P.	Molson Companies Ltd.	Toronto
114	Sinclair, N. C.	Coopers & Lybrand	Saint John

S20	Sinclair, R. G.	Francon Division	Montreal
C	Skerrett, G. D.	Aird, Zimmerman & Berlis	Toronto
688	Skingle, L. E.	Coopers & Lybrand	Calgary
484	Skurka, F.	Skurka, Chasson & Co.	Toronto
636	Slezak, B.		Etobicoke
357	Smart, E.	Peat, Marwick & Co.	Montreal
57	Smith, D. W.	Davies, Ward & Beck	Toronto
740	Smith, G. P.	Laventhol & Horwath	Toronto
107	Smith, J. G.	Russell & DuMoulin	Vancouver
262	Smith, J. S.	Hugh Russel Ltd.	Toronto
407	Smith, K. F.	Thorne Riddell & Co.	Toronto
132	Smith, L.	H. R. Doane & Co.	Halifax
723	Solomon, E.	S. Schwartz & Co.	Montreal
59	Solursh, J. M.	Blake, Cassels & Graydon	Toronto
2	Soomer, K.	Lash, Johnston & Co.	Toronto
648	Spindler, H. O.	Coopers & Lybrand	Montreal
10	Spiro, S.	Barrister & Solicitor	Toronto
652	St-Amour, J.	Coopers & Lybrand	Montreal
C	St-Martin, J.	LaRue, Gourdeau & Associés	Quebec
887	St-Onge, R.	Dept. of Justice	Ottawa
C	St-Onge, V.	Quebec Cartier Mining Co.	Port Cartier
858	Stacey, J. A.	Revenue Canada, Taxation	Ottawa
519	Stack, T. J.	Winspear Higgins & Co.	Saskatoon
771	Stainsby, J. A.	Deloitte, Haskins & Sells	Toronto
227	Stanfield, H.	Collins, Barrow	Vancouver
324	Stanley, J. H.	Campbell, Sharp & Co.	Edmonton
56	Stapells, R. B.	Stapells & Sewell	Toronto
368	Starkman, M. H.	Starkman, Kraft & Co.	Willowdale
644	Stavert, W. E.	McMaster, Meighen & Co.	Montreal
538	Stead, D.	Peat, Marwick & Co.	Vancouver
609	Steadman, D. J.	Campbell, Godfrey & Lewtas	Toronto
579	Stebila, M.	Coopers & Lybrand	Windsor
S73	Steeves, K. E.	Bethlehem Copper Corp.	Vancouver
270	Steeves, M. A.	Imperial Oil Ltd.	Toronto
125	Stein, R. E.	Zittler, Siblin & Co.	Montreal
485	Steiss, C. F.	Price Waterhouse & Co.	Toronto
430	Stekl, G. A.	Coopers & Lybrand	Vancouver
728	Stern, F.	P.M.A. Realty Ltd.	Toronto
419	Sternberg, M.	Arthur Andersen & Co.	Calgary
336	Stewart, D. A.	Stewart, MacKeen & Covert	Halifax
C	Stewart, D. A.	Cossar, Hector & Co.	Toronto
73	Stewart, D. C.	Jarrett, Goold & Elliott	Toronto
C	Stewart, E. C.	Coopers & Lybrand	Toronto
465	Stewart, W. T.	Byers, Casgrain & Stewart	Montreal
C	Stikeman, H. H.	Stikeman, Elliott & Co.	Montreal
272	Stockwell, R. J.	Imperial Oil Ltd.	Toronto
90	Storr, K. G.	Dunwoody & Co.	Welland
764	Storrow, M. R.	Davis & Co.	Vancouver
288	Strain, W. J.	Price Waterhouse & Co.	Toronto
416	Strang, V. H.	Touche Ross & Co.	Calgary
642	Streimikis, A. J.	Hercules Canada Ltd.	Montreal
715	Stringham, J. D.	Montreal Trust Co.	Montreal
164	Strolovitch, E.	Roll, Harris & Co.	Montreal
888	Strug, W.	Blois, Nickerson & Co.	Halifax

S38	Stucker, M. I.	Arthur Andersen & Co.	Chicago
297	Sullivan, P. D.	Martin, Sheppard & Co.	Niagara Falls
390	Summerville, D.	Coopers & Lybrand	Toronto
848	Sutherland, R. P.	Lake Ontario Cement Ltd.	Toronto
298	Swallow, J. C.	Crawford, Smith & Swallow	Niagara Falls
189	Sweeney, T.	Borden & Elliot	Toronto
C	Sweet, D. G.	Lawson, Lundell & Co.	Vancouver
717	Sweibel, S.	Verchère, Primeau & Gauthier	Montreal
24	Sweiden, P.	Winspear Higgins & Co.	Winnipeg
180	Swinarton, R. J.	McCarney Swinarton Newland	Toronto
C	Swirsky, B.	Peat, Marwick & Co.	Toronto
129	Sykes, Ralph L.	H. R. Doane & Co.	Dartmouth
360	Tamaki, G. T.	Stikeman, Elliott & Co.	Montreal
341	Tanguay, R.	Barnard, Fournier & Co.	Sherbrooke
755	Tanner, B. C.	B. C. Tanner & Co.	Edmonton
784	Tar, K. W.	Ministry of Treasury, Ontario	Toronto
468	Tardif, J.-M.	Lafleur & Brown	Montreal
C	Taube, S.	Goodman & Goodman	Toronto
711	Taylor, M.	Churchill Falls (Labrador) Corp. Ltd.	Montreal
400	Tennant, R. I.	Coopers & Lybrand	Toronto
550	Tetrault, J.	Laing, Weldon & Co.	Montreal
621	Theoret, A.	Benoit, Diry & Co.	Montreal
624	Theroux, M.	Samson, Bélair & Associés	Montreal
667	Thomas, J. P.	Ernst & Ernst	Toronto
890	Thomas, R. B.	Dept. of Justice	Toronto
C	Thorsteinsson, P. N.	Thorsteinsson, Mitchell & Co.	Vancouver
666	Tibaldi, R. A.	Ernst & Ernst	Toronto
C	Timbrell, D. Y.	Coopers & Lybrand	Toronto
28	Tingley, D. H.	Lafleur & Brown	Montreal
699	Tobin, D. T.	Director of Revenue, N.S.	Halifax
435	Tofan, R. W.	Thorne Riddell & Co.	Calgary
175	Toms, D. C.	MICC Investments Ltd.	Toronto
89	Tory, W. S.	Joscelyn, Laughlin & Assoc.	St. Catharines
619	Totah, S. E.	Canadian Pulp & Paper Assoc.	Montreal
635	Townley, G. E.	National Trust Co. Ltd.	Toronto
S11	Tremblay, J.	Larue Gourdeau Assoc.	Quebec
S86	Tremblay, W. J.	Hanna Mining Co.	Cleveland
150	Trott, J. S.	Bank of Montreal	Montreal
588	Trueman, J. G.	Lawson, Lundell & Co.	Vancouver
741	Truster, P.	Laventhol & Horwath	Toronto
S10	Turcotte, G.	Gauthier, Tremblay & Legault	Chicoutimi
C	Tuschak, T. S.	Energy, Mines & Resources	Ottawa
593	Twack, T. J.	Price Waterhouse & Co.	Calgary
491	Tyrrell, J.	Westinghouse Canada Ltd.	Hamilton
549	Ulin, D. P.	Laing, Weldon & Co.	Montreal
47	Vahi, K.	Noranda Mines Ltd.	Toronto
S36	Vaillancourt, L.	R.C.A. Ltd.	Ste-Anne de Bellevue
S	Vandermeer, T.	Canadian Tax Foundation	Toronto
628	Veillette, G.	Samson, Bélair & Associés	Montreal

C	Verchère, B.	Verchère, Primeau & Gauthier	Montreal
776	Vessey, J. I.	Wm. M. Mercer Ltd.	Toronto
153	Victor, E.	Victor, Reisler & Co.	Montreal
543	Vottero, J. B.	UOP Inc.	Des Plaines, Ill.
311	Vopni, R. B.	Campbell, Sharp & Co.	Winnipeg
559	Waldvogel, P.	Viacom Canada Ltd.	Toronto
694	Walker, R. H.	Martineau, Walker & Co.	Montreal
428	Wallace, B. J.	Lawson, Lundell & Co.	Vancouver
603	Wallace, W. L.	Deloitte, Haskins & Sells	Toronto
537	Walton, P.	Peat, Marwick & Co.	Vancouver
727	Warburton, E. H.	E. H. Warburton & Assoc.	Toronto
58	Ward, D. A.	Davies, Ward & Beck	Toronto
C	Ware, J. G.	Holden, Murdoch & Co.	Toronto
808	Warner, H.	Warner, Blackstien, Rose	Downsview
370	Waterous, R. N.	Waterous, Holden & Co.	Brantford
683	Watkins, D. H.	MacLeod, Dixon	Calgary
697	Watson, B. I.	Sherritt Gordon Mines Ltd.	Toronto
536	Watson, H. W.	Deloitte, Haskins & Sells	Vancouver
S75	Watson, J. G.	Thorsteinsson, Mitchell & Co.	Vancouver
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SVT: a) What is it?
b) Effects on land use and
the .. design of cities.

Intro. Is it ~~work~~ administrable? Yes
Wd. it have effect? Yes, very large.

a) What is it?

Not a black & white thing, but a shade. Not discrete, but spectral. Not a spectre, like Comm., but something adoptable by degrees, measured. Involves several elements, each variable, along a spectrum.

- Element # (1) Higher share of taxes from property. Higher rates & levy. This ~~could be dispensed with~~. Thus Hawaii doesn't count

(2) a) Higher share of prop. taxes from "land - broadly construed" to include parking spaces, ~~st~~ use of street space, spectrum (that word again), water rts., air route r.o.w., pollution easements, water rights, grazing rts., bank charters? bar licenses?

b) Lesser share from capital, (except where this is way of (over)

(3) ~~Higher~~ Higher share of tax liability based on capacity - to - serve,

less on actual use. (Thus oil royalties do not fully qualify - income taxes come closer, esp. w. expensing, but only reserve taxes meet 3d element)

taxing occupancy of commons, by motor cars, cattle, cigarettes, noisy machines & radios, pollutants, etc.)

No tax on utility cap., save maybe r.o.w. Tax by low rates. Not low rates for fuel, but distrib. ~~where the~~ ^{Two-part} tariff. Bes. of variable coeffs, has effect. Bes. of Ag & -Ag costs, is optimal, if add distance & peaking factor. Thus, untax's "distributive K" or "network K" or "infrastructure K" calls for passing through benefit to landowners & Ag their L.V. (It should call for reviewing rate structures, & using them as tools of city planning -- part of Netzer's "family of user charges".) Doing away w. present block rate structures, substit. density discounts.

(Slide "low-risk" ~~branch-plants~~ play-it-safe timidity)

This may be carried to various degrees. Much depends on assessment practices (determ. by law, courts, local pressures & prof'l standards.)

~~At~~ Many so-called applications of SVT consist of assess. latitude -
Southfield, Roslyn, Sacto, San Diego, Houston. There is an enormous factor
of publicity bias in public perception of all those, depending on TIME.
(General rule -- don't take it straight. Talk to me first.)
Many legal experiments are totally offset by assess. practice.

E.g. B.C., 50% or 75% factor offset by assess.

Capacity to serve means in highest use, not present use. But there
are options here. assess. play it several ways. Legislatures gently leave
these headaches to assess, who pass buck to courts, ^{or zoning boards.} But can zone out
highest use, assess next highest use subject to that constraint. This
is normal ~~is~~ under resid. zoning, e.g., --- where zoning is credible.
Sandy, accepted approach is sloppy & involves muddling through.
SVT makes zoning more critical, requires we resolve gr. more
explicitly. This is net cost or gain, depending on how you feel.

~~the~~

Carrying further we come to plottage. Often very difficult to assess unrealized plottage. Yet cd. be a tool ~~to~~ to lubricate mkt. Is a circular feedback element that ~~makes~~ helps resolve problem. When ~~you~~ you ass. unrealized plottage, you make it easier to realize. (In system where bldgs. are taxed, shd tax realized plottage, for uniformity of incentives. If bldgs. exempt, tax unrealized plottage)

Capacity-to-serve may be expressed as annual figure, or

~~the~~ ~~include~~

capd. value at, say, "ten years purchase". Either case, tax indep. of what owner does. Other taxes collect some rent, e.g. corp.

profits, mining tax, ~~timber~~ logging tax, etc. But are activity-based, require a taxable event. Land tax adds nothing to vble.

cost. Result is using the intensive margin of any land, more

fully. Re mines, low-grading. Re urban, go into the "low-quality" portion of potential bldgs., i.e. the slightly-above-marginal stage.

Absence of excess burden, abortion of mgnt. increments to intensity: labor use, capt. use.

Rationale is substantially same as rationale for whet allocation of res. Invisible hand carried to its logical conclusion.

People line up for or against in part depending on how they feel about whet. Untaxing activity opens door to higher uses; taxing land adds pressure to use land.

Generally, almost always, use capt. value as base. Is ~~the~~ more consistent w. philosophy, & more workable.

- Evidence for assent. is available, bcs. land trades that way. Ground rents are rare, & long-term

- Makes imputed income commensurable w. cash income, precludes fallacy that resid. & recr. land yield no income.

- Adds ~~base~~ to base the floating or shadow value of future higher use. "Green value" or premium. Next point.

Only occasion for using yearly value wd. be tax rate so high that cap. value ~~become~~ $\rightarrow 0$.

(4) "Green Premium" included in base, in combat zones.
(Not referring to Boston where Wilbur met Fannie, ...)
This could be avoided by ~~to~~ having public classify land and raise assmt. in quantum leap when reclassify. wd. not be done by raisg assmt. when land converted by owner bcs. then you tax him for ~~conv~~ putting land to higher use.

Including premium meets great resistance. However it accomplishes a goal that is part of philosophy - i.e. capturing unearned Δ — & that is part of 2 other important philosophies too.

Center Comm.

Ont. Spec. Tax

Forced premature conversion? ^{Red herring.} No -- keep raising tax after premature under improvement.

Cities are full of holes -- of hi l.v. L.v. are still a mt. from center -- I've seen. Holes fill in fine. Ass. has more evidence of value there, anyway.

SVT strengthens the higher use at every margin, extensive & intensive. Thus could make cities go up or out, depending on which margin is more affected. In my judgement & observation it is the intensive margin, because of synergism, & aborted renewal -- so much land on the verge of renewal.

Element # (5) How universal?

a) Any level of govt. can impose. Usually local, & some

Provincial. This has limited its use, bcs. is ~~highly~~ redistrib., if high rate. At low rate is ~~growth-oriented~~ the most efficient tax, but is growth-oriented, now a dirty word. Nat. govt. wd. meet BNA barriers. We have seen these

can be swept aside. Public acceptance wd. be issue. Same in U.S.

Different arguments are involved as move from open to closed co. Advocates have never faced up to this.

b) How about applying to some uses, not others? E.g. forests,

often done & proposed. Farm capt. in B.C. & c.

This is discrim.; Creates severe boundary problems, bcs.

wd. require higher t.r. on land in use where K exempt; or else a

net subsidy. Creates privileged group, e.g. B.C. farmers.

Also, destroys part of great appeal of LVT: uniformity. Push all land to its best use.

Is impossible to tax K uniformly bcs. some forms are ~~the~~ easier to

conceal. $\therefore$ exempt it all, & get at prop'ty. by taxing land

the K requires to sit on.

So, I wd. recommend this only for its demonstration effect, & as thin end of wedge, & maybe for forests.

⑥ Philosophical rationale. This, too, is highly variable.

Benefit rec'd -- very broadly construed. L.V. comes from
nature, govt, & synergism-synergy. ^{Marshall's "public value".} Ben. Rec'd, thus sygn. w.

Unearned Enrichment.

On moral & efficiency grounds, unearned wealth belongs to
all. Productivity theory of distribution, no incentive to work or save is
served. Nonfunctional values. Dysfunctional, reduce sharpness of
moral incentives. Taxes are payable by the income of the ^{land} property, hence are
not paid by any person as a person. Legal reflection: they are in rem. (Over)
Stewardship argument. Land was transferred to govt.

hands, most were excluded. Young coming along are always

excluded. Taxing land presses owners not to exclude the
dispossessed, but to render service and hire workers. ^{Compensation for exclusion; ‡} Activation of

wealth; social audit; trusteeship; birthright; productivity theory of distribution;
Puritan ethic; unearned income

Above is all cast aside by pure "ability-to-pay" theory, which
in practice entails grabbing a piece of wages before worker has chance to
‡ (over)

This is graphically seen in case of local tax, & extensive absentee ownership.
As w. Delta, B.C., Munic. taxes rent, not personam.
30% of Irrigable Area resident-owned.

* Strength of "compensation for exclusion" rationale is seen when lands open to public are exempt from property tax. This is accurately perceived as negating need for compensation, bcs. there is no exclusion. This is why SVT is not hostile to "open space." It is rather hostile to "passive fencing"; i.e. exclusion w/o even letting in people to police, or police to administer the tenure.

✓ Business & payroll taxes hit at lands "open to public" in important ways. They are antithesis of SVT philosophy, shd. if anything be taxed less bcs. they are open to the public.

spend it. But is strengthened by belief in equal distribn. of wealth,
for land is highly concd.

(7.) Requires current asmt. Esply. w. infln., lagging asmt.
means L.V. lag b/c. land appres. while (most) K depress. New bldgs. bear brunt.

b.) Effects on land use.

1) More intensive.

Same time, helps incl. land; & tips balance toward more
intensive uses, in combat zones.

Which force prevails? Looking at sprawl, mt. of L.V.,
need for infilling, challenger-defender ratios in core, & esply.
(Hurd's principle of continuity)
force of neighborhood synergism I render a quantitative
judgment: infilling wd. prevail.

Highest use is that which most complements & relates to
neighbors.

- 2) More synchronized w. p.w., & each other.
- 3) Reduce need for French equity.
Troublemaker in Eden
Dehydrate apples.

I. Is it workable?

A. Adequacy - yes.

B. administrable - yes, Holland

C. Other "good reasons" fall one by one.

So, what is "real reason"?

II. Real reason is some as mob zoning.

III. Is current p.c. growth? Not enough, we have
them in B.C.

Answer is putting localities under pressure.

7: ~~CTF~~ CTF talk

Re upcoming talks on prop. tax, stress & asper impl.
aspect of public equity. Owners compensate others by
opening for use, & jobs. Stress prov. aids. Stress Indians.

PROPERTY TAX - RECENT DEVELOPMENTS

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