The Robert Simpson Company Limited Store is the oldest and one of the finest examples of the Chicago School of Architecture style in Toronto. In 1894, Robert Simpson constructed a new department store replacing an earlier shop building that existing on the same site. Toronto-born Edmund Burke was the architect. Shortly afterwards this new store was almost completely destroyed by fire. Simpson had the building rebuilt to the original design, but substantially improved the construction. As a result, the Simpson's building was the first in Canada to use the then experimental fireproof construction of a covered iron frame structure. Several additions by Burke's firm followed: in 1900 and 1908 by Burke & Horwood; 1923 by Burke, Horwood & White; and in 1923 by Horwood & White. In 1928, Simpson's commissioned Chapman & Oxley to build a nine-storey tower in the then popular Art Deco style.

No further additions occurred until 1968-1969 when the 33-storey Simpson's Tower, designed by John B. Parkin Associates and Bregman & Hamann, architects, completed the major additions and alterations to the Simpson's complex of buildings, but is not included as part of the Reasons for Identification.

The 1895-1912 building, six-storeys high with a two-bay, eight-storey portion along Queen Street, is faced in yellowish tan brick copper cornice and pink granite piers. It is symmetrical with balanced fenestration, having a two-storey base with elaborate arched entranceways. Massive tapering piers and bay windows are set above shop windows. The middle of the building is very plain with double-hung sash windows grouped in threes, plain spandrels and pilasters. The top of the building has an elaborate cornice and the top floor is more elaborately treated. The building contained well-detailed terracotta ornament, generally in the Classical manner.

The nine-storey 1928-1929 Chapman & Oxley addition has an Indiana limestone base with bronze grillwork and tan brick above. The building is symmetrical with regular fenestration. Important features include the arched entranceways, etched glass and metal grill and sash work, flag poles, plain cornice at the second and third floors and the fluted pilasters at the third floor. Other significant features include the shallow brick pilasters and slightly recessed metal sash windows with plain spandrels, which together give the building its strong vertical emphasis, and the decorated stonework, spandrels and coping at the ninth floor, which complete the top of the building. When the 1928-1929 nine-storey tower was added, the interior of the old store was also remodelled in the Art Deco style. The old store was also remodelled in the Art Deco style. The hexagonal entrance at Richmond and Yonge Streets, with its etched glass and Art Deco metal work, is of special interest.

The Robert Simpson Company Limited Store is a major Toronto landmark representing a milestone in the history of retail trade in Canada, being one of the first department stores in this country. It also stands as an excellent example of late 19th century commercial design, influenced by the Chicago School of Architecture style as typified by the work of Louis Sullivan. The Simpson's building is very important for architectural and historical reasons in a context where the 19th century store relates to the Jamieson Building at 2 Queen Street West, the Bank of Montreal at 173 Yonge Street, the Confederation Life Building at 20 Richmond St. E and other
heritage buildings in this area. The 1928-1929 Bay Street tower is important in its relation to other early skyscrapers along Bay Street.

Alterations to the interior of the Robert Simpson Company Limited Store, except alterations to the hexagonal entrance lobby at Richmond and Yonge Streets, are not included in these Reasons for Identification.