

- Newman, William, storekeeper, Aratapu.
 Nicholls, J., storekeeper, Te Kuiti.
 North Kaipara Co-operative Society (Limited), (Thomas Wylie, secretary), Matakoho.
 Ogle, Charles Andrew, chemist, Opotiki.
 O'Leary Bros. and Downs, seed-merchants, Cook Street, Auckland.
 Ormrod, William Henry, Queen Street, Northcote.
 O'Sullivan, Rex Adalbert, Rotorua.
 Oxley, Haze, Mercury Bay.
 Page, Arthur William, Kingsland.
 Pearmain, William, Cambridge.
 Parfitt, Aleck George, Gordonton, via Taupiri.
 Parker, Richard William, 122 Queen Street, Auckland.
 Pascoe, Alfred H., chemist, 198 Queen Street, Auckland.
 Peet, William and John (trading as W. and J. Peet), Karangahape Road, Auckland.
 Perkins, F., and Co. (Frank Perkins and Walter Perkins), Te Kopuru and Pukekohe.
 Persey and Woollett (John Percy), Te Puke.
 Pettit, William Walter, Waerenga.
 Phillips, Goler, Matiere.
 Phillips, Isaac, Frankton Junction.
 Pickett, Francis Augustin, Morrinsville.
 Pickworth, John (Hauraki Land Agency), Paeroa.
 Pierson, Charles William, chemist, Te Aroha.
 Platt Bros., Opotiki.
 Plescher, John, Duke Street, Cambridge.
 Pope, F. S., Secretary for Agriculture, Union Chambers, Customhouse Quay, Wellington.
 Porter, E., and Co., Queen Street, Auckland.
 Powell, Francis, Dominion Road, Auckland.
 Preston, John, Nelson Street, Auckland.
 Price, Thomas Edward, 328 Ponsonby Road, Auckland.
 Priestley, Charles Herman, Cambridge.
 Prinn, Robert William, Taupo.
 Pulham, W., and Son (William Pulham and Ross Pulham), Matakana.
 Quinn, Thomas R., chemist's assistant, Ellerslie.
 Ratjen, Charles, Shortland Street, Auckland.
 Reed, Frank Wild, Whangarei.
 Reilly, Charles Augustus (C. T. Rickit and Sons), Te Awamutu.
 Rendell and Sons, Howick.
 Renshaw, James, Thames.
 Rew, Robert, Queen Street, Auckland.
 Richards, Evan, Matakana.
 Richards, Llewellyn, Parua Bay.
 Richards, Thomas Francis, and Co., Cambridge.
 Rickerby, Leonard Stoddart, chemist, Mount Roskill Road, Auckland.
 Rickit, C. T., and Sons, Te Awamutu.
 Rickit, Kenneth Campbell (C. T. Rickit and Sons), Te Awamutu.
 Ridley, William White (Wallace and Co.), Waipu.
 Robertson, D., Avondale.
 Robertson and Co., storekeepers, Waikino.
 Robins, William, Queen Street, Auckland.
 Robinson, Harold, Okaihau.
 Roget, Emil, Raurimu.
 Rose Bros. (Limited), Tirau.
 Roulston, William, Pukekohe.
 Routley, Abraham James, Waikumete.
 Routley, Albert Yeo Garlick, Te Aroha.
 Rowbottom, Sydney, Thames.
 Rowe, Percy Alexander, general storekeeper, George Street, Tuakau.
 Rudge, William, Waikumete.
 Russell, Thomas, chemist, Upper Symonds Street, Auckland.
 Ryan, Leo Cyril (Ryan and Theyers), Omaha.
 Saies, W. H., Saies.
 Sanders, Harry, storekeeper, Henderson.
 Sandin, Carl Gustave, Helensville.
 Sarah, W. F., storekeeper, Mangawai.
 Sarah, William Thomas, Matakana.
 Saunderson, John Stanley Hills, Otorohanga.
 Savill and Sons (Walter, Walter Cyril, and Ernest Stanley), Kaikohe.
 Schenk, Henrietta Elizabeth Moore (Eccles Pharmacy), Queen Street, Auckland.
 Schmidt, Harold, chemist, 268 Queen Street, Auckland.
 Scott, E. J., Hikurangi.
 Scott, William, Pollen Street, Thames.
 Sergeant, Stewart, Te Puke.
 Seville, George Edward, Morrinsville.
 Shalfoon Bros. (George and Stephen), Opotiki.
 Sharland, Frederic Caddy, Ponsonby Road, Auckland.
 Sharland, Frederic James, Shortland Street, Auckland.
 Shaw, Charles Frederick, 20 Queen Street, Auckland.
 Shaw, Robert Henry, and Sutherland, Waikino.
 Simons, W. W., Kauri Timber Company, Aratapu.
 Sinclair, George, 161 Queen Street, Auckland.
 Smeeton's Limited, 69-71 Queen Street, Auckland.
 Smeeton, Samuel Walton, grocer, Mount Roskill Road, Auckland.
 Smith, Charles Edwin, storekeeper, Te Kopuru.
 Smith, Edward, 154 Karangahape Road, Auckland.
 Smith, James, Parnell.
 Smith, John Hague, Thames.
 Smith and Caughey (Limited), Auckland.
 Smith, Thomas George, Taupiri.
 Smith, William James, Raglan.
 Spedding Limited, 14 Commerce Street, Auckland.
 Spratt, R., Whakatane.
 Stephens, Alan, Whakatane.
 Stevens, William, grocer, Khyber Pass, Auckland.
 Stewart Bros., Helensville, Mititai, and Raupo.
 Stewart Bros. (Millington and Co.), Matakoho.
 Stewart, William, Ngaruawahia.
 Stretton, Ernest Samuel, 3 Mount Eden Road, Auckland.
 Tapper, Charles Albert Henry, chemist, Tuakau.
 Tapper, Edgar Purcell, Patetonga.
 Tasman Pure Foods (Limited), Chancery Street, Auckland.
 Taylor, Ernest James, Te Awamutu.
 Taylor, Ian Elliott Thompson (Eccles Pharmacy), 171 Queen Street, Auckland.
 Taylor, Percy C., Waipu.
 Teape, William Henry Reynolds, Rotorua.
 Teed, D., Newmarket.
 Theyers, David (Ryan and Theyers), Wharepou.
 Thode, Arthur Edwin, Avondale.
 Thode Bros. and Co., Mount Albert.
 Thomas, Frederick C., chemist, Paeroa.
 Thomson, Adam Neilson, Cambridge.
 Thomson, James A., Kuaotunu.
 Thompson, Paul James (Eccles Pharmacy), 171 Queen Street, Auckland.
 Thorburn, Stanley, Karangahake.
 Thwaites, Thomas Colin, Taumarunui.
 Torrens, Hugh Thomas, Opotiki.
 Townson, William, Pukekohe.
 Trewby, Marie, Hukapapa.
 Tuck, Mrs. Fanny Matilda (Rotorua Supply Stores), Tutanekei Street, Rotorua.
 Tukukino, Eileen (Hauraki Land Agency), Paeroa.
 Turnbull, Thomas Charles, Queen Street, Onehunga.
 Tyne Bros. (Edmond Tyne, John Thomas Tyne, and Thomas Tyne), Ponsonby Road, Auckland.
 Valentine and Co. (Hugh Sutherland Valentine and Leonard Rhodes Pulham, trading as Valentine and Co.), Mercer.
 Vanfioni, Thomas George, Pukekohe.
 Wainhouse, Robert Loudon, Manukau Road, Parnell, Auckland.
 Wairoa Stores, Limited, Dargaville, Ruawai, Tangowahine, Kirikopuni, Tangiteroria, and Mangawhare.
 Walker Bros., Te Kaha.
 Walker, James, Waihou Bay.
 Walker, John Edwin, Te Kuiti.
 Wallace and Co., Kawakawa, Matamata, Morrinsville, Onehunga, Parua Bay, Taumarunui, Te Puke, Thames, Waihi, Waipu, Waiuku, Whangarei, and Waitoa.
 Wallace, David Brown, Kohukohu.
 Wallace, Gavin (trading as Mearns and Co.), Grey Lynn.
 Wallace, James and Robert (trading as Gavin Wallace and Sons), Otahuhu.
 Wallace Limited (D. McL.), Te Aroha.
 Wanless, Frederick Adolphus, care of J. S. Woolley, Kawakawa.
 Watkins, Philip Henry, Te Mata, Raglan.
 Watts, John Cyril Ross, Morrinsville.
 Weatherell, John, Dominion Road, Auckland.
 Welham, Alfred Robert, chemist, 165 Karangahape Road, Auckland.
 Wells, Thomas Mervyn, Cambridge.
 Wheeler Bros., 217 Karangahape Road and 129 Eden Terrace, Auckland.
 White, James Morley, 31 Great North Road, Auckland.
 Whitley, W., storekeeper, Pakiri.
 Wiles, Harold Oliver, chemist, 14 Commerce Street, Auckland.
 Wiles, Reginald Cuthbert, 117 Ponsonby Road, Auckland.
 Williams and Bruce (Walter Keith Williams), Ohura.
 Willis Bros., storekeepers, Papakura.
 Willis, Robert, Papakura.
 Willis, William Henry, Raurimu.
 Wilson, A., Dargaville.
 Wilson, Archie Frederick, Tahuna.
 Wilson, Isaac, 22 France Street, Newton, Auckland.
 Wilson and Shaw (James William Wilson and George Anderson Shaw), Huntly.
 Winn, William, Khyber Pass Road, Auckland.