

- Masefield, James, storekeeper, Otimatea, Batley.
 Markwick, Horace Hector, care of Markwick Bros., Buckland.
 Markwick, Tom Willoughby, care of Markwick Bros., Buckland.
 Martin, George, chemist, Mount Eden Road, Auckland.
 Matthews Bros. (Ernest and Albert Victor), Awarua Store, near Kaikohe.
 Matthews, Frederick Charles, Claudelands, Matangi, and Hamilton East.
 Maxwell, Arthur A., Rotorua.
 Maxwell, Neville Newbold, 202 Ponsonby Road, Auckland.
 May, Frederick Walton (May Bros.), 22-24 Jervois Road, Auckland.
 Mayn, Rudolf Olrick, care of Woollams, Queen Street, Auckland.
 Meekings, George Alfred, Karangahake.
 Mellars, George F., watchmaker, Coromandel.
 Melvern, Oswald J., Melvern Stores, 37-41 Karangahape Road, Auckland.
 Menzies, Frank Deus, care of Eccles, 245 Hobson Street, Auckland.
 Menzies, Harold, care of F. W. Reed, Bank Street, Whangarei.
 Meredith, Donald George, Hamilton.
 Meredith, James, storekeeper, Cabbage Bay.
 Merrick, Robert Isaac, 12 Ireland Street, Ponsonby, Auckland.
 Merrikin, Edmund Smith, Raurimu.
 Moyerberg, Mary, Tairua.
 Millington, Frank Stubbs, Hikurangi.
 Miles, Edgar John, Hauraki Street, Birkenhead, Auckland.
 Mines, Jesse, Herne Bay Road, Auckland.
 Mirrieless, Alick James, Tauranga.
 Mitchell, Edgar Riley, Te Kuiti.
 Moller, Victor Julius, care of Adams and Co., 22 Manukau Road, Parnell, Auckland.
 Montague, P., Pollen Street, Thames.
 Moon and Co. (Walter George Moon and William Goodfellow), Pirongia.
 Moore, John, Patumahoe.
 Morton, Eliza Jane, West End Stores, Devonport, Auckland.
 Morris, John Raymond, and Son, Opuia.
 Mouat, Gilbert Shirwell, care of Eccles, 171 Queen Street, Auckland.
 Moyle, William Thomas, Papatoetoe.
 Murray, Fred S., chemist, Manukau Road, Parnell.
 Muir, Robert, Mount Eden, Auckland.
 McAllister, Samuel Robert, Mangapai.
 McArthur, Ada Ivy, Parnell.
 McCarthy, Edward James, Waihou.
 McConnell, William Stewart, Waiuku.
 McDonald, Hubert Norman, care of C. S. Washer, Te Puke.
 McDonald, Kenneth, storekeeper, Waipu.
 McGowan, James, New North Road, Mount Albert.
 McGill, Sidney Edward, Whangarei.
 McKay, Alexander, Mangonui.
 McKeown, James, 91 Franklin Road, Ponsonby, Auckland.
 McKinney, William Hugh, Jervois Road, Ponsonby, and Mount Albert.
 McKinnon, Charles, Aria.
 McLean, Murdoch, Waipu Junction.
 McLean, William James, Kuaotunu.
 McManemin, Joseph, 9 Racecourse Parade, Remuera, and care of Eccles, 245 Hobson Street, Auckland.
 Nathan, L. D., and Co., Shortland Street, Auckland.
 Newman, William, storekeeper, Aratapu.
 Nicholls, J., storekeeper, Te Kuiti.
 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.
 Parfitt, Aleck George, Gordonton, via Taupiri.
 Parker, Richard Williamson, 122 Queen Street, Auckland.
 Parr, Ernest Francis, care of T. H. Kirkby, Arawa Street, Rotorua.
 Parry, John, care of Walden and Parry, Dargaville.
 Pascoe, Alfred H., chemist, 198 Queen Street, Auckland.
 Paterson, James, care of E. J. Taylor, Te Awamutu.
 Paulson, Jens Peter, Point Chevalier.
 Peet, William and John (trading as William and J. Peet), Karangahape Road, Auckland.
 Perkins, F., and Co. (Frank and Walter Perkins), Te Kopuru and Pukekohe.
 Persey and Woolett (John Percy), Te Puke.
 Pettit, William Walter, Waerenga.
 Phillips, Isaac, Karangahape Road, Auckland.
 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.
 Potter, Francis James, care of Beale Bros., Te Aroha.
 Powell, Francis, Dominion Road, Auckland.
 Preston, John, Nelson Street, Auckland.
 Price, Thomas Edward, 328 Ponsonby Road, Auckland.
 Priestley, Charles Herman, Cambridge.
 Prince, Eric James, Mont le Grand Road, Mount Eden, Auckland.
 Pulham, W., and Son (William and Ross Pulham), Matakana.
 Quinn, Thomas R., chemist's assistant, care of Pond, Queen Street, Auckland.
 Ratjen, Charles, Shortland Street, Auckland.
 Reed, Frank Wild, Whangarei.
 Reed, William Herbert, Victoria Street, Cambridge.
 Reid, Douglas, Khyber Pass, Auckland.
 Reilly, Charles Augustus, care of C. T. Rickit and Sons, Te Awamutu.
 Rendell and Sons, Howick.
 Renouf, Fred, Manukau Road, Epsom, Auckland.
 Renshaw, James, Thames.
 Rew, Robert, Queen Street, Auckland.
 Richards, Evan, Matakana.
 Richards, Llewellyn, Parua Bay.
 Richards, Thomas Francis, and Co., Cambridge.
 Rickerly, Leonard Stoddart, Dominion Road, Mount Eden, 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.
 Roberts, Arthur, care of Marriage's Homœopathic Pharmacy, Queen Street, Auckland.
 Roberts, Thomas Alfred Edward, care of William Wood and Son, 80-84 Pollen Street, Thames.
 Robertson, D., Avondale.
 Robins, William, Queen Street, Auckland.
 Robinson, Charles William Anthony, Kaitaia.
 Robinson, Harold, Okaihau.
 Robinson, Thomas Percy, 192 Balmoral Road, Mount Eden, Auckland.
 Rose Bros. (Limited), Tirau.
 Roulston, William, Pukekohe.
 Routley, Abraham James, Waikumete.
 Routley, Albert Yeo Garlick, 13 Great North Road, Auckland.
 Rowbottom, Sydney, Thames.
 Rowe, Percy Alexander, storekeeper, George Street, Tuakau.
 Russell, Thomas, chemist, Upper Symonds Street, Auckland.
 Ryan, Leo Cyril (Ryan and Theyers), Omaha.
 Saies, W. H., Saies.
 Sanders, Harry, storekeeper, Henderson.
 Sanderson, Frederick Russell, Totara North.
 Sandin, Carl Gustave, Helensville.
 Sarah, W. F., storekeeper, Mangawai.
 Sarah, William Thomas, Matakana.
 Sarney, Alfred Leopold, care of Eccles, Victoria Road, Devonport.
 Saunderson, John Stanley Hills, Otorohanga.
 Schenk, Henrietta Elizabeth Moore, care of Eccles, Queen Street, Auckland.
 Schmidt, Harold, chemist, 268 Queen Street, Auckland.
 Scott, E. J., Hikurangi.
 Scott, William, Pollen Street, Thames.
 Screation, Reginald, Helensville.
 Sergeant, Stewart, Te Puke.
 Seville, George Edward, Morrinsville.
 Shalfoon Bros. (George and Stephen Shalfoon), Opotiki.
 Sharland, Frederic Caddy, Ponsonby Road, Auckland.
 Shaw, Charles Frederick, 20 Queen Street, Auckland.
 Shaw, Robert Henry, and Sutherland, Waikino.
 Simons, W. W., Kauri Timber Company (Wairoa Stores, Limited), Kirikopuni.
 Sinclair, George, 161 Queen Street, Auckland.
 Smeeton's Limited, 69-71 Queen Street, Auckland.
 Smeeton, Samuel Walton, grocer, Dominion Road, Auckland.
 Smith, Charles Edwin, storekeeper, Te Kopuru.
 Smith, Edward, 103-105 Karangahape Road, Auckland.
 Smith, Harold Curtis, Maungaturoto.
 Smith, Harry McKenzie, care of Woollams, Queen Street, Auckland.
 Smith, James, Parnell.
 Smith, John Hague, Thames.
 Smith and Caughy (Limited), Auckland.
 Smith, Thomas George, Taupiri.
 Smith, William James, Raglan.
 Spedding Limited, 14 Commerce Street, Auckland.
 Spratt, R., Whakatane.