

- Langford, Arthur, Avondale.
 Laslett, M. G., Whitford.
 Law, Fred, care of Monk and Co., Cameron Street, Whangarei.
 Lawler, Minnie (Mrs.), Kerepehi.
 Lawrence, W. R., and Co., Okoroire.
 Laxon, Rupert Edward, care of C. F. Shaw, 29 Queen Street, Auckland.
 Leaning, W. G., Cambridge.
 Lees, Frederick Andrew, storekeeper, Clevedon.
 Lees, W. F., and Co., Whitmore Street, Kihikihi.
 Lemon, A., care of The Central Pharmacy, Hamilton.
 Le Quesne, Alfred, Ponsonby, Auckland.
 Leser, Gustav, Beach Road, Mangonui.
 Leslie, Henry Robert, Tepene, Kaeo.
 Leslie, Thomas Edward, Tepene, Kaeo.
 Letts, George, Waiotemarama.
 Letts, Mathers William, Hokianga.
 Letts, Norman, Waiotemarama.
 Lever, Levi, Kohokohe, Waiuku.
 Levy, Ernest F., Waikino and Whakatane.
 Lewis, Dick George Chance (trading as "Dick Lewis"), Economic Store, Waihou, Piako.
 Lewis, John, care of Smeeton's Ltd., Auckland.
 Linton, Sarah Jamieson, Virginia Avenue, Eden Terrace, Auckland.
 Lintott, G. S., and Co., Customs Street, Auckland.
 Little, Herbert, English Pharmacy, 34 Broadway, Newmarket.
 Lomas, Robert, Hikurangi.
 Longville, Thomas William, Eden Terrace, Auckland.
 Loughlin, John, care of J. P. Kirby, Te Aroha.
 Lovatt, Joseph Ernest, Whakapara.
 Ludbrook Bros., Tapuwaeroa, East Coast.
 Lush, Geoffrey, Whangarei.
 Macdonald, Murdo, care of Weatherall MacDonald, storekeepers, Te Akau.
 Macferson, William Walter, Manunui.
 Mackay and Jones (Limited), Sheridan Street, Te Kuiti.
 Mackay, Farquhar Donald, Central Waipu.
 Mackay, George Stewart, Melvern Stores, 37-41 Karangahape Road, Auckland.
 Mackay, Gilbert Johnson, seedsman, 195 Queen Street, Auckland.
 Mackay, Leslie James Neil, chemist, 7 Wellesley Street East, Auckland.
 Mackay, Peter Mitchell, 7 Wellesley Street East, Auckland.
 Mackie, Leslie Ward, care of Eccles, Queen Street, Auckland.
 Mackenzie, Norman, care of Central Stores, Great North Road, Avondale.
 Macklow, Frank Gordon, care of A. Eccles, 171 Queen Street, Auckland.
 Macklow, John Walter Teed, Onehunga.
 Main, James, Opotiki.
 Mainland, Dudley Foster, 34 Broadway, Newmarket, Auckland.
 Malcolm, Ian H., care of A. Eccles, Hobson Street, Auckland.
 Malkus, John Martin, 124 Parnell Road, Auckland.
 Mangapehi Trading Company (Limited), Mangapehi.
 Manners, Fred W., Omanaia, Rawene.
 Manning and Co. (Limited), Hamilton.
 Manning, Henry W., Karangahape Road, Auckland.
 Manning, Wilfred A., Civil Service Pharmacy, Symonds Street, Auckland.
 Marfell, Leslie S., care of Harold J. Possenniskie, The Pharmacy, Cambridge.
 Markwick, Horace Hector, care of Markwick Bros., Buckland.
 Markwick, Tom Willoughby, care of Markwick Bros., Buckland.
 Marriage, Alfred Francis, 165 Queen Street, Auckland.
 Marriage, Arthur Reginald, 165 Queen Street, Auckland.
 Marriage, F. R., Papatoetoe.
 Marriott and Co. (M. and George G. Marriott), Manukau Road, Parnell, Auckland.
 Marshall and Sons, ironmongers, Whangarei.
 Marshall, George Coppin, corner Bank and Water Streets, Whangarei.
 Marshall, John Roland, corner Bank and Water Streets, Whangarei.
 Martin, George, chemist, Mount Eden Road, Auckland.
 Martin, Philip George, 87 Mount Eden Road, Auckland.
 Mason, Robert Brockie, St. Heliers Bay.
 Matthews Bros. (Ernest and Albert Victor), Awarua Store, near Kaikohe.
 Matthews, Frederick Charles, Claudelands, Matangi, and Hamilton East.
 Matthews, William James, grocer, 79 Eden Terrace, Auckland.
 Maunder, J. M., care of Smeeton's Limited, Auckland.
 Maxwell, Arthur A., Hinemoa Street, Rotorua.
 Maxwell, James Fawett, Hikutaia.
 Maxwell, Arthur Frederick, Great North Road, Avondale.
 Maxwell, Neville Newbold, care of R. G. V. Fear, Chemist, Pukekohe.
 Maxwell, Noel Selwyn, The People's Dispensary, Rotorua.
 Mayn, Rudolf Olrick, care of Woollams, 110 Queen Street, Auckland.
 Mayo, Alfred Rudolph, care of S. Rowbottom, Pollen Street, Thames.
 Mellars, George F., watchmaker, Coromandel.
 Melvern, Oswald J., Melvern Stores, 37-41 Karangahape Road, Auckland.
 Menzies, Frank Dens, care of Delany and Menzies, 79 Queen Street, Auckland.
 Menzies, Harold, care of F. W. Reed, Bank Street, Whangarei.
 Meredith, Donald George, Hamilton.
 Meredith, James, storekeeper, Cabbage Bay.
 Merrick, H. C., 21 Lower Queen Street, Onehunga.
 Merrick, Robert Isaac, 12 Ireland Street, Ponsonby, Auckland.
 Merrikin, Edmund Smith, Raurimu.
 Merrikin, Sydney, Chemist, Morrinsville.
 Merryfull, Albert Theodore, 99 Victoria Road, Devonport.
 Message, Charles Bedford, Laurence, Otorohanga.
 Metcalfe, Ernest Morrell, Hall's Corner, Takapuna.
 Miles, Edgar John, Hauraki Street, Birkenhead, Auckland.
 Millet, James, Devonport.
 Miller, William Lamph, 171 Queen Street, Auckland.
 Mines, Jesse, Herne Bay Road, Auckland.
 Mirrieless, Alick James, Tauranga.
 Mitchell, Edgar Riley, Opotiki.
 Moir, Charles E., care of T. H. Kirkby, Chemist, Rotorua.
 Molloy, Agnes, Te Kopuru.
 Monk and Co., Cameron Street, Whangarei.
 Monk, John, care of Monk and Co., Cameron Street, Whangarei.
 Montague, P., Pollen Street, Thames.
 Montgomerie, R., Matamata.
 Moon, Ivan Charles, 52 Wairiki Road, Mount Eden.
 Moore, Frederick H., care of Woollams Ltd., 34 Queen Street, Auckland.
 Moormar, Albert Henry, 29 Queen Street, Auckland.
 Morgan, David I., Waihi.
 Morris, Eustace, Ngaruawahia.
 Morris, John Raymond, and Son, Opua.
 Morris, William Benjamin, Morrinsville.
 Mout, Gilbert Shirwell, care of Eccles, 171 Queen Street, Auckland.
 Muir, Gavin, Buckland.
 Muir, Robert, chemist, Dominion Road, Auckland.
 Muir, Robert, Mount Eden, Auckland.
 Mulholland, Walter Gamble, Pukemiro.
 Munro, P. R., Taumarunui.
 Munro, Wallace Norman, 22-24 Jervois Road, Ponsonby.
 Murray, W., Dargaville.
 Murray, Fred S., chemist, Manukau Road, Parnell.
 Murphy, Louisa, Henderson.
 McAffer, F., care of Smeeton's Limited, Auckland.
 McAllister, Samuel Robert, Mangapai.
 McCauley, George Robert, Papatoetoe.
 McDonald, Hector C., care of J. N. Irvine, Victoria Street, Hamilton.
 McDonald, Kenneth, storekeeper, Waipu.
 McGill, Sidney Edward, care of Farmers' Union Trading Company, Te Puke.
 McGill, Sidney Edwin, Te Puke.
 McGowan, James, New North Road, Mount Albert.
 McIlraith, William Samaria (Farmers' Union Trading Company), Papakura.
 McIlwraith, William Wallace, Kopaki.
 McKay, Alexander, Mangonui.
 McKellon, H., Tokatoka Post-office, Northern Wairoa.
 McKeown, James, 91 Franklin Road, Ponsonby, Auckland.
 McKinney, William Hugh, Jervois Road, Ponsonby, and Mount Albert.
 McKinnon, Charles, Bombay.
 McLean, J. C., Te Aroha.
 McLean, Murdoch, Waipu Junction.
 McLean, William James, Kuaotunui.
 McMahon, Denis, care of D. McL. Wallace (Limited), Te Aroha.
 McManemin, Joseph, 9 Racecourse Parade, Remuera, and care of Eccles, 245 Hobson Street, Auckland.
 McMurray, Arthur, North Shore Supply Stores, King Edward Parade, Devonport.
 McPherson, William George, 22-24 Jervois Road, Ponsonby.
 McShane, Patrick Joseph, 60 Richmond Avenue, Grey Lynn, Auckland.
 Nash, Frederick George (Farmers' Union Trading Company), Bank Street, Whangarei.
 Nathan, L. D., and Co., Shortland Street, Auckland.
 Neill, Harold, care of W. Bongard, Thames South Pharmacy, Thames.
 Nelson, Martin John, Whatoro, Hobson County.
 New, Francis, Waitakere.
 Newman, William, storekeeper, Aratapu.
 New Zealand Loan and Mercantile Company (Limited), Hamilton.
 Nicholls, J., storekeeper, Te Kuiti.
 Nicholls, M. J., care of Farmers' Union Trading Company, Netherton.
 Nichols, Henry William, Kaihu.
 North Auckland Farmers' Co-operative (Limited), Kaiaia.