

Name of Person, Firm, or Company.	Place or Places at which Business is carried on.
Bing, Harris and Co., Ltd.	Auckland, Palmerston North, Invercargill, New Plymouth, Wanganui, Christchurch, Ashburton, Napier, Dunedin, Nelson, Timaru, Wellington.
Blair and Kent, Ltd.	Auckland.
Leo Blake, Ltd.	Wellington.
Fred S. Bloom and Co.	Wellington.
H. Bognuda	Miramar.
Bostock and Clark Shoe Importers, Ltd.	Wellington, Christchurch, Auckland.
Bostock's Polishes, Ltd.	Petone.
Boston Blacking Company of Australia Proprietary, Ltd.	Wellington, Auckland.
Boyce and Congreve, Ltd.	Christchurch.
Boyday, Cooksley, Ltd.	Wellington.
M. C. Boyes	Wellington.
Brace, Windle, Blyth and Co., Ltd. . .	Dunedin.
Brailsfords (N.Z.), Ltd.	Wellington.
G. Bramall and Co. N.Z., Ltd.	Wellington.
W. Breen and Son	Dunedin.
Oliver Brett and Co.	Auckland.
William Herbert Brierly	Auckland.
Bright Star Products Co., Ltd.	Auckland.
Brightwell Sales, Ltd.	Wellington.
Bristol-Myers Co., Ltd.	Wellington.
The British American Stamp Co.	Wanganui.
British and Dominion Traders, Ltd. . .	Auckland, Wellington.
The British and Foreign Trading Co., Ltd.	Auckland, Wellington.
British General Electric Co., Ltd. . . .	Wellington, Auckland, Christchurch, Hastings.
The British Harold F. Ritchie and Co. of New Zealand, Ltd.	Auckland, Christchurch, Dunedin, Wellington.
The British United Shoe Machinery Co. of Australia Proprietary, Ltd.	Wellington, Auckland.
The British Wire Netting Marketing Co., Ltd.	Auckland, Wellington.
Brodrick and Co., Ltd.	Wellington, Auckland, Christchurch, Dunedin.
J. F. Brown and Sons	Auckland.
S. N. Brown and Co.	Dunedin.
Browne Bros. and Geddes, Ltd.	Auckland.
Brown, Barrett, Ltd.	Auckland.
Brown and Dureau, Ltd.	Wellington, Auckland, Christchurch.
Brown and Stewart, Ltd.	Auckland.
Bryant and May, Bell and Co., Ltd. . .	Wellington.
Robert Bryce and Co (Proprietary), Ltd.	Wellington, Auckland, Dunedin.
F. J. Bull and Co.	Wellington.
Burch and Co., Ltd.	Wellington.
Fred C. Burgess	Wellington, Christchurch.
S. J. Burn and Co.	Wellington.
Burney and Sons	Petone.
H. E. Burton and Co., Ltd.	Auckland.
Burton Brewery Co., Ltd.	Palmerston North.
Business Printing Works, Ltd.	Auckland.
J. E. Butler, Ltd.	Dunedin, Wellington, Auckland.
R. L. Button and Co., Ltd.	Wellington, Auckland, Christchurch.
Bycroft Ltd.	Auckland, Wellington, Christchurch, Dunedin.
Byers Ice Cream Factory	Palmerston North.
C.	
Cadbury, Fry, Hudson, Ltd.	Dunedin, Christchurch, Wellington, Auckland.
Cade and Seay	Christchurch.
P. E. Calame and Co.	Auckland.
The Cambrian Engineering Co., Ltd. . .	New Plymouth.
The Campbell and Ehrenfried Co., Ltd. .	Auckland.
Canada Tyre and Rubber Co., Ltd. . . .	Wellington, Christchurch, Dunedin, Auckland.
Canterbury Auto Electric Service, Ltd. .	Christchurch.
The Canterbury Frozen Meat and Dairy Produce Export Co., Ltd.	Christchurch.
The Canterbury Woollen Co., Ltd. . . .	Christchurch.
Capron Carter and Co., Ltd.	Wellington.
Caro and Jerrat, Ltd.	Auckland.
Carpet Import Co., Ltd.	Christchurch, Auckland, Wellington, Dunedin.
Carr and Halley, Ltd.	Wellington.
Alan D. Carson and Co.	Wellington.
Carter and Guise	Wellington.
Cathie, Dempster, and Co., Ltd.	Wellington.
Cathro, Rushbrook Co., Ltd.	Wellington.
Caxton Printing Works, Ltd.	Auckland.
The Central Agency, Ltd.	Wellington.
Cereal Foods (N.Z.), Ltd.	Auckland, Christchurch.
Chapman and Co.	Auckland.