

Name of Person, Firm, or Company.	Place or Places at which Business is carried on.
Mackerras and Hazlett, Ltd.	Dunedin, Invercargill, Bluff.
McPherson, Kemp, and Co., Ltd.	Dunedin.
Mackway Jones and Co.	Dunedin.
Maddren Brothers, Ltd.	Christchurch.
Makower, McBeath, and Co., Ltd.	Wellington, Christchurch, Dunedin, Auckland.
Maling and Co., Ltd.	Christchurch, Auckland, Palmerston North, Wellington, Timaru, Dunedin.
D. J. Malone and Co., Ltd.	Stratford.
The Manchester Costume Co.	Auckland.
The Manchester Importing Co., Ltd.	Auckland, Wellington.
H. M. Marler and Co., Ltd.	Auckland.
Henry James Marriner	Christchurch.
Marshalls Proprietary, Ltd.	Dunedin.
L. and R. Martin	Christchurch.
Mason Bros. Engineering Co., Ltd.	Auckland.
C. A. Mason and Son	Auckland.
Mason and Porter, Ltd.	Auckland.
Matheson and Wilkinson, Ltd.	Wellington.
Mattresses Ltd.	Wellington.
Mauri Bros. and Thomson, Ltd.	Auckland.
G. May	Wellington.
Emile Meazza	Wellington.
J. M. Mennie, Ltd.	Auckland.
Menzies and Co.	Auckland.
Merchants United Stores	Dunedin, Invercargill.
Meredith Bros. and Co.	Tikinui.
M. Michelin and Co., Ltd.	Wellington.
Midlane Bros. (N.Z.), Ltd.	Wellington, Auckland, Christchurch, Dunedin.
Miller and Ahearn, Ltd.	Wellington, Auckland.
J. K. Mills Sons Proprietary, Ltd.	Wellington.
G. W. Minter and Co.	Auckland.
William Jamomeau Minty	Christchurch.
Thomas Alfred Leonard Mitchell	Auckland.
Mitre and Co.	Auckland.
Models Ltd.	Auckland.
Modern Chair Co., Ltd.	Auckland.
Modern Shoes, Ltd.	Auckland.
S. E. Moe and Co., Ltd.	Auckland.
Moffett and Co.	Invercargill, Bluff.
The Molson Ionized Iodine Co. (Australia), Ltd.	Dunedin.
A. B. Moores and Co.	Wellington.
Morrison and Morrison, Ltd.	Christchurch, Wellington, Auckland, Dunedin.
The Mosgiel Woollen Factory Co., Ltd.	Dunedin, Mosgiel.
Mt. Eden Turnery	Auckland.
Moss Agency Co.	Wellington.
H. W. Moss, Ltd.	Wellington.
Walter Edwin Mouldey	Christchurch.
D. Murie and Son	Dunedin.
James Murphy	Christchurch.
S. R. Murray	Wellington.
The Murray Shoe Co.	Auckland.
Murtons Ltd.	Port Ahuriri.
J. Myers and Co., Ltd.	Wellington.
Myers Brothers	Waikiwi.
N.	
Napier Woollen Mills, Ltd.	Auckland, Napier.
Arthur H. Nathan, Ltd.	Auckland.
Joseph Nathan and Co., Ltd.	Wellington, Palmerston North, Hastings, Auckland, New Plymouth.
National Dairy Association of New Zealand, Ltd.	Auckland, New Plymouth, Hawera, Palmerston North, Wellington.
National Producers, Ltd.	Auckland.
National Woollen Mills (N.Z.), Ltd.	Aramoho, Wanganui.
Neil Manufacturing Co., Ltd.	Dunedin.
Neill Cropper and Co., Ltd.	Auckland.
Nestle and Anglo Swiss Condensed Milk Co. (Aus.), Ltd.	Auckland, Wellington, Christchurch, Dunedin.
Albert Newcomb and Co.	Auckland.
Stanley Newcomb and Co.	Auckland.
New Dominion Brushware Co., Ltd.	Wanganui.
Newmarket Printing House	Auckland.
New Plymouth Aerated Water Factory	New Plymouth.
New Scott Range Manufacturing Co.	Christchurch.
Newson and Co., Ltd.	Wellington.
John Newton and Son, Ltd.	Kaiwarra.
N.Z. Bat Co.	Auckland.
New Zealand Breweries, Ltd.	Auckland, Christchurch, Gisborne, Dunedin, Wellington.
N.Z. Distributors, Ltd.	Auckland.
N.Z. Fur Co., Ltd.	Dunedin.