

Name of Person, Firm, or Company.	Place or Places at which Business is carried on.
N.Z. Lace Web Co., Ltd.	Christchurch.
N.Z. Millinery Supplies	Auckland.
N.Z. M. T. Agency and Trustee Co., Ltd.	Auckland.
New Zealand Newspapers, Ltd. ..	Auckland, Christchurch.
New Zealand Paper Mills, Ltd. ..	Dunedin, Auckland, Wellington, Christchurch, Maitauro.
New Zealand Pine Co.	Invercargill, Bush Siding, Gorge Rd.
N.Z. Powder Puff Co.	Auckland.
New Zealand Rice Starch Co., Ltd. ..	Dunedin.
N.Z. Suppliers, Ltd.	Christchurch, Wellington.
N.Z. Theatre Chair Co.	Auckland.
Jas. J. Niven and Co., Ltd.	Auckland, Christchurch, Dunedin, Gisborne, Hamilton, Hastings, In- vercargill, Napier, Palmerston North, Timaru, Wairoa, Wellin- ton.
Norden and Co., Ltd.	Auckland.
Novelties Ltd.	Wellington.
Nugget Polish Co. of New Zealand, Ltd.	Christchurch.
O.	
The Oamaru Woollen Factory Co., Ltd.	Oamaru.
Onakaka Iron and Steel Co., Ltd. (in liquidation)	Wellington, Onakaka.
Onehunga Boot Factory	Onehunga.
Oriental Art and Embroidery Co. ..	Auckland.
William Henry Osmond	Auckland.
Alan Stuart Oxley	Auckland.
Ozo Manufacturing Co.	Auckland.
P.	
Frank Le Page	Auckland.
The Paget Manufacturing Co. (N.Z.), Ltd.	Auckland.
Palmer Collins and Whitaker, Ltd. ..	Auckland.
Andrew Parkinson	Auckland.
J. Parr and Co., Ltd.	Auckland.
Parsonage Co.	Wellington.
Paterson and Robertson	Auckland.
The Patten Co., Ltd.	Westport.
E. Patriek and Co.	Sockburn.
Paykel Bros., Ltd.	Auckland, Wellington, Christchurch, Dunedin.
James Payne, Ltd.	Auckland.
James Pearce	Wellington.
Pearson, Knowles, and Rylands Bros. (N.Z.), Ltd.	Auckland.
The Pearson Soap Co., Ltd.	Auckland, Hamilton.
Pedestal Shoes, Ltd.	Auckland.
The Pepsodent Co. (N.Z.), Ltd. ..	Wellington.
Digby E. Perrett Co., Ltd.	Lower Hutt.
Peters Ice Cream Co. (N.Z.), Ltd. ..	Auckland.
G. Pezaro and Son, Ltd.	Auckland.
Phillips Lamps (N.Z.), Ltd.	Wellington.
Phillips and Pike, Ltd.	Wellington.
Phillips and Smith, Ltd.	Auckland.
The Phoenix Co., Ltd.	Dunedin.
Pickering and Co., Ltd.	New Plymouth.
Pike and Waters	New Plymouth.
Pinchin, Johnson, and Co., Ltd. ..	Wellington.
George Pirie, Ltd.	Wellington.
W. Plowman and Sons, Ltd.	Napier.
Poland Spalding and Wickham Jones, Ltd.	Wellington.
Ponsford, Newman, and Benson Pro- prietary, Ltd.	Wellington.
Precision Engineering Co., Ltd. ..	Wellington, Auckland.
Premier Fibrous Plaster Works	Auckland.
Prestige Millinery, Ltd.	Auckland.
Cyril Wincote Price	Christchurch.
The Puhi Timber Co., Ltd.	Puhi Puhi, Kaikoura.
Q.	
William James Quelch	Auckland.
Quickshine Ltd.	Auckland.
R.	
E. Rabbidge, Ltd.	Wellington.
Radio Ltd.	Auckland.
Henry Thomas Randal	Auckland.
The W. T. Rawleigh Co., Ltd. ..	Wellington.
Refreshers (Auck.), Ltd.	Auckland.
Refrigerators Ltd.	Auckland.
Regent Clothing Co., Ltd.	Auckland.
F. G. Reid, Ltd.	Petone.
John Reid and Co., Ltd.	Auckland.
Reliance Battery Co.	Auckland.