

Name of Person, Firm, or Company.	Place or Places at which Business is carried on.
Relyon Counter Co. . . . .	Wellington.
Renown Clothing Co. . . . .	Wellington.
Percy Rickman . . . . .	Auckland.
John Rigg and Co., Ltd. . . . .	Wellington.
Arthur D. Riley and Co., Ltd. . . . .	Wellington, Auckland.
S. L. P. Rimmer, Ltd. . . . .	Auckland.
Roberts (N.Z.), Ltd. . . . .	Auckland, Christchurch, Dunedin, Gisborne, Greymouth, Hamilton, Nelson, Wanganui, Wellington.
Robinson Bros., Ltd. . . . .	Dunedin.
Jack Robinson, Ltd. . . . .	Auckland.
L. Robinson . . . . .	Wellington.
William Zachariah Rodwell . . . . .	Auckland.
Leo Rogaly and Lewis (N.Z.), Ltd. . . . .	Auckland.
J. Romison and Co., Ltd. . . . .	Dunedin.
Herbert Ross . . . . .	Wellington.
John Ross . . . . .	Auckland.
Ross and Glendining, Ltd. . . . .	Dunedin, Invercargill, Christchurch, Wellington, Napier, New Plymouth, Wanganui, Nelson, Greymouth, Auckland.
I. J. Rothschild and Co., Ltd. . . . .	Wellington.
A. N. Rowe . . . . .	Auckland.
Royal Manufacturing Co., Ltd. . . . .	Auckland.
James Royce and Co., Ltd. . . . .	Auckland.
Royds Bros. and Kirk (Christchurch), Ltd. . . . .	Christchurch.
Rutherfords Ltd. . . . .	Dunedin.
H. J. Ryan, Ltd. . . . .	Auckland.
S.	
Salek Bros., Ltd. . . . .	Wellington.
Samuels and Kelly, Ltd. . . . .	Wellington.
Sargood, Son, and Ewen, Ltd. . . . .	Wellington, Auckland, Christchurch, Dunedin, Gisborne, Invercargill, Nelson, New Plymouth, Napier, Wanganui.
A. M. Satterthwaite and Co., Ltd. . . . .	Christchurch.
Geo. H. Scales Pacific, Ltd. . . . .	Wellington.
Frederick Ewart Schofield . . . . .	Auckland.
Scott Manufacturing Co. . . . .	Auckland.
George H. Scott and Co. . . . .	Auckland, Christchurch, Wellington.
Scott Printing Co. . . . .	Auckland.
J. and A. P. Scott, Ltd. . . . .	Dunedin.
Scott and Holladay, Ltd. . . . .	Wellington.
W. Scouler and Co., Ltd. . . . .	Dunedin.
J. C. Seelye, Ltd. . . . .	Dunedin.
Selwyn Shirt Co. . . . .	Auckland.
Sewell Bros. . . . .	Christchurch.
Sexton Radio, Ltd. . . . .	Auckland.
John W. Shackelford and Son, Ltd. . . . .	Auckland.
James Shand and Co., Ltd. . . . .	Christchurch.
Marcus Shapiro, Ltd. . . . .	Wellington.
Arthur Frederick Sharpe . . . . .	Auckland.
George Alfred Shaw . . . . .	Auckland.
The Shell Co. of New Zealand, Ltd. . . . .	Auckland, Whangarei, Frankton Junction (Hamilton), Paeroa, Tau- ranga, Rotorua, Pukekohe, Te Kuiti, Taumarunui, Wellington, Palmerston North, Levin, Master- ton, New Plymouth, Hawera, Napier, Dannevirke, Waipukurau, Gisborne, Blenheim, Picton, Grey- mouth, Wanganui, Taihape, Christ- church, Lyttelton, Ashburton, Timaru, Dunedin, Cromwell, Oamaru, Invercargill, Gore, Bluff, Nelson.
The Sherwin-Williams Co. Aust., Ltd. . . . .	Wellington.
Siberian Fur Co. (Asia), Ltd. . . . .	Wellington, Auckland.
Silknit (N.Z.), Ltd. . . . .	Auckland.
M. Simich and Co., Ltd. . . . .	Auckland.
C. F. Simonsen . . . . .	Dunedin.
E. W. Sinton, Ltd. . . . .	Auckland.
The SKF Ball Bearing Co. (N.Z.), Ltd. . . . .	Wellington.
Fred Sladen and Sons, Ltd. . . . .	Christchurch.
Smith Bros. . . . .	Gisborne.
Smith and MacKenzie . . . . .	Dunedin.
C. B. Smith (Auckland), Ltd. . . . .	Auckland.
Charles Joseph Smith . . . . .	Auckland.
S. A. Smith and Co., Ltd. . . . .	Auckland.
R. Snodgrass and Sons . . . . .	Nelson.
Snow Rainger, Ltd. . . . .	Auckland, Wellington.
Solarc Storage Battery Co. . . . .	Wellington.
J. D. Sole and Cutfield, Ltd. . . . .	New Plymouth, Wanganui.
I. Solomons and Son . . . . .	Wellington.
Somerset and Co. . . . .	Auckland.