

Name of Person, Firm, or Company.	Place or Places at which Business is carried on.
Southland Furniture Co., Ltd.	Invercargill.
Spedding Ltd.	Auckland, Wellington, Christchurch, Dunedin.
Standard Importing Co., Ltd.	Auckland.
The Standard Optical Co.	Christchurch, Auckland, Dunedin.
Standard Products (N.Z.), Ltd.	Wellington.
Standard Telephones and Cables (Australia), Ltd.	Wellington, Auckland, Christchurch.
Frank Steans and Co.	Christchurch.
James Stedman Henderson's Sweets, Ltd.	Auckland.
Steele Bros., Ltd.	Mamaku.
Friederick Gustav Steinert	Auckland.
R. Stent and Co.	Wellington.
G. W. Stephens and Co.	Christchurch.
Stephens Inks N.Z., Ltd.	Dunedin.
The Sterling Manufacturing Co.	Dunedin.
H. F. Stevens, Ltd.	Christchurch.
Stevens and Hall	Auckland.
Stewart's Brewery	Burton, Coal Creek, Greymouth.
Stewarts Confectionery, Ltd.	Dunedin.
Stewart Prams, Ltd.	Petone.
Stewarts and Lloyds, Ltd.	Wellington, Auckland, Christchurch, Dunedin, Invercargill.
Storer, Meek, and Co., Ltd.	Wellington.
David Strang, Ltd.	Invercargill.
Stratmore Bros.	Wellington.
Stone, Son, and Co., Ltd.	Dunedin, Wellington.
Donald Stuart, Ltd.	Dunedin.
Charles Leonard Stubbs	Invercargill.
S. J. Sullivan, Ltd.	Wanganui.
The Summit Manufacturing Co.	Wellington.
J. E. Sutcliffe, Ltd.	Auckland, Wellington, Christchurch.
Swanson Boot Factory	Auckland.
Swatow Handwork Manufacturing Co.	Auckland.
Reginald Hubert Swinburne	Auckland.
Swinton and Oates, Ltd.	Auckland.
T.	
The T.P.R. Printing Co., Ltd.	Wellington.
Tahunga Sawmills	Hangaroa.
Tait, Carlisle, Simpson, Ltd.	Christchurch, Wellington.
Takle Bros., Ltd.	Auckland.
R. A. Tapper, Ltd.	Christchurch.
Taranaki Brewery and Cordials, Ltd.	New Plymouth.
E. H. Tate	Titahi Bay.
C. Tattersfield and Co.	Gisborne.
Taubmans (N.Z.), Ltd.	Wellington.
Wm. Taylor and Sons, Ltd.	Dunedin.
Teagle, Smith, and Sons, Ltd.	Wellington.
Te Wahine Printing	Auckland.
The Texas Co. (Aust.), Ltd.	Auckland, Hamilton, Wellington, Masterton, Palmerston North, Christchurch, Ashburton, Lyttelton, Middleton, Hastings, Dunedin, Oamaru, Wanganui, Timaru, Gisborne, New Plymouth, Invercargill.
Textile Bag Co. (Joyce Bros.), Ltd.	Christchurch.
Thompson Bros., Ltd.	Wellington.
John Thompson, Ltd.	Dunedin.
Thompson and Hills, Ltd.	Auckland, Wellington, Motueka.
W. A. Thomson and Co.	Auckland.
Tire Distributors, Ltd.	Wellington.
Todd and Sons, Ltd.	Waikivi.
Tolley and Son, Ltd.	Wellington, Palmerston North, Auckland, Christchurch, Dunedin.
E. B. Tolley and Co.	Auckland.
Toop and Neilson, Ltd.	Wellington.
Tootal Broadhurst Lee Co., Ltd.	Wellington.
W. F. Tucker and Co.	Auckland.
D. A. Tudor	Dunedin.
Tui Bottling Co., Ltd.	Wellington.
Frederick Vincent Turner	Christchurch.
U.	
The Union Brewery Co., Ltd.	Waipawa.
A. E. Upton and Co., Ltd.	Auckland.
William Usher	Wellington.
Utilities Ltd.	Wellington.
Utility Distributors Co.	Wellington.
V.	
Vacuum Products (N.Z.), Ltd.	Wellington, Hawera.
Van Staveren Bros., Ltd.	Auckland, Christchurch, Wellington.
Philip Henry Venables	Christchurch.
Vesta Battery Co. of New Zealand, Ltd.	Wellington.
Vickery and Inkersell, Ltd.	Wellington.