

Name of Person, Firm, or Company.	Place or Places at which Business is carried on.
Vitalele Ltd.	Auckland.
A. J. Vidal and Sons	Hastings.
D. W. Virtue and Co., Ltd.	Wellington.
W.	
Waiwai Ltd.	Auckland.
J. Wakem and Sons	Auckland.
S. Wakem and Sons	Wellington.
Charles Waldron and Sons	Auckland.
A. Walker	Wellington.
E. and A. Walker and Son	Auckland.
M. C. Walker and Co., Ltd.	Wellington.
J. W. Wallace and Co., Ltd.	Wellington.
G. Wallace and Co.	Auckland.
Wallace Ltd.	Auckland.
Wallett and Finlayson's Auckland Bed- stead Co., Ltd.	Auckland.
The Wanganui Brewery Co., Ltd.	Wanganui.
E. R. Warburton	Auckland.
Ward and Co.	Auckland.
Warnock Bros., Ltd.	Auckland.
Warren Smith and Co., Ltd.	Napier.
Arthur G. Washer, Ltd.	Wellington.
H. H. Wauchop, Ltd.	Christchurch.
Weeks Ltd.	Christchurch, Auckland.
The Wellington Concrete Pipe Co., Ltd.	Lower Hutt, Wellington.
Wellington Millinery Co.	Wellington.
The Wellington Woollen Manufacturing Co., Ltd.	Auckland, Christchurch, Dunedin, Greymouth, Petone, Wellington.
The Welsbach Light Co. of A'sia, Ltd.	Wellington.
Welsh Blue Manufacturing Co., Ltd.	Wellington.
Were Bros., Ltd.	Christchurch.
William James Wesney	Otautau.
Western Produce Co., Ltd.	Auckland.
Westland Breweries, Ltd.	Greymouth, Hokitika, Reefton, and Kumara.
Whakatane Cordial Factory	Whakatane.
Whitcombe and Tombs, Ltd.	Christchurch, Auckland, Wellington, Dunedin.
William George White	Napier.
A. E. White and Co.	Christchurch.
Whitelaw Bros., Ltd.	Wellington.
F. Whitlock and Sons, Ltd.	Wanganui.
Whittingham and Co.	Invercargill.
Whittome Stevenson and Co., Ltd.	Auckland.
Wholesalers Ltd.	Dunedin.
Wiggins, Teape, and Alex. Pirie (Export), Ltd.	Wellington.
Fred Williams	Wellington.
Walter Beauchamp Williams	Auckland.
Williamson Jeffery, Ltd.	Dunedin, Christchurch, Auckland.
A. D. Willis, Ltd.	Wanganui.
W. D. and H. O. Wills (N.Z.), Ltd.	Auckland, Hamilton, Wellington, Petone, Dunedin, Invercargill, Wa- nganui, Christchurch.
R. Wilson and Co., Ltd.	Dunedin, Timaru.
T. S. Wilson and Co., Ltd.	Christchurch.
Wilson and Horton, Ltd.	Auckland.
Wilsons (N.Z.) Portland Cement, Ltd.	Auckland, Portland.
J. H. Wilton, Ltd.	Christchurch, Invercargill.
F. T. Wimble and Co. (N.Z.), Ltd.	Wellington.
Wilfred Paul Windust	Manurewa.
T. Wingfield, Ltd.	Auckland.
Albert Courtenay Winney	Christchurch.
Wise Bros., Ltd.	Christchurch.
J. Wiseman and Sons, Ltd.	Auckland.
Witt and Scott, Ltd.	Wellington.
Leslie H. Wood and Co., Ltd.	Wellington, Auckland.
F. D. Woodroffe and Co., Ltd.	Auckland.
T. E. Woodward	Wellington.
Woolcraft Co.	Auckland.
F. C. Wooler, Ltd.	Christchurch.
Albert Woolley, Ltd.	Auckland.
Worth's Ltd.	Wellington.
H. F. Wright and Co.	Auckland.
Wm. Wright and Co., Ltd.	Dunedin.
Wright and Jaques, Ltd.	Auckland.
Wright and Witt	Wellington.
Y.	
J. Yock and Co., Ltd.	Auckland.
T. and W. Young	Wellington.
Z.	
Zealandia Soap, Candle, and Trading Co., Ltd.	Christchurch.