

| Name of Person, Firm, or Company. | Place or Places at which Business is carried on. |
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| E. S. Knight | Wellington. |
| Knight and Daly | New Plymouth. |
| Le Manquais Lamb and Co., Ltd. | Paeroa. |
| T. M. Lane and Sons | Totara North. |
| Edward Le Roy | Auckland. |
| Andrew Lees, Ltd. | Dunedin, Christchurch, Invercargill. |
| Lock Bros. | Nelson. |
| Long and Barden | Napier. |
| Mackie and Sons, Ltd. | Te Aroha. |
| Mackie Furnishers, Ltd. | Te Aroha. |
| James Alexander MacNeill | Auckland. |
| G. and S. Manson | Dunedin. |
| Roland Frederick Martin | Christchurch. |
| Masco Ltd. | Auckland. |
| Mason, Struthers, and Co., Ltd. | Christchurch. |
| Edward Mathews | Hastings. |
| Maurice Ltd. | Auckland. |
| McCallum and Co., Ltd. | Dunedin, Oamaru. |
| John McGregor and Co., Ltd. | Dunedin. |
| R. A. McKay | Wellington. |
| J. Meldrum | Auckland. |
| S. Meltzer | Hamilton. |
| Millar, Paterson, and Lees, Ltd. | Auckland. |
| A. Miller and Co. | Nelson. |
| Milne and Choyce, Ltd. | Auckland. |
| Charles Mitchell | New Plymouth. |
| D. Mount, Ltd. | Auckland. |
| Napier Bricks, Ltd. | Napier. |
| The Napier Timber Co., Ltd. | Napier, Waikou. |
| National Agencies | Auckland. |
| The Neuchatel Asphalt Co., Ltd. | Auckland. |
| New Plymouth Sash and Door Factory and Timber Co., Ltd. | New Plymouth, Koru. |
| Fred Nichol | Dunedin. |
| C. E. Otley, Ltd. | Christchurch. |
| G. Page and Sons, Ltd. | Nelson. |
| R. Palmer and Sons | Wairakei. |
| Pannell and Co., Ltd. | Christchurch. |
| Parker Engineering and Foundry Co., Ltd. | Auckland. |
| Parkin Bros. | Wellington. |
| James Ferris Patterson | Christchurch. |
| Phillipps and Impey, Ltd. | Auckland. |
| Piper and Co., Ltd. | Port Ahuriri. |
| Practical Clothing Specialists, Ltd. | Dunedin. |
| Purser's Ltd. | Wanganui, New Plymouth, Hawera. |
| Regent Gowns, Ltd. | Wellington. |
| Ernest Richards | Nelson. |
| Ritchie and Sherrard | Christchurch. |
| C. E. Rogers and Co. | Napier. |
| George Russell | Wellington. |
| G. P. Russell and Sons | Nelson. |
| Sails and Covers, Ltd. | Auckland. |
| G. Schaef and Sons | Greymouth. |
| Kenneth David Scott | Napier. |
| The Scott Timber Co., Ltd. | Wellington. |
| Scoullar and Chisholm | Dunedin, Invercargill. |
| C. J. Smith, Ltd. | Auckland. |
| James Smith, Ltd. | Wellington. |
| Smith and Caughey, Ltd. | Auckland. |
| Smith and Smith, Ltd. | Wellington, Lower Hutt, Petone, Palmerston North, Auckland, Dunedin, Napier, Hastings, Christ- church, Wanganui. |
| Adam Speden | Gore. |
| R. G. Speirs, Ltd. | Invercargill. |
| Charles Staniland West | Helensville. |
| Stewart and Longbottom, Ltd. | Auckland. |
| John Swan and Co. | Dunedin. |
| H. A. Taylor | Auckland. |
| Taylor's Ltd. | Wanganui, Timaru, Christchurch. |
| John Lawrence Vergette | Christchurch. |
| Tuck and Watkins, Ltd. | Frankton Junction. |
| The Wairarapa Farmers' Co-operative Association, Ltd. | Masterton, Greytown, Carterton, Pahiatua, Eketahuna, Martin- borough, Wellington, Dannevirke. |
| W. Walker | Auckland. |
| Wardrops Dunedin Fibrous Plaster Co., Ltd. | Dunedin. |
| Whangarei Engineering Co., Ltd. | Whangarei. |
| Whitehead and Pears, Ltd. | Wellington. |
| Wilkinson Brothers, Ltd. | Christchurch. |
| Richard Robert Wood | Auckland. |
| Wooft and Salvesen, Ltd. | Christchurch. |
| James Wren and Co., Ltd. | Dunedin. |