

Name of Person, Firm, or Company.	Place or Places at which Business is carried on.
C.	
Patrick Joseph Callaghan	Nelson.
The Cambridge Clothing Factory, Ltd. ..	Auckland.
Campbell Bros.	Upper Hutt.
Cans Ltd.	Auckland.
Canterbury Co-operative Shoe Co.	Timaru.
P. Carey and Co.	Auckland.
Frederick Cartwright	Christchurch.
A. L. S. Cassie, Ltd.	Dunedin.
M. L. Cassrels Knitwear	Auckland.
Cassidys	Auckland.
F. W. Cave, Ltd.	Auckland.
Cederholm and Son	Wellington.
Central Trading and Agency Co.	Christchurch.
John Chambers and Son, Ltd.	Auckland, Wellington, Christchurch Dunedin, Invercargill.
Chisholm and Co., Ltd.	Napier.
Cider (New Zealand), Ltd.	Wellington, Nelson.
Clark Bros.	Auckland.
The Classic Manufacturing Co., Ltd.	Auckland.
Arthur Cleave and Co., Ltd.	Auckland.
S. D. J. Cohen	Hastings.
A. Collings and Sons	Auckland.
Reginald Collins (South Island), Ltd. ..	Christchurch.
J. Collinson, Ltd.	Auckland.
Commercial Import Co.	Auckland.
Condy and Newman, Ltd.	Wanganui.
Annie Coombes	Dunedin.
Coulls, Somerville, Wilkie, Ltd.	Dunedin, Wellington, Auckland, Christchurch.
Coulters Ltd.	Christchurch.
C. D. Cowan	Auckland.
V. N. Crabbe and Co.	Auckland.
Crawley, Ridley, and Co., Ltd.	Wellington.
The Crockett Shoe Co.	Auckland.
Frederick Cross and Sons, Ltd.	Christchurch.
W. Cross and Co.	Auckland.
Cross and Jackson, Ltd.	Auckland.
Crown Print, Ltd.	Dunedin.
Crystal Aerated Waters	Auckland.
D.	
D.A.C. Ltd.	Gisborne.
Daly Bros., Ltd.	Christchurch.
Frederick Edward Daniels	Auckland.
E. C. R. Darroch and Co.	Auckland.
L. Davern and Co.	Auckland.
Robert W. Davies, Ltd.	Wellington.
Deakin and Francis, Ltd.	Wellington.
The Decorative and Interior Supplies ..	Palmerston North.
Delmonte and Patience, Ltd.	Wellington.
T. C. Denne and Co., Ltd.	Waipukurau.
Dental Import Co., Ltd.	Christchurch, Auckland, Dunedin, Wellington.
A. J. Dingle	Wellington.
J. R. Dodson and Son	Nelson.
Dominion Brace Co., Ltd.	Auckland.
Dominion Dental Supplies Co.	Wellington, Christchurch, Auckland.
Dominion Health Service	Christchurch.
Dominion Lead Mills, Ltd.	Christchurch, Auckland.
Dominion Manufacturing Co., Ltd.	Auckland.
Dominion Mirror and Glass Co.	Christchurch.
Dominion Oil Refining Co.	Auckland, Frankton.
H. Donkin	Wellington.
William Gilbert Douglas	Auckland.
F. S. Driller	Wellington.
Duke, Carter, and Brace Co.	Wellington.
Dunedin Brewery and Wilson Malt Ex- tract Co., Ltd.	Dunedin.
Dunedin Engineering and Steel Co., Ltd. ..	Dunedin.
Dunedin Flock and Rug Co., Ltd.	Dunedin.
James Dunlop and Co.	Dunedin.
Henry James Dunn	Auckland.
Leo. T. Dwan and Co.	Blenheim, Wellington.
E.	
East Coast Press Co.	Tokomaru Bay.
Egmont Frozen Products, Ltd.	New Plymouth.
The Eketahuna Express	Eketahuna.
Electra House	Wellington.
Electric and Plumbing Supplies, Ltd. ..	Dunedin.
The Electric Storage Battery Co.	Christchurch.
Arthur Ellis and Co., Ltd.	Dunedin, Christchurch.
Ellis Veneer Co., Ltd.	Manunui.
A. L. Elston and Son	Wellington.