

Name of Person, Firm, or Company.	Place or Places at which Business is carried on.
H. Howes and Co.	Auckland.
Chas. Howie	Auckland.
Hughes and Cossar, Ltd.	Auckland.
Hutcheson, Bowman, and Johnson, Ltd.	Wellington.
E. J. Hyams, Ltd.	Wellington.
J. M. Hymans (N.Z.), Ltd.	Auckland.
I.	
Ideal Shoe Co.	Wellington.
Inglis Bros. and Co., Ltd. (in liquidation)	Wellington, Christchurch.
International Radio Co., Ltd.	Wellington.
Iodine Products, Ltd.	Auckland.
J.	
Jack Bros., Ltd.	Kotuku.
G. H. Jackson and Co., Ltd.	Wellington.
Jameson, Anderson, and Co.	Christchurch.
Jamieson Bros., Ltd.	Wanganui.
Jarrah Timber Co.	Christchurch.
A. C. Jensen	Wellington.
Johns and Wallace	Wellington.
H. T. Johnson	Auckland.
Johnston, Kerr, and Johnston, Ltd.	Auckland.
Jones, Begg (N.Z.), Ltd.	Wellington.
Burchard Bartrum Jones	Nelson.
Burnett Jones	Auckland.
E. F. Jones	Wellington.
W. H. Jones	Auckland.
Judds (Hn.), Ltd.	Hamilton.
W. T. Jupp, Ltd.	Auckland.
K.	
Kaiapoi Woollen Mfg. Co., Ltd.	Auckland, Napier, Greymouth, Wellington, Wanganui, Timaru, Dunedin, Nelson, Invercargill, Christchurch.
Keeling and Mundy, Ltd.	Palmerston North.
A. H. Keesing	Auckland.
Kelly and Rattray, Ltd.	Auckland.
Peter Kennedy	Christchurch.
J. R. Kent and Co.	Christchurch.
Edward Kerr	Dunedin.
Kerslake and Billens, Ltd.	Levin, Otaki.
Kidd Garrett, Ltd.	Auckland.
Kilkelly Bros., Ltd.	Invercargill.
Killip and Jackson, Ltd.	Auckland.
King and Cousins	Lyttelton.
H. C. Kitchen	Auckland.
Kiwi Winders of N.Z., Ltd.	Wellington.
Kretschmars Ltd.	Auckland.
L.	
Geo. H. Lander	Wellington.
Langguth and Co., Ltd.	Auckland.
Latex Rubber Co., Ltd.	Christchurch.
Latta Bros.	Tahakopa.
P. L. Laurensen	Wellington.
H. F. R. Lesingham	Auckland.
The Letchworth Photographic Supplies	Invercargill.
William Edgar Lewisham	Auckland.
Harold Lightband, Ltd.	Christchurch, Auckland.
Linley Bros.	Wellington.
E. H. Little and Co.	Auckland.
John Causer Little	Dunedin.
Lofley's Cabinet Co.	Auckland.
London Fur Co. (N.Z.), Ltd.	Wellington.
Lorilleux and Bolton (N.Z.), Ltd.	Auckland.
Lovell-Smith and Venner, Ltd.	Christchurch.
M	
I. S. McAlpine	Auckland.
W. G. McCartie and Co.	Wellington.
R. F. McCartney	Wellington.
Leslie Norman McCulloch	Tahakopa.
J. MacDonald	Auckland.
Stanley Ambrose MacDougall	Christchurch.
J. MacFarlane	Christchurch.
J. B. MacFarlane, Ltd.	Auckland.
Samuel Irving McHarg	Christchurch.
A. D. McHugo	Wellington.
J. McIlraith and Co.	Wellington.
I. R. McIntosh	Auckland.
McLeod Bros., Ltd.	Dunedin, Burnside, Washdyke.
J. H. McMillan and Co.	Leeston, Canterbury.
McNee and Co., Ltd.	Slopedown, Invercargill.
McPhail and Fisher, Ltd.	Christchurch.