

Name of Person, Firm, or Company.	Place or Places at which Business is carried on.
Charles McPhee and Co.	Wellington.
Wm. Mack	Wellington.
Donald M. Mackintosh	Christchurch.
Owen Norris Mahon	Auckland.
The Main Trunk Brewery, Ltd. ..	Taihape.
Manawatu Hosiery Factory, Ltd. ..	Palmerston North.
The Manchester Manufacturing Co., Ltd.	Wellington.
W. Mander	Auckland.
P. F. Mann, Ltd.	Christchurch.
M. S. H. Manning	Christchurch.
Mapara Timber, Ltd.	Paro-o-tarao, Auckland.
Margo Margarine Co., Ltd.	Wellington.
J. and S. Marris	St. Helens.
Marsden and Co., Ltd.	Auckland.
G. H. Masfen	Auckland.
The Masterton Printing Co.	Masterton.
The Mate Tea Company	Wellington.
Matthews Millinery Co., Ltd.	Dunedin.
Kenneth Vernon Maurice	Blenheim.
Mayceys Confectionery Co.	Auckland.
Mayer and Kean, Ltd.	Wellington.
J. Mercer and Sons, Ltd.	Christchurch.
H. T. Merritt, Ltd.	Auckland.
Metters (N.Z.), Ltd.	Petone.
Midland Agency Co.	Invercargill.
The Mighty Mit Company	Christchurch.
Clarence Harvey Mills	Nelson.
Frank Thomas Mitchell	Charleston, Westport.
Moginie, Cooke, and Co., Ltd. ..	Auckland.
R. J. Monnie	Wellington.
E. R. Morgan	Wellington.
Morgan and Co.	Auckland.
Morley and Co.	Westport.
Morris, Black, and Matheson, Ltd. ..	Auckland.
Morris and Stevenson	Christchurch.
A. Morrison and Co.	Dunedin.
Motor Specialties, Ltd.	Auckland.
Motor Traders (N.Z.), Ltd.	Auckland.
P. W. Moulden and Son	Auckland.
S. W. Moir and Co.	Auckland.
A. Murdoch and Co.	Dunedin, Wellington, Auckland.
Murimotu Sawmilling Co., Ltd. ..	Palmerston North, Hihitahi.
Murphy Bros. (Chch.), Ltd.	Christchurch.
N.	
Nahr's Breweries, Ltd.	Westport.
National Timber Co., Ltd.	Ngongotaha.
Neighbours and Sons	Waimangaroa.
Miles Nelson	Auckland.
New Forest Sawmilling Co., Ltd. ..	Christchurch.
N.Z. Cattlecake and Oil Co., Ltd. ..	Auckland.
N.Z. Cheese, Ltd.	Auckland.
New Zealand Co-operative Honey Producers' Assn., Ltd. (in liquidation)	Auckland.
N.Z. Electric Steel Works, Ltd. ..	Christchurch.
N.Z. Horse Shoe Co., Ltd.	Auckland.
N.Z. Indentors, Ltd.	Auckland.
New Zealand Lead Works, Ltd.	Auckland.
N.Z. Products, Ltd.	Auckland.
N.Z. Radio Manufacturing Co., Ltd. ..	Christchurch.
The N.Z. Reed Loom Co., Ltd.	Auckland.
The N.Z. Rubberware Co., Ltd.	Christchurch, Auckland.
The N.Z. Steel Pipe and Tank Co., Ltd.	Auckland.
N.Z. Trade Supply Co.	Wanganui.
New Zealand Wax Vesta Co., Ltd. ..	Dunedin.
W. D. Nicholas, Ltd.	Paeroa.
Norris Bros.	Westport.
The North Otago Times Publishing Co., Ltd.	Oamaru.
Nu Rusk Co.	Dunedin.
O.	
Observer Printing Works	Auckland.
Ogilvie and Co., Ltd.	Gladstone-Siding, Rutherglen, Marsden.
Organ Bros., Ltd.	Wellington, Auckland, Christchurch, Dunedin.
W. E. Oughton	Auckland.
Owen, Rayner, Ltd.	Auckland.
P.	
W. J. Palamontain	Masterton.
The Parisian Neckwear Co., Ltd. ..	Auckland, Christchurch.
W. Parkinson and Co. (Akd.), Ltd. ..	Auckland.
L. R. Partridge	Wellington.
Rowland Partridge	Christchurch.
A. C. Paterson	Dunedin.
Paterson Manufacturing Co., Ltd. (in liquidation)	Auckland.
Patersons, Manufacturers	Auckland.