

| Name of Person, Firm, or Company. | Place or Places at which Business is carried on. |
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| Edward Pearce and Co., Ltd. | Wellington. |
| W. S. Pearson and Co. | Wellington. |
| Peerless Tie Factory | Wellington. |
| M. Peters | Wellington. |
| H. Pettit | Wellington. |
| F. C. Phillips | Auckland. |
| H. Phillips | Wellington. |
| F. A. Philpot and Co. | Wellington. |
| The Phipps Press | Auckland. |
| Phoenix Printing Co. | Invercargill. |
| Picot's (Palmerston North), Ltd. | Palmerston North, Hastings. |
| Picot Bros., Ltd. | Wellington. |
| The E.D.Pike Hardwood Timber Co., Ltd. | Auckland. |
| The Plummer Hat Co., Ltd. | Auckland. |
| The Poverty Bay Herald Co., Ltd. | Gisborne. |
| W. H. Price and Son, Ltd. | Christchurch. |
| Ellis Prime | Auckland. |
| The Progress Printing Co., Ltd. | Dunedin. |
| Progress Trading Co., Ltd. | Wellington. |
| Paul Proprietary Co. | Auckland. |
| Proven Paint Products Co. | Auckland. |
| Pukemaori Timber Co., Ltd. | Pukemaori. |
| L. J. Purdie and Co., Ltd. | Wellington. |
| Purity Products | Wellington. |
| Albert Edward Purse | Christchurch. |
| Q. | |
| Quality Transfer Co. (N.Z.), Ltd. | Wellington. |
| Thomas Francis Quilter | Mataura. |
| R. | |
| Dudley Rabone and Co. | Palmerston North. |
| Rabone Bros. | Blenheim. |
| Rangitikei and King Country Sawmillers' Agency | Taumarunui. |
| Peter James Rawlings | Christchurch. |
| Read and Fenwick, Ltd. | Wellington. |
| A. and A. F. Reay, Ltd. | Christchurch. |
| Reckitts (Over Sea), Ltd. | Wellington. |
| Redferns Ltd. | Christchurch. |
| Reese Bros., Ltd. | Christchurch. |
| Restar Ltd. | Auckland, Christchurch, Wanganui, Wellington. |
| Reynolds, Lewis, Henderson, Ltd. | Wellington. |
| Ernest Edward Reynolds | Westport. |
| J. F. Riches | Wellington. |
| Rimu Sawmills (Mt. Bruce), Ltd. | Masterton. |
| Rita Wholesale Confectioners | Wellington. |
| H. D. Robertson and Polson, Ltd. | Auckland. |
| John Robinson and Sons | Christchurch. |
| S. G. Robinson and Co. | Christchurch. |
| The Roose Shipping Co., Ltd. | Mercer. |
| H. E. Roskilly and Co. | Christchurch. |
| Alexander Ross Engineering Co., Ltd. | Wellington. |
| Rotoiti Timber Co., Ltd. | Wellington, Rotorua, Ngongotaha, Mourea. |
| Rylands and Sons (Colonial), Ltd. | Wellington. |
| S. | |
| St. Leonard's Sawmilling Co., Ltd. | Mayfield. |
| Salmond and Spraggon, Ltd. | Wellington, Auckland, Christchurch, Dunedin. |
| J. B. Samson and Co. | Dunedin. |
| Isaac Sanders | Auckland. |
| Sandford and Jones, Ltd. | Christchurch. |
| Sanitarium Health Food Co., and Grain Products. | Christchurch, Auckland. |
| Scott Bros., Ltd. | Christchurch, Auckland. |
| The Scottish Tube Co., Ltd. | Wellington. |
| Semite Products, Ltd. | Hamilton. |
| T. Sheen and Son | Whangarei. |
| Shield Products, Ltd. | Auckland. |
| Shorts Ltd. | New Plymouth. |
| James Simpson | Timaru. |
| Smartwear Mfg. Co. | Christchurch. |
| Smeeds' Quarries, Ltd. | Pukekawa. |
| George Herbert Smith | Opua. |
| J. A. Smyth and Co. | Wellington. |
| South Canterbury Weekly Review | Temuka. |
| Southern Cross Biscuit Co., Ltd. | Wanganui. |
| Southern Sports Co. | Wellington. |
| Southland Breweries, Ltd. | Collingwood, Invercargill. |
| The Southland Frozen Meat and Produce Export Co., Ltd. | Mataura, Makarewa, Invercargill. |
| Southland and Otago Co-operative Timber Co. (1932), Ltd. | Invercargill, Dunedin. |
| Joseph Sparrow and Sons, Ltd. | Dunedin. |
| Stacey Bros., Ltd. | Auckland. |
| The Standard Brewery Co., Ltd. | Palmerston North. |
| Standard Manufacturing Co., Ltd. | Wellington. |