

Name of Person, Firm, or Company.	Place or Places at which Business is carried on.
The Star Tweed Hat and Cap Manufacturing Co., Ltd.	Auckland.
The Sterling Clothing Manufacturing Co., Ltd.	Christchurch.
John Stevens	Timaru.
Charles L. Stephenson and Co., Ltd.	Auckland.
Cuthbert S. Stewart	Wellington.
A. A. Stichbury, Ltd.	Wellington, Auckland.
Stickland and Bryant	Hastings.
Stratford Blair and Co., Ltd.	Greymouth, South Beach, Paroa, Arnold Siding, Patara, Hukarere, Dobson.
E. P. Stratford	Auckland.
Stylecraft Co.	Wellington.
F. and N. Suckling	Auckland, Christchurch.
W. Sutherland and Co., Ltd.	Auckland.
Swailes Printing Co., Ltd.	Napier.
Swinnock and Co., Ltd.	Auckland.
Sydenham Furniture Factory, Ltd.	Christchurch.
T.	
The Taieri Printing Co.	Mosgiel.
William Tailby (M. L. Tailby, administrator in estate of)	Auckland.
Tanner Bros., Ltd.	Wellington.
The Taranaki Brick, Tile, Drain, Land, and Building Co., Ltd.	Waitara, New Plymouth.
Tattersfield Ltd.	Auckland.
Taylor Enright, Ltd.	Westport.
Te Rau Press, Ltd.	Gisborne.
Clifford Hart Thomas	Westport.
R. Thompson, Ltd.	Dunedin.
Thompson Bush and Co., Ltd.	Auckland.
Thornton and Co.	Wellington.
Tilton and Opie	Auckland.
Timaru Post Co., Ltd.	Timaru.
T. M. V. Wines, Ltd.	Te Mata, Havelock North, Hawke's Bay.
Toiletries Inc.	Auckland.
Tolan Printing Co.	Wellington.
Harry H. Tombs, Ltd.	Wellington.
Tomlin, Gleed, and Co.	Wellington.
Toytown Co.	Auckland.
The Trade Service Co.	Christchurch.
Trenwith Bros.	Auckland.
C. Trevechick	Lower Hutt.
H. O. Trewheela, Ltd.	Auckland.
E. A. P. and A. Triefus	Wellington.
Trutone Distributing Co.	Christchurch.
The Tuapeka Times Newspaper Co., Ltd.	Lawrence, Roxburgh.
H. A. Tuck and Co., Ltd.	Auckland.
Turner Hats	Christchurch.
W. R. Twigg, Ltd.	Auckland.
U.	
Ullathorne, Hartridge, and Co.	Auckland.
Union Pharmaceutical Co., Ltd.	Wellington.
Union Steam Ship Co. of N.Z., Ltd.	Wellington, Auckland, Westport, Christchurch, Lyttelton, Dunedin, Port Chalmers, Gisborne, New Plymouth, Picton, Timaru, Oamaru, Napier, Greymouth, Invercargill, Bluff.
United Brush Co., Ltd.	Christchurch.
V.	
Vacuum Oil Co. Pty., Ltd.	Auckland, Te Kuiti, Hamilton, Paeroa, Pukekohe, Rotorua, Taumarunui, Whangarei, Wellington, Masterton, Palmerston North, Levin, Dannevirke, Waipukurau, Hastings, Napier, Gisborne, New mouth, Hawera, Wanganui, Taihape, Greymouth, Dunedin, Alexandra, Oamaru, Invercargill, Gore, Timaru, Christchurch, Ashburton, Lyttelton, Nelson.
Valencia Manufacturing Co., Ltd.	Auckland.
C. G. Vendmore and Co.	Auckland.
G. W. Vennell and Co., Ltd.	Cambridge.
A. M. Vile and Co.	Christchurch.
Vincent Cox and Co.	Wellington, Nelson.
Vincent and Shilstone	Christchurch.
Volco Paint and Lacquer Co., Ltd.	Auckland.
W.	
H. M. Waddington	Petone, Wellington.
Norman Francis Wadman	Christchurch.
The Waikato and King Country Press, Ltd.	Hamilton.
Waipohatu Sawmilling Co., Ltd.	Tokanui, Invercargill.