

Name of Person, Firm, or Company.	Place or Places at which Business is carried on.
Home Made Chocolates, Ltd.	Christchurch.
Homebush Brick and Coal Co., Ltd.	Glentunnel.
Hush Flusher Company	Wellington.
Hutt Printing and Publishing Works, Ltd.	Lower Hutt.
Hydra Bacon Co., Ltd.	Auckland.
I.	
Illustrations Ltd.	Auckland.
J.	
W. M. Jacks	Auckland.
A. James	Auckland.
Johnson, Garnett, Ltd.	Christchurch, Auckland, Wellington, Dunedin.
Hugh Knox Johnson	Auckland.
Robert Henry Johnson	Auckland.
Robert Johnson and Sons, Ltd.	Wellington.
Jones and Gibbons	Christchurch.
H. Jordan	Puhi Puhi, Whakapara.
K.	
Kamo Potteries, Ltd.	Kamo, Whangarei.
Kanieri-Hokitika Sawmills, Ltd.	Hokitika.
T. and A. Katterfeldt	Auckland.
H. Kearney and Co.	Auckland.
Keri Keri Growers, Ltd.	Bay of Islands.
S. Khouri and Son	Christchurch.
F. H. King and Co., Ltd.	Dunedin.
Newton King, Ltd.	New Plymouth, Inglewood, Stratford, Ohura, Hawera, Kaponga, Manaia.
Kinmont and Bates	Dunedin.
L.	
Lake Wakatip Mail Pty.	Queenstown.
H. W. Lambeth	Wellington.
Lanes Ltd.	Dunedin.
David Langley	Dunedin.
Levien Bros.	Taumarunui.
G. S. Lintott and Co., Ltd.	Auckland.
C. C. Lincoln	Auckland.
W. S. Livingstone and Co.	Wellington.
Logan Manufacturing Co.	Christchurch.
London Clothing Co.	Auckland.
W. H. Long and Co., Ltd.	Wellington.
Loyal Ltd.	Auckland.
M.	
Mackenzie and Mason	Whangarei.
Wm. Mackinder	Wellington.
Makotuku Timber Co., Ltd.	Raetihi.
G. Malcolm and Co.	Auckland.
Manganui Timber Co., Ltd.	Horopito.
Geo. H. Mann and Co.	Eltham.
A. E. Marriott	Christchurch.
Marshall and Baxter, Ltd.	Auckland.
Henry Martin	Gisborne.
H. Matson and Co.	Christchurch.
Fredk. C. Matthews	Auckland.
J. McArdle and Co.	Wellington.
Assigned estate of G. A. McDonald	Rakauroa.
Thomas Bayne McDonald	Taradale.
William McDonald and Co.	Wellington.
McDonald Ice Cream Mfg. Co., Ltd.	Hamilton.
McGregor and McKeown	Auckland.
Francis Hugh McIntosh	Ashburton.
F. E. McKenzie	Dannevirke.
McKinnon and Sheels	Christchurch.
Duncan McLean, Ltd.	Greymouth.
James McMeekin	Timaru.
Lulu Undine McSweeney	Hokianga.
T. Meek and Co.	Dunedin.
Meg Co.	Christchurch.
Melnotte Mfg. Co.	Auckland.
F. Meredith and Co., Ltd.	Dunedin.
Midland Sawmilling Co., Ltd.	Greymouth, Tainui (near Hokitika).
Milker and General Brushware Co.	Auckland.
Mission Vineyards	Greenmeadows, H.B.
Moa Soap and Polish Co.	Auckland.
H. W. Mockett	Rangiora.
Modern Millinery Co., Ltd.	Dunedin.
C. Moller and Sons	Dunedin.
Moncur and Tobin	Tautuku.
James Stephen Moratti	New Plymouth.
I. and R. Morley	Wellington, Auckland.
J. R. Munro	Cromwell.