

Name of Person, Firm, or Company.	Place or Places at which Business is carried on.
N.	
Napier Concrete Co.	Auckland.
Napier Timber Co., Ltd.	Waikoua, Napier.
W. H. Nash	Wellington.
National Brush Co. (N.Z.), Ltd.	Auckland.
National Tobacco Co., Ltd.	Port Ahuriri.
National Woollen Mills (N.Z.), Limited	Auckland, Gisborne, Hastings, Wel- lington, Nelson, Christchurch, Dunedin.
Neville Phillips, Ltd.	Wellington.
Newberry Walker, Ltd.	Dunedin.
Nicholls Bros., Ltd.	Auckland.
North Otago Cool Stores and Ice Co.	Oamaru.
Northern Publishing Co., Ltd.	Whangarei.
John Norton and Son	Pukerau, Gore.
Noyna Leather Works	Sawyer's Bay.
New Zealand Candle Co., Ltd.	Wellington.
N.Z. Farmers' Fertilizer Co., Ltd.	Auckland, New Plymouth.
N.Z. Marble Co., Ltd.	Auckland, Napier.
N.Z. Potteries, Ltd.	Wellington.
N.Z. Tablet Co., Ltd.	Dunedin.
Omoto Sawmills Co., Ltd.	Kaiata (near Greymouth).
Otago Chair Co., Ltd.	Dunedin.
Otago Iron Rolling Mills Co., Ltd.	Green Island.
Overseas Agencies, Ltd.	Wellington.
P.	
Pacific Radio Company	Wellington.
H. Pain	Westport.
Painter and Wattie, Ltd.	Hastings.
Charles Palmer and Co., Ltd.	Auckland.
Parker and Lawson, Ltd.	Dunedin.
Parker Bros.	Kumara.
J. A. Paterson	Dunedin.
Paterson Michael and Co., Ltd.	Hokitika.
Herbert Ewart Pealing	Auckland.
Pearmain Cyder Co.	Henderson.
Penrose, Corrick, and Whitehead, Ltd.	Christchurch.
Perfection Ice Cream Co., Ltd.	Christchurch.
Perham, Larsen, and Co., Ltd.	Rangataua.
Thomas Perry and Son, Ltd.	Christchurch.
S. W. Peterson and Co., Ltd.	Auckland, Wellington.
Phantazzi Ice Cream Co.	Invercargill.
Phoenix Plating Co.	Wellington.
Pioneer Manufacturing Co.	Christchurch.
Pirani and Co., Ltd.	Feilding.
Douglas Robert Pirie	Napier.
John Polson	Auckland.
Process Engravers, Ltd.	Wellington.
Pukuweka Sawmills, Ltd.	Mananui.
Q.	
Quinn's Clothing Factory, Ltd.	Dunedin.
R.	
Radiana Soap Co., Ltd.	Wanganui.
William Reid	Auckland.
E. Reynolds and Co., Ltd.	Wellington, Auckland.
Alfred Rice	Hamilton.
D. J. Richardson	Wellington.
Riversdale Dairy Supplies	Coal Creek.
Francis Graham Robertson	Brightwater, Wairoa Gorge.
W. V. Robinson and Co.	Auckland.
Rodger Importing Co., Ltd.	Christchurch.
Rogers and Hart	Dunedin.
C. E. Rose and Co.	Christchurch.
Rotorua Press	Rotorua.
Martin Leslie Russ	Hope.
George Daniel Rutter	Auckland.
Richard Ryan	Auckland.
S.	
Salmac Ltd.	Dunedin.
P. H. Saunders and Co., Ltd.	Wellington.
Sauvarin's	Auckland.
A. E. Schade	Auckland.
Sedgley Ltd.	Christchurch.
Semco Art Needlework Pty., Ltd.	Wellington.
Sentry Products Co.	Invercargill.
Sew Hoy	Dunedin.
Ernest Shatz and Coleman, Ltd.	Auckland.
W. Shaw	Auckland.
O. von Sierakowski	Christchurch.
W. H. Simms and Sons, Ltd.	Christchurch.
Simpson and Williams, Ltd.	Christchurch.
Rupert George Skilton	Onekaka.
Geo. W. Slade, Ltd.	Wellington.
P. James Slater	Wellington.
E. Y. Smith and Co., Ltd.	Dunedin.
Estate late William Smith	Invercargill.
South Otago Newspapers, Ltd.	Balclutha.