

Name of Person, Firm, or Company.	Place or Places at which Business is carried on.
Southern Cross Brewery, Ltd.	Christchurch.
Southland Times Co., Ltd.	Invercargill.
Soutter and Holden, Ltd.	Christchurch.
Spooners Ltd.	Palmerston North.
Standard Cordial Manufacturing Co.	Palmerston North.
J. T. Steele and Co.	Wellington.
Stewart, Smith, and Hall	Dunedin.
Stokes, Rose, and Stokes	Hastings.
Stuart and Chapman, Ltd.	Ross.
Stylish Clothing Company	Auckland.
Sun Newspapers, Ltd.	Christchurch.
Surprise Baking Powder Co.	Christchurch.
George Thomas Sutcliffe	Dunedin.
Sutherland and Shaskey	Christchurch.
John Sutherland and Son	Christchurch.
A. E. Sykes and Sons, Ltd.	New Plymouth.
Sykes's (N.Z.) Drench, Ltd.	New Plymouth.
E. Syrett and Co.	Dunedin.
T.	
Allan Henry Talbot	Auckland.
Tapanui Courier	Tapanui.
Taranaki Auto Supply Co.	New Plymouth.
Taranaki Farmers' Tannery Co., Ltd.	New Plymouth.
Taumarunui Press, Ltd.	Taumarunui.
Taylor and Co.	Christchurch.
Te Aroha News Printing and Publishing Co., Ltd.	Te Aroha.
Frederick James Templeman	Rai Valley, Marlborough.
Thames Star	Thames.
J. Thomson and Co.	Auckland.
Thomson, Lewis, and Co., Ltd.	Wellington, Petone, Wanganui.
John I. Thornycroft and Co., Ltd.	Wellington.
The Timaru Brewery Co., Ltd.	Timaru.
A. H. Topham and Co.	Wellington.
P. D. Trickett and Co.	Wellington.
J. Trist	Christchurch.
Trownson and Palmer, Ltd.	Wanganui.
Tucker Bros.	Palmerston North.
Turners Ltd.	Christchurch.
U.	
Union Felt Hat Co., Ltd.	Dunedin.
Unity Drug Co., Ltd.	Wellington.
V.	
Venables and Co.	Napier.
Vulcan Steel Construction Co., Ltd.	Auckland, Nelson.
W.	
Waipukurau Press Co., Ltd.	Waipukurau.
Wairarapa Daily Times Co., Ltd.	Masterton.
Wairoa Star, Ltd.	Wairoa.
R. Walton, Ltd. (in liquidation)	Auckland.
Wanganui Box Factory	Wanganui.
Wanganui Chronicle Co., Ltd.	Wanganui.
John Ward and Co.	Invercargill.
Ward Tylor and Co., Ltd.	Blenheim.
Warre Hockley and Co.	Christchurch.
T. E. Warren	Christchurch.
Watson and Eyre, Ltd.	Palmerston North.
E. W. Watts	Auckland.
Waverley Press, Ltd.	Wellington.
Weathered Wine Store	Hastings.
George Skottowe Webb	Christchurch.
Wellesley Clothing Factory	Auckland.
Wellington Publishing Co., Ltd.	Wellington, Palmerston North, Masterton, Wanganui.
Wellington Tinware Co.	Wellington.
Wellpark Manufacturing Co., Ltd.	Dunedin.
Percy Blyth Whitcombe	Christchurch.
William White and Sons	Otane.
White Knight Products Co.	Auckland.
White Star Brewery, Ltd.	Christchurch, Kaiapoi.
J. H. Whittaker and Sons	Wellington.
Wholesale Supplies Agency	Gisborne.
Alex. Wildey, Ltd.	Christchurch.
S. C. Williams and Co.	Auckland.
Williamson and Co.	Christchurch.
C. N. Williamson and Co.	Auckland.
Wilmar Printing Co.	Dunedin.
Samuel Harold Wilson	Oamaru.
Winton Record	Winton.
Wise's Ice Cream, Ltd.	Gisborne.
Edwin Wood Pty., Ltd.	Wellington.
T. J. Wood Timber Co., Ltd.	Tirau.
Woodlaw Beech Co., Ltd.	Invercargill and Scotts Gap.
Robert Thomas Woods	Auckland.
A. A. Worrall and Co.	Auckland.
Z.	
Zealandia Chair Co.	Wellington.