

- Laxon, Rupert Edward, care of C. F. Shaw, 29 Queen Street, Auckland.
- Leaning, W. G., F.U.T.C., Cambridge.
- Leask, Sophie Beresford, care of Foster's Pharmacy, 163 Victoria Street, Hamilton.
- Lees, Frederick Andrew, Storekeeper, Clevedon.
- Lees, W. F., and Co., Whitmore Street, Kihikihi.
- Le Quesne, Alfred, Ponsonby, Auckland.
- Letts, George, Waitemarama.
- Lever, Levi, Kohikohe, Waiuku.
- Levy, Ernest F., Whakatane.
- Lewis, Dick George Chance, Economic Stores, Waiho, Piako.
- Lintott, G. S., and Co., Customs Street, Auckland.
- Little and Cornish, Chemists, Great South Road.
- Lodder, H. S., Albert Pharmacy, 245A Queen Street, Auckland.
- Lomas, Robert, Hikurangi.
- Loughlin, John, Te Aroha.
- Ludbrook Bros., Papuwaeroa, Ruatoria.
- Lush, Geoffrey, Dominion Road, Auckland.
- MacDonald, Murdo, Storekeeper, Te Akau.
- Macferson, William Walter, Manunui.
- Mackay, Farquhar Donald, Central Waipu.
- Mackay, George Stewart, Melvern Stores, 37-41 Karangahape Road, Auckland.
- Mackay, Gilbert Johnson, 195 Queen Street, Auckland.
- Macklow, Frank Gordon, Chemist, Whakatane.
- Macklow, John Walter Teed, Onehunga.
- Magill, Fraser, care of W. Hunger, Chemist, Te Aroha.
- Main, James, Opotiki.
- Mainland, Dudley Foster, 210 Broadway, Newmarket, Auckland.
- Malcolm, Ian H., care of A. Eccles, Hobson Street, Auckland.
- Male, Ronald Roston, care of T. Phillips, Chemist, 2 Great North Road, Grey Lynn, Auckland.
- Mangapechi Trading Co., Ltd., Mangapechi.
- Manning and Co., Ltd., Hamilton.
- Manning, Henry W., Karangahape Road, Auckland.
- Manning, Wilfred A., The Dispensary, Lister Buildings, Auckland.
- Marfell, Leslie, Chemist, Pukekohe.
- Marriage, Alfred Francis, 177 Queen Street, Auckland.
- Marriage, Alfred Reginald, 177 Queen Street, Auckland.
- Marriott and Co., Manukau Road, Parnell, Auckland.
- Marshall and Sons, Ironmongers, Whangarei.
- Marshall, George Coppin, corner Bank and Water Streets, Whangarei.
- Martin, Ruby Emily, care of Woollam's Pharmacy, Queen Street, Auckland.
- Martin, George, Mount Eden Road, Auckland.
- Mason, Robert Brockie, St. Helier's Bay, Auckland.
- Matthews Bros. (Ernest and Albert Victor), Awarua Store, near Kaikohe.
- Maxwell, Arthur Frederick, Great North Road, Avondale, Auckland.
- Maxwell, James Fawcett, Hikutaia.
- Mayo, Alfred Rudolph, Milford Pharmacy, Kitchener Road, Milford.
- Meikle, Bruce Gow, care of W. H. Reed, opposite Old Wharf, Tauranga.
- Melvorn, Oswald J., Melvern Stores, 37-41 Karangahape Road, Auckland.
- Menzies, Frank Deas, care of Delaney and Menzies, 5 Queen Street, Auckland.
- Menzies, Harold, Whangarei.
- Meredith, Alan G., Chemist, Manurewa.
- Meredith, Donald George, Hamilton.
- Meredith, James, Storekeeper, Colville.
- Merrick, Robert Isaac, 12 Ireland Street, Ponsonby, Auckland.
- Merrick, Edmund Smith, Raurimu.
- Merrilees, Alick James, Tauranga.
- Meyer, Bernard Austin, care of Reed and Co., Cambridge.
- Middlebrook, L. B., Central Chambers, Pollen Street, Thames.
- Milligan, John, Central Stores, Te Awamutu.
- Mines, Jesse, 67 Old Mill Road, Grey Lynn.
- Moir, Charles E., 702 Dominion Road, Auckland.
- Montgomery, Adolphus, Cambridge.
- Moorman, Albert Henry, 29 Queen Street, Auckland.
- Morgan, David J., Waihi.
- Morrell, Alfred William George, care of Mangapechi Trading Co., Mangapechi.
- Morris, Eustace, Ngaruawahia.
- Morris, John Raymond, and Son, Opuia.
- Morris, W. B., Dargaville.
- Mountford, H. B., and Co., Ltd., Tauranga.
- Muir, Robert, Chemist, Dominion Road, Auckland.
- Muir, Robert, Mount Eden, Auckland.
- Munro, Les., Rotowaro.
- Munro, P. R., Taumarunui.
- Munro, Wallace Norman, 22-24 Jervois Road, Ponsonby, Auckland.
- Murray, Fred. S., Chemist, Manukau Road, Parnell, Auckland.
- Murray, W., F.U.T.C., Dargaville.
- Murray, William Murdoch, care of Woollams, St. Kevin's Arcade, Karangahape Road, Auckland.
- McAdam, W. B., Ltd., Otorohanga.
- McAllister, Samuel Robert, Mangapai.
- McArthur, C., care of Bronnah, Pukekohe.
- McCanley, George Robert, Papatoetoe.
- McDonald, L. I. A., care of Mr. L. C. Day, Chemist, Great South Road, Otahuhu.
- McGill, Sidney Edward, care of F.U.T.C., Te Puke.
- McGowan, James, New North Road, Mount Albert, Auckland.
- McGuire, Hugh H., care of J. C. Hobson, The Pharmacy, Papakura.
- McIlraith, William Samaria, F.U.T.C., Papakura.
- McKay, D. J., Mangonui.
- McKee, Thomas James, care of Brown and McKee, Owhango.
- McKellow, H., Whakapara, North Auckland.
- McKewen, Harold David, care of Woollam's Pharmacy, St. Kevin's Arcade, Karangahape Road, Auckland.
- McKinney, William Hugh, Jervois Road, Ponsonby, Auckland.
- McLean, J. C., Merrikin's Pharmacy, Morrinsville.
- McLennan, A. B., Te Kuiti.
- McMahon, Denis, care of D. McL. Wallace, Ltd., Te Aroha.
- McManimin, Joseph, care of Eccles, 245 Hobson Street, Auckland.
- McMillan, J. C., Chemist, 29 Parnell Road, Auckland.
- McNamara, J., and Co., Waharoa.
- McPherson, William George, 22-24 Jervois Road, Ponsonby, Auckland.
- Nelson, Martin John, Whatoro, Hobson County.
- New Zealand Loan and Mercantile Co., Ltd., Hamilton.
- Nicholls, H. E., care of Mainland, Chemist, Newmarket, Auckland.
- Nicholls and Son, Storekeepers, Te Kuiti.
- Nichols, Henry Williams, Kaihoro.
- North Auckland Farmers' Co-operative, Ltd., Kaitaia.
- Northmore, William Henry, F.U.T.C., Huntly.
- O'Brien, W., Hamilton.
- Ogle, Charles Andrew, 194 Great North Road, Auckland.
- Ogle, Geoffrey, 194 Great North Road, Auckland.
- Ogle, J., and Sons, Rangiahua.
- Ogle, Margaret Ethel, Rangiahua.
- Ogle, William Roland, Rangiahua.
- Oldbury, M. W., Kawhia.
- O'Leary Bros. and Downs, Seed-merchants, Cook Street, Auckland.
- Oswald, E. W., care of Eccles, 191 Queen Street, Auckland.
- Owen, Raynor, Ltd., 34-36 Albert Street, Auckland.
- Oxley, Haze, Mercury Bay.
- Pacey, Raymond William, care of Eccles, Chemist, Devonport, Auckland.
- Page, Arthur William, Kingsland, Auckland.
- Page, F. W., Great South Road, Papakura.
- Palmer, Joseph Clement, Te Awamutu.
- Palmer, R., and Sons, Oruanui.
- Parfitt, Aleck George, Gordonton, via Taupiri.
- Parkinson, William Bruce, care of McKinney, 218 Jervois Road, Ponsonby, Auckland.
- Paterson, T. K., Grocer, Waihi.
- Pattle, H., Pukekohe.
- Pearson, Alfred, Wayby.
- Peascod, H. G., 208 Great South Road, Auckland.
- Peet, William and John, Karangahape Road, Auckland.
- Penny, H. C., Walton.
- Perkins, F., and Co., (Frank and Walter Perkins), Pukekohe.
- Persey and Woollett, Te Puke.
- Persey, John, Te Puke.
- Phillips, Isaac, Karangahape Road, Auckland.
- Phillips, Reginald, Onewhero.
- Pickering, Robert George, 67 Richmond Avenue, Grey Lynn, Auckland.
- Pierson, Charles William, Chemist, Te Aroha.
- Porteous, John, 245 Hobson Street, Auckland.
- Posseniskie, Harold L., Victoria Street, Cambridge.
- Potter, Francis James, Manager, Waihi Mutual Trading Association, Ltd., Waihi.
- Powell, Francis, Mount Eden, Auckland.
- Powell, William Abraham, Waitoa.
- Pratt, John Basson, Pollen Street, Thames.
- Prentice, James Roslyn, care of T. W. Irwin, Ponsonby, Auckland.
- Preston, John, Nelson Street, Auckland.
- Price Merchandise Co., Whakatane.
- Priestley, Charles Herman, Cambridge.
- Priestly, Max Togo, care of McKinney, 218 Jervois Road, Ponsonby, Auckland.
- Prince, Eric James, 102 Sandringham Road, Auckland.
- Pulham, H. N., and Co., Rangiriri.
- Pulham, W., and Son (William and Ross Pulham), Matakana.