

Patural E. Company Ltd., Shediac.
 Pecheries Les De Caraque, Caraque.
 Penfield & St. George Telephone Co., Ltd.,
 Beaver Harbour.
 People Line Steamship Co., Ltd., Rothesay.
 Perth Electric Co., Ltd., Perth.
 Petitcodiac Fur Farming Co., Ltd., Petitcodiac.
 Port Elgin Rink Co., Ltd., Port Elgin.
 Port Elgin Fish Co., Ltd., Seal Cove.
 Porter Manzer Limited, Perth.
 Power Company, Limited, Hampton.
 Prescott Lumber Co., Ltd., New Mills.
 Preston Pellet Co., Ltd., Ingleside.
 Prime L. C. Company, Ltd., Westfield.
 Princess Royal Gold Mine Ltd., Rothesay.
 Provincial Development Co., Ltd., Andover.
 Provincial Fox Co., Ltd., Renforth.
 Provincial Lumber Co., Ltd., Rothesay.
 Pure Milk & Dairy Co., Ltd., Rothesay.
 Raggie Point Fishing Club Ltd., Oromocto.
 Railway Specialty Co., of Canada, Bay-side.
 Realization Co., Ltd., Rothesay.
 Renous Bridge Lumber Co., Ltd., Renous Bridge.
 Renous Bridge Telephone Co., Ltd., Renous Bridge.
 Restigouche Lumber Co., Ltd., Dalhousie.
 Restigouche Spool Co., Ltd., Jacquet River.
 Restigouche Woodworking Co., Ltd., Dalhousie.
 Richards William & Co., Ltd., Boiestown.
 Ridge Coal Company, Newcastle Bridge.
 Rigby Hardware Co., Ltd., Hartland.
 River Bank Fox Co., Ltd., Renforth.
 Rockwell Fishing Club Ltd., Sussex.
 Rothesay Trading Co., Ltd., Rothesay.
 Royal Trading Co., Ltd., Sussex.
 Sackville Freestone Co., Ltd., Sackville.
 Sackville Machine & Foundry Co., Ltd., Sackville.
 Sackville Plumbing & Heating Ltd., Sackville.
 Sailing Ship Howard Da Troop, Rothesay.
 Sailing Ship Nellie Troop Co., Ltd., Rothesay.
 Sailing Ship Josephine Troop Co., Ltd., Rothesay.

Sailing Ship Troop Company, Ltd., Rothesay.
 Salisbury Black Skunks Ltd., Salisbury.
 Salisbury Farms Limited, Salisbury.
 Salisbury & Harvey Railway Co., Hillsboro.
 Salisbury Lumber Co., Ltd., Salisbury.
 Schofield H. W. Lumber Co., Ltd., Westfield.
 Schooner Jost Limited, Lancaster.
 St. George Fox Co., Ltd., St. George.
 St. George Fur Farms Ltd., St. George.
 St. John Pulp & Paper Co., Ltd., Mispic.
 St. John River Black Fox Co., Ltd., Gagetown.
 St. John River Construction Co., Ltd., Hampton.
 St. John River Orchards Ltd., Westfield.
 St. John Steamship Co., Ltd., Rothesay.
 Saint Martins Railway Co., Hampton.
 St. Stephen Hotel Co., St. Stephen.
 Sheffield Coal Co., Ltd., Minto.
 Sheffield Investment Co., Ltd., Minto.
 Ship Catherine Limited, Rothesay.
 Ship Centurion Co., Ltd., Rothesay.
 Ship Charles Co., Ltd., Westfield Cen.
 Shippegan Fishermen's Bait Assoc. Ltd., Shippegan.
 Shippegan Mill Co., Shippegan.
 Small & Fisher Co., Ltd., Woodstock.
 Smith Bros., Limited, Fredericton.
 Smith Lumber Company Limited, Woodstock.
 Snow Lake Hunting & Fishing Co., Ltd., Sussex.
 Springfield Steamship Co., Ltd., Springfield.
 Standard Silver Black Foxes Ltd., Salisbury.
 Steamship Arcadia Co., Ltd., St. Andrews.
 Steamship Kentigern Co., Ltd., Rothesay.
 Stephen Bros., Ltd., Kingston.
 Sterling Silver Fox Co., Ltd., Hampton.
 Sussex Institute Ltd., Sussex.
 Sussex Lumber Co., Ltd., Sussex.
 Sussex Motor Co., Ltd., Sussex.
 Sussex Packing Co., Ltd., Sussex.
 Sussex Rod & Gun Club, Sussex.
 Swedish Canadian Lumber Co., Ltd., Nordin.
 Swedish Planing Co., Ltd., Nordin.

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 Woodstock Woolen Mills Co., Ltd., Woodstock.
 Wright A. L. Lumber Co., Ltd., Salisbury.

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