

REGISTERED ACCOUNTANTS.

Fellows.

Baddeley, Frederick Atkins Charles, 25 King Street, Dannevirke.
 Bowman, Arthur Fletcher, Bay View Road, Napier.
 Lawford, Edward Harrison, Union Bank of Australia, Napier.
 Mackay, William Norman Jersey, Messrs. Sainsbury, Logan, and Williams, Napier.
 Rowe, Thomas, P.O. Box 175, Napier.
 Simpson, Frank Henry, Messrs. Williams and Kettle, Ltd., Napier.

Associates.

Anderson, John, Havelock Road, Napier.
 Atkinson, Noel Henry, Public Trust Office, Napier.
 Bauckham, Keith Wycliffe, P.O. Box 261, Hastings.
 Bickerstaff, George Herbert, P.O. Box 88, Napier.
 Bisson, Clarence Henry, P.O. Box 40, Napier.
 Bradley, Harry Thomas, Messrs. Kennedy, Lusk, and Morling, Napier.
 Brenton-Rule, Henry, P.O. Box 251, Hastings.
 Brew, Cecil Arthur, care of Audit Office, Napier.
 Butcher, Lewis Frederick, P.O. Box 100, Wairoa.
 Carey, Dennis Keeble, care of Messrs. Anderson and Hansen, Ltd., P.O. Box 256, Napier.
 Clark, Percy Octavius, P.O. Box 109, Dannevirke.
 Cowan, William Bruce, P.O. Box 112, Hastings.
 Dewes, Henry Hayes, P.O. Box 314, Napier.
 Dingle, Harry Rowe, care of Messrs. Webley and Ruby, P.O. Box 32, Dannevirke.
 Douglas, Charles, P.O. Box 45, Hastings.
 Egan, Robert Martin, P.O. Box 17, Hastings.
 Galyer, Raymond Frank, P.O. Box 38, Dannevirke.
 Gardner, Charles, McLeod and Gardner, Hastings.
 Haley, Arthur, High School, Hastings.
 Hampton, Leonard Renwick, 58 Napier Terrace, Napier.
 Hannah, John, care of Land and Income Tax Department, P.O. Box 261, Hastings.
 Hannah, Thomas Adam, care of Public Trustee, Hastings.
 Hay, Charles James, Public Trust Office, Waipukurau.
 Holt, Frank, County Clerk, Waipawa.
 Hulston, William George, the Commercial Bank of Australia, Ltd., Dannevirke.
 Jackson, Thomas, Huggins Motors, Ltd., Dannevirke.
 Jackson, Thomas Charles, care of N.Z. Loan and Mercantile Agency Co., Ltd., P.O. Box 593, Hastings.
 James, Reginald William, P.O. Box 4, Wairoa.
 Jones, Raphael Vincent, 11 Edward Street, Dannevirke.
 Kay, Percy, care of the Guardian Trust and Executors Co. of N.Z., Ltd., Napier.
 Kean, William, P.O. Box 146, Hastings.
 Lee, Allan Frederick, 157 Kennedy Road, Napier.
 McIntyre, Henry Fawcett, Public Trust Office, Dannevirke.
 McKay, Neville James, P.O. Box 15, Waipawa.
 McQuillan, George Murray, Public Trust Office, Napier.
 Matthews, William Reginald, care of Public Trust Office, Hastings.
 Melhuish, Frank William, Education Board Office, Napier.
 Nicholls, Edward Benjamin Howard, Public Trust Office, Napier.
 O'Hara-Smith, George Talbot, P.O. Box 180, Dannevirke.
 Pascoe, William Arthur, P.O. Box 20, Dannevirke.
 Pickering, Joseph Bramwell, 310 Knight Street, Hastings.
 Pirie, Edwin Charles, C. H. Cranby and Co., Ltd., P.O. Box 120, Napier.
 Plank, Vernon Dudley Montague, care of Messrs. McCulloch, Butler, and Spence, P.O. Box 146, Hastings.
 Priest, Peter John, P.O. Box 34, Hastings.
 Quayle, Jack Douglas, P.O. Box 289, Napier.
 Reaney, Thomas Philip Lewis, P.O. Box 201, Napier.
 Renouf, Arthur Ernest, P.O. Box 261, Napier.
 Ross, Irene (Miss), P.O. Box 123, Napier.
 Rowe, Cecil Tasman, P.O. Box 100, Wairoa.
 Runciman, John Merrilees, P.O. Box 244, Napier.
 Simmonds, Frederick Hector, care of Messrs. Abraham and Williams, Ltd., Dannevirke.
 Simpson, Eric Volkman, Hastings.
 Steele, Harry, 25 Napier Terrace, Napier.
 Stiles, George Eric, P.O. Box 122, Waipukurau.
 Thomsen, Carl Ludwig, P.O. Box 3, Dannevirke.
 Trewby, Harold, care of Wairoa Co-operative Dairy Co., Ltd., P.O. Box 10, Wairoa, H.B.
 White, Cedric William, Messrs. Humphries and Humphries, Solicitors, P.O. Box 50, Napier.
 Willis, Lawrence William, P.O. Box 104, Napier.
 Worley, Albert Alexander, Public Trust Office, Hastings.

MARLBOROUGH-NELSON-WESTLAND DISTRICT.

PUBLIC ACCOUNTANTS.

Fellows.

Boyes, Percy Stratton, Trafalgar Street, Nelson.
 Bunt, John Martin, P.O. Box 72, Greymouth.
 Callwell, John Wellington, P.O. Box 52, Greymouth.
 Cooper, Henry, Reefton.
 Griffin, William Biss, P.O. Box 10, Nelson.
 Harvey, Edward John, Blenheim.
 Hodgson, Charles Bertram, P.O. Box 10, Nelson.
 Hunter, James, P.O. Box 109, Nelson.
 Lee, Thomas Hubert, Bridge Street, Reefton.
 MacLaine, Alexander J., P.O. Box 19, Blenheim.
 Slee, Wilfred Thomas, Westport.
 Thompson, Joseph Samuel, P.O. Box 54, Blenheim.
 Wanden, Richard, Queen Street, Blenheim.
 White, William Richard Tempest, P.O. Box 124, Blenheim.

Associates.

Clark, Frederick, P.O. Box 100, Westport.
 Farmer, Kenneth Stuart, 204 Hardy Street, Nelson.
 Fell, Anthony Charles, Monro Street, Blenheim.
 Fletcher, Hugh Campbell, Hardy Street, Nelson.
 Fogarty, Michael Joseph, Messrs. Fogarty and Co., Mackay Street, Greymouth.
 Gay, William Edgar Leslie, P.O. Box 63, Westport.
 Gilbert, William Stanley, Queen Street, Richmond, Nelson.
 Heaphy, Philip Courtenay, P.O. Box 2, Greymouth.
 Jaques, William Roland Pierce, P.O. Box 46, Nelson.
 McAuliffe, Joseph Horace, P.O. Box 2, Murchison.
 Michel, Henry Leslie, P.O. Box 47, Hokitika.
 Mogridge, Frank, P.O. Box 161, Blenheim.
 Neale, Edgar Rollo, P.O. Box 114, Nelson.
 Porter, Winton Gore, P.O. Box 41, Reefton.
 Slee, Wilfred John, P.O. Box 9, Westport.
 Souter, Eric, Mackay Street, Greymouth.
 Thompson, Hugh McGlashan, P.O. Box 54, Blenheim.
 Vercoe, Norman Arthur, P.O. Box 74, Nelson.
 Warnes, Ernest, Greymouth.
 Wicks, Henry James Frederick, P.O. Box 178, Greymouth.
 Wild, Richard, Revell Street, Hokitika.
 Wilson, John Hamilton, Revell Street, Hokitika.

REGISTERED ACCOUNTANTS.

Fellows.

Chisholm, William Duncan Alfred, Messrs. Levin and Co., Blenheim.
 Milner, Charles, Examiner Street, Nelson.
 Priddle, Robert Frederick Charles, Messrs. W. E. Clouston and Co., Blenheim.
 Robertson, Allan, care of Nelson Harbour Board, Port Nelson.

Associates.

Auld, William Bain, P.O. Box 75, Reefton.
 Bayne, John Douglas, Lands and Survey Department, Hokitika.
 Bone, Edgar Alfred, National Bank of New Zealand, Ltd., Nelson.
 Bryce, James Miller Alexander, care of Government Employment Bureau, Westport.
 Bunt, Martin Raymond, P.O. Box 72, Greymouth.
 Cannington, Sydney, Totara Street, Nelson.
 *Crowe, William, Mount Street, Nelson.
 Dawe, Maurice, care of R. Wild, Esquire, Public Accountant, Hokitika.
 Denford, John, care of Grey Power Board, Greymouth.
 Ferguson, Trevor Menzies, care of State Advances Corporation, Nelson.
 Hamon, Martin Clive, Audit Department, P.O. Box 13, Nelson.
 Heath, Jabez, Morningside, Locking Street, Nelson.
 Hodgson, Arthur Wellington, Brougham Street, Westport.
 Hulme, Charles Percy, Whitney Street, Blenheim.
 Keating, Michael, 45 Cowper Street, Greymouth.
 Kidson, Alfred Benny, care of Messrs. F. and D. Edwards, Ltd., P.O. Box 57, Nelson.
 Lake, John David, care of Messrs. John Kilkenny Ltd., Palmerston Street, Westport.
 Lamb, Francis Henry Arthur, Land and Income Tax Department, P.O. Box 82, Nelson.
 Lamb, Sidney George, Public Trust Office, Nelson.
 Leppien, Leslie William, care of Public Trust Office, Nelson.
 McCaskey, Dugald, care of Messrs. H. R. Dix and Sons, Ltd., P.O. Box 10, Blenheim.
 McClymont, William Stewart, P.O. Box 171, Blenheim.
 McIntosh, John Grant, care of Post Office, Greymouth.