

Roxburgh, Rymall Stuart, P.O. Box 588, Dunedin.  
 Ruffell, Ernest George Harold, 42 Filleul Street, Dunedin.  
 Searby, George Wallis, Audit Office, P.O. Box 232, Dunedin, C. I.  
 Sellar, William Robert, P.O. Box 558, Dunedin.  
 Shand, Henry John, care of Bank of New South Wales, Dunedin.  
 Sim, Ralston, Fairlie, Heriot.  
 Simmonds, Albert James, care of The Shell Co. of N.Z., Ltd., P.O. Box 671, Dunedin.  
 Simpson, John, Messrs. G. Simpson and Co., Dunedin.  
 Smellie, Hector Norman, care of Messrs. Sharland and Co., Ltd., P.O. Box 16, Dunedin.  
 Smith, Gordon Sievwright, 74 Evans Street, Opoho, Dunedin.  
 Smyth, Ernest David, 53 Rutherford Street, Caversham, Dunedin.  
 Spence, John Adam Crombie, Messrs. Paterson and Barr, Dunedin.  
 Spiro, Joseph, 68 Queen's Drive, Musselburgh, Dunedin, S. 2.  
 Spite, Walter Garfield, National Mortgage and Agency Co. of N.Z., Ltd., P.O. Box 3, Oamaru.  
 Stabb, Percival Walter, Messrs. J. Samson and Co., Dunedin.  
 Stark, Herbert Allan, care of D. G. Stark, Esquire, Eichardts Hotel, Queenstown.  
 Stevenson, William, Messrs. Irvine and Stevenson, Dunedin.  
 Strang, Charles John Rankin, 76 Highgate, Roslyn, Dunedin.  
 Stuart, Andrew Gordon, Mines Department, P.O. Box 525, Dunedin.  
 Sydney, John Michael, P.O. Box 474, Dunedin.  
 Taylor, Arnold James Goodsir, care of National Mortgage and Agency Co. of N.Z., Ltd., P.O. Box 275, Dunedin, C. I.  
 Taylor, Frank Cecil, 127 Highgate, Dunedin.  
 Taylor, John, 27 Highgate, Mornington, Dunedin, N.W. 1.  
 Thomas, Alfred, P.O. Box 475, Dunedin.  
 \*Thompson, Andrew John, 53 Manor Place, Dunedin.  
 Thomson, Frederick Austin, 25 Minto Street, Anderson's Bay, Dunedin.  
 Thomson, William, P.O. Box 224, Dunedin.  
 Todd, Thomas Frederick Davies, Benhar, Otago.  
 Townsley, Alan Douglas, P.O. Box 232, Dunedin.  
 Tucker, William Harry, P.O. Box 94, Dunedin.  
 Turner, Henry, P.O. Box 53, Dunedin.  
 Vivian, Alan, 22 Chambers Street, Dunedin.  
 Wakefield, James Howard, P.O. Box 760, Dunedin.  
 Wakelin, George Douglas, care of Messrs. Dalgety and Co., Ltd., Dunedin.  
 Wallace, Edward Geoffrey, care of Messrs. Burroughs, Ltd., Dunedin.  
 Wellington, William Percy, P.O. Box 826, Dunedin.  
 White, Hy. Harper Spencer, care of Vedic Cafe, Princes Street, Dunedin.  
 Wilson, John, 18 Drivers Road, Maori Hill, Dunedin.  
 Wilson, Newman Robt., Otago Farmers' Co-operative Association, Dunedin.  
 Woodhead, Henry Elam Read, 22 Springhill Road, Mornington, Dunedin.

## POVERTY BAY DISTRICT.

## PUBLIC ACCOUNTANTS.

*Fellows.*

Ball, Frederick Robert, P.O. Box 60, Gisborne.  
 Beere, Alexander Gerald, P.O. Box 50, Gisborne.  
 Blackburn, Charles, P.O. Box 51, Gisborne.  
 Bull, Charles Henry, P.O. Box 293, Gisborne.  
 Dobson, Ralph Boyd, P.O. Box 92, Gisborne.  
 Dodd, Horace Earle, Harris Street, Gisborne.  
 Edwards, Robert William James, P.O. Box 293, Gisborne.  
 Ludbrook, Edward Reginald, Tapuwaeroa, Ruatorea.  
 Peach, John, Score Road, Gisborne.  
 Piesse, Christopher Gisborne, P.O. Box 67, Gisborne.  
 Piesse, Reginald Craig, P.O. Box 130, Gisborne.  
 Porter, Herbert Mussgrove, Gisborne.  
 Smith, Charles Alfred, Messrs. McCulloch, Butler and Spence, P.O. Box 169, Gisborne.  
 White, MacKenzie John, P.O. Box 198, Gisborne.

*Associates.*

Bain, John Walker, Messrs. Irvine and Bain, P.O. Box 167, Gisborne.  
 Blackburn, Charles Archie D'Arcy, P.O. Box 51, Gisborne.  
 Chamberlain, William Edinburgh, P.O. Box 252, Gisborne.  
 Dobson, Malcolm Graham, P.O. Box 92, Gisborne.  
 Moore, Louisa Lissa, 41 Lowe Street, Gisborne.  
 Nicholson, Magnus, P.O. Box 6, Gisborne.  
 Robinson, Montagu Frederick, Security Buildings, Peel Street, Gisborne.

## REGISTERED ACCOUNTANTS.

*Fellow.*

Maude, Harold Evitt, Messrs. D. J. Barry, Ltd., Gisborne.

*Associates.*

Appleton, John Guy, P.O. Box 17, Te Karaka.  
 Baigent, Claude Hern, Rural Mail, Gisborne.  
 Baigent, Walter Ronald P., P.O. Box 518, Gisborne.  
 Bean, Frederick Walter, Union Bank, Gisborne.  
 Bullen, Rosa Mary (Miss), 59 Stout Street, Gisborne.  
 Chaplin, Reginald Wilfred, P.O. Box 169, Gisborne.  
 Crisp, Eric Townley, P.O. Box 108, Gisborne.  
 Crisp, Walter Henry, P.O. Box 40, Gisborne.  
 Dyer, Douglas George, care of Native Department, Gisborne.  
 Elliott, Percival Cumming, Masonic Hotel, Gisborne.  
 Finnigan, John Dennis, Land and Income Tax Department, P.O. Box 160, Gisborne.  
 Foster, Mainland Lewis Mouat, P.O. Box 15, Gisborne.  
 Greenwood, William, care of Native Department, Gisborne.  
 Haisman, Jack, P.O. Box 169, Gisborne.  
 Hale, Edward Leslie, P.O. Box 241, Gisborne.  
 Harold, Christopher Boyle, 5 Wi Pere Street, Gisborne.  
 James, Edward Frank, P.O. Box 65, Gisborne.  
 Jenkins, Robert, Messrs. F. Hall and Son, Gisborne.  
 Lysnar, Wathen Hilton, 59 Russell Street, Gisborne.  
 McCormick, Newton William, care of Borough Council Chambers, Gisborne.  
 Maude, Edgar Leonard, Messrs. D. J. Barry, Ltd., Gisborne.  
 Muis, Eric Alfred, care of Messrs. Adair Bros., Ltd., P.O. Box 147, Gisborne.  
 Thomson, Malcolm Graham, Tikitiki, East Coast.  
 Wilson, Adam Horne, Bank of New Zealand, Gisborne.

## SOUTH AUCKLAND DISTRICT.

## PUBLIC ACCOUNTANTS.

*Fellows.*

Allen, William Henry, P.O. Box 76, Hamilton.  
 Armstrong, Clarence William, P.O. Box 191, Hamilton.  
 Bindon, Guy Howard Vereker, P.O. Box 56, Hamilton.  
 Buddle, Joseph Hewitt, Fenton Street, Rotorua.  
 Earp, Horace William, P.O. Box 37, Te Puke.  
 English, Richard, P.O. Box 17, Hamilton.  
 Jourdain, Godfrey Owen, Te Awamutu.  
 Luxford, Frank William, Hamilton.  
 Malins, Douglas Edgar David, Wesley Buildings, Hamilton.  
 Prideaux, Francis, Whakatane.  
 Reynolds, Thos. Gordon, P.O. Box 76, Hamilton.  
 Ryan, Leo Cyril, P.O. Box 5, Rotorua.  
 Ryan, Thomas Joseph, Studholme Street, Morrinsville.  
 Smith, William Aubrey, P.O. Box 17, Hamilton.  
 Wilks, Matthew Harold, Taumarunui.

*Associates.*

Allen, Gerald Ernest, Belmont Road, Paeroa.  
 Armstrong, Ralph Ferrers, P.O. Box 52, Te Awamutu.  
 Bartlett, John Henry, Theatre Building, Paeroa.  
 Beaumont, Horace, P.O. Box 41, Tauranga.  
 Brenton-Rule, Colin, P.O. Box 31, Taumarunui.  
 Bridger, Thomas Alan, P.O. Box 16, Whakatane.  
 Brownless, Redvers George Powell, McDonald's Building, Bryce Street, Hamilton.  
 Budd, Arnold Ford, Fenton Street, Rotorua.  
 Callaghan, John Louis, Security Buildings, Te Awamutu.  
 Challiner, Royle Richard Victor, P.O. Box 54, Hamilton.  
 Champion, Leslie, P.O. Box 56, Hamilton.  
 Chapman, Arthur, Whakatane.  
 Davey, Edwin John, 7 Wesley Chambers, Victoria Street (Box 265), Hamilton.  
 Day, Eric Charles, P.O. Box 181, Hamilton.  
 Dukeson, Alfred Henry, P.O. Box 73, Rotorua.  
 Fleming, Charles Henry, P.O. Box 44, Opotiki.  
 Gallagher, Alfred James, Security Buildings, Tauranga.  
 Greenslade, Albert Ernest, Lafferty Street, Frankton, Waikato.  
 Hamill, Miles, Messrs. Hamill Bros., Whakatane.  
 Hazard, Reginald Percy, Victoria Street, Hamilton.  
 Hume, Murray Hamilton, Whitaker Street, Te Aroha.  
 Irvine, John Gordon, P.O. Box 74, Te Kuiti.  
 Jones, Edward Llewellyn, South British Buildings, Hamilton.  
 Leitch, Walter, Messrs. Bindon, Champion, and Leitch, News Buildings, Te Aroha.  
 McKean, Neville Irving, P.O. Box 187, Hamilton.  
 Marfell, Frederick John, Garden Place, Hamilton.  
 Meiklejohn, John William, P.O. Box 120, Waihi.  
 O'Meara, Edward Harding, Hamilton.  
 Pearson, Thomas Henry, P.O. Box 32, Opotiki.  
 Porteous, John, P.O. Box 4, Huntly.