

Frew, James Francis, 1st Floor, Winstone's Building, Queen Street, Auckland, C. 1.  
 Fyfe, James, P.O. Box 5, Hikurangi.  
 Garrard, Derwent Raoul, P.O. Box 117, Auckland.  
 Gladding, George Lampton, National Mutual Life Chambers, 41 Shortland Street, Auckland.  
 Goodwin, Harold Eaton, Safe Deposit Buildings, High Street, Auckland.  
 Gordon, Colin Macfarlane, 105 Southern Cross Buildings, Chancery Street, Auckland.  
 Gregory, Alfred Russell Washer, 52 Campbell's Buildings, High Street, Auckland, C. 1.  
 Gunn, Frank Leslie, Bank Street, Whangarei.  
 Herrick, Douglas Bruce, P.O. Box 1337, Auckland.  
 Herrick, Edwin William Bertram, 55 Fort Street, Auckland, C. 1.  
 Horrell, John Lowther Selwyn, A.M.P. Building, Bank Street, Whangarei.  
 Hunter, William James, 201 Ponsonby Road, Auckland, W. 1.  
 Hyland, Joyce William, 60-63 Yorkshire House, Shortland Street, Auckland.  
 Irving, Alexander Edward, P.O. Box 1324, Auckland.  
 Johnson, Howard Nelson, 501 Colonial Mutual Buildings, Auckland, C. 1.  
 Johnson, Mollie (Miss), 31 Security Buildings, Queen Street, Auckland, C. 1.  
 Johnston, Sydney Cuthbert, 713 Colonial Mutual Buildings, Queen Street, Auckland, C. 1.  
 Kelly, Cedric Armitage Morton, No. 704 N.Z. Insurance Buildings, Queen Street, Auckland.  
 Kemble, William Charles, Room No. 704, 5th Floor, N.Z. Insurance Buildings, Queen Street, Auckland, C. 1.  
 Leah, Samuel, Dilworth Building, Queen Street, Auckland.  
 Lorimer, John de Lennie, 210 Chancery Chambers, O'Connell Street, Auckland, C. 1.  
 McCombie, William Henry, care of A.U.F.S. Dispensary, 447-49 Karangahape Road, Auckland.  
 McNeil, Hugh Thomas James, 10 Palmerston Building, Queen Street, Auckland, C. 1.  
 Mander, Reginald Waterland, P.O. Box 1641, Auckland.  
 Marfell, Frederick John, 7 Bracken Avenue, Epsom, Auckland, S.E. 3.  
 Masters, Clarence, 12 Burgess Road, Devonport, Auckland.  
 Mathieson, Stanley, 64 Power Board Buildings, Auckland, C. 1.  
 Meltzer, Isidor, Southern Cross Buildings, Chancery Street, Auckland.  
 Metge, Edwin Herbert William, 103 Yorkshire House, Shortland Street, Auckland.  
 Mills, Harry James, P.O. Box 1434, Auckland.  
 Murphy, John Anthony, P.O. Box 154, Whangarei.  
 Murphy, John Patrick, 707 N.Z. Insurance Buildings, Queen Street, Auckland.  
 Neal, Robert Dearnley, P.O. Box 207, Auckland.  
 O'Neill, Mervyn Clarence, 2 Brooklyn Flats, Emily Place, Auckland.  
 Orr, Hugh Stewart, P.O. Box 1565, Auckland.  
 Percival, Reginald Fred, P.O. Box 1857, Auckland.  
 Phillips, Charles Edward, H.B. Buildings, Queen Street, Auckland.  
 Porter, Nello, P.O. Box 516, Auckland.  
 Porter, Rolf, P.O. Box 544, Auckland.  
 Raff, William Watson, 206 Chancery Chambers, O'Connell Street, Auckland, C. 1.  
 Reid, James, P.O. Box 158, Whangarei.  
 Robinson, Charles Douglas, P.O. Box 1316, Auckland.  
 Ross, Lewis Nathan, 708-9-10 Colonial Mutual Life Assurance Building, Queen Street, Auckland.  
 Russell, John Saville, 2 Pukenui Road, Auckland.  
 Sanders, Charles Franklin, Yorkshire House, Shortland Street, Auckland.  
 Saunders, Gordon Francis, No. 26, 2nd Floor, Endeavour Buildings, Queen Street, Auckland, C. 1.  
 Shenkin, Cecil, Southern Cross Buildings, Chancery Street, Auckland.  
 Simmonds, Harold Neal, P.O. Box 993, Auckland.  
 Speer, Robert Dennis, P.O. Box 115, Whangarei.  
 Spencer, Hugh McCutchan, P.O. Box 1431, Auckland.  
 Stanley, Robert Harvey, P.O. Box 791, Auckland.  
 Stewart, Noel Roycroft, "Rangimarie," Birkenhead, Auckland.  
 Surman, Walter Thomas, P.O. Box 155, Whangarei.  
 Swan, Leonard Wesley, Lister Buildings, Victoria Street East, Auckland.  
 Sweeney, Francis, P.O. Box 1107, Auckland.  
 Thompson, Lionel Gilbert, Kaitia, North Auckland.  
 Thomson, Alan Duncan, Messrs. Thomson and Rodger, National Bank Chambers, Shortland Street, Auckland, C. 1.  
 Thomson, James, 101 Cooke's Building, Queen Street, Auckland.

Thomson, James David Gemmill, Sun Insurance Buildings, 42 Shortland Street, Auckland, C. 1.  
 Venn, Frederick Bowmont, 22 Winstone Building, Queen Street, Auckland.  
 Wallace, Kenneth, 244 Queen Street, Auckland.  
 Watkin, Ian Norman, 510-511 Cooke's Building, Queen Street, Auckland, C. 1.  
 White, Leonard Wilton, P.O. Box 46, Pukekohe.  
 Whitelaw, William Hutton, 4 McColl Street, Newmarket, Auckland, S.E. 1.  
 Whitmore, Ronald Aston, Wellsford.  
 Wylie, Ronald Keith, 89 Yorkshire House, Shortland Street, Auckland.  
 Young, Alexander Percy, Titirangi Road, Auckland, S.W. 4.

## REGISTERED ACCOUNTANTS.

*Fellows.*

Armstrong Charles Edward, 1 Kapai Road, Devonport, Auckland, N. 1.  
 Ashby, Thomas William Mark, Town Hall, Auckland, C. 1.  
 Astley, William, 55 Allendale Road, Mount Albert, Auckland.  
 Baragwanath, Alexander William, 165 Great South Road, Greenlane, Auckland.  
 Bollard, Albert Ernest, Campbell and Ehrenfried Co., Ltd., Auckland.  
 \*Burnett, Henry Beaumont, 17 Armadale Road, Remuera, Auckland, S.E. 2.  
 Capper, Percy John, care of Messrs. L. D. Nathan and Co., Auckland.  
 Craig, Ernest Arthur, P.O. Box 587, Auckland.  
 Creagh, George Cashel, P.O. Box 717, Auckland.  
 Deuxberry, Charles Archibald, 3 Ranfurly Road, Epsom, Auckland, S.E. 3.  
 Drake, George William Charles, 12 Mozley Avenue, Devonport, Auckland.  
 Duncan, David, Messrs. John Chambers and Son, Ltd., Auckland.  
 Fordyce, William Bruce, Marama Avenue, Epsom, Auckland.  
 Hames, Thomas Leonard, care of Amalgamated Dairies, Ltd., P.O. Box 865, Auckland.  
 Hargrave, Frederick Charles, P.O. Box 43, Rawene, Hokianga.  
 Harper, Herbert Benjamin, Messrs. Samuel Vaile and Sons, 83 Queen Street, Auckland.  
 Hills, Frank Minton, 2 Arney Road, Remuera, Auckland.  
 Holt, Laurence William, University College, Princes Street, Auckland, C. 1.  
 Houghton, Charles Vince, 8 Gladstone Road, Parnell, Auckland.  
 Jack, Alexander Douglas, care of Mount Eden Borough, P.O. Box 8, Symonds Street P.O., Auckland.  
 Leese, Arthur, 456 Manukau Road, Epsom, Auckland.  
 Lusk, John B., 76 St. Andrews Road, Epsom, Auckland, S.E. 1.  
 Machattie, Oswald George, 41 Shortland Street, Auckland, C. 1.  
 Mackie, Joseph, North Auckland Farmers' Co-op., Ltd., Whangarei.  
 Martin, Alison Rossmore, P.O. Box 1584, Auckland.  
 Mason, Frank Ernest, Messrs. Buddle, Richmond, and Buddle, Auckland.  
 Meek, Bertram Arthur, Huapai, Auckland.  
 Messer, Andrew, 23 Allendale Road, Mount Albert, Auckland, S.W. 2.  
 Nightingale, Charles Holme, 113 Yorkshire House, Auckland, C. 1.  
 Ridd, William Thomas, care of P.O., Auckland.  
 Robinson, Harold Deason B., N.Z. Loan and Mercantile Agency Co., Ltd., Auckland.  
 Shaw, Charles James, Fairview Road, Mount Eden, Auckland.  
 Sherriff, James Alexander, Secretary, New Zealand Newspapers, Ltd., Auckland.  
 Sommerville, Harold Archibald, 48 Lake Road, Takapuna, Auckland, N. 2.  
 Steen, David Harvey, Messrs. R. and W. Hellaby, Ltd., P.O. Box 367, Auckland.  
 Stewart, Archibald David, Messrs. Sargood, Son, and Ewen, Ltd., Auckland.  
 Strickett, Harold Edward, P.O. Box 365, Auckland.  
 Stubbing, Paul Arthur, Native Land Court, Auckland.  
 Thomson, Hugh Gordon, care of Messrs. George Court and Son, Ltd., Karangahape Road, Auckland.  
 Verry, Reginald William, P.O. Box 586, Auckland.  
 Warnock, William Whittaker, L. D. Nathan and Co., Auckland.  
 Wilding, Herbert Stanley, "Arundel," Manuka Road, New Lynn, Auckland.  
 Wilson, Frederick William, Wilson's Portland Cement Co., Auckland.