

MacRae, Kenneth Bruce, 12 Clissold Street, Christchurch, N.W. 1.
 McGillivray, John Orr, P.O. Box 755, Christchurch.
 McGillivray, Karl Neil, P.O. Box 367, Christchurch.
 McKellar, Cecil George, P.O. Box 704, Christchurch.
 Maples, Frederic William, P.O. Box 789, Christchurch.
 Marris, James Arthur Sydney, P.O. Box 505, Christchurch.
 Miller, Otto Martell, P.O. Box 809, Christchurch.
 Mitchell, Robert Huntly, Messrs. Mitchell and Son, 135 Hereford Street, Christchurch.
 Mitchell, Russell D'Renzy, 135 Hereford Street, Christchurch.
 Neale, Richard Bertram, 79 Hereford Street, Christchurch.
 Norrish, Vernon Augustus, P.O. Box 1100, Christchurch.
 Osment, Leonard George, Liverpool Chambers, Liverpool Street, Christchurch.
 Parish, Charles Godfrey, P.O. Box 443, Christchurch.
 Pickles, Jack Hamer, Epworth Chambers, Hereford Street, Christchurch.
 Pitcaithly, William Williamson, P.O. Box 392, Christchurch.
 Pomfret-Dodd, George Lewis, P.O. Box 989, Christchurch.
 Powrie, Malcolm Angus, P.O. Box 775, Christchurch.
 Preston, Joseph Melmer, 185 Manchester Street, Christchurch.
 Purchas, John Edward, 59 North Parade, Christchurch, N.E. 1.
 Quarrell, Hubert James, 166 Manchester Street, Christchurch.
 Rhodes, Frank, P.O. Box 413, Christchurch.
 Robilliard, Ronald de Garis, 176 Hereford Street, Christchurch.
 Scott, Archibald James, P.O. Box 920, Christchurch.
 Smith, Joseph Holdsworth, 143 Hereford Street, Christchurch, C. 1.
 Smith, Turner, P.O. Box 279, Christchurch.
 Sturge, Cyril Luton, Epworth Chambers, Hereford Street, Christchurch.
 Symington, Robert Henry, P.O. Box 1235, Christchurch.
 Tolmie, Frederick Gourlay, High Street, Rangiora.
 Walker, William James Henry, P.O. Box 315, Christchurch.
 Watkins, Arthur Stanley, 96 Hereford Street, Christchurch.
 White, Cyril Henry Wyatt, 368 Papanui Road, Christchurch, N.W. 2.
 Widdowson, Edward Upstone, Norwich Chambers, 162 Manchester Street, Christchurch, C. 1.
 Wilkins, Claude Emilius, 89 Gloucester Street, Christchurch, C. 1.
 Wilkinson, Herbert Leslie, P.O. Box 828, Christchurch.
 Wilkinson, Lila Myrtle (Miss), T. and G. Building, Hereford Street, Christchurch.
 Wilson, Isaac James, P.O. Box 788, Christchurch.
 Woodfield, Mark William, 91 Slater Street, Richmond, Christchurch.
 Wright, Frank Blundell, P.O. Box 923, Christchurch.
 Wyles, Ernest Henry, 152 Hereford Street, Christchurch.

REGISTERED ACCOUNTANTS.

Fellows.

Anderson, James, 336 St. Asaph Street, Christchurch.
 Bottrell, Wm. Thos. Victor Immanuel, 8 Chapter Street, Christchurch.
 Bowie, Edgar Stirling, P.O. Box 535, Christchurch.
 *Bowie, James Stirling, 44 Chester Street W., Christchurch.
 Brown, William James, P.O. Box 325, Christchurch.
 Byers, Leonard Charles Aitken, P.O. Box 622, Christchurch.
 Callender, George, 15 Webb Street, Christchurch.
 Collins, William Charles, P.O. Box 468, Christchurch.
 Cook, Herbert Stuart, P.O. Box 636, Christchurch.
 Cooper, George Henry, 15 Bishop Street, St. Albans, Christchurch.
 Cordery, Hugh Sherwood, 27 Stapleton's Road, Christchurch, N.E. 1.
 Cree, Albert Edward, 2 Merlewood Avenue, Cashmere Hills, Christchurch, S. 2.
 Dench, John Richard, P.O. Box 1280, Christchurch.
 Eames, Augustus Webber, 36 Heywood Terrace, Richmond, Christchurch, N.E. 1.
 Graham, Frank Edward, 107 Hereford Street, Christchurch.
 Hamilton, Victor Eustace, care of Messrs. Mason, Struthers, and Co., Ltd., Christchurch.
 Harkness, John Tinline, P.O. Box 6, Christchurch.
 Heney, William Robert, P.O. Box 46, Christchurch.
 Hester, Alfred Munt, 34 Colombo Street, Christchurch.
 Howard, Arthur Spencer, 25 Repton Street, Merivale, Christchurch.
 Hutcheson, Robert, P.O. Box 1293, Christchurch.
 Jarman, Hedley Elworthy, Tramway Board, Christchurch.
 Jones, Leonard Llewellyn, P.O. Box 922, Christchurch.
 Killner, Henry, 119 Shirley Road, Shirley, Christchurch, N. 1.
 Lawrence, Frank Netherton, P.O. Box 90, Christchurch.
 Lewis, Charles Howarth, 88A Dyers Pass Road, Cashmere Hills, Christchurch, S. 2.

Maddren, Richard, Messrs. W. S. Newburgh and Co., Christchurch.
 Metcalfe, Richard Grierson, P.O. Box 276, Christchurch.
 Morrison, James, P.O. Box 112, Christchurch.
 Owen, Alexander Milsted, 183 Colombo Street South, Christchurch.
 Rennie, John, P.O. Box 89, Christchurch.
 *Sharp, James Rollo, 499 Manchester Street, Christchurch, C. 1.
 Smith, William Archibald, P.O. Box 445, Christchurch.
 *Tait, James, 21 Kilmore Street, Christchurch.
 Veale, John Percy Edwin, P.O. Box 883, Christchurch.
 Wakely, John, Kaiapoi Woollen Co., Christchurch.
 Warren, Frederick Maurice, P.O. Box 112, Christchurch.
 Worrall, Henry, Te Maratau, Mount Pleasant, Sumner, Christchurch.

Associates.

Allen, Arnold Charles Ophir, 25 Carrington Street, St. Albans, Christchurch.
 Allott, Frederick Spencer, 34 Ngaio Street, St. Martins, Christchurch, S.E. 2.
 Anderson, Norman John Cuninghame, care of The Perpetual Trustees Co., Ltd., P.O. Box 1121, Christchurch.
 Anderson, Thomas, 124 Straven Road, Fendalton, Christchurch.
 Arnold, George Hendry, 489 Manchester Street, St. Albans, Christchurch.
 Auton, Thomas, Public Trust Office, Christchurch.
 Ballan, Howard Humm Bickerdike, 400 Hereford Street, Christchurch.
 Banks, Bernard Wilson, Public Trust Office, Christchurch.
 Banks, Wilfred Henry, care of Papanui Timber Company, Christchurch.
 Barnett, Wyndham, 457 Hereford Street, Christchurch.
 Barrs, Herbert Harold, P.O. Box 50, Darfield.
 Barry, William, Woolston Tanneries, Ltd., Christchurch.
 Bates, Robert Edwin, care of Audit Office, P.O. Box 2, Christchurch.
 Bedwell, Vernon, 37 Somme Street, St. Albans, Christchurch.
 Bell, Harold Edward, N.Z. Newspapers, Ltd., P.O. Box 987, Christchurch.
 Bennett, John Roberts, care of Employment Bureau, Christchurch.
 Best, Leslie Maxwell, care of N.Z. Farmers' Co-operative Association of Canterbury, Ltd., Rangiora.
 Bishop, Helyar Annesley, 9 Straven Terrace, Christchurch, W. 1.
 Booker, Herbert Elwyn, 25 Woodchester Avenue, Shirley, Christchurch, N.E. 1.
 Bowbyes, Lyall Robert, 67 Weston Road, Christchurch.
 Bowie, Colin Stirling, 14A Westenra Terrace, Cashmere, Christchurch, S. 2.
 Bradshaw, Edward James, care of Messrs. Duncan, Cotterill, and Co., Barristers and Solicitors, P.O. Box 5, Christchurch.
 Bretherton, Arthur Charles, P.O. Box 1121, Christchurch.
 Brown, Frederick Harold, care of Messrs. Fletcher, Humphreys and Co., Ltd., Cathedral Square, Christchurch, C. 1.
 Brown, Norman, care of D.I.C. Ltd., Christchurch.
 Bruorton, Maui John Hanslip, 78 Canon Street, St. Albans, Christchurch, N. 1.
 Buchanan, Charles, Messrs. R. Buchanan and Sons, Ltd., Christchurch.
 Buddle, Gertrude Alice (Miss), P.O. Box 386, Christchurch.
 Burn, Eric George, care of Andersons Ltd., Christchurch.
 Burrowes, George Ronald, care of Archbold Bros., 336 Manchester Street, Christchurch.
 Burt, Leslie Roy, care of Messrs. A. and T. Burt, Ltd., P.O. Box 198, Christchurch.
 Burt, Robert Thomson, Social Security Department, Christchurch.
 Butler, James Michael, 623 Gloucester Street, Christchurch, E. 1.
 Cain, Clarence Theodore Richard, care of Messrs. John Burns and Co., Ltd., P.O. Box 642, Christchurch.
 Canning, Albert David Young, care of Audit Department, Christchurch.
 Carson, Murray, 27 Berwick Street, Christchurch, N. 1.
 Champion, Charles Frederick, care of Christchurch Drainage Board, P.O. Box 406, Christchurch.
 Chapman, Norman Harcourt, 50 Bury Street, Sumner, Christchurch.
 Charters, Cecil Deryck, P.O. Box 960, Christchurch.
 Christie, George Hart, P.O. Box 743, Christchurch.
 Clark, Reginald Hawes, care of The Farmers' Co-operative Association, Ltd., P.O. Box 921, Christchurch.
 Clark, Robert Harvey, 236 Centaurus Road, Christchurch, S.E. 2.
 Clegg, John Leonard, care of Messrs. J. J. Niven and Co., Ltd., P.O. Box 591, Christchurch.