

Hulme, Charles Percy, Whitney Street, Blenheim.
 Jenkins, George William, care of Public Trust Office, 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.
 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 67, Greymouth.
 McIntosh, John Grant, care of Post-office, Greymouth.
 Miller, Alan, care of N.Z. Farmers' Co-operative Association, Queen Street, Blenheim.
 Neale, Benjamin Charles, P.O. Box 81, Nelson.
 Oglvie, William Thomas, Private Bag, Greymouth.
 Oliver, John Richmond, P.O. Box 136, Nelson.
 Palk, George, Public Trust Office, Blenheim.
 Parr, William Henry, care of Nelson City Council, Nelson.
 Plimmer, Claude Harold, care of Public Trust Office, Greymouth.
 Pyne, Henry Nicholas, P.O. Box 13, Nelson.
 Reynolds, Clifford Raymond, P.O. Box 3, Greymouth.
 Scully, Patrick Felix, care of Lands and Survey Department, Blenheim.
 Simmonds, William Rupert, Rai Valley, via Nelson.
 Struthers, Percy Alfred, P.O. Box 2, Westport.
 Taylor, Arthur, P.O. Box 21, Westport.
 Thomson, Ernest Harold, Messrs. J. H. Cock and Co., Nelson.
 Thomson, Harold Reader, P.O. Box 85, Nelson.
 Trathen, Ronald Voss, 14 Collingwood Street, Nelson.
 Webb, Owen Andrews, P.O. Box 114, Blenheim.
 Webb, Walter Keith, P.O. Box 97, Nelson.
 West, Herbert George, care of Messrs. Griffin and Hodgson, P.O. Box 10, Nelson.
 Wishart, Arthur Edward, Denniston, via Westport.

OTAGO DISTRICT.
 PUBLIC ACCOUNTANTS.

Fellows.

Bamfield, Frederick William, 7-8 Public Trust Building, Moray Place, Dunedin.
 †Barr, Peter, Messrs. Barr, Burgess, and Stewart, Dunedin.
 Brown, William Richmond, P.O. Box 509, Dunedin.
 Burgess, Robert Cephas, P.O. Box 254, Dunedin.
 Cooke, Frank, P.O. Box 63, Balclutha.
 Davidson, George, P.O. Box 509, Dunedin.
 Davies, Wilfred John, 49 Thames Street, Oamaru.
 Finch, Rhoderic, P.O. Box 87, Oamaru.
 Grace, Edmund Robert, P.O. Box 557, Dunedin.
 Grater, Charles, P.O. Box 509, Dunedin.
 Hamann, John Thomas, P.O. Box 341, Dunedin.
 Hanning, Robert, Dowling Street, Dunedin.
 Harraway, Albert Ernest, Bank of Australasia Chambers, 3 Bond Street, Dunedin.
 Hislop, John Stuart, 105 High Street, Dunedin.
 Hopcraft, John Armour, M.U. Oddfellows Hall Buildings, 137 Stuart Street, Dunedin.
 Kirby, George Stanley, P.O. Box 588, Dunedin.
 Leslie, David, P.O. Box 38, Dunedin.
 Little, James Stuart, P.O. Box 65, Dunedin.
 Mirams, Samuel Philip, Crawford Street, Dunedin.
 Monkman, William Thomas, 71 Bond Street, Dunedin.
 McInnes, John Stuart, P.O. Box 56, Dunedin.
 McLean, Alexander, Ross Place, Lawrence.
 Noble, David Ritchie, P.O. Box 646, Dunedin.
 Paterson, Thomas Dundas Bonnar, P.O. Box 335, Dunedin.
 Patterson, James Gibson, 41 Dowling Street, Dunedin.
 Power, Pierce Herbert, P.O. Box 174, Dunedin.
 Reid, George Walter, P.O. Box 302, Dunedin.
 Reid, William Edwin Charles, P.O. Box 302, Dunedin.
 Richards, Charles Edward, Alexandra South.
 Satterthwaite, Leonard McKendrick, P.O. Box 302, Dunedin.
 Smeaton, James William, 152 High Street, Dunedin.
 Smith, Donald Victor George, P.O. Box 89, Oamaru.
 Smith, Edmund Robinson, 2 Walter Street, Dunedin.
 Sykes, Harold Hugh, P.O. Box 214, Dunedin.

Associates.

Bell, George William Jack, P.O. Box 592, Dunedin.
 Blyth, Ella Madeline (Miss), P.O. Box 321, Dunedin.
 Brugh, John Barnet, 2 Dowling Street, Dunedin.
 Burton, Ernest Roland, 41 Dowling Street, Dunedin.
 Cook, Robert James, P.O. Box 867, Dunedin.
 Doggart, James MacDonald, Clyde Street, Balclutha.
 Elsey, Charles Albert, 173 Stuart Street, Dunedin, C. 1.
 Hall, John Joseph, P.O. Box 616, Dunedin.

Hanning, James Douglas, 1 Dowling Street, Dunedin, C. 1.
 Harris, James Fulton Neil, P.O. Box 510, Dunedin.
 Hudson, Alfred Charles, P.O. Box 853, Dunedin.
 Ireland, Leonard James Tobin, 12-14 Manse Street, Dunedin.
 Jeavons, Thomas Richard Banks, 137 Stuart Street, Dunedin, C. 1.
 Johnston, Ernest James George, P.O. Box 38, Dunedin.
 Lang, James Fairbairn, Security Buildings (2nd Floor), Stuart Street, Dunedin, C. 1.
 Lothian, Edward Bannerman, P.O. Box 19, Balclutha.
 *Milne, Alexander Smith, P.O. Box 52, Pembroke.
 Mitson, William Albert, Water Street, Dunedin.
 McHutchon, Alexander, Dominion Chambers, 142 Rattray Street, Dunedin.
 McInnes, Stuart Francis, P.O. Box 56, Dunedin.
 McInnes, William John, P.O. Box 56, Dunedin.
 McIver, Lewis Donald, 1 Preston Crescent, Belleknowes, Dunedin.
 McKeefry, John Henry A., 219 Cumberland Street, Dunedin.
 Parker, Raymond Thomas, Colonial Mutual Chambers (3rd Floor), Princes Street, Dunedin, C. 1.
 Penman, Charles, P.O. Box 302, Dunedin.
 Rivers, Ashley Molyneux, P.O. Box 56, Alexandra.
 Robinson, John Alfred, P.O. Box 727, Dunedin.
 Ross, George, P.O. Box 416, Dunedin.
 Salinger, Frank Samuel, P.O. Box 523, Dunedin.
 Sinclair, Robert Sproul Menzies, A.M.P. Building, Princes Street, Dunedin.
 Smith, George Humble Glaister, P.O. Box 224, Dunedin.
 Taverner, William Burgoyne, 86 King Edward Street, Dunedin, S. 1.
 Thompson, Francis Richard, P.O. Box 207, Dunedin.
 Thompson, John Hamilton, P.O. Box 207, Dunedin.
 Thompson, Victor Ethelbert Duckers, P.O. Box 615, Dunedin.
 Titchener, William Francis, P.O. Box 567, Dunedin.
 Tyrell, Henry Woodville, P.O. Box 727, Dunedin.
 Young, William Anderson, Allbell Chamber, 154 Stuart Street, Dunedin.

REGISTERED ACCOUNTANTS.

Fellows.

Adam, Hugh, P.O. Box 223, Dunedin.
 Anderson, William Douglas, Messrs. J. Rattray and Son, Ltd., P.O. Box 253, Dunedin.
 Austin, Gerald George, 14 Grand Street, Dunedin.
 Baker, Charles, P.O. Box 243, Dunedin.
 Bardsley, William Julian, St. Leonards, Dunedin.
 Boyd, Warren, Messrs. Sievwright, James, and Nichol, High Street, Dunedin.
 *Cook, Lawrence, 20 Sheen Street, Roslyn, Dunedin.
 Easton, William, Otago Daily Times and Witness Co., Dunedin.
 Farquharson, James, National Mortgage and Agency Co., Dunedin.
 Glen, George Ernest, 23 Test Street, Oamaru.
 Glover, John Robert, Messrs. Ross and Glendining, Ltd., Dunedin.
 Gorton, Percy Howard, Messrs. Smith and Smith, Ltd., Dunedin.
 Grigg, Charles Frederick, 191 Forbury Road, Dunedin.
 Grocott, Herbert, P.O. Box 70, Oamaru.
 Henderson, Henry Hugh, Town Hall, Dunedin.
 Hogg, James, McLeod Bros., Ltd., Dunedin.
 Howden, James Alexander, Messrs. John Mill and Co., Ltd., Dunedin.
 Jeavons, Alfred William, Messrs. Ross and Glendining, Ltd., Dunedin.
 Marshall, Herbert D., Messrs. Chas. Begg and Co., Ltd., Dunedin.
 Milne, James, Messrs. Milne, Bremner, Ltd., Dunedin.
 Quaile, James, 66 Maryhill Terrace, Mornington, Dunedin, W. 1.
 Renfree, Harry, care of J. Wilkinson, Esq., 26 Dowling Street, Dunedin.
 Renton, James, Otago Harbour Board, Dunedin.
 *Smith, Frederick, N.Z. Express Buildings, Bond Street, Dunedin.
 Templeton, Arthur Hugh, 17 King Street, Dunedin.
 Tennent, Oswald Kesteven, Bank of Australasia, Dunedin.
 Wright, George Dowse, Messrs. R. Wilson and Co., Ltd., Dunedin.

Associates.

Aitchison, Clement Simon Denovan, P.O. Box 742, Dunedin.
 Aitken, Harold Percival, P.O. Box 693, Dunedin.
 Anderson, Doris Eileen Mavis, 74 Heriot Row, Dunedin, N. 1.
 Anderson, Douglas Reid, care of Perpetual Trustees Estate and Agency Co., Ltd., P.O. Box 897, Dunedin.
 Anderson, George, Messrs. Murray, Roberts, and Co., Ltd., Dunedin.