

Parker, Francis William, Messrs. Fairburn and Parker, Ltd., P.O. Box 253, Dunedin.
 Patterson, Brian Wallace, care of Oamaru Worsted and Woollen Mills, Ltd., P.O. Box 66, Oamaru.
 Pearce, Alfred Henry Hugh, care of D. V. G. Smith, Esquire, Thames Street, Oamaru.
 Pearson, George Andrew, care of Messrs. Wright, Stephenson, and Co., Ltd., P.O. Box 452, Dunedin.
 Poppelwell, Henry Cairns, P.O. Box 217, Dunedin.
 Portman, William Lundie Bennett, Messrs. Bing Harris, and Co., Dunedin.
 Price, Herbert Cowan, P.O. Box 119, Oamaru.
 Pritchett, Cuthbert Keith Torlesse, Bank of New Zealand, Dunedin.
 Purvis, Irene Ida, McGeorge Avenue, Eglinton, Dunedin.
 Reid, Donald Geoffrey McMillan, 4 Sargood Street, Roslyn, Dunedin.
 Reid, Peter Ronald Talbot, care of Bank of New Zealand, Cromwell, Otago Central.
 Reid, Winston George Sainsbury, Messrs. Mackintosh, Caley, Phoenix, MacLaggan Street, Dunedin, C. 1.
 Routledge, Lewis Edward, care of Messrs. John Edmond Ltd., P.O. Box 138, Dunedin.
 Roxburgh, Rymall Stuart, P.O. Box 588, Dunedin.
 Ruffell, Ernest George Harold, 42 Filleul Street, Dunedin.
 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 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, Eichardt's Hotel, Queenstown.
 Stevenson, William, Messrs. Irvine and Stevenson, Dunedin.
 Strang, Charles John Rankin, 76 Highgate, Roslyn, 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.
 Taylor, Basil Napier, care of Public Trust Office, Dunedin.
 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, 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, care of Trustees Executors and Agency Co., Ltd., 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, Henry Harper Spencer, care of Vedic Cafe, Princes Street, Dunedin.
 Wilson, Allan Vernon, Social Security Department, Unemployment Division, Dunedin.
 Wilson, Newman Robert, Otago Farmers' Co-operative Association, Dunedin.
 Woodhead, Henry Elam Read, 22 Springhill Road, Mornington, Dunedin.
 Wornall-Smith, Bruce Edmund, Public Trust Office, Dunedin.

POVERTY BAY DISTRICT.

PUBLIC ACCOUNTANTS.

Fellows.

Ball, Frederick Robert, P.O. Box 60, 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.
 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.
 James, Edward Frank, P.O. Box 65, 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.
 Bilham, Ernest Walter, 345 Aberdeen Road, Gisborne.
 Bullen, Rosa Mary (Miss), 59 Stout Street, Gisborne.
 Chaplin, Reginald Wilfred, P.O. Box 63, Tokomaru Bay.
 Chrisp, Eric Townley, P.O. Box 108, Gisborne.
 Chrisp, 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.
 Harold, Christopher Boyle, 5 Wi Pere Street, 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.

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.
 Champion, Leslie, P.O. Box 56, Hamilton.
 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, Thomas 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.
 Wright, George William, 137 Victoria Street, Hamilton.

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, P.O. Box 71, Rotorua.
 Buddle, Keith Forster, P.O. Box 70, Rotorua.
 Callaghan, John Louis, Security Buildings, Te Awamutu.
 Challiner, Royle Richard Victor, P.O. Box 54, Hamilton.
 Chapman, Arthur, Whakatane.
 Davey, Edwin John, 7 Wesley Chambers, Victoria Street, (Box 265), Hamilton.
 Day, Eric Charles, P.O. Box 181, Hamilton.