

Associates.

Abernethy, Lindo Stuart, care of Perpetual Trustees Co., Timaru.
 Aitken, Frederick Richard George, High School, Waimate.
 Allport, Albert John, care of The Timaru Herald Co., Ltd., P.O. Box 46, Timaru.
 Baird, Eric Tennant, care of Perpetual Trustees, Ltd., P.O. Box 75, Timaru.
 Ball, Richard Offwood, 12 Jackson Street, Timaru.
 Burrow, Vera Muriel (Miss), P.O. Box 206, Timaru.
 Carter, Harry Garlin, care of Technical College, Timaru.
 Chapman, John Harold, Ashburton Hospital Board, Ashburton.
 Cox, Robert Donald, District High School, Pleasant Point.
 Cretney, William Edward, P.O. Box 40, Ashburton.
 Haworth, James Randel, care of Timaru Motors Ltd., P.O. Box 122, Timaru.
 Lee, Gordon Rufus, 67 Beverley Road, Timaru.
 Lennon, John Webster, P.O. Box 234, Timaru.
 Lewis, Herbert Norman, Bleak House, Ashburton.
 Loy, Robert Harding, P.O. Box 93, Ashburton.
 Marshall, Colin Brereton, Messrs. Pyne, Gould, Guinness, Ltd., Timaru.
 Mullan, Donald Sinclair, Timaru Motors, Ltd., Timaru.
 McDuff, Horace Leslie, care of Messrs. Foote and Goodman, P.O. Box 219, Timaru.
 McNab, Donald Gordon, P.O. Box 27, Timaru.
 Naylor, Horace Garfield, Secretary, South Canterbury Hospital Board, Timaru.
 Newton, Edward James, P.O. Box 27, Timaru.
 Parr, Kenneth Rice Patterson, 6 Elizabeth Street, Timaru.
 Parry, Agnes Catherine, 64 Shearman Street, Waimate.
 Price, Frederick Reuben, Waimataitai School, Timaru.
 Reid, George Guyon Chester, P.O. Box 158, Timaru.
 Robertson, Frederic James, P.O. Box 206, Timaru.
 Sarney, William Henry Gray Russell, P.O. Box 68, Ashburton.
 Shillito, George Archie, 5 Richmond Street, Timaru.
 Shrimpton, Sidney Allan, P.O. Box 29, Timaru.
 Smart, Edwin Winston, P.O. Box 23, Temuka.
 Smith, Colin Selby, care of Messrs. Sims, Cooper, and Co. (N.Z.), Ltd., P.O. Box 78, Timaru.
 Smith, William John, 7 Trafalgar Street, Timaru.
 Spencer, Elisabeth Margaret (Miss), P.O. Box 43, Timaru.
 Stanton, Leslie John Summerfield, Public Trust Office, Timaru.
 *Taylor, William, Willowbridge, South Canterbury.
 Truman, Sydney Harold, care of Ashburton Electric-power Board, Ashburton.
 Wakefield, Alfred Albert, care of Mount Cook and Southern Lakes Tourist Co., Ltd., P.O. Box 226, Timaru.
 Williamson, Henry William Walter, care of Messrs. Pyne, Gould, Guinness, Ltd., P.O. Box 17, Geraldine.
 Willoughby, James Maitland, Technical School, Ashburton.
 Woodnorth, Peter Gordon, Public Trust Office, Timaru.

SOUTHLAND DISTRICT.

PUBLIC ACCOUNTANTS.

Fellows.

Blackmore, Leslie Albert, P.O. Box 288, Invercargill.
 Borne, Charles Edward, P.O. Box 78, Invercargill.
 Carswell, John Thomas, P.O. Box 85, Invercargill.
 Cumming, Robert John, Esk Street, Invercargill.
 Cuthbertson, Denniston, Esk Street, Invercargill.
 Fisher, John, Standard Buildings, Otautau.
 Francis, Charles William, P.O. Box 219, Invercargill.
 Green, Robert Stewart, 31 Mersey Street (P.O. Box 50), Gore.
 Hackworth, Ethel Sarah Constance, Newburgh Buildings, Dee Street, Invercargill.
 Jones, Stanley William, P.O. Box 103, Invercargill.
 Orr, James Logan, P.O. Box 100, Invercargill.
 Ott, William Alexander, P.O. Box 205, Invercargill.
 Rout, Charles Basil, Messrs. Rout and Stewart, Invercargill.
 Webb, Frank Arthur, Esk Street, Invercargill.

Associates.

Aitken, Archibald Henderson, P.O. Box 54, Gore.
 Dorman, George Edward Thompson, Chelmsford Street, Invercargill.
 Lunn, Stephen Fraser, Messrs. J. L. Orr and Lunn, P.O. Box 100, Invercargill.
 Malloch, Donald Murray, P.O. Box 134, Invercargill.
 Osborne, George, P.O. Box 145, Invercargill.
 Scandrett, Douglas Martin, P.O. Box 180, Invercargill.
 Stark, Robert Garth, Messrs. Webb and Stark, Esk Street, Invercargill.
 Taylor, Stanley Bell, P.O. Box 6, Gore.
 Young, Frank, Mersey Street, Gore.

REGISTERED ACCOUNTANTS.

Fellows.

Anderson, Philip Albert, 80 Islington Street, Invercargill.
 Pilcher, Edward Belton, P.O. Box 94, Invercargill.
 Rice, Stanley, Messrs. Hunter Brothers and Rice, Wyndham.
 Scott, George William, Public Trust Office, Invercargill.

Associates.

Alexander, James Murray, Bank of New Zealand, Invercargill.
 Anderson, Frederick Neil, care of Southland Times Co., Ltd., P.O. Box 30, Invercargill.
 Anderson, Sir Robert Albert, Crescent, Invercargill.
 Baker, Thomas Stephen, care of Messrs. Chas. Begg and Co., Ltd., Esk Street, Invercargill.
 Barnett, Robert Charles, care of Government Insurance Department, P.O. Box 153, Invercargill.
 Barron, John, care of Messrs. Wright, Stephenson, and Co., Ltd., Invercargill.
 Boyd, Thomas George, Bank of New Zealand, Mataura.
 Campbell, Archibald, P.O. Box 124, Invercargill.
 Dillon, Alfred James, care of National Bank of New Zealand, Ltd., P.O. Box 5, Invercargill.
 Fairbrother, Monty Claude, P.O. Box 61, Invercargill.
 Ferris, Richard, care of Messrs. Gormack, Wilkes, and Davidson, Ltd., Dee Street, Invercargill.
 Fraser, George McKenzie, care of Macaulay Motors, Ltd., P.O. Box 122, Invercargill.
 Fraser, William, Messrs. Thomson and Beattie, Ltd., Invercargill.
 Hale, Edward Leslie, P.O. Box 237, Invercargill.
 Harrington, Allan George, P.O. Box 219, Invercargill.
 Hay, Herbert Laing, P.O. Box 76, Invercargill.
 Hoyles, Arthur le Heap, P.O. Box 171, Invercargill.
 Leask, Lloyd Samuel, care of Public Works Department, P.O. Box 9, Invercargill.
 Macaulay, Robert Ure, P.O. Box 122, Invercargill.
 Maclean, Peter Ian, care of Trustees Executors and Agency Co. of New Zealand, Ltd., P.O. Box 106, Invercargill.
 Malcolm, Donald Thornton, care of Perpetual Trustees Estate and Agency Co. of New Zealand, Ltd., P.O. Box 57, Invercargill.
 McClean, Alfred Abram, care of D. M. Malloch, P.O. Box 134, Invercargill.
 Neil, Arthur James, care of Land and Income Tax Department, P.O. Box 319, Invercargill.
 Raines, Lloyd Edwin, care of Messrs. Moffett and Co., Esk Street, Invercargill.
 Robertson, James, Audit Office, P.O. Box 237, Invercargill.
 Routledge, Charles William, Lands and Survey Department, Invercargill.
 Rowley, Frederick Cotton, P.O. Box 68, Invercargill.
 Wallace, Gordon Rodie, P.O. Box 24, Gore.
 Wallis, Richard Frederick (Jun.), Messrs. R. and F. Wallis, Ltd., Gore.
 Watson, Myra Glendining (Miss), Southland Technical College, Tay Street, Invercargill.
 Wild, Philip, 147 Dalrymple Road, Invercargill.

TARANAKI DISTRICT.

PUBLIC ACCOUNTANTS.

Fellows.

Anderson, Robert Buchanan, P.O. Box 120, Stratford.
 Baily, Hugh, New Plymouth.
 Bellringer, Norman Bertram, P.O. Box 65, New Plymouth.
 Cameron, Edward Knowles, P.O. Box 141, Hawera.
 Clarke, Frank Edward, P.O. Box 83, Stratford.
 Duff, Valentine, P.O. Box 69, New Plymouth.
 Laurence, George, P.O. 118, Hawera.
 Lovell, Leonard Francis Walter, P.O. Box 145, New Plymouth.
 McKenzie, Thomas Ferguson, P.O. Box 126, Hawera.
 Monteath, Laurence McKenzie McLaurin, P.O. Box 4, New Plymouth.
 Tristram, William John, Eltham.
 Webster, Edward Percy, 164 Devon Street, New Plymouth.
 Wynyard, Clinton Henry, P.O. Box 69, New Plymouth.

Associates.

Adam, Alexander, Egmont Street, New Plymouth.
 Carter, George Augustus, P.O. Box 78, Stratford.
 Hamerton, Robert William Holden, Patea.
 Jefferies, Frederick Peebles Douglas, P.O. Box 147, Stratford.
 Lennon, Henry Arthur, P.O. Box 172, Hawera.
 Markham, David, P.O. Box 25, Opunake.
 Penn, Thomas Lane, P.O. Box 82, Stratford.
 Sage, Robert Scott, P.O. Box 145, Hawera.
 Thomson, William Sydney, P.O. Box 145, New Plymouth.