

Fyfe, James, P.O. Box 5, Hikurangi.
 Garrard, Derwent Raoul, P.O. Box 117, 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.
 Hargrave, Charles Russell, P.O. Box 43, Rawene.
 Herrick, Douglas Bruce, P.O. Box 1337, Auckland.
 Herrick, Edwin William Bertram, P.O. Box 1337, Auckland.
 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, P.O. Box 1430, Auckland.
 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.
 Ling, Maurice William, P.O. Box 1238, Auckland.
 Lorimer, John de Lennie, P.O. Box 1081, Auckland.
 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.
 Maher, Desmond Joseph, P.O. Box 1085, Auckland.
 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.
 Orr, Hugh Stewart, P.O. Box 1565, 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, Endean's 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, Harold Frederick, P.O. Box 168, Auckland.
 Spencer, Hugh McCutchan, P.O. Box 1431, Auckland.
 Stanley, Robert Harvey, P.O. Box 791, Auckland.
 Steen, Thomas Gordon, Messrs. Wilkinson and Campbell, P.O. Box 1398, 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.
 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.
 Bassett, Edward John, care of Messrs. John Burns & Co., Ltd., P.O. Box 834, Auckland.
 Bollard, Albert Ernest, Campbell and Ehrenfried Co., Ltd., Auckland.
 *Burnett, Henry Beaumont, 62 Great South Road, Auckland, S.E. 2.
 Capper, Percy John, care of Messrs. L. D. Nathan and Co., Auckland.
 Ching, Nelson Ashley, 120 Queen Street, Onehunga, Auckland, S.E. 5.
 Congalton, Thomas Ralph, Town Clerk, Mount Albert, Auckland.
 Cowan, William Andrew, 12 Seymour Street, Ellerslie, Auckland.
 Craig, Ernest Arthur, P.O. Box 587, 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.
 Galbraith, Raymond Frank, 7 Clovernook Road, Auckland, S.E. 3.
 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.
 Hookham, Reginald Thomas, care of Auckland Electric Power Board, Auckland.
 Houghton, Charles Vince, 8 Gladstone Road, Parnell, Auckland.
 Jack, Alexander Douglas, care of Mount Eden Borough Council, 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, 106 Queen Street, Northcote, Auckland, N. 4.
 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.
 Miller, John Rowley, care of Waitemata Electric-power Board, Private Bag, Auckland, C. 1.
 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.