

Pickles, Jack Hamer, Epworth Chambers, Hereford Street, Christchurch.
 Prosser, Walter Cook, P.O. Box 4, Rangiora.
 Quartermain, Percy Norman, 93 Gloucester Street, Christchurch.
 Smith, John Roy, P.O. Box 187, Christchurch.
 Stewart, Arthur, Messrs. Stewart, Beckett, and Co., Christchurch.
 Stewart, James Mawson, 152 Hereford Street, Christchurch.
 Twyford, Frederic Edward, Epworth Chambers, 176 Hereford Street, Christchurch.
 Tyers, William Morris, P.O. Box 1002, Christchurch.
 Wilkinson, Alfred Owen, Messrs. W. E. Best and Wilkinson, Christchurch.
 Wood, Walcot John, 19 Manning Street, Riccarton, Christchurch.
 Woolf, Ernest Julius, P.O. Box 551, Christchurch.

Associates.

Armitage, Hubert Wallace G., 213 Manchester Street, Christchurch.
 Ballantyne, Harold Henry Poynton, P.O. Box 249, Christchurch.
 Bascand, Andrew William, 77 Bealey Avenue, Christchurch, C. 1.
 Bashford, Conrad Joseph Penberthy, P.O. Box 208, Christchurch.
 Black, Herbert Radcliffe, P.O. Box 228, Christchurch.
 Brass, William George, P.O. Box 594, Christchurch.
 Brittan, Francis Arthur, 154 Hereford Street, Christchurch, C. 1.
 Browne, Percy Collins, P.O. Box 567, Christchurch.
 Bruce, Arthur Ambrose, 213 Manchester Street, Christchurch.
 Bullock, Garnet Thomas, P.O. Box 704, Christchurch.
 Burt, John Keith, P.O. Box 367, Christchurch.
 Bush, Ralph Leslie, 183 Manchester Street, Christchurch.
 Caygill, Ernest Robson, 176 Hereford Street, Christchurch.
 Clarkson, William Paul, P.O. Box 707, Christchurch.
 Donovan, Brian Gerald, Somerset House, 153 Hereford Street, Christchurch.
 Evans, Claude Whitney, P.O. Box 555, Christchurch.
 Fisher, Thomas Edwin, P.O. Box 1032, Christchurch.
 Ford, Arthur Douglas, P.O. Box 37, Christchurch.
 Fountain, Havelock Russell, P.O. Box 394, Christchurch.
 Gale, Frederick Humphrey Dare, P.O. Box 721, Christchurch.
 George, Alan Burton Wilford, Messrs. R. T. Tosswill and Co., 116 Hereford Street, Christchurch.
 Hamilton, Edwin Henry Staples, P.O. Box 1098, Christchurch.
 Henry, John Arthur, 165 Hereford Street, Christchurch.
 Hudson, Joseph Harry, P.O. Box 394, Christchurch.
 Kerr, John Lambert, P.O. Box 1264, Christchurch.
 Kirby, Norman Sydney, P.O. Box 443, Christchurch.
 Lake, Harry Robson, P.O. Box 555, Christchurch.
 Laurensen, Robert Linsday, P.O. Box 985, Christchurch.
 Lawrence, Llewellyn Vigers, 154 Hereford Street, Christchurch.
 Luttrell, Ernest Edgar, 95 Gloucester Street (P.O. Box 958), Christchurch.
 Lyttle, Alfred Ernest Garfield, P.O. Box 639, Christchurch.
 Lyttle, Herbert Gardiner Gladstone, P.O. Box 639, Christchurch.
 McCullum, Walter Robert, P.O. Box 122, Christchurch.
 MacGibbon, William Smith, P.O. Box 794, Christchurch.
 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, Edwin Glasson, 119 Worcester 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.
 Owen, Alexander Milsted, 183 Colombo Street, Christchurch.
 O'Neill, Mervyn Clarence (Lieut.), No. 2 Training Battalion, Military Camp, Burnham, Christchurch.
 Parish, Charles Godfrey, P.O. Box 443, 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, Messrs. Sturge and Bashford, P.O. Box 208, Christchurch.
 Symington, Robert Henry, P.O. Box 1235, Christchurch.
 Tolmie, Frederick Gourlay, High Street, Rangiora.
 Walker, William James Henry, P.O. Box 918, 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.
 Cook, Herbert Stuart, P.O. Box 636, Christchurch.
 Cooper, George Henry, care of Messrs. Wyn-Williams, Brown, and Gresson, corner of Manchester and Cashel Streets, 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, 78 Riccarton Road, Christchurch.
 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.
 Rennie, John, P.O. Box 89, Christchurch.
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 Symes, Robert Cracroft McLean, Messrs. Dalgety and Co., Ltd., 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 Ngajo 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.