

Taylor, Osborne Richardson, 28 Rochester Street, Christchurch.  
 Taylor, Tasman Thorpe, P.O. Box 1240, Christchurch.  
 Thompson, John, 18 Therese Street, Spreydon, Christchurch, S.W. 1.  
 Thompson, Liddell James, Messrs. W. E. Best and Wilkison, P.O. Box 221, Christchurch.  
 Thorn, Cecil Walter, care of Stamp Duties Department, Christchurch.  
 Triggs, Reginald Albert, 56 May's Road, Christchurch.  
 Turnbull, Andrew Rutherford, care of the State Advances Corporation, Christchurch.  
 Turner, Arnold Robert, 404 Avonside Drive, Christchurch, N.E. 1.  
 Turner, Harold, 339 Moorhouse Avenue, Christchurch.  
 Turner, Marjorie (Miss), Bursar's Office, Christ's College, Christchurch.  
 Waller, George Nelson, P.O. Box 954, Christchurch.  
 Ward, Garner Wakefield, P.O. Box 322, Christchurch.  
 Ward, Ronald, care of Audit Office, P.O. Box 2, Christchurch.  
 Warren, Harman, P.O. Box 112, Christchurch.  
 Watkins, Norman Frederick, 34 Barbour Street, Christchurch, S.E. 1.  
 Watkins, Stephen Chisenhall Wynne, care of National Commercial Broadcasting Service, Station 3ZB, 740 Colombo Street, Christchurch.  
 Watts, Peter Belford, care of Messrs. W. S. Newburgh and Co., P.O. Box 458, Christchurch.  
 Webb, Edward Rogers, Christ's College, Christchurch.  
 Webley, Lewin Ronald, care of Messrs. Bunting and Co., Ltd., P.O. Box 268, Christchurch.  
 Williams, Frederick, Public Trust Office, Christchurch.  
 Williams, Thomas Henry, Messrs. Williams and Williams, P.O. Box 610, Christchurch.  
 Wills, Alan John, care of Messrs. Beath and Co., Ltd., Christchurch.  
 Wills, Eric Philp, P.O. Box 800, Christchurch.  
 Wilson, Dudley Venna, P.O. Box 396, Christchurch.  
 Wilson, Quinten Marquick, care of Messrs. T. H. Green and Co., Ltd., P.O. Box 229, Christchurch.  
 Wilson, Trevor, Hutchinson Motors, Ltd., P.O. Box 440, Christchurch.  
 Wood, Gertrude Maitland (Mrs.), 11 Hamilton Avenue, Fendalton, Christchurch.  
 Wright, Charles Albert, care of Land and Income Tax Department, Christchurch.  
 Wright, Charles McAuley, 452 Hagley Avenue, Christchurch.  
 Wright, Sydney Launcelot, 49 Hartley Avenue, Papanui, Christchurch.  
 Wyber, Norman Sheddan, P.O. Box 29, Kaiapoi.  
 Young, Jack Ivan, P.O. Box 794, Christchurch.

## HAWKE'S BAY DISTRICT.

## PUBLIC ACCOUNTANTS.

*Fellows.*

Anderson, William, P.O. Box 201, Napier.  
 Brown, Robert Douglas, P.O. Box 287, Hastings.  
 Bull, Henry, P.O. Box 58, Napier.  
 Butler, John Sherwin, Messrs. McCulloch, Butler, and Spence, P.O. Box 146, Hastings.  
 Denton, Laurence Ackworth, P.O. Box 18, Hastings.  
 Dobson, Walter, High Street, Dannevirke.  
 Dunn, Francis Arthur George, P.O. Box 122, Waipukurau.  
 Edgley, Harold Edgar, P.O. Box 145, Napier.  
 Fraser, John Augustus, Hastings.  
 Harker, Harry Lionel, P.O. Box 24, Wairoa.  
 Harvey, William, P.O. Box 26, Napier.  
 Hobbs, William Barton, P.O. Box 46, Hastings.  
 Hyde, Aubrey Cyril Anderson, P.O. Box 146, Hastings.  
 Laws, Gordon Cosgrove, P.O. Box 26, Napier.  
 McCulloch, William, Messrs. McCulloch, Butler, and Spence, P.O. Box 146, Hastings.  
 McLennan, John, Messrs. Robert Dobson and Co., P.O. Box 114, Napier.  
 Mitchell, William Peter, 6 Gladstone Road, Napier.  
 Rainbow, Algernon Instone, P.O. Box 46, Hastings.  
 Sandtmann, Julius Winfried, P.O. Box 111, Napier.  
 Spence, Morris Stewart, Messrs. McCulloch, Butler, and Spence, P.O. Box 194, Napier.  
 Webley, Norman, P.O. Box 32, Dannevirke.  
 Wilson, Charles Douglas, P.O. Box 78, Napier.

*Associates.*

Allen, Lancelot Fitzgerald, P.O. Box 38, Dannevirke.  
 Anderson, Eric Dudley, P.O. Box 77, Hastings.  
 Angus, John Morven, P.O. Box 100, Wairoa.  
 Ashcroft, Peter, P.O. Box 86, Napier.  
 Ashton, Frank Randolph Seaton, P.O. Box 194, Napier.  
 Bayliss, Kenneth Howard, P.O. Box 238, Hastings.

Beuth, Cyril William Wagstaffe, P.O. Box 78, Napier.  
 Bickerstaff, George Ian, P.O. Box 88, Napier.  
 Bourgeois, Horace Edgar Keith, Harston's Buildings, Hastings Street, Napier.  
 Carr, Harold George, P.O. Box 305, Hastings.  
 Chapman, Douglas Gordon, P.O. Box 20, Napier.  
 Corbin, Frederick Henry, P.O. Box 126, Hastings.  
 Denton, Owen Ackworth, P.O. Box 18, Hastings.  
 Dingle, Harry Rowe, Messrs. Webley and Ruby, P.O. Box 32, Dannevirke.  
 Fippard, Norman Basil, P.O. Box 146, Hastings.  
 Gardiner, George Falkland, P.O. Box 192, Napier.  
 Gleadow, John Emery, P.O. Box 5, Napier.  
 Green, George Francis, Henderson Street, Dannevirke.  
 Kay, Percy, Market Reserve Building, Tennyson Street, Napier.  
 Millar, Jack Jules, P.O. Box 92, Wairoa.  
 Nesbit, Edward, Hastings Street, Napier.  
 Nesbitt, Edward Bond, P.O. Box 236, Napier.  
 Palmer, Albert Edgar, P.O. Box 105, Hastings.  
 Pether, Stanley George, P.O. Box 34, Wairoa.  
 Retemeyer, Alfred Mynhard, P.O. Box 145, Napier.  
 Ruby, Harold William, P.O. Box 32, Dannevirke.  
 Runciman, Archibald John Carson, P.O. Box 10, Hastings.  
 Stanton, William Edwardes, 208 Victoria Street, Hastings.  
 Tabbly, Reginald Passy, Ebbett's Buildings, Queen Street, Hastings.  
 Thomson, Vivian Arthur Duckers, P.O. Box 193, Hastings.  
 Watson, Claude Richard, P.O. Box 60, Waipukurau.  
 Webber, Arthur James, P.O. Box 36, Dannevirke.  
 Wilson, Douglas Alexander, P.O. Box 78, Napier.  
 Wishart, Albert Eric, P.O. Box 13, Hastings.

## REGISTERED ACCOUNTANTS.

*Fellows.*

Lawford, Edward Harrison, Union Bank of Australia, Napier.  
 Mackay, William Norman Jersey, Messrs. Sainsbury, Logan, and Williams, Napier.  
 Rowe, Thomas, P.O. Box 175, Napier.  
 Simpson, Frank Henry, Messrs. Williams and Kettle, Ltd., Napier.

*Associates.*

Anderson, John, Havelock Road, Napier.  
 Bauckham, Keith Wycliffe, P.O. Box 261, Hastings.  
 Bell, Cervantes Jason, P.O. Box 3, Dannevirke.  
 Bickerstaff, George Herbert, P.O. Box 88, Napier.  
 Bisson, Clarence Henry, P.O. Box 40, Napier.  
 Bradley, Harry Thomas, Messrs. Kennedy, Lusk, and Morling, Napier.  
 Brenton-Rule, Henry, P.O. Box 251, Hastings.  
 Brew, Cecil Arthur, care of Audit Office, Napier.  
 Butcher, Lewis Frederick, P.O. Box 100, Wairoa.  
 Clark, Percy Octavius, P.O. Box 109, Dannevirke.  
 Cooper, Arthur Douglas, Land and Income Tax Department, Napier.  
 Cowan, William Bruce, P.O. Box 112, Hastings.  
 Dewes, Henry Hayes, P.O. Box 314, Napier.  
 Douglas, Charles, P.O. Box 45, Hastings.  
 Drury, John William, care of Hawke's Bay Farmers' Co-op. Association Ltd., P.O. Box 261, Napier.  
 Egan, Robert Martin, P.O. Box 17, Hastings.  
 Gahagan, Ernest Mackie, 59 Marine Parade, Napier.  
 Galyer, Raymond Frank, P.O. Box 38, Dannevirke.  
 Gardner, Charles, McLeod and Gardner, Hastings.  
 Hampton, Leonard Renwick, 11 Burn's Road, Napier.  
 Hannah, John, care of Land and Income Tax Department, P.O. Box 261, Hastings.  
 Hannah, Thomas Adam, care of Public Trustee, Hastings.  
 Hay, Charles James, Public Trust Office, Waipukurau.  
 Heath, John Hawarth, H.M. Customs, Napier.  
 Holloway, William George, P.O. Box 180, Dannevirke.  
 Holt, Frank, County Clerk, Waipawa.  
 Hulston, William George, Commercial Bank of Australia, Ltd., Dannevirke.  
 Inglis, Stewart Neill, care of Bank of New Zealand, Takapau, H.B.  
 Kean, William, P.O. Box 146, Hastings.  
 Lee, Allan Frederick, 157 Kennedy Road, Napier.  
 McConchie, Stewart Donald, Ruataniwha Street, Waipukurau.  
 McIntyre, Henry Fawcett, Public Trust Office, Dannevirke.  
 McKay, Neville James, P.O. Box 15, Waipawa.  
 Matthews, William Reginald, care of Public Trust Office, Hastings.  
 Melhuish, Frank William, Education Board Office, Napier.  
 Newton, Charles, 502 Charles Street, Hastings.  
 Pickering, Joseph Bramwell, 310 Knight Street, Hastings.  
 Pirie, Edwin Charles, C. H. Cranby and Co., Ltd., P.O. Box 120, Napier.