

Kirby, Georgé Stanley, P.O. Box 588, Dunedin.
 Little, James Stuart, P.O. Box 65, Dunedin.
 Mirams, Samuel Philip, Crawford Street, Dunedin.
 McInnes, John Stuart, P.O. Box 56, Dunedin.
 McLean, Alexander, Ross Place, Lawrence.
 Noble, David Ritchie, P.O. Box 646, Dunedin.
 Paterson, Thomas Dundas Bonnar, P.O. Box 335, Dunedin.
 Patterson, James Gibson, 41 Dowling Street, Dunedin.
 Power, Pierce Herbert, P.O. Box 174, Dunedin.
 Reid, George Walter, P.O. Box 302, Dunedin.
 Reid, William Edwin Charles, P.O. Box 302, Dunedin.
 Richards, Charles Edward, Alexandra South.
 Satterthwaite, Leonard McKendrick, P.O. Box 302, Dunedin.
 Smeaton, James William, 152 High Street, Dunedin.
 Smith, Donald Victor George, P.O. Box 89, Oamaru.
 Smith, Edmund Robinson, 2 Water Street, Dunedin.
 Sykes, Harold Hugh, P.O. Box 214, Dunedin.

Associates.

Aitchison, Clement Simon Denovan, P.O. Box 742, Dunedin.
 Bell, George William Jack, P.O. Box 592, Dunedin.
 Blyth, Ella Madeline (Miss), P.O. Box 321, Dunedin.
 Brugh, John Barnet, 2 Dowling Street, Dunedin.
 Burton, Ernest Roland, 41 Dowling Street, Dunedin.
 Cook, Robert James, P.O. Box 867, Dunedin.
 Couper, William, P.O. Box 214, Dunedin.
 Doggart, James MacDonald, Clyde Street, Balclutha.
 Elsey, Charles Albert, 173 Stuart Street, Dunedin, C. 1.
 Hall, John Joseph, P.O. Box 616, Dunedin.
 Hanning, James Douglas, 1 Dowling Street, Dunedin, C. 1.
 Harris, James Fulton Neil, P.O. Box 510, Dunedin.
 Hudson, Alfred Charles, P.O. Box 853, Dunedin.
 Ireland, Leonard James Tobin, 12-14 Manse Street, Dunedin.
 Jeavons, Thomas Richard Banks, 137 Stuart Street, Dunedin, C. 1.
 Johnston, Ernest James George, P.O. Box 38, Dunedin.
 Lang, James Fairbairn, Security Buildings (2nd Floor), Stuart Street, Dunedin, C. 1.
 Lothian, Edward Bannerman, P.O. Box 19, Balclutha.
 *Milne, Alexander Smith, P.O. Box 52, Pembroke.
 Mitson, William Albert, Water Street, Dunedin.
 McHutchon, Alexander, Dominion Chambers, 142 Rattray Street, Dunedin.
 McInnes, Stuart Francis, P.O. Box 56, Dunedin.
 McInnes, William John, P.O. Box 56, Dunedin.
 McIver, Lewis Donald, 1 Preston Crescent, Belleknowes, Dunedin.
 McKeeffry, John Henry A., 219 Cumberland Street, Dunedin.
 Parker, Raymond Thomas, Colonial Mutual Chambers (3rd Floor), Princes Street, Dunedin, C. 1.
 Penman, Charles, P.O. Box 302, Dunedin.
 Rivers, Ashley Molyneux, P.O. Box 56, Alexandra.
 Robinson, John Alfred, P.O. Box 727, Dunedin.
 Ross, George, P.O. Box 416, Dunedin.
 Salinger, Frank Samuel, P.O. Box 523, Dunedin.
 Sinclair, Robert Sproull Menzies, A.M.P. Building, Princes Street, Dunedin.
 Smith, George Humble Glaister, P.O. Box 224, Dunedin.
 Taverner, William Burgoyne, 86 King Edward Street, Dunedin, S. 1.
 Thompson, Francis Richard, P.O. Box 207, Dunedin.
 Thompson, John Hamilton, P.O. Box 207, Dunedin.
 Thomson, Victor Ethelbert Duckers, P.O. Box 615, Dunedin.
 Titchener, William Francis, P.O. Box 567, Dunedin.
 Tyrrell, Henry Woodville, P.O. Box 727, Dunedin.
 Young, William Anderson, Allbell Chamber, 154 Stuart Street, Dunedin.

REGISTERED ACCOUNTANTS.

Fellows.

Adam, Hugh, P.O. Box 223, Dunedin.
 Anderson, William Douglas, Messrs. J. Rattray and Son, Ltd., P.O. Box 253, Dunedin.
 Austin, Gerald George, 14 Grand Street, Dunedin.
 Baker, Charles, P.O. Box 243, Dunedin.
 Bardsley, William Julian, St. Leonards, Dunedin.
 Boyd, Warren, Messrs. Sievwright, James, and Nichol, High Street, Dunedin.
 *Cook, Lawrence, 20 Sheen Street, Roslyn, Dunedin.
 Easton, William, *Otago Daily Times and Witness Co.*, Dunedin.
 Farquharson, James, National Mortgage and Agency Co., Dunedin.
 Glen, George Ernest, 23 Test Street, Oamaru.
 Glover, John Robert, Messrs. Ross and Glendining, Ltd., Dunedin.
 Gorton, Percy Howard, Messrs. Smith and Smith, Ltd., Dunedin.
 Grocott, Herbert, P.O. Box 70, Oamaru.
 Henderson, Henry Hugh, Town Hall, Dunedin.

Hogg, James, McLeod Bros., Ltd., Dunedin.
 Howden, James Alexander, 4 Meridian Street, Port Chalmers.
 Jeavons, Alfred William, Messrs. Ross and Glendining, Ltd., Dunedin.
 Marshall, Herbert D., Messrs. Chas. Begg and Co., Ltd., Dunedin.
 Milne, James, Messrs. Milne, Bremner, Ltd., Dunedin.
 Renfree, Harry, care of J. Wilkinson, Esq., 26 Dowling Street, Dunedin.
 Renton, James, Otago Harbour Board, Dunedin.
 *Smith, Frederick, N.Z. Express Buildings, Bond Street Dunedin.
 Templeton, Arthur Hugh, 17 King Street, Dunedin.
 Wright, George Dowse, Messrs. R. Wilson and Co., Ltd., Dunedin.

Associates.

Aitken, Harold Percival, P.O. Box 693, Dunedin.
 Allan, John Neat, 2 Michie Street, Roslyn, Dunedin.
 Anderson, Doris Eileen Mavis, 4 Hart Street, Roslyn, Dunedin, N.W. 1.
 Anderson, Douglas Reid, care of Perpetual Trustees Estate and Agency Co., Ltd., P.O. Box 897, Dunedin.
 Anderson, George, Messrs. Murray, Roberts, and Co., Ltd., Dunedin.
 Anderson, John Colvin, Messrs. A. S. Paterson and Co., Ltd., P.O. Box 496, Dunedin.
 Ashcroft, George Edward, P.O. Box 232, Dunedin.
 Barlow, Frederick Richard, care of Messrs. J. E. Butler, Ltd., P.O. Box 49, Dunedin.
 Barth, Harold Edward, Barth Electrical Supplies, Ltd., 61 Princes Street, Dunedin.
 Basire, Thomas Frederick, care of Perpetual Trustees Estate and Agency Co., Ltd., P.O. Box 897, Dunedin.
 Beckingsale, Charles Edward, 95 London Street, Dunedin, C. 2.
 Bell, John Herbert, care of Public Trust Office, Dunedin.
 Berry, John Lindlay, care of N.Z. Insurance Co., Ltd., P.O. Box 283, Dunedin.
 Blyth, Frank Lincoln, 5 Mataora Road, Mornington, Dunedin, W. 1.
 Boardman, Mataura Jack, care of Messrs. McLeod Bros., Ltd., P.O. Box 229, Dunedin.
 Boddy, Howard William, care of Perpetual Trustees Estate and Agency Co. of N.Z., Ltd., P.O. Box 897, Dunedin.
 Booth, Robert Henry, 18 Alfred Street, Musselburgh Dunedin.
 Breeze, Francis Thomas, 105 Cavell Street, Tainui, Dunedin.
 Bremner, John Matheson, care of Department of Industries and Commerce, P.O. Box 260, Dunedin.
 Brown, David Leyden, P.O. Box 499, Dunedin.
 Brown, Victor Garfield, P.O. Box 592, Dunedin.
 Brown, William, P.O. Box 45, Oamaru.
 Buchanan, David Simpson, 188 Victoria Road, St. Clair, Dunedin.
 Butler, John George, Westport Coal Co., Dunedin.
 Cameron, Andrew McKellar, N.Z. Insurance Co., Dunedin.
 Cameron, Stuart Peter, 5 Meadow Street, Montpellier, Dunedin.
 Carrington, George William (jun.), Education Office, Dunedin.
 Chapman, Walter Russell, care of Messrs. J. W. Smeaton and Co., P.O. Box 416, Dunedin.
 Chivers, Raymond Charles, care of Messrs. Andrew Lees, Ltd., Dunedin.
 Chudley, Wilfred Harold, Public Trust Office, Dunedin.
 Clark, Robert Harvey, care of Co-op. Dairy Co. of Otago, Ltd., P.O. Box 430, Dunedin.
 Clarke, Wallace John, 100 Tainui Road, Dunedin, E. 1.
 Corson, David Robert, P.O. Box 112, Oamaru.
 Couling, Gordon Richmond, P.O. Box 870, Dunedin.
 Couper, Thomas Lee, N.Z. Loan and Mercantile Agency Co., Ltd., Dunedin.
 Cowan, Tom Keith, P.O. Box 113, Dunedin.
 Cox, Kenneth Fortnom Sandford, P.O. Box 54, Dunedin.
 Craigie, Andrew Robert, care of Messrs. Arthur Ellis and Co., Ltd., Private Bag, Dunedin.
 Crimp, Walter Marcus, 132 Main South Road, Caversham, Dunedin.
 Daglish, Richard, care of Messrs. M. and E. S. Patterson, Rattray Street, Dunedin.
 Davies, Kenneth William, care of Transport Department, P.O. Box 886, Dunedin.
 Dear, Lewis Henry, Messrs. Sargood, Son, and Ewen, Ltd., Dunedin.
 Dunlop, Louis Charles James, 51 Murray Street, Caversham, Dunedin.
 Dykes, James Gordon, care of Bank of New Zealand, Dunedin.
 Edgar, George Sinclair, P.O. Box 884, Dunedin.
 Elliffe, George Henry, care of Public Trust Office, Dunedin.
 Evans, James Andrew, P.O. Box 243, Dunedin.