

Todd, Thomas Frederick Davies, Benhar, Otago.  
 Townsley, Alan Douglas, P.O. Box 232, Dunedin.  
 Tucker, William Harry, P.O. Box 94, Dunedin.  
 Turner, Henry, P.O. Box 53, Dunedin.  
 Turpin, Thomas Edward Verdun, Messrs. Cadbury, Fry,  
 Hudson, Ltd., P.O. Box 256, Dunedin.  
 Vivian, Alan, 22 Chambers Street, Dunedin.  
 Wakefield, James Howard, care of Trustees Executors and  
 Agency Co., Ltd., P.O. Box 760, Dunedin.  
 Wakelin, George Douglas, care of Messrs. Dalgety and Co.,  
 Ltd., Dunedin.  
 Weir, Henry Thomas, care of Messrs. McLeod Bros., Ltd.,  
 P.O. Box 229, Dunedin.  
 Wellington, William Percy, P.O. Box 620, Dunedin.  
 White, Henry Harper Spencer, care of Vedic Cafe, Princes  
 Street, Dunedin.  
 Woodhead, Henry Elam Read, 22 Springhill Road, Morning-  
 ton, Dunedin.  
 Wornall-Smith, Bruce Edmund, Public Trust Office, Dunedin.  
 Young, Arnaud Mortimer, Public Works Office, Dunedin.

## POVERTY BAY DISTRICT.

## PUBLIC ACCOUNTANTS.

*Fellows.*

Ball, Frederick Robert, P.O. Box 60, Gisborne.  
 Blackburn, Charles, P.O. Box 51, Gisborne.  
 Bull, Charles Henry, P.O. Box 293, Gisborne.  
 Dobson, Ralph Boyd, P.O. Box 92, Gisborne.  
 Dodd, Horace Earle, Harris Street, Gisborne.  
 Edwards, Robert William James, P.O. Box 293, Gisborne.  
 Peach, John, Score Road, Gisborne.  
 Piesse, Christopher Gisborne, P.O. Box 67, Gisborne.  
 Piesse, Reginald Craig, P.O. Box 130, Gisborne.  
 Porter, Herbert Mussgrove, Gisborne.  
 Smith, Charles Alfred, Messrs. McCulloch, Butler, and Spence,  
 P.O. Box 169, Gisborne.  
 White, Mackenzie John, P.O. Box 198, Gisborne.

*Associates.*

Bain, John Walker, Messrs. Irvine and Bain, P.O. Box 167,  
 Gisborne.  
 Blackburn, Charles Archie D'Arcy, P.O. Box 51, Gisborne.  
 Chamberlain, William Edinburgh, P.O. Box 252, Gisborne.  
 Chaplin, Reginald Wilfred, P.O. Box 63, Tokomaru Bay.  
 Dobson, Malcolm Graham, P.O. Box 92, Gisborne.  
 Haisman, Jack, P.O. Box 169, Gisborne.  
 James, Edward Frank, P.O. Box 65, Gisborne.  
 James, Reginald William, P.O. Box 58, Ruatoria, E.C.  
 Moore, Louisa Lissa, 41 Lowe Street, Gisborne.  
 Nicholson, Magnus, P.O. Box 6, Gisborne.  
 Robinson, Montagu Frederick, Security Buildings, Peel  
 Street, Gisborne.  
 Wilson, Edward Kipping, Te Karaka, Gisborne.

## REGISTERED ACCOUNTANTS.

*Fellow.*

Maude, Harold Evitt, Messrs. D. J. Barry, Ltd., Gisborne.

*Associates.*

Appleton, John Guy, P.O. Box 17, Te Karaka.  
 Baigent, Walter Ronald P., P.O. Box 518, Gisborne.  
 Bean, Frederick Walter, Union Bank, Gisborne.  
 Bilham, Ernest Walter, 345 Aberdeen Road, Gisborne.  
 Crisp, Eric Townley, P.O. Box 108, Gisborne.  
 Crisp, Walter Henry, P.O. Box 40, Gisborne.  
 Dyer, Douglas George, care of Native Department, Gisborne.  
 Elliott, Percival Cumming, Masonic Hotel, Gisborne.  
 Finnigan, John Dennis, Land and Income Tax Department,  
 P.O. Box 160, Gisborne.  
 Foster, Mainland Lewis Mouat, P.O. Box 15, Gisborne.  
 Harold, Christopher Boyle, 5 Wi Pere Street, Gisborne.  
 Jenkins, Robert, Messrs. F. Hall and Son, Gisborne.  
 Lysnar, Wathen Hilton, 59 Russell Street, Gisborne.  
 McCormick, Newton William, care of Borough Council  
 Chambers, Gisborne.  
 Maude, Edgar Leonard, Messrs. D. J. Barry, Ltd., Gisborne.  
 Muis, Eric Alfred, care of Messrs. Adair Bros., Ltd., P.O.  
 Box 147, Gisborne.  
 Thomson, Malcolm Graham, Tikitiki, East Coast.

## SOUTH AUCKLAND DISTRICT.

## PUBLIC ACCOUNTANTS.

*Fellows.*

Armstrong, Clarence William, P.O. Box 191, Hamilton.  
 Bindon, Guy Howard Vereker, P.O. Box 56, Hamilton.

Buddle, Joseph Hewitt, Fenton Street, Rotorua.  
 Champion, Leslie, P.O. Box 56, Hamilton.  
 Earp, Horace William, P.O. Box 37, Te Puke.  
 English, Richard, P.O. Box 17, Hamilton.  
 Jourdain, Godfrey Owen, Te Awamutu.  
 Luxford, Frank William, Hamilton.  
 Malins, Douglas Edgar David, Wesley Buildings, Hamilton.  
 Prideaux, Francis, Whakatane.  
 Reynolds, Thomas Gordon, P.O. Box 76, Hamilton.  
 Ryan, Leo Cyril, P.O. Box 5, Rotorua.  
 Ryan, Thomas Joseph, Studholme Street, Morrinsville.  
 Smith, William Aubrey, P.O. Box 17, Hamilton.  
 Wilks, Matthew Harold, Taumarunui.  
 Wright, George William, 137 Victoria Street, Hamilton.

*Associates.*

Allen, Gerald Ernest, Belmont Road, Paeroa.  
 Armstrong, Ralph Ferrers, P.O. Box 52, Te Awamutu.  
 Bartlett, John Henry, Theatre Building, Paeroa.  
 Beaumont, Horace, P.O. Box 41, Tauranga.  
 Brenton-Rule, Colin, P.O. Box 31, Taumarunui.  
 Bridger, Thomas Alan, P.O. Box 16, Whakatane.  
 Brownless, Redvers George Powell, McDonald's Building,  
 Bryce Street, Hamilton.  
 Budd, Arnold Ford, P.O. Box 71, Rotorua.  
 Buddle, Keith Forster, P.O. Box 70, Rotorua.  
 Callaghan, John Louis, Security Buildings, Te Awamutu.  
 Challiner, Royle Richard Victor, P.O. Box 54, Hamilton.  
 Chapman, Arthur, Whakatane.  
 Clark, Malcolm James, Tudor Theatre Building, Cambridge.  
 Davey, Edwin John, 7 Wesley Chambers, Victoria Street,  
 P.O. Box 265, Hamilton.  
 Day, Eric Charles, P.O. Box 181, Hamilton.  
 Dukeson, Alfred Henry, P.O. Box 73, Rotorua.  
 Gallagher, Alfred James, Security Buildings, Tauranga.  
 Gilling, Herbert Trevor, P.O. Box 17, Hamilton.  
 Greenslade, Albert Ernest, Lafferty Street, Frankton, Waikato.  
 Hamill, Miles, Messrs. Hamill Bros., Whakatane.  
 Harris, Richard Allan, care of Tauranga Harbour Board,  
 Tauranga.  
 Hazard, Reginald Percy, Victoria Street, Hamilton.  
 Hume, Murray Hamilton, Whitaker Street, Te Aroha.  
 Jones, Edward Llewellyn, South British Buildings, Hamilton.  
 Kelly, Kenneth Stewart, P.O. Box 13, Te Awamutu.  
 Leitch, Walter, Messrs. Bindon, Champion, and Leitch, News  
 Buildings, Te Aroha.  
 McKean, Neville Irving, P.O. Box 187, Hamilton.  
 Meiklejohn, John William, P.O. Box 120, Waihi.  
 Niblock, Karis Campbell, P.O. Box 11, Paeroa.  
 O'Meara, Edward Harding, Hamilton.  
 Pearson, Thomas Henry, P.O. Box 32, Opotiki.  
 Porteous, John, P.O. Box 4, Huntly.  
 Riesterer, Edmund Vincent, P.O. Box 191, Hamilton.  
 St. George, William Vivian Thomas, 150 Victoria Street  
 Hamilton.  
 Seath, David Coutts, Miriama Street, Taumarunui.  
 Spring, Leicester Russell, P.O. Box 69, Whakatane.  
 Thomas, Rhys Llewellyn, Whakamarama, Tauranga.  
 Tucker, Clive, Tuhoro Street, Otorohanga.  
 Wakefield, Morris Alfred, P.O. Box 293, Hamilton.  
 Westwater, William Wallace, P.O. Box 21, Morrinsville.  
 Williams, William Harold, P.O. Box 186, Hamilton.  
 Wyatt, James Temple, Jubilee Building, Te Aroha.

## REGISTERED ACCOUNTANTS.

*Fellows.*

Bushell, Albert Charles, P.O. Box 130, Hamilton.  
 Kennedy, Edward James Fletcher, P.O. Box 27, Cambridge.  
 McArthur, Duncan Thomas Bilston, Te Awamutu Electric-  
 power Board, Te Awamutu.  
 McKerrow, Allan Brunlees, Morris Street West, Tauranga.  
 Mountfort, Edward Plumer, Nau-Ngarongo, Cameron Road,  
 Tauranga.  
 Wallace, Thomas Frederick, care of Grande Vue, Rotorua.

*Associates.*

Andrews, William John, Native Department, Rotorua.  
 Atkinson, Noel Henry, No. 1952, "C" Troop, 24th Battery,  
 Military Camp, Ngaruawahia.  
 Banks, Marjorie Alice (Mrs.), Mount Maunganui, Bay of  
 Plenty.  
 Bayne, John Douglas, care of Land Development Office,  
 Te Kuiti.  
 Beeche, Henry James, the Central Waikato Electric-power  
 Board, Hamilton.  
 Blair, Robert Ewen, Rangitaiki Dairy Co., Ltd., Private  
 Bag, Whakatane.  
 Blyth, Wilfrid Douglas, Bank of New Zealand, Te Aroha.