

Spring, David Thomas, P.O. Box 367, Palmerston North.
 Stewart, Rodger Craig, 55 Maria Place, Wanganui.
 Tait, Robert, Messrs. Hodder and Tolley, Palmerston North.
 Tasker, James Francis, P.O. Box 602, Palmerston North.
 Thomson, Francis Clark, 99 Smithfield Road Wanganui.
 Tomsett, Louise Earle (Miss), 60 Wilson Street, Wanganui.
 Trevithick, Alfred Stevens, P.O. Box 223, Palmerston North.
 Watts, Ian Edward, Main Meteorological Officer, Ohakea, Palmerston North.
 Watts, John Murray, care of P.O. Box 613, Palmerston North.
 Weston, Harold Thomas, P.O. Box 422, Wanganui.
 Whisker, David, care of John Graham, Esquire, Feilding.
 Whitehead, Bernard Beresford, 6 Savage Crescent, Palmerston North.
 Whitlock, Howard Percival, care of Messrs. F. Whitlock and Sons, Ltd., Wanganui.
 Wilby, William Keith, 16 Lombard Street, Palmerston North.
 Wilson, Athol Bracken, P.O. Box 68, Wanganui.
 Wilson, Harold Edward Peart, 14 Maxwell Avenue, Durie Hill, Wanganui.
 Young, John Carville, P.O. Box 135, Palmerston North.
 Young, Winston Osborne, P.O. Box 613, Palmerston North.

BEYOND NEW ZEALAND

PUBLIC ACCOUNTANTS

Fellows

Aidney, Cyril William, P.O. Box 79, Suva, Fiji.
 Gibson, Walter Trevor, P.O. Box 1194 H.H., Sydney, N.S.W.
 Inglis, John Bethune, 56 Pine Street, New York, U.S.A.
 *Robertson, Charles Victor, Bank House, Bank Place, Melbourne.

Associates

Barry, Ernest James, Lombard Court, 107 Pitt Street, Sydney.
 Griffith, Siegfried William, Messrs. Jamieson, Griffith, and Byatt, 39 Martin Place, Sydney.
 Harvey, Cecil Britton, Messrs. Fuller King and Co., 37 Queen Street, Melbourne, Victoria.
 McGregor, Douglas Dunedin Nithsdale, "Craigallion," Junction Road, Walroonga, Sydney, New South Wales.
 Mirams, Hugh Norman Heywood, Messrs. Cook, Tomlins, and Mirams, Collins House, 360 Collins Street, Melbourne.
 Paterson, Alexander Keith, Challis House, 10 Martin Place, Sydney.
 Treloar, Royden Richard, 37-41 Queen Street, Melbourne, Victoria.
 Walker, Noel, P.O. Box 2442 M.M., Sydney, New South Wales.
 Wylie, Douglas Stuart, Yorkshire House, Spring Street, Sydney, New South Wales.

REGISTERED ACCOUNTANTS

Fellows

*Duncan, Robert Ogilvie, Sugden Place, Melbourne, Australia.
 Fox, Henry Francis, Flight Lieutenant, R.A.F., 108885, care of R.A.F. Station, Camden, near Sydney, New South Wales, Australia.
 Harle, Thomas George Aubrey, Union Bank, Haymarket, Sydney.
 Holst, Olaf, care of Australian Newsprint Mills Pty., Ltd., Private Bag, Boyer, Tasmania.
 Macgregor, Geo. Robt., care of S. S. White Co. of Aust., Ltd., T. and G. Mutual Life Building, corner of Park and Elizabeth Streets, Sydney.
 McClatchie, John, care of Canada Malting Co., Ltd., 1762 Royal Bank Building, Ontario, Toronto, Canada.
 Reid, Howard Dudley, 21 Onslow Avenue, Elizabeth Bay, Sydney, New South Wales.
 Ridd, William Thomas, P.O. Box 7, Orange, New South Wales, Australia.
 Tennent, Hugh Cowper, Messrs. Tennent and Greaney, 428-433 Dillingham Transportation Building, Honolulu, Hawaii.
 Walkley, William Gaston, P.O. Box 4090w, Sydney.

Associates

Anderson, Keith Douglas, Junior House, Church of England, Grammar School, North Sydney, New South Wales.
 Arthur, Frederick Stanley, care of International Wool Secretariat, Bush House, Aldwych, London.
 Barton, Terence Moore, care of Audit Department, Lagos, Nigeria.
 Beckingsale, Arthur Bromley, care of Bank of New South Wales, P.O. Box 2722c, Sydney, New South Wales.
 Bowling, Francis Gerald, R.A.F. Station, Peterbrough, Northants, England.
 Brown, Albert Kingsley, 4064, Cpl., 2nd N.Z.E.F. (U.K.), N.Z. A.P.O., 35 The Strand, London, England.
 Bruorton, Maui John Hanslip, care of N.Z. Air Mission, Munitions Building, Room 2503, Washington, D.C., U.S.A.
 Buck, Esther (Miss), Burwood Home Science High School, Queen Street, Croydon, New South Wales, Australia.
 Burlinson, Maurice Alfred, 2319x Second Avenue, Tucson, Arizona.
 Cairns, John Robert, care of Bank of New South Wales, Brisbane, Queensland.
 Cole, Alfred Benson, Lieutenant, R.N.Z.N.V.R., care of N.Z. Base Post-office, 3-5 Agar Street, London.

Collett, Raymond Leonard, care of Messrs. Lybrand, Ross Bros., and Montgomery, 90 Broad Street, New York City.
 Cooke, Gordon Campbell, The Deleware, Lackawana and Western Coal Co., 120 Broadway, New York.
 *Cumming, Ernest John Robert, "Renton," Portpatrick, Wigtownshire, Scotland.
 Dalziel, Robert Thomas, Union Steam Ship Co., P.O. Box 534b, Sydney, New South Wales.
 Daniel, John Vincent P., Terrace Street, Newcastle, New South Wales.
 Ebert, Arthur Frank, "Avalon," Dolwen Road, Llysfaen, Colwyn Bay, Denbighshire, Wales.
 Edwards, William Leslie, care of New Zealand Reparation Estates, Apia, Western Samoa.
 Fleming, John Wing/Comdr., 36195, care of New Zealand House, 415 The Strand, London.
 Folkard, George D'Arcy, P.O. Box 1105, Port Elizabeth, South Africa.
 Gallery, John William, care of "Truth" and "Sportsman," Ltd., 84½ Pitt Street, Sydney, New South Wales.
 Gould, Trevor Jack, Crown Counsel, Supreme Court, Hong Kong.
 Grantham, Thomas Elmer, 25 Bolton Street, Brixham, Devon, England.
 Hall, Charles Leslie, care of Inspector's Office, Bank of New South Wales, Melbourne.
 Hanlon, Henry Thomas, care of Penfold's Wines Pty., Ltd., Perth.
 Heffer, Thos. Baker, Bank of New South Wales, Perth, Western Australia.
 Herbert, Horace Walter, P.O. Box 441r, Brisbane.
 Hooper, Aston Seldon, care of Director of Price Control, 200 Surrey House, Johannesburg.
 Ingham, Alan, care of Messrs. W. D. Scott and Co., Consulting Cost Accountants, 254 George Street, Sydney, New South Wales.
 Jackson, John Douglas, care of Treasury and Customs, Raratonga, Cook Islands.
 Jones, Hugh Owen, care of Bank of New South Wales, 47 Berkeley Square, London.
 Jones, Oswald Murray, 191 Cotham Road, Kew E 4, Melbourne, Victoria.
 Jones, Rex Worner, care of Inspector's Department, Union Bank of Australia, Ltd., P.O. Box 3599s, Sydney.
 Keen, William Leonard, care of N.Z.R., Apia, Western Samoa.
 Kent, Harold Charles, care of Department of Import Procurement, Williams Street, Sydney.
 Kibble, Edmund Heriot, care of de Havilland Aircraft Co., Ltd., P.O. Box 4144, Sydney, New South Wales, Australia.
 Lane, Stanley Ewen (N.Z. 405560, L.A.C.), R.N.Z.A.F., N.Z. Base P.O., Suva, Fiji.
 Larsen, Harold William, care of New Zealand House, 415 The Strand, London.
 Leddra, John Henry, 30 Beauview Parade, Ivanhoe N 21, Victoria, Australia.
 Lindop, Alfred Benjamin, care of New Zealand Liaison Officer, Air Ministry, Adastral House, Kingsway, London, W.C. 2.
 Luke, Ronald Stark, care of The Irish Linen Spinning and Weaving Co., Pty., Ltd., P.O. Box 4247r, Sydney, New South Wales.
 Lynskey, James Michael, care of Wright, Stephenson and Co., Ltd., Box 4339, Melbourne, Victoria.
 Martin, Wilfred Thomas, 13 Alton Road, Concord, New South Wales.
 McIvor, Hector Maximilian Ivor (Flying Officer), Southern Area H.Q., R.A.A.F., Melbourne.
 McNair, William Allan, care of Messrs. J. Walter Thompson and Co., Asbestos House, 65 York Street, Sydney.
 McNaughton, Arthur, care of Australian Aluminium Pty., Ltd., Granville, Sydney, New South Wales.
 Milligan, Robert Gracie, P.O. Box 1571, Sydney, New South Wales.
 Mules, John Philip, 35 Mornington Crescent, Harrogate, Yorks, England.
 Nash, Leslie Richard, Nukulofa, Tonga.
 Oakes, William Babone, P.O. Box 2556x, Sydney, New South Wales.
 Pearce, Philip Henry, The Treasury, Apia, Western Samoa.
 Picton, Keith Augustus, Polson Motor Parts Company, Mitchell Street, Braybrook, Victoria.
 Rodden, John William.
 Speer, Robert Dennis, 4 Bowral Street, Kensington, Sydney, New South Wales.
 Stark, Herbert Allan, care of South American Mining Co., Cangallo 444, Buenos Aires, Argentine.
 Steele, Clive Cunninghame, care of New Zealand House, 415 The Strand, London.
 Tailby, William, Resident Commissioner, Raratonga, Cook Islands.
 Taylor, William, N.Z. Trade and Tourist Commissioner, Martin Place, Sydney, New South Wales.
 Tipping, John Robert, care of National Bank of New Zealand, Ltd., 8 Moorgate, London, England.
 Valentine, William Maxwell, care of Airzone (1931) Ltd., Camperdown, Sydney, New South Wales.
 Waldrom, Benjamin Frederick, care of Australian Iron and Steel, Ltd., P.O. Box 39, Wollongong, New South Wales.
 Walker, Howard Bernard Gregson, A.M.P. Society, Sydney, New South Wales.
 Woodward, Donald Walter, Director, New Zealand Supply Mission, Victoria Building, 140 Wellington Street, Ottawa, Ontario, Canada.
 Wrigley, Fred Rigby, UNRRA (Albania), care of Adv. N.Z.A.P.O., C.M.F.
 Wynne-Lewis, Thomas Herbert, 14 Martin Place, Sydney, New South Wales.