

Goodwin, Harold Eaton, Nathan's Bond Buildings, Customs Street East, Auckland.  
 Gordon, Colin Macfarlane, 105 Southern Cross Buildings, Chancery Street, Auckland.  
 Gunn, Frank Leslie, Bank Street, Whangarei.  
 Herrick, Edwin William Bertram, 55 Fort Street, Auckland, C. 1.  
 Holt, Laurence William, 13 Ranleigh Street, Mount Albert, Auckland.  
 Hudson, Dickon Aubrey Varley, 3 Westbourne Crescent, Remuera, Auckland, S.E. 2.  
 Irving, Alexander Edward, P.O. Box 1324, Auckland.  
 Johnson, Mollie (Miss), 12 Lawrence Street, Herne Bay, Auckland, W. 1.  
 Johnston, Sydney Cuthbert, Horne's Buildings, Vulcan Lane, Auckland, C. 1.  
 Kelly, Cedric Armitage Morton, No. 107 N.Z. Insurance Buildings, Queen Street, Auckland.  
 Leah, Samuel, Dilworth Building, Queen Street, Auckland.  
 Lennox, Gordon John, 95 Queen Street, Auckland, C. 1.  
 McCombie, William Henry, care of A.U.F.S. Dispensary, 197-9 Karangahape Road, Auckland.  
 McGregor, Douglas Dunedin Nithsdale, P.O. Box 65, Auckland.  
 McNiel, Hugh Thomas James, 10 Palmerston Building, Queen Street, Auckland, C. 1.  
 Mander, Reginald Waterland, P.O. Box 1641, Auckland.  
 Mathieson, Stanley, 64 Power Board Buildings, Auckland, C. 1.  
 Meltzer, Isidor, Southern Cross Buildings, Chancery Street, Auckland.  
 Metge, Edwin Herbert William, 103 Yorkshire House, Shortland Street, Auckland.  
 Mills, Harry James, P.O. Box 1434, Auckland.  
 Morris, George Nigel G., P.O. Box 524, Auckland.  
 Morris, John Leslie Bernard, Acacia Building, O'Connell Street, Auckland, C. 1.  
 Murphy, John Anthony, P.O. Box 154, Whangarei.  
 Murphy, John Patrick, 707 N.Z. Insurance Building, Queen Street, Auckland.  
 Neal, Robert Dearnley, P.O. Box 207, Auckland.  
 O'Halloran, Desmond Crichton, P.O. Box 192, Auckland.  
 Penman, David, 6 Harold Street, Mount Eden, Auckland.  
 Percival, Reginald Fred, 3rd Floor, Campbell's Buildings, Vulcan Lane, Auckland.  
 Phillips, Charles Edward, H.B. Buildings, Queen Street, Auckland.  
 Porter, Nello, P.O. Box 516, Auckland.  
 Porter, Rolf, P.O. Box 544, Auckland.  
 Postlewaite, Arthur Percy, 19 Ward Terrace, Mount Albert, Auckland, S. 2.  
 Raff, William Watson, 20 Short's Buildings, 154 Queen Street, Auckland, C. 1.  
 Reid, James, P.O. Box 158, Whangarei.  
 Robinson, Harry Gordon, P.O. Box 1316, Auckland.  
 Ross, Lewis Nathan, 708-9-10 Colonial Mutual Life Assurance Building, Queen Street, Auckland.  
 Russell, John Saville, 2 Pukenui Road, Auckland.  
 Sanders, Charles Franklin, Yorkshire House, Shortland Street, Auckland.  
 Saunders, Gordon Francis, No. 26, 2nd Floor, Endeans' Buildings, Queen Street, Auckland, C. 1.  
 Simmonds, Harold Neal, P.O. Box 993, Auckland, C. 1.  
 Speer, Robert Dennis, Loves Building, Bank Street, Whangarei.  
 Spencer, Hugh McCutchan, P.O. Box 1431, Auckland, C. 1.  
 Stanley, Robert Harvey, P.O. Box 791, Auckland.  
 Stewart, Noel Roycroft, "Rangimarie," Birkenhead, Auckland.  
 Surman, Walter Thomas, P.O. Box 155, Whangarei.  
 Swan, Leonard Wesley, Lister Buildings, Victoria Street East, Auckland.  
 Sweeney, Francis, P.O. Box 1107, Auckland.  
 Thomson, Alan Duncan, Messrs. Thomson and Rodger, Gregory's Buildings, Hokianga Road, Dargaville.  
 Thomson, James, 101 Cooke's Building, Queen Street, Auckland.  
 Thomson, James David Gemmill, Sun Insurance Buildings, 42 Shortland Street, Auckland, C. 1.  
 Thorpe, Arthur Hale, 29A Hamilton Road, Herne Bay, Auckland.  
 Voyce, Alan Keith, P.O. Box 459, Auckland, C. 1.  
 Wallace, Kenneth, 244 Queen Street, Auckland.  
 Ward, Maurice Eugene, New Lynn, Auckland.  
 Whitelaw, William Hutton, 80 Bassett Road, Remuera, Auckland.  
 Wilkie, Alexander Herbert, Hall's Corner, Takapuna.  
 Williams, John, Ngongotaha, Auckland.  
 Wylie, Ronald Keith, 89 Yorkshire House, Shortland Street, Auckland.  
 Young, Alexander Percy, 4 The Drive, Epsom, Auckland.

## REGISTERED ACCOUNTANTS.

*Fellows.*

Armstrong, Charles Edward, 1 Kapai Road, Devonport, Auckland, N. 1.  
 Astley, William, 55 Allendale Road, Mount Albert, Auckland.  
 Baragwanath, Alexander William, 165 Great South Road, Greenlane, Auckland.  
 Bollard, Albert Ernest, Campbell and Ehrenfried Co., Ltd., Auckland.  
 Brigham, John Sylvester, Town Hall, Auckland.  
 \*Burnett, Henry Beaumont, 62 Great South Road, Remuera.  
 Capper, Percy John, care of Messrs. L. D. Nathan and Co., Auckland.  
 Clayton, Daniel Louis J., Kauri Timber Co., Auckland.  
 Craig, Ernest Arthur, P.O. Box 587, Auckland.  
 Creagh, George Cashel, P.O. Box 717, Auckland.  
 Dent, Hugh Waitara, P.O. Box 921, Auckland.  
 Drake, George William Charles, 12 Mozley Avenue, Devonport, Auckland.  
 Duncan, David, Messrs. John Chambers and Son, Ltd., Auckland.  
 Fordyce, William Bruce, Marama Avenue, Epsom, Auckland.  
 Hames, Thomas Leonard, care of Amalgamated Dairies, Ltd., P.O. Box 865, Auckland.  
 Hargrave, Frederick Charles, P.O. Box 43, Rawene, Hokianga.  
 Harper, Herbert Benjamin, Messrs. Samuel Vaile and Sons, 83 Queen Street, Auckland.  
 Hills, Frank Minton, 2 Arney Road, Remuera, Auckland.  
 Houghton, Charles Vince, 8 Gladstone Road, Parnell, Auckland.  
 Lusk, John B., 46 St. Andrews Road, Epsom, Auckland, S.E. 1.  
 Mackie, Joseph, North Auckland Farmers' Co-op., Ltd., Whangarei.  
 Mason, Frank Ernest, Messrs. Buddle, Richmond, and Buddle, Auckland.  
 Maughan, Arthur George, 44 Balmoral Avenue, Mount Eden, Auckland.  
 Meek, Bertram Arthur, Huapai, Auckland.  
 Messer, Andrew, 21 Woodside Road, Mount Eden, Auckland.  
 Nightingale, Charles Holme, P.O. Box 253, Auckland.  
 Ridd, William Thomas, care of P.O., Auckland.  
 Robinson, Harold Deason B., N.Z. Loan and Mercantile Agency Co., Ltd., Auckland.  
 Shaw, Charles James, Fairview Road, Mount Eden, Auckland.  
 Sherriff, James Alexander, Secretary, New Zealand Newspapers, Ltd., Auckland.  
 Sommerville, Harold Archibald, Hospital and Charitable Aid Board, Auckland.  
 Stewart, Archibald David, Messrs. Sargood, Son, and Ewen, Ltd., Auckland.  
 Stubbing, Paul Arthur, Native Land Court, Auckland.  
 Thomson, Hugh Gordon, care of Messrs. Geo. Court and Son, Ltd., Karangahape Road, Auckland.  
 Verry, Reginald William, P.O. Box 586, Auckland.  
 Warnock, William Whittaker, L. D. Nathan and Co., Auckland.  
 Wilding, Herbert Stanley, "Arundel," Manuka Road, New Lynn, Auckland.  
 Wilson, Frederick William, Wilson's Portland Cement Co., Auckland.

*Associates.*

Agar, Walter Sneddon, care of A.M.P. Society, Queen Street, Auckland.  
 Aikin, Edward George, Paparoa, Kaipara.  
 Aikin, Reginald Arthur, P.O. Box 788, Auckland.  
 Alexander, Norman Robertson, Royal Insurance Co., Ltd., Queen Street, Auckland.  
 Alexander, William Edward, P.O. Box 1580, Auckland, C. 1.  
 Allen, Gordon Carson, care of Franklin Electric-power Board, Private Bag, Pukekohe, Auckland.  
 Allen, Percival Edwin, care of Shell Co. of N.Z., Ltd., Auckland.  
 Angus, Norman Charles, 93 Campbell Road, Onehunga, Auckland, S.E. 5.  
 Armstrong, Keith Andrew, City Treasury, Town Hall, Auckland.  
 Armstrong, Stuart Lambert, Empire Buildings, Swanson Street, Auckland.  
 Atkinson, John Howard, care of Commercial Bank of Australia, Ltd., P.O. Box 40, Wellesley Street, Auckland.  
 Babington, Rowland Mansfield, care of the Shell Company of New Zealand, Auckland.  
 Barclay, William Drummond, P.O. Box 540, Auckland.  
 Baskett, Frederick Grinwade, Winstone Ltd., P.O. Box 395, Auckland.  
 Batten, Herbert Charles, 15 Hapimana Street, Auckland, E. 1.  
 Battley, Cecil Henry, care of the Fletcher Construction Co., Ltd., P.O. Box 644, Auckland.  
 Battley, John Frederick, P.O. Box 12, Newmarket, Auckland.