

Twyford, Frederic Edward, Epworth Chambers, 176 Hereford Street, Christchurch.
 Tyers, William Morris, P.O. Box 1002, Christchurch.
 Wilkinson, Alfred Owen, Messrs. W. E. Best and Wilkinson, Christchurch.
 Wood, Walcot John, P.O. Box 1211, Christchurch.
 Woolf, Ernest Julius, P.O. Box 551, Christchurch.

Associates.

Abbott, Hedley Roy, Messrs. H. R. Best and Co., P.O. Box 965, Christchurch.
 Ainger, James, Messrs. Hicks and Ainger, P.O. Box 707, Christchurch.
 Armitage, Hubert Wallace G., 213 Manchester Street, Christchurch.
 Ballantyne, Harold Henry Poynton, P.O. Box 249, Christchurch.
 Brass, William George, P.O. Box 594, Christchurch.
 Brittan, Francis Arthur, 154 Hereford Street, Christchurch.
 Browne, Percy Collins, P.O. Box 567, Christchurch.
 Browning, Reginald, Messrs. R. Browning and Co., P.O. Box 852, Christchurch.
 Bruce, Arthur Ambrose, 213 Manchester Street, Christchurch.
 Bullock, Garnet Thomas, P.O. Box 704, Christchurch.
 Burt, John Keith, Norwich Chambers, corner Hereford and Manchester Streets, Christchurch.
 Byrne, Alfred Ernest, P.O. Box 1018, Christchurch.
 Caygill, Ernest Robson, 176 Hereford Street, Christchurch.
 Donovan, Brian Gerald, P.O. Box 378, Christchurch.
 Evans, Claude Whitney, P.O. 555, Christchurch.
 Fee, Leslie Harold, T. and G. Building, 190 Hereford Street, Christchurch.
 Fisher, Thomas Edwin, P.O. Box 1032, Christchurch.
 Ford, Arthur Douglas, P.O. Box 37, Christchurch.
 Gibbs, Theodore Nisbet, P.O. Box 394, Christchurch.
 Godfrey, Stuart Palaret, 139 Hereford Street, Christchurch.
 Hamilton, Edwin Henry Staples, P.O. Box 1036, Christchurch.
 Howard, Henry Richardson, T. and G. Building, Hereford Street, Christchurch.
 Lawrence, Llewellyn Vigers, 154 Hereford Street, Christchurch.
 Luttrell, Ernest Edgar, Pynes Buildings, Manchester Street, Christchurch.
 Lyttle, Alfred Ernest Garfield, P.O. Box 639, Christchurch.
 Lyttle, Herbert Gardiner Gladstone, P.O. Box 639, Christchurch.
 McDougall, John William Alexander, High Street, Kaiapoi.
 MacGibbon, William Smith, P.O. Box 794, Christchurch.
 McGillivray, John Orr, P.O. Box 755, Christchurch.
 McKellar, Cecil George, P.O. Box 704, Christchurch.
 Maples, Frederic William, P.O. Box 789, Christchurch.
 Miller, Otto Martell, P.O. Box 809, Christchurch.
 Mitchell, Robert Huntly, Messrs. Mitchell and Son, 154 Manchester Street, Christchurch.
 Mitchell, Russell D'Renzy, 154 Manchester Street, Christchurch.
 Norrish, Vernon Augustus, P.O. Box 1100, Christchurch.
 Osment, Leonard George, Liverpool Chambers, Liverpool Street, Christchurch.
 Perkins, Carleton Hunter, Epworth Chambers, Hereford Street, Christchurch.
 Pickles, Jack Hamer, Epworth Chambers, Hereford Street, Christchurch.
 Piteaithly, William Williamson, P.O. Box 392, Christchurch.
 Pomfrett-Dodd, George Lewis, P.O. Box 989, Christchurch.
 Powrie, Malcolm Angus, P.O. Box 775, Christchurch.
 Preston, Joseph Melmer, 185 Manchester Street, Christchurch.
 Prosser, Walter Cook, P.O. Box 4, Rangiora.
 Purchas, John Edward, P.O. Box 236, Christchurch.
 Quarrel, Hubert James, 166 Manchester Street, Christchurch.
 Robilliard, Ronald de Garis, 176 Hereford Street, Christchurch.
 Scott, Archibald James, P.O. Box 920, Christchurch.
 Sheppard, Joseph Hadfield W., Box 736, Christchurch.
 Sincock, Edwin Delbridge, 99 Hereford Street, Christchurch.
 Smith, Joseph Holdsworth, 143 Hereford Street, Christchurch, C. 1.
 Tolmie, Frederick Gourlay, High Street, Rangiora.
 Treleaven, Charles John, 97 Gloucester Street, Christchurch.
 Walker, William James Henry, P.O. Box 315, Christchurch.
 Watkins, Arthur Stanley, 96 Hereford Street, Christchurch.
 White, Cyril Henry Wyatt, 46 Shrewsbury Street, Christchurch.
 Wilkins, Claude Emilius, 34 Gloucester Street, Christchurch, C. 1.
 Wilkins, Leonard Joseph, P.O. Box 413, Christchurch.
 Wilkinson, Herbert Leslie, P.O. Box 828, Christchurch.
 Wilkinson, Lila Myrtle (Miss), T and G. Building, Hereford Street, Christchurch.
 Wilson, Isaac James, P.O. Box 788, Christchurch.
 Woodfield, Mark William, 194 Cashel Street, Christchurch.
 Wright, Frank Blundell, P.O. Box 923, Christchurch.
 Wyles, Ernest Henry, 152 Hereford Street, Christchurch.

REGISTERED ACCOUNTANTS.

Fellows.

Anderson, James, 336 St. Asaph Street, Christchurch.
 Bascand, Andrew William, Messrs. J. Ballantyne and Co., P.O. Box 902, Christchurch.
 Bottrell, William Thomas Victor Immanuel, Box 229, Christchurch.
 *Bowie, James Stirling, 44 Chester Street W., Christchurch.
 Brown, William James, P.O. Box 325, Christchurch.
 Byers, Leonard Charles Aitken, P.O. Box 622, Christchurch.
 Callender, George, 15 Webb Street, Christchurch.
 Collins, William Charles, P.O. Box 468, Christchurch.
 Cook, Herbert Stuart, P.O. Box 636, Christchurch.
 Cooper, George Henry, 15 Bishop Street, St. Albans, Christchurch.
 Cordery, Hugh Sherwood, 31 Lindsay Street, Christchurch.
 Cree, Albert Edward, 2 Merlewood Avenue, Cashmere Hills, Christchurch, S. 2.
 Dench, John Richard, P.O. Box 1280, Christchurch.
 Eames, Augustus Webber, 36 Heywood Terrace, Richmond, Christchurch, N.E. 1.
 Graham, Frank Edward, 107 Hereford Street, Christchurch.
 Hamilton, Victor Eustace, care of Messrs. Mason, Struthers, and Co., Ltd., Christchurch.
 Harkness, John Tinline, P.O. Box 6, Christchurch.
 Heney, William Robert, P.O. Box 46, Christchurch.
 Hester, Alfred Munt, 36 Colombo Street, Christchurch.
 Hewlett, Charles Howard, care of Canterbury (N.Z.) Seed Co., Ltd., Christchurch.
 Howard, Arthur Spencer, 25 Repton Street, Merivale, Christchurch.
 Jarman, Hedley Elworthy, Tramway Board, Christchurch.
 Jones, Leonard Llewellyn, P.O. Box 922, Christchurch.
 Killner, Henry, 427 Worcester Street, Linwood, Christchurch.
 Lawrence, Frank Netherton, P.O. Box 90, Christchurch.
 Lewis, Charles Howarth, care of International Harvester Co. of N.Z. Ltd., P.O. Box 563, Christchurch.
 Maddren, Richard, Messrs. W. S. Newburgh and Co., Christchurch.
 Metcalfe, Richard Grierson, P.O. Box 276, Christchurch.
 Morrison, James, P.O. Box 112, Christchurch.
 Owen, Alexander Milsted, 183 Colombo Street South, Christchurch.
 Rennie, John, P.O. Box 89, Christchurch.
 Sharp, James Rollo, Messrs. Dalgety and Co., Ltd., Christchurch.
 Sidey, James, P.O. Box 577, Christchurch.
 Smith, William Archibald, P.O. Box 445, Christchurch.
 Tait, James, 21 Kilmore Street, Christchurch.
 Veale, John Percy Edwin, P.O. Box 883, Christchurch.
 Wakely, John, Kaiapoi Woollen Co., Christchurch.
 Warren, Frederick Maurice, P.O. Box 112, Christchurch.
 Worrall, Henry, Te Maratau, Mount Pleasant, Sumner, Christchurch.

Associates.

Allen, Arnold Charles Ophir, 25 Carrington Street, St. Albans, Christchurch.
 Arnold, Eric Macdonald, care of Department of Agriculture, Christchurch.
 Arnold, George Hendry, 489 Manchester Street, St. Albans, Christchurch.
 Auton, Thomas, Public Trust Office, Christchurch.
 Baker, Ralph Norman, Messrs. Charles Begg and Co., Christchurch.
 Ball, Richard Offwood, 472 Moorhouse Avenue, Christchurch, C. 1.
 Ballan, Howard Humm Bickerdike, 400 Hereford Street, Christchurch.
 Banks, Bernard Wilson, Public Trust Office, Christchurch.
 Banks, Wilfred Henry, care of Papanui Timber Company, Christchurch.
 Barry, William, Woolston Tanneries, Ltd., Christchurch.
 Bassett, Edward John, care of Messrs. J. Burns and Co., Ltd., P.O. Box 642, Christchurch.
 Bates, Robert Edwin, care of Audit Office, P.O. Box 2, Christchurch.
 Bedwell, Vernon, 37 Somme Street, St. Albans, Christchurch.
 Bell, Harold Edward, N.Z. Newspapers, Ltd., P.O. Box 987, Christchurch.
 Bell, James Allan, care of North Canterbury Electric-power Board, P.O. Box 20, Rangiora.
 Black, Herbert Radcliffe, P.O. Box 228, Christchurch.
 Boland, Raymond Cuthbert, 130 Packe Street, St. Albans, Christchurch.
 Booker, Herbert Elwyn, 50 Sherbourne Street, St. Albans, Christchurch.
 Bowbyes, Lyall Robert, 114 Chapter Street, St. Albans, Christchurch.
 Bowie, Colin Stirling, 256 Gloucester Street, Christchurch, C. 1.