

Dobson, Walter, High Street, Dannevirke.  
 Dunn, Francis Arthur George, P.O. Box 122, Waipukurau.  
 Edgley, Harold Edgar, P.O. Box 145, Napier.  
 Fraser, John Augustus, Hastings.  
 Harker, Harry Lionel, P.O. Box 24, Wairoa.  
 Harvey, William, P.O. Box 26, Napier.  
 Hobbs, William Barton, P.O. Box 46, Hastings.  
 Hyde, Aubrey Cyril Anderson, P.O. Box 146, Hastings.  
 Laws, Gordon Cosgrove, P.O. Box 26, Napier.  
 McCulloch, William, Messrs. McCulloch, Butler, and Spence,  
 P.O. Box 194, Napier.  
 McLennan, John, Messrs. Robert Dobson and Co., P.O.  
 Box 114, Napier.  
 Mitchell, William Peter, P.O. Box 66, Napier.  
 Rainbow, Algernon Instone, P.O. Box 46, Hastings.  
 Sandtmann, Julius Winfried, P.O. Box 111, Napier.  
 Spence, Morris Stewart, Messrs. McCulloch, Butler, and  
 Spence, P.O. Box 194, Napier.  
 Webley, Norman, P.O. Box 32, Dannevirke.

*Associates.*

Allen, Lancelot Fitzgerald, P.O. Box 38, Dannevirke.  
 Anderson, William, P.O. Box 201, Napier.  
 Ashcroft, Peter, P.O. Box 86, Napier.  
 Bayliss, Kenneth Howard, Queen Street, Hastings.  
 Beuth, Cyril William Wagstaffe, P.O. Box 78, Napier.  
 Bourgeois, Horace Edgar Keith, Harston's Buildings, Hast-  
 ings Street, Napier.  
 Carr, Harold George, P.O. Box 305, Hastings.  
 Denton, Owen Ackworth, P.O. Box 18, Hastings.  
 Gardiner, George Falkland, P.O. Box 192, Napier.  
 Gleadow, John Emery, P.O. Box 5, Napier.  
 Green, George Francis, Henderson Street, Dannevirke.  
 Millar, Jack Jules, P.O. Box 92, Wairoa.  
 Nesbit, Edward, Hastings Street, Napier.  
 Newton, Charles, 502 Charles Street, Hastings.  
 Pallot, Walter John, P.O. Box 130, Napier.  
 Palmer, Albert Edgar, P.O. Box 105, Hastings.  
 Pether, Stanley George, P.O. Box 34, Wairoa.  
 Retemeyer, Alfred Mynhard, P.O. Box 145, Napier.  
 Ruby, Harold William, P.O. Box 32, Dannevirke.  
 Runciman, Archibald John Carson, P.O. Box 10, Hastings.  
 Russell, Herbert James, P.O. Box 25, Napier.  
 Thomson, Vivian Arthur Duckers, P.O. Box 193, Hastings.  
 Watson, Claude Richard, P.O. Box 60, Waipukurau.  
 Webber, Arthur James, P.O. Box 36, Dannevirke.  
 Wilson, Charles Douglas, P.O. Box 78, Napier.

## REGISTERED ACCOUNTANTS.

*Fellows.*

\*Baddeley, Frederick Atkins Charles, 25 King Street, Danne-  
 virke.  
 Bowman, Arthur Fletcher, Bay View Road, Napier.  
 Lawford, Edward Harrison, Union Bank of Australia, Napier.  
 Mackay, William Norman Jersey, Messrs. Sainsbury, Logan,  
 and Williams, Napier.  
 Rowe, Thomas, P.O. Box 175, Napier.  
 Simpson, Frank Henry, Messrs. Williams and Kettle, Limited,  
 Napier.

*Associates.*

Anderson, John, Havelock Road, Napier.  
 Angus, John Morven, P.O. Box 146, Hastings.  
 Ashton, Frank Randolph Seaton, P.O. Box 194, Napier.  
 Bickerstaff, George Herbert, P.O. Box 88, Napier.  
 Bisson, Clarence Henry, P.O. Box 40, Napier.  
 Bradley, Harry Thomas, Messrs. Kennedy, Lusk, and Morling,  
 Napier.  
 Brenton-Rule, Henry, P.O. Box 251, Hastings.  
 Butcher, Lewis Frederick, P.O. Box 146, Hastings.  
 Chapman, Douglas Gordon, 2 Elizabeth Road, Napier.  
 Clark, Percy Octavius, P.O. Box 109, Dannevirke.  
 Corbin, Frederick Henry, P.O. Box 126, Hastings.  
 Dewes, Henry Hayes, P.O. Box 314, Napier.  
 Dingle, Harry Rowe, care of Messrs. Webley and Ruby, P.O.  
 Box 32, Dannevirke.  
 Douglas, Charles, P.O. Box 45, Hastings.  
 Egan, Robert Martin, P.O. Box 17, Hastings.  
 Fippard, Norman Basil, P.O. Box 146, Hastings.  
 Galyer, Raymond Frank, P.O. Box 38, Dannevirke.  
 Gardner, Charles, McLeod and Gardner, Hastings.  
 Haley, Arthur, High School, Hastings.  
 Hampton, Leonard Renwick, 708 Charles Street, Hastings.  
 Hannah, Thomas Adam, care of Public Trustee, Hastings.  
 Holt, Frank, County Clerk, Waipawa.  
 Hulston, William George, the Commercial Bank of Aus-  
 tralia, Limited, Dannevirke.  
 Jackson, Thomas, P.O. Box 180, Dannevirke.

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Jackson, Thomas Charles, care of N.Z. Loan and Mercantile  
 Agency Company, Limited, P.O. Box 593, Hastings.  
 Kay, Percy, care of the Guardian Trust and Executors Com-  
 pany of N.Z., Limited, Napier.  
 Kean, William, P.O. Box 146, Hastings.  
 Lee, Allan Frederick, 52 Nelson Crescent, Napier.  
 Lennie, John McDonald, 509 Avenue Road, Hastings.  
 McIntyre, Henry Fawcett, Public Trust Office, Dannevirke.  
 McKay, Neville James, P.O. Box 15, Waipawa.  
 Matthews, William Reginald, care of Public Trust Office,  
 Hastings.  
 Melhuish, Frank William, Education Board Office, Napier.  
 Neilson, Herbert Oscar, Education Office, P.O. Box 157,  
 Napier.  
 Nicholls, Edward Benjamin Howard, Public Trust Office,  
 Napier.  
 Nesbitt, Edward Bond, P.O. Box 236, Napier.  
 O'Hara-Smith, George Talbot, P.O. Box 180, Dannevirke.  
 O'Keefe, Albert Henry, care of Public Trust Office, Danne-  
 virke.  
 Pickering, Joseph Bramwell, 310 Knight Street, Hastings.  
 Pirie, Edwin Charles, C. H. Cranby, Limited, Napier.  
 Plank, Vernon Dudley Montague, care of Messrs. McCulloch,  
 Butler, and Spence, P.O. Box 146, Hastings.  
 Priest, Peter John, P.O. Box 34, Hastings.  
 Rea, Elebie Stanley, Public Trust Office, Dannevirke.  
 Reaney, Thomas Philip Lewis, P.O. Box 201, Napier.  
 Renouf, Arthur Ernest, Messrs. Hoadley, Son, and Stewart,  
 Limited, Napier.  
 Ross, Irene (Miss), P.O. Box 123, Napier.  
 Runciman, John Merrilees, P.O. Box 244, Napier.  
 Russell, Robert George, Public Trust Office, Dannevirke.  
 Simpson, Eric Volkmann, Hastings.  
 Steed, Arthur John, P.O. Box 100, Wairoa.  
 Steele, Harry, 25 Napier Terrace, Napier.  
 Stiles, George Eric, P.O. Box 122, Waipukurau.  
 Thomsen, Carl Ludwig, P.O. Box 3, Dannevirke.  
 Trewby, Harold, care of Wairoa Co-operative Dairy Company,  
 Limited, P.O. Box 10, Wairoa, H.B.  
 Walker, Hugh William Scott, care of Public Trust Office,  
 Napier.  
 White, Cedric William, Messrs. Humphries and Humphries,  
 Solicitors, P.O. Box 50, Napier.  
 Willis, Lawrence William, P.O. Box 104, Napier.  
 Worley, Albert Alexander, Public Trust Office, Napier.

## MARLBOROUGH-NELSON-WESTLAND DISTRICT.

## PUBLIC ACCOUNTANTS.

*Fellows.*

Bunt, John Martin, P.O. Box 72, Greymouth.  
 Callwell, John Wellington, P.O. Box 52, Greymouth.  
 Cooper, Henry, Reefton.  
 Griffin, William Biss, P.O. Box 10, Nelson.  
 Harvey, Edward John, Blenheim.  
 Hodgson, Charles Bertram, P.O. Box 10, Nelson.  
 Hunter, James, P.O. Box 109, Nelson.  
 Lee, Thomas Hubert, Bridge Street, Reefton.  
 MacLaine, Alexander J., P.O. Box 19, Blenheim.  
 Slee, Wilfred Thomas, Westport.  
 Thompson, Joseph Samuel, P.O. Box 54, Blenheim.  
 Wanden, Richard, Queen Street, Blenheim.  
 White, William Richard Tempest, P.O. Box 124, Blenheim.

*Associates.*

Boyes, Percy Stratton, Trafalgar Street, Nelson.  
 Clark, Frederick, P.O. Box 100, Westport.  
 Farmer, Kenneth Stuart, 88 Hardy Street, Nelson.  
 Fell, Anthony Charles, Monro Street, Blenheim.  
 Fletcher, Hugh Campbell, Hardy Street, Nelson.  
 Fogarty, Michael Joseph, Messrs. Fogarty and Co., Mackay  
 Street, Greymouth.  
 Gay, William Edgar Leslie, P.O. Box 63, Westport.  
 Gilbert, William Stanley, Queen Street, Richmond, Nelson.  
 Harvey, Percy Granville, High Street, Motueka.  
 Heaphy, Philip Courtenay, P.O. Box 2, Greymouth.  
 Jaques, William Roland Pierce, P.O. Box 46, Nelson.  
 Michel, Henry Leslie, P.O. Box 47, Hokitika.  
 Mogridge, Frank, P.O. Box 161, Blenheim.  
 Neale, Edgar Rollo, P.O. Box 114, Nelson.  
 Porter, Winton Gore, P.O. Box 41, Reefton.  
 Slee, Wilfred John, P.O. Box 9, Westport.  
 Souter, Eric, Mackay Street, Greymouth.  
 Vercoe, Norman Arthur, P.O. Box 74, Nelson.  
 Warnes, Ernest, Greymouth.  
 Wild, Richard, Revell Street, Hokitika.  
 Wilson, John Hamilton, Revell Street, Hokitika.