

REGISTERED ACCOUNTANTS.

Fellows.

Chisholm, William Duncan Alfred, Messrs. Levin and Co.,
Blenheim.
Milner, Charles, Examiner Street, Nelson.
Priddle, Robert Frederick Charles, Messrs. W. E. Clouston and
Co., Blenheim.
Robertson, Allan, care of Nelson Harbour Board, Port Nelson.

Associates.

Auld, William Bain, P.O. Box 75, Reefton.
Bone, Edgar Alfred, National Bank of New Zealand, Limited,
Nelson.
Bunt, Martin Raymond, P.O. Box 72, Greymouth.
Burt, Robert Thomson, Public Trust Office, Greymouth.
Cannington, Sydney, Totara Street, Nelson.
Clark, Reginald Hawes, N.Z. Farmers' Co-operative Associa-
tion of Canterbury, Limited, P.O. Box 177, Blenheim.
*Crowe, William, Mount Street, Nelson.
Edwards, Dudley Rutland, Trafalgar Street, Nelson.
Evans, Owen Glynn, P.O. Box 136, Nelson.
Gray, Gordon, Public Trust Office, Greymouth.
Heath, Jabez Morningside, Locking Street, Nelson.
Hepburn, Philip Joseph, P.O. Box 46, Greymouth.
Hodgson, Arthur Wellington, Brougham Street, Westport.
Hulme, Charles Percy, Whitney Street, Blenheim.
Jack, Thomas, care of Public Trust Office, Nelson.
Keating, Michael, 45 Cowper Street, Greymouth.
Lake, John David, care of Messrs. John Kilkenny, Limited,
Palmerston Street, Westport.
Lamb, Sidney George, Public Trust Office, Nelson.
Leppin, Leslie William, care of Public Trust Office, Nelson.
McClymont, William Stewart, P.O. Box 171, Blenheim.
McDowall, Archibald John, P.O. Box 67, Greymouth.
McLeod, William Douglas, B.N.Z., Greymouth.
Martin, Robert Harry, P.O. Box 13, Nelson.
Miller, Graham Monteith, P.O. Box 14, Hokitika.
Neale, Benjamin Charles, P.O. Box 81, Nelson.
Ogilvie, William Thomas, Kahikatea.
Palk, George, Public Trust Office, Blenheim.
Parr, William Henry, care of Nelson City Council, Nelson.
Routledge, Charles William, Lands and Survey Department,
Hokitika.
Simmonds, William Rupert, Rai Valley, via Nelson.
Struthers, Percy Alfred, P.O. Box 2, Westport.
Taylor, Arthur, P.O. Box 21, Westport.
Taylor, Osborne Richardson, 43 Cowper Street, Greymouth.
Thomson, Ernest Harold, Messrs. J. H. Cock and Co., Nelson.
Thomson, Harold Reader, 1 Wainui Street, Nelson.
Webb, Owen Andrews, P.O. Box 114, Blenheim.
West, Herbert George, care of Messrs. Griffin and Hodgson,
P.O. Box 10, Nelson.
Wicks, Henry James Frederick, care of Messrs. A. R. Wallis,
Limited, P.O. Box 178, Greymouth.
Wishart, Arthur Edward, Denniston, via Westport.

OTAGO DISTRICT.

PUBLIC ACCOUNTANTS.

Fellows.

Bamfield, Frederick William, 7-8 Public Trust Building,
Moray Place, Dunedin.
Barr, Peter, Messrs. Barr, Burgess, and Stewart, Dunedin.
Brown, William Richmond, P.O. Box 509, Dunedin.
Burgess, Robert Cephas, P.O. Box 254, Dunedin.
Davidson, George, P.O. Box 509, Dunedin.
Davies, Wilfred John, 49 Thames Street, Oamaru.
Finch, Rhoderic, P.O. Box 87, Oamaru.
Grace, Edmund Robert, P.O. Box 557, Dunedin.
Grater, Charles, P.O. Box 509, Dunedin.
Hamann, John Thomas, P.O. Box 341, Dunedin.
Hanning, Robert, Dowling Street, Dunedin.
Harraway, Albert Ernest, Bank of Australasia Chambers,
3 Bond Street, Dunedin.
Hislop, John Stuart, 105 High Street, Dunedin.
Hopcraft, John Armour, M.U. Oddfellows Hall Buildings,
137 Stuart Street, Dunedin.
Kirby, George Stanley, P.O. Box 588, Dunedin.
Leslie, David, P.O. Box 38, Dunedin.
Little, James Stuart, P.O. Box 65, Dunedin.
Mirams, Samuel Philip, Crawford Street, Dunedin.
Monkman, William Thomas, 71 Bond Street, Dunedin.
McInnes, John Stuart, P.O. Box 56, Dunedin.
McLean, Alexander, Ross Place, Lawrence.
Noble, David Ritchie, P.O. Box 646, Dunedin.
Paterson, Thomas Dundas Bonnar, P.O. Box 335, Dunedin.
Patterson, James Gibson, 41 Dowling Street, Dunedin.
Power, Pierce Herbert, P.O. Box 174, Dunedin.

Reid, George Walter, P.O. Box 302, Dunedin.
Reid, William Edwin Charles, P.O. Box 302, Dunedin.
Richards, Charles Edward, Alexandra South.
Smeaton, James William, 152 High Street, Dunedin.
Smith, Charles Russell, Messrs. John Reid and Sons, Dunedin.
Smith, Donald Victor George, P.O. Box 89, Oamaru.
Smith, Edmund Robinson, 2 Water Street, Dunedin.
* Statham, Charles Hadfield, Heathcote, 20 Alva Street,
Dunedin.
Sykes, Harold Hugh, P.O. Box 214, Dunedin.
Thompson, Thomas Henry, A.M.P. Buildings, Princes Street,
Dunedin.

Associates.

Bell, George William Jack, 372 Highgate, Dunedin.
Blyth, Ella Madeline (Miss), P.O. Box 321, Dunedin.
Brugh, John Barnet, 2 Dowling Street, Dunedin.
Burton, Ernest Roland, 41 Dowling Street, Dunedin.
Cooke, Frank, P.O. Box 63, Balclutha.
Doggart, James MacDonald, Clyde Street, Balclutha.
Elsey, Charles Albert, P.O. Box 107, Dunedin.
Hanning, James Douglas, 1 Dowling Street, Dunedin, C. 1.
Ireland, Leonard James Tobin, 12-14 Manse Street, Dunedin.
Jeavons, Thomas Richard Banks, P.O. Box 91, Dunedin.
Johnston, Ernest James George, P.O. Box 38, Dunedin.
Lothian, Edward Bannerman, P.O. Box 19, Balclutha.
Milne, Alexander Smith, Messrs. J. W. Smeaton and Co.,
152 High Street, Dunedin.
Mitson, William Albert, Water Street, Dunedin.
McHutchon, Alexander, Dominion Chambers, 142 Rattray
Street, Dunedin.
McInnes, Stuart Francis, P.O. Box 56, Dunedin.
McInnes, William John, P.O. Box 56, Dunedin.
McIver, Lewis Donald, 1 Preston Crescent, Belleknowes,
Dunedin.
McKeefry, John Henry A., 219 Cumberland Street, Dunedin.
Nisbet, Leslie Carrick, Messrs. Barr, Burgess and Stewart,
P.O. Box 254, Dunedin.
Payton, Herbert Francis, P.O. Box 188, Dunedin.
Penman, Charles, P.O. Box 302, Dunedin.
Robinson, John Alfred, P.O. Box 727, Dunedin.
Ross, George, P.O. Box 416, Dunedin.
Salinger, Frank Samuel, 12 Dowling Street, Dunedin, C. 1.
Satterthwaite, Leonard McKenrick, P.O. Box 302, Dunedin.
Sinclair, Robert Sproull Menzies, A.M.P. Building, Princes
Street, Dunedin.
Smith, George Humble Glaister, P.O. Box 224, Dunedin.
Sutherland, John Bowman Atkinson, P.O. Box 567, Dunedin.
Taverner, William Burgoyne, 86 King Edward Street, Dunedin.
Thompson, Francis Richard, P.O. Box 207, Dunedin.
Thompson, John Hamilton, P.O. Box 207, Dunedin.
Thomson, Victor Ethelbert Duckers, 82 Gladstone Road,
Dunedin.
Titchener, William Francis, P.O. Box 567, Dunedin.
Tyrrell, Henry Woodville, P.O. Box 727, Dunedin.
Young, William Anderson, Allbell Chambers, 154 Stuart Street,
Dunedin.

REGISTERED ACCOUNTANTS.

Fellows.

Adam, Hugh, City Brewery, Rattray Street, Dunedin.
Alexander, William, 22 Kilgour Street, Roslyn, Dunedin.
Anderson, William Douglas, Messrs. J. Rattray and Son,
Dunedin.
Austin, Gerald George, 14 Grant Street, Dunedin.
Baker, Charles, P.O. Box 243, Dunedin.
Bardsley, William Julian, Harbour Board, Dunedin.
Boyd, Warren, Messrs. Sievwright, James, and Nichol, High
Street, Dunedin.
*Cook, Lawrence, 20 Sheen Street, Roslyn, Dunedin.
Dempster, John Gordon Diack, Rockside, Caversham,
Dunedin.
Easton, William, "Otago Daily Times" and "Witness" Co.,
Dunedin.
Farquharson, James, National Mortgage and Agency Co.,
Dunedin.
Glen, George Ernest, 23 Test Street, Oamaru.
Glover, John Robert, Messrs. Ross and Glendining, Ltd.,
Dunedin.
Gorton, Percy Howard, Messrs. Smith and Smith, Ltd.,
Dunedin.
Grigg, Charles Frederick, 191 Forbury Road, Dunedin.
Grocott, Herbert, P.O. Box 70, Oamaru.
Henderson, Henry Hugh, Town Hall, Dunedin.
Hogg, James, McLeod Bros., Ltd., Dunedin.
Howden, James Alexander, Messrs. John Mill and Co., Ltd.,
Dunedin.
Jeavons, Alfred William, Messrs. Ross and Glendining, Ltd.,
Dunedin.
Johnson, Charles Pendred, 2 Byron Street, Mornington,
Dunedin.