

Reid, Donald Geoffrey McMillan, 4 Sargood Street, Roslyn, Dunedin.

Routledge, Lewis Edward, care of Messrs. A. and T. Burt, Ltd., P.O. Box 566, Dunedin.

Roll, Beevor, Bank of N.Z., Oamaru.

Ruffell, Ernest George Harold, 42 Filleul Street, Dunedin.

Samson, James Morton Aitkenhead, P.O. Box 661, Dunedin.

Sellar, William Robert, P.O. Box 558, Dunedin.

Sim, Ralston Fairlie, Heriot.

Simmonds, Albert James, care of The Shell Co. of N.Z., Ltd., P.O. Box 631, Dunedin.

Simpson, John, Messrs. G. Simpson and Co., Dunedin.

Smellie, Hector Norman, care of Messrs. Sharland and Co., Ltd., P.O. Box 16, Dunedin.

Smith, Gordon Sievwright, 74 Evans Street, Opoho, Dunedin.

Smyth, Ernest David, P.O. Box 651, Dunedin.

Spence, John Adam Crombie, Messrs. Paterson and Barr, Dunedin.

Spiro, Joseph, Victoria Road, Musselburgh, Dunedin.

Spite, Walter Garfield, National Mortgage and Agency Co. of N.Z., Ltd., P.O. Box 3, Oamaru.

Stabb, Percival Walter, Messrs. J. Samson and Co., Dunedin.

Stark, Robert Garth, 16 Queens Drive, Musselburgh, Dunedin.

Stevenson, William, Messrs. Irvine and Stevenson, Dunedin.

Strang, Charles John Rankin, 76 Highgate, Roslyn, Dunedin.

Sydney, John Michael, 5 Stone Street, Mornington, Dunedin, W. I.

Taylor, Frank Cecil, 127 Highgate, Dunedin.

Taylor, John, 8 Scouler Street, Mornington, Dunedin.

Thomas, Alfred, P.O. Box 275, Dunedin.

Thompson, Andrew John, 53 Manor Place, Dunedin.

Thomson, Frederick Austin, 25 Minto Street, Anderson's Bay, Dunedin.

Thomson, William, care of P.O. Box 224, Dunedin.

Todd, Thomas Frederick Davies, Benhar, Otago.

Townsend, Alan Douglas, P.O. Box 67, Dunedin.

Tuck, Leonard Gray, Stamp Duties Department, P.O. Box 447, Dunedin.

Turner, Henry, P.O. Box 53, Dunedin.

Vivian, Alan, 22 Chambers Street, Dunedin.

Wakefield, James Howard, care of The Trustees, Executors, and Agency Co., Ltd., P.O. Box 160, Dunedin.

Wakelin, George Douglas, care of Messrs. Dalgety and Co., Ltd., Dunedin.

Wedderspoon, Robert Sandilands, Gordon Road, Mosgiel.

Wellington, William Percy, P.O. Box 671, Dunedin.

White, Hy. Harper Spencer, care of Vedic Cafe, Princes Street, Dunedin.

Wilson, John, 18 Drivers Road, Maori Hill, Dunedin.

Wilson, Newman Robert, Otago Farmers' Co-operative Association, Dunedin.

Wilson, Ralph Frederick, care of District Traffic Manager, N.Z. Railways, Dunedin.

Woodhead, Henry Elam Read, 22 Springhill Road, Mornington, Dunedin.

Wright, Robert Taylor, care of Audit Office, Dunedin.

## POVERTY BAY DISTRICT.

## PUBLIC ACCOUNTANTS.

*Fellows.*

Ball, Frederick Robert, P.O. Box 60, Gisborne.

Beere, Alexander Gerald, P.O. Box 50, Gisborne.

Blackburn, Charles, P.O. Box 51, Gisborne.

Bull, Charles Henry, P.O. Box 293, Gisborne.

Dobson, Ralph Boyd, P.O. Box 92, Gisborne.

Dodd, Horace Earle, Harris Street, Gisborne.

Edwards, Robert William James, P.O. Box 293, Gisborne.

Irvine, William Hamilton, Lowe Street, Gisborne.

Ludbrook, Edward Reginald, Tapuwaeroa, Ruatorea.

Peach, John, Score Road, Gisborne.

Piesse, Christopher Gisborne, P.O. Box 67, Gisborne.

Piesse, Reginald Craig, P.O. Box 130, Gisborne.

Porter, Herbert Mussgrove, Gisborne.

Smith, Charles Alfred, Messrs. McCulloch, Butler, and Spence, P.O. Box 169, Gisborne.

White, MacKenzie John, P.O. Box 198, Gisborne.

*Associates.*

Blackburn, Charles Archie D'Arcy, P.O. Box 51, Gisborne.

Chamberlain, William Edinburgh, P.O. 252, Gisborne.

Lawton, Frank Hadfield, P.O. Box 179, Gisborne.

Moore, Louisa Lissa, 41 Lowe Street, Gisborne.

Robinson, Montagu Frederick, Security Buildings, Peel Street, Gisborne.

## REGISTERED ACCOUNTANTS.

*Fellow.*

Maude, Harold Evitt, Messrs. D. J. Barry, Limited, Gisborne.

*Associates.*

Appleton, John Guy, P.O. Box 17, Te Karaka.

Bain, John Walker, P.O. Box 293, Gisborne.

Bean, Frederick Walter, Union Bank, Gisborne.

Bullen, Rosa Mary (Miss), 59 Stout Street, Gisborne.

Chaplin, Reginald Wilfred, P.O. Box 169, Gisborne.

Chrisp, Eric Townley, P.O. Box 108, Gisborne.

Chrisp, Walter Henry, Gisborne.

Dyer, Douglas George, care of Native Department, Gisborne.

Eccles, Jack Malcolm, Edgecumbe, Bay of Plenty.

Foster, Mainland Lewis Mouat, P.O. Box 15, Gisborne.

Greenwood, William, care of Native Department, Gisborne.

Haisman, Jack, P.O. Box 169, Gisborne.

Hale, Edward Leslie, P.O. Box 241, Gisborne.

Harold, Christopher Boyle, 5 Wi Pere Street, Gisborne.

James, Edward Frank, P.O. Box 65, Gisborne.

Jenkins, Robert, Messrs. F. Hall and Son, Gisborne.

Lysnar, Wathen Hilton, 59 Russell Street, Gisborne.

Maude, Edgar Leonard, Messrs. D. J. Barry, Limited, Gisborne.

Muis, Eric Alfred, care of Messrs. Adair Brothers, Limited, P.O. Box 147, Gisborne.

Nicolson, Magnus, P.O. Box 6, Gisborne.

Wilson, Adam Horne, Bank of New Zealand, Gisborne.

## SOUTH AUCKLAND DISTRICT.

## PUBLIC ACCOUNTANTS.

*Fellows.*

Armstrong, Clarence William, P.O. Box 191, Hamilton.

Bindon, Guy Howard Vereker, P.O. Box 56, Hamilton.

Buddle, Joseph Hewitt, Fenton Street, Rotorua.

Crimp, Gordon Sydney, P.O. Box 187, Hamilton.

Earp, Horace William, P.O. Box 37, Te Puke.

English, Richard, P.O. Box 17, Hamilton.

Luxford, Frank William, Hamilton.

Malins, Douglas Edgar David, Wesley Buildings, Hamilton.

Pedraza, Francis, Whakatane.

Reynolds, Thomas Gordon, P.O. Box 76, Hamilton.

Ryan, Leo Cyril, P.O. Box 5, Rotorua.

Ryan, Thomas Joseph, Studholme Street, Morrinsville.

Smith, William Aubrey, P.O. Box 17, Hamilton.

Wilks, Matthew Harold, Taumarunui.

*Associates.*

Allen, Gerald Ernest, Belmont Road, Paeroa.

Allen, William Henry, P.O. Box 108, Hamilton.

Armstrong, Ralph Ferrers, P.O. Box 52, Te Awamutu.

Bartlett, John Henry, Theatre Building, Paeroa.

Bray, Herman Harvey, Theatre Building, Paeroa.

Brenton-Rule, Colin, P.O. Box 31, Taumarunui.

Bridger, Thomas Alan, P.O. Box 16, Whakatane.

Brownless, Redvers George Powell, McDonald's Building, Bryce Street, Hamilton.

Budd, Arnold Ford, Fenton Street, Rotorua.

Callaghan, John Louis, Security Buildings, Te Awamutu.

Challiner, Royle Richard Victor, P.O. Box 54, Hamilton.

Champion, Leslie, P.O. Box 56, Hamilton.

Chapman, Arthur, Whakatane.

Davey, Edwin John, 7 Wesley Chambers, Victoria Street, Box 265, Hamilton.

Day, Eric Charles, P.O. Box 181, Hamilton.

Dukeson, Alfred Henry, P.O. Box 73, Rotorua.

Fleming, Charles Henry, P.O. Box 44, Opotiki.

Gallagher, Alfred James, Security Buildings, Tauranga.

Hamill, Miles, Messrs. Hamill Brothers, Whakatane.

Hazard, Reginald Percy, Victoria Street, Hamilton.

Hume, Murray Hamilton, Whitaker Street, Te Aroha.

Irvine, John Gordon, P.O. Box 74, Te Kuiti.

Jones, Edward Llewellyn, South British Buildings, Hamilton.

Jourdain, Godfrey Owen, Te Awamutu.

Leitch, Walter, Messrs. Sanson and Bindon, Te Aroha.

McKean, Neville Irving, P.O. Box 187, Hamilton.

Marfell, Frederick John, Garden Place, Hamilton.

Meiklejohn, John William, P.O. Box 120, Waihi.

O'Meara, Edward Harding, Hamilton.

Pearson, Thomas Henry, P.O. Box 32, Opotiki.

Porteous, John, P.O. Box 4, Huntly.

Riesterer, Edmund Vincent, P.O. Box 191, Hamilton.

St. George, William Vivian Thomas, 150 Victoria Street, Hamilton.

Sexton, James William Frederick Jones, Broadway, Matamata.

Thomas, Rhys Llewellyn, Whakamarama, Tauranga.

Tucker, Clive, Maniapoto Street, Otorohanga.

Williams, William Harold, P.O. Box 186, Hamilton.

Wright, George William, 137 Victoria Street, Hamilton.