

REGISTERED ACCOUNTANTS.

Fellows.

Bushell, Albert Charles, P.O. Box 130, Hamilton.
 Kennedy, Edward James Fletcher, P.O. Box 27, Cambridge.
 McArthur, Duncan Thomas Bilston, Te Awamutu Electric-power Board, Te Awamutu.
 McKerrow, Allan Brunlees, Morris Street West, Tauranga.
 Mountfort, Edward Plumer, Nau-Ngarongo, Cameron Road, Tauranga.
 Parker, Samuel John, Putaruru.
 Wallace, Thomas Frederick, Kia Ora, Rotorua.

Associates.

Austen, Eric William, P.O. Box 24, Tauranga.
 Beeche, Henry James, Central Electric-power Board, Hamilton.
 Blair, Robert Ewen, Rangitaiki Dairy Company, Limited, private bag, Whakatane.
 Blyth, Wilfrid Douglas, Bank of New Zealand, Te Aroha.
 Bradley, Henry Arthur George, care of Te Aroha T.V. Co-operative Dairy Company, Limited, P.O. Box 41, Te Aroha.
 Burton, Frederick, Messrs. Sharpe, Tudhope, and Auld, Tauranga.
 Cartwright, Thomas Leslie, P.O. Box 224, Hamilton.
 Chambers, James Herbert Roy, P.O. Box 24, Tauranga.
 Clark, Malcolm James, P.O. Box 239, Hamilton.
 Clarke, Francis Ivan, P.O. Box 26, Te Aroha.
 Coleman, John Gwynne, care of Golden Cross Hotel, Waihi.
 Eagles, Marshall Jack, care of Messrs. Ray Winger, Ltd., P.O. Box 10, Taumarunui.
 Elliott, Philip Lancelot, P.O. Box 7, Hamilton.
 Fraer, Arthur Hedley, care of State Forests, Rotorua.
 Fraser, Whampoa, Technical High School, Hamilton.
 Gelston, Robert Boag, P.O. Box 8, Matamata.
 Gunn, Athol John, P.O. Box 137, Hamilton.
 Harding, John Classon, P.O. Box 2, Tauranga.
 Heaton, Stanley, Land Drainage Office, P.O. Box 59, Whakatane.
 Hillier, Charles George, P.O. Box 8, Taumarunui.
 Kelly, Kenneth Stewart, P.O. Box 187, Hamilton.
 Litherland, William Max, Public Trust Office, Hamilton.
 Lloyd, Leonard Vincent, care of N.Z. Co-op. Dairy Co., Ltd., Hamilton.
 Lowe, Charles, care of Tauranga Harbour Board, Tauranga.
 McDell, William John Alexander, P.O. Box 10, Hamilton.
 McIntyre, Arthur, Native Department, Rotorua.
 McLeod, George, Fourth Avenue, Tauranga.
 Marbrook, Harry Latchford, P.O. Box 256, Hamilton.
 Miller, John Sydney, care of Messrs. C. P. and P. D. Smith and Co., P.O. Box 47, Taumarunui.
 Mouat, Arthur Wood, Judea R.D., Tauranga.
 Mountain, Noel Stewart, State Forest Service, Whakarewarewa, Rotorua.
 Muirhead, Peter, Whitehall, Cambridge.
 Nicoll, Arthur Hammond, Messrs. Speight, Pearce, Nicoll, and Davys, Ltd., Cambridge.
 Oliver, Nigel William, care of Native Department, Rotorua.
 Patterson, William James Campbell, P.O. Box 14, Otorohanga.
 Read, Cecil John, P.O. Box 256, Hamilton.
 Readman, Kenneth Hector, Public Trust Office, Hamilton.
 Reason, William, care of P.O. Box 1, Morrinsville.
 Richdale, Henry Wallace Hewton, care of Bank of Australasia, Morrinsville.
 Ross, Colin Campbell, care of P.O. Box 187, Hamilton.
 Saunders, Daniel Victor, P.O. Box 28, Whakatane.
 Senior, Stanton Eastgate, 3 Fow Street, Hamilton.
 Sheaf, Selwyn Samuel James, care of N.Z. Co-op. Herd Testing Association (Inc.), P.O. Box 311, Hamilton.
 Smith, Henry Knowles, Bank of New Zealand, Hamilton.
 Smith, John David, 39 River Road, Hamilton.
 Sommerville, Reginald Gordon, care of Tauranga Electric-power Board, Private Bag, Tauranga.
 Stevenson, Charles Leslie Albert, 1 Princess Street, Hamilton.
 *Tamblyn, Edward, Devonport Road, Tauranga.
 Thomson, George William Gordon, care of N.Z. Co-operative Dairy Co., Ltd., Private Bag, Hamilton.
 Tietjens, Avis Margaret (Miss), 1 Marama Street, Frankton Junction.
 Tietjens, John Herman, P.O. Box 325, Hamilton.
 Wallace, William, care of N.Z. Co-op. Dairy Co., Ltd., Hamilton.
 Webster, Alice Hilda (Miss), P.O. Box 100, Hamilton.
 Wild, Frederick William, Te Aroha.

SOUTH CANTERBURY DISTRICT.

PUBLIC ACCOUNTANTS.

Fellows.

Algie, Robert Forrester, P.O. Box 11, Waimate.
 Bowden, John William, P.O. Box 86, Ashburton.
 Fraser, Charlton Simon, 8 Selwyn Street, Timaru.

Hickman, Frederick Albert, 127 Burnett Street (P.O. Box 23), Ashburton.
 Leggott, John, P.O. Box 206, Timaru.
 Martin, Alfred Charles, P.O. Box 58, Timaru.
 McKennah, John, Stafford Street, Timaru.
 Watt, Frederick William, P.O. Box 47, Ashburton.
 Woods, William Horace, P.O. Box 118, Ashburton.

Associates.

Allport, William, P.O. Box 206, Timaru.
 Cook, Frank Joseph, P.O. Box 190, Timaru.
 Foote, Percy Barnes, P.O. Box 219, Timaru.
 Goodman, Russell Stanley, P.O. Box 219, Timaru.
 Grut, d'Auvergne Stanley Leigh, P.O. Box 64, Waimate.
 Johnson, George, P.O. Box 234, Timaru.
 Mason, Searle Dwyer, P.O. Box 109, Timaru.
 Raymond, Francis George Macdonald, P.O. Box 40, Timaru.
 Shillito, George Archie, 48 Le Cren Street, Timaru.
 Thomas, Walter Buchanan, 138 Burnett Street, Ashburton.

REGISTERED ACCOUNTANTS.

Fellows.

Bruce, Murdoch, P.O. Box 4, Ashburton.
 Irwin, William George, Messrs. J. Jackson and Co., Timaru.
 Johnston, William, 10 Sefton Street, Timaru.
 Raymond, William Chute, Timaru.

Associates.

Abernethy, Lindo Stuart, care of Perpetual Trustees Co., Timaru.
 Aitken, Frederick Richard George, High School, Waimate.
 Allport, Albert John, care of The Timaru Herald Co., Ltd., P.O. Box 46, Timaru.
 Anderson, Thomas, 4 Park Lane, Timaru.
 Butters, Lester, Town Clerk, Temuka.
 Cole, Ed. Wm. Mason, 130 Tancred Street, Ashburton.
 Duncan, Francis Ernest, Public Trust Office, Timaru.
 King, Howard Wilson, High School, Waimate.
 Lee, Gordon Rufus, 67 Beverley Road, Timaru.
 Loy, Robert Harding, P.O. Box 93, Ashburton.
 MacLean, Peter Ian, care of The Trustees Executors and Agency Co. of N.Z., Timaru.
 Marshall, Colin Brereton, N.Z. Loan and Mercantile Agency Co., Ltd., Timaru.
 Mirams, Ernest Joseph, 25 Beverley Road, Timaru.
 Mullan, Donald Sinclair, Timaru Motors, Ltd., Timaru.
 McAuliffe, Joseph Horace, Secretary, South Canterbury Electric-power Board, Timaru.
 McNab, Donald Gordon, P.O. Box 27, Timaru.
 Naylor, Horace Garfield, Secretary, South Canterbury Hospital Board, Timaru.
 Newton, Edward James, P.O. Box 27, Timaru.
 Parr, Kenneth Rice Patterson, 6 Elizabeth Street, Timaru.
 Price, Frederick Reuben, Waimataitai School, Timaru.
 Reid, George Guyon Chester, P.O. Box 158, Timaru.
 Sarney, William Henry Gray Russell, P.O. Box 68, Ashburton.
 Shrimpton, Sidney Allan, P.O. Box 29, Timaru.
 Smith, Colin Selby, care of Messrs. Sims, Cooper, and Co. (N.Z.), Ltd., P.O. Box 78, Timaru.
 Smith, William John, 7 Trafalgar Street, Timaru.
 Stanton, Leslie John Summerfield, Public Trust Office, Timaru.
 Solomon, Arthur Allan Quenel, P.O. Box 244, Timaru.
 Sunley, Robert Charles Maxwell, care of Canterbury Farmers' Co-op., Timaru.
 *Taylor, William, Willowbridge, South Canterbury.
 Truman, Sydney Harold, care of Ashburton Electric-power Board, Ashburton.
 Venning, John, Messrs. Evans and Co., P.O. Box 80, Timaru.
 Williamson, Henry William Walter, care of Messrs. Pyne, Gould, Guinness, Ltd., P.O. Box 17, Geraldine.
 Willoughby, James Maitland, Technical School, Ashburton.

SOUTHLAND DISTRICT.

PUBLIC ACCOUNTANTS.

Fellows.

Borne, Charles Edward, P.O. Box 78, Invercargill.
 Carswell, John Thomas, P.O. Box 85, Invercargill.
 Cumming, Robert John, Esk Street, Invercargill.
 Cuthbertson, Denniston, Esk Street, Invercargill.
 Featherstone, George, Crescent, Invercargill.
 Fisher, John, Standard Buildings, Otautau.
 Francis, Charles William, P.O. Box 219, Invercargill.
 Green, Robert Stewart, Mersey Street, Gore.
 Hackworth, Ethel Sarah Constance, Newburgh Buildings, Dee Street, Invercargill.
 Ott, William Alexander, P.O. Box 205, Invercargill.
 Petchell, Leonard Wright, Riverton.
 Reid, John Bertram, Don Street, Invercargill.
 Rout, Charles Basil, Messrs. Rout and Stewart, Invercargill.
 Webb, Frank Arthur, Esk Street, Invercargill.