

Fowler, William Kemp, 18 Nelson Street, Auckland, C. 1.
 Fox, Albert Victor, King Street, Pukekohe.
 Fraser, Harold Murdoch, P.O. Box 933, Auckland.
 French, Norman, Winstone Buildings, 77 Queen Street, Auckland.
 Fyfe, James, P.O. Box 5, Hikurangi.
 Garrard, Derwent Raoul, P.O. Box 117, Auckland.
 Gilfillan, Edward Birtchnell, Albert Road, Birkenhead, Auckland.
 Gladding, George Lampton, care of W. W. Bruce, Esquire, Shortland Street, Auckland.
 Goodwin, Harold Eaton, Nathan's Bond Buildings, Customs Street East, Auckland.
 Gordon, Colin Macfarlane, 105 Southern Cross Buildings, Chancery Street, Auckland.
 Gregory, Alfred Russell Washer, 52 Campbell's Buildings, High Street, Auckland, C. 1.
 Gunn, Frank Leslie, Bank Street, Whangarei.
 Herrick, Edwin William Bertram, 55 Fort Street, Auckland, C. 1.
 Hudson, Dickon Aubrey Varley, 406 Dingwall Building, Queen Street, Auckland, C. 1.
 Hunter, William James, 201 Ponsonby Road, Auckland, W. 1.
 Irving, Alexander Edward, P.O. Box 1324, Auckland.
 Johnson, Mollie (Miss), 12 Lawrence Street, Herne Bay, Auckland, W. 1.
 Johnston, Sydney Cuthbert, Horne's Buildings, Vulcan Lane, Auckland, C. 1.
 Kelly, Cedric Armitage Morton, No. 107 N.Z. Insurance Buildings, Queen Street, Auckland.
 Leah, Samuel, Dilworth Building, Queen Street, Auckland.
 Lennox, Gordon John, 95 Queen Street, Auckland, C. 1.
 McCombie, William Henry, care of A.U.F.S. Dispensary, 197-9 Karangahape Road, Auckland.
 McGregor, Douglas Dunedin Nithsdale, P.O. Box 65, Auckland.
 McNeil, Hugh Thomas James, 10 Palmerston Building, Queen Street, Auckland, C. 1.
 Mander, Reginald Waterland, P.O. Box 1641, Auckland.
 Mathieson, Stanley, 64 Power Board Buildings, Auckland, C. 1.
 Meltzer, Isidor, Southern Cross Buildings, Chancery Street, Auckland.
 Metge, Edwin Herbert William, 103 Yorkshire House, Shortland Street, Auckland.
 Mills, Harry James, P.O. Box 1434, Auckland.
 Morris, George Nigel G., P.O. Box 524, Auckland.
 Morris, John Leslie Bernard, Acacia Building, O'Connell Street, Auckland, C. 1.
 Murphy, John Anthony, P.O. Box 154, Whangarei.
 Murphy, John Patrick, 707 N.Z. Insurance Building, Queen Street, Auckland.
 Neal, Robert Dearnley, P.O. Box 207, Auckland.
 O'Halloran, Desmond Crichton, P.O. Box 192, Auckland.
 Orr, Hugh Stewart, P.O. Box 1565, Auckland.
 Penman, David, 6 Harold Street, Mount Eden, Auckland.
 Percival, Reginald Fred, 3rd Floor, Campbell's Buildings, Vulcan Lane, Auckland.
 Phillips, Charles Edward, H.B. Buildings, Queen Street, Auckland.
 Porter, Nello, P.O. Box 516, Auckland.
 Porter, Rolf, P.O. Box 544, Auckland.
 Postlewaite, Arthur Percy, 109 Southern Cross Building, Chancery Street, Auckland, C. 1.
 Raff, William Watson, 206 Chancery Chambers, O'Connell Street, Auckland, C. 1.
 Reid, James, P.O. Box 158, Whangarei.
 Robinson, Charles Douglas, P.O. Box 1316, Auckland.
 Robinson, Harry Gordon, P.O. Box 1316, Auckland.
 Ross, Lewis Nathan, 708-9-10 Colonial Mutual Life Assurance Building, Queen Street, Auckland.
 Russell, John Saville, 2 Pukenui Road, Auckland.
 Sanders, Charles Franklin, Yorkshire House, Shortland Street, Auckland.
 Saunders, Gordon Francis, No. 26, 2nd Floor, Endeans Buildings, Queen Street, Auckland, C. 1.
 Shenkin, Cecil, Southern Cross Building, Chancery Street, Auckland.
 Simmonds, Harold Neal, P.O. Box 993, Auckland, C. 1.
 Speer, Robert Dennis, P.O. Box 115, Whangarei.
 Spencer, Hugh McCutchan, P.O. Box 1431, Auckland.
 Stanley, Robert Harvey, P.O. Box 791, Auckland.
 Stewart, Noel Roycroft, "Rangimarie," Birkenhead, Auckland.
 Surman, Walter Thomas, P.O. Box 155, Whangarei.
 Swan, Leonard Wesley, Lister Buildings, Victoria Street East, Auckland.
 Sweeney, Francis, P.O. Box 1107, Auckland.

Thomson, Alan Duncan, Messrs. Thomson and Rodger, Gregory's Buildings, Hokianga Road, Dargaville.
 Thomson, James, 101 Cooke's Building, Queen Street, Auckland.
 Thomson, James David Gemmell, Sun Insurance Buildings, 42 Shortland Street, Auckland, C. 1.
 Thorpe, Arthur Hale, 29A Hamilton Road, Herne Bay, Auckland.
 Voyce, Alan Keith, P.O. Box 459, Auckland, C. 1.
 Wallace, Kenneth, 244 Queen Street, Auckland.
 Walsh, William Andrew, P.O. Box 595, Auckland.
 Ward, Maurice Eugene, New Lynn, Auckland.
 Whitelaw, William Hutton, 80 Bassett Road, Remuera, Auckland.
 Whitmore, Ronald Aston, Wellsford.
 Wilkie, Alexander Herbert, Hall's Corner, Takapuna.
 Wylie, Ronald Keith, 89 Yorkshire House, Shortland Street, Auckland.
 Young, Alexander Percy, Titirangi Road, Auckland, S.W. 4.

REGISTERED ACCOUNTANTS.

Fellows.

Armstrong, Charles Edward, 1 Kapai Road, Devonport, Auckland, N. 1.
 Astley, William, 55 Allendale Road, Mount Albert, Auckland.
 Baragwanath, Alexander William, 165 Great South Road, Green Lane, Auckland.
 Bollard, Albert Ernest, Campbell and Ehrenfried Co., Ltd., Auckland.
 Brigham, John Sylvester, Town Hall, Auckland.
 *Burnett, Henry Beaumont, 62 Great South Road, Remuera.
 Capper, Percy John, care of Messrs. L. D. Nathan and Co., Auckland.
 Clayton, Daniel Louis J., Kauri Timber Co., Auckland.
 Cowan, William Andrew, 12 Seymour Street, Ellerslie, Auckland.
 Craig, Ernest Arthur, P.O. Box 587, Auckland.
 Creagh, George Cashel, P.O. Box 717, Auckland.
 Dent, Hugh Waitara, P.O. Box 921, Auckland.
 Drake, George William Charles, 12 Mozley Avenue, Devonport, Auckland.
 Duncan, David, Messrs. John Chambers and Son, Ltd., Auckland.
 Fordyce, William Bruce, Marama Avenue, Epsom, Auckland.
 Hames, Thomas Leonard, care of Amalgamated Dairies, Ltd., P.O. Box 865, Auckland.
 Hargrave, Frederick Charles, P.O. Box 43, Rawene, Hokianga.
 Harper, Herbert Benjamin, Messrs. Samuel Vaile and Sons, 83 Queen Street, Auckland.
 Hills, Frank Minton, 2 Arney Road, Remuera, Auckland.
 Houghton, Charles Vince, 8 Gladstone Road, Parnell, Auckland.
 Lusk, John B., 46 St. Andrews Road, Epsom, Auckland, S.E. 1.
 Mackie, Joseph, North Auckland Farmers' Co-op., Ltd., Whangarei.
 Mason, Frank Ernest, Messrs. Buddle, Richmond, and Buddle, Auckland.
 Maughan, Arthur George, 44 Balmoral Avenue, Mount Eden, Auckland.
 Meek, Bertram Arthur, Huapai, Auckland.
 Messer, Andrew, 21 Woodside Road, Mount Eden, Auckland, S. 1.
 Nightingale, Charles Holme, P.O. Box 253, Auckland.
 Ridd, William Thomas, care of P.O., Auckland.
 Robinson, Harold Deason B., N.Z. Loan and Mercantile Agency Co., Ltd., Auckland.
 Shaw, Charles James, Fairview Road, Mount Eden, Auckland.
 Sherriff, James Alexander, Secretary, New Zealand Newspapers, Ltd., Auckland.
 Sommerville, Harold Archibald, Hospital and Charitable Aid Board, Auckland.
 Stewart, Archibald David, Messrs. Sargood, Son, and Ewen, Ltd., Auckland.
 Stubbing, Paul Arthur, Native Land Court, Auckland.
 Thomson, Hugh Gordon, care of Messrs. Geo. Court and Son, Ltd., Karangahape Road, Auckland.
 Verry, Reginald William, P.O. Box 586, Auckland.
 Warnock, William Whittaker, L. D. Nathan and Co., Auckland.
 Wilding, Herbert Stanley, "Arundel," Manuka Road, New Lynn, Auckland.
 Wilson, Frederick William, Wilson's Portland Cement Co., Auckland.