

Quarrell, Hubert James, 166 Manchester Street, Christchurch.  
 Rhodes, Frank, P.O. Box 413, Christchurch.  
 Robilliard, Ronald de Garis, 176 Hereford Street, Christchurch.  
 Scott, Archibald James, P.O. Box 920, Christchurch.  
 Sheppard, Joseph Hadfield W., Box 736, Christchurch.  
 Sincock, Edwin Delbridge, 99 Hereford Street, Christchurch.  
 Smith, Joseph Holdsworth, 143 Hereford Street, Christchurch, C. 1.  
 Smith, Turner, P.O. Box 279, Christchurch.  
 Taylor, Frederick Charles Dawson, 245 Wilson's Road, Christchurch, S.E. 1.  
 Tolmie, Frederick Gourlay, High Street, Rangiora.  
 Walker, William James Henry, P.O. Box 315, Christchurch.  
 Watkins, Arthur Stanley, 96 Hereford Street, Christchurch.  
 White, Cyril Henry Wyatt, 46 Shrewsbury Street, Christchurch.  
 Wilkins, Claude Emilius, 89 Gloucester Street, Christchurch, C. 1.  
 Wilkinson, Herbert Leslie, P.O. Box 828, Christchurch.  
 Wilkinson, Lila Myrtle (Miss), T. and G. Building, Hereford Street, Christchurch.  
 Wilson, Isaac James, P.O. Box 788, Christchurch.  
 Woodfield, Mark William, 194 Cashel Street, Christchurch.  
 Wright, Frank Blundell, P.O. Box 923, Christchurch.  
 Wyles, Ernest Henry, 152 Hereford Street, Christchurch.

## REGISTERED ACCOUNTANTS.

*Fellows.*

Anderson, James, 366 St. Asaph Street, Christchurch.  
 Bascand, Andrew William, Messrs. J. Ballantyne and Co., P.O. Box 902, Christchurch.  
 Bottrell, William Thomas Victor Immanuel, 8 Chapter Street, Christchurch.  
 \*Bowie, James Stirling, 44 Chester Street W., Christchurch.  
 Brown, William James, P.O. Box 325, Christchurch.  
 Byers, Leonard Charles Aitken, P.O. Box 622, Christchurch.  
 Callender, George, 15 Webb Street, Christchurch.  
 Collins, William Charles, P.O. Box 468, Christchurch.  
 Cook, Herbert Stuart, P.O. Box 636, Christchurch.  
 Cooper, George Henry, 15 Bishop Street, St. Albans, Christchurch.  
 Cordery, Hugh Sherwood, 31 Lindsay Street, Christchurch.  
 Cree, Albert Edward, 2 Merlewood Avenue, Cashmere Hills, Christchurch, S. 2.  
 Deneh, John Richard, P.O. Box 1280, Christchurch.  
 Eames, Augustus Webber, 36 Heywood Terrace, Richmond, Christchurch, N.E. 1.  
 Graham, Frank Edward, 107 Hereford Street, Christchurch.  
 Hamilton, Victor Eustace, care of Messrs. Mason, Struthers, and Co., Ltd., Christchurch.  
 Harkness, John Tinline, P.O. Box 6, Christchurch.  
 Heney, William Robert, P.O. Box 46, Christchurch.  
 Hester, Alfred Munt, 36 Colombo Street, Christchurch.  
 Howard, Arthur Spencer, 25 Repton Street, Merivale, Christchurch.  
 Jarman, Hedley Elworth, Tramway Board, Christchurch.  
 Jones, Leonard Llewellyn, P.O. Box 922, Christchurch.  
 Killner, Henry, 427 Worcester Street, Linwood, Christchurch.  
 Lawrence, Frank Netherton, P.O. Box 90, Christchurch.  
 Lewis, Charles Howarth, 88A Dyers Pass Road, Cashmere Hills, Christchurch.  
 Maddren, Richard, Messrs. W. S. Newburgh and Co., Christchurch.  
 Metcalfe, Richard Grierson, P.O. 276, Christchurch.  
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 Owen, Alexander Milsted, 183 Colombo Street South, Christchurch.  
 Rennie, John, P.O. Box 89, Christchurch.  
 Sharp, James Rollo, Messrs. Dalgety and Co., Ltd., Christchurch.  
 Sidey, James, P.O. Box 577, Christchurch.  
 Smith, William Archibald, P.O. Box 445, Christchurch.  
 Tait, James, 21 Kilmore Street, Christchurch.  
 Veale, John Percy Edwin, P.O. Box 883, Christchurch.  
 Wakely, John, Kaiapoi Woollen Co., Christchurch.  
 Warren, Frederick Maurice, P.O. Box 112, Christchurch.  
 Worrall, Henry, Te Maratau, Mount Pleasant, Sumner, Christchurch.

*Associates.*

Allen, Arnold Charles Ophir, 25 Carrington Street, St. Albans, Christchurch.  
 Anderson, Albert Boyd, care of The Jewell-Skinner Advertising Agency, Christchurch.  
 Arnold, Eric Macdonald, care of Department of Agriculture, Christchurch.  
 Arnold, George Hendry, 489 Manchester Street, St. Albans, Christchurch.  
 Auton, Thomas, Public Trust Office, Christchurch.  
 Baker, Ralph Norman, Messrs. Charles Begg and Co., Christchurch.  
 Ball, Richard Offwood, 472 Moorhouse Avenue, Christchurch, C. 1.  
 Ballan, Howard Humm Bickerdike, 400 Hereford Street, Christchurch.  
 Banks, Bernard Wilson, Public Trust Office, Christchurch.  
 Banks, Wilfred Henry, care of Papanui Timber Co., Christchurch.  
 Barry, William, Woolston Tanneries, Ltd., Christchurch.  
 Bates, Robert Edwin, care of Audit Office, P.O. Box 2, Christchurch.  
 Bedwell, Vernon, 37 Somme Street, St. Albans, Christchurch.  
 Bell, Harold Edward, N.Z. Newspapers, Ltd., P.O. Box 987, Christchurch.  
 Bell, James Allan, care of North Canterbury Electric-power Board, P.O. Box 20, Rangiora.  
 Best, Leslie Maxwell, 62 Chapter Street, St. Albans, Christchurch.  
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 Bowie, Colin Stirling, 14A Westerra Terrace, Cashmere, Christchurch, S. 2.  
 Bowie, Edgar Stirling, P.O. Box 535, Christchurch.  
 Bradshaw, Edward James, care of Messrs. Duncan Cotterill and Co., Barristers and Solicitors, P.O. Box 5, Christchurch.  
 Bretherton, Arthur Charles, P.O. Box 1121, Christchurch.  
 Brown, Frederick Harold, care of Messrs. Fletcher Humphreys and Co., Ltd., Cathedral Square, Christchurch, C. 1.  
 Brown, Norman, care of D.I.C. Ltd., Christchurch.  
 Buchanan, Charles, Messrs. R. Buchanan and Sons, Ltd., Christchurch.  
 Buddle, Gertrude Alice, P.O. Box 386, Christchurch.  
 Burn, Eric George, care of Andersons Ltd., Christchurch.  
 Burrows, George Ronald, care of Archbold Bros., 336 Manchester Street, Christchurch.  
 Burt, Leslie Roy, care of Messrs. A. and T. Burt, Ltd., P.O. Box 198, Christchurch.  
 Bush, Ralph Leslie, care of Mr. F. B. Gentry, 464 Armagh Street, Christchurch.  
 Butler, James Michael, 623 Gloucester Street, Christchurch, E. 1.  
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 Canning, Albert David Young, care of Audit Department, Christchurch.  
 Carson, Murray, 10 Ward Street, Addington, Christchurch, S.W. 1.  
 Champion, Charles Frederic, care of Christchurch Drainage Board, P.O. Box 406, Christchurch.  
 Christie, George Hart, P.O. Box 743, Christchurch.  
 Clarkson, William Paul, 164 Stapleton's Road, Shirley, Christchurch.  
 Clegg, John Leonard, care of Messrs. J. J. Niven and Co., Ltd., P.O. Box 591, Christchurch.  
 Cleland, William McKeown, P.O. Box 1240, Christchurch.  
 Cole, Alfred Benson, care of State Fire Insurance Office, P.O. Box 125, Christchurch.  
 Colechin, Charles Herbert, care of Messrs. Simpson and Williams, Ltd., 238 High Street, Christchurch.  
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 Cook, William Chester, 102 Tennyson Street, Beckenham, Christchurch, S. 1.  
 Cookson, Joseph Alfred Beckett, 158 Cashel Street, Christchurch.  
 Cooper, Arthur Douglas, Clerical Branch, Chief Post Office, Christchurch.