

Murphy, John Patrick, 707 N.Z. Insurance Building, Queen Street, Auckland.  
 \*Neal, Robert Dearnley, 41 Atkins Avenue, Mission Bay, Auckland.  
 Newman, Henry Richard Nathaniel, P.O. Box 1598, Auckland.  
 Orr, Frank Wilson, P.O. Box 1565, Auckland.  
 Orr, Hugh Stewart, P.O. Box 1565, Auckland.  
 O'Neill, Mervyn Clarence, 2 Brooklyn Flats, Emily Place, Auckland.  
 Phillips, Charles Edward, H.B. Buildings, Queen Street, Auckland.  
 Pinker, Clifford Henry, 410 Chancery Chambers, O'Connell Street, Auckland.  
 Porter, Nello, P.O. Box 516, Auckland.  
 Raff, William Watson, 208 Chancery Chambers, O'Connell Street, Auckland.  
 Russell, John Saville, 2 Pukenui Road, Auckland.  
 Russell, Robert George, P.O. Box 185, Whangarei.  
 Saunders, Gordon Francis, No. 26, 2nd Floor, Endeavour Buildings, Queen Street, Auckland.  
 Shenkin, Cecil, P.O. Box 1591, Auckland.  
 Simmonds, Harold Neal, P.O. Box 189, Auckland.  
 Spencer, Harold Frederick, P.O. Box 168, Auckland.  
 Spencer, Hugh McCutchan, P.O. Box 1431, Auckland.  
 Staples, Charles Albert, Colonial Mutual Buildings, Queen Street, Auckland.  
 Stedman, John Eric, 702 N.Z. Insurance Building, Auckland.  
 Steen, Thomas Gordon, P.O. Box 1398, Auckland.  
 Stevens, John Leonard Blaney, P.O. Box 2080, Auckland.  
 Stewart, Noel Roycroft, P.O. Box 532, Auckland.  
 Thompson, Lionel Gilbert, Kaitiaki, North Auckland.  
 Thomson, James, 101 Cooke's Building, Queen Street, Auckland.  
 Thomson, James David Gemmell, P.O. Box 1401, Auckland.  
 Thomson, Victor Ethelbert Duckers, Room 8, Colwill Chambers, Swanson Street, Auckland.  
 Wallace, Kenneth, 1st Floor, C. Aikin and Sons, Ltd., Buildings, Anzac Avenue, Auckland.  
 Watkin, Ian Norman, 21 Winstone Building, Queen Street, Auckland.  
 Webster, Wilfred Glynes, Chancery Chambers, O'Connell Street, Auckland.  
 Whitmore, Ronald Aston, Wellsford.  
 Winter, Lindsay Cuthbert, care of P.O. Box 1272, Auckland.  
 Wylie, Ronald Keith, 89 Yorkshire House, Shortland Street, Auckland.  
 Young, Alexander Percy, Titirangi Road, Auckland.

#### REGISTERED ACCOUNTANTS

##### Fellows

Armstrong, Charles Edward, P.O. Box 493, Auckland.  
 Ashby, Thomas William Mark, Town Hall, Auckland.  
 Astley, William, 40 Kiteenui Avenue, Mount Albert, Auckland.  
 Bassett, Edward John, P.O. Box 834, Auckland.  
 Bell, Bruce Cooper, P.O. Box 1372, Auckland.  
 Bolland, Albert Ernest, Campbell and Ehrenfried Co., Ltd., Auckland.  
 Browne, Walter Clayton, P.O. Box 132, Auckland.  
 \*Burnett, Hy, Beaumont, 62 Great South Road, Auckland.  
 Cachemaille, Victor Louis, care of National Bank of N.Z., Auckland.  
 Capper, Percy John, P.O. Box 190, Auckland.  
 \*Ching, Nelson Ashley, 116 Queen Street, Onehunga, Auckland.  
 Congalton, Thomas Ralph, Town Clerk, Mount Albert, Auckland.  
 Cowan, William Andrew, 12 Arran Street, Auckland.  
 Deuxberry, Charles Archibald, 3 Ranfurly Road, Auckland.  
 Drake, George William Charles, 12 Mozley Avenue, Auckland.  
 \*Fleming, George, Otara Road, Otahuhu, Auckland.  
 Fordyce, William Bruce, Marama Avenue, Epsom, Auckland.  
 Galbraith, Raymond Frank, 7 Clovernook Road, Auckland.  
 Gribble, Charles Raymond, P.O. Box 984, Auckland.  
 Hames, Thomas Leonard, P.O. Box 865, Auckland.  
 Hargrave, Frederick Charles, P.O. Box 43, Rawene, Hokianga.  
 Harper, Herbert Benjamin, 83 Queen Street, Auckland.  
 Herriott, Jack Owen Miles, 2 Rowan Road, Auckland.  
 Hills, Frank Minton, 21 Sanders Avenue, Auckland.  
 Holt, Laurence William, University College, Princes Street, Auckland.  
 Hookham, Reginald Thomas, care of Auckland Electric-power Board, Auckland.  
 Jack, Alexander Douglas, P.O. Box 8, Symonds Street, Auckland.  
 Kay, Robert Macdonald, 13 Kiteenui Avenue, Mount Albert, Auckland.  
 King, Howard Wilson, 11 Arawa Avenue, Devonport, Auckland.  
 Leese, Arthur, 456 Manukau Road, Epsom, Auckland.  
 Litt, Eric Morice Jones, P.O. Box 844, Auckland.  
 Lusk, John B., 76 St. Andrews Road, Auckland.  
 Macbattie, Oswald George, Kaeo, North Auckland.  
 Martin, Alison Rosemore, P.O. Box 1584, Auckland.  
 Matthews, Ruxton Delahunt, P.O. Box 52, Auckland.  
 Moore, Richard Arthur, care of Messrs. J. W. Moore & Son, Ltd., Nuffield Street, Newmarket, Auckland.  
 Murray, Ralph Michael James, care of L. D. Nathan and Co., Ltd., Auckland.  
 Nightingale, Charles Holme, 12 Taumata Road, Mount Albert, Auckland.  
 Perry, William Christopher John, 67 Orakei Road, Auckland.  
 Piesse, Norman Leslie, 2 Marne Avenue, Auckland.  
 Pilcher, Harold Leofrio, care of Auckland Laundry, Ltd., Surrey Crescent, Auckland.  
 Rae, John, 60-61 Endeavour Buildings, Queen Street, Auckland.  
 Robinson, Harold Deason, 9 Wallace Street, Herne Bay, Auckland.  
 Scott, George William, care of Public Trust Office, Auckland.  
 Stewart, Archibald David, Messrs. Sargood, Son, and Ewen, Ltd., Auckland.  
 \*Stubbing, Paul Arthur, 11 Karaka Street, Auckland.  
 Thomson, Hugh Gordon, care of Messrs. Geo. Court and Son, Ltd., Karangahape Road, Auckland.

Tietjens, John Herman, P.O. Box 2071, Auckland.  
 Verry, Reginald William, P.O. Box 2171, Auckland.  
 Warnock, William Whittaker, L. D. Nathan and Co., Auckland.  
 Wilkinson, Henry Bruce, "Valpre," corner of St. Andrew's Road and Mount Albert Road, Mount Roskill, Auckland.  
 Williamson, Victor, P.O. Box 578, Auckland.  
 Wilson, Austin George, P.O. Box 326, Auckland.  
 Wilson, Frederick William, Wilson's Portland Cement Co., Auckland.

##### Associates

Abernethy, Norman Donald, 42 Dismal Street, Auckland.  
 Adams, Annie Shields (Miss), care of 10 Walsall Street, Avondale, Auckland.  
 Adams, Harold Campbell, Nikau Road, Otahuhu, Auckland.  
 Adams, Robert Gillespie, 7 St. Oswalds Road, Auckland.  
 Adams, William Desmond, P.O. Box 934, Auckland.  
 Adeane, Eleanor Mary Agnes (Miss), P.O. Box 1136, Auckland.  
 Agar, Walter Sneddon, Richardson Road, Mount Roskill, Auckland.  
 Aikin, Edward George, Papanoa, Kaipara.  
 Aitken, James Houston, Southdown, via Penrose, Auckland.  
 Aldred, Mervyn, care of State Advances Corporation of N.Z., Auckland.  
 Alexander, Norman Robertson, Royal Insurance Co., Ltd., Queen Street, Auckland.  
 Alexander, William Edward, P.O. Box 1580, Auckland.  
 Allen, Ernest Tanu, 34 Awarua Crescent, Orakei, Auckland.  
 Anderson, John Frederick, 13 Carmen Avenue, Mount Eden, Auckland.  
 Anderson, Walter Gouinlock, P.O. Box 313, Auckland.  
 Armstrong, Keith Andrew, City Treasury, Town Hall, Auckland.  
 Armstrong, Stuart Lambert, Argus House, High Street, Auckland.  
 Austen, Eric William, care of Franklin Electric-power Board, Pukekohe.  
 Baker, Leslie James, 86 Owairaka Avenue, Auckland.  
 Barker, George James, P.O. Box 2034, Auckland.  
 Barker, John Alexander, View Road, Waiuku.  
 Barnes, David John, 61 Kelvin Road, Remuera, Auckland.  
 Barron, Ronald David, Public Trust Office, Whangarei.  
 Baskett, Frederick Grimwade, P.O. Box 395, Auckland.  
 Bates, John Campbell, P.O. Box 1326, Auckland.  
 Batten, Herbert Charles, care of N.Z. Dry Cleaning Co., Ltd., Howe Street, Auckland.  
 Battley, Ella Wallace (Miss), P.O. Box 925, Auckland.  
 Battley, John Frederick, care of P.O. Box 12, Auckland.  
 Beachen, John Edward, 11 Seascape Road, Auckland.  
 Beattie, Hugh, P.O. Box 1933, Auckland.  
 Beaumont, Horace, 468 Mount Albert Road, Auckland.  
 Bell, Douglas Leyland, care of Spraggs Garage Ltd., Lorne Street, Auckland.  
 Bell, Harold Edward, P.O. Box 1409, Auckland.  
 Bell, John Herbert, care of Public Trust Office, Whangarei.  
 Bell, William Thomas, 20 Truro Road, Auckland.  
 Bellamy, Alan Clifford Northern, Head Office, Marriott's Stores, Ltd., Post Office Building, Symonds Street, Auckland.  
 Bellamy, Francis Alfred Lytton, P.O. Box 56, Upper Symonds Street, Auckland.  
 Bielecki, Marcel Allan, 11 Morgan Street, Auckland.  
 Birchfield, Francis Aubrey, 5 Morrin Street, Auckland.  
 Bishopric, Charles Maurice, care of 37 Francis Street, Auckland.  
 Bishopric, Walter Scott Hopkins, 258 Great North Road, Auckland.  
 Bissett, John Peter, 33 Ferryhill Road, Epsom, Auckland.  
 Blackie, Jack Thornton, 18 Gladwin Road, Auckland.  
 Blayney, John Roberts, care of Walter Dawson and Co., P.O. Box 227, Auckland.  
 Bond, William, P.O. Box 688, Auckland.  
 Bould, Roy Bradney, care of P.O. Box 1934, Auckland.  
 Bowden, Edward William John, 2 Highwic Avenue, Auckland.  
 Boyle, Max Fleetwood, care of Messrs. Neill, Cropper and Co., Ltd., Dilworth Building, Auckland.  
 Brackstone, Henry James Vernon, 4 Baldwin Avenue, Auckland.  
 Brown, Arthur Robert, care of Land and Income Tax Department, P.O. Box 2227, Auckland.  
 Bray, Donald William Gowen, No. 1 Westcott Flats, Auckland.  
 Bray, Herman Harvey, 599 Manukau Road, Auckland.  
 Breen, Jack Reginald, 56 Marsden Avenue, Auckland.  
 Brett, Reginald Alf. Ernest, care of Messrs. Schofield and Co., Ltd., 68-72 Broadway, Auckland.  
 Bridle, Alfred Charles, P.O. Box 1293, Auckland.  
 Brigham, Barry, 13 Finch Street, Auckland.  
 Brinsden, William Roy, 87 Lake Road, Auckland.  
 Britten, Allan Kenneth, 6 James Street, Wakatane.  
 Broadbent, Arnot William, 11 Elizabeth Street, Auckland.  
 Brockett, Percy Cecil, P.O. Box 8, Auckland.  
 Bromley, Cyril Francis, P.O. Box 1934, Auckland.  
 Brookbanks, Raymond Herbert, 8 Marine Terrace, Auckland.  
 Brooker, William Armitage, H.M. Customs, Auckland.  
 Browning, Lawrence Maxwell, 61 Princes Street, Auckland.  
 Browning, Raymond Scotland, care of P.O. Box 403, Auckland.  
 Budd, Frank Morris, care of Messrs. J. C. Sutcliffe, Ltd., P.O. Box 458, Auckland.  
 Buddle, Thomas James, care of N.Z. Insurance Co., Ltd., Head Office, Auckland.  
 Burry, Cedric Guyon Pullen, 29 Atkin Avenue, Auckland.  
 Buswell, Henry Harford, 9 Huia Road, Auckland.  
 Butters, Lester, Hillside Road, Papatotote.  
 Button, Garth Edward, 12 Kaimata Street, Auckland.  
 Byles, Cyril James, Chilworth Lodge, 60 Spring Street, Onehunga.  
 Cain, William George, P.O. Box 2034, Auckland.  
 Callam, Howard Graham Fleming, care of P.O. Box 540, Auckland.

Cameron, John, P.O. Box 1884, Auckland.  
 Canning, Albert David Young, P.O. Box 144, Auckland.  
 Cantwell, Athol Lockwood, 22 Arney Crescent, Auckland.  
 Carnahan, John David, 18 Shiphards Avenue, Auckland.  
 Carr, Frederik C., 20 Swanson Street, Auckland.  
 Carr, Harold Gladstone, 27 Fernleigh Avenue, Auckland.  
 Carroll, Robert Ross, 308 Parnell Road, Auckland.  
 Carss, James Richard, D.S.I.R., 1 Alfred Street, Auckland.  
 Carter, Maurice Robey, 8 Tennessee Avenue, Mangere East, Auckland.  
 Carver, John Henry, Federal Stores, Ellerslie, Auckland.  
 Castle, Bremhall Martin, 31 St. Albans Avenue, Auckland.  
 Cato, Norman Frederick, P.O. Box 36, Auckland.  
 Cavanagh, Ivan Friedrich, No. 1 Flat, "San Juan" Flats, Manukau Road, Royal Oak, Auckland.  
 Chapman, Frank Lloyd, 19 Aratouga Avenue, One Tree Hill, Auckland.  
 Christian, Winston Frank, 51 St. Albans Avenue, Mount Eden, Auckland.  
 Christiansen, Verdun Archibald Charles, 30 Inverness Avenue, Mount Roskill, Auckland.  
 Clark, Neil McCallum, 15 Mason's Avenue, Herne Bay, Auckland.  
 Clark, Stanley Owen, P.O. Box 1696, Auckland.  
 Clarke, Francis Finlay, 44 Shelly Beach Road, Auckland.  
 Clarke, Henry Douglas, 22 Dell Avenue, Auckland.  
 Clarkson, Andrew James, 203 N.Z. Insurance Company's Building, Queen Street, Auckland.  
 Cliffe, Alwyn Robert, 20 King George Avenue, Auckland.  
 Clough, Theima Heath (Miss), 123 Williamson Avenue, Auckland.  
 Collingwood, Philip Harold, 41 Rangiview Avenue, Mount Albert, Auckland.  
 Collins, Ross (Lt.), 4 Huia Road, Auckland.  
 Coney, Phillip Ronald, Bank of New South Wales, Auckland.  
 Connelly, John Malcolm Forsyth, P.O. Box 498, Auckland.  
 Corbett, Stephen Leo, care of P.O. Box 1884, Auckland.  
 Counihan, Eugene Patrick, care of P.O. Box 625, Auckland.  
 Cox, Robert Donald, A.E.W.S. H.Q., Community Sunshine Buildings, Nelson Street, Auckland.  
 Crawford, James Lindsay, P.O. Box 1628, Auckland.  
 Crone, Roy Charles, Box 93, Dargaville.  
 Crowe, Walter William, care of P.O. Box 1307, Auckland.  
 Cunningham, James Edward, 25 George Street, Dominion Road, Auckland.  
 Daghish, Annie May (Mrs.), 16 Alison Avenue, Takapuna, Auckland.  
 D'Audney, William Henry, 4 Grange Road, Auckland.  
 Davenport, John Aldersley, care of District Public Trustee, Whangarei.  
 Davis, Archibald England, 7 Arawa Street, Birkenhead, Auckland.  
 Davis, Gerald Bruce, 6 Golf Avenue, Otahuhu.  
 Davis, Hubert Francis, 60 Long Drive, Auckland.  
 Dawn, William Mervyn, P.O. Box 1, Ponsonby, Auckland.  
 Dawson, Percy Joseph James, Messrs. Nicholson and Gribbin, Auckland.  
 Day, Reginald Frederick, P.O. Box 984, Auckland.  
 Day, Stanley Prescott, Private Bag, Dargaville.  
 Deau, Edward William, 19 Huntly Avenue, Auckland.  
 Deans, Edgar Charles, 18 Pine Street, Auckland.  
 Dearing, Charles Gordon, 20 Kerr Street, Auckland.  
 Desborough, Lawrence Oswald, 138 Paratai Drive, Orakei, Auckland.  
 Dickson, Frederic Ernest, Aka Aka R.M.D., Hulls Road, Waiuku.  
 Don, Angus Samuel, 89 Bassett Road, Remuera, Auckland.  
 Douglas, Evan Graham, Whangaruru South, via Hikurangi, North Auckland.  
 Douglas, Robert Alexander, P.O. Box 1177, Auckland.  
 Downard, Ebenezer T. O., Public Trust Office, Auckland.  
 Drake, Laurence Stuart, 27 Long Drive, St. Heliers, Auckland.  
 Dromgoole, Leo Steve, 27 Bracken Avenue, Takapuna, Auckland.  
 Duncan, Geoffrey Inglis, P.O. Box 1559, Auckland.  
 Durbin, Wallace Reginald, 27 The Parade, Auckland.  
 Dwerryhouse, Lewis, Commercial Road, Helensville, North Auckland.  
 Dykes, Alexander Oswald, 2 Logan Court Flats, 464 Manukau Road, Epsom, Auckland.  
 Dykes, John Bernard, care of Railway Road Services, Kaitiaki, North Auckland.  
 Eastgate, Geoffrey Lancelot, 308 Courtville Flats, Auckland.  
 Edgecombe, Eric Moyle, Department of Agriculture, Auckland.  
 Elder, Arthur Wilson, 31 Argyle Street, Auckland.  
 Ellis, Cyril Halsey, 18 Inveray Avenue, Auckland.  
 Elmsley, Trevor Raymond, care of P.O. Box 12, Newmarket, Auckland.  
 Emerson, John Stuart, 20 Martin Avenue, Auckland.  
 Emery, Charles Harold, P.O. Box 395, Auckland.  
 Enting, Graham Ross, 28 Rosella Road, Auckland.  
 Evans, Anne Lillium, Messrs. Earl, Kent, Massey and North, N.Z. Insurance Building, Auckland.  
 Everton, Edgar Harold, care of Neill Cropper and Co., Ltd., Dilworth Building, Queen Street, Auckland.  
 Fastier, Margaret Loudon (Miss), 8 Awatea Road, Auckland.  
 Faulbaum, Greta Tui Ingham (Miss), Private Bag, Auckland.  
 Feeney, Maurice, The Hokiang Co-op. Dairy Co., Ltd., P.B., Kohukohu, Northland.  
 Fergusson, Andrew Donald, 36 Mains Avenue, Whangarei.  
 Ferguson, Carl Alexander, 18 Amy Street, Auckland.  
 Ferguson, William Edward, care of A. L. Eyre, Esq., 877 Mount Eden Road, Mount Eden, Auckland.  
 Ferrif, Ronald John Evans, 10 Tranmere Road, Auckland.  
 Fielder, John Malcom, P.O. Box 1484, Auckland.  
 Finer, Keith Frederick, 213 Ponsonby Road, Auckland.  
 Fisher, Charles Gilbert, P.O. Box 1936, Auckland.  
 Fisher, Joan Maisie (Miss), P.O. Box 118, Auckland.  
 Fitzpatrick, Thomas Vickers, P.O. Box 634, Auckland.  
 Fletcher, James Muir Cameron, P.O. Box 644, Auckland.  
 Fraser, George McKenzie, care of Fairhall Motors, Ltd., Kaikohe, North Auckland.  
 Freyberg, Outhbert, R.D., Kerikeri.  
 Fry, Leslie James, 11 Leslie Avenue, Auckland.  
 Gallie, Phillip Neill, care of P.O. Box 35, Auckland.  
 Gatfield, Marguerite, 10 Grey Street West, Onehunga, Auckland.  
 Gee, Horace Edmund, 39 Orakei Road, Remuera, Auckland.  
 Gibb, William Farmer, P.O. Box 1519, Auckland.  
 Gibson, Noel Mackenzie Frederick, Messrs. A. and J. Grierson and Browne, 99 Queen Street, Auckland.  
 Gilbertson, William Charles, 22 Corbett Scott Avenue, Epsom, Auckland.  
 Gillespie, Robert Bruce, 48 Montrose Street, Point Chevalier, Auckland.  
 Gillett, Eric Thorne, Messrs. Smith and Brown, Ltd., 148-152 Symonds Street, Auckland.  
 Godfrey, Alan John, care of Mrs. A. J. Godfrey, 2 Amy Street, Auckland.  
 Goold, Athelstan Legge, P.O. Box 165, Auckland.  
 Gordon, Douglas, Messrs. S. Vaile and Sons, Auckland.  
 Gould, Percy Lyndsay, P.O. Box 63, Auckland.  
 Graham, Alan Preston, 18 St. Albans Avenue, Dominion Road, Auckland.  
 Graham, David Beatty, 22 Wellington Street, Papakura.  
 Grandison, Archibald Thomas, P.O. Box 25, Auckland.  
 Grant, Barton Edward, 24 Wheturangi Road, One Tree Hill, Auckland.  
 Grant, Lewis Claude, care of Seddon Memorial Technical College, Wellesley Street East, Auckland.  
 Gray, Herbert Malcolm, P.O. Box 179, Auckland.  
 Grey, Bernard Edward, P.O. Box 1259, Auckland.  
 Hadden, Desmond Alfred, P.O. Box 90, Auckland.  
 Halstead, Eric Henry, Seddon Memorial Technical College, Wellesley Street East, Auckland.  
 Hamilton, Owen Frank Ferguson, 31 Onslow Avenue, Auckland.  
 Hammond, Arthur Bedford, Atkin Avenue, Mission Bay, Auckland.  
 Hanna, John Leslie, 13 Claude Road, Auckland.  
 Hannah, James Ewart, 13 Cleveland Road, Auckland.  
 Hanson, Alan Thomas, 22 Cromwell Street, Auckland.  
 Hardie, Bruce Gordon, Earlsworth Road, Otahuhu, Auckland.  
 Hargreaves, Morton John, Ohaeawai, Bay of Islands.  
 Hartshorn, George, P.O. Box 1709, Auckland.  
 Hawkins, Clifford William, 20 Warrington Road, Remuera, Auckland.  
 Hay, Arthur Norman, P.O. Box 1509, Auckland.  
 Haydon, Kenneth Frank, care of Private Bag, Auckland.  
 Heath, Ronnie, 216 Garnet Road, Westmere, Auckland.  
 Hedges, William Howard Louvain, 23 Mantle Grand Road, Auckland.  
 Henus, Harry Hellier, 3 Gordon Road, Auckland.  
 Henes, Isidor Raymond, 2 Cowie Road, Auckland.  
 Hester, John Stanley, care of P.O. Box 934, Auckland.  
 Hewitt, Alfred Alan, care of The Dominion Motors, Ltd., 166 Albert Street, Auckland.  
 Hicks, Murray, care of Land and Income Tax Department, Auckland.  
 Hitchon, Harold, 35 Ferryhill Road, Auckland.  
 Hobbs, Thomas William Harris, care of P.O. Box 1810, Auckland.  
 Hogg, John, Dargaville.  
 Hollingworth, Nina May (Miss), 21 Preston Avenue, Mount Albert, Auckland.  
 Hooper, John Philip, 12 Selwyn Avenue, Auckland.  
 Hopkinson, Frank, care of Auckland Hospital Board, Kitchener Street, Auckland.  
 Horrocks, Herbert, 32 Belwood Avenue, Auckland.  
 Horrocks, Jack, care of 33 Onslow Road, Auckland.  
 Horton, Merrick William, P.O. Box 1080, Auckland.  
 Howard, Colin Reginald, P.O. Box 1810, Auckland.  
 Hoyles, Arthur le Heap, 4 Channel View Road, Takapuna, Auckland.  
 Hughes, Arthur Trevor Bishton, P.O. Box 365, Auckland.  
 Hughes, Myrtle Jean (Miss), P.O. Box 535, Auckland.  
 Huggill, Joseph Stanley, 24 Onslow Road, Auckland.  
 Hull, Eric Scott, care of P.O. Box 6, Auckland.  
 Humphreys, Norman John, Messrs. Skeates and White, Ltd., 48 Fort Street, Auckland.  
 Hunt, Robert Gordon, Onewa Road, Northcote, Auckland.  
 Hurley, Cecil James, care of Valuation Department, Auckland.  
 Huston, Sidney John, 14 Queen Mary's Avenue, Epsom, Auckland.  
 Hutchinson, George Frederick, P.O. Box 644, Auckland.  
 Ibbotson, Kenneth Leadman, 21 Cornwallis Street, Sandringham, Auckland.  
 Insull, Robert Hugh John, Dilworth Trust Board, Dilworth Building, Auckland.  
 Isbister, Jean Laird (Miss), 86 Foulds Avenue, Auckland.  
 Jackman, Charles Keith Quentin, P.O. Box 634, Auckland.  
 Jackson, Millicent Emma Kate (Miss), The Hollies, 4 Halifax Avenue, Epsom, Auckland.  
 Jaggard-Smith, Denis Russell, 19 Mayfair Flats, 75 Parnell Road, Auckland.  
 Jameson, Thomas Arthur, care of P.O. Box 2227, Auckland.  
 Jarvie, Albert Alfred, 12 Church Street, Auckland.  
 Jeffers, Kathleen (Miss), 2 Tainui Road, Devonport, Auckland.  
 Jellie, Hilary Theodore, care of Cambridge Clothing Factory, Ltd., P.O. Box 1209, Auckland.  
 Jess, William Charles McGregor, Warwick Tutorial College, British Chambers, High Street, Auckland.  
 Johnston, John Francis, P.O. Box 1393, Auckland.  
 Johnston, Trevor Robert, Landsdowne Street, Bayswater, Auckland.  
 Jonas, Charles Thomas, 85 Lorne Street, Auckland.  
 Jones, Fred, care of N.Z. Shipping Co., Ltd., P.O. Box 22, Auckland.  
 Jones, Hugh Aled, Seddon Memorial Technical College, Auckland.  
 Jones, Leonard Herbert, 58 Quadrant Road, Onehunga, Auckland.  
 Jones, Leslie Keith, P.O. Box 1368, Auckland.  
 Kay, Thomas Bowman, 122 Wheturangi Road, One Tree Hill, Auckland.

Kedgley, Edwin George, 10 The Strand, Takapuna, Auckland.  
 Keeble, Francis Harold, care of National Service Department, Whangarei.  
 Keefe, Stanley Ajan, State Advances Corporation of N.Z., corner of Queen Street and Wellesley Street, Auckland.  
 Kelly, Edward Henry, care of P.O. Box 966, Auckland.  
 Kernick, James, P.O. Box 9, Thames.  
 Kidd, Charles Robert, care of Mr. H. W. Tyer, Vincent Road, Northcote, Auckland.  
 King, William Ernest Allan, 16 O'Neill's Avenue, Takapuna, Auckland.  
 Knight, Francis George, Private Bag, Auckland.  
 Knight, Vivian Roberts (Lt.) (s), H.M.N.Z.S. "Philomel," Chief Post Office, Auckland.  
 Laird, Francis Nelson, P.O. Box 1934, Auckland.  
 Laird, Harold Raymond, 7 Ocean View Road, Auckland.  
 Laird, Melville George, care of Messrs. Dalgety and Co., Ltd., Auckland.  
 Landman, Walter Cecil Guthrie, P.O. Box 1049, Auckland.  
 Lane, George Fredk., 135 Tamaki Drive, Auckland.  
 Lane, John Vernon, P.O. Box 74, Auckland.  
 Langham, Tom Leslie, 134 Riddell Road, Glendowie, Auckland.  
 Langton, Clifton Frederick, 18 Mount Smart Road, Onehunga, Auckland.  
 Lawry, Hugh, P.O. Box 170, Auckland.  
 Leary, Ernest, 68 Rosebank Road, Auckland.  
 Leatham, Samuel, 88 Kiteuni Avenue, Mount Albert, Auckland.  
 Lee, Henry Thomas, 7 Springcombe Road, Auckland.  
 Lemmon, George Arthur, Victoria Road, Takapuna, Auckland.  
 Landrum, Colin, 10 Douglas Street, Auckland.  
 Lennan, Leonard Michael, 3 Ross Street, Auckland.  
 Lenny, Rex, 58 Gordon Road, Auckland.  
 Lewis, Albert John, P.O. Box 94w, Wellesley Street Post-office, Auckland.  
 Leys, Eric Tiki, 63 Hinemoa, Street, Auckland.  
 Lindberg, Francis Victor, 1 William Avenue, Auckland.  
 Little, Clement Arden, Onehunga Woollen Mills, Ltd., Onehunga, Auckland.  
 Littler, Edward John, care of Mr. W. S. Goldsworthy, Hillside Road, Papatoetoe, Auckland.  
 Livesey, Arnold, P.O. Box 834, Auckland.  
 Lock, Albert Edgar, P.O. Box 934, Auckland.  
 Longbottom, James Alexander, 104 Stanley Point Road, Auckland.  
 Lott, John Stanhope, 339 Great South Road, Auckland.  
 Lovett, John Blaikie, 1 Mason's Avenue, Auckland.  
 Lunn, Lionel Victor, Private Bag, Auckland.  
 Mabae, Milton Grosvenor, 63 Mariri Road, Auckland.  
 MacCormick, Donald Francis, P.O. Box 627, Auckland.  
 Macken, Thomas Victor, care of National Bank of New Zealand, Ltd., Auckland.  
 MacKenzie, John William, 2 Ruarangi Road, Auckland.  
 Mackie, William Noel, 11 Landscape Road East, Auckland.  
 Malloch, Edward Archibald, 285 Ponsonby Road, Auckland.  
 Marbrook, Harry Latchford, P.O. Box 144, Auckland.  
 Marks, Robert Wilmut, 11 Ngauruhoe Street, Mount Eden, Auckland.  
 Marshall, Cecil Alfred G., P.O. Box 27, Auckland.  
 Martin, Donald Lewis Maunsell, care of G. F. Court, Esquire, 42 Orakei Road, Remuera, Auckland.  
 Masull, George Thomas Roger, P.O. Box 56, Newmarket, Auckland.  
 Mason, Leslie James, Jervois Street, Dargaville.  
 Mason, Noel Scott, P.O. Box 2204, Auckland.  
 Massam, Henry George, care of P.O. Box 261, Auckland.  
 Maxwell, Thomas Ivan, 37 Atkin Avenue, Auckland.  
 Mayhill, William James Eric, P.O. Box 6, Auckland.  
 McClew, James McLaren, 5 Akiraho Street, Auckland.  
 McClintock, Robert Thomas, 75 Queen Street, Onehunga, Auckland.  
 McCormick, Newton William, care of Mount Eden Borough Council, P.O. Box 7, Symonds Street, Auckland.  
 McCormick, William Wilson, 15 Alexis Avenue, Mount Albert, Auckland.  
 McCowan, Hal Worrall, care of Milne and Choyce, Ltd., Queen Street, Auckland.  
 McCowan, Robert Worrall, 87 The Drive, Auckland.  
 McDonald, Colin Phillips, P.O. Box 35, Auckland.  
 McDonald, Hector James, P.O. Box 395, Auckland.  
 McDowall, Archibald John, Private Bag, Pukekohe.  
 McFadden, John Harold, R.N.Z.A.F. Depot, Remuera, Auckland.  
 McKain, James Anderson, 46 Wm. Denny Avenue, Westmere, Auckland.  
 McKellar, Maxwell Gordon, care of Native Department, Auckland.  
 McKinstry, Athol Turner Leigh, 195 Balmoral Road, Mount Eden, Auckland.  
 McKinstry, Benjamin Arch, 5 Ruapehu Street, Auckland.  
 McKinstry, Evelyn (Miss), 5 Ruapehu Street, Auckland.  
 McLachlan, John, P.O. Box 1359, Auckland.  
 McLachlan, Murdoch John, The Dominion Lead Mills, Ltd., P.O. Box 40, Newmarket, Auckland.  
 McLaren, Jack Walter, 27 Kohimarama Road, Kohimarama, Auckland.  
 McLennan, Hugh Lewis, 9 Dunkerran Avenue, Epsom, Auckland.  
 McMurchy, Thomas Dunlop, care of Auckland Hospital Board, Kitchener Street, Auckland.  
 McNeilly, Adam Rae, Public Trust Office, Auckland.  
 McSkimming, Rawlings William, care of P.O. Box 1687, Auckland.  
 Meakin, Percy Henry, 1 Dell Avenue, Auckland.  
 Melbourne, Agnes Gibson (Miss), 20 Buckland Road, Epsom, Auckland.  
 Meltzer, Isidor, care of Nuffield Manufacturing Co., Nuffield Street, Newmarket, Auckland.  
 Merwyn, George Percival, 581 Mount Eden Road, Auckland.  
 Millar, Donald Stuart, Mount Wellington Highway, Ellerslie,  
 Moller, Erling Leth, 30 Benson Road, Auckland.  
 Moor, Curton Norman Thomas, care of Public Trust Office, Auckland.  
 Morgan, Richard James, P.O. Box 1934, Auckland.  
 Morris, William Frederick, care of P.O. Box 270, Auckland.  
 Mortimer-Jones, John Braoken, care of The Vicarage, Hauraki Road, Birkenhead, Auckland.  
 Morton, Thomas Frank Foster Ward, care of P.O. Box 190, Auckland.  
 Muldoon, Robert David, 20 Western Springs Road, Morningside, Auckland.  
 Mullen, Arthur Edward, 30 Clifton Road, Auckland.  
 Mullenger, Howard Cottle, R.N.Z.A.F., Shipping Section, Queen's Wharf, Auckland.  
 Mulvihill, Dennis Brasil, P.O. Box 672, Auckland.  
 Muroh, Frank, 7 Ngaire Avenue, Auckland.  
 Neesham, James Philip, 84 Esplanade Road, Auckland.  
 Neil, James Ian Brown, care of Auckland Hospital Board, Kitchener Street, Auckland.  
 Neild, Patrick Wreford, care of Albertland Co-op Dairy Co., Ltd., Wellsford.  
 Neumege, Louis Keith, 129 Grafton Road, Auckland.  
 Newbold, Norman Murray, Takutai Avenue, Bucklands Beach, Auckland.  
 Nicholson, Gordon Francis, 45 Hackett Street, Auckland.  
 Nicholson, Victor Trevarthen, 19 Hakanoa Street, Auckland.  
 Nixon, Allen William Heathcote, P.O. Box 759, Auckland.  
 Noble-Beasley, Francis Vincent, 28c Park Avenue, Grafton, Auckland.  
 Noble, Robert Dean, Andrew's Road, Henderson, Auckland.  
 Norman, Norman Leslie, care of Onehunga Borough Council, Onehunga.  
 Nunnerley, Lewis Sydney, 11 Princes Street, Auckland.  
 O'Brien, Terence Tasman, Cameron Street, Ponsonby, Auckland.  
 Odlin, Alfred Ernest, care of C. and A. Odlin Timber Co., Ltd., Broadway, Newmarket, Auckland.  
 Oliphant, Berta Mary (Miss), P.O. Box 1293, Auckland.  
 O'Meara, William, care of P.O. Box 139, Whangarei.  
 Ormsby, John Takiari, care of Automobile Finance Co., Ltd., Safe Deposit Building, High Street, Auckland.  
 Otto, Walter Stewart, P.O. Box 1659, Auckland.  
 Palairat, John Gwalter, 51 Regal Chambers, High Street, Auckland.  
 Palmer, Harold Albert Kensington, Flat 2, 24 Auckland Road, St. Heliers Bay, Auckland.  
 Palmer, Keith James, 66 Esplanade Road, Auckland.  
 Parke, Douglas Aubrey, Land and Income Tax Department, Auckland.  
 Parker, Harold Lynton, P.O. Box 1934, Auckland.  
 Parry, Norman Lloyd, 6 Hanlon Street, Auckland.  
 Peace, Malcolm Richard, care of British Traders' Insurance Co., Ltd., P.O. Box 964, Auckland.  
 Peck, Edwin Basil, 371 Mount Eden Road, Auckland.  
 Penman, David, 10 Douglas Avenue, Auckland.  
 Peters, Clifford George, P.O. Box 1630, Auckland.  
 Phillips, Joseph, P.O. Box 1242, Auckland.  
 Phillips, John Graham, P.O. Box 115, Whangarei.  
 Philpot, Ernest Walker, P.O. Box 5, Newmarket, Auckland.  
 Phipps, Samuel Furely, 19 Queenstown Road, Onehunga, Auckland.  
 Pirrit, Norma Cameron (Miss), 118 Grafton Road, Auckland.  
 Plank, Charles Stephen, P.O. Box 1034, Auckland.  
 Playle, Arthur Edward, P.O. Box 1909, Auckland.  
 Pledger, Vincent James Hayward, Lands and Survey Department, Auckland.  
 Porteous, Anne Semples (Miss), P.O. Box 1163, Auckland.  
 Porter, Edgar Russell, P.O. Box 516, Auckland.  
 Postles, Alfred John, 2nd Floor, Levy's Buildings, Customs Street East, Auckland.  
 Potter, Arthur Augustus, Kohukohu.  
 Prescott, Philip Fredrick, P.O. Box 313, Auckland.  
 Prickett, James, Marama Terrace, Birkenhead, Auckland.  
 Pullen-Burry, Hubert Ian, care of P.O. Box 769, Auckland.  
 Pulman, William James, 21 Dell Street, Auckland.  
 Purdie, Colin Hugh, Hill Road, Manurewa, Auckland.  
 Purdie, Ian Archibald, 25 Coronation Road, Papatoetoe, Auckland.  
 Purdie, Norman Lambert, 67 Balmoral Road, Auckland.  
 Rae, Donald Alexander, P.O. Box 90, Auckland.  
 Ramsay, James, 33 Shackleton Road, Mount Eden, Auckland.  
 Randerson, Cedric Willis, 2 Alfred Street, Auckland.  
 Reeves, Frank Andrew, 48 Polygon Road, St. Heliers, Auckland.  
 Reid, Alfred Sangster, P.O. Box 516, Auckland.  
 Reid, George Paterson, Kaka Street, Otahuhu, Auckland.  
 Renaud, Ian Ferguson Neville, Stamp Duties Office, Auckland.  
 Restall, Franklin William, 13 Blomfield Spa, Takapuna, Auckland.  
 Reynolds, Norman Arthur, Public Works Department, Auckland.  
 Rhodes, James Edgar, care of P.O. Box 1933, Auckland.  
 Rhodes, Jonathan Stuart, 21 Tainui Road, Auckland.  
 Richards, Jack Longton, P.O. Box 1578, Auckland.  
 Richardson, Douglas Jack, P.O. Box 634, Auckland.  
 Richardson, George Walter, 2a Kingsview Road, Auckland.  
 Roach, William John, P.O. Box 116, Auckland.  
 Roberts, John, 19 Kenyon Avenue, Auckland.  
 Robertson, Gordon David, 81 Shelly Beach Road, Ponsonby, Auckland.  
 Robertson, James Hope, care of Native Land Court, Auckland.  
 Robinson, Charles, 83 Patteson Avenue, Mission Bay, Auckland.  
 Rogers, Allen, 12 Claude Road, Epsom, Auckland.  
 Roxburgh, Rymall Stuart, St. Andrew's Manse, Dargaville.  
 Ruffell, Ernest George Harold, (Sec.) Messrs. John Court, Ltd., Auckland.  
 Russell, Michael Harper, P.O. Box 2227, Auckland.  
 Russell, Raymond Charles, Public Trust Office, Auckland.  
 Rutherford, John Spencer, care of A. G. Polson, Esquire, Stock and Sharebroker, Fort Street, Auckland.  
 Rutland, Walter Charles Penn, 29 Mays Street, Auckland.

Schischka, John Fergus Young, 8 Galatea Terrace, Auckland.  
 Scholfield, Gordon Rennie, 9 Furrar Street, Auckland.  
 Scobie, John Morris, 107A Valley Road, Auckland.  
 Scoter, Frederick Muirhead, P.O. Box 2071, Auckland.  
 Scotter, Avis Margaret (Mrs.), 9 Williams Street, Auckland.  
 Scully, Patrick Felix, H.M. Dockyard, Devonport, Auckland.  
 Segedin, Alan Marsden, 36A Valley Road, Auckland.  
 Self, Stanley Ruford, 53 Shelley Beach Road, Auckland.  
 Sharples, Harry, care of N.Z. Glass Manufacturers and Co., Ltd., Penrose, Auckland.  
 Sharples, Ronald Jackson, P.O. Box 91, Auckland.  
 Sheffield, Joseph Thomas, care of Kaeo Post-office, North Auckland.  
 Shields, Norman Louis, care of Technical High School, Pukekohe.  
 Silson, Joseph, care of P.O. Box 37, Auckland.  
 Simmons, Francis Frederic, care of Messrs. Rendells Ltd., Karangahape Road, Auckland.  
 Simpson, Reginald Samuel Porter, care of Auckland Savings-bank, P.O. Box 35, Auckland.  
 Sims, Alexander James Wavell, 33 Mountain View Road, Morningside, Auckland.  
 Sinclair, Archibald, care of Price Tribunal, Industries and Commerce Department, Auckland.  
 Sinclair, James Andrew Cook, 57 Huia Road, Auckland.  
 Sinclair, Peter Brooks, 40 Mountain Road, Auckland.  
 Sinclair, Robert Gordon, P.O. Box 16, Auckland.  
 Skelton, Trevor Noble, P.O. Box 6, Paparua, North Auckland.  
 Smith, Allan Henderson, 7 Raeburn Court, Cliff Road, St. Heliers Bay, Auckland.  
 Smith, Alfred Raymond, care of Messrs. G. S. Lintott and Co., P.O. Box 918, Auckland.  
 Smith, Bruce Henderson, care of Bank of New Zealand, P.O. Box 13, Auckland.  
 Smith, Ian Sheldon, Felix Street, Onehunga, Auckland.  
 Smith, John Edward, 42 Tawera Road, Greenlane, Auckland.  
 Smith, Patrick Godwin, The Waitemata Electric-power Board, Private Bag, Auckland.  
 Smith, Peggy Rita (Miss), 118 Grafton Road, Auckland.  
 Smith, Rodney Wallace, care of Bank of New Zealand, Mangaweka.  
 Smith, Seth Morrison, 35 St. Stephen's Avenue, Parnell, Auckland.  
 Smith, Vernon Stanton, care of Messrs. Alpe Bros. and Co., Ltd., P.O. Box 698, Auckland.  
 Smith, Wilfred Norman, 5 Inverness Avenue, Dominion Road, Auckland.  
 Smith, William Murray, 28362 (Ptc.), care of 2nd Echelon Office, 2nd N.Z.E.F., Middle East Forces.  
 Smyth, William MacLurg, 11 Cecil Road, Auckland.  
 Smytheman, Thomas Richard, Shirley Road, next Post-office, Papatoetoe, Auckland.  
 Snelling, George Herbert, P.O. Box 2227, Auckland.  
 Sommerville, Horace Wycliffe, 10 Trinity Street, Auckland.  
 Sommerville, Reginald Gordon, care of North Auckland Electric-power Board, Dargaville.  
 Speakman, Haddon Miller, Kirkbride Road, Mangere, Auckland.  
 Speer, Norman McLeod, care of Auckland Electric-power Board, Private Bag, P.O., Auckland.  
 Spence, William Stanley, P.O. Box 852, Auckland.  
 Spicer, John Alexander King, 77 Great South Road, Remuera, Auckland.  
 Spooner, John Charles, P.O. Box 522, Auckland.  
 Spoor, Herbert, care of District Engineer's Office, Post and Telegraph Department, P.O. Box 1034, Auckland.  
 Stanaway, Philip John, Private Bag, Auckland.  
 Stanley, Robert Harvey, care of P.O. Box 836, Auckland.  
 Stanton, Leslie John Summerfield, Public Trust Office, Whangarei.  
 Stedman, Alan Christie, P.O. Box 1733, Auckland.  
 Stevens, Alexander Leslie Gibson, 42 Shackleton Road, Auckland.  
 Stevens, Arthur Stanley, 11 St. Aubyn Street, Auckland.  
 Stithbury, Colin Ivory, 5 Green Lane East, Auckland.  
 Stirling, Rebecca (Mrs.), Oruru, North Auckland.  
 Stotter, David George, P.O. Box 897, Auckland.  
 Styles, Ernest, P.O. Box 1634, Auckland.  
 Sullivan, John Francis, Messrs. J. B. MacEwen and Co., Auckland.  
 Sutherland, Eric Roy, 102 Stanley Point Road, Auckland.  
 Swallow, Bruce George Kemp, 2 Martin Avenue, Auckland.  
 Sweetapple, Walter Robert, care of Messrs. Wm. Crosher and Sons, Ltd., Lorne Street, Auckland.  
 Syers, Alexander McDonald, care of Housing Construction Department, Auckland.  
 Takle, Ivan James, 23 Mount Albert Road, Auckland.  
 Tatton, Norman Alexander, care of Messrs. Watkin and Wallis, Quay Street, Auckland.  
 Taylor, Douglas Alexander, 10 Burwood Crescent, Auckland.  
 Taylor, Joseph Radford, 6 Roosevelt Avenue, Auckland.  
 Taylor, Murray George Hickson, 15 Handley Avenue, Narrow Neck, Auckland.  
 Taylor, Noel Ellis, P.O. Box 524, Auckland.  
 Thompson, Andrew Stuart, care of Bank of New Zealand, Warkworth.  
 Thomson, Malcolm Graham, care of National Trading Co., Ltd., Auckland.  
 Thomson, Neville Alexander, P.O. Box 90, Auckland.  
 Thorpe, Wallace Spencer, P.O. Box 147, Kaikohe.  
 Tolich, Joseph Francis, P.O. Box 46, Auckland.  
 Tomlinson, Levi Hird, P.O. Box 724, Auckland.  
 Torr, Jean Alison (Miss), Favona Road, Otahuhu, Auckland.  
 Traves, Victor William Hall, 33 Tainui Road, Devonport, Auckland.  
 Tuck, Harold James, 25 Disraeli Street, Mount Eden, Auckland.  
 Turley, Albert Kempton, 48 St. George's Road, Avondale, Auckland.  
 Turley, Osborne Edwin Birks, 48 St. George's Road, Avondale, Auckland.  
 Turnbull, Henry Inglis, 36 Tarawera Terrace, Auckland.

Turner, Allen Wilfred, 56 Cairnfield Road, Whangarei.  
 Turner, Arthur, 14 Seaview Avenue, Northcote, Auckland.  
 Turner, Leslie George, care of Industries and Commerce Department, Auckland.  
 Turner, Lyle Pouiter, 21 Church Street, Auckland.  
 Turner, Percival Edward, 365 Munnkau Road, Auckland.  
 Twigden, Garth Hopton, P.O. Box 841, Auckland.  
 Tyler, Newell Robinson, 42 Hokianga Road, Dargaville.  
 Tyson, Joseph Robertson, P.O. Box 53, Pukekohe.  
 Veale, John William, 4 Grampian Road, St. Heliers Bay, Auckland.  
 Verry, Reginald Bruce, 46 Kelvin Road, Auckland.  
 Vickerman, John D'Arcy, P.O. Box 959, Auckland.  
 Wadman, Donald Norman, 115 Grey Street East, Onehunga, Auckland.  
 Wagstaff, Jack, care of P.O. Box 480, Auckland.  
 Waite, William Norman, 13 Russell Street, Stanley Bay, Auckland.  
 Walker, John, care of Central Office, H.M. Naval Base, Devonport, Auckland.  
 Wallace, Bruce McLean, 21 Burwood Crescent, Remuera, Auckland.  
 Wallace, William, care of D. L. Ewen, Esquire, Solicitor, Karangahape Road, Auckland.  
 Wallis, Keith Philip, P.O. Box 917, Auckland.  
 Ward, Maurice Eugene, Links Road, New Lynn, Auckland.  
 Ward, Thomas Charles, care of Messrs. Leonard and Dingley, Ltd., Endeavour's Buildings, Auckland.  
 \*Waters, Charles, 46 Cromwell Road, Auckland.  
 Waters, Walter, Town Clerk, New Lynn, Auckland.  
 Watson, Lewis Hay, P.O. Box 52, Auckland.  
 Watters, Arthur William, Official Assignee, Auckland.  
 Watts, George Bertram, Traders' Finance Corporation, Ltd., Auckland.  
 Weir, Arthur Joseph, P.O. Box 11, Auckland.  
 Wells, Raymond Sampson, P.O. Box 1284, Auckland.  
 Westwood, Geoffrey Bonaker, 23 Grampian Road, Auckland.  
 Wharfe, Wilfred Howard, 217 Great South Road, Green Lane, Auckland.  
 White, Edward Thomas, 48 Fort Street, Auckland.  
 White, Harper Spencer Kitchener, care of Messrs. A. and T. Burt, Ltd., Auckland.  
 White-Robinson, Edwin John, care of Signals Office, R.N.Z.A.F., Onerahi.  
 Whittome, Roderick Counsellor, 6 Church Street East, Onehunga, Auckland.  
 Wilkinson, Alfred Maxwell, P.O. Box 1334, Auckland.  
 Williams, Ralph Peter, P.O. Box 1821, Auckland.  
 Williamson, Donald Bruce, 6 Bannerman Road, Auckland.  
 Wilson, Alfred Ernest, P.O. Box 3, Devonport, Auckland.  
 Wilson, Robert Newton, care of Northern Building Society, P.O. Box 52, Auckland.  
 Wink, John Ronald, 48 Shackleton Road, Auckland.  
 Winks, Alfred Francis, P.O. Box 27, Auckland.  
 Winn, William John, care of P.O. Box 425, Auckland.  
 Withy, Locksley, 7 Hona Avenue, Auckland.  
 Woods, Desmond John, 8 Boston Road, Auckland.  
 Woollams, Ronald Stewart, P.O. Box 367, Auckland.  
 Wordsworth, Walter Allan, P.O. Box 90, Auckland.  
 Wotherspoon, Louis Grogan, 101 Meadowbank Road, Remuera, Auckland.  
 Wylie, Hugh, 16 Coronation Road, Auckland.  
 Yolland, Dudley Henry, 17 Ngaiwi Street, Orakei, Auckland.

## CANTERBURY DISTRICT

### PUBLIC ACCOUNTANTS

#### Fellows

Abbott, Hedley Roy, P.O. Box 965, Christchurch.  
 Ainger, James, P.O. Box 707, Christchurch.  
 Anderson, Oscar Wilfred B., P.O. Box 930, Christchurch.  
 Beckett, John Booth, P.O. Box 387, Christchurch.  
 Best, Harry Ramskill, P.O. Box 965, Christchurch.  
 †Best, William Ernest, P.O. Box 665, Christchurch.  
 Bicknell, Herman, P.O. Box 1022, Christchurch.  
 Bridge, Henry Poynton, Cathedral Square, Christchurch.  
 Brittan, Francis Arthur, 154 Hereford Street, Christchurch.  
 Browne, Percy Collins, P.O. Box 567, Christchurch.  
 Burt, John Keith, P.O. Box 367, Christchurch.  
 Cordery, Lionel Lingwood, P.O. Box 124, Christchurch.  
 Dunn, Frederick George, P.O. Box 711, Christchurch.  
 Fountain, Havelock Russell, P.O. Box 12, Christchurch.  
 Gibbs, Theodore Nisbet, P.O. Box 394, Christchurch.  
 Godfrey, Stuart Palareit, 184 Hereford Street, Christchurch.  
 Gray, Arthur Lansdel, P.O. Box 877, Christchurch.  
 Hoare, Denys, P.O. Box 873, Christchurch.  
 Holland, Clarence Cyril, P.O. Box 1264, Christchurch.  
 Hutchins, James, Commerce Building, 187-9 Hereford Street, Christchurch.  
 Jameson, Stanley Wynne, 213 Manchester Street, Christchurch.  
 Lake, Harry Robson, P.O. Box 446, Christchurch.  
 Lawrence, John Wm. Kenneth, Federal Chambers, Hereford Street, Christchurch.  
 Lawrence, Llewellyn Vigers, 154 Hereford Street, Christchurch.  
 McGillivray, Karl Neil, P.O. Box 367, Christchurch.  
 Marris, James Arthur Sydney, P.O. Box 1008, Christchurch.  
 Mitchell, Russell D'Renzy, P.O. Box 429, Christchurch.  
 Moore, John Harold Aubrey, Messrs. W. J. Moore and Son, Cathedral Square, Christchurch.  
 Neale, Jos. Bertram, 79 Hereford Street, Christchurch.

\* Retired member.

† Life member.

Neale, Thomas Percival, P.O. Box 665, Christchurch.  
 Newburgh, William Samuel, Messrs. W. S. Newburgh and Co., Christchurch.  
 Nicholls, Frank, P.O. Box 1116, Christchurch.  
 Nicholls, William Henry, P.O. Box 1116, Christchurch.  
 North, Harold Alexander Charles, P.O. Box 1116, Christchurch.  
 Perkins, Carleton Hunter, Epworth Chambers, Hereford Street, Christchurch.  
 Pickles, Jack Humor, Epworth Chambers, Hereford Street, Christchurch.  
 Pomfret-Dodd, George Lewis, P.O. Box 989, Christchurch.  
 Preston, Joseph Melmer, 185 Manchester Street, Christchurch.  
 Prosser, Walter Cook, P.O. Box 4, Rangiora.  
 Quartermain, Percy Norman, 93 Gloucester Street, Christchurch.  
 Rhodes, Frank, P.O. Box 413, Christchurch.  
 Smith, John Roy, 84 Hereford Street, Christchurch.  
 Stewart, Arthur, Messrs. Stewart Beckett and Co., Christchurch.  
 Stewart, James Mawson, 152 Hereford Street, Christchurch.  
 Twyford, Frederic Edward, 176 Hereford Street, Christchurch.  
 Wilkinson, Alfred Owen, P.O. Box 221, Christchurch.  
 Wood, Walcot John, 19 Manning Street, Christchurch.  
 Woolf, Ernest Julius, P.O. Box 551, Christchurch.

#### Associates

Ager, Denis Terence, P.O. Box 200, Christchurch.  
 Allen, Arnold Charles Ophir, 148 Manchester Street, Christchurch.  
 Anderson, Brian Forbes, P.O. Box 696, Christchurch.  
 Ballan, Howard Humm Bickerdike, 400 Hereford Street, Christchurch.  
 Ballantyne, Harold Henry Poynton, P.O. Box 249, Christchurch.  
 Bashford, Conrad Joseph Penberthy, P.O. Box 208, Christchurch.  
 Best, Leslie Maxwell, P.O. Box 665, Christchurch.  
 Bullock, Garnet Thomas, P.O. Box 704, Christchurch.  
 Bush, Ralph Leslie, 183 Manchester Street, Christchurch.  
 Byrne, Patrick John, P.O. Box 1018, Christchurch.  
 Caygill, Ernest Robson, 176 Hereford Street, Christchurch.  
 Clarkson, William Paul, P.O. Box 707, Christchurch.  
 Compton, Roderic George, P.O. Box 387, Christchurch.  
 Copeland, William, P.O. Box 421, Christchurch.  
 Cowie, David Starfield, 172 Hereford Street, Christchurch.  
 Dazell, David Ewart, P.O. Box 323, Christchurch.  
 Donovan, Brian Gerald, P.O. Box 429, Christchurch.  
 Evans, Claude Whitney, P.O. Box 555, Christchurch.  
 Fisher, Thomas Edwin, P.O. Box 1032, Christchurch.  
 Free, Robert Eric, 154 Hereford Street, Christchurch.  
 Gale, Frederick Humphrey Dare, 164 Cashel Street, Christchurch.  
 Gale, Gus Herbert William, P.O. Box 1002, Christchurch.  
 George, Alan Burton Wilford, 118 Hereford Street, Christchurch.  
 Gilchrist, Ferdinand Gordon Kelman, 154 Bealey Avenue, Christchurch.  
 Griffiths, James Henry, 187 Hereford Street, Christchurch.  
 Hall, Henry, 118A Gloucester Street, Christchurch.  
 Hamilton, Edwin Henry Staples, P.O. Box 1098, Christchurch.  
 Hargreaves, John Moore, 53 Leinster Road, Christchurch.  
 Henry, John Arthur, Clifton Terrace, Sumner, Christchurch.  
 Hudson, Joseph Harry, P.O. Box 394, Christchurch.  
 Jameson, Keeley Selwyn, P.O. Box 696, Christchurch.  
 Jeffis, Lawrence John, P.O. Box 677, Christchurch.  
 Kerr, John Lambert, P.O. Box 1264, Christchurch.  
 Kirby, Norman Sydney, P.O. Box 443, Christchurch.  
 Koller, Gilbert Edward, Woodend Beach, R.M.D., Kaiapoi.  
 Lake, John David, P.O. Box 446, Christchurch.  
 Laurenson, Robert Lindsay, P.O. Box 985, Christchurch.  
 Luttrell, Ernest Edgar, P.O. Box 958, Christchurch.  
 Lyttle, Alfred Ernest Garfield, P.O. Box 639, Christchurch.  
 Lyttle, Herbert Gardiner Gladstone, P.O. Box 639, Christchurch.  
 McAllister, William Allan, P.O. Box 1192, Christchurch.  
 McCallum, Walter Robert, P.O. Box 122, Christchurch.  
 McDougall, John William Alexander, 35 Fuller Street, Kaiapoi.  
 MacGibbon, William Smith, P.O. Box 794, Christchurch.  
 McGillivray, John Orr, P.O. Box 1149, Christchurch.  
 McKellar, Cecil George, P.O. Box 704, Christchurch.  
 Maples, Frederic William, 154 Clyde Road, Christchurch.  
 \*Marfell, Frederick John, 48 Pratt Street, Redcliffs, Sumner.  
 Miller, Otto Martell, P.O. Box 809, Christchurch.  
 Mitchell, Edwin Glasson, 141 Hereford Street, Christchurch.  
 Neale, Richard Bertram, 79 Hereford Street, Christchurch.  
 Norrish, Vernon Augustus, P.O. Box 1100, Christchurch.  
 Osment, Leonard George, Liverpool Chambers, Liverpool Street, Christchurch.  
 Parish, Charles Godfrey, P.O. Box 443, Christchurch.  
 Perkins, John Andrew, P.O. Box 430, Christchurch.  
 Piteathly, William Williamson, P.O. Box 392, Christchurch.  
 Powrie, Malcolm Angus, P.O. Box 775, Christchurch.  
 Purchas, John Edward, 59 North Parade, Christchurch.  
 Quarrell, Hubert James, 88 Opawa Road, Christchurch.  
 Robilliard, Ronald de Garis, 176 Hereford Street, Christchurch.  
 Rofe, Reginald William, P.O. Box 1261, Christchurch.  
 Saunders, John Childers, Redpath's Building, 183 Cashel Street, Christchurch.  
 Scott, Archibald James, P.O. Box 920, Christchurch.  
 Shale, Francis Lawes Percival, P.O. Box 1116, Christchurch.  
 Sincock, Edwin Delbridge, 99 Hereford Street, Christchurch.  
 Smith, Joseph Holdsworth, 143 Hereford Street, Christchurch.  
 Smith, Leslie Diedrich James, P.O. Box 75, Rangiora.  
 Smith, Turner, P.O. Box 279, Christchurch.  
 Sturge, Cyril Luton, P.O. Box 208, Christchurch.  
 Symington, Robert Henry, P.O. Box 1235, Christchurch.  
 Taylor, James Basil, P.O. Box 373, Christchurch.

Tolmie, Frederick Gourlay, High Street, Rangiora.  
 Walker, William James Henry, 4c Centaurus Road, Christchurch.  
 Watkins, Arthur Stanley, 96 Hereford Street, Christchurch.  
 White, Cyril Henry Wyatt, 368 Papanui Road, Christchurch.  
 Widdowson, Edward Upstone, 133 Knowles Street, Christchurch.  
 Wilkins, Claude Emilius, 89 Gloucester Street, Christchurch.  
 Wilkinson, Herbert Lealie, P.O. Box 828, Christchurch.  
 Wilkinson, Lila Myrtle (Miss), 135 Hereford Street, Christchurch.  
 Wilson, Isaac James, P.O. Box 1261, Christchurch.  
 Wright, Charles McAuley, P.O. Box 394, Christchurch.  
 Wright, Frank Blundell, P.O. Box 923, Christchurch.

#### REGISTERED ACCOUNTANTS

##### Fellows

Bottrell, Wm. Thos. Victor Immanuel, 8 Chapter Street, Christchurch.  
 Bowie, Edgar Stirling, P.O. Box 535, Christchurch.  
 \*Bowie, James Stirling, 82 Haraake Street, Christchurch.  
 Brown, William James, P.O. Box 325, Christchurch.  
 Bruce, Arthur Ambrose, 165 Hereford Street, Christchurch.  
 Byers, Leonard Charles Aitken, P.O. Box 622, Christchurch.  
 Cook, Herbert Stuart, P.O. Box 636, Christchurch.  
 Cordery, Hugh Sherwood, 19 Keppel Street, New Brighton, Christchurch.  
 Cree, Albert Edward, 2 Merlewood Avenue, Christchurch.  
 Dear, Lewis Henry, Sargood, Son, and Ewen, Ltd., Christchurch.  
 Denoh, John Richard, P.O. Box 206, Christchurch.  
 \*Eames, Augustus Webber, 36 Heywood Terrace, Christchurch.  
 Graham, Frank Edward, 163 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.  
 Howard, Arthur Spencer, 25 Repton Street, Christchurch.  
 Jarman, Hedley Elworthy, Tramway Board, Christchurch.  
 Killner, Henry, 78 Riccarton Road, Christchurch.  
 Larsen, Hans Fuglestad, P.O. Box 494, Christchurch.  
 Lawrence, Frank Netherton, P.O. Box 90, Christchurch.  
 \*Lewis, Charles Howarth, 88A Dyers Pass Road, Christchurch.  
 Maddren, Richard, Messrs. W. S. Newburgh and Co., Christchurch.  
 Metcalfe, Richard Grierson, P.O. Box 276, Christchurch.  
 Searrell, Ernest Carlyle, care of W. S. Newburgh and Co., Christchurch.  
 \*Sharp, James Rollo, 499 Manchester Street, Christchurch.  
 Smith, Wm. Archibald, P.O. Box 445, Christchurch.  
 Symes, Robert Cracroft McLean, 11 Wairarapa Terrace, Christchurch.  
 Veale, John Percy Edwin, 875 Colombo Street, Christchurch.  
 Wakely, John, Kaiapoi Woollen Co., Christchurch.  
 Worrall, Henry, Te Maratau, Mount Pleasant, Sumner, Christchurch.

##### Associates

Abernethy, Kenneth George, P.O. Box 785, Christchurch.  
 Allan, John Neat, 58 Weston Road, Christchurch.  
 Allott, Frederick Spencer, P.O. Box 31, Christchurch.  
 Anderson, Norman John Cuninghame, P.O. Box 204, Christchurch.  
 \*Anderson, Thomas, 124 Straven Road, Christchurch.  
 Armitage, Hubert Wallace Gadd, 150 Hills Road, Christchurch.  
 Arnold, George Hendry, 489 Manchester Street, Christchurch.  
 Arnold, Henry Francis, 165 Knowles Street, Christchurch.  
 Bailey, Henry John Lester, 25 Wainoni Road, Christchurch.  
 Balch, Ernest, 51 Picton Avenue, Christchurch.  
 Ballantyne, Ronald Haynes, P.O. Box 902, Christchurch.  
 Banks, Wilfred Henry, care of Papanui Timber Co., Christchurch.  
 Barrs, Herbert Harold, care of Hume Pipe Co., Ltd., Christchurch.  
 Barry, William, P.O. Box 577, Christchurch.  
 Bates, Robert Edwin, P.O. Box 2, Christchurch.  
 Battersby, George Herbert, P.O. Box 526, Christchurch.  
 Bedwell, Vernon, 37 Somme Street, Christchurch.  
 Benson, Harry Richmond, 74 Fendalton Road, Christchurch.  
 Bishop, Helyar Annealey, 9 Straven Terrace, Christchurch.  
 Bishop, James Scott, 8 Berwick Street, Christchurch.  
 Bisset, Colin McLeod, 41 Clarendon Terrace, Christchurch.  
 Black, Herbert Radcliffe, 60 Winchester Street, Christchurch.  
 Booker, Herbert Elwyn, 25 Woodchester Avenue, Christchurch.  
 Bowbyes, Lyall Robert, 110 Courtenay Street, Christchurch.  
 Bowie, Colin Stirling, 54 Office Road, Christchurch.  
 Bradshaw, Edward James, P.O. Box 5, Christchurch.  
 Bradwell, Cyril Robertson, 11 Avon Street, Christchurch.  
 Bretherton, Arthur Charles, P.O. Box 1121, Christchurch.  
 Brew, Cecil Arthur, Audit Office, P.O. Box 2, Christchurch.  
 Brooke-Taylor, Alan, care of Box 842, Christchurch.  
 Brough, William Ward, N.Z., 4217212, L.A.C., H.Q., No. 1 Island Group, N.Z.A.P.O. 366.  
 Brown, Frederick Harold, care of Messrs. Fletcher Humphreys and Co., Ltd., Cathedral Square, Christchurch.  
 Brown, Norman, care of D.I.C., Ltd., Christchurch.  
 Buchanan, Chas., Messrs. R. Buchanan and Sons, Ltd., Christchurch.  
 Budge, Gertrude Alice, Box 386, Christchurch.  
 Bullock, Richard Lloyd, Box 704, Christchurch.  
 Burn, Eric George, care of Christchurch Clothing Co., Ltd., 244 St. Asaph Street, Christchurch.  
 Borrowes, Geo. Ronald, care of The New Zealand Master Bakers' Association, 213 Manchester Street, Christchurch.  
 Burt, Leslie Roy, P.O. Box 198, Christchurch.  
 Burt, Robert Thomson, Social Security Department, Christchurch.  
 Butcher, David Douglas, P.O. Box 900, Christchurch.  
 Butler, James Michael, 194 Colombo Street, Christchurch.  
 Cain, Clarence Theodore Richard, P.O. Box 642, Christchurch.  
 Callaway, Archibald Charles, 14906, Gnr. X., E Troop, 30th Battery, 6th Field Regiment, N.Z.A., 2nd N.Z.E.F., M.E.F.

Carson, Murray, 27 Berwick Street, Christchurch.  
 Caygill, Bruce Allott, P.O. Box 687, Christchurch.  
 Chamberlain, Thomas James.  
 Champion, Charles Frederic, P.O. Box 406, Christchurch.  
 Chapman, Norman Harcourt, 50 Bury Street, Sumner, Christchurch.  
 Christie, George Hart, P.O. Box 743, Christchurch.  
 Clark, Anthony, care of Public Trust Office, Christchurch.  
 Clark, Raymond Edgar, 23 William Street, Christchurch.  
 Clark, Walter Albert William, care of P.O. Box 508, Christchurch.  
 Clegg, John Leonard, P.O. Box 591, Christchurch.  
 Clothier, William Euan, 72 Hills Road, St. Albans, Christchurch.  
 Colechin, Chas. Herbert, care of Messrs. Simpson and Williams, Ltd.,  
 238 High Street, Christchurch.  
 Collins, Gertrude Duthie (Mrs.), P.O. Box 1116, Christchurch.  
 Condliffe, George Marlow, 282 Ferry Road, Christchurch.  
 Concedine, Vincent Michael, P.O. Box 707, Christchurch.  
 Cook, Henry Coleman, Messrs. S. Cook, Ltd., 24 Manchester Street,  
 Christchurch.  
 Cookson, Joseph Alfred Beckett, 158 Cashel Street, Christchurch.  
 Cooper, Arthur Douglas, 34 Malcolm Avenue, Christchurch.  
 Cordery, Harold, 31 Lindsay Street, Christchurch.  
 Craddock, John Joseph, 9 Orkney Street, Christchurch.  
 Craig, Jessie Mary Catherine (Miss), P.O. Box 687, Christchurch.  
 Cutler, Albert Ernest, care of Amalgamated Holdings, Ltd., P.O.  
 Box 522, Christchurch.  
 Dean, John Mervyn care of Public Trust Office, Christchurch.  
 Dendle, Reginald James, 489 Selwyn Street, Christchurch.  
 Denford, John, P.O. Box 526, Christchurch.  
 Devonport, Francis, 117 Bealey Street, Christchurch.  
 Dickson, George, 108 Francis Avenue, St. Albans, Christchurch.  
 Dixon, William James, 10 Cleveland Street, St. Albans, Christchurch.  
 Dobbs, Harold William Kitchener, 44 Diamond Avenue, Christ-  
 church.  
 Donaldson, Leslie Gordon Alexander, 39 Harakeke Street, Riccarton,  
 Christchurch.  
 Douglas, William Dawson, P.O. Box 29, Kaiapoi.  
 Dowland, Sidney, care of Education Board, Christchurch.  
 Dunkley, Walter William, 89 Fendalton Road, Christchurch.  
 Duthie, Robert, P.O. Box 101, Christchurch.  
 England, Benjamin, P.O. Box 1006, Christchurch.  
 Erikson, Robt. Campbell, The Shell Co., of New Zealand, Ltd.,  
 Christchurch.  
 Espiner, Eric William Arnold, 104 Knowles Street, Christchurch.  
 Evans, Cyril Edward, P.O. Box 112, Christchurch.  
 Fairbrother, Monty Claude, D Co., 20th Battalion, Burnham.  
 Falloon, Reginald Albert, P.O. Box 91, Christchurch.  
 Ferguson, Charles Alex. E., Messrs. Harris Bros., Christchurch.  
 Fineran, George Ernest, "Wilga," Bowenvale Avenue, Christchurch.  
 Finlayson, Hector John, P.O. Box 172, Christchurch.  
 Fisher, Alan Frederick, P.O. Box 235, Christchurch.  
 Foley, Charles Thyme Thomas, 19 Slater Street, Redcliffs, Christ-  
 church.  
 Foster, Harold Clarence, care of Messrs. Foster and Paul, Ltd.,  
 200 Madras Street, Christchurch.  
 Foster, Trevor Hugh, P.O. Box 961, Christchurch.  
 Francis, Cecil Hugh, care of Wilkinson and Wilkinson, Hereford  
 Street, Christchurch.  
 Fraser, James Muir, P.O. Box 102, Rangiora.  
 Frow, John Terrill, care of District Engineer, Post and Telegraph  
 Department, Christchurch.  
 Froud, The Rev. John Dakers, 628 Gloucester Street, Christchurch.  
 Gallagher, Alan Robert, 20 Huntsbury Avenue, Christchurch.  
 Gibson, George, N.Z. Farmers' Co-operative Association of Canter-  
 bury, Ltd., Cashel Street, Christchurch.  
 Glackin, Ronald Dudley, care of P.O. Box 6, Christchurch.  
 Glen, Robert White, 3 Glandovey Road, Christchurch.  
 Glynn, John Warren, P.O. Box 339, Christchurch.  
 Goodrick, Gladys, 8 Dormer Street, Christchurch.  
 Grace, Laurence Edward Mawake, 285 Fitzgerald Avenue, Christ-  
 church.  
 Grandi, Arthur, P.O. Box 50, Christchurch.  
 Graveston, Richard Harold, 32 Harakeke Street, Christchurch.  
 Greenwood, Philip Graham, Messrs. Dalgety and Co., Ltd., Christ-  
 church.  
 Groom, Alick, 22 Osborne Terrace, New Brighton, Christchurch.  
 Gurr, Colin Maddox, care of Dominion Industries, Riccarton,  
 Christchurch.  
 Hadlee, Walter Arnold, 9 Darley Street, Christchurch.  
 Halligan, Percy John Nelson, 15 Halton Street, Christchurch.  
 Hamer, Harry, P.O. Box 798, Christchurch.  
 Hamilton, William James Vesey, care of Messrs. Calder, Mackay Co.,  
 Ltd., Private Bag, Christchurch.  
 Hammond, Charleswood Sefton, P.O. Box 112, Christchurch.  
 Hannah, John, 2 Cressy Terrace, Lyttelton.  
 Harman, Wm. Tyndall de Renzy, Harman and Stevens, Christchurch.  
 Harrison, Francis Leonard, P.O. Box 595, Christchurch.  
 Hartigan, Lloyd Martin, care of State Advances Corporation,  
 Private Bag, Christchurch.  
 Hsells, Edward William, P.O. Box 59, Christchurch.  
 Hatch, Arthur Merton, 168 Stapletons Road, Christchurch.  
 Hattaway, Gordon Denis, 100 Matson's Road, Christchurch.  
 Henderson, Angus, P.O. Box 292, Christchurch.  
 Henderson, Mary Doretta (Mrs.), care of Wilkinson and Wilkinson,  
 135 Hereford Street, Christchurch.  
 Hepburn, Dr. Ross, care of Messrs. Helmore van Asch and Walton,  
 Solicitors, Christchurch.  
 Hider, Norman Leslie, 69 Lincoln Road, Christchurch.  
 Hindin, Jack Benjamin, care of P.O. Box 1181, Christchurch.  
 Honeybone, Maurice Ewen, 22 Canon Street, Christchurch.  
 Hulme, Norman, 15 Kotare Street, Christchurch.  
 Hutchens, William Kemp, 150 Kilmore Street, Christchurch.  
 Jamieson, Robert Keith, 44 Alaba Avenue, Christchurch.  
 Jamieson, William, Moncks Spur, Redcliff, Christchurch.  
 Jarrett, Francis Arthur, P.O. Box 523, Christchurch.  
 Jensen, Kenneth James, 19 Gambins Road, Christchurch.  
 Johnston, Keith Henry James, 22 Sutherland Road, Christchurch.  
 Joyce, William Henry, 203 Gloucester Street, Christchurch.  
 Kemp, Charles Clifford, P.O. Box 1026, Christchurch.  
 Kingscote, Geoffrey Ernest F., Messrs. Fletcher, Humphries, and Co.,  
 Cathedral Square, Christchurch.  
 Kirkness, James Andrew Stanley, Lincoln College, Christchurch.  
 Kohn, Alick Douglas, P.O. Box 98, Christchurch.  
 Laine, Wilfred Lawson, care of New Zealand Farmers' Co-operative  
 Association, Ltd., Cashel Street, Christchurch.  
 Lamb, Francis Henry Arthur, care of Land and Income Tax  
 Department, Christchurch.  
 Lamb, Sidney George, care of Public Trust Office, Christchurch.  
 Larcombe, Wm. Hy., Miro Street, Riccarton, Christchurch.  
 Lascelles, Henry Rohde, P.O. Box 482, Christchurch.  
 Lawrence, David Hughes, P.O. Box 955, Christchurch.  
 Leathwick, Ralph Joseph, 4 Foster Street, Christchurch.  
 Lee, Arthur Henry, 6 Wai-iti Terrace, Christchurch.  
 Lennon, John Webster, P.O. Box 992, Christchurch.  
 Lewington, Ernest Wm., care of Messrs. Pappill, Son, and Corcoran,  
 Christchurch.  
 Lilly, Lance Aubrey, P.O. Box 1020, Christchurch.  
 Lynch, John McKenzie, 381 Madras Street North, Christchurch.  
 McCallum, William Lyall, 56 Knowles Street, Christchurch.  
 McClure, Alfred, 186 Fitzgerald Street, Christchurch.  
 McDonald, John Cummings, 98 Knowles Street, St. Albans, Christ-  
 church.  
 McDonald, Samuel, care of Income Tax Department, State Fire  
 Building, Christchurch.  
 McEvedy, Cecil Patrick, 9 Rotherham Street, Christchurch.  
 McGregor, Catherine Jean (Miss), P.O. Box 548, Christchurch.  
 McGregor, Roy, P.O. Box 827, Christchurch.  
 McIlraith, Hugh, 113 Hackthorne Road, Christchurch.  
 McIndoe, Andrew John Logan, P.O. Box 2, Christchurch.  
 \*McLaren, Richard James, 227 Cambridge Terrace, Christchurch.  
 McLeod, William Douglas, Bank of New Zealand, Christchurch.  
 Mackay, William Munro, care of Base Pay Office, Southern Military  
 District, P.O. Box 1024, Christchurch.  
 Mackenzie, Maurice Waiters, care of P.O. Box 508, Christchurch.  
 Mackenzie, Thomas, P.O. Box 1173, Christchurch.  
 Macrae, Kenneth Bruce, 12 Clissold Street, Christchurch.  
 Maoshane, Philip Maxwell, P.O. Box 221, Christchurch.  
 Maddren, Cecil Charles, care of P.O. Box 458, Christchurch.  
 Mander, Stanley Augustus, Box 508, Christchurch.  
 Mansell, Philip Lionel, care of Agricultural Distributing Agency,  
 Ltd., Christchurch.  
 Marks, Ronald Horace, care of P.O. Box 555, Christchurch.  
 Marshall, Leslie James, care of P.O. Box 270, Christchurch.  
 Martin, Arthur Herbert Hamilton, care of P.O. Box 1179, Christ-  
 church.  
 Mason, William, care of Valuation Department, Christchurch.  
 Matson, Harold Mervyn, care of Bell Cycle and Motor Co., Ltd.,  
 110 Lichfield Street, Christchurch.  
 Matthews, Gordon James, Randolph Terrace, Lyttelton.  
 Middleton, James Seymour, P.O. Box 955, Christchurch.  
 Miller, Alan, 9 Brenchley Avenue, Christchurch.  
 Miller, Graham Monteith, 74 Matai Street, Christchurch.  
 Miller, Percy William, 33 St. Andrew's Square, Christchurch.  
 Milne, George Ashley, care of Land and Income Tax Department,  
 Christchurch.  
 Milne, Robert Scott, 47 Brett's Road, Christchurch.  
 Mitchell, George Hunter, 71 Hawford Road, Christchurch.  
 Mitchell, Gilbert George, P.O. Box 717, Christchurch.  
 Moffitt, Joshua, P.O. Box 277, Christchurch.  
 Moody, Clive Montagu, 7 Rutland Street, Christchurch.  
 Morrison, Leslie Andrew, 18 Eversleigh Street, Christchurch.  
 Mountain, Noel Stewart, P.O. Box 15, Christchurch.  
 Munro, Thomas Henry, P.O. Box 716, Christchurch.  
 Murray, Frederick Joseph Patrick, 200 Kilmore Street, Christchurch.  
 Neilson, Ernest John, "St. Ives," 11 Rhodes Street, Christchurch.  
 Newburgh, Keith William, 18 College Avenue, Papanui, Christchurch.  
 Newman, Maurice Leigh, 277 River Road, Christchurch.  
 Nivin, James Walter Scott, 652 Barbadoes Street, Christchurch.  
 North, Victor Charles William, care of N.Z. Farmers' Co-operative  
 Association, Cashel Street, Christchurch.  
 O'Connor, Michael John, 42 Bishops Road, Christchurch.  
 O'Connell, Peter, Messrs. A. J. White, Ltd., Tuam Street, Christ-  
 church.  
 O'Kane, Vincent Paul, care of State Advances Corporation, Christ-  
 church.  
 Olds, William Henry, P.O. Box 9, Christchurch.  
 Ollivier, Keith Morton, 103 Rugby Street, Christchurch.  
 Orchard, Iris Olwyn (Miss), P.O. Box 1116, Christchurch.  
 Packer, Charles Cecil, O.A.S.  
 Palmer, George Hartnell, Apex Ice Cream Co., Ltd., Christchurch.  
 Parry, Agnes Catherine (Miss), care of Dr. Every, 90 Hereford Street,  
 Christchurch.  
 Parry, Charles Thomas, care of 188 Rolleston Street, Linwood,  
 Christchurch.  
 Parry, Errol John, P.O. Box 123, Christchurch.  
 Patrick, John, Box 508, Christchurch.  
 Peate, Cecil Scott, care of P.O. Box 261, Christchurch.  
 \*Perkins, Olive Nelly Louisa (Mrs.), 57 Dyer's Pass Road, Cashmere  
 Hills, Christchurch.  
 Perry, Stewart Noble Clements, P.O. Box 162, Christchurch.  
 Petre, Joseph Austin, P.O. Box 2, Christchurch.  
 Petrie, Leslie Harry, P.O. Box 40, Christchurch.  
 Petrie, Maurice George, P.O. Box 766, Christchurch.  
 Phillips, Reuben Stanley, Public Trust Office, Christchurch.

Price, Rita Wilkins (Mrs.), 55 Barrington Street, Christchurch.  
 Procter, Maurice George, P.O. Box 881, Christchurch.  
 Quirk, William Grant, P.O. Box 373, Christchurch.  
 Reynolds, Clifford Raymond, P.O. Box 5, Christchurch.  
 Rich, Lewis Arthur Griffin, care of 407 Wilson Road, Christchurch.  
 Ridley, Archibald Ernest, 192 Hereford Street, Christchurch.  
 Robson, Thomas William, 24 Wroxtton Terrace, Fendalton, Christchurch.  
 Rogers, Ernest Henry, care of P.O. Box 960, Christchurch.  
 Rountree, Raymond Adams, 9 Brencley Avenue, Christchurch.  
 Sadd, Reginald Wilson, 18 Searell's Road, Christchurch.  
 Senior, Robert Roy, P.O. Box 406, Christchurch.  
 Seton-Kellaway, Garth d'Enys, P.O. Box 1, Waikari, North Canterbury.  
 Shanahan, James Woodford, P.O. Box 1116, Christchurch.  
 Shanks, Thomas Gray, P.O. Box 358, Christchurch.  
 Sharr, Cecil Hugh, 123 Shirley Road, Christchurch.  
 Sheppard, Joseph Hadfield Westby, P.O. Box 736, Christchurch.  
 Shorris, Arthur Robert, 383 Papanui Road, Christchurch.  
 Simes, Richard Francis, 139 Hackthorne Road, Christchurch.  
 Skelton, George Arthur, P.O. Box 99, Christchurch.  
 Skelton, Gordon Winter, 49 Holmwood Road, Christchurch.  
 Smart, Neil Alfred, 14 Thornycroft Street, Christchurch.  
 Smith, Colin Selby, P.O. Box 595, Christchurch.  
 Smith, Cyril Charles Watson, P.O. Box 110, Rangiora.  
 Smith, Eden William, care of Riccarton Timber Co., 33 Riccarton Road, Christchurch.  
 Smith, Ernest Ivan, P.O. Box 1121, Christchurch.  
 Smith, Leslie Leonard, P.O. Box 526, Christchurch.  
 Smith, Percy Robert, P.O. Box 245, Christchurch.  
 Smith, Ralph Every, care of P.O. Box 1121, Christchurch.  
 Smith, Stewart Wright, Public Trust Office, Christchurch.  
 Somerville, Walter Stewart, P.O. Box 201, Christchurch.  
 Souter, Bruce Edgar, care of Housing Construction Department, P.O. Box 149, Christchurch.  
 Spiller, Cyril Osmond, 19 Rimu Street, Christchurch.  
 Standing, Ernest, P.O. Box 194, Christchurch.  
 Stonyer, Cyril Haste, P.O. Box 10, Christchurch.  
 Stringer, Thomas William Arthur, P.O. Box 914, Christchurch.  
 Swanston, Noel Edmund, 128 Barrington Street, Christchurch.  
 Taylor, Osborne Richardson, 28 Rochester Street, Christchurch.  
 Taylor, Tasman Thorpe, care of P.O. Box 1240, Christchurch.  
 Thomas, Owen Maynard, 580 Ferry Road, Christchurch.  
 Thompson, John, 18 Therese Street, Christchurch.  
 Thompson, Maurice Isaac, P.O. Box 247, Christchurch.  
 Thorn, Cecil Walter, P.O. Box 1271, Christchurch.  
 Tocker, James McCallum, 68 Murray Place, Christchurch.  
 Toon, Russell John, 1 Kirkwood Avenue, Christchurch.  
 Triggs, Reginald Albert, 56 Ways Road, Christchurch.  
 Turnbull, Andrew Rutherford, care of The State Advances Corporation, Christchurch.  
 Turner, Arnold Robert, 404 Avonside Drive, Christchurch.  
 Turner, Marjorie (Miss), Bursar's Office, Christ's College, Christchurch.  
 Wakefield, Alfred Albert, care of J. H. Wakefield, Esquire, 168-170 Hereford Street, Christchurch.  
 Wakefield, James Howard, 168-170 Hereford Street, Christchurch.  
 Waller, George Nelson, P.O. Box 954, Christchurch.  
 Ward, Garner Wakefield, Box 322, Christchurch.  
 Ward, Ronald, care of Audit Office, P.O. Box 2, Christchurch.  
 Warren, Harman, P.O. Box 112, Christchurch.  
 Watkins, Norman Frederick, care of Mrs. F. Watkins, 34 Barbour Street, Christchurch.  
 Watts, Peter Belford, P.O. Box 458, Christchurch.  
 Webley, Lewin Ronald, P.O. Box 268, Christchurch.  
 White, Derrick Alan, 14 Shaw Avenue, Christchurch.  
 Wilkins, Arthur Eustace Newton, P.O. Box 2, Christchurch.  
 Wilkinson, Murray, P.O. Box 525, Christchurch.  
 Wilkinson, Reginald Vicker Ross, care of Messrs. Dalgety and Co., Ltd., Christchurch.  
 Williams, Frederick, Public Trust Office, Christchurch.  
 Williams, Thomas Henry, P.O. Box 610, Christchurch.  
 Wills, Alan John, 420 Manchester Street, Christchurch.  
 Wills, Eric Philip, P.O. Box 821, Christchurch.  
 Wilson, Dudley Venna, P.O. Box 396, Christchurch.  
 Wilson, Trevor, P.O. Box 440, Christchurch.  
 Wood, Gertrude Maitland (Mrs.), 11 Hamilton Avenue, Christchurch.  
 Wright, Charles Albert, care of Land and Income Tax Department, Christchurch.  
 Wright, Sydney Launcelot, 49 Hartley, Avenue, Christchurch.  
 Wyber, Norman Sheddan, P.O. Box 29, Kaiapoi.  
 Young, Jack Ivan, care of P.O. Box 794, Christchurch.

## HAWKE'S BAY DISTRICT

### PUBLIC ACCOUNTANTS

#### Fellows

Anderson, Eric Dudley, P.O. Box 77, Hastings.  
 Anderson, William, P.O. Box 21, Napier.  
 Angus, John Morven, P.O. Box 100, Wairoa.  
 Ashton, Frank Randolph Seaton, P.O. Box 194, Napier.  
 Brown, Robert Douglas, P.O. Box 287, Hastings.  
 Bull, Henry, P.O. Box 68, Napier.  
 Butler, John Sherwin, P.O. Box 146, Hastings.  
 Corbin, Frederick Henry, P.O. Box 83, Hastings.  
 Denton, Laurence Ackworth, P.O. Box 18, Hastings.  
 Dobson, Walter, P.O. Box 69, Dannevirke.  
 Edgley, Harold Edgar, P.O. Box 145, Napier.  
 Fippard, Norman Basil, P.O. Box 146, Hastings.

Marker, Harry Lionel, P.O. Box 34, Wairoa.  
 Hobbs, William Barton, P.O. Box 46, Hastings.  
 Hyde, Aubrey Cyril Anderson, P.O. Box 146, Hastings.  
 Laws, Gordon Cosgrove, P.O. Box 26, Napier.  
 McCulloch, William, P.O. Box 146, Hastings.  
 McLennan, John, P.O. Box 114, Napier.  
 Mitchell, William Peter, 14 Gladstone Road, Napier.  
 Rainbow, Algernon Instone, P.O. Box 46, Hastings.  
 Sandtmann, Julius Winfried, P.O. Box 111, Napier.  
 Spence, Morris Stewart, P.O. Box 194, Napier.  
 Watson, Claude Richard, P.O. Box 60, Waipukurau.  
 Webley, Norman, P.O. Box 32, Dannevirke.  
 Wilson, Charles Douglas, P.O. Box 78, Napier.

#### Associates

Allen, Lancelot Fitzgerald, P.O. Box 38, Dannevirke.  
 Ashcroft, Peter, P.O. Box 80, Napier.  
 Bayliss, Kenneth Howard, P.O. Box 238, Hastings.  
 Benth, Cyril William Wagstaffe, P.O. Box 78, Napier.  
 Bickerstaff, George Ian, P.O. Box 88, Napier.  
 Bourgeois, Horace Edgar Keith, Harston's Buildings, Hastings Street, Napier.  
 Cameron, Allan Ross, P.O. Box 525, Hastings.  
 Carr, Harold George, P.O. Box 305, Hastings.  
 Chapman, Douglas Gordon, P.O. Box 145, Napier.  
 Denton, Owen Ackworth, P.O. Box 18, Hastings.  
 Dingle, Harry Rowe, P.O. Box 32, Dannevirke.  
 Gardiner, George Falkland, P.O. Box 192, Napier.  
 Gilbertson, Douglas Wilfred, P.O. Box 46, Hastings.  
 Gladow, John Emery, P.O. Box 5, Napier.  
 Gray, William Leonard, P.O. Box 174, Hastings.  
 Green, George Francis, Henderson Street, Dannevirke.  
 Hayward, Reginald George, care of P.O. Box 38, Dannevirke.  
 Henderson, John Clark, P.O. Box 46, Hastings.  
 Kay, Percy, Gladstone Chambers, Tennyson Street, Napier.  
 Lee, Allan Frederick, P.O. Box 127, Napier.  
 McAuliffe, Joseph Horace, P.O. Box 154, Dannevirke.  
 Miller, Jack Jules, Military Camp, Wairoa.  
 Nesbitt, Edward, P.O. Box 236, Napier.  
 Nesbitt, Edward Bond, P.O. Box 236, Napier.  
 Palmer, Albert Edgar, P.O. Box 105, Hastings.  
 Roaney, Harold Eaton Ivan, P.O. Box 145, Napier.  
 Retemeyer, Alfred Mynhard, P.O. Box 145, Napier.  
 Ruby, Harold William, P.O. Box 32, Dannevirke.  
 Runciman, Archibald John Carson, P.O. Box 10, Hastings.  
 Simpson, Frank Henry, P.O. Box 236, Napier.  
 Stanton, William Edwardes, 208 Victoria Street, Hastings.  
 Stiles, George Eric, P.O. Box 122, Waipukurau.  
 Tabley, Reginald Passy, Ebbett's Buildings, Queen Street, Hastings.  
 Thomson, Vivian Arthur Duckera, P.O. Box 105, Hastings.  
 Webber, Arthur James, P.O. Box 36, Dannevirke.  
 White, Cedric William, P.O. Box 21, Napier.  
 Wishart, Albert Eric, P.O. Box 13, Hastings.

### REGISTERED ACCOUNTANTS

#### Fellows

Kean, William, care of Navy Office, Wellington.  
 Lawford, Edward Harrison, Union Bank of Australia, Napier.  
 Mackay, Wm. Norman Jersey, Messrs. Sainsbury, Logan, and Williams, Napier.  
 Rowe, Thomas, P.O. Box 175, Napier.

#### Associates

Atkinson, Noel Henry, care of Public Trust Office, Napier.  
 Anderson, John, Havelock Road, Napier.  
 Barlow, Hubert Crawford, care of H.B. Farmers' Co-operative Association, Ltd., Waipukurau.  
 Bennett, William Hugh, P.O. Box 64, Waipukurau.  
 Bickerstaff, Geo. Herbert, P.O. Box 88, Napier.  
 Bisson, Clarence Henry, P.O. Box 40, Napier.  
 Blake, Gordon Charles, P.O. Box 20, Dannevirke.  
 Chudley, Wilfred Harold, Public Trust Office, Hastings.  
 Coghill, David Gordon, care of P.O. Box 60, Waipukurau.  
 Copland, James Douglas, care of McCulloch, Butler, and Spence, Locke Street, Wairoa.  
 Cowan, William Bruce, P.O. Box 146, Hastings.  
 Dewes, Henry Hayes, P.O. Box 314, Napier.  
 Diok, William Keith, P.O. Box 218, Hastings.  
 Dolbel, Ewen, P.O. Box 45, Hastings.  
 Douglas, Charles, P.O. Box 45, Hastings.  
 Drury, John William, care of P.O. Box 533, Hastings.  
 Egan, Robert Martin, P.O. Box 17, Hastings.  
 Galyer, Raymond Frank, P.O. Box 38, Dannevirke.  
 \*Gardner, Charles, McLeod and Gardner, Ltd., Hastings.  
 Grover, Donald Morgan, care of Public Works Department, Napier.  
 Gunn, William John, care of Public Trust Office, Napier.  
 Hames, Basil, care of Dunn and Stiles, Public Accountants, Waipukurau.  
 Hatch, Leonard Edward, care of P.O. Box 555, Hastings.  
 Holloway, William George, P.O. Box 180, Dannevirke.  
 Holt, Frank, County Clerk, Waipawa.  
 Jackson, Thomas Charles, care of Arch. Lowe, Esquire, Maraekakaho Road, Hastings.  
 Kauter, June Isabel (Mrs.), 47 Wellesley Road, Napier.  
 Lewis, Harley Studley, Clareinch Station, Waipawa.  
 Lister, John Robert, Main Road, Clive, Hawke's Bay.  
 McIntyre, Henry Fawcett, Public Trust Office, P.O. Box 164, Napier.  
 McLeod, Stanley Alfred, 33 Seapoint Road, Napier.

Street, Hastings.  
 McParland, Eneas James, 10 Hadfield Terrace, Napier.  
 Malcolm, John Hamilton, 30 Latham Street, Napier.  
 Marshall, John Harold, Alexander Crescent, Hastings.  
 Matthews, William Reginald, care of Public Trust Office, Hastings.  
 Melhuish, Frank William, Education Board Office, Napier.  
 Nicholls, Harold Gisborne, 12 King Street, Dannevirke.  
 Osborne, John, care of 175 Kennedy Road, Napier.  
 Pascoe, William Arthur, care of Public Trust Office, Dannevirke.  
 Pirie, Edwin Charles, P.O. Box 120, Napier.  
 Plank, Vernon Dudley Montague, P.O. Box 146, Hastings.  
 Priest, Peter John, care of P.O. Box 34, Hastings.  
 Railey, Amy Rachel (Miss), P.O. Box 194, Napier.  
 Reaney, Thomas Philip Lewis, P.O. Box 61, care of Messrs. Carlile, McLean, Scannell, and Wood, Napier.  
 Richdale, Henry Wallace Hewton, care of Bank of Australasia, Napier.  
 Ross, Irene (Miss), P.O. Box 123, Napier.  
 Rowe, Cecil Tasman, care of P.O. Box 100, Wairoa.  
 Searle, Lawrence Huntley, 309 Eastbourne Street West, Hastings.  
 Simpson, Eric Volkmann, Hastings.  
 Slocombe, Stanley, Porangahau R.D., Waipukurau.  
 Smith, Henry John, P.O. Box 24, Napier.  
 Steele, Harry, 1 Bracken Street, Napier.  
 Tarrant, Jack Saywell, P.O. Box 143, Waipukurau.  
 Thompson, Joseph Henry, 152 Kennedy Road, Napier.  
 Tinsley, Dulcie Rae (Miss), care of P.O. Box 146, Hastings.  
 Trewby, Harold, P.O. Box 10, Wairoa.  
 Von Dadelzen, Henry James, Te Mata Road, Havelock North.  
 Walls, James Reginald, 31 May Avenue, Napier.  
 Webb, Leonard Joseph, P.O. Box 287, Hastings.  
 Willis, Lawrence William, P.O. Box 104, Napier.  
 Wilson, Frederick, P.O. Box 205, Napier.  
 Worley, Albert Alexander, 42 Latham Street, Napier.  
 Wornall-Smith, Bruce Edmund, Public Trust Office, Dannevirke.

MARLBOROUGH-NELSON-WESTLAND DISTRICT

PUBLIC ACCOUNTANTS

*Fellows*

Bunt, John Martin, P.O. Box 72, Greymouth.  
 Farmer, Kenneth Stuart, 204 Hardy Street, Nelson.  
 Griffin, William Biss, P.O. Box 10, Nelson.  
 Harvey, Edward John, Blenheim.  
 Hodgson, Charles Bertram, P.O. Box 10, Nelson.  
 Hunter, James, P.O. Box 109, Nelson.  
 Jaques, William Roland Pierce, P.O. Box 46, Nelson.  
 Lee, Thomas Hubert, Bridge Street, Reefton.  
 \*MacLaine, Alexander J., P.O. Box 19, Blenheim.  
 Neale, Edgar Rollo, P.O. Box 114, Nelson.  
 Slee, Wilfred Thomas, Westport.  
 Souter, Eric, Mackay Street, Greymouth.  
 Thompson, Hugh McGlashan, P.O. Box 54, Blenheim.  
 Thompson, Joseph Samuel, P.O. Box 54, Blenheim.  
 White, William Richard Tempest, P.O. Box 124, Blenheim.

*Associates*

Astbury, Charles Norman, Tiri Moana, Private Bag, Picton.  
 Dee, William Arthur (jun.), P.O. Box 74, Nelson.  
 Drury, Arthur Leonard, P.O. Box 37, Motueka.  
 Fell, Anthony Charles, P.O. Box 45, Blenheim.  
 Fletcher, Hugh Campbell, Hardy Street, Nelson.  
 Fogarty, Michael Joseph, Messrs. Fogarty and Co., Mackay Street, Greymouth.  
 Gay, William Edgar Leslie, P.O. Box 63, Westport.  
 Gilbert, William Stanley, Queen Street, Richmond, Nelson.  
 Gutberlet, William John, P.O. Box 62, Hokitika.  
 Heaphy, Philip Courtenay, P.O. Box 2, Greymouth.  
 Hodgson, Arthur Wellington, 75 Peel Street, Westport.  
 Houston, Malcolm Henry, P.O. Box 70, Hokitika.  
 Leppien, Leslie William, High Street, Motueka.  
 Mogridge, Frank, P.O. Box 17, Blenheim.  
 Oliver, John Richmond, P.O. Box 136, Nelson.  
 Porter, Winton Gore, P.O. Box 41, Reefton.  
 Savage, Noel Lee, P.O. Box 72, Nelson.  
 Southcombe, John James, P.O. Box 205, Nelson.  
 Slee, Wilfred John, P.O. Box 9, Westport.  
 Thompson, George Watson, P.O. Box 105, Greymouth.  
 Vercoe, Norman Arthur, P.O. Box 74, Nelson.  
 Webb, Owen Andrews, Queen Street, Blenheim.  
 West, Herbert George, P.O. Box 10, Nelson.  
 Wicks, Henry James Frederick, P.O. Box 193, Greymouth.

REGISTERED ACCOUNTANTS

*Fellows*

Boyes, Percy Stratton, P.O. Box 52, Nelson.  
 Chisholm, William Duncan Alfred, P.O. Box 71, Blenheim.  
 Gunn, Robert William, Messrs. Griffin and Sons, Ltd., Nelson.  
 Milner, Charles, Examiner Street, Nelson.  
 Parr, William Henry, care of Nelson City Council, Nelson.  
 Priddle, Robert Frederick Charles, Messrs. W. E. Clouston and Co., Blenheim.

Aitchison, William Ronald, care of Public Trust Office, Nelson.  
 Armstrong, Jeffery Philip, care of Public Trust Office, Blenheim.  
 Auld, William Bain, Davis Street, Reefton.  
 Bell, James Allan, P.O. Box 171, Blenheim.  
 Bone, Edgar Alfred, National Bank of New Zealand, Ltd., Nelson.  
 Boyes, James Burton, care of State Advances Corporation of New Zealand, Nelson.  
 Bryce, James Miller Alexander, care of Government Employment Bureau, Westport.  
 Bunt, Martin Raymond, P.O. Box 72, Greymouth.  
 Cannington, Sydney, 19 Collingwood Street, Nelson.  
 Cartner, Murray Collingwood, P.O. Box 46, Greymouth.  
 Clark, Reginald Hawes, P.O. Box 177, Blenheim.  
 Cretney, William Edward, P.O. Box 102, Nelson.  
 \*Crowe, William, Mount Street, Nelson.  
 Drake, Heaton Robertson, care of Internal Marketing Division, Nelson.  
 Eastwood, Oswald William, P.O. Box 13, Greymouth.  
 Galbraith, William Henry, Nelson Hospital Board, Nelson.  
 Greensill, Ian Christie, P.O. Box 10, Nelson.  
 Hamon, Martin Clive, P.O. Box 13, Nelson.  
 Hay, Charles James, care of Public Trust Office, Nelson.  
 \*Heath, Jabez, 95 Kawai Street, Nelson.  
 Holland, Herbert Raymond, 40 Looking Street, Nelson.  
 Hooker, Brian Charles Adams, care of Land and Deeds Department, P.O. Box 128, Nelson.  
 Inglis, Stewart Neill, care of Bank of New Zealand, Kaikoura.  
 Innes, William John Weymouth, P.O. Box 85, Nelson.  
 Kidson, Alfred Benny, P.O. Box 57, Nelson.  
 Larmer, John Anthony, 46 Dillow Point Road, Blenheim.  
 Lawrence, Malcolm Blair, care of Mr. F. E. Musgrove, Blenheim.  
 Lindsay, Joyce (Miss), P.O. Box 138, Greymouth.  
 McAlister, James Archibald, care of P.O. Box 234, Greymouth.  
 McClymont, William Stewart, P.O. Box 67, Greymouth.  
 McDougall, James Frederick, P.O. Box 14, Hokitika.  
 McKewen, Terence Mortimer, care of Nelson Harbour Board, Nelson.  
 Morcom, Jack, P.O. Box 14, Nelson.  
 Neale, Benjamin Charles, P.O. Box 81, Nelson.  
 Newberry, Henry Sidney, P.O. Box 10, Nelson.  
 Nicholls, Edward Benjamin Howard, Public Trust Office, Nelson.  
 Oglvie, William Thomas, Private Bag, Greymouth.  
 Palk, George, Public Trust Office, Blenheim.  
 Pankhurst, John Morrish, 40 Marsden Road, Greymouth.  
 Pavitt, Norman Harry, 17 Brougham Street, Nelson.  
 Peyschers, Warren Albert, 4 Milton Street, Nelson.  
 Piekford, Henry George, care of Public Trust Office, Blenheim.  
 Power, Thomas Adrian, care of Public Trust Office, Greymouth.  
 Pyne, Henry Nicholas, P.O. Box 50, Greymouth.  
 Robinson, Kenneth Herbert, P.O. Box 124, Blenheim.  
 Rushbrook, Alec Harbron, care of Miss G. Fairhall, 65 Tasman Street, Nelson.  
 Simmonds, Frederick Hector, Rai Valley, Nelson.  
 Struthers, Percy Alfred, Box 2, Westport.  
 Struthers, William Bradley, Shelswell Street, Westport.  
 Thomson, Ernest Harold, Messrs. J. H. Cook and Co., Nelson.  
 Thomson, Harold Reader, P.O. Box 85, Nelson.  
 Trathen, Ronald Voss, 14 Collingwood Street, Nelson.  
 Tregear, Lance Neville, P.O. Box 186, Nelson.  
 Wishart, Arthur Edward, Denniston, via Westport.  
 Wood, Bernard Harold, District Telegraph Engineer's Office, Nelson.

OTAGO DISTRICT

PUBLIC ACCOUNTANTS

*Fellows*

Bamfield, Frederick William, 7-8 Public Trust Building, Moray Place, Dunedin.  
 †Barr, Peter, P.O. Box 751, Dunedin.  
 Brown, Wm. Richmond, P.O. Box 509, Dunedin.  
 Burgess, Robert Cephas, P.O. Box 254, Dunedin.  
 Cooke, Frank, P.O. Box 63, Balclutha.  
 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.  
 Hammond, John Thomas, 382 Bay View Road, St. Clair, Dunedin.  
 Hislop, John Stuart, 105 High Street, Dunedin.  
 Hopcraft, John Armour, 58 Queen Street, Dunedin.  
 Kirby, George Stanley, P.O. Box 588, Dunedin.  
 Little, James Stuart, P.O. Box 65, Dunedin.  
 Mirams, Samuel Philip, Crawford Street, Dunedin.  
 McInnes, John Stuart, P.O. Box 367, Dunedin.  
 McInnes, Stuart Francis, P.O. Box 367, Dunedin.  
 McInnes, William John, P.O. Box 367, Dunedin.  
 Noble, David Richie, P.O. Box 646, Dunedin.  
 Paterson, Thomas Dundas Bonnar, 87 Grandon Street, Maori Hill, Dunedin.  
 Reid, Geo. Walter, Box 302, Dunedin.  
 Reid, Wm. Edwin Charles, P.O. Box 302, Dunedin.  
 Richards, Charles Edward, Alexandra South.  
 Ross, George, P.O. Box 416, Dunedin.  
 Satterthwaite, Leonard McKendrick, P.O. Box 302, Dunedin.  
 Smeaton, James William, 152 High Street, Dunedin.  
 Smith, Donald Victor George, P.O. Box 89, Oamaru.  
 Sykes, Harold Hugh, P.O. Box 214, Dunedin.



Aitchison, Clement Simon Denovan, P.O. Box 742, Dunedin.  
 Bell, Geo. Wm. Jack, P.O. Box 592, Dunedin.  
 Blyth, Ella-Madeline (Miss), P.O. Box 321, Dunedin.  
 Boddy, Howard William, P.O. Box 523, Dunedin.  
 Burton, Ernest Roland, 41 Dowling Street, Dunedin.  
 Chapman, Walter Russell, P.O. Box 418, Dunedin.  
 Clark, Robert Harvey, P.O. Box 152, Dunedin.  
 Cook, Robert James, P.O. Box 887, Dunedin.  
 Couper, William, P.O. Box 214, Dunedin.  
 Cowan, Tom Keith, P.O. Box 797, Dunedin.  
 Cuthbertson, Stanley Robert, P.O. Box 102, Oamaru.  
 Edgar, George Sinclair, P.O. Box 768, Dunedin.  
 \*Elsay, Charles Albert, 400 South Road, Dunedin.  
 Flint, Douglas Wilson, New Zealand Insurance Building, 5 Crawford Street, Dunedin.  
 Gilkison, Walter Scott, P.O. Box 254, Dunedin.  
 Hall, John Joseph, P.O. Box 816, Dunedin.  
 Hanning, James Douglas, 1 Dowling Street, Dunedin.  
 Hudson, Alfred Charles, P.O. Box 853, Dunedin.  
 Ibbotson, Arthur Kay, P.O. Box 302, Dunedin.  
 Ireland, Leonard Jas. Tobin, 12-14 Manse Street, Dunedin.  
 Lang, James Fairbairn, care of Bank of New South Wales Chambers, corner of George Street and Moray Place, Dunedin.  
 Maclean, Francis James, P.O. Box 224, Dunedin.  
 Macomish, Peter Alston, A.M.P. Buildings, 163 Princes Street, Dunedin.  
 Masters, William Hall, P.O. Box 449, Dunedin.  
 \*Milne, Alexander Smith, P.O. Box 52, Wanaka.  
 Mitson, William Albert, Water Street, Dunedin.  
 McHutchon, Alexander, 1 Dowling Street, Dunedin.  
 McIver, Lewis Donald, 77 Warrender Street, Dunedin.  
 McKechnie, Roderick Drummond, P.O. Box 416, Dunedin.  
 McKesfry, John Henry A., 219 Cumberland Street, Dunedin.  
 Parata, Hoani Haereoa, 564 Highgate, Maori Hill, Dunedin.  
 Parker, Raymond Thomas, Colonial Mutual Chambers (3rd Floor), Princes Street, Dunedin.  
 Penman, Charles, P.O. Box 302, Dunedin.  
 Rivers, Ashley Molyneux, P.O. Box 56, Alexandra.  
 Salinger, Frank Samuel, P.O. Box 523, Dunedin.  
 Sinclair, Robert Sproull Menzies, A.M.P. Building, Princes Street, Dunedin.  
 Smith, George Humble Glaister, P.O. Box 224, Dunedin.  
 Taverner, William Burgoyne, 86 King Edward Street, Dunedin.  
 Taylor, Frank Cecil, P.O. Box 503, Dunedin.  
 Thompson, Francis Richard, P.O. Box 207, Dunedin.  
 Thomson, William, care of P.O. Box 224, Dunedin.  
 Titchener, William Francis, P.O. Box 567, Dunedin.  
 Turpin, Thomas Edward Verdun, P.O. Box 727, Dunedin.  
 Tyrrell, Henry Woodville, P.O. Box 727, Dunedin.  
 Wellington, William Percy, P.O. Box 620, Dunedin.  
 Young, William Anderson, 154 Stuart Street, Dunedin.

REGISTERED ACCOUNTANTS

Fellows

Anderson, Wm. Douglas, P.O. Box 253, Dunedin.  
 Austin, Gerald George, 14 Grand Street, Dunedin.  
 Baker, Charles, P.O. Box 248, Dunedin.  
 Boyd, Warren, Messrs. Sievwright, James, and Nichol, High Street, Dunedin.  
 Bradley, Clement Newsome, P.O. Box 319, Dunedin.  
 \*Cook, Lawrence, 1027 George Street, Dunedin.  
 Farquharson, James, 387 High Street, Dunedin.  
 Glen, George Ernest, 23 Test Street, Oamaru.  
 Glover, John Robert, Messrs. Ross and Glendinning, Ltd., Dunedin.  
 Grocott, Herbert, P.O. Box 70, Oamaru.  
 Henderson, Henry Hugh, Town Hall, Dunedin.  
 Hogg, James, McLeod Bros., Ltd., Dunedin.  
 Howden, James Alexander, Karitane, Otago.  
 Hutcheson, Robert, P.O. Box 548, Dunedin.  
 Jeavons, Alfred William, Messrs. Ross and Glendinning, Ltd., Dunedin.  
 Marshall, Herbert D., Messrs. Chas. Begg and Co., Ltd., Dunedin.  
 Milne, James, Messrs. Milne, Bremner, Ltd., Dunedin.  
 Renfree, Harry, 28 Dowling Street, Dunedin.  
 Renton, James, Otago Harbour Board, Dunedin.  
 \*Smith, Frederick, N.Z. Express Buildings, Bond Street, Dunedin.  
 Templeton, Arthur Hugh, P.O. Box 698, Dunedin.  
 Williamson, William Archibald, P.O. Box 453, Dunedin.  
 Wright, George Dowse, Messrs. R. Wilson, and Co., Ltd., Dunedin.

Associates

Aitken, Harold Percival, P.O. Box 693, Dunedin.  
 Anderson, Doris Eileen Mavis, 4 Hart Street, Roslyn, Dunedin.  
 Anderson, George, Messrs. Murray, Roberts, and Co., Ltd., Dunedin.  
 Anderson, John Colvin, P.O. Box 496, Dunedin.  
 Ashcroft, George Edward, P.O. Box 25, Balclutha.  
 Barlow, Frederick Richard, P.O. Box 49, Dunedin.  
 Basire, Thos. Fredk., P.O. Box 897, Dunedin.  
 Beekingsale, Charles Edward, 42 Manor Place, Dunedin.  
 Berry, John Lindlay, P.O. Box 283, Dunedin.  
 Blyth, Frank Lincoln, 1 Mataora Road, Mornington, Dunedin.  
 Boardman, Mataura Jack, P.O. Box 229, Dunedin.  
 Booth, Robert Henry, 5 Culling Street, Musselburgh, Dunedin.  
 Boyd, Thomas George, Bank of New Zealand, Mosgiel.  
 Breen, Alan Ian, 68 Pine Hill Terrace, Dunedin.  
 Broese, Francis Thomas, 105 Cavell Street, Tainui, Dunedin.  
 Brown, David Leyden, care of P.O. Box 499, Dunedin.  
 Brown, Victor Garfield, P.O. Box 592, Dunedin.

Butler, John George, Westport Coal Co., Dunedin.  
 Butler, Stanley Benjamin, 43 Riselaw Road, Dunedin.  
 Cadwallader, William Edwin, 27 Rewa Street, Sunshine, Dunedin.  
 Cameron, Andrew McKellar, New Zealand Insurance Co., Dunedin.  
 Cameron, Stuart Peter, P.O. Box 383, Dunedin.  
 Caradus, James, 57 Calder Street, Dunedin.  
 Carrington, Geo. Wm. (jun.), P.O. Box 473, Dunedin.  
 Carson, Martin Raymond, 88 Elgin Road, Mornington, Dunedin.  
 Cattaneah, Charles Gordon, P.O. Box 100, Dunedin.  
 Chivers, Raymond Charles, care of Messrs. Andrew Lees, Ltd., Dunedin.  
 Clarke, Wallace John, 100 Tainui Road, Dunedin.  
 Corson, David Robert, P.O. Box 112, Oamaru.  
 Gouling, Gordon Richmond, P.O. Box 870, Dunedin.  
 Couper, Thomas Lee, New Zealand Loan and Mercantile Agency Co., Ltd., Dunedin.  
 Cowan, Francis Wade, 7 Grey Street, Musselburgh, Dunedin.  
 Cox, Kenneth Fortnom Sandford, No. 603593, Lt., H.Q., 26th (N.Z.) Bn., 2nd N.Z.E.F., M.E.F.  
 Craigie, Andrew Robert, care of Messrs. Arthur Ellis and Co., Ltd., Private Bag, Dunedin.  
 Crimp, Walter Marcus, 128 Surrey Street, Dunedin.  
 Daglish, Richard, care of Messrs. M. and E. S. Patterson, Rattray Street, Dunedin.  
 Dey, Oswald Blamires, 5 Clyde Street, Dunedin.  
 Dooley, Joseph, Patrick, care of National Mortgage and Agency Co. of New Zealand, Ltd., Water Street, Dunedin.  
 Dunlop, Louis Charles James, 51 Murray Street, Caversham, Dunedin.  
 Dykes, Harold James, care of Bank of New Zealand, Dunedin North.  
 Dykes, James Gordon, care of Bank of New Zealand, Dunedin.  
 Elliffe, George Henry, care of Public Trust Office, Dunedin.  
 Evans, James Andrew, P.O. Box 243, Dunedin.  
 Falck, George Brian, 192 Victoria Road, St. Clair, Dunedin.  
 Fiddes, James Henry Victor, 7 Benhar Street, Dunedin.  
 Foley, Henry care of the Commercial Bank of Australia, Ltd., Box 854, Dunedin.  
 Forward, Harry Hill, Industries and Commerce Department, Dunedin.  
 Fraer, Arthur Hedley, Inspector, Land and Income Tax Department, Dunedin.  
 Francis, Allan Thomas, 1 Harlech Street, Wellington.  
 Fraser, Colin Wilson, Messrs. James Wren and Co., Ltd., Princes Street, Dunedin.  
 Fraser, John Douglas, care of P.O. Box 41, Balclutha.  
 Fraser, Rossallan, King's High School, Dunedin.  
 Gapper, Gordon Saywell, P.O. Box 232, Dunedin.  
 George, Athol Maxwell, P.O. Box 389, Dunedin.  
 Gilkison, James Hogg, care of Messrs. Radiation (N.Z.), Ltd., Jutland Street, Dunedin.  
 Grant, Thomas, P.O. Box 320, Dunedin.  
 Gray, Hugh Colin, 67 Queen's Drive, Musselburgh, Dunedin.  
 Grenfell, Lewis Harvey, P.O. Box 48, Oamaru.  
 Gunn, Robert Bruce, Pukeuri, viz Oamaru, North Otago.  
 Halligan, Angus Chisholm, care of P.O. Box 529, Dunedin.  
 Hannan, Raymond Cornelius, 56 Orwell's Street, Oamaru.  
 Hanning, William Riddell, P.O. Box 179, Dunedin.  
 Harper, Colin Webster, 45 Clyde Street, Dunedin.  
 Hay, Frederick Charles McHardy, P.O. Box 258, Dunedin.  
 Heaton, Stanley, 292 King Street, Dunedin.  
 Henderson, James Gibb, 11 Maryhill Terrace, Mornington, Dunedin.  
 Henderson, Robt. Henry, P.O. Box 275, Dunedin.  
 Herous, Cyril Stanley, P.O. Box 113, Dunedin.  
 Hilliker, William George, P.O. Box 475, Dunedin.  
 Hogg, Hugh William Murray, P.O. Box 77, Dunedin.  
 Holden, Stuart Scott, 176 Taieri Road, Roslyn, Dunedin.  
 Hood, John Murray, P.O. Box 897, Dunedin.  
 Hunter, Eric Oscar, 35 Grandview Crescent, Opoho, Dunedin.  
 Irvine, John Arthur, 87 Somerville Street, Anderson's Bay, Dunedin.  
 Irvine, Thomas, Trustees Executors and Agency Co., Dunedin.  
 Jackson, Frank, care of P.O. Box 386, Dunedin.  
 Jackson, Thomas, P.O. Box 18, Oamaru.  
 Jamison, Francis Ritchie, Peel Street, Mornington, Dunedin.  
 Johnson, Haldane, P.O. Box 606, Dunedin.  
 Jones, Charles Francis, Waitaki Electric-power Board, Thames Street, Oamaru.  
 Jones, Jack Lewis, 18 Spencer Street, Anderson's Bay, Dunedin.  
 Kane, John Watson, P.O. Box 429, Dunedin.  
 Kearney, John Harold Alexander, care of Income Tax Department, Dunedin.  
 King, Wallace Watson, P.O. Box 897, Dunedin.  
 Kitchen, Charles Henry, P.O. Box 897, Dunedin.  
 Knewstubb, Eric Osborne, P.O. Box 10, Port Chalmers.  
 Laing, Stanley Lockhart, 4 Pollock Street, Dunedin.  
 Laughton, Ivan Charles John, 10 Elder Street, Dunedin.  
 Lee, Charles Tasman, D.I.C., Dunedin.  
 Lindley, Garnett Zellig Leventhorpe, 16 Lawson Street, Dunedin.  
 Logan, Leonard Watson, care of Messrs. Cadbury, Fry, Hudson, Ltd., Dunedin.  
 Long, James, 355 Rattray Street, Dunedin.  
 Longworth, Frank, P.O. Box 257, Dunedin.  
 Lucas, John Colin, P.O. Box 803, Dunedin.  
 Lyon, Herbert Edgar, P.O. Box 549, Dunedin.  
 McArthur, Edward Hamilton, 10 Ings Avenue, St. Clair, Dunedin.  
 McCrostie, Alan Stuart, 55 Ann Street, Dunedin.  
 McHugh, Nancy Agnes Wallace (Miss), 6 Grater Street, Maori Hill, Dunedin.  
 McKenzie, James, P.O. Box 539, Dunedin.  
 McKenzie, Murray, 31 Coughtrey Street, St. Clair, Dunedin.  
 McLean, Lachlan, Social Security Department, Dunedin.

McLeod, William Henry, P.O. Box 348, Dunedin.  
 McMillan, Leslie Thomas, 13 Haig Street, Mornington, Dunedin.  
 McNamara, John Percy, P.O. Box 795, Dunedin.  
 McNaughton, John Douglas, P.O. Box 254, Dunedin.  
 MacGregor, Alexander Duncan, 16 Rutland Street, Dunedin.  
 MacLean, Walter Ewing, care of Public Trust Office, Dunedin.  
 Malcolm, James George, 10 Bayfield Road, Dunedin.  
 Malthus, Leonard Gregory, care of Messrs. Ross and Glendining, Ltd., Dunedin.  
 Mathewson, Russell Arthur, care of Messrs. Wright, Stephenson, and Co., Ltd., Kelso.  
 Meikle, William Kenneth, 43 Jetty Street, Dunedin.  
 Melville, Colin Kinvig, P.O. Box 118, Dunedin.  
 Miller, William Leslie, 15 Milburn Street, Dunedin.  
 Mitchell, William James, care of P.O. Box 378, Dunedin.  
 Morrison, Frederick John, Messrs. Ross and Glendining, Ltd., Dunedin.  
 Mulholland, Thomas Henry, 36 Highgate, Roslyn, Dunedin.  
 Munro, Donald McLean, Logie Street, North-east Valley, Dunedin.  
 Murray, Ewan John, care of P.O. Box 254, Dunedin.  
 Nees, Berthold Ridley, Box 339, Dunedin.  
 Neilson, Lindsay, Quality Bottled Milk, Ltd., 6 David Street, Caversham, Dunedin.  
 Nicholls, Edward Benjamin Howard, Public Trust Office, Dunedin.  
 Nimmo, Robert David, Messrs. Nimmo and Blair, Dunedin.  
 Norton, Laurence Hicks, P.O. Box 149, Dunedin.  
 Notman, George Goldie, 103 Bond Street, Dunedin.  
 O'Dea, John Joseph, P.O. Box 495, Dunedin.  
 Orr, Ronald Bishop, P.O. Box 9, Green Island, Dunedin.  
 Parcell, James Crombie, P.O. Box 45, Cromwell.  
 Parker, Francis Wm., P.O. Box 228, Dunedin.  
 Parker, Samuel Cooper, Social Security Department, Dunedin.  
 Patterson, Brian Wallace, P.O. Box 66, Oamaru.  
 Pearce, Alfred Henry Hugh, care of D. V. G. Smith, Esquire, Thames Street, Oamaru.  
 Polaschek, Raymond Joseph, care of Station House, Middlemarch, Otago.  
 Poppelwell, Henry Cairns, P.O. Box 217, Dunedin.  
 Portman, Wm. Luidie Bennett, Messrs. Bing, Harris, and Co., Dunedin.  
 Pritchett, Cuthbert Keith Torlesse, Bank of New Zealand, Dunedin.  
 Read, Harold Ernest, Commercial Bank of Australia, Ltd., Dunedin.  
 Reid, Alister John, care of P.O. Box 302, Dunedin.  
 Reid, Peter Ronald Talbot, care of Bank of New Zealand, Alexandra.  
 Reid, Winston George Sainsbury, 45 Driver's Road, Maori Hill, Dunedin.  
 Richards, William Charles, P.O. Box 2, Oamaru.  
 Robertson, Leslie McGregor, 698 Cumberland Street, Dunedin.  
 Roff, Thomas Edward, care of Mrs. E. O. Taylor, 53 Grendon Street, Maori Hill, Dunedin.  
 Romeril, Kenneth Alan, 14 Eglinton Road, Dunedin.  
 Routledge, Lewis Edward, P.O. Box 138, Dunedin.  
 Ruth, James Walter, 42 Eskvale Street, Musselburgh, Dunedin.  
 Seddon, Richard, The School, Lauder, Central Otago.  
 Sellar, William Robert, 15 Miller Street, St. Kilda, Dunedin.  
 Sim, Kallston, Fairlie, Heriot.  
 Simmonds, Albert James, P.O. Box 671, Dunedin.  
 Simpson, John, Messrs. G. Simpson and Co., Dunedin.  
 Smellie, Hector Norman, P.O. Box 694, Dunedin.  
 Smith, Gordon Sievwright, 74 Evans Street, Opoho, Dunedin.  
 Smyth, Ernest David, 53 Rutherford Street, Caversham, Dunedin.  
 Spence, John Adam Crombie, Messrs. Paterson and Barr, Dunedin.  
 Spiro, Joseph, 68 Queen's Drive, Musselburgh, Dunedin.  
 Spite, Walter Garfield, P.O. Box 3, Oamaru.  
 Stabb, Percival Walter, Messrs. J. Samson and Co., Dunedin.  
 Standage, Kathleen Rose (Miss), 8 Pitcairn Street, Dunedin.  
 Stent, Ernest John, 371 Macandrew Road, Dunedin.  
 Stevenson, William, Messrs. Irvine and Stevenson, Dunedin.  
 Stewart, Allan Campbell, P.O. Box 2, Milton.  
 Strang, Charles John Rankin, 264 Highgate, Roslyn, Dunedin.  
 Stuart, Andrew Gordon, P.O. Box 113, Dunedin.  
 Sydney, John Michael, P.O. Box 474, Dunedin.  
 Taylor, Arnold James Goodsir, P.O. Box 275, Dunedin.  
 Taylor, Arthur William, care of P.O. Box 605, Dunedin.  
 Taylor, Basil Napier, care of Public Trust Office, Dunedin.  
 Taylor, John, 41 Highgate, Dunedin.  
 Thomas, Alfred, P.O. Box 475, Dunedin.  
 Thompson, Ian Ernest, 33 Mitchell Avenue, Mornington, Dunedin.  
 Thornicroft, Arnold, 35 Crosbie Street, Dunedin.  
 Tilly, Horace Samuel Jonas, P.O. Box 254, Dunedin.  
 Tobin, Norman John, care of Land and Income Tax Department, Marshall's Building, Moray Place, Dunedin.  
 Todd, Thomas Frederick Davies, 70 Princes Street, St. Kilda, Dunedin.  
 Tonks, Eric Walter, 5 Earn Street, Oamaru.  
 Toomer, William Evans, 508 Macandrew Road, Dunedin.  
 Townsley, Alan Douglas, P.O. Box 232, Dunedin.  
 Tucker, William Harry, P.O. Box 94, Dunedin.  
 Turner, Henry, P.O. Box 53, Dunedin.  
 Vivian, Alan, 22 Chambers Street, Dunedin.  
 Wakelin, George Douglas, care of Messrs. Dalgety and Co., Ltd., Dunedin.  
 Weir, Henry Thomas, P.O. Box 229, Dunedin.  
 White, Hy. Harper Spencer, care of Messrs. D. H. Blackie, Ltd., Police Street, Dunedin.  
 Wight, Thomas William, 29 Munro Street, Maori Hill, Dunedin.  
 Woodhead, Henry Elam Read, 22 Springhill Road, Mornington, Dunedin.  
 Young, Arnaud Mortimer, P.O. Box 451, Dunedin.

## POVERTY BAY DISTRICT

### PUBLIC ACCOUNTANTS

#### Fellows

Ball, Frederick Robert, P.O. Box 80, Gisborne.  
 Blackburn, Charles, P.O. Box 51, Gisborne.  
 Blackburn, Charles, Archie D'Arcy, P.O. Box 51, Gisborne.  
 Dobson, Ralph Boyd, P.O. Box 92, Gisborne.  
 Edwards, Robert William James, P.O. Box 293, Gisborne.  
 Nicolson, Magnus, P.O. Box 6, Gisborne.  
 Peach, John, Score Road, Gisborne.  
 Peisse, Christopher Gisborne, P.O. Box 67, Gisborne.  
 Peisse, Reginald Craig, P.O. Box 130, Gisborne.  
 Robinson, Montagu Frederick, Security Buildings, Peel Street, Gisborne.  
 Smith, Charles Alfred, P.O. Box 169, Gisborne.  
 White, MacKenzie John, P.O. Box 198, Gisborne.

#### Associates

Bain, John Walker, P.O. Box 153, Gisborne.  
 Best, John Gouverneur, Opotiki.  
 Chaplin, Reginald Wilfred, P.O. Box 63, Tokomaru Bay.  
 Dobson, Malcolm Graham, P.O. Box 92, Gisborne.  
 Haisman, Jack, P.O. Box 169, Gisborne.  
 James, Edward Frank, P.O. Box 65, Gisborne.  
 James, Reginald William, 8th Medium Battery, Camp 6, Linton M.C., Palmerston North.  
 Moore, Louisa Lissa, 41 Lowe Street, Gisborne.  
 Roberts, Frank William, P.O. Box 69, Gisborne.  
 Wilson, Edward Kipping, Te Karaka, Gisborne.

### REGISTERED ACCOUNTANTS

#### Fellow

Muis, Eric Alfred, P.O. Box 169, Gisborne.

#### Associates

Appleton, John Guy, P.O. Box 17, Te Karaka.  
 Baigent, Claude Horn, Rural Delivery, Gisborne.  
 Baigent, Walter Ronald P., P.O. Box 518, Gisborne.  
 Bilham, Ernest Walter, 8 Carnarvon Street, Gisborne.  
 Crisp, Eric Townley, P.O. Box 108, Gisborne.  
 Crisp, Walter Henry, P.O. Box 40, Gisborne.  
 Elliott, Percival Cumming, Masonic Hotel, Gisborne.  
 Finnigan, John Dennis, P.O. Box 214, Gisborne.  
 Frethay, Albert Roy, Bank of New Zealand, Gisborne.  
 Gardiner, Reginald Keith, P.O. Box 130, Gisborne.  
 Harold, Christopher Boyle, 5 We Pere Street, Gisborne.  
 Hyland, Evelyn Margaret (Miss), 266 Ormond Road, Gisborne.  
 Jenkins, Robert, 14 Russell Street, Gisborne.  
 Lysnar, Wathen Hilton, 59 Russell Street, Gisborne.  
 Maude, Edgar Leonard, 19 Fitzherbert Street, Gisborne.  
 Ogilvie, Robert Grant, 139 Cobden Street, Gisborne.  
 Phillips, Frederick Sidney, P.O. Box 169, Gisborne.  
 Trueman, Robert Charles, P.O. Box 44, Gisborne.  
 Watson, Brian Bernard, care of Bank of New Zealand, Gisborne.

## SOUTH AUCKLAND DISTRICT

### PUBLIC ACCOUNTANTS

#### Fellows

Allen, William Henry, P.O. Box 157, Hamilton.  
 Armstrong, Ralph Ferrers, P.O. Box 52, Te Awamutu.  
 Bartlett, John Henry, Equity Chambers, Normanby Road, Paeroa.  
 Bindon, Guy Howard Vereker, P.O. Box 56, Hamilton.  
 Buddle, Joseph Hewitt, Fenton Street, Rotorua.  
 Champion, Leslie, P.O. Box 56, Hamilton.  
 Dukeson, Alfred Henry, P.O. Box 73, Rotorua.  
 Earp, Horace William, P.O. Box 37, Te Puke.  
 English, Richard, P.O. Box 17, Hamilton.  
 Hazard, Reginald Percy, Victoria Street, Hamilton.  
 Jourdain, Godfrey Owen, Te Awamutu.  
 Luxford, Frank William, P.O. Box 53, Hamilton.  
 McKean, Neville Irving, P.O. Box 187, Hamilton.  
 Malins, Douglas Edgar David, Bond's Buildings, Victoria Street, Hamilton.  
 Prideaux, Francis, Whakatane.  
 Reynolds, Thos. Gordon, P.O. Box 76, Hamilton.  
 Riesterer, Edmund Vincent, P.O. Box 191, 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, Taurarunui.  
 Wright, George William, 137 Victoria Street, Hamilton.

#### Associates

Bayne, John Douglas, Sheridan Street, Te Kuiti.  
 Blackmore, Richard Charles, P.O. Box 55, Paeroa.  
 Blake, George Edward, P.O. Box 28, Thames.  
 Brenton-Rule, Colin, P.O. Box 31, Taurarunui.  
 Bridger, Thomas Alan, P.O. Box 18, Whakatane.  
 Brownless, Redvers George Powell, McDonald's Building, Bay of Plenty Street, Hamilton.  
 Budd, Arnold Ford, P.O. Box 71, Rotorua.  
 Buddle, Keith Forster, P.O. Box 70, Rotorua.  
 Callaghan, John Louis, Security Buildings, Te Awamutu.

Challiner, Royle Richard Victor, P.O. Box 54, Hamilton.  
 Clark, Malcolm James, Tudor Theatre Building, Cambridge.  
 Clausen, Leslie Albert, King Street, Te Kuiti.  
 Davey, Edwin John, 8 Wesley Chambers, Hamilton.  
 Day, Eric Charles, P.O. Box 181, Hamilton.  
 Dean, Allan John, Public Accountant, Waihi.  
 Doube, John, Carr Strettons Buildings, Morrinsville.  
 Eagles, Marshall Jack, P.O. Box 147, Tauranga.  
 Frew, James Francis, P.O. Box 329, Hamilton.  
 Fulton, Roland, P.O. Box 41, Matamata.  
 Gallagher, Alfred James, Security Buildings, Tauranga.  
 Gallagher, Patrick Roythorne, 138 Devonport Road, Tauranga.  
 Gilling, Herbert Trevor, P.O. Box 17, Hamilton.  
 Hamill, Miles, Messrs. Hamill Bros, Wakatane.  
 Hammond, Jack Edward, P.O. Box 17, Te Awamutu, Waikato.  
 Harland, Thomas Robert, P.O. Box 16, Whakatane.  
 Harris, Richard Allan, care of Tauranga Harbour Board, Tauranga.  
 Hume, Murray Hamilton, Whitaker Street, Te Aroha.  
 Hutcheson, Thomas Le Marchant, P.O. Box 499, Hamilton.  
 Kelly, Kenneth Stewart, P.O. Box 52, Te Awamutu.  
 Leitch, Walter, Messrs. Bindon, Champion, and Leitch, News Buildings, Te Aroha.  
 Mohr, Francis John, Opotiki.  
 Niblock, Karis Campbell, Thames Road, Paeroa.  
 Nicol, Ronald Stuart, P.O. Box 15, Paeroa.  
 Noble, Eric Batchelor, Arawa Street, Matamata.  
 Pearson, Thomas Henry, P.O. Box 32, Opotiki.  
 Porteous, John, P.O. Box 4, Huntly.  
 St. George, William Vivian Thomas, 150 Victoria Street, Hamilton.  
 Seath, David Coutts, Miriama Street, Taumarunui.  
 Smeaton, Wallace James Colquhoun, Peria Road, Matamata.  
 Spring, Leicester Russell, P.O. Box 69, Whakatane.  
 Tucker, Clive, Tuhoru Street, Otorohanga.  
 Westwater, William Wallace, P.O. Box 21, Morrinsville.  
 Wyatt, James Temple, Public Accountant, Te Aroha.

#### REGISTERED ACCOUNTANTS

##### Fellows

Holmes, John Heyward, P.O. Box 24, Thames.  
 Hunter, Peter Leslie, P.O. Box 401, Hamilton.  
 Kennedy, Edward James Fletcher, care of P.O. Box 27, Cambridge.  
 McArthur, Duncan Thomas Bilton, Bank Street, Te Awamutu.  
 McKerrow, Allan Brunlees, 108 Morris Street, Tauranga.  
 Mountfort, Edward Plumer, Nau-Ngarongo, Cameron Road, Tauranga.  
 \*Parker, Samuel John, Wairoa Road, R.D., Tauranga.

##### Associates

Agnew, William Scott, 40 Greenwood Street, Hamilton.  
 Annison, James Alfred, care of C. F. Washer, Ltd., Tauranga.  
 Banks, Marjorie Alice (Mrs.), "Brooklyn," Gate Pa, Tauranga.  
 Barber, John Harlan Wilson, P.O. Box 465, Hamilton.  
 Barnett, Robert Charles, P.O. Box 211, Hamilton.  
 Beeche, Henry James, The Central Waikato Electric-power Board, Hamilton.  
 Bingham, Ivan Thomas, 46 Claude Street, Hamilton.  
 Bishop, William, 33 Louvain Street, Whakatane.  
 Blair, Robert Ewen, Private Bag, Whakatane.  
 Blampied, Ernest Lawrence, P.O. Box 239, Hamilton.  
 Bradley, Henry Arthur Geo., care of Te Aroha T.V. Co-operative Dairy Co., Ltd., P.O. Box 41, Te Aroha.  
 Bright, Harry Arthur, 33 McLean Street, Rotorua.  
 Cantwell, Phyllis Maud (Miss), 435 Victoria Street, Hamilton.  
 Chambers, James Herbert Roy, P.O. Box 24, Tauranga.  
 Christophers, John Bows, 6 Liverpool Street, Hamilton.  
 Clark, Albert Watts Homer, 8 Moreaby Avenue, Waihi.  
 Clarke, Francis Ivan, P.O. Box 26, Te Aroha.  
 Coleman, John Gwynne, Silverton Road, Waihi.  
 Craig, Jacob John, P.O. Box 49, Paeroa.  
 Doak, Edgar Somers, O.A.S.  
 Elliott, Philip Lancelot, care of N.Z. Co-operative Dairy Co., Ltd., Hamilton.  
 Farrands, Walter Leslie, 82 Pererika Street, Rotorua.  
 Fox, Edward Morland, Box 205, Tauranga.  
 Fraser, Whampoa, Technical High School, Hamilton.  
 Friedlander, David Emil, Box 76, Hamilton.  
 Gardiner, David Andrew, care of Public Works Department, Karapiro Hydro, South Auckland.  
 Good, Charles William George, care of Messrs. Armstrong and Co., Ltd., Commerce Street, Whakatane.  
 Griffiths, Adrian Valda, 10 Casey's Avenue, Claudelands, Hamilton.  
 Harding, John Classon, P.O. Box 25, Hamilton.  
 Hepburn, Philip Joseph, P.O. Box 41, Rotorua.  
 Hillier, Charles George, P.O. Box 8, Taumarunui.  
 Hockin, Noel Harry Eugene, care of Brabant Bros., Ltd., Whakatane.  
 Holloway, Arthur Davenport, 6 Briarley Street, Tauranga.  
 James, George, care of H. J. Tozer, Esquire, Kio Kio, Otorohanga R.D.  
 Jones, Edward Llewellyn, 57 Selkirk Street, Hamilton.  
 Lear, Thomas Rashleigh, Messrs. Lear and Costley, Otorohanga.  
 Mackay, Alister Menary, care of South British Insurance Co., Hamilton.  
 Major, Douglas Caldwell, care of State Advances Corporation of New Zealand, Victoria Street, Hamilton.  
 McDell, William John Alexander, Dinsdale Road, Frankton Junction.  
 McRae-Fittell, Richard Edward, Public Trust Office, Hamilton.  
 McIntyre, Arthur, care of Native Department, Rotorua.  
 Miller, John Sydney, P.O. Box 47, Taumarunui.  
 Miller, Thomas Hugh, 39 Gilchrist Street, Te Aroha.  
 Monaghan, Thomas John, P.O. Box 28, Paeroa.

Moore, Keith Winwood, 30 Grey Street, Rotorua.  
 Morris, Walter Charles, 33 Forest Lake Road, Frankton Junction.  
 Moutat, Arthur Wood, Judea R.D., Tauranga.  
 Muirhead, Peter, Whitehall, Cambridge.  
 Muleshy, James Audit Inspector, P.O. Box 41, Rotorua.  
 Murphy, Edmund Kevin, P.O. Box 61, Hamilton.  
 Nicoll, Arthur Hammond, Messrs. Speight, Pearce, Nicholl, and Davys, Ltd., Cambridge.  
 Patchett, Noel Orlando, Prisons Department, Te Awamutu.  
 Pearce, Philip Henry, care of Public Works Department, Tauranga.  
 Quick, Ernest Valentine, care of N.Z. Co-operative Dairy Co., Ltd., Hamilton.  
 Reason, William, 4 St. Winifred's Avenue, Claudelands, Hamilton.  
 Rex, Eric Douglas, care of Hamilton Borough Council, Hamilton.  
 Ross, Colin Campbell, P.O. Box 118, Hamilton.  
 Saunders, Daniel Victor, P.O. Box 28, Whakatane.  
 Seacombe, Clarence John, 7 Harwood Street, Hamilton.  
 Senior, Stanton Eastgate, 3 Fow Street, Hamilton.  
 Sheaf, Selwyn Samuel James, P.O. Box 457, Hamilton.  
 Shearman, Francis Aylmer, care of Miss E. Goodyear, 20 Selwyn Street, Tauranga.  
 Simmonds, William Rupert, P.O. Box 95, Tauranga.  
 \*Sincl, Roy, Kauri Point R.D., Katikati.  
 Southernwood, Philip Frederick, P.O. Box 17, Te Awamutu.  
 Southwick, Douglas Edward, care of H. A. Whitmore, Esquire, Puke Road, Paeroa.  
 Sowry, Francis Hiram, P.O. Box 46, Katikati.  
 Spragg, Robert Fenwick, 90 Nixon Street, Hamilton.  
 Stirling, Andrew Max, P.O. Box 13, Morrinsville.  
 Taylor, Douglas Pettigrew.  
 \*Tamblyn, Edward, Devonport Road, Tauranga.  
 Thompson, Liddell James, P.O. Box 187, Hamilton.  
 Thomson, George William Gordon, Private Bag, Hamilton.  
 Tuck, Dorothy Helen Newall (Miss), 54 Clarence Street, Hamilton.  
 Tuck, Francis Claude, P.O. Box 400, Thames.  
 Wakefield, Morris Alfred, 5 Hall Street, Hamilton.  
 Ward, Gresley Ernest, care of Land Development Office, Te Kuiti.  
 Williams, William Bryan La Mothe, P.O. Box 210, Hamilton.  
 Zohrab, Geoffrey Paul, P.O. Box 76, Hamilton.

#### SOUTH CANTERBURY DISTRICT

##### PUBLIC ACCOUNTANTS

##### Fellows

Algie, Robert Forrester, P.O. Box 11, Waimate.  
 Bowden, John William, P.O. Box 86, Ashburton.  
 Grut, d'Auvergne Stanley Leigh, P.O. Box 64, Waimate.  
 Hickman, Frederick Albert, P.O. Box 23, Ashburton.  
 Leggott, John, P.O. Box 206, Timaru.  
 Martin, Alfred Charles, P.O. Box 58, Timaru.  
 Thomas, Walter Buchanan, Tancred Street, Ashburton.  
 Woods, William Horace, P.O. Box 118, Ashburton.

##### Associates

Allport, William, P.O. Box 206, Timaru.  
 Ball, Richard Offwood, P.O. Box 190, Timaru.  
 Davies, William Wallace, P.O. Box 19, Geraldine.  
 Foote, Percy Barnes, P.O. Box 219, Timaru.  
 Goodman, Russell Stanley, P.O. Box 219, Timaru.  
 Hamilton, Ian Malone, 10 Peter Street, Ashburton.  
 Johnson, George, P.O. Box 234, Timaru.  
 Lewis, Herbert Norman, Tancred Street, Ashburton.  
 Metge, Percy Roland Lewis, N.Z. Insulators, Ltd., Temuka.  
 Raymond, Francis George Macdonald, P.O. Box 40, Timaru.  
 Robertson, Frederic James, P.O. Box 33, Temuka.  
 Solomon, Arthur Allan Quensel, P.O. Box 132, Timaru.

#### REGISTERED ACCOUNTANTS

##### Associates

Abernethy, Lindo Stuart, care of Perpetual Trustees Co., Timaru.  
 Allport, Albert John, P.O. Box 46, Timaru.  
 Baird, Eric Tennant, P.O. Box 75, Timaru.  
 Banks, Bernard Wilson, Public Trust Office, Timaru.  
 Bean, Frederick Walter, Union Bank of Australia, Ltd., Geraldine.  
 Bishop, John Montague, P.O. Box 207, Timaru.  
 Broom, John Robert, 34 Middle Road, Ashburton.  
 Brophy, Edward, care of Mrs. E. Brophy, 33 Cox Street, Ashburton.  
 Burrow, Vera Muriel (Miss), P.O. Box 208, Timaru.  
 Carter, Harry Garlin, care of Technical College, Timaru.  
 Chapman, John Harold, Ashburton Hospital Board, Ashburton.  
 Foote, Graeme Alexander, Box 219, Timaru.  
 Healy, John Maurice, 9 Marston Road, Timaru.  
 Judge, Charles Raymond, 126 North Street, Timaru.  
 Lee, Gordon Rufus, 67 Beverley Road, Timaru.  
 Leach, William Albert Leslie, P.O. Box 109, Timaru.  
 Loy, Robert Harding, care of P.O. Box 93, Ashburton.  
 Marshall, Colin Brereton, Messrs. Pyne, Gould, Guinness, Ltd., Timaru.  
 Mathewson, Russell Arthur, P.O. Box 7, Timaru.  
 Mullan, Donald Sinclair, Timaru Motors, Ltd., Timaru.  
 McKirdy, Gilbert John, care of P.O. Box 206, Timaru.  
 McDuff, Horace Leslie, Box 18, Ashburton.  
 Naylor, Horace Garfield, Secretary, South Canterbury Hospital Board, Timaru.  
 Newton, Edward James, P.O. Box 27, Timaru.  
 O'Gorman, Francis Joseph, P.O. Box 28, Timaru.  
 Parr, Kenneth Rice Patterson, 62 Sifton Street, Timaru.  
 Plimmer, Claude Harold, care of Public Trust Office, Timaru.

Price, Frederick Reuban, care of the Central Club, Church Street, Timaru.

Salisbury, John Rodger Lister, care of the Union Bank of Australia, Ltd., Timaru.

Sarney, William Henry Gray Russell, care of P.O. Box 68, Ashburton. Shrimpton, Sidney Allan, P.O. Box 29, Timaru.

Smith, William John, Beverley House, Wai-iti Road, Timaru.

Stockwell, John Wauchop, 12 White Street, Timaru.

\*Taylor, Wm., Willowbridge, South Canterbury.

Thomas, Charles William James, care of Wm. Thomas, Esquire, Beach Road, Morven, South Canterbury.

Truman, Sydney Harold, care of Ashburton Electric-power Board, Ashburton.

Williamson, Henry William Walter, P.O. Box 17, Geraldine, South Canterbury.

Willoughby, James Maitland, Technical School, Ashburton.

Woodnorth, Peter Gordon, Public Trust Office, Timaru.

#### SOUTHLAND DISTRICT

##### PUBLIC ACCOUNTANTS

###### Fellows

Dorman, George Edward Thompson, P.O. Box 18, Invercargill.

Fisher, John, Standard Buildings, Otautau.

Francis, Charles William, P.O. Box 219, Invercargill.

Green, Robert Stewart, 31 Mersey Street, Gore.

Hackworth, Ethel Sarah Constance, Newburgh Buildings, Dee Street, Invercargill.

Jones, Stanley William, P.O. Box 103, Invercargill.

Lunn, Stephen Fraser, P.O. Box 100, Invercargill.

Orr, James Logan, P.O. Box 100, Invercargill.

Osborne, George, P.O. Box 145, Invercargill.

Ott, Wm. Alexander, P.O. Box 205, Invercargill.

Rout, Charles Basil, Messrs. Rout and Stewart, Invercargill.

Webb, Frank Arthur, Esk Street, Invercargill.

###### Associates

Dillon, Alfred James, P.O. Box 86, Invercargill.

Harrington, Allan George, P.O. Box 219, Invercargill.

Kingston-Smith, Eric Charles, Licensing Trust Building, Esk Street, Invercargill.

Maclean, Peter Ian, P.O. Box 100, Invercargill.

Malcolm, Donald Thornton, P.O. Box 375, Invercargill.

Malloch, Donald Murray, P.O. Box 134, Invercargill.

Peterson, Bruce Rosa, P.O. Box 264, Invercargill.

Serandrett, Douglas Martin, P.O. Box 180, Invercargill.

Stark, Robert Garth, Messrs. Webb and Stark, Esk Street, Invercargill.

Taylor, Stanley Bell, P.O. Box 6, Gore.

Young, Frank, Mersey Street, Gore.

##### REGISTERED ACCOUNTANTS

###### Fellows

Anderson, Philip Albert, 80 Islington Street, Invercargill.

Blackmore, Leslie Albert, P.O. Box 52, Winton.

Pilcher, Ed. Belton, 249 Spey Street, Invercargill.

Rice, Stanley, Messrs. Hunter Brothers and Rice, Wyndham.

###### Associates

Alexander, James Murray, Bank of New Zealand, Gore.

Anderson, Douglas Reid, P.O. Box 57, Invercargill.

Anderson, Frederick Neil, P.O. Box 805, Invercargill.

Baker, Thomas Stephen, 10 Elgin Street, Invercargill.

Barron, John, care of Messrs. Wright Stephenson and Co., Invercargill.

Boyes, Vivian William, P.O. Box 334, Invercargill.

Campbell, Archibald, P.O. Box 124, Invercargill.

Elder, Ivan George, P.O. Box 134, Invercargill.

Eliot, Douglas Raymond, 23 Osborne Street, Riverton.

Ferris, Richard, care of Messrs. Gormack, Wilkes, and Davidson, Ltd., Dee Street, Invercargill.

Forbes, Norman, P.O. Box 7, Otautau.

Fraser, William, Messrs. Thomson and Beattie, Ltd., Invercargill.

Geddes, George Harper, Southland Boys' High School, Invercargill.

Hale, Edward Leslie, P.O. Box 237, Invercargill.

Haworth, James Randel, P.O. Box 122, Invercargill.

Hiekin, Russell James, 236 Elles Road South, Invercargill.

Howorth, Denis Hurst, 19 Duke Street, Invercargill.

Macauley, Robert Ure, P.O. Box 122, Invercargill.

McCleau, John Edmond, P.O. Box 134, Invercargill.

Mill, Herbert Alexander, 255 Ness Street, Invercargill.

Millow, George Henry, P.O. Box 11, Riverton.

Morris, Valentine George, P.O. Box 219, Invercargill.

Neil, Arthur James, care of Land and Income Tax Department, Invercargill.

Raines, Lloyd Edwin, P.O. Box 49, Invercargill.

Robertson, James, care of Audit Office, P.O. Box 237, Invercargill.

Routledge, Charles William, Lands and Survey Department, Invercargill.

Rowley, Frederick Cotton, P.O. Box 68, Invercargill.

Smith, Hallam Lloyd, care of P.O. Box 18, Gore.

Stott, Howard Nelson, P.O. Box 66, Timaru.

Thomas, James Ewing, P.O. Box 24, Geraldine.

Turner, Norman John, Audit Office, P.O. Box 237, Invercargill.

Wallace, Gordon Rodie, P.O. Box 24, Gore.

Wallis, Richard Frederick (jun.), Messrs. R. and F. Wallis, Ltd., Gore.

Watson, Myra Glendinning (Miss), Southland Technical College, Tay Street, Invercargill.

Wild, Philip, 147 Dalrymple Road, Invercargill.

Wilson, Kenneth David, 329 Dee Street, Invercargill.

#### TARANAKI DISTRICT

##### PUBLIC ACCOUNTANTS

###### Fellows

Baily, Hugh, P.O. Box 145, New Plymouth.

Bellinger, Norman Bertram, P.O. Box 65, New Plymouth.

Cameron, Edward Knowles, P.O. Box 141, Hawera.

Carroll, Patrick St. Stephen, 42 Brougham Street, New Plymouth.

Clarke, Frank Edward, P.O. Box 83, Stratford.

Duff, Valentine, P.O. Box 69, New Plymouth.

Laurence, George, P.O. Box 118, Hawera.

Lovell, Leonard Francis Walter, P.O. Box 145, New Plymouth.

McKenzie, Thomas Ferguson, P.O. Box 126, Hawera.

Penn, Thomas Lane, P.O. Box 82, Stratford.

Tristram, William John, Eltham.

Veitch, Stephen Robert, P.O. Box 24, Hawera.

Watts, Wilfred George, P.O. Box 268, New Plymouth.

Webster, Edward Percy, 164 Devon Street, New Plymouth.

Wynyard, Clinton Henry, P.O. Box 69, New Plymouth.

###### Associates

Barnard, Frederick Martin, Queen Street, Waitara.

Broker, Geoffrey John, P.O. Box 1, Patea.

Carter, George Augustus, P.O. Box 78, Stratford.

Hamerton, Robt. Wm. Holden, P.O. Box 7, Patea.

Henderson, Raymond Roberts, P.O. Box 137, Hawera.

Hunter, Alexander Stuart, P.O. Box 27, Waitara.

Jefferies, Frederick Peables Douglas, P.O. Box 147, Stratford.

Lennon, Henry Arthur, P.O. Box 172, Hawera.

Mehaney, Cyril Huia, Denby Road, Hawera.

O'Dea, Patrick Joseph, National Bank Chambers, Hawera.

Thomson, William Sydney, P.O. Box 145, New Plymouth.

Tunbridge, Alfred James, P.O. Box 2, New Plymouth.

Webster, Charles Bernard, P.O. Box 33, New Plymouth.

Wells, Arthur John Lefevre, P.O. Box 6, Waitara.

##### REGISTERED ACCOUNTANTS

###### Fellows

Bardsley, William Julian, 48 Lemon Street, New Plymouth.

Cottier, Sydney Mason, 249 Devon Street East, New Plymouth.

Hopkins, Philip, Messrs. Govett and Quilliam, New Plymouth.

Mathews, Guy Vernon Richard, P.O. Box 92, New Plymouth.

Smith, Haddon George, P.O. Box 1, Midhurst.

Weston, Walter Crowley, New Plymouth.

White, Wm. Benge, P.O. Box 75, Hawera.

###### Associates

Billing, Francis Henry, care of Bank of New Zealand, Patea.

Blake, Norman Charles, P.O. Box 23, Hawera.

Blakeney, Jack Morris, 72 Wallace Place, New Plymouth.

Blyth, Wilfrid Douglas, Bank of New Zealand, Waitara.

Boucher, Alfred Reginald Percy, 15 Bracken Street, New Plymouth.

Carey, Henry Ernest, P.O. Box 119, New Plymouth.

Chadwick, Eric Wilfred, 50 Disraeli Street, Hawera.

Davies, Brenda Ruebe (Miss), P.O. Box 129, New Plymouth.

Dickson, William Alexander, 5 Holsworthy Road, Vogeltown, New Plymouth.

Dillon, Granville Walter, care of Messrs. Boon Bros., Ltd., Gover Street, New Plymouth.

Drake, Thomas Edmund, P.O. Box 23, Hawera.

Duff, Gordon Valentine, care of P.O. Box 69, New Plymouth.

Dye, Denis Hardwicke, care of Philipps Motors, Ltd., Devon Street, New Plymouth.

Elliott, Victor, P.O. Box 178, New Plymouth.

Fairey, Francis Ray, 68 Buller Street, New Plymouth.

Fairweather, Murray, Norfolk Street, Patea.

Fastier, Walter, Stratford Farmers Co-operative Association, Stratford.

Field, Stanley Edward, care of Mrs. Duncan, 178 Carrington Road, New Plymouth.

Fookes, Kenneth Faber, P.O. Box 65, New Plymouth.

Fox, Andrew Lewis, 59 Opunake Road, Stratford.

Fry, George Edward Joseph Spenceley, care of Bank of New Zealand, P.O. Box 53, Hawera.

Gunn, Athol John, 208 Powderham Street, New Plymouth.

Hannah, Thomas Adam, care of Public Trust Office, Stratford.

Hanning, John Keith, P.O. Box 164, New Plymouth.

Harding, John William James, P.O. Box 5, Hawera.

Hodgson, George Edward, 52 Eliot Street, New Plymouth.

Holden, George Hector William, P.O. Box 65, New Plymouth.

Latham, Victor Sydney, care of Messrs. Horner and Burns, Solicitors, Hawera.

Laurence, Neil, P.O. Box 118, Hawera.

Lloyd, Leonard Vincent, P.O. Box 24, Eltham.

Lobb, Mervyn John, P.O. Box 268, New Plymouth.

McCullough, William Errington, care of Audit Inspector, New Plymouth.

McLennan, Daniel, care of Messrs. Boon Bros., Ltd., Stratford.

Morine, Francis Victor, P.O. Box 2, New Plymouth.

Muirhead, Frank Hugh, Public Trust Office, New Plymouth.

Neville, Maurice Bernard, P.O. Box 190, New Plymouth.

Pool, Donald, P.O. Box 60, New Plymouth.

Putt, Cecil Winston, P.O. Box 65, New Plymouth.

Rea, Elebie Stanley, Public Trust Office, Stratford.

Reid, Robert Bruce, P.O. Box 68, New Plymouth.

Savage, Stanley George, care of Messrs. H. H. Moller, Ltd., Devon Street, New Plymouth.

Shaw, Stanley Eric, P.O. Box 100, New Plymouth.

Spackman, Frank Orsborn, R.N.Z.A.F. Station, New Plymouth.

Stenhouse, Albert Lawrence, care of P.O. Box 145, New Plymouth.  
 Stubbs, George Worcester, care of Messrs. Newton King, Ltd.,  
 New Plymouth.  
 Sunley, Robert Charles Maxwell, care of Messrs. Newton King, Ltd.,  
 New Plymouth.  
 Thomas, John Hawkin, Ngaere, Taranaki.  
 Warner, John Emmett, 170 Lemon Street, New Plymouth.  
 White, Francis Marriott, care of I. W. B. Roy, Esquire, Solicitor,  
 Brougham St, New Plymouth.  
 White, Stanley Marriott, 27 Mangorei Road, New Plymouth.  
 Wilson, Horace George, Public Trust Office, New Plymouth.

## WELLINGTON DISTRICT

### PUBLIC ACCOUNTANTS

#### Fellows

Anderson, Arthur Maurice, Huddart Parker Building, Wellington.  
 Arcus, John Arnott, P.O. Box 1283, Wellington.  
 Arcus, John Lawrence, Featherston Street, Wellington.  
 Arcus, William John, P.O. Box 1283, Wellington.  
 Barnett, John Howard, Featherston Chambers, Featherston and  
 Brandon Streets, Wellington.  
 Bass, Frederick Harold, P.O. Box 986, Wellington.  
 Berry, Gordon Younger, P.O. Box 1546, Wellington.  
 Black, Joseph Bower, P.O. Box 1546, Wellington.  
 Bolton, Herbert, P.O. Box 178, Te Aro, Wellington.  
 Bowden, Charles Moore, P.O. Box 986, Wellington.  
 Brown, Sydney Ernest, 3rd Floor, Bethune's Building, Featherston  
 Street, Wellington.  
 Bucholz, Ernest Wm. Phillip, 13 Grey Street, Wellington.  
 Buxton, Thomas J. L., P.O. Box 9, Wellington.  
 Cannons, Ernest, P.O. Box 1400, Wellington.  
 Chancellor, Harold William, P.O. Box 766, Wellington.  
 Cook, Ian Thomas, P.O. Box 1685, Wellington.  
 Cox, Cecil Turnley, P.O. Box 986, Wellington.  
 Crimp, Gordon Sidney, P.O. Box 620, Wellington.  
 Crombie, David Alexander Ford, P.O. Box 486, Wellington.  
 Cunningham, Fergus McNeil, P.O. Box 165, Masterton.  
 Davison, Robert Allan, P.O. Box 486, Wellington.  
 Dunderdale, Harold Arthur Roland, P.O. Box 125, Masterton.  
 Dymock, Ed. Russell McLean, P.O. Box 193, Wellington.  
 Falconer, Charles Stuart, Druids' Building, Lambton Quay,  
 Wellington.  
 Feil, Gustav James J., P.O. Box 1262, Wellington.  
 Feist, Frank Eric, Messrs. Patrick, Feist, and Jack, A.M.P. Building,  
 Wellington.  
 \*Gellatly, Alexander Anderson, Messrs. J. H. Bethune and Co.,  
 Wellington.  
 Gillingham, Paul Stafford, Kelvin Chambers, The Terrace, Wellington.  
 Glen, Robert Arthur, Messrs. Rowley, Gill, Hobbs, and Glen,  
 Featherston Street, Wellington.  
 Gold, Henry Arthur, Brandon Street, Wellington.  
 Greig, Harry Esmond, P.O. Box 831, Wellington.  
 Griffin, John Leslie, P.O. Box 486, Wellington.  
 Harle, Peter George, P.O. Box 859, Wellington.  
 Harris, Fredric Henry, Messrs. Watkins, Hull, Wheeler, and  
 Johnston, Accountants' Chambers, 39 Johnston Street,  
 Wellington.  
 Henderson, Tom Kinley, P.O. Box 1439, Wellington.  
 Hobbs, Stephen Maundrell, Messrs. Rowley, Gill, Hobbs, and Glen,  
 Wellington.  
 Hull, Geoffrey Benson, Messrs. Watkins, Hull, Wheeler, and Johns-  
 ton, Accountants' Chambers, 39 Johnston Street, Wellington.  
 Hunt, Arthur Leigh, P.O. Box 783, Wellington.  
 Hunt, Ernest William, Phoenix House, Featherston Street, Wellington.  
 Irwin, Donald Leolin, P.O. Box 1617, Wellington.  
 Jack, James Whitson, P.O. Box 542, Wellington.  
 James, Norman Howard, P.O. Box 145, Masterton.  
 Johnston, Donald Gordon, Messrs. Watkins, Hull, Wheeler, and  
 Johnston, Accountants' Chambers, 39 Johnston Street, Wellin-  
 gton.  
 Jolly, John, Naples Street, Martinborough.  
 Kellaway, George Thomas, P.O. Box 811, Wellington.  
 Kellow, Ernest Wm. Abraham, Bank of New South Wales Chambers,  
 Wellington.  
 Kellow, John Arthur, P.O. Box 321, Wellington.  
 Kember, Francis Henry, 324 Lambton Quay, Wellington.  
 Kember, Oscar Gerald, 324 Lambton Quay, Wellington.  
 Lambert, Edward Percival, P.O. Box 1286, Wellington.  
 Low, Arthur David, P.O. Box 165, Masterton.  
 McAllister, Campbell, P.O. Box 1141, Wellington.  
 McIntosh, James, 5th Floor, D.I.C. Building, Wellington.  
 McKay, Duncan, National Mutual Building, Wellington.  
 McLean, Archibald Loudon, 127 Featherston Street, Wellington.  
 McLennan, Alexander John, P.O. Box 1446, Wellington.  
 Mackerey, Ivan James, 79 Manners Street, Wellington.  
 Mackisack, Jasper Willis, P.O. Box 695, Wellington.  
 Macmorran, George Brown, P.O. Box 193, Wellington.  
 Markham, David, Messrs. David Markham and Co., Levy Building,  
 Wellington.  
 Mason, William James, P.O. Box 450, Wellington.  
 Meeke, Harold Sidney, P.O. Box 173, Wellington.  
 Morpeth, Charlton Douglas, P.O. Box 857, Wellington.  
 Morpeth, Richard Carroll, care of P.O. Box 857, Wellington.  
 Morrison, Matthew, P.O. Box 1262, Wellington.  
 Nankervis, Wm. Henry, P.O. Box 348, Wellington.  
 Neebit, Leslie Carrack, P.O. Box 243, Wellington.  
 Patrick, Percival Ernest, P.O. Box 542, Wellington.  
 Ross, Henry Gates, P.O. Box 716, Wellington.

Ross, Robert Craib, Messrs. Ross, Purdie, and Co., National Bank  
 Chambers, Wellington.  
 Rowden, Henry Wells, P.O. Box 848, Wellington.  
 Russell, Norman Henry, P.O. Box 657, Wellington.  
 Salter, James Broom, P.O. Box 584, Wellington.  
 Solanders, Andrew Richmond, P.O. Box 193, Wellington.  
 Scott, Robert Alfred, P.O. Box 614, Wellington.  
 Sellar, William Michael, P.O. Box 64, Masterton.  
 Shaw, Kay Errol, 39 Johnston Street, Wellington.  
 Steed, Arthur John, P.O. Box 524, Wellington.  
 Stewart, Gordon Drummond, P.O. Box 243, Wellington.  
 Suisted, Charles Henry, 8th Floor, Prudential Building, Lambton  
 Quay, Wellington.  
 Sutton, George Oswald, National Bank Chambers, Featherston  
 Street, Wellington.  
 Talbot, Wilfred Goodman, Southern Cross Building, Brandon  
 Street, Wellington.  
 Thomson, Keith Ormston, P.O. Box 1227, Wellington.  
 Turner, John Herbert, Phoenix House, Featherston Street, Wellington.  
 Vickery, Herbert Douglas, P.O. Box 848, Wellington.  
 Ward, Thomas Lindsay, P.O. Box 486, Wellington.  
 Wheeler, William Stanley, 39 Johnston Street, Wellington.  
 Wise, Frederick Henry, 21 Ross Street, Wellington.  
 Worth, Charles Frederick, P.O. Box 486, Wellington.  
 Yeatman, John Francis Pym, P.O. Box 1097, Wellington.

#### Associates

Allard, Gordon Laidlaw, 325 Lambton Quay, Wellington.  
 Amos, William Henry Neville, P.O. Box 1012, Wellington.  
 Anderson, Paul Chambers, P.O. Box 527, Wellington.  
 Andrew, Jeffrey Mervyn, P.O. Box 695, Wellington.  
 Avery, Henry Esau, 23 Overtoun Terrace, Wellington.  
 Avery, Joseph Devonport, Otaki.  
 Baldwin, John Jackson, Bank of New Zealand Buildings, Te Aro,  
 Wellington.  
 Balharry, John Bruce, P.O. Box 347, Wellington.  
 Bardaley, Ernest Milton, P.O. Box 1473, Wellington.  
 Barnett, David Thompson, P.O. Box 1327, Wellington.  
 Benjamin, Joseph, T. and G. Building, Lambton Quay, Wellington.  
 Bowden, Ian Frederick, P.O. Box 986, Wellington.  
 Bradshaw, Robert Colville, Messrs. Wilberfoss, Harden, and Co.,  
 P.O. Box 347, Wellington.  
 Cartwright, Thomas Leslie, P.O. Box 1685, Wellington.  
 Clark, Gilbert Ralston, 28 Grey Street, Wellington.  
 Clarke, Spencer Bruce, care of Messrs. Clarke and Mullins, 6th Floor,  
 Huddart Parker Building, Wellington.  
 Collins, Rupert Yeoman, Room 170, A.M.P. Building, Wellington.  
 Cook, Howard Raiton, P.O. Box 643, Wellington.  
 Cooper, Harold Llewellyn, P.O. Box 895, Wellington.  
 Craig, George, P.O. Box 643, Wellington.  
 Curry, David Bartholomew, P.O. Box 180, Masterton.  
 Davies, George Henry Lloyd, P.O. Box 527, Wellington.  
 Dewhurst, Francis Claude, P.O. Box 63, Wellington.  
 Duncan, Alfred Clifton, 83 High Street, Lower Hutt.  
 Eastwood, Ernest Keith, 5 Perry Street, Masterton.  
 Fairchild, Henry Joseph, 207 Queen Street, Masterton.  
 Falconer, Keith Alexander, P.O. Box 1189, Wellington.  
 Fanning, Hugh Stephen, P.O. Box 33, Lower Hutt.  
 Foley, Robert Gerard, P.O. Box 661, Wellington.  
 Foot, Walter, P.O. Box 981, Wellington.  
 Gladstones, Vernon Talbot, Messrs. Flack and Flack, 328 Lambton  
 Quay, Wellington.  
 Gray, Lewis Frederick, care of the Commercial Bank of Australia,  
 Ltd., Queen Street, Masterton.  
 Greenaway, Francis Henry, 189 High Street, Lower Hutt.  
 Harden, George Samuel Thorpe, Huddart Parker Buildings,  
 Wellington.  
 Hayward, Frederick Howard, D.I.C. Building, Wellington.  
 Hazelwood, Thomas Walter, 3 Taipakupaku Road, Wellington.  
 Hicks, Warren James, P.O. Box 173, Wellington.  
 Hickson, Frederick Edward Louis, P.O. Box 1168, Wellington.  
 Hogg, Cuthbert Stuart, 105 Customhouse Quay, Wellington.  
 Hollings, Alfred Wm. Geo., South Road, Masterton.  
 Hollis, Raymond Arthur Charles, P.O. Box 145, Masterton.  
 Horne, William Guy, P.O. Box 745, Wellington.  
 Hoskins, Stanislaus Francis, 61 Dixon Street, Wellington.  
 Hull, Thomas Geoffrey, P.O. Box 1527, Wellington.  
 Hume, Keith Hamilton, P.O. Box 299, Wellington.  
 Jackman, Arthur Townley, 28 Grey Street, Wellington.  
 Jackson, Thomas Arthur, P.O. Box 921, Wellington.  
 Jeavons, Thos. Richard Banks, P.O. Box 63, Wellington.  
 Jeffs, Jack Meadows, P.O. Box 1650, Wellington.  
 Jones, Raphael Vincent, P.O. Box 657, Wellington.  
 Judd, George Leigh, P.O. Box 19, Wellington.  
 Keith, Alexander, P.O. Box 63, Masterton.  
 Knight, Francis Alexander, National Mutual Building, Customhouse  
 Quay, Wellington.  
 Laing, Richard James, P.O. Box 848, Wellington.  
 Lemmon, Keith Joseph, P.O. Box 450, Wellington.  
 Levien, Robert Pratt, P.O. Box 190, Masterton.  
 MacDonald, Charles Douglas, D.I.C. Building, Wellington.  
 Madden, Walter Victor, Leacroft Chambers, Lincoln Road, Masterton.  
 Marryatt, Albert Arthur, 58 Pirie Street, Wellington.  
 Marshall, Arthur, P.O. Box 104, Lower Hutt.  
 Martin, Henry Bowden, P.O. Box 1208, Wellington.  
 Meek, Eric Leonard, P.O. Box 173, Wellington.  
 Middlebrook, Cyril Chapple, P.O. Box 542, Wellington.  
 Miller, Harold Henry, Brandon House, Featherston Street,  
 Wellington.  
 Miller, Joseph Walter, P.O. Box 1546, Wellington.  
 Mullins, Frank Hume, P.O. Box 778, Wellington.

McIntosh, Graham, P.O. Box 281, Wellington.  
 McKenzie, John McGregor Graham, P.O. Box 33, Featherston.  
 McKissock, James Lanyon, P.O. Box 1685, Wellington.  
 Nankervis, Richard John, care of Box 348, Wellington.  
 Page, Thos. Wm., P.O. Box 674, Wellington.  
 Parsons, Geoffrey Arnold, P.O. Box 1527, Wellington.  
 Parson, John Robert, 80 Seatoun Heights Road, Wellington.  
 Philip, William Shearer, 328 Lambton Quay, Wellington.  
 Phillips, Leslie Vaughan, 38 High Street, Lower Hutt.  
 Pollock, David, P.O. Box 997, Wellington.  
 Porter, Dudley Reginald, Dominion Farmers' Building, Featherston Street, Wellington.  
 Purdie, James Keith, Messrs. Ross, Purdie and Co., National Bank Chambers, Wellington.  
 Reid, Ian Duff, Box 1527, Wellington.  
 Renner, Geoffrey Thomas Martyn, P.O. Box 1094, Wellington.  
 Richardson, Claude Ronald, P.O. Box 1685, Wellington.  
 Robson, William John, P.O. Box 1168, Wellington.  
 Rodger, William Glendinning, care of P.O. Box 986, Wellington.  
 Rosen, Abraham, 17 Putnam Street, Wellington.  
 Ryan, Bernard Daniel, 157 Featherston Street, Wellington.  
 Shale, Michael Patrick, P.O. Box 30, Eketahuna.  
 Smart, George Oliver, P.O. Box 25, Carterton.  
 Smart, Leslie Horton, High Street, Carterton.  
 Spencer, Harold, P.O. Box 625, Wellington.  
 Stevens, John Victor, Commercial Chambers, High Street, Lower Hutt.  
 Tarrant, Alfred Edward, P.O. Box 755, Wellington.  
 Taylor, Philip Arthur, care of P. S. Gillingham, Esquire, Kelvin Chambers, 16 The Terrace, Wellington.  
 Teward, Thomas, P.O. Box 1633, Wellington.  
 Underhill, Hubert Thomas, 31 Johnston Street, Wellington.  
 Waddlove, William Wardrop, 16 Grafton Road, Roseneath, Wellington.  
 Walton, Oliver, Main Street, Eketahuna.  
 Wansbrough, Alexander Osborn, 160 Featherston Street, Wellington.  
 Watt, James Robert, 34 Konini Road, Wellington.  
 Willis, Clarence Arthur, Pukatea Street, Eastbourne.  
 Wilson, John Aitken, 155 The Terrace, Wellington.  
 Wilson, William Littster, P.O. Box 192, Te Aro, Wellington.

#### REGISTERED ACCOUNTANTS

##### Fellows

Anderson, Arthur Eric John, care of Chief Accountant's Division, Public Trust Office, Wellington.  
 Appleton, Will, 154 Featherston Street, Wellington.  
 Barber, Charles Hubert, P.O. Box 13, Carterton.  
 Bayfield, Arthur Geo. D'Oyly, Federal Steam Navigation Co., Ltd., Wellington.  
 Brash, Thomas Cuddie, 2 Troon Crescent, Lower Hutt.  
 Brown, Harold John, Messrs. J. H. Bethune and Co., Wellington.  
 Campbell, James Samson, 25 Birdwood Road, Lower Hutt.  
 Carter, Frederick John, 32 Fitzroy Street, Wellington.  
 Collins, Cyril Geo., Audit Office, Government Buildings, Wellington.  
 Courtney, Charles Hargrove, P.O. Box 865, Wellington.  
 Dalley, Stanley George, 62 Oban Street, Wellington.  
 Dalziel, Jeremiah, Messrs. Findlay, Hoggard, and Morrison, Wellington.  
 Davis, Frederick Arnold, P.O. Box 1563, Wellington.  
 Enting, Edmund Laurenz, P.O. Box 826, Wellington.  
 Fleming, James Martin, 21 Blair Street, Wellington.  
 Fowler, James Henry, 206 The Terrace, Wellington.  
 Frew, James Leslie, P.O. Box 1698, Wellington.  
 Greenwood, Ronald David, P.O. Box 146, Te Aro, Wellington.  
 James, Thomas Leonard, Technical College, Wellington.  
 Kennedy, Matthew Joseph, Gas Co., Ltd., Wellington.  
 Lang, Arthur Hickman, care of Messrs. Sargood, Son, and Ewen, Ltd., Wellington.  
 McInnes, Ralph Saxebey, P.O. Box 1520, Wellington.  
 Mason, George Thos., P.O. Box 1493, Wellington.  
 Meek, Bertram Arthur, 49 Simla Crescent, Wellington.  
 Miller, John Rowley, P.O. Box 1231, Wellington.  
 Mirams, Edward Stanley, Messrs. John Duthie and Co., Ltd., Wellington.  
 Mushet, Lancelot Buchanan, P.O. Box 573, Wellington.  
 Nichol, Robert Hugh Davidson, P.O. Box 1520, Wellington.  
 O'Hara-Smith, George Talbot, Town Clerk, Masterton.  
 Pacey, Thomas McKenzie, P.O. Box 1509, Wellington.  
 Palliser, Ernest Scott, care of P.O. Box 80, Wellington.  
 Park, Alexander Dallas, State Advances Corporation of New Zealand, Wellington.  
 \*Port, John Campbell, Paraparaumu Beach.  
 Scrimshaw, Harry Neill, care of Colonial Motor Co., Ltd., Courtenay Place, Wellington.  
 Sloan, William Humphrey, P.O. Box 1527, Wellington.  
 \*Smith, George Corser, 21 Rimu Road, Wellington.  
 Smyth, Joseph Alfred, 21 Goa Street, Wellington.  
 Thurman, Thos. James Codd, 68 Majoribanks Street, Wellington.  
 \*Tripe, William Archibald Dampier, 23 Bolton Street, Wellington.  
 Turner, Frank, Union Steam Ship Co., Ltd., Wellington.  
 Valentine, Henry, 20 Central Terrace, Wellington.  
 Ward, Wm. Fox Longley, care of Reserve Bank of New Zealand, Wellington.  
 \*Webster, Henry Arthur, 127 Washington Avenue, Wellington.  
 Williams, Patrick George Edward, 5 Bidwell Street, Wellington.  
 \*Wilson, David, 46 Grafton Road, Wellington.  
 Withers, Bernard Stanley, P.O. Box 13, Wellington.  
 Wright, Samuel Fortescue, P.O. Box 443, Wellington.

Aburn, Frederick Benjamin, Land and Income Tax Department, Wellington.  
 Adams, Gerald William Howard, P.O. Box 1685, Wellington.  
 Adams, John Clifford, Headquarters, No. 1 Training Battalion, Military Camp, Trentham.  
 Adams, John Stanley, P.O. Box 347, Wellington.  
 Ahearn, Harold Hector Henry, Messrs. Peter Jackson, Ltd., Wellington.  
 Aitken, Frederick Richard George, care of Education Department, Wellington.  
 Alexander, Hugh Murray, 10 Dee Street, Wellington.  
 Alington, Edward Hugh, care of Chief Accountant, New Zealand Railways, Wellington.  
 Allen, Rosa Mary, P.O. Box 202, Wellington.  
 Allison, Denis George, P.O. Box 41, Te Aro.  
 Allman-Marchant, John Raphael, 29 Bolton Street, Petone.  
 Anderson, Alexander, 33 Palliser Road, Wellington.  
 Anderson, Donald Ian Mognie, P.O. Box 748, Wellington.  
 Andrews, William John, care of Ministry of Supply, Government Life Building, Wellington.  
 Archibald, Charles Ian Warwick, 93 Maupuia Road, Wellington.  
 Arnold, Eric Macdonald, 14 Hauraki Street, Wellington.  
 Ashbey, Gerald Arthur Chester, P.O. Box 1498, Wellington.  
 Ashbridge, George Richard, P.O. Box 466, Wellington.  
 Ashwin, Bernard Carl, The Treasury, Wellington.  
 Aston, James Purdy, 65 Victoria Street, Lower Hutt.  
 Atkinson, John Howard, 27 Aparima Avenue, Wellington.  
 Austad, Harold Iver, P.O. Box 1491, Wellington.  
 Austin, Frederic Ormond, 65 Cecil Road, Wellington.  
 Avann, Leonard, Head Office Lands and Survey Department, Wellington.  
 Baird, Ronald William, P.O. Box 1126, Wellington.  
 Baker, Alfred Stanley, 100 Bolton Street, Wellington.  
 Baker, Alan William Laird, Matene Street, Otaki.  
 Baker, Frederick, 15 Colway Street, Ngaio.  
 Ballard, Peter John Malcolm, 73 Hataitai Road, Wellington.  
 Ballinger, Henry Norman, care of Internal Affairs Department, Wellington.  
 Ball, Raymond Francis, 8 Richmond Avenue, Wellington.  
 Bamford, Arthur Robert, 70 Maida Vale Road, Wellington.  
 Bannerman, Alfred James, P.O. Box 1659, Wellington.  
 Bannister, Richmond Grey, P.O. Box 1527, Wellington.  
 Barnett, James, P.O. Box 1615, Wellington.  
 Barnett, Stanmore Harper, care of Messrs. Wilberfoss, Harden, and Co., Huddart Parker Building, Wellington.  
 Barr, John, P.O. Box 994, Wellington.  
 Barr, Wm. Seymour, P.O. Box 1531, Wellington.  
 Barrow, Thomas Abram, Air Department, Wellington.  
 Barton, Thomas Percy, 32 Oban Street, Wellington.  
 Batenburg, Raymond, 153 Coutts Street, Wellington.  
 Bauckham, Keith Wycliffe, care of Land and Income Tax Department, Wellington.  
 Bear, Winton Graham, "Tirowai," Kaitawa Road, York Bay, Eastbourne.  
 Beard, Clifford Ernest, 61 Rakau Road, Wellington.  
 Beasley, John Noble, P.O. Box 1184, Wellington.  
 Beaton, David Reynolds, care of P.O. Box 1321, Wellington.  
 Beattie, Heries James, Box 1, Government Buildings, Wellington.  
 Beaven, Edwin Thos., P.O. Box 9, Carterton.  
 Beeson, Gordon Ivan, care of Lands and Survey Department, Wellington.  
 Bell, Ronald Arthur, 5 Matai Road, Wellington.  
 Bengel, Thomas Ilyffe, care of Audit Office, Wellington.  
 Benjamin, Leonard John Russell, 73 Waterloo Road, Lower Hutt.  
 Bennett, Henry Garner, P.O. Box 69, Lower Hutt.  
 Bennett, Jeanie Lowther (Miss), 40 Garden Road, Wellington.  
 Bennett, John Roberts, Head Office, care of Social Security Department, Wellington.  
 Bennett, John Roberts, care of Earthquake and War Damage Commission, State Fire Building, Wellington.  
 Berry, Alden Leonard, 33 Rata Road, Wellington.  
 Berry, Leonard James, Newspaper Proprietors' Association, Wellington.  
 Bilby, Mark Rider, P.O. Box 121, Wellington.  
 Bishop, Allan, care of Public Trust Office, Wellington.  
 Bishop, Clifford Lyle, P.O. Box 424, Wellington.  
 Black, James Palmer, Organization for National Development, U.B.A. Chambers, Wellington.  
 Blakeley, Jack Compton, P.O. Box 1663, Wellington.  
 Bookett, Herbert Leslie, care of National Service Department, Wellington.  
 Boddy, John Grovenor, care of 52 Tirangi Road, Wellington.  
 Bolland, Kendall Clark, 26 Park Road, Wellington.  
 \*Bolt, Francis Bruce, "Cruiser," 88 Waterloo Road, Lower Hutt.  
 Bowden, Kenneth Charles, P.O. Box 298, Wellington.  
 Bowen, Llewellyn Rutherford, 13 Guthrie Avenue, Lower Hutt.  
 \*Bowker, Cecelia (Mrs.), care of Mrs. Dwyer, Keruru Road, Days Bay.  
 Bowler, Joseph, 18 Glendavar Street, Wellington.  
 Bown, Ernest Leonard Guy, Main Ordnance Depot, Military Camp, Trentham.  
 Boyd, John Alexander Macdonald, "Luneta," Wairere Road, Lower Hutt.  
 Bradley, Jeffrey Joseph, 110 Rakau Road, Wellington.  
 Bradley, Walter Preatice, 66 Chelmsford Street, Ngaio, Wellington.  
 Breagan, George Martin Charles, care of Chief Accountant's Branch, Head Office, Public Works Department, Wellington.  
 Brewerton, Nelson Valentine, 25 Hohiria Road, Wellington.  
 Broad, Geoffrey Charles, 40 Rangiora Avenue, Wellington.  
 Broadbelt, John Seatter, P.O. Box 67, Otaki Railway.  
 Brocklehurst, George James, P.O. Box 1568, Wellington.

23 Vivian Street, Wellington.

Brook-Taylor, Arthur Howard, 15 Fairview Crescent, Kelburn, Wellington.

Brown, Charles James, 156 Cockayne Road, Wellington.

Brown, Charles John, Oxford Street, Levin.

Brown, George William, 50 Mandalay Terrace, Wellington.

Brown, John Kerr, Wairarapa College, Masterton.

Bryden, William Arthur, care of Messrs. R. Hannah, Ltd., Leeds Street, Wellington.

Budge, Eric Gabriel, Education Department, Wellington.

Bullock, John Boileux, P.O. Box 160, Wellington.

Burd, Albert Ernest, Marama Terrace, Eastbourne.

Burge, Archer Edward, care of D.I.C., Wellington.

Burge, Archer Richard, 29 Ngairo Road, Wellington.

Burgess, Cecil Claude, 81 Hardy Street, Lower Hutt.

Burton, Robert Christian Cooper, P.O. Box 683, Wellington.

Butcher, Edward Lewis George, care of Chief Accountant, New Zealand Railways, Private Bag, Wellington.

Butcher, Lewis Frederick, P.O. Box 524, Wellington.

Butler, James, Audit Department, Wellington.

Callaghan, Adrian John Anthony, 68 Thompson Street, Wellington.

Campbell, Henry Colin, P.O. Box 698, Wellington.

Campion, John Russell, Main Road, Heretaunga.

Carey, Arthur Hirzel, 8 Monro Street, Wellington.

Carlyle, Leslie George Smith, care of Chief Accountant's Office, New Zealand Railways, Wellington.

Carlyon, Clement Ian, Land and Income Tax Department, Wellington.

Carnie, George Colin, P.O. Box 438, Wellington.

Carr, John Thomas, 82 Sydney Street, Petone.

Caraswell, John, 305 Broadway, Rongotai, Wellington.

Cass, Richard Denis, P.O. Box 759, Wellington.

Cater, Claude Allan Culpan, care of Examination Battery, Fort Dorset, Wellington.

Caughley, Robert Henry, 86 Kauri Street, Wellington.

Caverhill, Kenneth John, State Advances Office, Wellington.

Challis, Reuben Lyonel Grover, 106 The Terrace, Wellington.

Chandler, Philip Thomas, 16 Cruickshank Street, Wellington.

Chapman, Herbert James, care of Land and Income Tax Department, Wellington.

Charles, William Collier, P.O. Box 1484, Wellington.

Charlton, Fabian, 4 Park Street, Wellington.

Chartres, Ian Cameron, 184 Waterloo Road, Lower Hutt.

Chatterton, Richard Nathan, P.O. Box 32, Petone.

Civil, Harold Keith, care of Public Trust Office, Wellington.

Clapham, William, 3 Stirling Street, Wellington.

Clark, David, 69 Waipapa Road, Wellington.

Clark, Gilbert Leslie, care of P.O. Box 322, Wellington.

Clark, Walter Arthur, 114 Brougham Street, Wellington.

Clarkson, Cranleigh Phippard, 54 Hobson Street, Wellington.

Clements, James Athol, Education Department, Wellington.

Clouston, John Alan, Bank of Australasia, P.O. Box 1470, Wellington.

Coad, Arthur Reginald, Public Trust Office, Wellington.

Cooker, Thomas Clifford, care of The Treasury, Wellington.

Cooks, Donald Arthur, 41 Hamilton Road, Wellington.

Collings, Charles Owen, Accts. Branch, Post-office, Wellington.

Cook, William Chester, Tauern P.B., Masterton.

Cook, William Lonsdale, 38 Hawkestone Street, Wellington.

Cooke, William Douglas, P.O. Box 6, Te Aro, Wellington.

Cooper, Cyril Francis Pedder, 57 Kano Street, Karori, Wellington.

Connor, Jack Alexander, care of Q.M. Staff, Area 5, Winter Show Building, Wellington.

Cording, Leslie Nelson, care of Bonds Hosiery Mills (N.Z.), Ltd., P.O. Box 862, Wellington.

Corser, Douglas James, care of Costing Office, City Council, Wellington.

Couchman, Alfred John, 123 Seaview Road, Golden Gate, Paremata, Wellington.

Craven, John Barrington, 8 Ravi Street, Wellington.

Crawford, Alfred Chapman, 21 Chamberlain Street, Wellington.

Crawford, Charles Edward, 48 Waterloo Road, Lower Hutt.

Crawford, John Power, P.O. Box 5008, Lambton Quay Post-office, Wellington.

Cress, Norman Percy, P.O. Box 62, Te Aro, Wellington.

Crichton, Kenneth James, 181 Knight's Road, Lower Hutt.

Croft, Eric Vernon, O.A.S.

Croft, Ivan Chapman, 10 Henderson Street, Wellington.

Cross, Edward William Molyneux, P.O. Box 1663, Wellington.

Crowther, Walter James, 354 Karori Road, Wellington.

Cull, John Caleb, 15 Liffey Street, Wellington.

Cummings, William Augustine, Public Works Department, Head Office, Wellington.

Cunningham, John Henry, P.O. Box 442, Masterton.

Curran, James Eaneas, care of Land and Income Tax Department, Wellington.

Currie, George, 12 Percival Street, Wellington.

Curtis, Arthur John, 97A Tinakori Road, Wellington.

Cutforth, Percy, 62 Colway Street, Wellington.

Dale, David Allen, P.O. Box 1642, Wellington.

Dallard, Berkeley Lionel S., Under-Secretary of Justice, Wellington.

Dalmer, Norman Eric, care of Ministry of Supply, Government Life Building, Wellington.

Daniels, Edward, 10 Hinau Street, Lower Hutt.

Darling, John, P.O. Box 459, Wellington.

Darroch, Armstrong Brian Wynne, care of Barr, Burgess, and Stewart, Public Accountants, Wellington.

Davey, Francis Joseph, 124 Glenmore Street, Wellington.

Davidson, Albert Dick, 185 Waiwhetu Road, Lower Hutt.

Davidson, Alexander Gordon, P.O. Box 1553, Wellington.

N.Z.A.P.O. 366.

Davies, Francis Vernon, P.O. Box 1521, Wellington.

Davies, Kenneth William, P.O. Box 148, Te Aro, Wellington.

Dawson, Eric Ronald, State Fire Office, Box 5037, Lambton Quay, Wellington.

Dellow, John Carpenter, 193 Melbourne Road, Wellington.

Denniston, John FitzGerald, P.O. Box 849, Wellington.

Dent, Wilfred George, State Advances Corporation, Wellington.

Denton, George Henry, P.O. Box 358, Wellington.

Diamond, Alfred Butler, 28 Liffey Street, Wellington.

Diehl, Eric, care of Armstrong and Springhall, Ltd., Wellington.

Dixon, Alan Bogle, 35 Rimu Road, Wellington.

Dixon, Maurice Alexander, 94 Boulcott Street, Wellington.

Dobbs, Arthur Newman Vickery, care of Department of Labour, Private Bag, Wellington.

Donovan, Lester Matthew, 23 Jessie Street, Petone.

Douglas, Harold King, Public Trust Office, Wellington.

Dowdall, Noel Robert, P.O. Box 286, Wellington.

Du Chateau, Victor Henry, 5 Lucknow Terrace, Wellington.

Duff, Ian Edward, care of State Advances Corporation of New Zealand, Wellington.

Duignan, John Edward, 17 Ascot Terrace, Wellington.

Duncan, Alfred William, 224 Willis Street, Wellington.

Duncan, George Andrew, P.O. Box 1148, Wellington.

Duncan, Kenneth Douglas, Messrs. Levin and Co., Ltd., Wellington.

Duncan, Trevor Joseph, 207 The Parade, Wellington.

Duncan, Walter, P.O. Box 1513, Wellington.

Durbin, Louis Gilbert, care of Treasury Department, Wellington.

Durham, Raymond Geoffrey Charles, 43 Garden Road, Northland, Wellington.

Dwyer, Francis Bernard, 73 Todman Street, Wellington.

Dwyer, Margaret (Miss), care of Keru, Kereru Road, Days Bay.

Dyer, Douglas George, N.Z.438468, Cpl. Zeairtas, R.N.Z.A.F., N.Z.A.P.O. 308.

Dyson, Hubert Weston, P.O. Box 1410, Wellington.

Eade, Stanley Grenfell, Reserve Bank of New Zealand, Wellington.

East, A. G. (Mrs.), P.O. Box 397, Wellington.

Eekhoff, Daniel Meyers, care of Ministry of Supply, Wellington.

Eggers, John Frederick, care of Mrs. C. G. Eggers, 25 Roy Street, Wellington.

Engel, John Edmond, care of Public Service Commissioner, Wellington.

Enting, Laurenz Montague (O/C.), 11th O.C.T.U., Army School of Instruction, Hut 143, Trentham M.C.

Equilant, William Robert, F/Lt., R.N.Z.A.F., Whenuapai.

Evans, Henry George, 124 Austin Street, Wellington.

Evans, John Alfred, care of P.O. Box 1505, Wellington.

Evans, Leonard James, 5 Epuni Street, Lower Hutt.

Eves, John Downs, 54 Lavaud Street, Wellington.

Eville, Claude Kirkwell, Lands and Survey Department, Wellington.

Fairhall, Valentine, P.O. Box 1679, Wellington.

Fawcett, Ashley Hugh, 97 Karori Road, Wellington.

Ferguson, Bruce Armstrong, Old Porirua Road East, Wellington.

Ferguson, John Alexander, care of Mrs. A. J. Ferguson, 14 Puriri Street, Lower Hutt.

Finch, Thomas Sefton, care of Dominion Motors Ltd., Courtenay Place, Wellington.

Findlay, Gordon Roy, 15 Pilmuir Street, Lower Hutt.

Finlison, John Hewson, care of Land and Income Tax Department, Wellington.

Fisher, Arthur Owen, Land and Income Tax Department, Wellington.

Fisher, Leslie Vincent, 305A Mansfield Street, Wellington South.

Flannery, Charles James Laurence, care of Avery Motors, Ltd., Taranaki Street, Wellington.

Fletcher, Robert Ingleton, P.O. Box 405, Wellington.

Foley, David Eliel, care of Union Airways of New Zealand Limited, Wellington.

Foot, Patrick Francis, P.O. Box 702, Wellington.

Forgie, Graham Campbell, P.O. Box 1520, Wellington.

Foss, Frank, 61 Freyberg Street, Wellington.

Poster, George David, care of Works Manager, New Zealand Railways, Lower Hutt.

Foster, Howard Francis, 250 Muritai Road, Eastbourne.

Fowler, Noel Xavier, 17 Lindum Terrace, Wellington.

France, Arthur Butler, 47 Mornington Road, Wellington.

Fraser, Charles Napier, P.O. Box 1472, Wellington.

Frederikson, Reuben Arthur, Horowhenua Electric-power Board, P.O. Box 2, Levin.

Free, William Ronald, P.O. Box 1500, Wellington.

Froggart, Frederick Keith, 19 Nottingham Street, Wellington.

Futter, John Charles Mafeking, 12 Ribble Street, Wellington.

Gahagan, Ernest Mackie, 16 Rungay Street, Waterloo, Lower Hutt.

Garbett, Albert Lester, P.O. Box 619, Wellington.

Gardner, Walter John, P.O. Box 595, Wellington.

Gaustad, Robert Martin, 5 Earp Street, Johnsonville.

Gendall, Donald William Spottiswoode, 16 Hector Street, Wellington.

George, Thomas (Rev. Father), St. Patrick's College, Silverstream.

Gibb, Walter Oswald, care of P.O. Box 1453, Wellington.

Gibbins, Leslie Charles, P.O. Box 267, Wellington.

Gibbons, Alfred Barton (jun.), P.O. Box 1660, Wellington.

Gibbs, William Henry, P.O. Box 647, Wellington.

Gibson, Malcolm James, 77 Waipapa Road, Wellington.

Gillespie, Kenneth Daniel, 375 Karaka Bay Road, Wellington.

Gillies, Keith, 23 Palmer Street, Wellington.

Gillies, Robt. P., 19 Kings Crescent, Lower Hutt.

Gilmour, James Boyd, P.O. Box 1520, Wellington.

Glubb, Maurice James, care of Director-General's Office, Post Office, Wellington.

Goddard, Claude Berkeley, 137 Barnard Street, Wellington.

Gollstone, Myer Mendel, P.O. Box 115, Wellington.  
 Gollop, Douglas Owen, 11 Bruce Avenue, Wellington.  
 Goodwin, Ernest John, P.O. Box 563, Wellington.  
 Gordon, Charles de Lantour, 336 Esplanade, Wellington.  
 Gordon, Donald, care of State Advances Corporation of New Zealand, Head Office, Wellington.  
 Gormack, Ian Lawrence, Public Works Department, Head Office, Wellington.  
 Grady, Mary Christina (Mrs.), P.O. Box 1520, Wellington.  
 Graham, William Henry Alexander, P.O. Box 588, Wellington.  
 Grant, Colin Barron, P.O. Box 202, Te Aro, Wellington.  
 Green, Stanley Max, P.O. Box 1501, Wellington.  
 Greenberg, Solomon, Dominion Physical Laboratory, Scientific and Industrial Research Department, Gracefield Road, Lower Hutt.  
 Greenwood, William, 22 Guthrie Avenue, Lower Hutt.  
 Greig, Oswald Milne, care of State Advances Corporation, Branch Office, Wellington.  
 Griffin, Donald Hollis, 28 Pretoria Street, Lower Hutt.  
 Griffin, Jessie Joyce Hamilton, 55 Matai Road, Wellington.  
 Gunn, Donald Keith Newman, P.O. Box 913, Wellington.  
 Gustofson, Raymond Daniel, 64 Derwent Street, Wellington.  
 Guy, Alan Charles, 9 Lindum Terrace, Wellington.  
 Gyles, Alfred William, 28 Cooper Street, Wellington.  
 Hale, Harold Charles, P.O. Box 241, Wellington.  
 Haley, Arthur, Horowhenua College, Levin.  
 Halford, Eileen Nellie (Mrs.), care of P.O. Box 1685, Wellington.  
 Hall, Geo. Onslow, 46 Fortification Road, Wellington.  
 Hall, Robert Preston, P.O. Box 28, Wellington.  
 Hall, Roland Henry David, P.O. Box 42, Te Aro, Wellington.  
 Hambling, Frederick David, 102 Derwent Street, Wellington.  
 Hammond, Godfrey Bruce, P.O. Box 3025, Wellington.  
 Hammond, William August, New Zealand Loan and Mercantile Agency Co., Ltd., Wellington.  
 Hampton, Leonard Renwick, care of Price Tribunal, Ministry of Supply, Prudential Building, Wellington.  
 Haud, Hugh Smythe, P.O. Box 942, Wellington.  
 Hansen, Leslie Carsten, 91a Hamilton Road, Wellington.  
 Harcourt, John Gordon, P.O. Box 1380, Wellington.  
 Hardie, Rita Mary (Miss), 89 Pitt Street, Wellington.  
 Hardwicke, Francis Joseph, P.O. Box 1133, Wellington.  
 Hargreaves, Gordon Harold, Bank of New South Wales, Wellington.  
 Harper, Donald Edward, 23 Laings Road, Lower Hutt.  
 Harris, Victor John, P.O. Box 1103, Wellington.  
 Harrison, John Stanley, P.O. Box 1458, Wellington.  
 HARRIS, James George, Education Department, Wellington.  
 Hart, Keith Joslin, care of P.O. Box 209, Te Aro, Wellington.  
 Hartnell, Horace Frank, P.O. Box 3036, Wellington.  
 Harton, Neil Wilfred, care of L. C. Harton, Esquire, P.O. Box 486, Wellington.  
 Harvey, Bruce Graham, P.O. Box 1044, Wellington.  
 Harvey, Roy Norman, P.O. Box 1044, Wellington.  
 Haworth, John Ormerod, G.P.O. Box 574, Wellington.  
 Hawthorn, Thomas Ronald, Hutt Valley High School, Lower Hutt.  
 Hay, Donald Macfarlane, care of A. C. P. Hay, Haunui R.M.D., Eketahuna.  
 Healy, Eric Stanley, 54 Chelmsford Street, Wellington.  
 Henderson, David John, Audit Office, Wellington.  
 Henderson, Norman Douglas, P.O. Box 1043, Wellington.  
 Hendren, Leslie Clarence, P.O. Box 1226, Wellington.  
 Herrick, Harold Ranfurly, Land and Income Tax Department, Wellington.  
 Herron, Ernest Arnold, C. and A. Odlin Timber Co., Ltd., Wellington.  
 Heys, Ernest Solomon, P.O. Box 1663, Wellington.  
 Hickey, Gerald Bernard, 21 Hadfield Terrace, Wellington.  
 Hickmott, John Francis, 48 Childers Terrace, Wellington.  
 Higgins, Ernest Compton, 65 Campbell Street, Wellington.  
 Hill, Huia, P.O. Box 1532, Wellington.  
 Hill, John Ivan Millington, Accountant's Branch, G.P.O., Wellington.  
 Hill, Roland Henry, 42 Fortunatus Street, Wellington.  
 Hindson, Donovan Russell, 17 Miro Street, Eastbourne.  
 Hitchins, Henry, P.O. Box 1498, Wellington.  
 Hobbs, Leslie Millward, care of Education Department, Wellington.  
 Hocking, Bertram, P.O. Box 193, Wellington.  
 Hooking, Walter Raymond, P.O. Box 1327, Wellington.  
 Hodgson, Sinclair Whynn, 7 Havelock Street, Wellington.  
 Hoffmeister, Gordon Albert, P.O. Box 1505, Wellington.  
 Hogan, Joseph Denis, care of Public Trust Office, Wellington.  
 Holden, Alan Clyde, 44a Rawhiti Terrace, Wellington.  
 Hollis, Clifford, 16 Wallace Street, Wellington.  
 Hood, Alexander, 59 Majoribanks Street, Wellington.  
 Houl, Bernard William Joseph, care of Audit Department, Wellington.  
 Howatson, George Macgregor, care of Chief Accountant, New Zealand Railways, Wellington.  
 Hudson, Robert Richard, P.O. Box 38, Te Aro, Wellington.  
 Hughes, Edward Arthur Jackson, 3 Plunket Avenue, Petone.  
 Hulston, William George, care of the Commercial Bank of Australia, Ltd., Lambton Quay, Wellington.  
 Hunn, Donald Attila, care of Office of Minister of Rehabilitation, Wellington.  
 Hunter, Kelvin Bransby, care of Messrs. Pinchin, Johnson, and Co. (N.Z.), Ltd., Miramar, Wellington.  
 Huston, Joseph Frederick, Public Trust Office, Wellington.  
 Hutchens, Edward Leslie, National Commercial Broadcasting Service, Wellington.  
 Hlott, John Virtue, 246a The Terrace, Wellington.  
 Instone, Roland Neal West, 48 Messines Road, Wellington.  
 Irving, Raymond, 1 Kiwi Street, Lower Hutt.  
 Jack, Robert Roy McLean, P.O. Box 12, Te Aro, Wellington.  
 Jackman, Cyril Howard, P.O. Box 1663, Wellington.  
 Jackman, Geoffrey William, P.O. Box 1500, Wellington.  
 Jackson, Geo. Frost, Dept. of Labour, Wellington.  
 Jackson, Reginald Victor, 14 Kauri Street, Lower Hutt.  
 Jay, Robert Oscar James, care of P.O. Box 1561, Wellington.  
 Jellicoe, Roland Leigh, 14 Agra Crescent, Wellington.  
 Jephcoat, Stanley Herbert, P.O. Box 488, Wellington.  
 Jervis, John Wilfred, care of Bank of New Zealand, Head Office, Wellington.  
 Jewell, Arthur Thomas Harding, P.O. Box 1, Government Buildings, Wellington.  
 Johnson, Frederick, care of Department of Industries and Commerce, D.I.C. Building, Wellington.  
 Johnson, Robert Vivian James, 171 Seatoun Heights Road, Wellington.  
 Johnston, Clifton Clyde Norford, 39 Barnard Street, Wellington.  
 Johnston, Leigh Alexander, care of Office, Mental Hospitals Department, Wellington.  
 Johnston, William Allan, 8 Rodrigo Road, Wellington.  
 Johnstone, Ian Thomas George, P.O. Box 1385, Wellington.  
 Jones, Albert Owen, 113 Essex Street Extension, Masterton.  
 Jones, Walter Thomas Leo, P.O. Box 1500, Wellington.  
 Jordan, Percival Clifton, Main Road, Lowry Bay, Wellington.  
 Jupp, George Cunningham, P.O. Box 1500, Wellington.  
 Jupp, William James, 42 Hiropi Street, Wellington.  
 Kay, Cameron Mercer, care of P.O. Box 3, Te Aro, Wellington.  
 Kay, Kenneth Reid, O.A.S.  
 Kean, Doris Leslie (Mrs.), care of Hume Pipe Co. (Aust.), Ltd., 180 Lambton Quay, Wellington.  
 Keisenberg, Arthur Otto Von, care of Department of Health, Parliamentary Buildings, Wellington.  
 Kelleher, Hugh William, care of Chief Accountant, New Zealand Railways, Wellington.  
 Kelly, David, P.O. Box 918, Wellington.  
 Kelly, Hugh William, 50 Freyberg Street, Wellington.  
 Kelly, John Alexander, 20 Bristol Street, Wellington.  
 Kemp, Owen Arthur, Air Department, Stout Street, Wellington.  
 Kemp, Russell William, 95 Elizabeth Street, Wellington.  
 Kennedy, Matthew Joseph (jun.), 21 Monaghan Avenue, Wellington.  
 Kenning, Gerald William, care of P.O. Box 1348, Wellington.  
 Kersel, Norman, Brandon Street, Johnsonville.  
 Kidd, Samuel Irwin, 43a Messines Road, Wellington.  
 Kilpatrick, Jim, Palmerston North - Sanson R.D., Palmerston North.  
 King, Eric, "Woodlands," Lower Hutt.  
 King, Leslie Harding, 41 Messines Road, Wellington.  
 King, Murray Roberts, care of P.O. Box 193, Wellington.  
 Kinloch, Wm. John Conolly, care of State Forest Service, Wellington.  
 Kinross, Stewart Miller, 40 Duncan Terrace, Wellington.  
 Knight, Frederick Robert, 20 Don Street, Wellington.  
 Knight, Joseph James, Accountant's Branch, G.P.O., Wellington.  
 Kyte, William Dudley, 13 Rodney Street, Lower Hutt.  
 Lambert, Alan Murdoch, 12 Putnam Street, Wellington.  
 Lambie, Ian William, 6 Duthie Street, Wellington.  
 Land, James Fletcher, 10 Claremont Grove, Wellington.  
 Langridge, James Frederick, P.O. Box 1520, Wellington.  
 Laursen, Douglas, 14 Omar Street, Wellington.  
 Law, Douglas Victor, care of P.O. Box 1503, Wellington.  
 Lawless, Michael Joseph, Native Department, Wellington.  
 Lawson, Alexander, 7 Percival Street, Wellington.  
 Lawson, Gordon Ernest, 23 Ngatoto Street, Khandallah.  
 Leask, Lloyd Samuel, 13 Austin Street, Wellington.  
 Lee, Arthur Joseph James, 63 Courtenay Place, Wellington.  
 Lee, Norman, care of P.O. Box 98, Masterton.  
 Lennie, John McDonald (No. 41431, Pte.), care of "Lauder Barn," 191 Clyde Street, Wellington.  
 Levick, Henry Russell, care of Messrs. Dalgety and Co., Ltd., Wellington.  
 Lilly, Ian McLaren, Accountant, Mental Hospitals Department, Wellington.  
 Lindsay, Gordon Fred, 1 Station Road, Wellington.  
 Lithgow, Robert William, 48 Kauri Street, Wellington.  
 Little, Albert Gordon, 16 Thompson Street, Wellington.  
 Longmore, Keith Bell, 8 Junction Street, Lower Hutt.  
 Lough, Ernest Brien, 55 Cavendish Square, Wellington.  
 Louison, Ian Alfred Melville, care of Bank of New South Wales, Wellington.  
 Lovelock, Martyn Howard, Box 1685, Wellington.  
 Ludwig, Max Frederick, Public Works Department, Electrical Branch, Wellington.  
 Lynneberg, Birger Johannes L., P.O. Box 1064, Wellington.  
 Lynskey, Arthur Laurence, 15 Hatton Street, Wellington.  
 Lythgoe, Ian Gordon, The Treasury, Wellington.  
 McAllister, Ian David, care of Fletcher Construction Co., Ltd., Wellington.  
 McAuley, Francis Henry, care of Chief Accountant's Office, New Zealand Railways, Wellington.  
 McCallum, Margaret (Miss), Box 863, Wellington.  
 McCaskey, Dugald, 1 Canberra Flats, 23 Maida Vale Road, Wellington.  
 McConchie, Stewart Donald, 115 Wallace Street, Wellington.  
 McCracken, Ronald James, care of R. P. McCracken, Esquire, 63 Willis Street, Wellington.  
 McDermont, John Gilchrist, 27 Wade Street, Wellington.  
 McDonald, Alexander John, 54a Apuka Street, Wellington.  
 McDougall, Allan, 13 Putnam Street, Wellington.  
 McEnnis, Jack Iveagh, 406 Broadway, Wellington.  
 McFarlane, Gordon Munro, P.O. Box 193, Wellington.  
 McFarlane, Norman Hugh Graham, care of P.O. Box 319, Wellington.  
 McGillivray, Robert David, care of Base Records, Victoria Street, Wellington.  
 McGlynn, Michael Bernard (No. 40495, Pte.), B Coy., 1st T.U., Trentham.  
 McGrath, Hugh Redmond Hamilton, Bank of New South Wales, Wellington.  
 McHugh, Neil John, 35b Hinau Street, Eastbourne.



Mellraith, David John, care of Shell Company of N.Z., Ltd., A.M.P. Building, Wellington.

McInnes, Ian Douglas, P.O. Box 111, Te Aro, Wellington.

McInnes, William, P.O. Box 111, Te Aro, Wellington.

McIntosh, Harry Miles, 102 Campbell Street, Wellington.

McKenzie, Ian Fraser, P.O. Box 1524, Wellington.

McKernan, James Stuart, 93 Constable Street, Wellington.

McKinney, Colin Frostick, P.O. Box 492, Wellington.

McKinnon, Allen Ernest, Education Department, Wellington.

McLachlan, Allan Percival, 3 Tamar Street, Wellington.

McLachlan, Alan Brown, 26 Sutherland Road, Wellington.

McMillan, Hugh Drummond, care of Prime Minister's Department, Wellington.

McQuillan, George Murray, Public Trust Office, Wellington.

Macann, William Ian, 67 Marine Parade, Wellington.

Macfarlane, Allan Edward, P.O. Box 1527, Wellington.

Macfarlane, Fergus Kenneth, P.O. Box 1521, Wellington.

MacMillan, Lindsay Gordon, P.O. Box 588, Wellington.

Macdonald, Alexander Thomas, care of Head Office, National Service Department, Wellington.

Macpherson, John Ogilvie, 7 Collingwood Street, Lower Hutt.

Maddever, John Coombe, 16 Lindum Terrace, Wellington.

Magill, Brian Creagh, 8 Farm Road, Wellington.

Malcolm, Harry Sedcole, Royal Exchange Assurance, Wellington.

Malone, Robert Austin, 11 Mandalay Terrace, Wellington.

Marshall, Elsie Elizabeth (Miss), P.O. Box 146, Wellington.

Martell, Sydney James Shaw, care of Todd Motor Industries, Ltd., McKenzie Street, Petone.

\*Martin, Christina Louisa J. (Mrs.), 12 Bridge Street, Lower Hutt.

Martin, Ian Keir, O.A.S., care of 57A Wai-iti Road, Timaru.

Martin, James Thomas, Messrs. Ross and Glendinning, Ltd., Wellington.

Mason, Malcolm John, care of P.O. Box 199, Wellington.

Mason, Searle Dwyer, P.O. Box 80, Wellington.

Matheson, Ian Meiklejohn, P.O. Box 1043, Wellington.

Mathieson, William Robert, P.O. Box 448, Masterton.

Maxwell, Ernest Alfred Simpson, P.O. Box 5080, Wellington.

Manneer, Frederick, Public Trust Office, Wellington.

Merchant, Anthony James, P.O. Box 34, Petone.

Middlebrook, Hugh Cowley, P.O. Box 486, Wellington.

Miles, Alfred Ernest, P.O. Box 1521, Wellington.

Millen, William James, P.O. Box 627, Wellington.

Miller, Arthur Vaughan, care of Bank of New Zealand, Wellington.

Miller, Edward Keith, care of Ministry of Supply, Wellington.

Miller, James, P.O. Box 1508, Wellington.

Miller, Stephen Cathcart, P.O. Box 1262, Wellington.

Miller, Edward William, 20 Rodney Street, Woburn, Lower Hutt.

Milne, Thomas Kirkland, 25 Pretoria Street, Lower Hutt.

Mitchell, Frederick Wm. Eric, care of State Advances Corporation of New Zealand, Wellington.

Mochan, Lloyd John, Public Works Department, Wellington.

Molony, Henry Francis, 57 Crofton Road, Wellington.

Montgomerie, John Edward, 29 Beauchamp Street, Wellington.

Moody, Thomas Kelly, care of Leyland Motors, Ltd., Wellington.

Moore, Penwill James, 8 Bridge Street, Wellington.

Morgan, Edward Fredk. Norman, P.O. Box 1170, Wellington.

Morgan, Jack James, care of Health Department, Wellington.

Moriarty, Michael James, care of Navy Office, Wellington.

Moroney, Denis, Treasury Department, Wellington.

Mouat, George Douglas (43785, Pte.), No. 1 Platoon, B Coy., No. 1 Training Unit, Trentham Camp.

Mowat, Leonard William, P.O. Box 125, Wellington.

Muir, Percy Manning, Head Office, Railways, Wellington.

Muir, Robert John Alley, P.O. Box 107, Te Aro, Wellington.

Mullins, Oscar James, Accountant's Branch, Post-office, Wellington.

Murch, George Maynard, care of Messrs. Luke, Cunningham, and Clere, Solicitors, Wellington.

Murphy, John Hunter Michael, care of Correspondence School, Education Department, Wellington.

Murray, Bruce Edward, care of Stamp Duties Department, Wellington.

Murray, Ernest Thomas, Accountant's Branch, Post-office, Wellington.

Murray, Harry Gregory, P.O. Box 1494, Wellington.

Neal, Russell Leslie, Army Headquarters, Wellington.

Neilson, Lawrence Campbell, 10A Glamis Avenue, Wellington.

Nevitt, Edward Gerald, Pay Accounts and Base Records, Army Department, Wellington.

Newson, Desmond Harvey, No. 1 Flat, 18 Aitken Street, Wellington.

Nichols, William Edward, P.O. Box 1666, Wellington.

Nicol, Otto Neville, care of D. B. Curry and Co., Perry Street, Masterton.

Nissen, John Wilbur, P.O. Box 1708, Wellington.

Norgate, Ronald Frank, care of Land and Income Tax Department, Wellington.

Norman, Edward Robert, Messrs. R. Hannah, Ltd., Wellington.

Norman, Geo. Howard, G.P.O. Box 1022, Wellington.

Norman, Harold Francis, Union Steam Ship Co., Ltd., Wellington.

Northern, Frederick George, care of State Advances Corporation, Wellington.

Norris, Cecil, care of Messrs. Lever Bros. (N.Z.), Ltd., Private Bag, Petone.

Norton, Garnett Richard Albion, Public Trust Office, Wellington.

Nuttall, William Gordon, 3 Ingestre Street, Wellington.

Oakley, Allan Wilfred, 206 Queen's Drive, Wellington.

Oborn, Frederick George, Income Tax Department, Wellington.

O'Connell, Bernard Thomas, P.O. Box 211, Wellington.

O'Flaherty, Patrick Noel, Martin Street, Upper Hutt.

Oliver, Athol Bertram, care of Messrs. John Chambers and Son, Ltd., Wellington.

Oliver, James Alan, Box 61, Te Aro, Wellington.

Oliver, Nigel William, care of Native Department, Wellington.

Ollier, John Maurice, P.O. Box 674, Wellington.

O'Keefe, Albert Henry, Office of the Minister of Rehabilitation, Parliament Buildings, Wellington.

Oram, Clifton Albert, 23 Melrose Street, Upper Hutt.

O'Shea, Alexander Paterson, P.O. Box 715, Wellington.

O'Sullivan, Cyril, 105 Tauhinu Road, Wellington.

O'Sullivan, Jack Goldsmith, 65 Garden Road, Wellington.

Osborne, James Stafford, care of Messrs. Osborne's Ltd., 68 Willis Street, Wellington.

Oxenham, Wm. Osborne, Land and Income Tax Department, Wellington.

Page, Philip Charles, 136 Washington Avenue, Wellington.

Palmer, Hugh Kidston, P.O. Box 1527, Wellington.

Park, Stanley, care of P.O. Box 964, Wellington.

Pasley, Philip Gilbert, P.O. Box 1685, Wellington.

Paterson, John Bruce, 39 Dorking Road, Wellington.

Paul, Ernest Victor, Government Printing and Stationery Department, Wellington.

Pearce, Henry Wm. S., Public Trust Office, Wellington.

Pearce, Walter Hambley, Public Trust Office, Wellington.

Pearson, George Andrew, care of Wright, Stephenson, and Co., Ltd., Wellington.

Pearson, Percy William Carroll, O.A.S.

Peglar, Arthur Christopher, care of Audit Department, Wellington.

Penington, John Robert, care of Union Steam Ship Co. of New Zealand, Ltd., Wellington.

Percy, Eoin, care of Public Works Department, Wellington.

Perry, Frederick Colin, 2 Matai Street, Lower Hutt.

Perry, Selwyn Henry, care of Audit Office, Wellington.

Peterson, Basil Otto, Town Hall, Wellington.

Pether, Stanley George, Wellington Price Tribunal, Department of Industries and Commerce, Wellington.

Pettit, Harry Seddon, P.O. Box 1440, Wellington.

Philp, Robert, 93 Campbell Street, Wellington.

Piston, Ronald Anaru, care of Messrs. Smith and Smith, Ltd., Wellington.

Pike, John Trevor Lane, 12-16 Manners Street, Wellington.

Piper, Leslie George, Head Office, New Zealand Breweries, Ltd., Murphy Street, Wellington.

Pirie, Charles John, Union Clothing Co., Wellington.

Playne, Clarence John, Public Trust Office, Wellington.

Pohlan, Francis Joseph, Munitions Department, Railway Station Building, Wellington.

Pointon, Maxwell Sidney, 25 Marina Avenue, Lower Hutt.

Porteous, Robert McConnell, 107 Waipapa Road, Wellington.

Porter, Reginald James H., Messrs. T. Ballinger and Co., Wellington.

Price, Herbert Cowan, care of Social Security Department, Head Office Private Bag, Wellington.

Price, Raymond Alfred, care of Native Land Court, Sydney Street West, Wellington.

Price, Trevor, P.O. Box 615, Wellington.

Priestley, Horace George Minnett, P.O. Box 3005, Wellington.

Purcell, Francis John Joseph, P.O. Box 75, Lower Hutt.

Purser, Lloyd George, 473 Karaka Bay Road, Wellington.

Quayle, Jack Douglas, care of Price Tribunal, Wellington.

Quigg, John Berhams, care of Audit Department, Wellington.

Radcliffe, Miles Herbert, 66 Salamanca Road, Wellington.

Radford, Maxwell Bowden, P.O. Box 766, Wellington.

Radford, Spencer George, care of Messrs. Radford and Co., Ltd., 33 Manners Street, Wellington.

Randerson, Lindsay Aitken, 5 Norton Park Avenue, Lower Hutt.

Rashbrooke, Mary Constance (Mrs.), care of T. K. Moody, Esq., 11 Naughton Terrace, Wellington.

Read, Harold Stuart, 28 Duncan Terrace, Wellington.

Reaney, Robert Hamilton, care of Mrs. M. H. Reaney, 30 Fitzroy Street, Wellington.

Reeve, Norman, care of Chief Engineer, Post and Telegraph Department, Wellington.

Reeves, Frederick Douglas, 7 Richmond Street, Petone.

Reeves, Frederick Homewood, 148 Molesworth Street, Wellington.

Reid, Frank Victor, 29 Oroua Street, Eastbourne.

Reid, George Guyon Chester, Headquarters Divisional Units, Hut 236, Military Camp, Trentham.

Reid, Lester Herbert, care of Bank of New Zealand, Wellington.

Reilly, John Falconer, Rata Road, Nae Nae, Lower Hutt.

Renouf, Francis Henry, 24A Waipapa Road, Wellington.

Renner, Herbert Colin Martyn, care of Messrs. Radcliffe and Renner, P.O. Box 1683, Wellington.

Renton, James Alexander, Hayward Street, Featherston.

Reiers, Royston Geo., P.O. Box 125, Te Aro, Wellington.

Rice, Leslie Caleb, P.O. Box 146, Wellington.

Richardson, Frank William George, care of British General Electric Co., Ltd., 31-37 Taranaki Street, Wellington.

Rickett, Alfred Raymond, care of Mrs. Rickett, Newlands, Johnsonville.

Rickett, George Ernest, 86 Rakau Road, Wellington.

Ritchie, James Graeme, P.O. Box 1055, Wellington.

Roberts, Bert Layton, 96 Rolleston Street, Wellington.

Roberts, Francis Hugh, P.O. Box 720, Wellington.

Roberts, Ian McLaren, 6 Heath Street, Lower Hutt.

Roberts, Stephen, Public Service Commissioners Office, Wellington.

Robertson, Alexander Baxter, 18 Austin Street, Wellington.

Robertson, Francis Robert Andrew, 41 Charlotte Avenue, Wellington.

Robertson, John Maurice, 4 St. Ronan's Avenue, Lower Hutt.

Robertson, Neil George, The Treasury, Box 5010, Lambton Quay Post Office, Wellington.

Robinson, Isaac Richard, P.O. Box 105, Lower Hutt.

Robinson, Thomas Garth, 104 Waiwhetu Road, Lower Hutt.

Rodda, Adrian George, 16 Hinau Street, Lower Hutt.

Rodway, Francis Haydn Harris, 1 Tawa Street, Lower Hutt.

Rose, Mark Joseph, 34 William Street, Petone.  
 Rose, Robert Leonard, care of P.O. Box 1418, Wellington.  
 Rosen, Charles, care of Land and Income Tax Department, Wellington.  
 Rosoman, Geoffrey Henry Arthur, P.O. Box 12, Lower Hutt.  
 Rowley, Ross Gordon, 4 Wilton Road, Wellington.  
 Rowse, Nancy May (Mrs.), P.O. Box 937, Wellington.  
 Rudman, Brian Edgar, P.O. Box 1621, Wellington.  
 Russell, Chas. Arthur, Box 108, Te Aro, Wellington.  
 Rutherford, John Porteous, Audit Office, Wellington.  
 Sage, Albert Henry, care of Comptroller of Stores, New Zealand Railways, Wellington.  
 Saunders, Harold Robert, 44 Pretoria Street, Lower Hutt.  
 Sayers, Harry Charles, P.O. Box 1472, Wellington.  
 Scadden, William Leslie, care of Chief Engineer's Office, General Post Office, Wellington.  
 Seate, Edward Ray, 102 Wilson Street, Wellington.  
 Schneider, Jonathan Charles, 59 Sefton Street, Wellington.  
 Scott, George Ewen, care of P.O. Box 193, Wellington.  
 Scott, Hamish Petrie, P.O. Box 486, Wellington.  
 Scott, John White, 68 Wade Street, Wellington.  
 Scott, Lansey Victor, Assistant Radio Officer, care of Union Steam Ship Co., Wellington.  
 Shand, Henry John, 67 Sefton Street, Wellington.  
 Sharp, Arthur Tom Winston, 26 Laura Avenue, Wellington.  
 Shaw, Dorothy Helen (Mrs.), 22 Selwyn Terrace, Wellington.  
 Shepherdson, Herbert Bishop, 52 Cooper Street, Wellington.  
 Sheppard, David James, 54 Victoria Street, Lower Hutt.  
 Sherratt, James Randall, P.O. Box 527, Wellington.  
 Sherring, Walter William, 97 Owen Street, Wellington.  
 Sherwood, Neville John, 42 Cambridge Terrace, Lower Hutt.  
 Shirley, Peter Frederick, care of Post Office, Rata, via Marton.  
 Shirlcliff, Leonard George, P.O. Box 1124, Wellington.  
 Sidford, George, P.O. Box 1251, Wellington.  
 Simpson, James Keir, care of Messrs. Whitcombe and Tombs, Ltd., Wellington.  
 Simpson, John, Inspection Division, G.P.O., Wellington.  
 Simpson, Richard Lawrence, care of General Motors (New Zealand), Ltd., Petone.  
 Simpson, Victor Milton, 106 Courtenay Place, Wellington.  
 Slater, John Harold, Canteen Board, P.O. Box 3036, Wellington.  
 Slater, Percy James, Crief Street, Wellington.  
 Small, John Cochrane, P.O. Box 573, Wellington.  
 Smith, Hector Baden, care of Transport Department, Private Bag, Wellington.  
 Smith, Henry Knowles, care of P.O. Box 1468, Wellington.  
 Smith, Raymond Douglas, care of Messrs. Levy, Ltd., Wellington.  
 Smith, Sydney Harold, Accountant's Branch, Post Office, Wellington.  
 Smyth, Alan Joseph, 21 Goa Street, Wellington.  
 Smythe, Maurice Barrington, 2nd Field Coy., N.Z.E., Feilding.  
 Sneddon, Raymond William, P.O. Box 634, Wellington.  
 Soper, Jack Richard, 7 Benares Street, Khandallah.  
 Sorenson, Gordon Halvor, P.O. Box 53, Levin.  
 Spackman, Lloyd, care of 37 Apu Crescent, Wellington.  
 Spencer, Norman, 454 Adelaide Road, Wellington.  
 Spiers, Phillip Joseph Molesdale, Reserve Bank of New Zealand, Wellington.  
 Spolaky, Choozy Aby, care of Wellington City Council Milk Department, Wellington.  
 Stacey, John Samuel, care of Messrs. Clarke, Menzies, Griffin, and Co., 102 Featherston Street, Wellington.  
 Starke, Laurence James Ravenscroft, 184 Willis Street, Wellington.  
 Stevely, Mary Brenda (Miss), 37 Pretoria Street, Lower Hutt.  
 Stedman, Ethel Elizabeth (Miss), care of Messrs. Luke, Cunningham, and Clere, Solicitors, Wellington.  
 Steel, James Bryant, 28 Wyndham Street, Carterton.  
 Stephens, Thomas Martin, P.O. Box 1446, Wellington.  
 Stevens, Oscar James, City Treasury, Town Hall, Wellington.  
 Stevens, Percy Farquharson, Donald Street, Karori, Wellington.  
 Stewart, Alan Cochrane, 43 Tio Tio Road, Seatoun, Wellington.  
 Stewart, Charles Henry, 41 Freyberg Street, Lyall Bay, Wellington.  
 Stewart, James Lockie, 217 Lambton Quay, Wellington.  
 Stewart, Percy Henderson, P.O. Box 1553, Wellington.  
 Stringer, Gilbert Henry, 4 Graynor Flats, 19 Ohiro Road, Wellington.  
 Strong, James Blackmore, care of Vacuum Oil Co., Pty., Ltd., M.L.C. Building, Wellington.  
 Suckling, Bertha M., care of P. E. Patrick, A.M.P. Building, Wellington.  
 Sullivan, Thomas Henry, care of 23 Goring Street, Wellington.  
 Sullivan, William John Russell, P.O. Box 2002, Wellington.  
 Summers, William, 42 Fortunatus Street, Wellington.  
 Such, Edward John, 19 Dorking Road, Wellington.  
 Sutherland, William Alexander, P.O. Box 1053, Wellington.  
 Syme, John Gilbert, 370 Main Road Wellington.  
 Tait, Eric Charles, Inspectors Office, Bank of New South Wales, Wellington.  
 Tait, Francis Brown, care of John Dickinson and Co. (N.Z.), Ltd., Frederick Street, Wellington.  
 Tangney, Bartholomew, care of Chief Accountant, New Zealand Railways, Wellington.  
 Taylor, Derek de Preston, 69 Wellington Road, Wellington.  
 Taylor, Arthur Frederick, care of Head Office, New Zealand Railways, Wellington.  
 Taylor, Edward Albert, care of P.O. Box 288, Wellington.  
 Taylor, George Bertram, Reserve Bank of New Zealand, Wellington.  
 Teaze, Lawrence William, 16 Garfield Street, Wellington.  
 Thodey, William Henry, P.O. Box 766, Wellington.  
 Thomas, Arthur Hugh, White's Line Store, Lower Hutt.  
 Thomas, Arthur Rees, Crescent Road, Wellington.  
 Thomas, Owen Gwyn, 17A Ellice Street, Wellington.  
 Thompson, Donald John Alfred, 5 Homeward Avenue, Wellington.  
 Thompson, Henry James.  
 Thompson, Herbert Percival, P.O. Box 407, Wellington.  
 Thompson, Howard Charles James, 81 Hamilton Road, Kilbirnie, Wellington.  
 Todd, Kenneth William, 211 Clyde Street, Island Bay, Wellington.  
 Tomlinson, Allan Ernest, 16 Elphinstone Avenue, Strathmore Park, Wellington.  
 Tomlinson, Ernest S., Messrs. Dalgety and Co., Ltd., Wellington.  
 Toplis, Ormonde Johnstone, care of Bank of New South Wales, Ekstahuna.  
 Tregurtha, Clarence Victor, 9 Riddiford Street, Lower Hutt.  
 Trott, Charles John Lloyd, Audit Department, Wellington.  
 Tucker, Kenneth Guilfoyle, 53 Wellington Road, Wellington.  
 Tudehope, Thomas James Ian, 16 Waiwhetu Road, Lower Hutt.  
 Tunnington, John Edward, P.O. Box 1467, Wellington.  
 Turner, Harold, 292 Taranaki Street, Wellington.  
 Turner, Harold Harcourt, 14 Messines Road, Wellington.  
 Turney, George Edward, Public Trust Office, Wellington.  
 Tyrrell, Gordon Rossiter, P.O. Box 1180, Wellington.  
 Vallance, Eric David, care of Reserve Bank of New Zealand, Wellington.  
 Vaney, Edward Neil, 47 Duncan Terrace, Wellington.  
 Venimore, Colin Whitby, Roy Street, Tawa Flat.  
 Verry, Colin Herbert, care of State Advances Corporation, Wellington.  
 Vickerman, Bryan Nelson, 16 Upland Road, Wellington.  
 Vogtherr, Leonard, care of New Zealand Meat-producers Board, Wellington.  
 Voisey, David John, P.O. Box 586, Wellington.  
 Volz, Ernest Jacob, care of Land and Income Tax Department, Wellington.  
 Wallace, Edward Geoffrey, care of 44 Matai Road, Wellington.  
 Wansbrough, Francis James Osborn, care of P.O. Box 1412, Wellington.  
 Ward, Arthur Hugh, P.O. Box 866, Wellington.  
 Ward, John McKone, care of Marketing Department, P.O. Box 417, Wellington.  
 Warden, Andrew Leonard, Messrs. Arthur Cocks and Co., Ltd., Wellington.  
 Warring, Jeffrey John, P.O. Box 190, Wellington.  
 Waters, Baruum Fred, care of Social Security Department, Wellington.  
 Watkins, Stephen Chisenhall Wynne, 19 Marsden Avenue, Wellington.  
 Watkinson, William Pomfret, P.O. Box 244, Wellington.  
 Watson, Edward Charles Dellow, 78 Cuba Street, Petone.  
 Watson, William Henry John, care of Wairarapa Hospital Board, Masterton.  
 Watson, William Lockhart, Social Security Department, Wellington.  
 Webb, James McGill, 2 Hurman Street, Karori.  
 Webb, Philip Edward, P.O. Box 79, Wellington.  
 Webb, Roland Dudley, 41 Marine Road, Wellington.  
 Webber, John Gerard, 228 Sydney Street West, Wellington.  
 Webster, Maurice James, care of Milk Marketing Department, A.P.A. Buildings, Grey Street, Wellington.  
 Wedderpoon, Robert Sandilands, P.O. Box 270, Wellington.  
 Wellings, Geoffrey George, care of Land and Income Tax Department, Wellington.  
 Wells, Frank Edward, P.O. Box 442, Masterton.  
 Were, Alfred Martin, 345 Main Road, Wellington.  
 Wesley, George Victor Huia, 57 Falkirk Avenue, Wellington.  
 Weyburne, Bernard Augustus, 20 Turnbull Street, Wellington.  
 Wheeler, Albert Wm. Hawtin, 18 Glasgow Street, Wellington.  
 Wilford, Bernard Gershon, 110 Hataitai Road, Wellington.  
 Wills, Kenneth Arkless, Industries and Commerce Department, Wellington.  
 Wilson, Allan Vernon, care of National Commercial Broadcasting Service, Government Life Building, Wellington.  
 Wilson, Donald Marshall, Department of Industries and Commerce, Wellington.  
 Wilson, James Hamilton, care of Chief Accountant's Office, New Zealand Railways, Wellington.  
 Winter, David James, P.O. Box 3004, Wellington.  
 Wise, Henry Leslie, P.O. Box 1320, Wellington.  
 Wise, Robert James, P.O. Box 5037, Wellington.  
 Withers, Geoffrey Tyndall, Messrs. Young, Courtney, Bennett, and Virtue, Wellington.  
 Wood, Douglas Reginald, Public Trust Office, Wellington.  
 Wood, Sidney Keith, 91 Duthie Street, Wellington.  
 Worboys, Albert Gordon, 47 Patanga Crescent, Wellington.  
 Wright, Edward Fortescue, No. 479237, Gnr., Artillery Unit, 2nd N.Z.E.F., N.Z.A.P.O. 1000.  
 Wright, Ian Stevenson, care of Reserve Bank of New Zealand, Wellington.  
 Wyness, Alfred, care of His Master's Voice (N.Z.), Ltd., Wellington.  
 Yates, Brian Joseph, 26 Lochiel Road, Wellington.  
 Yates, Wm., care of National Broadcasting Service Featherston Street, Wellington.  
 Young, Alfred, P.O. Box 907, Wellington.  
 Young, Denis Middleton, P.O. Box 1251, Wellington.  
 Young, Henry Harben Austin, Income Tax Department, Wellington.  
 Young, Joan Hawthorn (Miss), 128 Hataitai Road, Wellington.

WELLINGTON NORTH DISTRICT

PUBLIC ACCOUNTANTS

Fellows

Ashenden, Noel, P.O. Box 46, Taihape.  
 Ballingall, Thomas, P.O. Box 446, Wanganui.  
 Brown, Alan Mackeechie, P.O. Box 46, Wanganui.  
 Burdekin, Hugh Blake, Levin.  
 Falconer, William Mowat, P.O. Box 59, Wanganui.  
 Harrington, Wilfred Catlin, 49 Rangitikei Street, Palmerston North.  
 Haworth, Arthur, 44 Maria Place, Wanganui.  
 Hill, Frederick Joseph, Messrs. Silk, Hill, and Silk, Wakefield Chambers, Wanganui.  
 Holland, Leslie Harold, P.O. Box 46, Wanganui.  
 Jennings, Ernest Bertram, P.O. Box 34, Palmerston North.  
 Larcomb, Philip Samuel, P.O. Box 381, Palmerston North.  
 Litchfield, Frank Cummins, P.O. Box 31, Palmerston North.  
 McDowall, Samuel, P.O. Box 121, Feilding.  
 Maguire, Alfred Hugh, 63 Kimbolton Road, Feilding.  
 Mullaney, Harold William, P.O. Box 314, Palmerston North.  
 Priest, Roy William, P.O. Box 187, Palmerston North.  
 Robson, Roderick, P.O. Box 290, Wanganui.  
 Silk, Bryan Martell, P.O. Box 43, Wanganui.  
 Silk, Edwin Martell, Wakefield Chambers, Wanganui.  
 Smith, Frank Ebeling, P.O. Box 150, Wanganui.  
 Spencer, Robert Hatfield, P.O. Box 299, Palmerston North.

Associates

Aird, James, "Oaklands," Pipiriki Road, Raetihi.  
 Birnie, William Lockhart, P.O. Box 248, Palmerston North.  
 Birnie, William Rankin, 38 Rangitikei Street, Palmerston North.  
 Brace, Roy Alfred, P.O. Box 22, Palmerston North.  
 Brown, Duncan Bell, 75 Wellington Road, Marton.  
 Coombe, Keith John, Wellington Road, Marton.  
 Coombs, Frederick William, 38 Rangitikei Street, Palmerston North.  
 Day, Cyril Vere, P.O. Box 29, Palmerston North.  
 Dearsley, Mervyn Thomas, P.O. Box 363, Palmerston North.  
 Dunkley, Winifred (Mrs.), P.O. Box 400, Wanganui.  
 Fitzgerald, Bernard Derwent, 98 Ridgway Street, Wanganui.  
 Ford, Reginald Jack, care of Bank of New Zealand, Feilding.  
 Frazer, Thomas Kenneth, P.O. Box 176, Palmerston North.  
 Fuller, Robert Andrew, P.O. Box 34, Palmerston North.  
 Geary, Alexander James, P.O. Box 124, Feilding.  
 Glendinning, Donald George, P.O. Box 148, Palmerston North.  
 Glendinning, Kenneth Scott, P.O. Box 148, Palmerston North.  
 Goddard, William Francis, 51 Russell Street, Palmerston North.  
 Haddon, Roy Owen, P.O. Box 86, Palmerston North.  
 Haworth, Victor Bayly, P.O. Box 116, Wanganui.  
 Hay-Campbell, Thomas Neil, 273 Victoria Avenue, Wanganui.  
 Hogg, Stanley George Henry, Main Street, Pahiatua.  
 Hudson, William, P.O. Box 17, Taihape.  
 Hulbert, Edwin James, P.O. Box 446, Wanganui.  
 Johns, Allen Mervyn, 76 Stanley Avenue, Palmerston North.  
 Keeble, George Clisham, P.O. Box 117, Palmerston North.  
 Lee, Frederick Lloyd, Raetihi.  
 Lothian, Edward Bannerman, P.O. Box 30, Ohakune.  
 McCallum, Stanley Ruscoe, P.O. Box 346, Wanganui.  
 McCaul, Ian Halse (The Rev.), 58 Featherstone Street, Palmerston North.  
 McKenzie, Stuart Ian, P.O. Box 405, Palmerston North.  
 Mansford, Augustus Edward, P.O. Box 332, Palmerston North.  
 Mewett, James Edward Hedley, P.O. Box 318, Palmerston North.  
 Miers, August Roy, P.O. Box 117, Feilding.  
 Moir, John Scott, Public Accountant, Levin.  
 Morrah, Felix Wakefield, P.O. Box 437, Palmerston North.  
 Nielsen, Niels Israelsen, P.O. Box 35, Palmerston North.  
 Priest, George Gordon, P.O. Box 99, Palmerston North.  
 Rees, Hector Vivian John, P.O. Box 273, Palmerston North.  
 Rodden, Joseph Frederick, 88 Russell Street, Palmerston North.  
 Ryan, Alfred Mervyn, P.O. Box 81, Taihape.  
 Sewell, Robert Ian, 44 Maria Place, Wanganui.  
 Sicely, Arthur John Baynton, P.O. Box 62, Marton.  
 Sinclair, Norman Herbert, Waldegrave's Buildings, The Square, Palmerston North.  
 Smart, Edwin Winston, Pahiatua.  
 Smillie, David Fulton, P.O. Box 28, Palmerston North.  
 Smillie, John Baxter, P.O. Box 28, Palmerston North.  
 Spring, Dudley Walter, 105 Rangitikei Street, Palmerston North.  
 Taylor, Richmond Trevor Godfrey, care of Pahiatua Trust and Agency Corporation, Ltd., Pahiatua.  
 Telford, Stuart Henry, P.O. Box 437, Palmerston North.  
 Walker, Hugh William Scott, P.O. Box 78, Levin.

REGISTERED ACCOUNTANTS

Fellows

Auton, Thomas, Public Trust Office, Wanganui.  
 Coleman, Alfred, care of Magistrates' Court, Feilding.  
 Hunt, Neil Allen, 12 Manapouri Crescent, Palmerston North.  
 Kellow, Albert James, Messrs. Levin and Co., Ltd., Feilding.  
 \*Penny, Walter Thomas, 131 Grey Street, Palmerston North.  
 Veitch, Henry Charles, The Collegiate School, Wanganui.  
 Ward, Thomas Compton, P.O. Box 19, Marton.  
 Yates, Charles Cecil, 103 Featherstone Street, Palmerston Street.

Associates

Adam, Alexander, 28 Alan Street, Palmerston North.  
 Amundsen, George Albert, P.O. Box 11, Wanganui.  
 Andrew, Leicester Selwyn, 9 Clifton Street, Palmerston North.  
 Arlidge, Thomas Bolton, Messrs. Dalgety and Co., Ltd., Palmerston North.  
 Bailey, Ray Hugh, Feilding.  
 Ball, George Anthony, 26 Thomson Street, Palmerston North.  
 Barclay, Frederick Arthur d'Epinay, A.M.P. Society, Wanganui.  
 Best, Francis Jethro, P.O. Box 87, Wanganui.  
 Bethwaite, Francis Haddon, Messrs. Levin and Co., Ltd., Wanganui.  
 Blackwood, James, Box 212, Palmerston North.  
 Boulton, George Noble, P.O. Box 430, Wanganui.  
 Brian, Alan, care of 438 Ferguson Street, Palmerston North.  
 Brock, Jack Alfred, care of P.O. Box 446, Wanganui.  
 Brockway, Ronald Frederick, 54 Glasgow Street, Wanganui.  
 Caddy, Herbert Geo., Brunswick, via Wanganui.  
 Carey, Dennis Keeble, 224 College Street, Palmerston North.  
 Christie, Ettrick Haine, 12 Muir Street, Gonville, Wanganui.  
 Christmas, Edward Harry, 133 Fitzherbert Avenue, Palmerston North.  
 Christmas, Harry, P.O. Box 135, Palmerston North.  
 Cleland, William McKeown, P.O. Box 425, Wanganui.  
 Clinkard, Cecil Henry, Solicitor, Wanganui.  
 Corry, Norman Charles, 60 Weston Avenue, Palmerston North.  
 Cox, Ronald Alfred, care of Public Trust Office, Palmerston North.  
 Crone, Trevor Maxwell, P.O. Box 1, Wanganui East.  
 Cronquest, Charles Magnus, P.O. Box 25, Shannon.  
 Cullen, Norman Dudley, care of No. 1 Taranaki Street, St. John's Hill, Wanganui.  
 Dunn, David William, H.M. Customs, Wanganui.  
 Eccles, Hugh Samuel, care of Public Trust Office, Wanganui.  
 Fitzsimons, Leslie, care of Wanganui Hospital, Wanganui.  
 Fox, Geoffrey John, Ohakea Air Force Post-office, Ohakea.  
 Gibson, Allan Reginald, 160 Fitzherbert Avenue, Palmerston North.  
 Gilmor, William Black, care of the New Zealand Insurance Co., Ltd., P.O. Box 186, Wanganui.  
 Glenny, Douglas Francis, 37 Alexander Street, Wanganui.  
 Goldstone, John, P.O. Box 184, Wanganui.  
 Grigor, Alexander, 34 Fitchett Street, Palmerston North.  
 Hagan, Leonard Joseph Thomas Pearson, P.O. Box 422, Palmerston North.  
 Hall, Arnold Matthew Peter, P.O. Box 17, Taihape.  
 Harris, Keith, P.O. Box 607, Palmerston North.  
 Hartley, Joseph, O.A.S.  
 Hatherly, Douglas Mark, care of T. E. Wilson, Esquire, Waitotara.  
 Hewlett, David Andrew, 230 Featherstone Street, Palmerston North.  
 Holroyd, Arthur, P.O. Box 17, Aramoho.  
 Horsfall, William Huia, 18 Ranfurly Street, Palmerston North.  
 James, Arthur, P.O. Box 120, Wanganui.  
 Jenkins, George William, care of Public Trust Office, Wanganui.  
 Jennings, Stanley Cecil, P.O. Box 100, Wanganui.  
 Jillett, Douglas Mollivride, The School, Mangaweka.  
 Johnston, John Charles, care of Public Trust Office, Palmerston North.  
 Jolly, Francis Leslie Gordon, P.O. Box 63, Palmerston North.  
 Kendall, Edward John, 151 Manchester Street, Feilding.  
 Kingham, Quentin Thomas, P.O. Box 46, Taihape.  
 Langford, Edgar Arnold Richard, P.O. Box 1, Longburn.  
 Lomas, George Frederick, 21 Campbell Street, Wanganui.  
 Manoe, Jack, 39 Koromiko Road, Wanganui.  
 Markland, Osmund Herbert, 73 Keith Street, Palmerston North.  
 Mawson, William Bruce, P.O. Box 81, Palmerston North.  
 Mayer, Harry Elliott, 3 Grey Street, Feilding.  
 Mills, Gilbert Alexander, Palmerston North Technical School, Palmerston North.  
 Morgan, Raymond Pierpont, care of Mrs. D. A. Withers, 224 Ruahine Street, Palmerston North.  
 Morgan, Ralph Vincent, 115 King Street, Palmerston North.  
 Murray, Eric Oscar, P.O. Box 113, Wanganui.  
 Mountfort, Hugh Vaughan, Raetihi Road, Ohakune.  
 McConchie, Stewart Donald, P.O. Box 303 Palmerston North.  
 McEwan, Robert Laehlan, P.O. Box 51, Palmerston North.  
 McIneer, Walter David William, Native Department, Wanganui.  
 McKinnon, Ian Colin, care of P.O. Box 106, Wanganui.  
 McManus, James Kerrin, care of Public Trust Office, Palmerston North.  
 Newlands, William Alan Sutherland, P.O. Box 614, Palmerston North.  
 Newton, Kenneth Allan, 1 Tawa Street, Wanganui.  
 Overbye, Douglas Lancelot, Public Trust Office, Palmerston North.  
 Poppelwell, Ronald Ashford, Wellington Road, Marton.  
 Potter, Basil Watson, care of 18 Selwyn Street, Wanganui.  
 Purnell, Fred., Marton Junction.  
 Readman, Kenneth Hector, Public Trust Office, Wanganui.  
 Reagan, Arthur Joseph, 255 Main Street, Palmerston North.  
 Reid, Francis Bruce, care of Wright, Stephenson, and Co., Ltd. Wanganui.  
 Rigg, Winton Robert, Magistrate's Court, Palmerston North.  
 Ross, Wallis Malcolm, 21 Fitzroy Street, Palmerston North.  
 \*Rowlands, Clare Winifred (Miss), 11 Sarjeant Street, Wanganui.  
 Searby, George Wallis, P.O. Box 51, Palmerston North.  
 Sexton, Frank John, 8 Broughton Street, Wanganui.  
 Searle, John Newton Leon, 25 Falkland Street, Wanganui.  
 Seymour, Lancelot Mervyn, 35 Beresford Street, Palmerston North.

\* Retired member.

Spring, David Thomas, P.O. Box 367, Palmerston North.  
 Stewart, Rodger Craig, 56 Maria Place, Wanganui.  
 Tait, Robert, Messrs. Hodder and Tolley, Palmerston North.  
 Tasker, James Francis, P.O. Box 802, Palmerston North.  
 Thomson, Francis Clark, 99 Smithfield Road Wanganui.  
 Tomsett, Louise Earle (Miss), 60 Wilson Street, Wanganui.  
 Trevithick, Alfred Stevens, P.O. Box 223, Palmerston North.  
 Watts, Ian Edward, Main Meteorological Officer, Ohakea, Palmerston North.  
 Watts, John Murray, care of P.O. Box 613, Palmerston North.  
 Weston, Harold Thomas, P.O. Box 422, Wanganui.  
 Whisker, David, care of John Graham, Esquire, Feilding.  
 Whitehead, Bernard Beresford, 6 Savage Crescent, Palmerston North.  
 Whitlock, Howard Percival, care of Messrs. F. Whitlock and Sons, Ltd., Wanganui.  
 Wilby, William Keith, 16 Lombard Street, Palmerston North.  
 Wilson, Athol Bracken, P.O. Box 68, Wanganui.  
 Wilson, Harold Edward Peart, 14 Maxwell Avenue, Durie Hill, Wanganui.  
 Young, John Carville, P.O. Box 135, Palmerston North.  
 Young, Winston Osborne, P.O. Box 613, Palmerston North.

## BEYOND NEW ZEALAND

### PUBLIC ACCOUNTANTS

#### Fellows

Aidney, Cyril William, P.O. Box 79, Suva, Fiji.  
 Gibson, Walter Trevor, P.O. Box 1194 H.H., Sydney, N.S.W.  
 Inglis, John Bethune, 56 Pine Street, New York, U.S.A.  
 \*Robertson, Charles Victor, Bank House, Bank Place, Melbourne.

#### Associates

Barry, Ernest James, Lombard Court, 107 Pitt Street, Sydney.  
 Griffith, Siegfried William, Messrs. Jamieson, Griffith, and Byatt, 39 Martin Place, Sydney.  
 Harvey, Cecil Britton, Messrs. Fuller King and Co., 37 Queen Street, Melbourne, Victoria.  
 McGregor, Douglas Dunedin Nithsdale, "Craigallion," Junction Road, Waeroonga, Sydney, New South Wales.  
 Mirams, Hugh Norman Heywood, Messrs. Cook, Tomlins, and Mirams, Collins House, 360 Collins Street, Melbourne.  
 Paterson, Alexander Keith, Challis House, 10 Martin Place, Sydney.  
 Treloar, Royden Richard, 37-41 Queen Street, Melbourne, Victoria.  
 Walker, Noel, P.O. Box 2442 M.M., Sydney, New South Wales.  
 Wylie, Douglas Stuart, Yorkshire House, Spring Street, Sydney, New South Wales.

### REGISTERED ACCOUNTANTS

#### Fellows

\*Duncan, Robert Ogilvie, Sugden Place, Melbourne, Australia.  
 Fox, Henry Francis, Flight Lieutenant, R.A.F., 108885, care of R.A.F. Station, Camden, near Sydney, New South Wales, Australia.  
 Harle, Thomas George Aubrey, Union Bank, Haymarket, Sydney.  
 Holst, Olaf, care of Australian Newsprint Mills Pty., Ltd., Private Bag, Boyer, Tasmania.  
 Macgregor, Geo. Robt., care of S. S. White Co. of Aust., Ltd., T. and G. Mutual Life Building, corner of Park and Elizabeth Streets, Sydney.  
 McClatchie, John, care of Canada Malting Co., Ltd., 1762 Royal Bank Building, Ontario, Toronto, Canada.  
 Reid, Howard Dudley, 21 Onslow Avenue, Elizabeth Bay, Sydney, New South Wales.  
 Ridd, William Thomas, P.O. Box 7, Orange, New South Wales, Australia.  
 Tennent, Hugh Cowper, Messrs. Tennent and Greaney, 428-438 Dillingham Transportation Building, Honolulu, Hawaii.  
 Walkley, William Gaston, P.O. Box 4090w, Sydney.

#### Associates

Anderson, Keith Douglas, Junior House, Church of England, Grammar School, North Sydney, New South Wales.  
 Arthur, Frederick Stanley, care of International Wool Secretariat, Bush House, Aldwych, London.  
 Barton, Terence Moore, care of Audit Department, Lagos, Nigeria.  
 Beckingsale, Arthur Bromley, care of Bank of New South Wales, P.O. Box 2722c, Sydney, New South Wales.  
 Bowling, Francis Gerald, R.A.F. Station, Peterborough, Northants, England.  
 Brown, Albert Kingsley, 4064, Cpl., 2nd N.Z.E.F. (U.K.), N.Z. A.P.O., 35 The Strand, London, England.  
 Bruerton, Maui John Hanslip, care of N.Z. Air Mission, Munitions Building, Room 2503, Washington, D.C., U.S.A.  
 Buck, Esther (Miss), Burwood Home Science High School, Queen Street, Croydon, New South Wales, Australia.  
 Burlinson, Maurice Alfred, 2319x Second Avenue, Tucson, Arizona.  
 Cairns, John Robert, care of Bank of New South Wales, Brisbane, Queensland.  
 Cole, Alfred Benson, Lieutenant, R.N.Z.N.V.R., care of N.Z. Base Post-office, 3-5 Agar Street, London.

Collett, Raymond Leonard, care of Messrs. Lybrand, Ross Bros., and Montgomery, 90 Broad Street, New York City.  
 Cooke, Gordon Campbell, The Delaware, Lackawana and Western Coal Co., 120 Broadway, New York.  
 \*Cumming, Ernest John Robert, "Renton," Portpatrick, Wigtownshire, Scotland.  
 Dalziel, Robert Thomas, Union Steam Ship Co., P.O. Box 534n, Sydney, New South Wales.  
 Daniel, John Vincent P., Terrace Street, Newcastle, New South Wales.  
 Ebert, Arthur Frank, "Avalon," Dolwen Road, Llysfan, Colwyn Bay, Denbighshire, Wales.  
 Edwards, William Leslie, care of New Zealand Reparation Estates, Apia, Western Samoa.  
 Fleming, John Wing/Cmdr., 36195, care of New Zealand House, 415 The Strand, London.  
 Folkard, George D'Arcy, P.O. Box 1105, Port Elizabeth, South Africa.  
 Gallery, John William, care of "Truth" and "Sportsman," Ltd., 84 Pitt Street, Sydney, New South Wales.  
 Gould, Trevor Jack, Crown Counsel, Supreme Court, Hong Kong.  
 Grantham, Thomas Elmer, 25 Bolton Street, Brixham, Devon, England.  
 Hall, Charles Leslie, care of Inspector's Office, Bank of New South Wales, Melbourne.  
 Hanlon, Henry Thomas, care of Penfold's Wines Pty., Ltd., Perth.  
 Heffer, Thos. Baker, Bank of New South Wales, Perth, Western Australia.  
 Herbert, Horace Walter, P.O. Box 441r, Brisbane.  
 Hooper, Aston Seldon, care of Director of Price Control, 200 Surrey House, Johannesburg.  
 Ingham, Alan, care of Messrs. W. D. Scott and Co., Consulting Cost Accountants, 254 George Street, Sydney, New South Wales.  
 Jackson, John Douglas, care of Treasury and Customs, Raratonga, Cook Islands.  
 Jones, Hugh Owen, care of Bank of New South Wales, 47 Berkeley Square, London.  
 Jones, Oswald Murray, 191 Cotham Road, Kew E 4, Melbourne, Victoria.  
 Jones, Rex Warner, care of Inspector's Department, Union Bank of Australia, Ltd., P.O. Box 3599s, Sydney.  
 Keen, William Leonard, care of N.Z.R., Apia, Western Samoa.  
 Kent, Harold Charles, care of Department of Import Procurement, Williams Street, Sydney.  
 Kibble, Edmund Heriot, care of de Havilland Aircraft Co., Ltd., P.O. Box 4144, Sydney, New South Wales, Australia.  
 Lane, Stanley Ewen (N.Z. 405500, L.A.C.), R.N.Z.A.F., N.Z. Base P.O., Suva, Fiji.  
 Larsen, Harold William, care of New Zealand House, 415 The Strand, London.  
 Leddra, John Henry, 30 Beauview Parade, Ivanhoe N 21, Victoria, Australia.  
 Lindop, Alfred Benjamin, care of New Zealand Liaison Officer, Air Ministry, Adastral House, Kingsway, London, W.C. 2.  
 Luke, Ronald Stark, care of The Irish Linen Spinning and Weaving Co., Pty., Ltd., P.O. Box 4247y, Sydney, New South Wales.  
 Lynskey, James Michael, care of Wright, Stephenson and Co., Ltd., Box 4339, Melbourne, Victoria.  
 Martin, Wilfred Thomas, 13 Alton Road, Concord, New South Wales.  
 McIvor, Hector Maximilian Ivor (Flying Officer), Southern Area H.Q., R.A.A.F., Melbourne.  
 McNair, William Allan, care of Messrs. J. Walter Thompson and Co., Asbestos House, 65 York Street, Sydney.  
 McNaughton, Arthur, care of Australian Aluminium Pty., Ltd., Granville, Sydney, New South Wales.  
 Milligan, Robert Gracie, P.O. Box 1571, Sydney, New South Wales.  
 Mules, John Philip, 35 Mornington Crescent, Harrogate, Yorks, England.  
 Nash, Leslie Richard, Nukulofa, Tonga.  
 Oakes, William Babona, P.O. Box 2556z, Sydney, New South Wales.  
 Pearce, Philip Henry, The Treasury, Apia, Western Samoa.  
 Pioton, Keith Augustus, Poison Motor Parts Company, Mitchell Street, Braybrook, Victoria.  
 Rodden, John William.  
 Speer, Robert Dennis, 4 Bowral Street, Kennington, Sydney, New South Wales.  
 Stark, Herbert Allan, care of South American Mining Co., Cangallo 444, Buenos Aires, Argentine.  
 Steele, Olive Cunninghame, care of New Zealand House, 415 The Strand, London.  
 Tailby, William, Resident Commissioner, Raratonga, Cook Islands.  
 Taylor, William, N.Z. Trade and Tourist Commissioner, Martin Place, Sydney, New South Wales.  
 Tipping, John Robert, care of National Bank of New Zealand, Ltd., 8 Moorgate, London, England.  
 Valentine, William Maxwell, care of Airzone (1931) Ltd., Camperdown, Sydney, New South Wales.  
 Waldrom, Benjamin Frederick, care of Australian Iron and Steel, Ltd., P.O. Box 39, Wollongong, New South Wales.  
 Walker, Howard Bernard Gregson, A.M.P. Society, Sydney, New South Wales.  
 Woodward, Donald Walter, Director, New Zealand Supply Mission, Victoria Building, 140 Wellington Street, Ottawa, Ontario, Canada.  
 Wrigley, Fred Rigby, UNRRA (Albania), care of Adv. N.Z.A.P.O., C.M.F.  
 Wynne-Lewis, Thomas Herbert, 14 Martin Place, Sydney, New South Wales.



NOTICE is hereby given in pursuance of the Regulations Act, 1936, of the making of regulations and orders as under:—

| Authority for Enactment.        | Short Title or Subject-matter.                                 | Serial Number. | Date of Enactment. | Price (Postage 1d. extra). |
|---------------------------------|--|----------------|--------------------|----------------------------|
| Rabbit Nuisance Act, 1928 .. .. | Rabbit-destruction (Tokarahi Rabbit District) Regulations 1946 | 1946/209       | 4/12/46            | 2d.                        |

Copies can be purchased at the Government Printing and Stationery Office, Lambton Quay, Wellington. Prices for quantities supplied on application. Copies may be ordered by quoting serial number.

E. V. PAUL, Government Printer.

*Decisions of the Bureau of Industry under Part III of the Industrial Efficiency Act, 1936*

Bureau of Industry, G.P.O. Box 3025, Wellington.

NOTICE is hereby given that, pursuant to the authority conferred on the Bureau of Industry under Part III of the Industrial Efficiency Act, 1936, the following decisions have been made in respect of the applications for licenses.

G. L. O'HALLORAN, Secretary.

| Applicant and Location.                             | Nature of Application.  | Decision.   | Date.           |
|---|---|---|-----------------|
| <b>Retail Sale and Distribution of Motor-spirit</b> |   |   |                 |
| Haines Motors, Ltd., Christchurch ..                | For a license to resell motor-spirit from one pump to be installed inside garage premises at the corner of Manchester and Gloucester Streets, Christchurch  | Granted (one pump inside building)                              | 2nd Dec., 1946. |
| M. V. Birchall and D. J. Watts, Bay of Islands      | For a license to resell motor-spirit from two pumps to be installed on garage and service-station premises at Kerikeri  | Granted .. ..   | 2nd Dec., 1946. |
| R. A. Barlow, Barlow's Garage, Bay of Islands       | For a license to resell motor-spirit from one pump to be installed on garage premises at Moorewa  | Granted .. ..   | 2nd Dec., 1946. |
| A. G. Sanders, Otorohanga .. ..                     | For a license to resell motor-spirit from one pump to be installed on garage premises at Maniapoto Street, Otorohanga   | Granted (one pump inside building)                              | 2nd Dec., 1946. |
| W. G. Freese, Rawene .. ..                          | For an extension of his existing motor-spirit reseller's license authorizing the sale of motor-spirit otherwise than through pumps from a depot at Omapere to permit the sale of motor-spirit through one pump to be installed on premises at Omapere | Granted (provided applicant's license at Rawene is surrendered) | 2nd Dec., 1946. |
| F. T. Smith, Whangaroa .. ..                        | For a license to resell motor-spirit from one pump to be installed on garage premises on Waterfront Road, Whangaroa   | Granted .. ..   | 2nd Dec., 1946. |
| John Orr and Co., Ltd., Ashburton ..                | For a license to resell motor-spirit from one pump to be installed on store premises at the corner of Allen's and Winter's Roads, Allenton, Ashburton   | Declined .. ..  | 2nd Dec., 1946. |
| Drummond and Etheridge, Ltd., Ashburton             | For permission to move two pumps from a position inside garage premises at East Street, Ashburton, to a new position under a veranda outside the garage premises  | Declined .. ..  | 2nd Dec., 1946. |
| Rink Taxis, Ltd., Christchurch ..                   | For permission to transfer the license in respect of two pumps from 102 Armagh Street to 47 Chester Street, Christchurch  | Granted (pumps to be installed inside building)                 | 2nd Dec., 1946. |
| R. G. Bush, Ranfurly .. ..                          | For a license to resell motor-spirit from a proposed new service-station at Ranfurly  | Granted (on appeal)   | 2nd Dec., 1946. |
| W. G. Martin, Raumati Beach, Paraparaumu            | For a license to resell motor-spirit from one pump to be installed on garage premises at Renown Road, Raumati Beach   | Granted .. ..   | 2nd Dec., 1946. |

*Notice to Persons affected by Applications for Licenses under Part III of the Industrial Efficiency Act, 1936*

**Paua Shell Industry**

L. J. Green, 37 Mount Eden Road, Auckland, has applied for a license to manufacture paua shell for sale

F. E. Knight, 40 Walton Street, Sydenham, Christchurch, has applied for a license to manufacture paua shell for sale in the capacity of jewellery and inlaying in wood.

K. Douglas, 1 Tole Street, Ponsonby, Auckland, has applied for a license to manufacture paua shell for sale.

**Retail Sale and Distribution of Motor-spirit**

T. R. G. Cox, Herbert, has applied for a license to resell motor-spirit from one pump to be installed on garage premises at Herbert.

F. J. Gray and R. H. Horsfall, High Street, Carterton, have applied for a license to resell motor-spirit from one pump to be installed on the kerbside facing garage premises in High Street, Carterton.

Fleet Services, 44 Sale Street, Auckland, has applied for a license to resell motor-spirit from one pump to be installed on garage premises at 44 Sale Street, Auckland.

Northern Trucks, Ltd., Rathbone Street, Whangarei, has applied for a license to resell motor-spirit from one pump to be installed inside garage premises at Rathbone Street, Whangarei.

R. S. Low and R. T. Challis, Stanmore Motors, Christchurch, have applied for a license to resell motor-spirit from one pump to be installed inside garage premises at the corner of Stanmore Road

E. B. Wild, George Street, Tuakau, has applied for a license to resell motor-spirit from one pump to be installed on garage premises in George Street, Tuakau.

M. S. and J. A. Walker, 579 Sandringham Road, Auckland, have applied for permission to transfer their motor-spirit reseller's license in respect of six pumps from service-station premises, corner of Dominion and Mount Albert Roads, Mount Roskill, to proposed new service station premises, corner of Tyburnia and Owairaka Avenues, Mount Albert.

Applicants and other persons considering themselves to be materially affected by the decisions of the Bureau of Industry on these applications should, not later than the 26th day of December, 1946, submit any written evidence and representations they may desire to tender. All communications should be addressed to the Secretary, Bureau of Industry, G.P.O. Box 3025, Wellington.

G. L. O'HALLORAN, Secretary.

*Closing of Stamp Duties and Land and Deeds Offices*

NOTICE is hereby given that the offices of the Stamp Duties and Land and Deeds Departments throughout the Dominion will close on the afternoon of Tuesday, 24th December, 1946, and will not reopen for business until Friday, 3rd January, 1947.

J. CARADUS,  
Commissioner of Stamp Duties and  
Secretary for Land and Deeds.

The Treasury,  
Wellington, 6th December, 1946.

HEREBY acknowledge receipt of the following amounts forwarded by persons unknown as conscience-money to the New Zealand Government:—

- £5 to the Army Department.
- £3 and £7 to the Post Office.
- £2, £3, £1, 10s., £5, and 10s. to the Railways.
- £15 to the Stamp Duties Department.

B. C. ASHWIN, Secretary to the Treasury.

## CROWN LANDS NOTICES

### Education Reserves in Taranaki Land District for Lease

District Lands and Survey Office,  
New Plymouth, 10th December, 1946.

NOTICE is hereby given that the undermentioned education reserves are open for lease under the provisions of the Education Reserves Act, 1928, and the Public Bodies' Leases Act, 1908; and applications will be received at the District Lands and Survey Office, New Plymouth, up to 4 o'clock p.m. on Monday, 20th January, 1947.

Applicants should appear personally for examination at the District Lands and Survey Office, New Plymouth, on Wednesday, 22nd January, 1947, at 10 o'clock a.m., but if any applicant is unable to attend he may be examined by any other Land Board or by any Commissioner of Crown Lands.

The ballot will be held immediately upon conclusion of the examination of applicants, and the successful applicants are required to pay immediately at conclusion of ballot the first half-year's rent, broken-period rent, and lease fee.

### SCHEDULE

#### TARANAKI LAND DISTRICT.—EDUCATION RESERVES

##### Ohawe Town Belt.—Hawera County

SUBDIVISION 5 of Section 1: Area, 33.7 perches. Half-yearly rent, 15s.

Subdivision 6 of Section 1: Area, 34.7 perches. Half-yearly rent, 15s.

These sections are situated at the Ohawe Beach, about five miles and a half from the Hawera Post-office by good road. The sections are suitable for building-sites.

Form of lease may be perused and any further particulars may be obtained at the office of the undersigned.

A. F. WATERS,  
Commissioner of Crown Lands.

(H.O. 20/1150; D.O. E.R. 680 and E.R. 681.)

### Education Reserve in Gisborne Land District for Lease

District Lands and Survey Office,  
Gisborne, 10th December, 1946.

NOTICE is hereby given that the undermentioned education reserve is open for lease under the provisions of the Education Reserves Act, 1928, and the Public Bodies' Leases Act, 1908; and applications will be received at the District Lands and Survey Office, Gisborne, up to 4 o'clock p.m. on Wednesday, 8th January, 1947.

Applicants should appear personally for examination at the District Lands and Survey Office, Gisborne, on Friday, 10th January, 1947, at 10 o'clock a.m., but if any applicant is unable to attend he may be examined by any other Land Board or by any Commissioner of Crown Lands.

The ballot will be held immediately upon conclusion of the examination of applicants, and the successful applicant is required to pay immediately at conclusion of ballot the first half-year's rent, broken-period rent, lease fee, and amount in reduction of weighting for improvements.

### SCHEDULE

#### GISBORNE LAND DISTRICT.—EDUCATION RESERVE

##### Gisborne Borough.—Town of Gisborne

LOT 1, D.P. 2817, of Section 48: Area, 27.9 perches. Half-yearly rent, £31.

Weighted with £2,500 for improvements, comprising a large two-storied iron and kauri building. This sum is payable in cash, or, after payment of a deposit of £500, the balance may be paid over a period of fifteen years by thirty half-yearly instalments of £95 11s. 8d.

This property, known as the Masonic Sample Rooms, is situated in Lowe Street, Gisborne. The building is divided into large rooms, with a total floor space of 7,792 square feet, and should be very suitable for business premises.

Form of lease may be perused and any further particulars may be obtained at the office of the undersigned.

J. P. LANE,  
Commissioner of Crown Lands.

District Lands and Survey Office,  
Wellington, 10th December, 1946.

NOTICE is hereby given that the undermentioned section is open for selection on renewable lease under the Land Act, 1924; and applications will be received at the District Lands and Survey Office, Wellington, up to 4 p.m. on Monday, 27th January, 1947.

Applicants should appear personally for examination at the District Lands and Survey Office, State Fire Building, Wellington, on Wednesday, 29th January, 1947, at 10.30 o'clock a.m., but if any applicant is unable to attend he may be examined by any other Land Board or by any Commissioner of Crown Lands.

The ballot will be held immediately upon conclusion of the examination of applicants, and the successful applicant is required to pay immediately at conclusion of ballot a deposit comprising the first half-year's rent, broken-period rent, lease fee, and weighting for improvements.

### SCHEDULE

#### WELLINGTON LAND DISTRICT.—TOWN LAND

##### Feilding Borough.—Town of Feilding

PART Lot 76, D.P. 19, Town of Feilding, and being part Subdivision A, Manchester Block: Area, 1 rood. Capital value, £160; half-yearly rent, £4.

Weighted with £85 (payable in cash) for improvements, comprising brick shed with wood floor and iron roof, dimensions approximately 31 ft. by 13 ft.

This section, which is suitable for a building-site, is situated on the corner of Manchester and Gray Streets in the Borough of Feilding. The land is flat and in grass, and borough water-supply is available.

Any further information required may be obtained from the undersigned.

G. I. MARTIN,  
Commissioner of Crown Lands.

(H.O. 6/11/89; D.O. Misc. 2180.)

### Settlement Land in Canterbury Land District for Selection on Renewable Lease

District Lands and Survey Office,  
Christchurch, 10th December, 1946.

NOTICE is hereby given that the undermentioned property is open for selection on renewable lease under the Land Act, 1924, and the Land for Settlements Act, 1925, and applications will be received at the District Lands and Survey Office, Christchurch, up to 4 o'clock p.m. on Monday, 13th January, 1947.

Applicants should appear personally for examination at the District Lands and Survey Office, Christchurch, on Tuesday, 14th January, 1947, at 10.30 o'clock a.m., but if any applicant is unable to attend he may be examined by any other Land Board or by any Commissioner of Crown Lands.

Applicants are required to produce documentary evidence of their financial position and farming experience.

The ballot will be held immediately upon conclusion of the examination of applicants, and the successful applicant is required to pay immediately at the conclusion of the ballot a deposit comprising the first half-year's rent, broken-period rent, lease fee, and deposit in reduction of weighting for improvements.

### SCHEDULE

#### CANTERBURY LAND DISTRICT

##### Amuri County.—Waiau Survey District.—Annan Settlement

SECTION 15, Blocks IX and X: Area, 986 acres 2 roods 18 perches. Capital value, £2,585; half-yearly rent, £64 12s. 6d.

Weighted with £1,225 for improvements, comprising dwelling of seven rooms, with pantry, scullery, and bathroom, lean-to shed, concrete tank and piping, fencing, and roading. This sum is payable in cash, or, after payment of a deposit of £325, the balance may be secured by loading on the lease for a term of twenty years (interest, 5 per cent.) with half-yearly instalments of principal and interest amounting to £35 17s.

This property, which is suitable for sheep-grazing, is situated on the Highfield-Waiau Road, approximately one mile and three-quarters from Waiau Post-office and School, and two miles and a quarter from Waiau Railway-station, and comprises pastoral hills with approximately 85 acres of flat light stony land and approximately 70 acres ploughable downs. The land is watered by running streams, and is subdivided into eight paddocks and two tussock blocks; altitude from 500 ft. to 1,500 ft.

Carrying-capacity.—When brought back to reasonable condition the property is estimated to carry seven hundred ewes and two hundred hoggets.

NOTE.—After the prescribed deposit has been paid an exemption from the payment of rent for two years will be granted, provided the carrying-capacity during that period is restricted to four hundred ewes, and that rabbits and nasella tussock are brought under control.

Any further information required may be obtained from the undersigned.

T. W. PRESTON,  
Commissioner of Crown Lands.

Department of Lands and Survey, Wellington, 10th December, 1946.

NOTICE is hereby given that the lease of the undermentioned land having been declared forfeit by resolution of the Canterbury Land Board, the said land has thereby reverted to the Crown under the provisions of the Land Act, 1924.

SCHEDULE

| Tenure.            | No. | Section.        | Block. | Survey District. | Lessees.                   | Date of Forfeiture. |
|--------------------|-----|-----------------|--------|------------------|----------------------------|---------------------|
| Renewable lease .. | 917 | Reserve 3697 .. | VIII   | Arowhenua ..     | E. A. and S. E. Bloxham .. | 8th October, 1946.  |

(L. and S. 6/1/591.)

C. F. SKINNER, Minister of Lands.

**BANKRUPTCY NOTICE**

*In Bankruptcy.—Supreme Court*

H. J. ELISON, of Mount Smart Road, Te Papapa, Painter, was adjudged bankrupt on the 2nd December, 1946. Creditors' meeting will be held in my office on Monday, the 16th December, 1946, at 10.30 a.m.

V. R. CROWHURST, Official Assignee.

3rd Floor, Smith's Buildings, Albert Street, Auckland C. 1.

**LAND TRANSFER ACT NOTICES**

EVIDENCE of the loss of certificate of title, Vol. 800, folio 279 (Auckland Registry), for Lot 3, Deposited Plan 31380, being portion of Allotment 44, Parish of Manurewa, in favour of JANE McDONALD, of Auckland, Widow, having been lodged with me together with an application for a new certificate of title in lieu thereof, notice is hereby given of my intention to issue such new certificate of title after fourteen days from 12th December, 1946.

Dated this 6th day of December, 1946, at the Land Registry Office, Auckland.

WM. McBRIDE,  
Deputy District Land Registrar.

NOTICE is hereby given that the parcel of land hereinafter described will be brought under the provisions of the Land Transfer Act, 1915, unless caveat be lodged forbidding the same on or before 3rd February, 1947:—

8152. ANNIE COOPER, of Auckland, Married Woman. Allotments 254, 258, and 259, Town of Greerton, Parish of Te Papa, containing 3 acres. Occupied by S. J. Alexander, of Gate Pah, Tauranga. Plan 33690.

Diagrams may be inspected at this office.

Dated this 6th day of December, 1946, at the Land Registry Office, Auckland.

WM. McBRIDE,  
Deputy District Land Registrar.

APPLICATION having been made to me for the issue of a new certificate of title in the name of HOHEPA MEI TATERE, of Dannevirke, Native Adult, Farmer, for all that parcel of land containing 3 acres 1 rood and 25.7 perches, more or less, situate in Block II of the Tahoraite Survey District, being part of the Tahoraite 2B 3B Block, and being the whole of the land in certificate of title, H.B. Vol. 90, folio 51, and evidence having been lodged of the loss or destruction of the said certificate of title, I hereby give notice that I will issue the new certificate of title as requested after fourteen days from the date of the *Gazette* containing this notice.

Dated this 3rd day of December, 1946, at the Land Registry Office, Napier.

E. S. MOLONY, District Land Registrar.

EVIDENCE having been lodged of the loss of certificate of title, Vol. 73, folio 233 (Otago Registry), for Section 13, Block VIII, Town of Naseby, containing 1 rood, in the name of WILLIAM BARRATT, of Naseby, Labourer, and of Memorandum of Mortgage No. 14871, from the said William Barratt to JAMES BROWN, together with an application for a new certificate of title in lieu thereof, and to register Transmission No. 28643 and a discharge of the said mortgage without its production, notice is hereby given of my intention to issue such new certificate of title, to dispense with the production of the said mortgage under section 40, Land Transfer Act, 1915, and to register the said transmission and discharge as requested on the 7th January, 1947.

Dated this 5th day of December, 1946, at the Land Registry Office, Dunedin.

NOTICE is hereby given that the parcel of land hereinafter described will be brought under the provisions of the Land Transfer Act, 1915, unless caveat be lodged forbidding the same on or before 17th January, 1947:—

5757. ALFRED KNIGHT. 42 acres 1 rood 34.2 perches. Lots 9, 10, 12, 13, 16, 17, 20, 21, 23, 25-28, 29A, 32, 34-37, 40, 41, 43-46, 49, 53, 65, 67, 68, 70, 71, 72, parts Lots 47 and 48, Church Reserves, Villiers Street, Russell Street, Kenyon Street, parts Clyde, Gore, and Chapman Streets, Deeds Plan 23, Blocks I, II, III, VII, IX, and X; Lots 1-8, 13-35, Block IV; Lots 2, 4, 6-20, part Lots 1, 3, 5, Block V; Lots 12, 13, 25, 28, 32, 34, 36, part Lots 10, 11, 24, 27, 31, 33, and 35, Block VI; Lots 3, 4, 5, 6, 13-22, Block VIII; Lots 1-14, parts 15, 16, Block XII; Humbolt, Guizot, Thiers, Post Office, Carlyle, Chambers, and Princes Streets, unnamed street, Municipal Reserve, and Post-office Reserve, Deeds Plan 22, Plan 2, parts Lot 33, Block II, and Waitahuna Street, Deeds Plan 22; Plan 1, Township of Clarendon, part Section 1, Block IX; part Section 4, Block XVIII, Waitohia District. Deposited Plan 6138. Occupied by applicant.

Diagrams may be inspected at this office.

Dated this 5th day of December, 1946, at the Land Registry Office, Dunedin.

G. H. SEDDON, District Land Registrar.

APPLICATION having been made to me for the issue of a new certificate of title in the name of WILLIAM WEBB MILLAR, of Gropers Bush, Farmer, for an estate of freehold for his life with remainder in fee-simple expectant on his death to CHARLOTTE WILSON, wife of John Wilson, of Invercargill, Land-agent, as Administratrix, with will annexed of the estate of Robert Millar (deceased), for Sections 4, 5, and 6, Block IX, Jacobs River Hundred, being all the land comprised in limited certificate of title, Vol. 135, folio 236 (Southland Registry), and evidence having been lodged of the loss of the said certificate of title, I hereby give notice that I will issue the new certificate if title as requested after fourteen days from 12th December, 1946.

Dated this 6th day of December, 1946, at the Land Registry Office, Invercargill.

C. L. HARNEY, District Land Registrar.

**ADVERTISEMENTS**

THE COMPANIES ACT, 1933, SECTION 282 (3)

NOTICE is hereby given that at the expiration of three months from this date the names of the undermentioned companies will, unless cause is shown to the contrary, be struck off the Register and the companies dissolved:—

The Farmers Development Company, Limited. 1935/114.  
H. W. Frost (Wanganui), Limited. 1929/87.

Given under my hand at Auckland, this 6th day of December, 1946.

L. G. TUCK, Assistant Registrar of Companies.

THE COMPANIES ACT, 1933, SECTION 282 (6)

NOTICE is hereby given that the names of the undermentioned companies have been struck off the Register and the companies dissolved:—

Acoma Textiles (N.Z.), Limited. 1944/129.  
Trade Promotions, Limited. 1937/177.  
Newton Flat Gold Sluicing Company, Limited. 1936/223.

Given under my hand at Auckland, this 6th day of December, 1946.

L. G. TUCK, Assistant Registrar of Companies.



**T**AKE notice that at the expiration of three months from the date hereof the names of the undermentioned companies will, unless cause is shown to the contrary, be struck off the Register and the companies will be dissolved:—

C. & W. Shiel, Limited. 1925/25.

The Nevis Junction Gold Mining Company, Limited. 1926/21.

Given under my hand at Dunedin, this 4th day of December, 1946.

E. G. FALCONER, Assistant Registrar of Companies.

THE COMPANIES ACT, 1933, SECTION 282 (6)

**T**AKE notice that the name of the undermentioned company has been struck off the Register and that the company has been dissolved:—

Motor Cycles, Limited. 1929/26.

Given under my hand at Dunedin, this 4th day of December, 1946.

E. G. FALCONER, Assistant Registrar of Companies.

OPARAU CO-OPERATIVE DAIRY COMPANY, LIMITED

IN VOLUNTARY LIQUIDATION

In the matter of the Companies Act, 1933, and in the matter of the OPARAU CO-OPERATIVE DAIRY COMPANY, LIMITED (in Voluntary Liquidation).

**N**OTICE is hereby given that at a meeting of shareholders of the above-named company held at Oparau on Monday, 2nd December, 1946, the following special resolution was passed:—

“That the company be wound up voluntarily, and that KENNETH STEWART KELLY, of Te Awamutu, Public Accountant, be and is hereby appointed liquidator of the company.”

All persons or companies having claims against the company are required to send full particulars to the undersigned on or before the 15th day of January, 1947, otherwise they may be excluded from participation in any distribution of assets.

Dated at Te Awamutu, this 4th day of December, 1946.

K. S. KELLY, Liquidator.

Alexandra Street, P.O. Box 52, Te Awamutu. 620

CHANGE OF NAME OF COMPANY

**N**OTICE is hereby given that G. F. STEVENS, LIMITED, has changed its name to I. H. MURRAY, LIMITED, and that the new name was this day entered on my Register of Companies in place of the former name.

Dated at New Plymouth, this 21st day of November, 1946.

621 W. E. BROWN, Assistant Registrar of Companies.

THE PERPETUAL TRUSTEES ESTATE AND AGENCY COMPANY OF NEW ZEALAND, LIMITED

**I**, ALFRED IBBOTSON, General Manager of The Perpetual Trustees Estate and Agency Company of New Zealand, Limited, do solemnly and sincerely declare:—

1. That the liability of the members is limited.
2. That the capital of the company is £106,250, divided into 25,000 shares of £4 5s.
3. That the number of shares issued is 25,000.
4. That calls to the amount of 18s. (eighteen shillings) per share have been made under which the sum of £22,500 has been received.
5. That the amount of moneys received on account of Estates under Administration during the six months ended 30th September, 1946, is £758,533 1s. 2d.
6. That the amount of all moneys paid on account of Estates under Administration during the six months ended 30th September, 1946, is £786,418 3s. 6d.
7. That the amount of the balance held to the credit of Estates under Administration during the six months ended 30th September, 1946, is £179,968 9s. 10d.
8. That the liabilities of the company on the 1st day of October last were debts owing to sundry persons by the company—viz.: On judgment, nil; on specialty, nil; on notes or bills, nil; on simple contracts, £357,935 1s. 5d.; on estimated liabilities, nil.
9. That the assets of the company on that date were: Government securities, £16,040; other securities, £272,815 10s. 2d.; bills of exchange and promissory notes, nil; cash on deposit, £105,889 18s. 1d.; cash at bank, £24,378 15s. 11d.

And I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of an Act of the General Assembly of New Zealand intitled the Justices of the Peace Act, 1927.

A. IBBOTSON.

Declared by the said Alfred Ibbotson at Dunedin, this 2nd day of December, 1946, before me—W. W. King, a Justice of the Peace

NOTICE TO DEBENTURE-HOLDERS OF INTENTION TO EXERCISE OPTION

In the matter of the Local Authorities Interest Reduction and Loans Conversion Act, 1932-33, and the Dunedin City Loans Conversion Order, 1934.

**I**N pursuance and exercise of section 16 of the Dunedin City Loans Conversion Order, 1934, and the terms under which securities authorized by the said Order were issued, the Dunedin City Council at a meeting held on the 26th day of August, 1946, resolved to exercise the option contained in the securities in respect of the following debentures maturing on the 1st day of April, 1950, viz.:—

Debenture numbers 10134 to 10212, each of £500, and debenture numbers 10213 to 10730, each of £100, making a total face value of £91,300, maturing on the 1st day of April, 1950.

And public notice is accordingly hereby given of the Dunedin City Council's intention to redeem such debentures of the said loan on the first (1st) day of April, 1947, and interest thereon will cease on the said day.

R. A. JOHNSTON, Town Clerk.

Dunedin, 3rd December, 1946.

623

DUNEDIN DRAINAGE AND SEWERAGE BOARD

NOTICE TO DEBENTURE-HOLDERS OF INTENTION TO EXERCISE OPTION

In the matter of the Local Authorities Interest Reduction and Loans Conversion Act, 1932-33, and the Dunedin Drainage and Sewerage Board Loans Conversion Order, 1933.

**I**N pursuance and exercise of section 16 of the Dunedin Drainage and Sewerage Board Loans Conversion Order, 1933, and the terms under which securities authorized by the said Order were issued, the Dunedin Drainage and Sewerage Board at a meeting held on the 16th day of September, 1946, resolved to exercise the option contained in the securities in respect of the following debentures maturing on the 1st day of April, 1950, viz.:—

Debenture numbers 161 to 1060, each of £100, and debenture numbers 1061 to 1180, each of £500, making a total face value of £150,000, maturing on the 1st day of April, 1950.

And public notice is accordingly hereby given of the Dunedin Drainage and Sewerage Board's intention to redeem such debentures of the said loan on the first (1st) day of April, 1947, and interest thereon will cease on the said day.

R. A. JOHNSTON, Secretary.

Dunedin, 3rd September, 1946.

624

PICKERING AND COMPANY, LIMITED

IN LIQUIDATION

**P**URSUANT to section 232 of the Companies Act, 1933, notice is hereby given that a general meeting of shareholders in Pickering and Company, Limited (in liquidation), will be held in my office, 46 Brougham Street, New Plymouth, on Tuesday, the 14th day of January, 1947, at 2 p.m., for the purpose of receiving and considering the liquidator's account of the winding-up.

Dated this 5th day of December, 1946.

625

V. DUFF, Liquidator.

SOUTH CANTERBURY CATCHMENT BOARD

RESOLUTION MAKING SPECIAL RATE

*Ashburton-Hinds Drainage Loan No. 2, 1946, £42,000*

**T**HE following resolution was duly passed at a meeting of the South Canterbury Catchment Board held on the 27th day of November, 1946:—

“In pursuance and exercise of the powers vested in it in that behalf by the Local Bodies' Loans Act, 1928, the South Canterbury Catchment Board hereby resolves as follows:—

“That, for the purpose of providing the interest and other charges on a loan of £42,000 under the above-mentioned Act for a land-drainage scheme for the Ashburton-Hinds Drainage Area, the said South Canterbury Catchment Board hereby makes and levies a special rate of 2/3rds of 1d. on land classed 'A' and 4/15ths of a 1d. on land classed 'D' upon the rateable capital value of all rateable property of the Ashburton-Hinds Special Rating Area; and that such special rate shall be an annual-recurring rate during the currency of such loan and be payable yearly on the 1st day of April in each and every year during the currency of such loan, being a period of twenty years or until the loan is fully paid.”

P. R. WOODHOUSE, Chairman.

WAIMARINO CO-OPERATIVE RURAL INTERMEDIATE  
CREDIT ASSOCIATION, LIMITED

IN LIQUIDATION

In the matter of the Companies Act, 1933, and in the matter of the WAIMARINO CO-OPERATIVE RURAL INTERMEDIATE CREDIT ASSOCIATION, LIMITED (in Liquidation).

NOTICE is hereby given, in pursuance of section 232 of the Companies Act, 1933, that a general meeting of the above-named company will be held at the office of Harris and Dobbie, Clyde Street, Ohakune, on Thursday, the 16th day of January, 1947, at 3 o'clock in the afternoon, for the purpose of having an account laid before the meeting showing the manner in which the winding-up has been conducted and the property of the company disposed of, and of hearing any explanation that may be given by the liquidator.

Dated at Ohakune, this 2nd day of December, 1946.

627

IRA V. A. DOBBIE, Liquidator.

DOROTHY PATERSON, LIMITED

NOTICE is hereby given that the final meeting of shareholders will be held at the registered office of the company, Esk Street, Invercargill, on Monday, 23rd December, 1946, at 10 a.m.  
*Business.*—To receive report of liquidation and statement of final account.

628

E. S. C. HACKWORTH, Liquidator.

CHANGE OF NAME OF COMPANY

NOTICE is hereby given that A. R. DICKSON, LIMITED, has changed its name to BEER & BAILEY, LIMITED, and that the new name was this day entered on my Register of Companies in the place of the former name.

Dated at Invercargill, this 2nd day of December, 1946.

629

C. L. HARNEY, Assistant Registrar of Companies.

F. J. ARMSTRONG, LIMITED

IN LIQUIDATION

NOTICE is hereby given that the final meeting of members of F. J. Armstrong, Limited (in liquidation), will be held at 180 Owen Street, Wellington, on Tuesday, 31st December, 1946, at 8 p.m., to consider the liquidator's accounts of the winding-up.  
Dated this 9th day of December, 1946.

630

B. V. ARMSTRONG, Liquidator.

NOTICE OF DISSOLUTION OF PARTNERSHIP

TAKE notice that the partnership heretofore existing between JOHN LESLIE MONK, of Rotorua, Dealer, and CLARENCE GODFREY KIRK BEALE, of Rotorua, Accountant, trading in partnership in and around Rotorua and elsewhere under the name or style of "J. L. Monk and Co.," is hereby by mutual consent dissolved as from the 14th day of October, 1946.

The partnership business will continue to be carried on by the said JOHN LESLIE MONK at the same address, and all accounts owing to or by the partnership must be paid or rendered to the said JOHN LESLIE MONK.

Dated at Rotorua, this 24th day of October, 1946.

631

C. G. K. BEALE.  
J. L. MONK.

COMMONWEALTH UNDERWRITERS, LIMITED

IN LIQUIDATION

Notice of General Meeting

In the matter of the Companies Act, 1933, and in the matter of COMMONWEALTH UNDERWRITERS, LIMITED (in Liquidation).

NOTICE is hereby given, in pursuance of section 232 of the Companies Act, 1933, that a general meeting of the members of the above-named company will be held on Tuesday, the 31st day of December, 1946, at 5 o'clock in the afternoon, for the purpose of having an account laid before them showing the manner in which the winding-up has been conducted and the property of the company disposed of, and of hearing any explanation that may be given by the liquidator.

I. W. WRIGHT, Liquidator.

EDWIN WOOD PROPRIETARY, LIMITED

THE COMPANIES ACT, 1933

EDWIN WOOD PROPRIETARY, LIMITED, incorporated in Victoria, Australia, with limited liability, and having its offices for New Zealand at Westport Building, corner of Lower Taranaki and Cable Streets, Wellington, hereby give notice that on and after the 31st day of March, 1947, it will cease to carry on business in New Zealand.

The agencies formerly held by the company have been acquired by EDWIN WOOD (N.Z.) PROPRIETARY, LIMITED, with its offices at the above address.

F. A. MAJOR,  
Manager in New Zealand for  
EDWIN WOOD PROPRIETARY, LIMITED.

633

DISSOLUTION OF PARTNERSHIP

NOTICE is hereby given that the partnership heretofore existing between SAMUEL TREVOR DIBBLE and EDWARD ALDRED CUTTRISS, Registered Surveyors, Lower Hutt, has been dissolved as from the 15th day of November, 1946. All claims in respect of the partnership are to be sent to Mr. S. T. Dibble, Nimmo's Buildings, High Street, Lower Hutt.

The partners will carry on business separately as registered surveyors, Mr. Dibble at Lower Hutt and Mr. Cuttriss at Upper Hutt.

634

S. T. DIBBLE.  
E. A. CUTTRISS.

ENFIELD CABLES (AUSTRALASIA) PTY., LIMITED  
(Incorporated in the State of New South Wales)

In the matter of section 333 of the Companies Act, 1933

NOTICE is hereby given that on and after the 31st day of December, 1946, it is the intention of ENFIELD CABLES (AUSTRALASIA) PTY., LIMITED, a company incorporated in the State of New South Wales and having its principal place of business in New Zealand at No. 8 Ballance Street, in the City of Wellington, to cease to have a place of business in New Zealand.

BELL, GULLY, AND CO.,  
Solicitors to the Company.  
Wellington, New Zealand.

635

WAITARA BOROUGH COUNCIL

RESOLUTION MAKING SPECIAL RATE

IN pursuance and exercise of the powers vested in it in that behalf by the Local Bodies' Loans Act, 1926, the Waitara Borough Council hereby resolves as follows:—

"That, for the purpose of providing the principal, interest, and other charges on a loan of £42,000, authorized to be raised by the Waitara Borough Council under the above-mentioned Act, for the purpose of providing a sewerage system for the whole of the Borough of Waitara, the said Waitara Borough Council hereby makes and levies a special rate of sevenpence (7d.) in the pound upon the rateable value (on the basis of the unimproved value) of all rateable property of the Borough of Waitara, comprising the whole of the Borough of Waitara; and that such special rate shall be an annual-recurring rate during the currency of such loan and be payable yearly on the 1st day of June in each and every year during the currency of such loan, being a period of twenty-five years or until the loan is fully paid off."

I hereby certify that the above is a true and correct extract from the minutes of a meeting of the Waitara Borough Council held on the 19th day of November, 1946.

636

C. R. TOOHILL, Town Clerk.

HANDBOOK OF EMERGENCY LEGISLATION,  
1940-41

To 31st August, 1941.

INCLUDES legislation issued under the Public Safety Conservation Act, 1932, and the Emergency Regulations Act, 1939, as well as the Acts themselves.

Volume I, 1939: 3s. 6d. Postage, 4d. extra.

Volume II, 1939-40: 6s. Postage, 6d. extra.

Volume III, 1940-41: 5s. Postage, 4d. extra.

Volume IV (Selection of Consolidated Reprints to 31st January, 1942): 5s. Postage, 4d. extra.

Volume V (to 15th June, 1942): 7s. 6d. Postage, 8d.

REPORT OF THE ECONOMIC COMMITTEE, 1932

IN PAMPHLET FORM

75 pages and cover

**SUBSCRIPTIONS.**—The subscription is at the rate of £3 3s. per annum, including postage, PAYABLE IN ADVANCE.

Single copies of the *Gazette* as follows:—

Ordinary Weekly *Gazette*: For the first 32 pages, 9d., increasing by 3d. for every subsequent 16 pages or part thereof; postage, 1d.

Supplementary and Extraordinary *Gazettes*: For the first 8 pages, 6d.; over 8 pages and not exceeding 32 pages, 9d., increasing by 3d. for every subsequent 16 pages or part thereof; postage, 1d.

Advertisements are charged at the rate of 6d. per line for the first insertion, and 3d. per line for the second and any subsequent insertions.

All advertisements should be written on one side of the paper, and signatures, &c., should be written in a legible hand.

The number of insertions required must be written across the face of the advertisement.

The *New Zealand Gazette* is published on Thursday evening of each week, and notices for insertion must be received by the Government Printer before 12 o'clock of the day preceding publication.

**1st NEW ZEALAND EXPEDITIONARY FORCE, 1914-18**

**ROLL OF HONOUR** published in 1924 by the DEFENCE DEPARTMENT, giving—

- (1) A list of members of the 1st New Zealand Expeditionary Force killed in action, died of wounds inflicted, of accidents occurring, or disease contracted while on active service.
- (2) Those who died after discharge from the 1st New Zealand Expeditionary Force from wounds inflicted or disease contracted while on active service up to 31st December, 1923.
- (3) Those who died from accident occurring or disease contracted while training with or attached to the 1st New Zealand Expeditionary Force of New Zealand.

Price, 3s. 6d.; postage free.

Apply—

GOVERNMENT PRINTER, or CHIEF POSTMASTERS AT AUCKLAND, CHRISTCHURCH, OR DUNEDIN.

**NEW ZEALAND JOURNAL OF SCIENCE AND TECHNOLOGY**

SUBSCRIPTION, 15s. PER ANNUM (2 VOLS.) (POST FREE)

Agricultural Section: Section A .. 10s. per annum.  
General Section: Section B .. 10s. per annum.

**NEW ZEALAND GOVERNMENT PUBLICATIONS**

**THE NEW ZEALAND COMPANY'S NATIVE RESERVES.** By R. L. JELICOE. Cloth bound. Price, 6s.; postage, 3d.

**THE FRENCH AT AKAROA.** By T. LINDSAY BUICK, F.R.HIST S. Price, 12s. 6d.; postage, 7d.

**HISTORICAL RECORDS OF NEW ZEALAND.** By ROBERT MCNAB. Cloth boards, Vol. II only. Price, 10s. 6d.; postage, 7d.

**NEW ZEALAND WARS.** By JAMES COWAN. Vol. II. Price, £1 1s.; postage, 8d. per volume.

**NEW ZEALAND'S FIRST WAR.** By T. LINDSAY BUICK. Price, 15s.; postage, 7d.

**ROYALTY IN NEW ZEALAND. DESCRIPTIVE NARRATIVE OF THE VISIT OF THEIR ROYAL HIGHNESSES THE DUKE AND DUCHESS OF CORNWALL AND YORK. (1902.)** Royal 4to. Price, 10s.; postage, 1s. 2d.

**NEW ZEALAND GOVERNMENT PUBLICATIONS**

**ROYALTY IN NEW ZEALAND**

SPECIAL PICTORIAL SOUVENIR, 1927

Price, 2s. 6d. Postage, 3d.

**WILD LIFE IN NEW ZEALAND**

ILLUSTRATED  
Manual No. 2  
Part I.—Mammalia

By the Hon. Geo. M. THOMSON, M.L.C., F.L.S., F.N.Z.Inst.

Price: Part I, paper, 3s., cloth, 5s.; postage, 2d. extra. Part II, Introduced Birds, Frogs, and Fishes, cloth, 7s., paper, 4s. 6d. Parts I and II in one volume, paper, 7s. 6d (postage 3d. extra).

**CONTENTS**

|  | PAGE        |
|--|-------------|
| ADVERTISEMENTS .. .. .   | 1901        |
| APPOINTMENTS, ETC. .. .. .   | 1870        |
| BANKRUPTCY NOTICE .. .. .  | 1901        |
| CROWN LANDS NOTICES .. .. .  | 1900        |
| DEFENCE NOTICES .. .. .  | 1868        |
| <b>LAND—</b>   |             |
| Crown Land, Declaring Land taken and acquired for a Government work, and not required for that Purpose, to be .. .. .  | 1862        |
| Dwellinghouse and Depot, Consenting to Land being taken for .. .. .  | 1865        |
| Dwellinghouse and Depot, Taken for .. .. .   | 1861        |
| Electric Works, Land taken, &c., for .. .. .   | 1862        |
| Housing Purposes, Notice of Intention to take Land for Maori Social and Economic Advancement Act, Declaring Parts of Tribal Districts to be Tribal Committee Areas under the .. .. . | 1872        |
| Maori Social and Economic Advancement Act, Proclaiming Tribal Districts under the .. .. .  | 1863        |
| Post-offices, Notice of Intention to take Land for .. .. .   | 1874        |
| Provisional State Forest, Crown Land set apart as .. .. .  | 1863        |
| Rabbit District constituted .. .. .  | 1865        |
| Recreation Reserves brought under Part II of the Public Reserves, Domains, and National Parks Act .. .. .  | 1866        |
| Reserve, Changing the Purpose of Portion of .. .. .  | 1866        |
| Reserve vested .. .. .   | 1867        |
| Reserve, Vesting the Control of .. .. .  | 1867        |
| Reserves, Revoking the Reservation over .. .. .  | 1866        |
| Reserves, Changing the Purpose of .. .. .  | 1865        |
| River Diversion and River Works, Taken for .. .. .   | 1861        |
| Roads, Portions of, &c., exempted from the Provisions of Section 128 of the Public Works Act, 1928 .. .. .   | 1867        |
| Roads, Taken for .. .. .   | 1862        |
| Scenery Preservation Act, Land reserved under the .. .. .  | 1864        |
| Servicemen's Settlement and Land Sales Act, Notice of Intention to take Land under .. .. .   | 1874        |
| Street proclaimed .. .. .  | 1863        |
| Technical School, Additional Land taken for a .. .. .  | 1861        |
| <b>LAND TRANSFER ACT NOTICES .. .. .</b>   | <b>1901</b> |
| <b>MISCELLANEOUS—</b>  |             |
| Amuri Agricultural and Pastoral Association (Incorporated), Incorporating Members of .. .. .   | 1867        |
| Cemetery, Appointment of Trustees for .. .. .  | 1868        |
| Consent-money received .. .. .   | 1900        |
| Domain, Directing Application of Moneys received in respect of .. .. .   | 1865        |
| Electricity Purposes, Revoking a License authorizing the Use of Water for .. .. .  | 1864        |
| Electric Lines, Authorizing Electric-power Board to construct, &c. .. .. .   | 1864        |
| Industrial Efficiency Act Decisions of the Bureau of Industry under .. .. .  | 1899        |
| Industrial Efficiency Act, Notice to Persons affected by Applications for Licenses under .. .. .   | 1899        |
| Local Bodies' Loans Act, 1926, Joint Special Loan under Part II of the .. .. .   | 1871        |
| Milk Delivery Notice, Amendment to .. .. .   | 1874        |
| Mining Privileges to be struck off the Register .. .. .  | 1898        |
| Native Land Act, Notices of Adoptions under .. .. .  | 1876        |
| New Zealand Society of Accountants, List of Members of .. .. .   | 1877        |
| Price Orders—  |             |
| No. 632 ( <i>Canned Asparagus</i> ) .. .. .  | 1875        |
| Nos. 633-634 ( <i>Jam</i> ) .. .. .  | 1875        |
| No. 635 ( <i>Fish—Dunedin</i> ) .. .. .  | 1876        |
| Public Trustee: Election to administer Estates .. .. .   | 1898        |
| Public Work, Establishment of Tourist and Health Resorts declared to be .. .. .  | 1867        |
| Regulations under the Regulations Act .. .. .  | 1899        |
| Reserve Bank of New Zealand: Weekly Statement of Assets and Liabilities .. .. .  | 1898        |
| Soil Conservation and Rivers Control Council, Appointment of Member of .. .. .   | 1868        |
| Stamp Duties and Land and Deeds Offices, Closing of .. .. .  | 1899        |
| Traffic Regulations, Revocation of Appointment under .. .. .   | 1871        |
| Transmitting and Receiving Officers for the Service of Notices by Telegraph .. .. .  | 1874        |

**CEDING MANA, RANGATIRATANGA AND SOVEREIGNTY TO THE  
CROWN  
THE DEEDS OF SETTLEMENT OF THE CROWN FOR  
TE RARAWA, TE AUPŌURI AND NGĀI TAKOTO**

**Introduction**

It is clear from reading the Deeds of Settlement for Te Rarawa, Te Aupōuri and Ngāi Takoto that each one is attempting to have the corporate bodies for those iwi cede the mana, rangatiratanga and sovereignty of their ancestors to the British Crown. In doing so the deeds are attempting to nullify both He Whakaputanga o te Rangatiratanga o Nu Tirenī and Te Tiriti o Waitangi. He Whakaputanga is the declaration of hapū sovereignty made by those ancestors in 1835. Te Tiriti is the treaty entered into by many of those same ancestors and many others and the British Crown in 1840. I have been unable to find any protection in the Deeds for the mana and tino rangatiratanga of the whānau and hapū, or any reference to the claim being taken by Ngāpuhi in this respect, Wai 1040. What is in the Deeds is that the settlements as legislated will be final and will extinguish all listed claims including the overarching and very general Wai 22 and Wai 45 claims as they relate to Te Rarawa, Te Aupōuri and Ngāi Takoto.

In this article I examine the relevant sections of each of the Deeds of Settlement to demonstrate how they individually and collectively attempt to disenfranchise the whānau and hapū who make up those iwi. An increasing number of whānau, hapū and iwi are now distancing themselves from these deeds and actively opposing them. They cannot be forced to cede the mana and sovereignty they inherited from their ancestors, either by the iwi corporate bodies or by the Crown. I will demonstrate instead that the Deeds show that it is the iwi corporate bodies who inexplicably cede their own mana and sovereignty, reducing themselves to a subservient role as loyal subjects of the British Crown.

**The Purpose of the Deeds of Settlement**

The Deeds of Settlement for Te Rarawa, Te Aupōuri and Ngāi Takoto, each drafted in the first instance by the Crown and currently available on the Office of Treaty Settlements website, set out the conditions under which all the historical claims of those iwi against the Crown are extinguished. These include all the claims of the whānau and hapū of those iwi, whether they agree or not, and in several cases, the claims of other iwi as well.

Claims are taken against the British Crown where it or its representatives have breached the treaty entered into in 1840 by rangatira of hapū throughout the country and the Crown. Many whānau, hapū and iwi of Te Hiku o Te Ika, including those of Te Rarawa, Te Aupōuri and Ngāi Takoto, took their claims to the Waitangi Tribunal, a judicial body appointed and controlled by the Crown. The claims specify how and where claimants hold and exercise their mana and tino rangatiratanga, including their sovereignty, and the breaches of the treaty committed by the Crown. The Tribunal inquired into their claims for the period between 1840 and 1865, and upheld them. The Tribunal found that by 1865 almost all of their lands had been illegitimately claimed by the Crown. Furthermore the Tribunal confirmed that, in spite of the Crown's illegitimate claims to the contrary, underlying native title to the ancestral lands of the hapū had not been extinguished. The Tribunal has yet to investigate claims arising from treaty breaches perpetrated throughout Te Hiku o Te Ika after 1865. Many whānau and hapū claims fall within this period but are being extinguished by these deeds.

Hapū enter into settlements with the Crown in order to remove the prejudice caused by the breaches of the treaty and to confirm hapū mana and tino rangatiratanga. The Crown enters into settlements to extinguish all claims against it, to extinguish native title and to legislate its sovereignty over those settling. The Deeds show that, provided whānau and

NGA629.1/918

**EXHIBIT NOTE**

This is the annexure marked *E* referred to in the affidavit of *Margaret Shirley Muta*  
Affirmed /  
sworn at Auckland this *1st* day of *September* 2016  
before me:

**Vicki Nicole Morrison-Shaw**  
Solicitor  
Auckland

*[Signature]*  
**A Solicitor of the High Court of New Zealand**

hapū who make up an iwi ratify those deeds in numbers acceptable to the Crown, the Crown's purpose will be achieved. Most of the whānau, hapū and iwi claims will be extinguished without being addressed and the iwi corporate bodies will become advisors to or servants of the Crown. The Deeds also show that few if any of the hapū's purposes will be achieved.

Before detailing how these deeds purport to achieve this, some background information is necessary on the constitutional documents which underpin treaty claims, **He Whakaputanga o te Rangatiratanga o Nu Tireni** and **Te Tiriti o Waitangi**. The United Nations Declaration on the Rights of Indigenous Peoples is also relevant as it provides a blueprint for the implementation of **Te Tiriti o Waitangi**.

**He Whakaputanga o te Rangatiratanga o Nu Tireni – the 1835 declaration of hapū sovereignty**

The first constitutional document drawn up for this country was the 1835 **He Whakaputanga o te Rangatiratanga o Nu Tireni**. That document, which was formally acknowledged by the British Crown, is a declaration that mana, including sovereignty, for each part of this country lies solely and completely with the rangatira of the hapū of each of those parts. It also declares that those rangatira will never give over law-making power to any other person/s. Several rangatira of hapū of Te Hiku o te Ika signed **He Whakaputanga** and the British relied on it as the basis from which to negotiate **Te Tiriti o Waitangi**.

**Te Tiriti o Waitangi – the treaty entered into between hapū and the British Crown**

The treaty signed at Waitangi in 1840 is known as **Te Tiriti o Waitangi**. It is written in Māori and it was the only document that was discussed and signed by the rangatira of the hapū of Te Hiku o Te Ika and by the representative of the British Crown. Other than confirming **He Whakaputanga** and recognising the sovereignty or tino rangatiratanga of the hapū, the main purpose of that treaty is to allow the Queen of England to take responsibility for and to control her lawless Pākehā citizens who had or were coming to this country. It also guaranteed that in exchange for Māori protection of Pākehā immigrants, Māori would have all the rights and privileges of British citizens.

**The English language document that rangatira of Te Hiku o Te Ika did not sign**

An English language document, often referred to as the Treaty of Waitangi, that has been referred to in various government pronouncements and legislation, was not discussed with or agreed to by rangatira of Te Hiku o te Ika, or any other rangatira in the country in 1840. It wasn't signed at Waitangi and it has no legitimate status. That document claims that the rangatira ceded sovereignty and hence ultimate control of themselves, all their lands and all their other resources to the British Crown and all hapū agreed to become subject to Pākehā rule. That did not happen. And because this document was not the one agreed to or signed at Waitangi or in Te Hiku o Te Ika, any attempt to claim power, authority or control based on it is fraudulent. Furthermore, any attempt to now retrospectively legitimise this document is a violation of the treaty that was agreed to.

**The United Nations Declaration on the Rights of Indigenous Peoples 2007 (UNDRIP)**

The third document that is relevant to the treaty claims process is UNDRIP. Hapū and iwi representatives played an active role in drafting this document over more than twenty years in the United Nations. It sets out what the fundamental human rights of indigenous peoples are and how states must act to ensure those rights are protected and upheld. Many of its 46 articles are directly relevant to the treaty claims process in New Zealand. The New Zealand government signed up to UNDRIP in 2010.

On **He Whakaputanga**, each of the Deeds either misrepresents the 1835 declaration or is effectively silent on it. The deed for Te Aupōuri at paragraph 3.8 mentions "the Declaration of Independence (**He Whakaputanga**)" being signed by Te Māhia of Te

Aupōuri and Te Morenga of Te Rarawa but says nothing about what that document is about. The deed for Ngāi Takoto does not mention He Whakaputanga at all. Te Rarawa's mentions He Whakaputanga but provides an incorrect interpretation of both its purpose and intent.

At paragraph 2.8 the deed for Te Rarawa states "Te Rarawa maintain the intention of He Whakaputanga was to establish a confederacy to lead the iwi in a new relationship with the British Crown." This is incorrect. Te Whakaminenga, the group of rangatira named in He Whakaputanga, was a gathering of rangatira that had been meeting to debate issues for many years before He Whakaputanga was signed. Furthermore, He Whakaputanga is a declaration of mana, which includes sovereignty, of the rangatira of the hapū. Its title in Māori, He Whakaputanga o te Rangatiratanga o Nu Tireni, translates as "a declaration of the ultimate power and authority/sovereignty of New Zealand". Mana and sovereignty are much more than the notion of 'independence' referred to in the English version of this declaration. There is no reference to hapū sovereignty in the deed for Te Rarawa. Further it states "The signatories...asked the British King for protection against intrusion of others powers." There is no such statement in He Whakaputanga.

As such, none of the Deeds provides an accurate explanation of He Whakaputanga o te Rangatiratanga o Nu Tireni as the primary constitutional document for this country. Neither do any of them refer to the fact that He Whakaputanga is the declaration that sovereignty of New Zealand will always remain with the rangatira of the hapū. Neither do they mention that the King of England recognised He Whakaputanga and relied on it to enter into Te Tiriti o Waitangi. And, more importantly, there is no reference to Ngāpuhi's current claim on this, Wai 1040, and no reference to any future discussions between these iwi and the Crown on He Whakaputanga.

On **Te Tiriti o Waitangi**, each of these Deeds speaks of Te Tiriti o Waitangi but always speaks of it in conjunction with the English language Treaty of Waitangi, frequently using the phrase "Te Tiriti o Waitangi/The Treaty of Waitangi" as if they are somehow linked or even the same document. These two documents are very different with different purposes and intents. The only thing they have in common is that they were drafted at about the same time. Only Te Tiriti o Waitangi was signed by the ancestors of Te Rarawa, Te Aupōuri and Ngāi Takoto. The Treaty of Waitangi was a document manufactured by British Crown agents to alienate and disenfranchise Māori. At no point in the history of Te Rarawa, Te Aupōuri and Ngāi Takoto did rangatira of these iwi ever sign this Treaty of Waitangi. As such it should not be mentioned at all in these Deeds of Settlement or in any resulting legislation. Yet the deeds refer to it repeatedly, falsely claiming it as the source of British law and authority in New Zealand.

For example, the deed for Te Rarawa at 1.36 and 2.15, and the deed for Te Aupōuri at 3.8, both refer to signing "Te Tiriti o Waitangi/The Treaty of Waitangi". At 2.14 in the deed for Te Rarawa is the statement "Te Rarawa regard Te Tiriti o Waitangi/The Treaty of Waitangi as the cornerstone document upon which New Zealand's constitutional arrangements rest." Yet there is no single Te Tiriti o Waitangi/The Treaty of Waitangi document. Ngāi Takoto's says at 1.8 that "Awarau...signed the Treaty of Waitangi" and two paragraphs later at 1.10, that Matenga Paerata...signed...Te Tiriti". Then at 2.12 "Ngāi Takoto rangatira...signed the Treaty of Waitangi...". Once again, no-one who was at the Hiku o te Ika signings ever signed The Treaty of Waitangi. They only ever signed Te Tiriti o Waitangi.

The deed for Te Rarawa at 2.9 states, "In 1839, the British government authorised Captain William Hobson, 'to treat with the Aborigines of New Zealand for the recognition of Her Majesty's sovereign authority over the whole or any part of those islands which they may be willing to place under Her Majesty's dominion.'" Nowhere does the deed for Te Rarawa say that Hobson never achieved this. Instead the Deed

assumes at paragraph 2.11 and then throughout the whole document “the imposition of British law and authority”. For this imposition to have effect, rangatira would have to have ceded their own law and authority and submitted to a foreign law and authority. They did not do this in 1840. And yet some one hundred and seventy two years later it appears that some of their descendants may be doing so. The only reference I can find in the historical account for Te Rarawa to the content of Te Tiriti is at paragraph 2.10, “Divergent understandings of Maori and Crown officials about how the imposition of British law and authority would impact on the exercise of tino rangatiratanga have been a source of debate since 1840.” This statement effectively concedes that The Treaty has primacy over Te Tiriti. If the corporate body for Te Rarawa is now accepting “the imposition of British law and authority” under “Her Majesty’s sovereign authority”, as this Deed says it does, then this “settlement” has required them to cede the body’s mana and tino rangatiratanga.

Te Tiriti did not allow for the imposition of anything British on the hapū. British law and authority was for lawless British immigrants, not for hapū. Hapū already had their own law and authority and it had been in place for many centuries. They were not about to replace it with something they knew little or nothing about. And in a country where Māori numbered many hundreds of thousands and Pākehā a mere 2000, there was absolutely no reason to even contemplate it. Yet this paragraph fraudulently asserts that the rangatira of the hapū agreed to subject themselves to British law and authority. To do that they would have to have given up their mana and tino rangatiratanga, including their sovereignty. Such a serious violation of the fundamental principles of hapū existence is both logically and practically impossible. No matter what the few Pākehā who were here in 1840 were hoping for, it did not happen. The deed for Te Rarawa is seriously wrong to imply that it did and to accept the false statement that Te Rarawa ancestors ceded their mana and tino rangatiratanga when in fact they did the opposite and confirmed it.

In respect of the **United Nations Declaration on the Rights of Indigenous Peoples**, all the deeds are completely silent, containing no reference at all to this fundamentally important international declaration. This is because when the iwi corporate bodies tried to insist that it be referenced in the deeds, they each received notification from the government that it would not allow mention of it in the deeds.

This is a matter for the United Nations to address. It monitors the compliance of states who become signatories to international instruments such as UNDRIP. New Zealand, along with the other English-speaking settler states of Canada, Australia and the USA, drew strong criticism from the United Nations for opposing UNDRIP when it was overwhelmingly supported by 143 states in 2007. Once Canada and Australia adopted it and the USA indicated it intended to do so, international pressure effectively shamed New Zealand into doing the same in 2010. Representatives of hapū and iwi will be formally notifying the United Nations Permanent Forum on Indigenous Issues of this violation by a signatory at its meeting in May this year. The New Zealand government will have to account to the United Nations for its refusal to comply with UNDRIP.

#### **Unextinguished native/customary title**

In respect of unextinguished native title, the Ngāi Takoto deed at paragraph 2.14 states “The Crown took the view that it held radical title to all land in New Zealand”, that is, that no-one could own land in New Zealand except where the Crown said they could. No, that view is simply wrong. Given that sovereignty remained with the hapū and the Crown was delegated a much lesser authority in respect of Pākehā only, it had no basis, legitimate or imagined, to assign itself anything in respect of lands belonging to hapū. Radical title, or underlying ownership has and always will lie with the hapū. That is clearly set out in He Whakaputanga. As the Waitangi Tribunal rightly pointed out on

page 6 of its *Muriwhenua Land Report*, the Crown could not claim radical title because it was already spoken for.

Yet paragraph 2.14 of the Ngāi Takoto deed goes on to say "Crown title was burdened by any customary title, except where that customary title had been extinguished through pre-Treaty transactions." And at paragraph 3.12 of the Te Aupōuri deed "...the Crown could retain the balance of land...on the basis that the original transaction extinguished customary title." Once again, no, these statements are simply wrong. The Waitangi Tribunal makes it very clear that the pre-Treaty transactions and the pre-1865 Crown seizures or "purchases" conveyed temporary use rights only. The Tribunal found that neither they nor any land transaction conducted up to 1865 alienated the lands. Instead, at page seven of their *Report* they said "there is lack of clear evidence concerning the extinguishment of native title".

**Is mana and tino rangatiratanga/sovereignty nevertheless retained in practical terms in the Deeds?**

The answer to this fundamentally important question in respect of these deeds is a clear "No". For if the corporate bodies for Te Rarawa, Te Aupōuri and Ngāi Takoto who signed up to these deeds have been able to retain any of their mana and tino rangatiratanga, they would hold clear decision-making authority and power, for example, in respect of the areas covered for the three bodies jointly in the deeds. The main areas covered in each of the three deeds are Te Oneroa-a-Tōhē (Ninety Mile beach), lands administered by the Department of Conservation and government services. Sections covering these matters are the same for each deed.

**Te Oneroa-a-Tōhē**

There is no doubt that Te Oneroa-a-Tōhē, 72 miles of beach that is of immeasurable importance to the identity and existence of the whānau, hapū and iwi of Te Hiku o Te Ika, is an extensive area over which mana and rangatiratanga must be properly exercise. Given that the Court of Appeal found that iwi owned it, then the deeds should set out the full authority and power of the iwi there and stipulate the support role that the Crown may have if it wishes to maintain public access to the beach.

At paragraph 5.13 of the deeds for Te Rarawa and Ngāi Takoto, and 6.13 of the deed for Te Aupōuri, Te Oneroa-a-Tōhē Board is established to, at paragraph 5.15 (6.15 for Te Aupōuri), "provide governance and direction in order to protect and enhance the environmental, economic, social, spiritual and cultural well-being of Te Oneroa-a-Tōhē for present and future generations." However it is not a stand alone body acting under the authority of the iwi corporate bodies. Instead, at paragraph 5.16 (6.16), it is "deemed to be a joint committee of the Northland Regional Council and the Far North District Council". At paragraph 5.21.2 (6.21.2) its specific function is to "engage with, seek advice from and provide advice to the Northland Regional Council, the Far North District Council and other beach management agencies regarding the health and well-being of Te Oneroa-ā-Tōhē". At paragraph 5.28 (6.28), half its membership is appointed by the iwi corporate bodies, and half by the Northland Regional Council and Far North District Council. At paragraph 5.40 (6.40) the iwi members appoint the chair. At paragraph 5.27 (6.27) rather than being governed by tikanga, "...the procedures of the Board are governed by...the Local Government Act 2002, Local Government Official Information and Meetings Act 1987 and Local Authorities (Members Interests) Act 1968".

In other words this is a Pākehā board which is a committee of the Far North District Council and the Northland Regional Council and which happens to have a chair and some representatives selected by the iwi corporate bodies as members. So in order to settle their Treaty claims, the corporate bodies for Te Rarawa, Te Aupōuri and Ngāi Takoto have agreed to cede their power, authority and control of their beach, which the



Pākehā courts held to be theirs, to the Northland Regional Council and the Far North District Council. They have in return agreed to take an advisory role through a committee of the councils.

**Lands Currently administered by the Department of Conservation**

Sections 7 of the deeds for Te Rarawa and Te Aupōuri and section 6 of the deed for Ngāi Takoto set out the role these iwi corporate bodies will play in respect of their lands currently administered by the Department of Conservation. Although the deeds acknowledge at paragraph 7.4 (6.4) that all the iwi bodies have insisted that all these lands be vested in them pursuant to the findings of the Waitangi Tribunal, the deeds make it clear that that will not happen. Instead title to the lands will be confirmed as being owned by the Crown instead of the whānau and hapū. In other words Te Rarawa, Te Aupōuri and Ngāi Takoto corporate bodies are gifting these lands to the Crown – and for no recompense. And in exchange for those lands they will be able to participate in yet another government appointed advisory committee to the New Zealand Conservation Authority (which in turn advises the Minister of Conservation) called Te Hiku o Te Ika Conservation Board. The Board will have no decision-making powers in respect of these lands.

At paragraph 7.14 (6.14) the role of the Board is that of a Conservation Board, that is, to advise and make recommendations to the Department of Conservation and the New Zealand Conservation Authority. Paragraphs 7.17 (6.17) set out that while the iwi corporate bodies nominate half (one member each) of the Board's members, it is the Minister of Conservation who will appoint all the members of the Board, including the chair and half of the Board which she/he alone will nominate. However at paragraphs 7.18.2 (6.18.2) the Minister will not appoint those nominated by iwi unless he/she approves of them. At paragraphs 7.19 and 7.20 (6.19 and 6.20) the Minister can also remove iwi nominated members he/she has appointed if she/he is concerned about the member. At paragraphs 7.21 (6.21), if iwi are concerned about an iwi-nominated member, they can only request that the Minister remove them. The Minister (usually as advised by Department of Conservation staff) decides who remains and who is removed.

At paragraphs 7.25 and 7.26 (6.25 and 6.26) the Board acts and makes decisions not according to tikanga but, instead, according to the Conservation Act and Pākehā law.

At paragraphs 7.26 to 7.72 (6.26 to 7.72) the Board's tasks in respect of "Te Hiku o te Ika Conservation Management Strategy" are set out. Essentially the Department of Conservation drafts the Conservation Management Strategy in accordance with the Conservation Act, setting out how it considers all the lands it administers should be managed. It consults with the Board first and then the Board advises the Department on the draft plan. At paragraph 7.49 (6.49) it is the New Zealand Conservation Authority that approves the Strategy, not the Board. As such the iwi corporate bodies have no decision-making powers in respect of their lands administered by the Department. All the Deeds allow them to do is to provide advice to the Department of Conservation.

At paragraphs 7.63 to 7.93 (6.63 to 6.93) are details of a decision-making framework within which the Department may choose to include advice from the iwi corporate bodies. However in the final analysis it is the Department that makes all the decisions. At paragraphs 7.95 to 7.105 (6.95 to 6.105) details for a jointly agreed plan for customary take of flora and fauna are set out. However at paragraph 7.103 (6.103) the Director-General of Conservation may unilaterally suspend the plan if he is not satisfied with it.

In respect of wāhi tapu on these lands, including Te Rerenga Wairua, paragraphs 7.106 to 7.128 (6.106 to 6.128) set out that rather than the iwi corporate body having exclusive power and authority over the sacred sites of whānau and hapū, all decisions must have the agreement of DoC.

Thus the forty pages of the deeds taken up with describing the role that the corporate bodies of Te Aupōuri, Te Rarawa and Ngāi Takoto will have in respect of lands administered by the Department of Conservation can be summarised as gifting all those whānau, hapū and iwi lands to the Crown, and, in the final analysis, confirming the status quo; that is, that all decision-making rests with the Director-General (as advised by the staff of the Kaitiāia office of the Department of Conservation) and the Minister of Conservation. Iwi corporate bodies will be permitted to provide more advice than officials have allowed them to give in the past but neither the Department nor the Minister is bound to heed any of that advice. There is little difference between that and the existing situation. Whānau and hapū who are not part of the corporate iwi body and have not ceded their mana and rangatiratanga will not accede to their land being gifted without their authority and will continue to repossess it as and how they see fit.

#### **Government Services**

For many decades now, government services purportedly delivered to benefit whānau and hapū have been a dismal failure. There have been numerous calls since the early 1980s for government to transfer their ever-diminishing contributions towards whānau and hapū welfare to Māori so that we can help ourselves. Government departments and their ministers have always staunchly refused to transfer anything other than totally inadequate token gestures despite overwhelming and irrefutable evidence that government controlled social services perpetuate and exacerbate the dire circumstances that so many whānau and hapū find themselves in. The Deeds of Settlement for Te Aupōuri, Te Rarawa and Ngāi Takoto, in an attempt to address this situation, end up not only perpetuating it but allowing blame for the systemic malfunction in government service departments to be shared by the corporate bodies for those iwi.

Sections 8 of the deeds for Te Rarawa and Te Aupōuri and section 7 of Ngāi Takoto's deed set out how the corporate bodies for the iwi will provide advice to the following government departments:

Ministry of Social Development; Ministry of Education/Tertiary Education Commission; Ministry of Justice; Ministry of Economic Development; Department of Labour; Department of Internal Affairs; Te Puni Kōkiri; Department of Building and Housing; Statistics New Zealand.

Advice will be provided by staff of the iwi corporate bodies and government officials to meetings to be held between the iwi corporate bodies and various local, regional and national government officials for each of these government departments. There will be several meetings for each department each year. Advice will take the form of written reports and papers presented in the meetings. The meetings and reporting will be monitored and controlled by the Ministry of Social Development. Despite the huge effort and time iwi corporate bodies will put into this process, final decision-making on all matters remains with Ministers, not with the iwi corporate bodies.

These sections of the deeds effectively set up a large bureaucracy within each of the iwi corporate bodies which mirror government service departments. This aspect of these corporate bodies, by its sheer size, will almost certainly dominate the operations of those bodies. However it is not clear in the deeds whether any resources and on-going funding will be provided by the Crown to set up and maintain this bureaucracy or whether the iwi corporate bodies must find that themselves, effectively working voluntarily for government departments. Whatever the source of that funding, it is clear that the Crown envisages taking control of the three iwi corporate bodies by transforming them into government service agencies controlled by the Ministry of Social Development.

#### **Conclusion**

Constant references throughout the deeds to British Crown supremacy and dominance over the corporate bodies of Te Rarawa, Te Aupōuri and Ngāi Takoto amounts to an

incomprehensible denial of the mana and rangatiratanga of those same corporate entities. Thus it appears that some of the descendants of the ancestors who signed Te Tiriti to confirm that mana and tino rangatiratanga have now agreed to cede it to the British Crown. And in doing so the Deeds purport to gift huge tracts of land belonging to whānau and hapū to the Crown. The iwi corporate bodies are not mana whenua of those lands and have no authority whatsoever to give away lands that are not theirs.

Assurances provided in ratification hui and in press releases that Wai 1040 will address this are not borne out in the Deeds. They are not conditional on the outcome of Wai 1040. Instead they signal that the settlements as legislated are final in respect of all claims listed including the very broad and all encompassing Wai 22 and Wai 45 as they apply to Te Rarawa, Te Aupōuri and Ngāi Takoto.

The Deeds effectively reduce the iwi corporate bodies to something less than mere tenants on their ancestors' lands and servants to government bureaucrats, subject to the whim and will of the British Crown as represented in her Pākehā parliament in New Zealand. The report of the Waitangi Tribunal for Muriwhenua confirmed that while British immigrants have always sought to achieve this, it is a gross breach of Te Tiriti o Waitangi. It is also illegal until such time as legislation permitting it is enacted. The legislation that will be drawn up using these deeds will ensure that this illegal and disgraceful behaviour on the part of the Crown will be covered by a veneer of legality. Conditions imposed throughout the deeds confirm that this is the Crown's intent. However it is also clear from a number of hui convened recently throughout Te Hiku o Te Ika that there are many whānau and hapū of these iwi who have refused to cede lands and their mana and tino rangatiratanga and are vehemently opposed to the Deeds of Settlement. As such they cannot be bound by the resultant legislation or by the iwi corporate bodies. However they will be bound to fight both.

Professor Margaret Mutu  
Karikari  
22 February 2012