

The Commonwealth Institute of Accountants

WESTERN AUSTRALIAN DIVISION

(Founded 1886 Incorporated 1887)

State President: S. J. MCGIBBON. State Vice-President: F. R. BOYCE.
State Registrar: J. MACGIBBON.
Office and Library: Colonial Mutual Chambers,
53 St. George's Terrace, PERTH

Fellows of this Institute are entitled to use the initials F.I.C.A., and Associates are entitled to the initials A.I.C.A.

Fellows (F.I.C.A.)

Boyce, F. R., Flack and Flack, Perth.
Byass, W. C., Perth.
Flint, A. E., Perth.
Foxworthy, J., Fremantle.
Hall, J. K., Perth.
Lanham, E., West Perth.
McGibbon, S. J., Perth.

Rosman, E. H., Perth.
Stokes, F. H., Fremantle.
Tregurtha, C. G., Perth.
Toppin, C. S., Perth.
Wood, F. S., Fimiston.
Waterhouse, E. F., Cottesloe.
Wadham, T. A., Fremantle.

Associates (A.I.C.A.)

Adkins, H. R., care of S. J. McGibbon, Perth.
Barnett, L. S., Albany.
Batger, T. C., North Perth.
Bedells, C. E., Perth.
Benny, P. S., Perth.
Black, E. A., Cottesloe.
Bown, W. S., North Perth.
Broadhurst, W., care of O. L. Haines, Wylie and Co., Perth.
Brumby, L. A., Perth.
Campbell, J. R., Perth.
Carcary, W. A., O. L. Haines, Wylie and Co., Perth.
Carlisle, G. H., Nedlands.
Cavanagh, C. V., Geraldton.
Collins, W. M., Perth.
Colvin, H., Perth.
Cooke, W. Y., Perth.
Corser, C. L., Burswood.
Courtenay, R. G., Claremont.
Crisp, A. E., Perth.
Crofts, H. S., Mt. Lawley.
Cudlipp, W. J., Perth.
Duncan, A., Maylands.
Evans, C. H., care of O. L. Haines, Wylie and Co., Perth.

Kirby, A. C., Perth.
Kirkpatrick, A. C., Perth.
Lansell, T. G., Flack and Flack, Perth.
Lightly, W., Perth.
Lissiman, H. C., Coombs, White and Lissiman, Perth.
Merry, H. C., care of W. M. Collins, Perth.
Miles, H. E., Albany.
Montgomery, W. J., care of Smith and Goyder, Perth.
Moor, C. B., Claremont.
Nicholas, W. R., Perth.
Overheu, F. C., Perth.
Parkes, A. H., care of Smith and Goyder, Perth.
Parkinson, T. J., Perth.
Pick, G., Perth.
Prendergast, J., Perth.
Rae, H. G., Claremont.
Reid, A. J., Perth.
Reilly, H. C., East Fremantle.
Riddell, W. W., care of Rankin, Morrison and Co., Perth.

Robinson, E., Geraldton.
Rowledge, J., Perth.
Ryder, N. C., Bunbury.
Saw, E. S., Merredin.
Schofield, W., Perth.
Simpson, G. W., Perth.
Sinclair, A. D., Claremont.
Smith, R. W., Perth.
Southwood, W. E., Perth.
Stephens, R., Pingelly.
Tickell, W., Fremantle.
Tickell, W. H., care of W. Tickell, Fremantle.
Thomas, W. A., Cottesloe.
Trethowan, H. C., Subiaco.
Turner, C. H., Perth.
Ure, J. T., Roebourne.
Varley, G., Perth.
Virtue, E. E., Subiaco.
White, W. C., Perth.
Wilkinson, J. E., Bassendean.
Wilson, A. J. N., Perth.
Wilson, K. D., Perth.
Withers, F. W., Perth.
Wyndham, G. A., care of G. Varley, Perth.

Robinson, E., Geraldton.
Rowledge, J., Perth.
Ryder, N. C., Bunbury.
Saw, E. S., Merredin.
Schofield, W., Perth.
Simpson, G. W., Perth.
Sinclair, A. D., Claremont.
Smith, R. W., Perth.
Southwood, W. E., Perth.
Stephens, R., Pingelly.
Tickell, W., Fremantle.
Tickell, W. H., care of W. Tickell, Fremantle.
Thomas, W. A., Cottesloe.
Trethowan, H. C., Subiaco.
Turner, C. H., Perth.
Ure, J. T., Roebourne.
Varley, G., Perth.
Virtue, E. E., Subiaco.
White, W. C., Perth.
Wilkinson, J. E., Bassendean.
Wilson, A. J. N., Perth.
Wilson, K. D., Perth.
Withers, F. W., Perth.
Wyndham, G. A., care of G. Varley, Perth.

The Australasian Corporation of Public Accountants

(WESTERN AUSTRALIAN BRANCH)

The Membership of this Corporation is limited to Accountants publicly practising their profession, and to Public Accountants' Clerks. Fellows of this Corporation are entitled to use the initials F.C.P.A., and Associates are entitled to the initials A.C.P.A.

FELLOWS.

Burkett, J. F. Perth
Davies, Will Perth
Goyder, D. J. Perth
Haines, O. L. Perth
Lamb, C. Perth
McGibbon, S. J. Perth
Morrison, J. Perth
Nankivell, T. Perth
Pick, Geo. Perth
Pye, M. E. Perth
Ross, P. V. Perth
Weir, J. L. B. Perth
Woolf, L. A. Perth
McLaren, A. J. Perth

ASSOCIATES NOT-IN PUBLIC PRACTICE.

Broadhurst, W. F., with Messrs. O. L. Haines, Wylie, Carcary and Co. Perth
Coutton, H., with Messrs. Ford, Rhodes and Davies Perth
Foulkes, J. S., with Messrs. Ford, Rhodes and Davies Kalgoorlie
Halliday, W. H., with Messrs. Flack and Flack Perth
Halvorsen, H. B., with Messrs. O. L. Haines, Wylie, Carcary and Co. Perth
Olsen, J. K. N. Perth

MEMBERS ON SEPARATE LIST.

Andrews, F. S. Perth
Martin, A. Perth
Rowledge, J. Perth

HONORARY MEMBER.

Mr. C. S. Toppin, Auditor-General for W.A. Perth

LOCAL COUNCIL.

Mr. J. Morrison (Chairman).
Mr. J. F. Burkett (Vice-Chairman).
Mr. Will Davies. Mr. S. J. McGibbon
Mr. D. J. Goyder. Mr. A. J. McLaren.
Mr. J. L. B. Weir. Mr. C. H. Lamb.

STATE REGISTRAR, Mr. Fred W. Withers

ASSOCIATES IN PUBLIC PRACTICE.

Colvin, H. Perth
Foxworthy, J. H. Fremantle
Hart, E. S. Perth
Hendry, C. A. Perth
King, A. E. Perth
Overheu, F. C. Perth
Southwood, W. E. Perth
Withers, F. W. Perth

Office: 17 Commercial Union Chambers, 66 St. George's Terrace, Perth

TRADES AND PROFESSIONS DIRECTORY of WESTERN AUSTRALIA

ACCOUNT BOOK MFRS.

Christie, T. F., 887 Hay st, Prth
Lanson Paragon WA Ltd, 107 Murray st, Perth
Bands & McDougall Ltd, 604 Hay st
Wiz & Son Ltd, 669 Hay st, Prth

ACCOUNTANTS—INSTITUTES OF.

A/Asian Corpa Public Acct, 66 St Geo ter, Perth
Astrian Inst of Secretaries, St Geo House, St Geo ter, Perth
Chartered Inst of Secretaries, 44 St Geo ter, Perth
COMMONWEALTH INSTITUTE OF ACCOUNTANTS, W A DIVISION (Singular J McGibbon, sec W A br), Col Mutual Chmbrs, 53 St Geo ter, Perth
Federal Inst of Accts, 66 St Geo ter, Pth
Inst of Accts & Auditors of WA (Incorp), 85 St Geo ter, Perth

ACCOUNTANTS & AUDITORS.

Adams, Jas, Economic Chmbrs, Wm st, Perth
BEDELLS, CHARLES E, A.I.C.A., public accountant and auditor, registered agent Commercial Union Ass Co Ltd, 17 Wellington Bldgs, William st, Perth. Tel. Cottesloe 224

Benny, P S, 37 St Geo ter, Pth
Blerman, C, 35 Barrack st, Perth
Brambridge, Frnk (Kodj Kodjin), Trayning
Burch, Benj, Fitzgird st, Nthm
BURKETT & CO, J F, public accountant & secretaries, 28 St George's ter, Perth (tels 5131-5132), J F Burkett, FCPA; p r, 4 Finlayson st, Subl; A J McLaren, FCPA; pr, 29 Kershaw st, Subl
Byass, Turner & Co, W C, 23 Barrack st, Perth
Casper, Hy, 101 St Geo ter, Perth
CAVANAGH, CYRIL, A.I.C.A., A.F.I.A., accountant and auditor, Geraldton. Tel 291
Collins, W M, 66 St Geo ter, Prth
Colvin & Co, Har, AMP Bldgs, Wm st, Perth
Cook, E J, Fitzgerald st, Nthm
COOMRS, WHYTE & LISSIMAN (J D Whyte, A.S.A.A. F.A.I.S.; H. C. Lissiman, A.I.C.A., A.A.I.S.), accountants, auditors and trade assignees; liquidators of public companies, Howard st, Perth. Tel AG181 (2 lines)
Coltman, T A, 101 St Geo ter, Perth
Corser, Cecil L, 103 Murray st, Perth
Craig, G H, Albany
Cross, H S, Broome
D'Arcy, Wm, 59 Roakey rd, Subl
Davies, W., (Ford, Rhodes & D), 22 Bidr rd, Kalz

Danson, H E, 72 Marlana st, Kalz
Dowar, L J, 89 St Geo ter, Perth
Dixon, Jas H, Bunbury
DUMSDAY, LAWRENCE, F.S.P.A., pub acct & audit, 9 & 10 Surrey chmbrs, 95 St Geo ter, Prth. Tel 1718
Emery, Geo, 37 St Geo ter, Perth
Fawcner & Price, Boverley
FLACK & FLACK, Public accountants, A.M.P. Building, William st, Perth; cable address, "Unravel," Perth; & at 123 William st, Melbourne; 39 Hunter st, Sydney; & 230 Queen st, Brisbane; Steamship Buildings, Currie st, Adelaide
Ford, Rhodes & Davies, St Geo ter, Pth; & at Fremantle & Kalgoorlie
Fearnson, R B, 223a William st, Perth
Grant & Anderson, Ravensthorpe
Gratwick, Hill & Co, 62 St Geo ter, Pth
Greer, B S, Collie

HAINES, WYLIE & CARCARY, O L (Octavius Lionel Haines, F.S.A.A. (Eng), FCPA, and William A Carcary, A.S.A.A. (Eng), A.I.C.A., A.A.I.S.; Perpetual Trustees Bldgs, St George's ter, Perth
HALES (WA), Broom & Co, AMP Bldgs, Wm st, Perth
HALES & TEEDE (Walter Shirley Hales, F.A.I.S.; & Joseph Binfield Teede, F.A.I.S.), Stephen st, Bunbury. Telephone No 9

DUMSDAY, LAWRENCE, F.S.P.A., pub acct & audit, 9 & 10 Surrey chmbrs, 95 St Geo ter, Prth. Tel 1718
Emery, Geo, 37 St Geo ter, Perth
Fawcner & Price, Boverley
FLACK & FLACK, Public accountants, A.M.P. Building, William st, Perth; cable address, "Unravel," Perth; & at 123 William st, Melbourne; 39 Hunter st, Sydney; & 230 Queen st, Brisbane; Steamship Buildings, Currie st, Adelaide
Ford, Rhodes & Davies, St Geo ter, Pth; & at Fremantle & Kalgoorlie
Fearnson, R B, 223a William st, Perth
Grant & Anderson, Ravensthorpe
Gratwick, Hill & Co, 62 St Geo ter, Pth
Greer, B S, Collie
HAINES, WYLIE & CARCARY, O L (Octavius Lionel Haines, F.S.A.A. (Eng), FCPA, and William A Carcary, A.S.A.A. (Eng), A.I.C.A., A.A.I.S.; Perpetual Trustees Bldgs, St George's ter, Perth
HALES (WA), Broom & Co, AMP Bldgs, Wm st, Perth
HALES & TEEDE (Walter Shirley Hales, F.A.I.S.; & Joseph Binfield Teede, F.A.I.S.), Stephen st, Bunbury. Telephone No 9