

Kemsley & Co Pty Ltd, 105 St Geo ter, Perth
 Kidd J C, Geraldton
 King C, Ravensthorpe
 Kirby, A O, AMP Chambers, William st, Perth
 Kirpatrick A T, 88 St Geo ter, Perth
 Lester W A, 25 William st, Perth
 Lewis R W, Albany
 Ling E W, 81 St Geo ter, Perth
 Lord J H, 8 Hardy st, Perth
 Loring Place, 618 Hay st, Perth
 McCully Jas, 95 St Geo ter, Perth
 McDonald N, Katanning

MCGIBBON & CO. S. J. Chartered Accountants (Aust.), Shell House, 205-209 St George's Terrace, Perth. Tel.: B 4574, B 7849 & B 9490. Cables: "Northern." Sinclair James McGibbon, p.r., Bellevue Terrace, West Perth; Chas. Henry King, King Edward Street, South Perth. K. S. J. McGibbon, 54 Jutland Parade, Dalkeith.

McKenna & Bate, 39 Barrack st., Perth
 MacKinnon Arth, Manjimup

McLAREN, COULTON & MEAGHER, Chartered Accountants (Aust.) and Secretaries, Yorkshire House, 192-194 St. George's Terrace, Perth. Tel.: B 5131 and B 5132. A. J. McLaren, F.C.A. (Aust.), p.r., 29 Korshaw St., Subiaco; H. Coulton, F.C.A. (Aust.), p.r., 9 Highway, Neeldans; P. W. Meagher, F.C.A. (Aust.), p.r., 100 Labouchere Rd., South Perth.

McManus & Stewart, 53 St Geo ter; & Wm st Perth
 McMullen F A, 1 Howard st, Perth
 Macpherson G M, Geraldton
 Manning, W A, Narrogin
 Martin, Allan, 97 St Geo ter, Perth
 Matheson, J. 399 Wellington st, Perth
 Matthews H E, 88 St Geo ter, Perth
 Meadowcroft A, Geraldton
 Meagher T W, 100 Labouchere rd, S Pth
 Moling M J, 57 James st, Perth
 Mercer D, Geraldton

Melson Finn M, 97 St Geo ter, Perth
 Merkin P, 95 St Geo ter, Perth
 Merry & Merry, 66 St Geo ter, Perth
 Meacham Bert, 194 St Geo ter, Perth
 Metropolitan Land & Investment Co Ltd, 23 William st, Perth
 Miller B Coyne, 68 St Geo ter, Perth
 Milton & Milton, Temple Cr Bldg, Wm st Perth

Moore P A, Albany
 Morris A E, King st, Perth
 Moucher C, Roebourne
 Murdoch Jno E, 93 St Geo ter, Perth
 Natus Service Co, Ltd, AMP Buildings, William st, Perth
 Newberry Colin, 25 William st, Perth
 Nicholl & Co C P, 62 St Geo ter, Perth
 Noblett —, Roebourne

Overton, Fred C, AMP Bldg, Wm st, Pth
 Pacham R G, Perth, Tel.: B 1289
 Page Cyril E, 85 St Geo ter, Perth
PATERSON, JAMES W. Auditor & accountant, 49 St Georges ter, Perth. Tel. B4522.

Paton & Morris, 156 St Geo ter, Perth
 Phillips T, 62 St Geo ter, Perth
 Pierce W C, Northampton

PRENDERGAST & CO., J. J. (J. J.) Prendergast, Chartered Accountant, (Aust.), Surrey Chambers, 95 St. George's Terrace, Perth. Phone: B 6254; Private, B 4502.

Prout, G E, 48 Meunt st, Ere
 Pye, M E, William st, Perth
 Rae, Harvey, 81 St Geo ter, Perth

RANKIN, MORRISON & CO. (C. H. Lamb, F.C.A., Aust.; J. W. Morrison, F.C.A., Aust.; J. H. Lord, F.C.A. (Aust.), Chartered Accountants, Colonial Mutual Building, 53-55 St. George's Ter., Perth. Tel.: B 1289 & 7027.

Rankin-Wilson T J, 156 St Geo ter, Pth
 Read J T, 111 Fitzgerald st, Nthm
 Reid A R, Bunbury
 Richards & Co E A, 97 St Geo ter, Pth
 Robertson H J, 8 The Esplanade, Perth
 Rollings Allan, Meckatharra
 Ross G W, Derby

Rosman, E H, 223 Murray st, Perth
 Ross A, Doodlakine
 Rushton R F, 88 St Geo ter, Perth
 Ryder & Co, N C, Bunbury
 Savage Luncheon, Williams
 Saw S B, 33 St Geo ter, Perth
 Shepherd & Co C, 150 William st, Perth

WESTERN AUSTRALIA

Sinclair & Son, Jno, 56 Wm st, Perth
 Sinclair J, 151 St Geo ter, Perth
 Sheridan J, Merredin
 Skinner F K H, Koorda
 Skinner R, Geraldton
 Smailpage & Co, Merredin

SMITH & GOYDER, Chartered Accountants (Aust.), Liquidators and Trustees (David J. Goyder, F.C.A.; T. Trevor Holt, F.C.A.; D. Bruce Goyder, A.C.A.; R. L. Vernon Ross, A.C.A.), Pastoral House, 156 St. George's Terrace, Perth. Tels.: B 5106-7. And at Katanning (A. H. Parkes, A.C.A., Aust.).

Spears Robt N, Mt Magnet
 Stephens Robt, Albany
 Stirling H F, Albany
 Stockwell E B, Kondinin
 Stokes F H, 25 Henry st, Fre
 Stokes Jno, Geraldton
 Stovold & Co A H, 88 St Geo ter, Perth

STOWE & STOWE (Arthur F. Stowe, Robert H. Stowe) Chartered Accountants (Aust.), Atlas Building, 8-10 The Esplanade, Perth. Telephones: B 1918 (3 lines). Officers of Federal Institute of Accountants, W.A. Division.

Stowe A F, 8 The Esplanade, Perth
 Stowe & Co F H, 49 St Geo ter, Perth
 Taylor A E, Wiluna
 Templeton F R, 96 St Geo ter, Perth
 Throssell W, Salmon Gums
 Tonkin Syd C, Laverton
 Traders' Business Serv, 249 Murray st, Perth

TREBY, ERNEST J. (L.I.C.A.), Public Accountant, Auditor and Taxation Consultant, Exchange Bldgs., 151 Hanmer St., Kalgoorlie. Tels.: 201 and 202, 254, Agent for Pacific Insurance Co. Ltd.

Turner S E, Donnybrook
 Ure Jas T, Goodlands
 Virtuo E E, 66 St Geo ter, Perth
 Walker & Co, 11 Howard st, Perth
 Walker, Herbert, 89 St Geo ter, Perth
 Wallis Marit, 49 St Geo ter, Perth
 Walton P S, A M P Bldg, Wm st, Pth
 Ward Murray S, Wagin
 Warne W, Southern Cross
 Warner & Redmond, 69 St Geo ter, Pth

WATSON, H K, A.F.C.A., A.I.L.S., Public Accountant, Auditor & Taxation Consultant, 162-164 St. George's Terrace, Perth. Tel.: B 9697; Residence: 85 Tyrell St., Nedlands Park.

Waugh, Ernest W, Howard st, Perth
 Webb Leslie W, Dowerin
 Weir L B & Broderick, 66 St Geo ter, Perth
 Weir, Jas L B, 50 Vict av, Claremont
 W.A. Agency & Gen Services Ltd, 37 St Geo ter, Perth

Weston & Co Aht E, 88 St Geo ter, Pth
 Weston & Co, Traders & Firms Service Co, 62 St Geo ter, Perth
 Wilson Danby & Giddy, A M P Bldg, Wm st, Perth
 Wilson & Co, 104 St Geo ter, Perth
 Wilson J, Wiluna

Witty Jno, Mt Magnet
 Wood, Frank S, 68 St Geo ter, Perth
 Wright & Co, E A, 609 Willingtn st, Pth
 Zacher, A F, 553 Murray st, Perth
 Yeo H S, Meekering

ACID MANUFACTURERS

CUMING SMITH & MOUNT LYLE FARMERS' FERTILISERS LTD. (Bennett Perry, Director; V. B. Mursell, Secy.), 133 St. George's Terrace, Perth. Tel.: B 7337. Manufacturers of Acids, Acetic Acid, Acetic Accumulator, Hydrochloric, Muriatic, Nitric, Sulphuric & Sulphurous. Works: Bassendean, N. Fremantle, Geraldton & Bunbury.

ADDING MACHINES

STOTT & CO. LTD., E. C. Perpetual Trustee Building, Howard St., Perth. Tel.: B 9281. Importers of Remington Book-keeping Machines, Monroe Calculators, Sundstrand Adding Machines (Portable and Desk Models), & Metal Filing Systems.

ADVERTISING SERVICE AGENTS.

(Insertions to Special Order only)

CANNY ADVERTISING CO. LTD. (THE),

125 St. George's Terrace, Perth. Tel. B8418. Advertising and Merchandising Consultants, Campaign Planning, Market Research, Press Advertising, Radio Advertising, Window Display, Screen and Out-door Advertising, Direct Mail, and Handling Accounts of Local and National Advertisers.

GORDON & GOTCH (A/ASIA) LTD. (A. Nash, Manager for W.A.), 21 William St., Perth. Tels.: B7106-7. Advertising Agents for all Local, Interstate, and International Newspapers, Periodicals and Magazine Advertisements received and Publications arranged in any part of the World.

ADVERTISING AGENTS & CONTRACTORS.

Institute of Advtg, King st, Perth
 Canny Advtg Serv Co Ltd, 125 St Geo ter, Perth
 Carter & Co C N, 115 St Geo Ter, Perth
 City & Suburban Billposting Co, 383 Hay st, Perth
 Cohen S C, 25 Wm st, Perth
 Filmds (W A) Ltd, 76 Wm st, Perth
 Gordon & Gotch (A/asia) Ltd, 21 Wm st, Perth

Green R W, 162 St Geo ter, Perth
 Jago, J, 45 St Geo ter, Perth
 Kinniment, F W, off Ascot Rd, Vict Pk
 McAlinder C J, 575 Wgton st, Perth
 Mack W E, 45 St Geo ter, Perth
 Melrose Advertisers, 49 Wm st, Perth
 Mount N C S, 95 St Geo ter, Perth
 Pacific Sign & Publicity Co Ltd, 76 Wm st, Perth

Read's Slide Supplies, 985 Hay st, Pth
 Russell A C, Albany
 Smith's Publicity Ltd, 62 St Geo ter, Perth
 Successful Advtg Co, 49 Wm st, Perth
 Tracy, Tom, 81 St Geo ter, Perth
 Whitford's Theatre Ads Co Ltd, 23 Wm st, Perth
 Williams, A J, 89 St Geo ter, Perth

ADVERTISING SIGNS
 Three Way Signs Aust (W A) Ltd, 575 Wign st, Perth

AERATED WATER MOHRNY MANUFACTURERS.
 KOCHENDORFFER, G. Manufacturer of Soda Water & Beer Aerating Machinery, Ice & Refrigerating Machinery; Fittings & Repairs of Gas & Steam Engines, &c., 47-49 St. Francis St., Melbourne, Victoria.

AERATED WATER MANUFACTURERS.
 See Cordial & Aerated Water Mnfra.

AGENTS—BAGGAGE.
 Graves & Co H, 43 Phillimore st, Frem
 Lohman A J, Leake st, Fre
NORTH COY LTD, R P, baggage, licensed Customs, Shipping and Forwarding agents & general carriers, 749 Wellington, Perth, and Fremantle. Tels B3902, FM2667.

AGENTS—COMMISSION & GENERAL.
 Adams W R, Wyalkatchem
 Allen, O W, Narrogin
 Allport, Chas H, Wagin
 Alawick H, 7 Barrack st, Perth
 Anderson Donald W, Wagin
 Asher E, Kellerberrin
 Associated Farmers Agents, Donnybrook and Muntadgin
 Baeslow C S, J.P., Albany
 Balfour & Co Jas, (rear) 780 Hay st, Perth
 Balfour, J, 65 Market st, Fre
 Ballantyne & Co, 81 St Geo ter, Perth

Bardwell, Bern E, Broome
 "Barkers," 78 Brookman st, Kalg
 Barnsley E B, Beverley
 Barratt Arth W, Merredin
 Barrow & Co, Pingley
 Barrett, Geo T, Kanowna
 Bardsworth J, Nann Brook
 Beddington Fredk, Mullewa
 Beesley Bros, Lake Grace
 Bell, Frank, Mullewa
 Betts Syd P, 409 Wignat st, Perth
 Black, D B, Pingley
 Black, Dunlop, Kellerberrin
 Black F H, Bruce Rock
 Black Har D, Mollerin
 Bolton K R, Mingenew
 Bond, C J, Millng
 Bogle H W, Coorow
 Borell, Alex Yng, Busselton
 Bovey, Thos, Narrogin
 Boyd B, Brunswick Jetn
 Brazier R, Wyalkatchem
 Breary, Wm, 87 Maritana st, Kalg
 Brodie E E, Wiellara
 Broadhurst, Gnamah
 Brocke, C D S, Kulln

BROWN & DUREAU LTD.

312-314 Murray St., Perth. Tels.: B 9291 (6 lines). Commission & Manufacturers Agents, House & Land Agents, Mercantile Brokers, W.A. Agents for Jas E. McKenzie & Co. Pty. Ltd., Rosella Food Products, Prestige Hosiery, Hecla Electrical Goods, etc.

Bruce Rock Dist Farmers' Co-op Ltd
 Bruce Rock
 Buchanan C L, Mukinbudin
 Bullock A H, Albany
 Bullock J E, Kalga
 Bunney, G E, Kelmeat
 Burges Irwin C, Dongarra
 Burton, Wm R, 92 Egan st, Kalg
 Business Merc Agency Ltd, 193 Murray st, Perth

Butler, W M, Kulln
 Butler, Wm M, Wicklepa
 Byass Alice F, Pingaring
 Byne Edwd, Bunll
 Cadd W E, Tambellup
 Cahill Harry, Mt Magnet
 Calderwood Clyde D, Mollerin
 Callaghey, J, Perth
 Cameron L A, Koorda
 Campbell, Arch, 544 Hay st, Perth
 Cargeeg Bros, 25 William st, Perth
 Carter H, Geraldton
 Carter N C, Narrobin
 Carter W, Meekering
 Carter Wm, Albany

Caulder Geo, 45 St Geo ter, Perth
 "Charles," 62 Rly par, Mid Jctn
 Charleston & Sons P W, Kellerberrin
 Clarke & Dob, Ltd, Toodyay
 Clarke Sidney, Toodyay
 Clews, Tom, Belka
 Cliff, Derby, 244 Hay st, Subi
 Cochrane M S, Cadoux
 Cohen, Moss, 21 Burt st, Bldr
 Collins C W, Mullewa
 Connolly T, Kellerberrin
 Cook, G S, Lake Grace
 Cumber, E H, Pingley
 Coombes J, J.P., Wiluna
 Corbitt D, Southern Cross
 Cottle, Robin, 5 Strling Hwy, Cott
 Cottle Robin, 5 Strling Hwy, Cott
 Cox Chas, 88 High st, Fre
 Crawford A, Corrigin
 Crawford, Wm M, Brookton
 Cronin, W P, Trayning
 Daff, H, Meekering

DALGETY & COMPANY LIMITED, Perth, Fremantle, Albany, Kalgoorlie, Geelong, Carnarvon, Roebourne, Port Hedland, &c.

Daly Jas B, 7 Barrack st, Perth
 Davy C W, 21 Newcastle rd, Northam
 Davy, P M, Lake Brown
 Davy Wm, Merredin
 Davidson, D J, Wyndham
 Davis E G, Harvey
 Davis S S, Morawa
 Dawson E J, Narrogin
 Delaney W J, 177 Fitzgerald st, Ntham
 Dewar, Aubrey N, Gln Gln
 Diprose, R H, Tambellup
 Distler, A G, Cunderdin
 Donerac, T, Toodyay
 Downes, W, Pithara
 Dowsett, C H, Albany
 Drummond & Co J M, 671 Hay st, Perth
 Drummond Wm, Mullewa
 Dungey, E B, Doodlakine

TRADES AND PROFESSIONS.

Dyer Jno F, Mullewa
 Eastern Agencies Ltd, 105 St Geo ter, Perth
 Eastern Dist Agents Co Ltd, Beverley & Yrk
 Edwards P E B, Beverley
 Ellison Hlchd B, Hyden
 Eridrige T V, Quairading
 Evans Thos, Wialli
 Everett, Les, Pemberton
 Faircloth Saml H, Southern Cross
 Farley H, Gnowangerup
 Farr Bros & Wade, Narrogin
 Farr Jno B, Narrogin
 Farrington A B, William st, Fre
 Fielding R C, Dumblebyang
 Filmer K R, Katanning
 Filmer W J, Katanning
 Finlay, J G, Kojonup
 Forbes G W, Brookton
 Forsyth R, Dumblebyang
 Foster A & D, Wadderton Hill
 Foy F E, Kellerberrin
 Fraser, Edw, Yrk
 Frearson, A W, Tammin
 Fremantle E F, Koorda
 French L J, Wignin
 Garen Don, 50 Rly par, Mid Jctn
 Garratt Geo, Mullewa
 Geere, R J, 282 Hannan st, Kalg
 Gettings, K, Kulerin
 Gilbert Wm P, Moorilee Rock
 Gill Emmett M, Mullewa
 Gilmore & Son, P. Scaddan
 Gobby W H, Donnybrook
 Goldfields Gen Agency Co, 314 Hannan st, Kalgoorlie

Goodin, Cyril, Southern Cross
 Goss, Bert, 2 Alex place, Perth
 Graham D, Narrogin
 Grant, Eric, Kulerin
 Gray, J L, Kwolyta
 Gray Robt T, Korrolocking
 Greaves H, Dumblebyang
 Grubbie, Jas, Albany
 Griffin W O, Broome
 Groom Bros, Dumblebyang
 Grose, Jno C, Katanning
 Hack C, Narrogin
 Haines, Ern A, Bridgetown
 Haines, W J, Merredin
 Halbert, J, Cunderdin
 Halbert Victor, Cunderdin
 Hales, Wlr S, Bunbury
 Hammond Clem, Bonnie Rock
 Hammond S F, Wickperrin
 Hamon, J A, Kellerberrin
 Hanson, Andw, Cunderdin
 Harding Wm, Dumblebyang
 Harris, W. Perenjori
 Harrison Ramsay Pty Ltd, 331 Murray st, Perth

Hartree Victor, Pithara
 Harvey Claude, Perenjori
 Harvey J H, Bulyea
 Harvey, E B, Perenjori
 Hawker, C H, Merredin
 Hayward & Son Ltd, Thos, Bunbury
 Head, W, Wongan Hills
 Healy, C. E., 7 Breck st, Perth
 Healy P B, 9 Barrack st, Perth
 Herbert, Frank, Dongarra
 Hickey, Thos, Hardy rd, Belmont Park
 Hidden S L, Mingenew
 Higgins G, Southern Cross
 Hills G, Narembeen

Hills J B, Narembeen
 Hodge Jno, 49 St Geo ter, Perth
 Holland, Arch H, Albany
 Holmes Bros Ltd, 249 Murray st, Pth
 Horwood A P, Korrolocking
 Hubbard K, Meekering
 Hudson Chas Hudson Bldg Phillimore st, Fremantle

Humphries Bob, 123b Harman st, Kalg
 Humphry, Edwd E, Cannington
 Hes B, Narembeen
 Hes, P J, Narembeen
 Henson E, 62 St Geo ter, Perth
 John W, 121 Fitzgerald st, Nthm
 James C H, 175 Ftzgrld st, Nthm
 Jarrott Wm, Bonnie Rock
 Johnson A, Dumblebyang
 Johns G Davies, 108 St Geo ter, Perth
 Johns P D, Shackleton
 Johnston & Symonds, 10 Boulder rd, Kalg

Jones W H, Kojonup
 Jordan Geo A, Kulln
 Kinnear, Her, Broome
 King, E B, Walgoolan
 King T, (unstars) 526 Hay st, Perth
 Kinlock G, Newdegate
 Klopffer H F, Wongan Hills
 Knight & Son, W G, Albany
 Knight, Ruff L, Broome
 Knox, Thos, Hopetoun
 Kraehler E, 74 Chldow st, Nthm
 Krakouer, Miss I, Kojonup

Krakouer, Raphael, Kojonup
 Larking M, Dumblebyang
 Larrud, W E, Mt Kokeby
 Layman G, Capa
 Lee, Monty, Walgoolan
 Lenegan W R, Narrogin
 Leslie, Don, 87 Maritana st, Kalg
 Lewis C A, Quairading
 Lindsay, Jas F, Corrigin
 Llewellyn Mrs Nell, Central av, Perth
 Lloyd, E, Pingley
 Lockton J, Doodlakine
 Logie, J F, Kojonup
 Lougman M, Mullewa
 Love, Wm & Allan, Wickperrin
 Low, Hy, Billarney
 Lowe, Jack, Harvey
 Lynch Phillip F, Hyden
 McAuliffe J, Marvel Loch
 McClusky W, Harvey
 McGarry Alyn R G, Kununoppin
 McInnes Stan, S. Barrack Cross
 Mackay Geo, Holleton
 McKenna W E, Bunbury
 McKenzie M, Wogari
 McLeary Bros, Pinjarra

McMahon Peter R, Southern Cross
 McPhee Mrs Allan, 40 John st, Perth
 Maloney Patk, Lane st, Boulder
 Mann Jno G, J.P., Kulln
 Manners & Co, W G, 77 Maritana st, Kalg
 Marsb, Claude, Armadale
 Mason Edw & Westonia
 Mathor J, Lake George
 Mattinson W B, Quairading
 Merrifield & Sons R B, Albany
 Metrop Land & Investment Co Ltd, 23 William st, Perth
 Mettam Al, Bruce Rock
 Miller Phillip, Wagin
 Mills C A H, 2 Hawes st, Northam
 Molone Wm J, Hyden
 Moister Thos, Mullewa
 Moirneaux, Caryl C, Kelmeat
 Monger C, Cunderdin
 Monger Ernest C, Wialli
 Moore J D, 36 Pier st, Perth
 Moore A B, Westonia
 Moss Lid G, Cue
 Muir R M, Dughin
 Mulligan G, Carnamah
 Murphy F J, 53 St Geo ter, Perth
 Myatt T A G, Harvey
 Naughton, T, Kondinin
 Naughton Thos M, Hyden
 Norman, Edw & Co, Albany
 Norman Leo, 50 Derby st, Perth
 Norris, W T, Dowerin
 O'Grady Stan, 671 Hay st, Perth
 Oma, —, 108 St Geo ter, Perth
 O'Malley Con, 7 Barrack st, Perth
 O'Meara P E, Laverton
 Osborne Jas, Bulyea
 Osborne, Wm H, Bruce Rock
 Parkin, J I, Royston

Parry & Stewart, Gnowangerup
 Paterson Frank, Dowerin
 Pavy & Co W J, 111 Fitzgerald st, Nthm
 Payne Glen E, Buntinge
 Pearce, W E, Lake Grace
 Pentreath F N, Dowerin
 Pearson, I J, Korrolocking
 Perth Bus & Flat Spelists, 671 Hay st, Perth

Phillips Andy 85 Barrack st Pth
 Plesse E S, Katanning
 Plesse Har V, Katanning
 Pike T L, Narrogin
 Pidd W J, Bolgart
 Port, P E, Donnybrook
 Power & Co, 87 Royal Arc, Perth
 Quains, 632 Hay st, Perth
 Outmann J, Albany
 Radford C A, Mullewa
 Rapp, Geo M, 15 Royal Arc, Perth
 Rathings Geo, 62 St Geo ter, Perth
 Rutter, A, Pingley
 Rennie, R, Corrigin
 Renwick, Jas, Quairading
 Ross & Podd, Milling
 Ross A G, Dowerin
 Ross Alnn, 51 Kokeby rd, Subi
 Ross, Allan, Koolberrin
 Rowe, Jno E, Gnowangerup
 Rowlands R E, Balanoc
 Saunders N, Katanning
 Scantlan, J P., Albany
 Scott, A P, Moore
 Scott, Ern, Westonia
 Sewell, P, Moore Rock
 Sexty, Reg J, Armadale
 Shepherd, Alf, Kinnmont av, Ned Park
 Shepherd G C, Geraldton
 Shevlin M, Wiluna
 Shiner, Chas, Nungarin
 Skinner E K H, Koorda
 Smart Jos, Muntadgin