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WATSON, H. K. A.E.C.A., A.I.L.S., Public Accountant, Company Secretary, Auditor & Taxation Consultant, 162-164 St. George's Terrace, Perth. Tel.: B 9927; Residence: 85 Tyrrell St., Nedlands Park. Tel.: WM 1219.

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O'Mally Con, 7 Barrack st, Perth
Osborne Jas H, Tardun
Osborne, Wm H, Bruce Rock
Parker Miss Jean C, 35c Stirling Hwy, Claremont
Parlin, J H, Raleyston
Paterson Frnk, Dowerln
Pavy & Co W J, 115 Fitzgerald st, Nrthm
Payne Glyn E, Bunthe
Paynter H, Gnowangerup
Pearce W E, Lake Grace
Perrison H J, Koorloocking
Paydo J, Meizies
Plesse E S, Katanning
Plesse Hon Har V, M.L.C., Katanning
Pittard Edwd, Brunswick Jctn
Pollock & Co, 29 Phillimore st, Frc
Port, F E, Donnybrook
Pritchard J, Harvey
Quains, Ahern's arc, Pth
Ramm L E, Dumbleyung