EXHIBIT 31.

STATEMENT SHOWING QUANTITY AND VALUE OF MEAT HANDLED BY FREEZING COMPANIES ON BEHALF OF MEAT-EXPORTERS FOR THE YEAR ENDING 31ST JULY, 1917.

Name of Exporter.	New Zealand Refrigerating Company (Limited).											
	Islington.		Imlay.		Smithfield.		Pukeuri.		Burnside.		Picton.	
	60 lb. Carcases.	Value.	60 lb. Carcases.	Value.	60 lb. Carcases.	Value.	60 lb. Carcases.	Value.	60 lb. Carcases.	Value.	60 lb. Carcases.	Value.
		£		£		£		£		£		£
Sims, Cooper, and Co.	92,889	110,363	215,396	96,431	65,699	67,438	41,344	28,722	36,263	33,413	9,590	11,100
Armour and Co.	15,011	8,542	..	..	5,486	4,031	14,925	7,139	24,804	9,128	6,984	9,101
Nevanas and Co.	755	995	..	..	..	..	..	..	..	..	..	..
Dominion Meat Company	1,879	704	..	..	11,230	7,964	20,826	7,227	1,577	1,448	..	..
Kaye and Carter	*8,676	11,435	..	..	5,929	3,893	24,725	7,012	372	2	2,288	*3,065
Nicoll Bros.	9,293	7,455	..	..	11,175	7,909	4,954	2,786	..	..	..	..
Clarkson and Sons	42,305	48,213	..	..	2,310	635	..	..	..	..	7,554	9,652
Dalgety and Co.	..	..	..	..	*303	421	..	..	..	..	..	..
Angliss and Co.	853	1,124	..	..	*239	332	..	..	..	..	..	..
Joseph and Co.	*2,647	3,489	..	..	..	..	*1,911	2,508	*5,828	7,110	*2,797	3,748
Wright, Stephenson, and Co.	..	..	..	..	..	..	..	..	*110	134	..	..
Cameron, P.	..	..	..	..	..	..	..	..	3,342	2,953	..	..
Fraser, A.	..	..	..	..	..	..	..	..	*781	953	..	..
Turnbull and Co.	*930	1,226	..	..	..	..	..	..	*3,960	4,831	..	..
Pyne and Co.	*2,522	3,324	..	..	..	..	..	..	..	..	..	..
New Zealand Farmers	*1,767	2,329	..	..	..	..	..	..	..	..	..	..

* Represents quantity and value of meat shipped to 31st July, 1917.

Name of Exporter.	Birt and Co., Ocean Beach.		Southland Frozen Meat Company.		National Mortgage, Longburn.	
	60 lb. Carcases.	Value.	60 lb. Carcases.	Value.	60 lb. Carcases.	Value.
		£ s. d.		£ s. d.		£ s. d.
Sims, Cooper, and Co.	24,143	20,536 8 0	..	..	1,204	1,710 15 11
Cameron, P.	866	995 0 3	1,251	1,498 7 2	..	..
Kirk and Co.	62,696	64,238 19 6	25,800	33,938 2 10	..	..
Armour and Co.	..	..	57,340	78,235 6 9	915	1,143 12 7
Wallis, R. and F.	27,754	24,468 2 1	68,598	96,050 9 3	..	..
Turnbull and Co.	3,938	4,709 8 7	..	..	..	..
Wright, Stephenson, and Co.	2,564*	3,006 17 8	25,468	33,097 0 1	..	..
New Zealand Loan and Mercantile Agency Company (Limited)	2,137*	2,577 10 2	1,130	1,370 5 1	..	..
Dalgety and Co.	512*	581 12 2	..	..	..	..
Caithness, D.	..	..	4,665	5,416 4 8	..	..
Joseph, A. L., and Co. (Armour's)	..	..	1,613	1,811 13 3	..	..
Mellsop, Elliott, and Co.	..	..	..	..	1,462	1,658 12 5

* Represents quantity and value of meat shipped to 31st July, 1917.

Name of Exporter.	Wellington Farmers' Meat Company.		Canterbury Frozen Meat Company.		Tokomaru Sheep-farmers' Freezing Company.		Westfield Freezing Company.	
	60 lb. Carcases.	Value.	60 lb. Carcases.	Value.	60 lb. Carcases.	Value.	60 lb. Carcases.	Value.
		£ s. d.		£ s. d.		£ s. d.		£ s. d.
Mellsop, Elliott, and Co.	9,650	8,535 3 9	..	..	..	..	..	..
Armour and Co.	41	53 12 10	68,016	36,787 5 11	..	..	..	..
Angliss and Co.	..	..	78,317	52,520 16 8	..	..	..	..
Dominion Meat Company	..	..	40,132	18,208 19 6	..	..	..	..
W. B. Clarkson and Sons	..	..	23,223	10,858 18 5	..	..	..	..
Kaye and Carter	..	..	46,448	26,365 11 6	..	..	..	..
Nicoll Bros.	..	..	38,012	16,874 15 0	4,442	3,457 7 10	..	..
Sims, Cooper, and Co.	..	..	65,126	17,324 17 7	8,192	3,783 7 4	..	..
Turnbull and Co.	..	..	5,073	4,627 10 11	..	..	..	..
Cameron, P.	..	..	1,832	1,907 1 11	..	..	..	..
Fraser, A.	..	..	2,078	2,099 9 11	..	..	..	..
Wallis, R. and F.	..	..	9,557	934 1 3	..	..	..	..
Joseph, A. L., and Co.	..	..	..	..	718	786 14 5	..	..
Nevanas and Co.	..	..	..	..	277	..	..	..
New Zealand Loan and Mercantile Agency Company (Limited)	..	..	..	..	..	..	2,270	2,933 17 6
Dalgety and Co.	..	..	..	..	..	..	397	167 2 4