



The Edinburgh Gazette

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FRIDAY, DECEMBER 21, 1923.

BY THE KING.

A PROCLAMATION

REVOKING THE PROCLAMATION OF 11TH OCTOBER 1923, FOR DISCONTINUING THE BRANCH MINT AT SYDNEY.

GEORGE R.I.

WHEREAS in pursuance of the Coinage Act, 1870, We did, by the Sydney Mint (Discontinuance) Proclamation, 1923, direct that the establishment of the Branch of Our Royal Mint at or near Sydney in New South Wales should, as from the first day of January nineteen hundred and twenty-four, be discontinued:

And whereas it has now been represented to Us that it is expedient that the establishment of the said Branch Mint should be continued:

And whereas by virtue of the said Act it is lawful for Us, with the advice of Our Privy Council, by Proclamation, to revoke any Proclamation previously made under the said Act:

We, therefore, in pursuance of the said Act, and of all other powers enabling Us in that behalf, do hereby, with the advice of Our Privy Council, proclaim, direct and ordain as follows:—

1. The Sydney Mint (Discontinuance) Proclamation, 1923, is hereby revoked, and the said Branch Mint shall continue to be established as if the said Proclamation had never been made.

2. This Proclamation may be cited as the

Sydney Mint (Discontinuance) Proclamation (Revocation) Proclamation, 1923.

Given at Our Court at Buckingham Palace, this Nineteenth day of December, in the year of our Lord One thousand nine hundred and twenty-three, and in the Fourteenth year of Our Reign.

GOD SAVE THE KING.

Lord Chamberlain's Office,
Buckingham Palace, S.W.,
18th December 1923.

The KING has been graciously pleased to appoint Sir Robert William Philip, M.D., LL.D., to be one of the Honorary Physicians to His Majesty in Scotland, in the room of David W. Finlay, Esquire, M.D., deceased.

Treasury Chambers,
17th December 1923.

The Lords Commissioners of His Majesty's Treasury have been pleased to appoint the following gentlemen to act as Public Auditors for Great Britain for the year ending the 31st December 1924, under the provisions of the Friendly Societies Act, 1896 (59 and 60 Vict. cap. 25), and the Industrial and Provident

Societies Acts, 1893 to 1913 (56 and 57 Vict. cap. 39, and 3 and 4 Geo. 5, cap. 31), viz. :—

PUBLIC AUDITORS APPOINTED FOR THE YEAR
ENDING 31ST DECEMBER 1924.

- Adkin, C. D., 33 Market Place, Wantage; 10 High Street, Abingdon.
- Alban, F. J., Central Chambers, Newport, Mon.; 84 Queen Street, Cardiff; 101 High Street, Merthyr, Carm.
- Alderdice, J., Alston House, Derwent View, Medomsley, co. Durham; Council Chambers, 2 Edith Street, Consett.
- Alexander, J. H., Atlas Chambers, King Street, Leeds; 81 High Street, Newport, Mon.; 12 Gladstone Street, Cross Keys, Mon.
- Alexander, P., 43 Chancery Lane, W.C. 2; 3 Woodgrange Road, Forest Gate, E. 7.
- Allen, H. J., 37 Surrey Street, Sheffield.
- Ambler, J. W., 10 Gordon Street, Keighley.
- Anderson, Charles, 34 Church Street, West Hartlepool.
- Anderson, J. B., 154 High Street, Kirkcaldy.
- Anderson, J. H., Zetland Road, Middlesbrough; 8 Exeter Street, Saltburn-by-the-Sea.
- Andrew, W. F., 209 West George Street, Glasgow; 4 St. Mary Axe, E.C. 3.
- Andrews, Edward, Diocesan Rooms, 13 Eastgate Row North, Chester.
- Angus, A. W., 30 St. Andrew Square, Edinburgh.
- Annan, William, 22 Charlotte Square, Edinburgh.
- Antoine, B. W., 2 The Mall, Ealing, W. 5; 15 New Broad Street, E.C. 2.
- Appleby, W., 38-43 Deansgate Arcade, Manchester; 6 Bloomsbury Square, W.C. 1.
- Arden, J., 7 Union Street, Ulverston, Lancs.
- Armstrong, H. J., Emerson Chambers, Blackett Street, Newcastle-on-Tyne; City Chambers, 57 English Street, Carlisle; 46 Duke Street, Whitehaven.
- Armstrong, John, 22 Station Road, Workington.
- Armstrong, J. W., 2 Collingwood Street, Newcastle-on-Tyne.
- Armstrong, W. P., 11 Prior Street, Lincoln.
- Arnold, C., Town Hall Chambers, Rhyl.
- Arvescough, N. F., 20 Bridge Street, Blyth, Northumberland.
- Ashworth, W., 1 Bull Street, Burnley.
- Aspray, N., "Olney," Middlefield Lane, West Hagley, Worcestershire; Waddams Pool Works, Dudley.
- Aston, P. W., Mostyn Chambers, Colwyn Bay.
- Aston, R. H., 31 Water Street, Hyde, Cheshire.
- Atherton, G. L., Barrack Street, Bridport, Dorsetshire.
- Atkins, J. R., 14 St. Anne's Square, Manchester; 76 Derby Street, Macclesfield.
- Atkinson, W. G., Loddington House, 42 Albert Street, Rugby.
- Attenborough, G. H., 9-10 Fenchurch Street, E.C.
- Atlee, T. M., 120 Edmund Street, Birmingham.
- Avery, J., 52 Coleman Street, E.C. 2.
- Avison, Owen, 1 Cloth Hall Street, Huddersfield.
- Baggs, H. M., 102 Malsis Road, Keighley.
- Bagley, A., 66 Basinghall Street, E.C. 2.
- Bairstow, E., District Bank Chambers, Commercial Street, Halifax.
- Baker, C. C., Finsbury Court, Finsbury Pavement, E.C. 2.
- Baker, H. Feldon, 44 Abington Street, Northampton.
- Baldwin, E. C., Union Bank Chambers, 8 North Street, Brighton.
- Ball, Kenneth M., 67-68 Cheapside, E.C. 2.
- Bamforth, J. T., 8 St. Helen's Road, Dringhouses, York.
- Bamforth, William, 1386 Ashton Old Road, Openshaw, Manchester.
- Barber, H. P., Sheffield Telegraph Building, High Street, Sheffield.
- Barker, C. V., 91 Moorgate, E.C. 2.
- Barker, Dixon, 60 Roser Avenue, Sunderland.
- Barley, J. R., 69 Surrey Street, Norwich; 1 Tucks Court, St. Giles Street, Norwich.
- Barnett, Bernard, 66 Westgate, Mansfield.
- Barnett, W. W. T., 48 Wood Street, Brompton, Chatham.
- Barningham, F., 18 Lanark Street, Perth Street, Hull.
- Barrett, W. L., 19 Cross Street, Barnstaple; 10 Northfield Road, Ilfracombe.
- Barron, Frank H., Cookbridge Chambers, 91 Cookbridge Street, Leeds; 40 Sunbridge Road, Bradford.
- Barrowcliff, C. P., 55 and 57 Albert Road, Middlesbrough; 16 South Road, Bishop Auckland.
- Bartlett, R. W., 24 Bridge Street, Newport, Mon.
- Bartlett, S. G., "Holyoake House," Long Buckby, Northants; Church Street, Long Buckby.
- Barty, J. B., Glenacres, Dunblane, Perthshire; Wharnclyff, William Road, Norton, Malton, Yorks.
- Basden, E. D., Portland House, 73 Basinghall Street, E.C. 2.
- Bashforth, W., Hoole's Chambers, 45 Bank Street, Sheffield.
- Bauser, H., 20 Ebers Grove, Mapperley Park, Nottingham.
- Bayley, J. H., Clarence Buildings, 2 Booth Street, Manchester; Moorgate Court, Moorgate Place, E.C. 2.
- Bayliss, W. M., 16 Broad Street, Oxford; Market Square, Buckingham.
- Beale, J. F., 10 Pocklington's Walk, Leicester.
- Heard, H. E. P., Hoole's Chambers, 45 Bank Street, Sheffield.
- Beasley, Isaac, 55 Huntingdon Road, Earlsdon, Coventry.
- Bee, H. P., 13 Chapel Street, Preston.
- Beecroft, T., 8 East Parade, Leeds.
- Beer, W. W., 17 Bedford Circus, Exeter.
- Bell, L. B., 42 North Castle Street, Edinburgh.
- Bellamy, R. C., 5 Town Hall Street, Grimsby.
- Benbow, L., 2a Sheep Street, Northampton.
- Bennett, A., Market Gate Chambers, Warrington.
- Bennett, C. H., 742 and 743a Salisbury House, London Wall, E.C. 2.
- Bennett, E. L., 31-32 Broad Street Avenue, Blomfield Street, London E.C. 2.
- Bensusan-Butt, G. C., 8 West Stockwell Street Colchester; Bush Lane House, Bush Lane,

- Cannon Street, E.C. 4; Brampton Chambers, Station Road, Clacton-on-Sea.
- Bentley, W., "Wyndcliff," 33 Harper's Lane, Bolton.
- Berry, O., 16 Monument Street, E.C. 3.
- Bicker, E., Lloyd's Bank Chambers, 45 and 47 Old Christchurch Road, Bournemouth.
- Biggar, J. M., 180 West George Street, Glasgow.
- Binns, J., Exchange Buildings, Mirfield.
- Birch, W., 79 Haywood Street, Leek.
- Black, R. S., 82 Market Gate, Arbroath, Forfarshire.
- Black, W. C., 147 High Street, Newport, Isle of Wight; 57 High Street, Ventnor, Isle of Wight; 17 King's Terrace, Southsea.
- Bladen, J. C., 17 Albion Street, Hanley, Staffs.; 8 Brook Street, Stoke-on-Trent; 14 King Street, Newcastle-under-Lyme; 22 Market Street, Longton; 50 St. Edward Street, Leek.
- Blake, A. M. H., 109 High Street, Gosport.
- Bland, C. F., 35 Crouch Street, Colchester.
- Blane, T. H., 30 Birlev Street, Blackpool; 54 Adelaide Street, Fleetwood.
- Bliss, C. Clifford, 13/14 Basinghall Street, E.C. 2; 14 Market Chambers, Enfield.
- Blissett, C. R., Waterloo Chambers, Firvale Road, Bournemouth.
- Blythen, Stanlev. Victoria Chambers, Long Eaton, Derbyshire; 12 Low Pavement, Nottingham.
- Boden, W., "Wynsford," Stafford Road, Cannock, Staffs.
- Boler, J. E., Hoole's Chambers, 45 Bank Street, Sheffield.
- Bolton, F. A., Central Bank Chambers, Leeds.
- Bolton, J. B., 4 Glenfinlas Street, Charlotte Square, Edinburgh.
- Bond, T. J., 48 Gresham Street, E.C. 2.
- Booth, H., Sea View, Main Road, Harwich; 55 High Street, Dovercourt.
- Boothroyd, F. W., 6 and 7 Corridor Chambers, Market Place, Leicester.
- Bound, H. C., 37 Walbrook, E.C. 4; 6 Thomas Street, Woolwich, S.E. 18.
- Bowden, T. G., 42 Mosley Street, Newcastle-on-Tyne.
- Bowen, G. B., 22 Wind Street, Swansea.
- Bowman, R., 26 Birley Street, Blackpool; 17 Market Street, Manchester; 10 Albert Street, Fleetwood.
- Boynton, V. B., 70 High Street, Coalville, Leics.; 1 Hounds Gate, Nottingham.
- Bradley, E. R., 182 Christchurch Road, Boscombe, Hants; Church Street, Christchurch; Seabourne Road, Southbourne.
- Bradshaw, N., 1 Thomas Street, Radcliffe, Manchester.
- Bransom, R. M., Prudential Buildings, Grey Friars, Leicester.
- Brayshaw, C. E., 8 East Parade, Leeds; Old Bank Chambers, Manor Square, Otley.
- Brazier, A. G., 49 Green Lane, Thornton Heath, Surrey; Town Hall, Croydon, Surrey.
- Brearley, J., 55 Lincoln Street, Oldham.
- Brewer, A. H., 3 Wood Street, Queen Square, Bath.
- Brewer, T. L., Imperial Buildings, Mount Stuart Street, Cardiff; 35 and 36 Wind Street, Swansea.
- Brewill, B. H., 33 Castle Gate, Nottingham.
- Brewster, C. J., Moorgate Station Buildings, 133 Moorgate, E.C. 2.
- Briggs, G., 16 Hillcrest Avenue, Cowper Street, Leeds.
- Britten, C. D., Prince's Chambers, 16 John Dalton Street, Manchester.
- Broadbent, J. W., 36 Clegg Street, Oldham.
- Brodie, J. H., 16 Leonard Street, Keswick.
- Brodie, J. P., Moor House, Moorland Road, Burslem; 46A Market Street, Longton, Staffs.
- Brodrick, Sir Thomas, 1 Balloon Street, Manchester.
- Bromfield, J. H., 130 Powke Lane, Blackheath, Birmingham.
- Bromhead, C. D., Sun Buildings, 59 Bedford Street, Plymouth.
- Brooks, W. C., 57 Gracechurch Street, E.C.
- Brown, C. L., 4 Jane Street, Blythswood Square, Glasgow; 14 Hill Street, Wishaw, Lanarkshire.
- Brown, D. A., 65 Bath Street, Glasgow; Aldersyde, Toward Point, Argyllshire.
- Brown, E. T., Gresham Chambers, Lichfield Street, Wolverhampton.
- Brown, H., 8 Ellison Place, Newcastle-on-Tyne; 32 Tower Street, West Hartlepool.
- Brown, J., 95 Morrison Street, Glasgow.
- Brown, O. M., 29-20 King Street, Cheapside, E.C. 2.
- Brown, W. H., 62 John Street, Sunderland.
- Brown, W. S., 45 Queen Street, Edinburgh; 8 Bridge End, Berwick-on-Tweed.
- Brownscombe, W., The Poplars, Stream Wilton, Taunton.
- Buckle, C. D., 25 Cheapside Chambers, Bradford.
- Buckley, A. N., Union Chambers, 45-47 Commercial Street, Halifax.
- Bull, E., Bank Chambers, Devizes.
- Bunch, J. Tindall, Imperial Buildings, Bridge Street, Walsall.
- Burgess, G. W., 14 St. Mary Axe, Leadenhall Street, E.C. 3.
- Burlinson, W. D., Union Bank Chambers, Batley.
- Burn, J. F., Trafalgar Buildings, 1 Charing Cross, W.C. 2.
- Burnley, W. E., Bank Chambers, Yeovil, Somerset; 18 Chamberlain Street, Wells, Somerset.
- Burns, C. T., Brentor, Willow Grove, Chislehurst.
- Burrough, M. W., Bridport, Dorsetshire.
- Burtenshaw, J. M., 81 Cannon Street, E.C. 4.
- Bush, B., 34 Grey Street, Newcastle-on-Tyne.
- Butler, Joseph, 26 East Parade, Leeds; Pearl Assurance Buildings, Market Street, Bradford; Burlington Chambers, Keighley; 13A Nevill Street, Southport.
- Buxton, W. O., Savings Bank Buildings, Bury, Lancs.
- Cadell, G. A., 16 St. Enoch's Square, Glasgow.
- Cambridge, W. S., 11 Albert Terrace, Whitley Bay, Northumberland.
- Cameron, J., The National Bank of Scotland, Greenock.
- Campbell, Athol, West Street, Gateshead.
- Campbell, A. B., 18 Bridge Street, Wick.
- Campbell, D. H., 25 St. Andrew Square, Edinburgh.
- Carder, F. W., Victoria Chambers, Stoke-on-Trent.
- Carpenter, R., Midland Bank Chambers, North Street, Brighton; 13 Osmond Gardens, Hove.

- Carr, E. R., Waterloo Corner, 45 London Road, Leicester; Savings Bank Chambers, Nottingham Street, Melton Mowbray.
- Carr, J., Bank Chambers, 26 Mosley Street, Newcastle-on-Tyne.
- Carř, William, 27 Regent Street, Barnsley.
- Carter, G. H., 1 and 2 Queen Street, Cheapside, E.C. 4; The Broadway, Woking, Surrey.
- Casey, A. B., 20 Pearl Buildings, Portsmouth.
- Cattell, W. C., Bank Chambers, High Street, Kettering.
- Cessford, J. C., 15 Queen Street, Edinburgh.
- Chadwick, A., 16 Bolton Street, Bury; 8 Garden Street, Ramsbottom.
- Chant, M. G., Bassishaw House, 70a Basinghall Street, E.C. 2; "Grasmere," Gordon Avenue, Stanmore; 8-10 Katherine Street, Croydon.
- Chapman, M. W., Golden Lion Chambers, Whitby, Saville Street, Malton, Yorks.
- Chapman, Robert, Barrington Street, South Shields.
- Chardin, William A., 63 Broadway, Stratford, E. 15; 16 and 17 South Street, E.C. 2.
- Charlton, J. W., 114 Whitefield Terrace, Heaton, Newcastle-on-Tyne.
- Charter, W. T., 28 Cherryhinton Road, Cambridge.
- Chater, A. B., 5 Alexandra Street, Cambridge.
- Chipchase, C., 125 Albert Road, Middlesbrough; 31 Newgate, Barnard Castle; 87 Newgate Street, Bishop Auckland; 115 Chancery Lane, W.C. 2; 8 Saddler Street, Durham; Hope Street, Crook, Durham.
- Chisholm, A., Yorkshire Buildings, Wood Street, Wakefield.
- Clamp, W. R., Working Men's Club and Institute Union Limited, Club Union Buildings, Clerkenwell Road, E. C. 1.
- Clapperton-Stewart, R. A., 2 Church Place, Greenock.
- Claridge, C. E., 47 Market Street, Bradford.
- Claridge, William, 47 Market Street, Bradford.
- Clark, H. W., 29 Scale Lane, Hull; 32 Tennyson Avenue, Bridlington.
- Clark, R. E., 17 Albion Street, Hanley, Staffs; High Street, St. Austell, Cornwall.
- Clark, William, County Bank Chambers, Bradshawgate, Leigh, Lancs.; 45 Church Street, Leigh, Lancs.
- Clark, W. L., 222 Union Street, Aberdeen.
- Clarke, F. N., 4 Pavilion Buildings, Brighton; Imperial Buildings, Ludgate Circus, E.C. 4.
- Clarke, L. G., 12 Coleman Street, E.C. 2; 199 Hoe Street, Walthamstow, E. 17.
- Clarke, S. W., 31 Castle Hill, Lancaster; Cheapside, Preston; 51 Highgate, Kendal; 371 Lord Street, Southport.
- Clarkson, J. P., 16 Devonshire Square, Bishopsgate Street, E.C.
- Clarkson, Percival, 9 Guildhall Street, Preston.
- Clayton, A. E., 47 South Street, Dorchester.
- Clayton, W., 10 Milton Chambers, Milton Street, Nottingham.
- Cliff, R., 10 Church Street, Eastwood, Nottingham.
- Cliffe, Ernest, 20 Bierton Hill, Aylesbury, Bucks.
- Clinch, S. H., 119 Moorgate, E.C. 2; 2 Clinton Place, Seaford, Sussex; 181 High Street, Lewes.
- Clinckett, J. E., 22-24 William Street, Woolwich, S.E. 18; 67-68 Cheapside, E.C. 2.
- Clive, E. A., 174 Edmund Street, Birmingham.
- Clough, Newsome, Old Bank Chambers, Cleckheaton; Wyncote, Whitcliffe, Cleckheaton.
- Clow, John Percy, 30 Cross Street, Manchester; 83 Colmore Row, Birmingham; 17 Highcross Street, Leicester.
- Clutterbuck, S. E., 31 Queen Street, Cardiff; Metal Exchange, Fisher Street, Swansea.
- Coates, D. W., 1 and 2 Bucklersbury, E.C. 4; 72 and 74 Victoria Street, S.W. 1; Cavendish Chambers, 28a Guildford Street, Leeds; Imperial Buildings, Mount Stuart Square, Cardiff; 35-36 Wind Street, Swansea.
- Coates, F. W., 10 Albert Road, Middlesbrough; 21 Woodlands Terrace, Redcar.
- Coates, L. J., 2 East Parade, Leeds.
- Cobb, E., Commerce Court, 11 Lord Street, Liverpool.
- Cobley, G. H., 27 Southampton Street, Strand, W.C. 2.
- Cockcroft, H., 36 Shirley Park Road, Croydon.
- Collins, T. W., 13 South Square, Gray's Inn, W.C. 1.
- Comins, C., 50 Cannon Street, E.C. 4; Pembroke House, Upper Park Road, Bromley; 54 Conduit Street, W. 1.
- Conway, W., 8-12 Old Bank Buildings, Chester.
- Coope, W. R., Albion Chambers, King Street, Nottingham; Derby Road, Long Eaton.
- Cooper, D., 273 Frederick Street, Oldham; 4 Chapel Walks, Manchester.
- Cooper, N. H., 3 Willow Way, Didsbury, Manchester.
- Cooper, W. H., St. Stephen's House, 2 Coleman Street, E.C. 2; 102 Queen Street, Maidenhead.
- Cooper-Parry, P. C., 43 Wardwick, Derby; Albion Chambers, St. John Street, Ashbourne; Arcade Buildings, Station Street, Burton-on-Trent.
- Costello, J. E., 90 Cannon Street, E.C. 4.
- Cotton, G. M., 9 North Saint David Street, Edinburgh.
- Cowburn, E. P., Maritime Buildings, Albert Road, Middlesbrough; 3 Coniscliffe Road, Darlington.
- Cowper, C. S. S., 4 Walbrook, E.C. 4.
- Cox, H. A., 28 Basinghall Street, E.C. 2; 19 Spencer Road, Croydon.
- Crabtree, B. T., 12 Market Street, Hebden Bridge, Yorks.
- Crabtree, Cressweller, 12 Market Street, Hebden Bridge, Yorks.
- Crabtree, R., 12 Market Street, Hebden Bridge, Yorks.
- Crawford, J. W., 31 Castle Street, Dumbarton; 58 West Regent Street, Glasgow.
- Crawshaw, H., Union Bank Chambers, Accrington; 1 Dale Street, Haslingden; St. Mary Street, Rawtenstall; Yorkshire Street, Bacup.
- Cregan, H. Q., 4 Copthall Buildings, Copthall Avenue, E.C. 2.
- Critchley, H. S., 41-42 Cornmarket Street, Oxford; 18 High Street, Abingdon; Market Place, Bicester.
- Crocker, W. H., 20-23 Pearl Buildings, Portsmouth.
- Crook, G. G., 1 Haymarket, Norwich.
- Crowe, S. E., 1 Albion Street, Leeds; 3 Grange Road, Burley, Yorks.; 55 Kirkgate, Otley, Yorks.

- Crowther, E., 10 Regent Street, Barnsley.
 Crowther, W. F., Beatty's Chambers, Hotel Street, Bolton.
 Crozier, N. G., 38-43 Deansgate Arcade, Manchester; 6 Bloomsbury Square, W.C. 1.
 Cryer, M. P., Old Bank Chambers, Keighley.
 Cudworth, A. J., 26 Waterloo Street, Birmingham.
 Culley, F. S., Bank Plain, Norwich; 7 Queen Street, Great Yarmouth; Market Place, King's Lynn.
 Cunliffe, A. R., Station Buildings, 24 Railway Street, Nelson, Lancs.
 Dadley, M. G., 16 Hertford Street Coventry.
 Daffern, T. M., Economic Chambers, Little Park Street, Coventry.
 Darke, F. B., "Oakdene," Dundonald Drive, Leigh-on-Sea; 146 Bishopsgate, E.C. 2.
 Darton, O., Balfour House, 119-125, Finsbury Pavement, E.C. 2; 62 High Street, Rochester.
 Davey, H., 1 Barstow Square, Wakefield; Yorkshire Penny Bank Chambers Market Place, Normanton, Yorkshire.
 David, W., 8 John Street, Llanelli.
 Davidson, A., 6 Golden Square, Aberdeen.
 Davidson, W. L., 176 Bath Street, Glasgow.
 Davies, D. A., 65 London Wall, E.C. 2; 407 New Cross Road, S.E. 14.
 Davies, T., 18 Dunraven Place, Bridgend, Glam.
 Davis, H. V., 30 Chamberlain Street, Wells, Somerset; 27 High Street, Glastonbury.
 Davis, William, 36 Derby Street, Werneth Oldham.
 Davison, W., 36 West Sunniside, Sunderland.
 Dawson, W. B., Church Street Chambers, Dewsbury.
 Day, W. G., 51 Foregate, Worcester.
 Deacon, A. G., 13-16 Corridor Chambers, Market Place, Leicester; 60-62 Spring Gardens, Manchester; Spencer House, 4 South Place, E.C. 2.
 Deal, M., 1 Gordon Villas, First Avenue, Dovercourt, Harwich.
 Deane, E. J., 14 Dale Street, Liverpool.
 Denham, C. S., 21 Bedford Road, W.C. 1.
 Derbyshire, J., 417 Liverpool Road, Patricroft, Lancs.
 Dewar, F. C., 62 Newmarket Street, Ayr.
 Dickinson, H. S., 10 Old Bank Chambers, Bradford; 30 Huddersfield Road, Brighouse.
 Dickson, Joseph, 20 Barnton Street, Stirling.
 Disley, H. R., Tower Chambers, 29 Brown Street, Manchester.
 Dixon, J. H., 11 Ironmonger Lane, E.C. 2.
 Dobson, A., Post Office House, Leeds; Barfield Terrace, Morley, Yorks.; Old Bank Chambers, Cleckheaton; 20 Tewit Well Avenue, Harrogate.
 Douglas, Adam, Old Library, Alnwick.
 Douglas, Thomas, 36 West Sunniside, Sunderland.
 Dow, Thomas, "Finlarig," Cornhill, Perth.
 Dowding, J. B., 5 Corn Square, Leominster.
 Downing, G. A., 1 Witton Street, Northwick; 66 Castle Buildings, Chester.
 Drowley, G., "Verwood," Gloucester Road, Hampton, Middlesex.
 Drummond, W. M., 17 Duke Street, Edinburgh; Manse Place, Falkirk; 6 Broad Street Place, E.C. 2.
 Dudbridge, J. S., 8 Lansdown, Stroud, Glos.; Queen Street Chambers, Gloucester.
 Dudbridge, Sidney, 8 Lansdown, Stroud, Glos.; Queen Street Chambers, Gloucester.
 Duncan, W., 38 Bath Street, Glasgow.
 Dunlop, R. T., 45 Renfield Street, Glasgow.
 Dunn, B. S., 25 and 26 Lime Street, E.C. 3.
 Dunn, J. M'L., 156 Union Street, Aberdeen.
 Dyer, C. E., 32 Milton Park, Highgate, N. 6; West View, Woodlands Avenue, Finchley, N. 3.
 Dyer, S. A., 5 Fenwick Street, Liverpool.
 Earl, R. M., Prospect House, Grantham Road, Sleaford.
 East, R., Church Street, Princess Risborough, Bucks.; 19 Bicester Road, Aylesbury.
 Eaves, W., 15 Fountain Street, Manchester.
 Ednie, A., 7 St. Paul's Square, Bedford.
 Edwards, A. R., Cornhill Chambers, Dorchester.
 Edwards, Henry, 61 Wind Street, Swansea.
 Eldridge, B. H. B., 17 King Edward Street, Macclesfield; 52 Brown Street, Manchester.
 Elles-Hill, W., 17 Throgmorton Avenue, E.C. 2.
 Elliott, E. A., 1A William Street, Heywood, Lancs.
 Ellsworthy, J. M., Norfolk House, Laurence Pountney Hill, Cannon Street, E.C. 4; 34 Bouverie Road West, Folkestone.
 Eltringham, A., 20 Fowler Street, South Shields.
 Elworthy, W. R., 7 Downing Street, Cambridge.
 Emery, J., 104A New Lane, Patricroft, Lancs.; Co-operative Wholesale Society, 1 Balloon Street, Manchester.
 Emmerson, W., 99 Albion Street, Leeds.
 Emms, E. A., 18 Theatre Street, East Dereham; The Guildhall, East Dereham.
 Ensor, I. L., 30 Museum Street, Ipswich; Highfield House, Orwell Road, Felixstowe.
 Ensor, L., 30 Museum Street, Ipswich; Highfield House, Orwell Road, Felixstowe.
 Erents, P. G., 67 West Nile Street, Glasgow.
 Etchells, E. S., Westgate, Huddersfield.
 Evans, G. A., Ffrwd Offices, Mountain Ash, Glam.; Clive Chambers, 121 Queen Street, Cardiff.
 Evans, H. R., 17 George Street, St. Helens.
 Evans, Trevor, 22 Wind Street, Swansea; Penlan, Morriston, Glam.
 Evans, T. D., 33 High Street, Bargoed, Glam.
 Everett, A., "Brandon," 4 Lonsdale Gardens, Thornton Heath, Surrey.
 Evershed, A. E., 51 High Street, Guildford.
 Falconer, J. A., 55 Queen Street, Edinburgh.
 Farries, J. G., 158 Irish Street, Dumfries.
 Fearnhead, J., 20 and 22 High Street, Chorley.
 Feek, A. J., High Street, Pershore, Worcestershire.
 Fellows, F. E., 120 Colmore Row, Birmingham; 5 Broad Street Place, Blomfield Street, E.C. 2.
 Ferguson, F. A., 30 Panmure Street, Brechin, Forfarshire.
 Ferguson, H., 127 St. Vincent Street, Glasgow.
 Ferneyhough, M. P., 77 Chaplin Road, Longton, Staffs.
 Field, S. J., 17 Shaftesbury Avenue, W. 1.
 Fielden, Harry, 104 King Street, Manchester.
 Fielding, A., 16 Wood Street, Wakefield; Atlas Chambers, 88 Westgate Road, Newcastle-on-Tyne; 5 Somerset House, George Street, Halifax.
 Fish, B., 16 Western Park, Crouch End, N. 8.

- Fisher, E., 12 Cherry Street, Birmingham; 4 Grange Road, West Bromwich.
- Fitton, J. W., Prudential Buildings, Union Street, Oldham.
- Flawn, S. J., 35 Hamilton Crescent, Palmers Green, N. 13.
- Fletcher, S., "Chelston," North Road, Glossop.
- Folkes, P. D., 101 High Street, Stourbridge; Bank Buildings, Cradley Heath; 75 and 77 Colmore Road, Birmingham; Central Buildings, Halesowen, Worcester.
- Ford, W. J., 28 Baldwin Street, Bristol.
- Forrest, A. C., 65 Bath Street, Glasgow.
- Forrester, S. M., 1 Town Hall Street, Grimsby; Fish Dock Road, Grimsby; Cornmarket, Louth, Lincs.
- Forster, F. J., 85 Albert Road, Middlesbrough; 51 Great George Street, Leeds; 14 West Terrace, Redcar, Yorks.
- Forsyth, J., 34 Mawson's Buildings, Mosley Street, Newcastle-on-Tyne.
- Fortune, G. W., 26 Forrest Road, Edinburgh.
- Foster, S. E., 29 Bank Street, Ashford, Kent.
- Fowler, P. R., Queen's Buildings, 5 John Dalton Street, Manchester; 2A King Edward Street, Macclesfield.
- Fox, F. W., 14 King Street, Leicester.
- Fraser, T. H., 59-61 New Oxford Street, W.C. 1.
- Freeborough, J. H., Haxworth Chambers, 25 Figtree Lane, Sheffield.
- Freeman, G. R., 66 Coleman Street, E.C. 2.
- Frith, J., Buckingham Chambers, 14 St. James Street, Sheffield; 10 Corporation Street, Chesterfield.
- Fry, F. W., 27 St. Clement's Lane, Lombard Street, E.C. 4.
- Gair, R., Star Buildings, Northumberland Street, Newcastle-on-Tyne.
- Galloway, J. W., 14 Olrig Street, Thurso, Caithness-shire.
- Gardiner, F. C., Barclay's Bank Chambers, Scarborough; 3 Sandside, Scarborough; 13-14 Low Ousegate, York.
- Gardiner, H. T. Gore, 50 Cawley Road, E. 9.
- Gardner, J. A., 24 Grey Street, Newcastle-on-Tyne.
- Garfitt, G. M., 34 Union Street, Oldham; Ocean Chambers, Deansgate, Manchester.
- Garland, J. A., 148 Edmund Street, Birmingham.
- Garner, R. A. G., 9 Southampton Street, W.C. 1; 15 Elmwood Avenue, Feltham, Middlesex.
- Garnett, H. W., 61 Brown Street, Manchester.
- Garnsey, Sir Gilbert F., 3 Frederick Place, Old Jewry, E.C. 2.
- Gaunt, W., 47 Park Square, Victoria Square, Leeds.
- Gibson, J. L. D., Union Bank Chambers, Royal Street, Barnsley.
- Gilchrist, Wm., 30 George Square, Glasgow.
- Gill, F., Halifax Commercial Bank Chambers, Tyrrel Street, Bradford.
- Gillespie, J. J., 32 Grainger Street West, Newcastle-on-Tyne.
- Gillespie, J. J., jun., 40 Westgate Road, Newcastle-on-Tyne; 29A Charing Cross Road, W.C. 2.
- Girling, A. F. J., Eldon Buildings, Eldon Street, Barnsley.
- Gittens, J. H., 6 George Street, Richmond, Surrey; 119 Moorgate, E.C. 2; 82 High Street, Norwood, S.E. 25.
- Glaister, E. W., Lloyd's Bank Chambers, Lowther Street, Carlisle; Central Buildings, Corn Market, Penrith.
- Glass, L. R., Halifax Commercial Bank Chambers, Tyrrel Street, Bradford.
- Glass, W. J., 5 Cook Street, Liverpool; 5 Walmer Road, Waterloo, near Liverpool.
- Gleaves, T. R., Provident Chambers, 51 Wardwick, Derby; Bank Chambers, King Street, Belper.
- Glenton, A. H. S., 20 Collingwood Street, Newcastle-on-Tyne.
- Glenwright, J. W., Burtree House, Durham Road, Annfield Plain, co. Durham.
- Glover, J. H., 6 Priory Place, Doncaster; 4 King Street, Wakefield.
- Godkin, H., 53 Baxter Gate, Loughborough; De Montfort Chambers, Horsefair Street, Leicester.
- Goff, W. H., 94 Hope Street, Glasgow.
- Goodchild, F., Cornhill Chambers, Thoroughfare, Ipswich; 82 High Street, Dovercourt; Market Place, Saxmundham.
- Gooding, C. H., 6 Green Street, Bath; South Street, Corsham, Wilts.
- Goodland, J. E., 7 Hammet Street, Taunton; Station Road, Tiverton.
- Goodwin, J. H., Rockside, Matlock, Derbyshire.
- Goold, J., 22 Renfield Street, Glasgow; 2 Bulloch Avenue, Giffnock, Renfrewshire.
- Gordon, J., 52 St. Enoch Square, Glasgow.
- Gordon, J. A., 8 Frederick's Place, Old Jewry, E.C. 2; 142 St. Vincent Street, Glasgow; 61 Westgate Road, Newcastle-on-Tyne.
- Gordon, T., 224 St. Vincent Street, Glasgow; 17 High Street, Dumbarton.
- Gould, H. P., 8 Upper King Street, Norwich.
- Goulding, E. S., 19 Sweeting Street, Liverpool.
- Gowen, H. P., 7 Queen Street, Norwich.
- Graddon, G., 43 Gower Street, Bedford Square, W.C. 1.
- Grafton, E. J., 15 Foregate Street, Worcester.
- Grant, G., Municipal Buildings, Coatbridge.
- Grassam, J., 32 Alliance Avenue, Anlaby Road, Hull.
- Gratrix, T., 5 Russell Street, Eccles.
- Graves, H. R., 51 North John Street, Liverpool.
- Grayson, W., Hansom Street, Barnsley.
- Green, E., Cromwell Buildings, Blackfriars Street, Manchester; 26 Railway Road, Leigh, Lancs.
- Green, W. T., 4 Tilehouse Street, Hitchin.
- Greenhalgh, T., Empress Chambers, 97 Church Street, Blackpool.
- Greenwood, A., Old Borough Chambers, Dewsbury.
- Greenwood, H., Market Chambers, Heckmondwike.
- Greenwood, H. V., 12 Northgate, Bradford.
- Gregory, H. J. M., 12 Serjeant's Inn, Temple, E.C. 4.
- Greig, David T., 68 Brandon Street, Motherwell.
- Griffin, G. R., Newton Chambers, 43 Cannon Street, Birmingham.
- Griffith, F., Barclays Bank Chambers, Kendal.
- Griffiths, J. P., 10 Clarence Place, Bute Docks, Cardiff.
- Grimwood, J., St. Stephen's House, 2 Cole-

- man Street, E.C.; 102 Queen Street, Maidenhead.
- Groves, W. M., 28 King Street, Cheapside, E.C. 2; 77 King Street, Manchester.
- Grundy, N. D., 90 Cannon Street, E.C. 4; 2 Orchard Drive, Blackheath, S.E. 2.
- Guild, W. A., Old Bank of England Court, Queen Street, Norwich.
- Cwyther, W. J., Terminus Chambers, 9 Mill Lane, Cardiff; 12 Dunraven Place, Bridgend.
- Hackett, P. R., 36 Cannon Street, Birmingham.
- Haddon, G., 38 Dogsthorpe Road, Peterborough.
- Hague, H., Retire Chambers, Yorkshire Street, Oldham.
- Hall, J., 31 Dyer Street, Kirkham, Preston.
- Hall, J. E., 166 Stamford Street, Stalybridge.
- Hall, S. T., 24 The Strand, Derby.
- Hall, W. G., Camomile Street Chambers, Bishopsgate, E.C. 3; Calver, Sheffield, Yorks.
- Hallett, A., Westminster Buildings, Regent Street, Wrexham; 80 Scotland Street, Ellesmere, Salop.
- Halsey, Sir L. E., 3 Frederick's Place, Old Jewry, E.C.
- Hambleton, S., Fernbank, Marple Bridge, Stockport.
- Hanna, W. G. C., 4 Melville Street, Edinburgh.
- Hansford, G. L., Parr's Bank Buildings, 3 York Street, Manchester; 21 Jordangate, Macclesfield.
- Hanson, C., "The Haven," Woburn Sands, Bucks.
- Hanson, F. W., Jessop Street, Castleford, Yorks.
- Hardwicke, F. H., Sutherland Chambers, High Street, Stoke-on-Trent.
- Hare, W., Central Buildings, Richmond Terrace, Blackburn.
- Hargreaves, Fred., Bow Chambers, 55 Cross Street, Manchester.
- Hargreaves, F. A., 7 Grimshaw Street, Burnley; 12 Exchange Street, Manchester.
- Hargreaves, R. A., Lloyd's Chambers, Market Street, Colne; 60 George Street, Manchester; 30 Canal Road, Bradford.
- Harley, W. C., 117 George Street, Edinburgh.
- Harlow, E., Grosvenor Chambers, 23 King Street, Nottingham; "Clydesdale," Villiers Road, Woodthorpe.
- Harper, F., 27 Chancery Lane, W.C. 2.
- Harris, W. A., 5 George Street, Pontypool, Mon.
- Harrison, A., 16 Rutland Square, Edinburgh.
- Harrison, C., Central Chambers, Unicorn Hill, Redditch.
- Harrison, C. D., 34 Birley Street, Blackpool; "Noyna," Richmond Place, North Shore, Blackpool.
- Harrison, Edward, 6 Queen's Square, Newcastle-on-Tyne.
- Harrison, Ernest, 20 Bond Street, Dewsbury.
- Harrison, H. C., Waterloo Buildings, 15 Hagley Road, Stourbridge; 92 High Street, Bromsgrove, Worcester.
- Hart, W., 43 Wardwick, Derby.
- Haswell, G. H., St. John's Chambers, Love Street, Chester; Elwy House, King Street, Wrexham.
- Hawkesworth, C. C., 172 Cardigan Road, Leeds.
- Hayes, T. W., 13 Albion Street, Hanley.
- Hayhow, G. S., 23 Tuesday Market Place, King's Lynn.
- Haywood, C., 25 Acresfield, Bolton.
- Hazlehurst, H. W., 6 The Crescent, King Street, Leicester.
- Heatley, R., Temple Chambers, 33 Brazennose Street, Manchester.
- Heckels, R. D., 65 Coleraine Road, Westcombe Park, Blackheath, S.E.
- Helme, J. R., Central Hall, 9 Acresfield, Bolton.
- Henderson, Alexander, 62 Cross Street, Fraserburgh, Aberdeenshire.
- Henderson, H. S., Temple Courts, 55 Temple Row, Birmingham.
- Henderson, I. M., 2 Moorgate Street Buildings, E.C. 2.
- Henderson, J. H., East Parade Chambers, Leeds; 21 Scale Lane, Hull.
- Henderson, Kenneth, Chambers, 48 Queen Street, Edinburgh.
- Hepburn, A. E., 5 Winchester House, Beaufort Street, Chelsea, S.W. 3.
- Heppard, F. L., 19 Richmond Terrace, Blackburn; 17 Railway Road, Darwen.
- Heppard, J. L., 17 Railway Road, Darwen, Lancs.; 19 Richmond Terrace, Blackburn.
- Heslop, W., 39 Priestgate, Darlington.
- Hicks, G., Lloyd's Bank Chambers, Plymouth.
- Higgs, R. D., 13 Boltro Road, Haywards Heath.
- Hildreth, J. J., Thornley Villa, Tow Law, Co. Durham.
- Hill, E. E., 26 High Street, Cardiff.
- Hill, H. L. H., 2 Broad Street Place, Finsbury Circus, E.C. 2; 26 Abington Street, Northampton; 11 Sydney Street, Cambridge.
- Hilton, H. R., 1 St. Peter's Church Walk, Nottingham.
- Hindle, T., 18 Railway Road, Darwen, Lancs.
- Hines, C. G., 4 Museum Street, Ipswich.
- Hirst, G. L., 8 Bond Street, Dewsbury.
- Hirst, J. W. A., 28 Queen Street, Albert Square, Manchester.
- Hitchcock, H. W., Ash Cottage, Shrewbridge Road, Nantwich, Cheshire.
- Hitchins, J. A., 14 Alcester Road, Moseley, Birmingham.
- Hobbs, A. M., 64 Great Portland Street, W. 1.
- Hodge, H., Market Street Chambers, Kettering.
- Hodgson, A. A., 43 Wardwick, Derby; Albion Chambers, St. John Street, Ashbourne; Arcade Buildings, Station Street, Burton-on-Trent.
- Holdsworth, G. H., Shipley, Yorks.
- Holl, H., King Street House, 15 Upper King Street, Norwich.
- Hollis, A., 72 St. Andrew's Road, Southsea, Portsmouth.
- Hollows, R., Bank Chambers, Wallgate, Wigan; 53 Wennington Road, Southport.
- Holman, W. J., 11 Queen Victoria Street, E.C. 4.
- Holmes, Henry, 2 Fenchurch Avenue, E.C. 3; 5 New Road, Brighton.
- Holmes, Herbert, Ropergate End, Pontefract.
- Holmes, H. G., 33 Paternoster Road, E.C. 4.
- Holmes, J. T. L., Woodland Chambers, Colwyn Bay.
- Holt, F., 8 Cook Street, Liverpool.
- Homersham, Miss M. M., 106 St. Clement's House, Clement's Lane, E.C. 4.

- Hope, E., 20 Willow Street, Accrington; 41 Queen Street, Great Harwood, Lancs.
- Hort, J. H., 206 Stanley Road, Bootle.
- Howarth, T., 104 High Street, Bala, N. Wales.
- Howell, H. G., 22 St. Andrew's Crescent, Cardiff.
- Hubbard, F. L., 23 St. Leonard's Road, Bexhill; 41 Havelock Road, Hastings.
- Hudson, J., 10 Acresfield, Bolton.
- Hughes, H., 1 Claremont Hill, Shrewsbury.
- Hughes, T. H., 1 Barnard Road, Leigh-on-Sea; 76 Swinton Street, Gray's Inn Road, W.C.1; 16 Westoe Road, South Shields.
- Hughes, William, 3 Manor Place, Sunderland.
- Humphreys, W. H., 9 and 11 Old Bank Buildings, Eastgate, Chester.
- Hunter, A. T., 52 Great King Street, Edinburgh.
- Hunter, E., Central Bank Chambers, Leeds; Clifford Chambers, York.
- Hurst, J. W., 35 Silver Street, Lincoln.
- Hustwick, Wade, 17 Swaine Street, Bradford.
- Hutchins, A. C., 11 Pancras Lane, Queen Street, E.C.4.
- Hutchinson, James, 57 Holborn Viaduct, E.C.1.
- Hutchison, W. M., 45 Renfield Street, Glasgow.
- Hyslop, J., 127 Irish Street, Dumfries.
- Illingworth, A., The Marsh, East Bierley, Dudley Hill, Bradford.
- Ingram, A. J., 50 Frederick Street, Sunderland.
- Irving, W., 45 Hope Street, Glasgow.
- Jack, W. H., 38 Bath Street, Glasgow.
- Jackson, J. P., 78 Carlton Street, Castleford, Yorkshire.
- Jackson, P. M., 4 Blackfriars Street, Perth.
- Jackson, S. P., Old Bank Chambers, 17 High Street, Bath; Albion Chambers, Bristol.
- Jacobs, D. A., 39 Berners Street, W.1.
- James, E. D., 56 High Street, Lewes; 143 Wool Exchange, E.C.2.
- James, P. O., Market Square, Wellingborough.
- Jeffrey, J. A., 154 Union Street, Aberdeen.
- Jenkins, John, 106 Queen Street, Cardiff.
- Jenkinson, W. V., 26 Pearl Assurance Buildings, Market Street, Bradford.
- Jennings, F., 14 Green Street, Neath.
- Jennings, R., 18 Frederick Street, Sunderland.
- Jepson, J. H., 18 Railway Road, Darwen, Lancs.
- Jessap, C. T., Barlow Chambers, Lumley Road, Skegness.
- Jewitt, W., "Gazette" Office Buildings, Bridge Road, Stockton-on-Tees.
- Jinks, T., Ochilvale Cottage, Sauchie, Alloa.
- Johnson, A. E., 6 Market Street, York; 36 Rathbone Place, Oxford Street, W.1.
- Johnson, A. J., 35 Southgate Street, Winchester.
- Johnson, Samuel, 5 Lower Temple Street, Birmingham.
- Johnson, W., 28 High Street, Swindon.
- Johnstone, Wm., Central Chambers, High Street, Kidderminster; 79 Teme Street, Tenbury; Newmarket Buildings, Bridgenorth.
- Jolliffe, C. G., 70 High Street, Newport, Mon.; 17 Market Street, Llanelli, Carmarthen; Lloyds Bank Chambers, Chepstow, Mon.
- Jones, C. J. H., 45-46 Pearl Buildings, Portsmouth.
- Jones, D. Percy, 2 and 3 Taff Street, Pontypridd.
- Jones, Ed. F., 4 Fenchurch Avenue, E.C.3.
- Jones, F. G., 5 Foregate Street, Worcester.
- Jones, Harry, 10 White Friars, Chester.
- Judge, W. A., High Street, Skipton; Station Road, Barnoldswick; 72 Market Street, Bradford.
- Keeling, H., Council Chambers, 109 Colmore Row, Birmingham.
- Keene, T., 11 George Street West, Luton; 25 College Hill, Cannon Street, E.C. 4; County Chambers, 87 High Street, Bedford.
- Keighly, G., 40 High Street, Brecon.
- Kelsall, T., North Terrace, Birstall, Leeds; High Street, Birstall, Leeds.
- Kenyon, F. T., L. C. and M. Bank Chambers, Penrith; Bank Street, Carlisle; Market Square, Kirby Stephen, Westmoreland.
- Kenyon, William, 50 Samuel Street, Crewe.
- Kerr, E. R. C., Post Office Buildings, Halifax.
- Kershaw, T. E., 3 King Street, South Parade, Rochdale.
- Kettridge, C. L., 1 London Wall Buildings, E.C.2.
- Kevan, W., 12 Acresfield, Bolton.
- Keys, Clement, Athenæum Chambers, 71 Temple Row, Birmingham; 298 High Street, West Bromwich.
- Kidson, B., Temple Chambers, Lichfield Street, Wolverhampton.
- Kilby, Fred, Drury Chambers, Market Square, Northampton.
- Kilvington, H. H., 17 Scarborough Street, West Hartlepool.
- King, A. W., Victoria Place, Woodville Gardens, Gravesend.
- King, G. C., 110 Edmund Street, Birmingham.
- King, H. G., 17 Ironmonger Lane, E.C.2.
- King, R. S., Queen's College, Paradise Street, Birmingham.
- King, T. G., 4 Market Street, Long Sutton, Wisbech.
- Kinsman, J. W., Penuel Chambers, Penuel Road, Pontypridd.
- Kirby, N. F., Andrews Buildings, 67 Queen Street, Cardiff.
- Kitteringham, G. J., Waltham Cross, Herts.
- Kneeshaw, J. W., 7A Hargreaves Street, Burnley.
- Knight, R. J., 3 Raymond Buildings, Gray's Inn Road, W.C.1; 8 Brampton Road, St. Albans.
- Knox, G. W., Spencer House, South Place, E.C.2.
- Lacey, H. J., 6 South Quay, Great Yarmouth; 64 London Road North, Lowestoft.
- Laidlaw, J. B., 52 Great King Street, Edinburgh.
- Laidler, T. R., 24 North John Street, Liverpool.
- Lake, J., 20 Wind Street, Swansea.
- Lambert, W. E., "Bathurst," 169 Earlam Grove, Forest Gate, E. 7.
- Lang, G., 8 Central Exchange Buildings, 50 Grainger Street, Newcastle-on-Tyne.
- Lanyon, E. C., Norton, Bury St. Edmunds.
- Lapish, J. B., Pearl Chambers, East Parade, Leeds.
- Larder, C., Camomile Street Chambers, Bishopsgate, E.C.
- Lark, A. E., 2 South Quay, Great Yarmouth; Market Place, East Dereham, Norfolk; Suffolk Chambers, Lowestoft.
- Larking, C. G., Bank Chambers, High Street, Maidstone; Commercial Chambers, Orford.

- Place, Norwich; 23 Railway Street, Chatham; Bridge Buildings, Wisbech.
- Larking, R. C., Commercial Chambers, Orford Place, Norwich; Bank Chambers, High Street, Maidstone; 23 Railway Street, Chatham; Bridge Buildings, Wisbech, Cambs.
- Lashmore, C. S., 2 Church Street, Cardiff.
- Laverick, M., York Chambers, St. Thomas Street, Sunderland.
- Law, E. I., Kingscourt, Bridge Street, Walsall.
- Lawrence, J. E., 50 North Street, Abergavenny.
- Lawson, G. R., 20 Exchange Buildings, Bradford.
- Laycock, S., Barclay's Bank Chambers, North Street, Keighley.
- Leah, H. B., 9 Warren Street, Stockport.
- Learoyd, F. G., Lancashire and Yorkshire Bank Chambers, Halifax.
- Lee, F., Market Cross Chambers, Huddersfield.
- Lees, R., 44 Hamilton Square, Birkenhead.
- Leslie, F., 153 Croydon Road, Newcastle-on-Tyne.
- Lewis, E. H. A., Bentinck Chambers, Market Street, Mansfield.
- Lintott, F. M., 8 Broadway, Woking; 1-2 Queen Street, Cheapside, E.C. 4; 47 High Street, Aldershot; 22 Wote Street, Basingstoke; 9 Market Street, Guildford.
- Lisle, G., 5 North Saint David Street, Edinburgh.
- Littleboy, W. E., 44 Waterloo Street, Birmingham; 99 Cheapside, E.C. 2.
- Liversidge, H. G., Imperial Buildings, Rotherham.
- Lloyd, W., 19 Priory Street, Dudley, Worcestershire; Grenville Buildings, 12 Cherry Street, Birmingham.
- Lloyd-Roberts, J., The Public Audit Offices, 24 Bangor Street, Carnarvon.
- Loake, P., Norbury House, William Street, Kettering.
- Lock, F. J., 48 Oxhey Avenue, Watford, Herts.
- Locking, H. W., 75 Lowgate, Hull.
- Loggie, R. J., 13 Albert Square, Dundee.
- Longcroft, R. G., 6 Broad Street Place, E.C. 2.
- Lord, J. H., Bank Buildings, Bacup.
- Lord, J. R., Irwell Terrace, Bacup.
- Lord, Walter, 132A Bradshawgate, Bolton.
- Louch, H. T., 63-64 New Broad Street, E.C. 2; 65 Hatton Garden, E.C. 1.
- Lovelock, H., 95 Gresham Street, Bank; E.C. 2.
- Lowson, T. C., 34 Castle Street, Forfar.
- Lucas, A. B., Balfour House, 119 Finsbury Pavement, E.C. 2.
- Lusher, A. O., 3 Guildhall Chambers, Bury St. Edmunds.
- Lynas, H. M., 1 Oxford Place, Leeds.
- M'Bain, A. G., 179 West George Street, Glasgow.
- M'Bain, G., 11 Golden Square, Aberdeen.
- M'Connell, P., 9 Harley Terrace, Kirkcaldy.
- M'Cosh, J., Ocean Chambers, 190 West George Street, Glasgow.
- M'Cutcheon, R. T., 2 West Regent Street, Glasgow; Main Street, Kingseat, Dunfermline.
- M'Donald, T. W., 111 Moorgate, E.C. 2; 35 Havelock Road, Hastings; 9 King Street, Maidstone, Kent; 98 Palmerston Road, Wood Green, W. 22.
- Macdonald, W., 51 Balgreen Road, Edinburgh.
- M'Farlane, E. S., 153 St. Vincent Street, Glasgow.
- Macfarlane, R., 114 West Campbell Street, Glasgow.
- Macintosh, R., 5 Dalziel Drive, Pollokshields, Glasgow.
- Macintyre, Archld., Muirbrow Chambers, 120 Cadzow Street, Hamilton, Lanarkshire.
- M'Kean, G. B., 113 St. Vincent Street, Glasgow.
- Mackie, H. M., 124 St. Vincent Street, Glasgow.
- MacKinnon, J. W., 145 St. Vincent Street, Glasgow; 4 Castle Street, Dumbarton.
- M'Lachlan, Turner, 25 Frederick Street, Edinburgh.
- Maclean, R., 1 Lombard Street, Inverness.
- M'Vean, G. S., 194 West Regent Street, Glasgow.
- Mahon, F., 4-5 Oriental Chambers, Doncaster.
- Mair, A. J., 5 Frederick Street, Sunderland.
- Malthouse, G., 124 Harehills Avenue, Leeds.
- Mann, Sir John, 142 St. Vincent Street, Glasgow; 8 Frederick's Place, Old Jewry, E.C. 2; 61 Westgate Road, Newcastle-on-Tyne.
- Manvell, L. S., 12 Lime Street, E.C. 3.
- March, R. H., 58 Mount Stuart Square, Cardiff.
- Marlow, H., 31 Sherwood Road, Addiscombe, Croydon, Surrey.
- Marriott, C. A., 9 Albert Square, Manchester; Offerton Road, Offerton, Stockport.
- Marsden, R. L., 28 Cavendish Street, Chesterfield; 19 St. James Street, Sheffield; 11 Priory Place, Doncaster.
- Marsh, F. S., 13 Hoghton Street, Southport, Lancs.
- Marshall, S., 254 Marlborough Avenue, Hull.
- Marshall, S. W., 107A Mortimer Street, Herne Bay; Town Hall Chambers, Westgate-on-Sea; 1 West Terrace, Folkestone.
- Martin, Thrale C., "E" Milburn House, Newcastle-on-Tyne.
- Martin, W. H., 109 Bath Street, Glasgow.
- Martyn, A., 4 Lumley Crescent, Philadelphia, Fence Houses, Co. Durham.
- Mason, E. H., 9 Clarence Street, Cheltenham.
- Massey, J. Wood, 46 Cherry Street, Birmingham.
- Matthews, J. H. S., 43 Preston New Road, Blackburn; Chapel Walks, Preston.
- Matthews, W. J., Bryn Tawe, Hafod, Swansea.
- Mawson, J. D., 44 Mill Road, Epsom.
- Mayhew, W. O., 62 Oxford Street, W. 1; Old Court House, Barnet, Herts; Richmond Road, Bognor.
- Mee, C., Lawson Cottage, Shephshed, Loughborough.
- Melling, W. T., 12 The Crescent, Coleford, Bath.
- Mellor, H., Queen's Buildings, 5 John Dalton Street, Manchester; 2A King Edward Street, Macclesfield.
- Mellors, A. G., 1 King John's Chambers, Bridlesmith Gate, Nottingham.
- Mercer, W., 1 and 2 Peahen Chambers, London Road, St. Albans.
- Merchant, F., 2 St. Peter's Church Walk, Nottingham.
- Merchant, H. A., 10 The Broadway, Ealing, W. 5; 206 High Street, Brentford.

- Merchant, J. L., Savings Bank Buildings, Bury.
- Merrick, E., 17 St. Stephen's Gardens, Twickenham.
- Metcalf, S., 59 St. Paul's Street, Leeds.
- Metzner, P. E., 61-62 Chancery Lane, W.C.; 40 George Street, Richmond, Surrey; 31 High Street, High Wycombe, Bucks.
- Mitchell, K. H., College Hill Chambers, Cannon Street, E.C. 4; 5 Junction Road, Romford, Essex.
- Middleton, G. H., Erskine Chambers, 13 Grainger Street West, Newcastle-on-Tyne.
- Midwinter, W. E., Council Chambers, Cirencester.
- Millar, T. J., 30 York Place, Edinburgh.
- Miller, H. C. E., 52-53 Cheapside, E.C. 2; 144A High Street, Slough.
- Miller, R. F., Ramsden Square, Barrow-in-Furness; 16 Kennedy Street, Manchester.
- Miller, T. B., 141 Fenchurch Street, E.C. 3.
- Millman, H. T., Prudential Buildings, Grey Friars, Leicester.
- Milne, J. W., 51 North John Street, Liverpool.
- Milne, Robert, 68 Bath Street, Glasgow.
- Milne, R. S., 13 High Street, Paisley.
- Mitchell, A. E., 10A Gluman Gate, Chesterfield.
- Mock, W. J., County Hall, Truro.
- Moger, J. R., Lancashire and Yorkshire Bank Chambers, Cleckheaton; West Bar Chambers, Boar Lane, Leeds; 40 Bigby Street, Brigg, Lanes.
- Moore, G. M., Burton Buildings, 7 Parliament Street, Nottingham; 2 Stockwell Gate, Mansfield.
- Moore, Sir Harold J. de C., 2 Gresham Buildings, Guildhall, E.C. 2.
- Moore, Walter, 40 Rosemary Avenue, Church End, Finchley, N. 3.
- Morgan, E. C., Crown Chambers, Newton, Montgomeryshire.
- Morison, H. M'D., 9 Drapers Garden, Throgmorton Avenue, E.C. 2.
- Morris, H. B., 20-23 Pearl Buildings, Portsmouth.
- Morris, H. M., Kennans House, Crown Court, Cheapside, E.C. 4.
- Moss, Fred, Market Place, Ashton-under-Lyne.
- Mossop, H., Ramsden Square, Barrow-in-Furness.
- Moulton, P. A., 21 Regent Street, Barnsley; Yorkshire Buildings, Wood Street, Wakefield.
- Mounsey, W. E., 3 Lord Street, Liverpool; Alderman's House, Alderman's Walk, Bishopsgate, E.C. 2.
- Mountford, G., The School, Church Stoke, Montgomeryshire.
- Moustardier, M., 69 Downs Road, Clapton, E. 5; 170 Fawcett Road, Southsea, Portsmouth; 44 Greenwood Road, Dalston, E. 8.
- Muir, D., Regent Mills, Bunhouse Road, Glasgow.
- Mullens, G. G., 25 Station Road, Port Talbot.
- Murdoch, J. A., 11 Reform Street, Dundee.
- Murgatroyd, F., Duchy Chambers, Clarence Street, Manchester; Palatine Chambers, Silver Street, Bury.
- Murray, A. G., 23 Rutland Square, Edinburgh; 143 High Street, Dunfermline.
- Murray, C. H., 3 Co-operative Terrace, Hetton-le-Hole, Co. Durham.
- Murray, H. N., 150 Friar Street, Reading; Moorgate Station Chambers, E.C. 2; 140 High Street, Oxford.
- Murray, R. H., 29 Princess Street, Manchester.
- Myers, J. E., Trafalgar Buildings, Northumberland Avenue, W.C. 2; Clarendon Chambers, Watford.
- Mytton, N., 84 Tooley Street, S.E. 1.
- Napper, C. E., 107 New Lane, Patricroft, Lanes.
- Nash, A. C., Swan Chambers, Copthall Avenue, E.C. 2.
- Nash, F. J., 11 Winckley Square, Preston.
- Naylor, John, 8 Richmond Terrace, Blackburn.
- Neill, A., London County and Westminster Bank Chambers, 76 Kingsland High Street, E. 8; 110 Cheapside, E.C. 2.
- Nelson, C. H., 43 Castle Street, Liverpool.
- Nelson, F., 260 Buxton Road, Macclesfield.
- Nelson, Walter, 174 West George Street, Glasgow.
- Netherwood, L., Hawkesby's Court, New Street, Huddersfield.
- New, J., 264 Croydon Road, Newcastle-on-Tyne.
- Newbold, M., Crown Buildings, Loseby Lane, Leicester.
- Newman, A. E., 99 Leman Street, E. 1; "Atherlow," The Avenue, Chingford, Essex.
- Nicholl, E., 22 Lansdowne Road, West Didsbury, Manchester.
- Nicholson, E. T., 24 North John Street, Liverpool.
- Nickels, J. D., Old Castle Buildings, 26 Pree-sons Row, Liverpool.
- Nicoll, M. W., "Firdene," Monifieth, Forfarshire.
- Nightingale, F., 12 Acresfield, Bolton.
- Nixon, I., Gibb Chambers, 52 Westgate Road, Newcastle-on-Tyne.
- Nixon, J. G. (jun.), Gibb Chambers, 52 Westgate Road, Newcastle-on-Tyne.
- Noel, R. S., Windsor Chambers, 95 Bute Street, Cardiff.
- Norfolk, W. J., 8 East Stockwell Street, Colchester; 31 Rosemary Road, Clacton-on-Sea.
- Norman, H., Jessel Chambers, 88-90 Chancery Lane, W.C. 2; Messrs Taylor, Froude, & Whiting, 2 North Brink, Wisbech, Cambs.; Messrs. Taylor, Froude, and Whiting, Market Place, March; Crown Buildings, Loseby Lane, Leicester.
- Norman, J. S., 19 Queen's Avenue, Watford.
- Nutter, C., 7 West Street, Rochdale.
- Oakley, A. H., "Rosedale," 1 Chelmsford Street, Weymouth.
- Oates, G. G., 4 and 5, Oriental Chambers, Doncaster.
- Oddie, W. M., Springstone House, Ossett.
- Ogle, H., Spencer House, South Place, E.C. 2.
- Oldfield, J. W., 7 Rose Grove, Mytholmroyd, Yorks.
- Oldman, A. S., Old Bank Chambers, Albert Square, Fleetwood.
- Oliver, C. L., 37 King Street, South Shields.
- Ormiston, T., 6 Brandon Street, Motherwell.
- Owen, D., 47 Milson Street, Bath; 4 Queen Anne Buildings, Baldwin Street, Bristol; Bank Chambers, Devizes.
- Owen, E. C. W., 22 St. Andrew's Crescent, Cardiff.

- Owen, R. D., Bank Chambers, Devizes.
 Owen, S. G., 56 Wind Street, Swansea.
 Page, J. C., Produce Exchange Buildings, 8 Victoria Street, Liverpool.
 Palmer, A. J., 105 West Street, Fareham, Hants.; 93 East Street, Chichester; St. Peter's Road, Petersfield; High Street, Bishops Waltham.
 Palmer, B., 9 and 10 Fenchurch Street, E.C. 3.
 Palmer, E. H., Bentinck Buildings, Wheeler Gate, Nottingham.
 Palmer, George, Guildhall Annexe, 23 King Street, E.C. 2.
 Parker, P., 18 Winckley Street, Preston; Albion House, New Oxford Street, W.C. 1.
 Parker, S. C., Walker Street Chambers, Wellington, Salop.
 Parkinson, A. J., Commerce Court, 11 Lord Street, Liverpool.
 Parkinson, T., 16 Nicholas Street, Burnley; 44 Mill Street, Padiham, Lancs.
 Parry, W. J., Coetmor Chambers, Bethesda, Bangor.
 Paterson, James, 5 Coates Crescent, Edinburgh.
 Paterson, James, 13 Hamilton Street, Greenock; 141 West George Street, Glasgow.
 Payne, W. R., 6 Rowcroft, Stroud; 1 Spa Road, Melksham, Wilts; 40 Chancery Lane, W.C. 2.
 Pearce, M. E. J., 102 High Street, Poole.
 Pearson, C. T. F., 64 Queen Street, Edinburgh.
 Pearson, W., 5 Godwin Street, Bradford.
 Peasegood, A. E., Crown Chambers, Land of Green Ginger, Hull; Maude Street, Grimsby; 108 High Street, Scunthorpe, Lincs.; Town Hall Chambers, Brigg, Lincs.
 Peat, Sir W. Harry, 11 Ironmonger Lane, E.C. 2; Royal Exchange, Middlesbrough; Bank of Liverpool Chambers, Darlington; 125 Ramsden Square, Barrow-in-Furness; Clifford Chambers, York; 3 Dock Chambers, Bute Street, Cardiff; Central Bank Chambers, Leeds; 18 Bennett's Hill, Birmingham; Norris Deakin Buildings, King Street, Sheffield; 21 Spring Gardens, Manchester; 135 Buchanan Street, Glasgow; Lloyd's Bank Chambers, Swansea; Milton Chambers, Milton Street, Nottingham; 4 Chapel Street, Camborne, Cornwall.
 Peden, J. B., 48 Queen Street, Edinburgh.
 Peffers, Andrew, 4 East High Street, Forfar.
 Peirson, E. T., 17 Hertford Street, Coventry.
 Peirson, E. Thos. (jun.), 17 Hertford Street, Coventry.
 Peirson, S. T., 17 Hertford Street, Coventry.
 Penlington, R. N., 36 Upper Sheffield Road, Barnsley.
 Peveler, R., 1 Princes' Street, Harrogate; 25 Bond Street, Leeds; Market Square, Ripon.
 Phillips, F. A., Post Office Buildings, Merthyr Tydfil.
 Philp, A. C., 143 High Street, Dunfermline; 23 Rutland Square, Edinburgh.
 Phipp, D. W. H., York Chambers, Long Eaton, Derbyshire; Brougham Chambers, Wheelergate, Nottingham.
 Pickup, A., 65 Shamrock Road, Birkenhead.
 Pigg, J. C., 43 Market Place, Bishop Auckland.
 Pixley, F. W., 58 Coleman Street, E.C. 2.
 Plant, W., 30 Spring Gardens, Manchester.
 Platt, N., 19 Bark Street, Bolton.
 Platts, T. H., 32 Union Street, Birmingham; 3 Scribens Lane, Hall Green, Coventry.
 Pocock, B. Geo., 90 Leith Mansions, Maida Vale, W. 9.
 Polkinghorne, C. S., 43 Duke Street, Chelmsford; Great Square, Braintree, Essex.
 Pollard, H. J., 3 Hammet Street, Taunton.
 Pollock, K. G., Balfour House, Finsbury Pavement, E.C. 2; 62 High Street, Rochester.
 Polwarth, J. B., 30-31 Queen Street, E.C. 4; 52 Camden Street, North Shields.
 Pool, E. E., 25 Irongate, Derby.
 Popplewell, A., 2 St. James Square, Manchester; 32 Union Road, New Mills, near Stockport; 6 The Quadrant, Buxton.
 Porter, R. H., Austin Friars House, Austin Friars, E.C.
 Porter, R. R., 43 Preston New Road, Blackburn.
 Potter, F. C., 28 Victoria Street, Westminster, S.W. 1.
 Powell, A. V., 14 Regent Street, Wrexham.
 Prescott, M., 44 Hodges Street, Wigan.
 Prior, F. A., Pelham House, Pelham Street, Nottingham.
 Proctor, S., County Bank Chambers, 41 Burnley Road, Padiham, Lancs.
 Proctor, L. S., 47 Buston Terrace, Jesmond, Newcastle-on-Tyne.
 Pryne, R. R., Oddfellows Hall, Wilton, Salisbury.
 Pryor, J., 44 Hotham Place, Devonport.
 Pugh, A. G., 46 Mostyn Street, Llandudno; 19 Carmen Sylva Road, Llandudno.
 Pugh, A. E., 19 Carlton Chambers, High Street, Newport, Mon.
 Pugh, H. G., Oswyn House, 20 Oswald Road, Oswestry.
 Pullen, F. H., 104 Great Russell Street, W.C.1; 105 Colmore Row, Birmingham.
 Purdie, S. A., 56 Cranfield Road, Brockley, S.E.4.
 Rainbird, W. T., 161 Maldon Road, Colchester; 153A High Street, Colchester.
 Ramsay, T. B., 65 Bath Street, Glasgow; 51 Portland Road, Kilmarnock.
 Rapley, W. W., High Street, Steyning, Sussex.
 Rawlins, R. L., 56 Drury Buildings, Liverpool; Bank Buildings, Rhyl.
 Rawlinson, E. B., Netherwood Chambers, 1A Manor Row, Bradford.
 Redwood, J. T., "Graigwen," Talywain, Mon.
 Rees, W. H. S., Charlesville Place, Neath; Station Road, Port Talbot.
 Reid, J. H., 18 Bonaccord Square, Aberdeen.
 Reid, J., 6 Golden Square, Aberdeen.
 Reid, W. A., 6 Golden Square, Aberdeen.
 Reilly, John, "East Lodge," Melrose Park, Wandsworth, S.W. 18.
 Remington, J. F., 46 Cherry Street, Birmingham.
 Revell, F. E., Prudential Buildings, New Street, Huddersfield.
 Revell, H. W., Prudential Buildings, New Street, Huddersfield.
 Revell, Tom, Standard Buildings, City Square, Leeds.
 Reynolds, J. W., 49 Bank Street, Bradford.
 Rhodes, J., 31 Manor Row, Bradford; 57 High Street, Doncaster.
 Richards, C., 12 Cherry Street, Birmingham.

- Richardson, T. W., 154 St. Vincent Street, Glasgow.
- Riches, E. J., 12 Bank Street, Norwich; 33 Church Street, Cromer.
- Rickard, F. J., 9 Atlantic Road, Newquay; 1 St. George's Road, Newquay, Cornwall.
- Ridgway, A. C., Exchange Buildings, New Street, Birmingham.
- Ridley, George, 85 Eastbourne Gardens, Monk-seaton, Northumberland; Front Street, Stanley S.O., Co. Durham.
- Ridsdale, G. R., Midland Bank Chambers, Bridge Street, Walsall.
- Riley, H., 156 St. Vincent Street, Glasgow.
- Riley, H., 22 Park Row, Leeds; Layton Road, Rawdon, near Leeds.
- Rintoul, P., 105 St. Vincent Street, Glasgow.
- Ritchie, P. G., 38 Bath Street, Glasgow.
- Ritson, F. A., 78 High Street, Elgin; 123½ Union Street, Aberdeen; 36 Low Street, Buckie, Banffshire.
- Robathan, P. E., 8 Park Place, Cardiff; Imperial Buildings, Mount Stuart Square, Cardiff; Western Mail Chambers, 22 High Street, Newport, Mon.
- Roberts, G. W., 2 Guildhall Chambers, 31-34 Basinghall Street, E.C. 2.
- Roberts, G. W., 8 Moorgate Street, Rotherham.
- Robinson, W. S., Huntriss Chambers, Scarborough.
- Robison, H. J., 93 Irish Street, Dumfries.
- Rodwell, A. H., 7 Winckley Square, Preston; 18 Birley Street, Blackpool; 254 Lytham Road, South Shore, Blackpool.
- Rogers, M. C., 31 Water Street, Hyde.
- Rolland, A., 140 Hope Street, Glasgow; 9 High Street, Paisley.
- Rollinson, C. E., Kelvin Chambers, 27 High Street, Newport, Mon.
- Rose, E. H., 19 Holcroft Road, South Hackney, E. 9.
- Rose, William, 35 Tom Lane, Nethergreen, Sheffield.
- Rose, J., 5 Victoria Street, S.W. 1.
- Rowell, T. E., 1 Northumberland Place, North Shields.
- Rowland, F., 3 Thames Street, Queen Street, E.C. 4.
- Rowland, F. S., 18 Orchard Terrace, Chester-le-Street.
- Rudd, E., Central Buildings, Richmond Terrace, Blackburn.
- Rudling, T. E., Connaught Road, Attleborough, Norfolk.
- Rushton, T. J., Public Offices, Market Place, Warminster.
- Russell, H. H., Phoenix Chambers, 84 Colmore Row, Birmingham.
- Russell, P., 10 Newdegate Street, Nuneaton; 8 New Street, Leicester.
- Rymer, C. A., Bank Chambers, Nessgate, York.
- Sackett, E. G., 1 Middle Pavement, Nottingham.
- Sadler, W. A., Rose Cottage, Upper Bilson Road, Cinderford, Glos.
- Saint, R. C., 22 Lowther Street, Carlisle.
- Samman, J. C., 26 Marine Park Mansions, New Brighton, Cheshire; 19 Castle Street, Liverpool.
- Sanderson, H. H., 4 Winckley Street, Preston.
- Sands, H., 12 Victoria Street, Nottingham.
- Sansom, H., 39 Priestgate, Darlington.
- Sayers, A. G., 19 Hanover Square, W. 1.
- Scarlett, C. S., 5 Cecil Square, Margate; 36 High Street, Ramsgate; 7 Broadway, Cliftonville, Margate.
- Schofield, A., 112 Albion Street, Leeds.
- Schofield, P. H., 33 King Street, Wollescote, Stourbridge.
- Scott, A., 3 Corporation Street, Hyde.
- Scott, W., 4 Hutchison Avenue, Edinburgh.
- Scott, W. A., 50 Cannon Street, E.C. 4; 81 Wickham Road, Brockley, S.E. 4.
- Scott, W. P., 63 Castle Street, Edinburgh.
- Screeton, W. T., 62 Winchester Street, Sherwood, Nottingham; Cowgate Chambers, 29 Cowgate, Peterborough.
- Scrutton, A. E., Cornhill Chambers, Thoroughfare, Ipswich; 82 High Street, Dovercourt; Essex; Market Place, Saxmundham.
- Seaton, C. H., 19 Hanover Square, W. 1.
- Sedgwick, Joseph, 36 St. Mary's Gate, Derby.
- Senior, J. H., Albion Chambers, 11 Adam Street, Adelphi, W.C. 2.
- Senogles, H., Arvonian Buildings, Bangor, Carnarvonshire.
- Shacklock, J. G., "Saxonville," East Kirkby, Nottingham.
- Sharp, W., 243 West George Street, Glasgow.
- Shaw, E. B., Imperial Chambers, 43 New Street, Huddersfield.
- Shaw, F., 56 Westgate, Wakefield; Market Place, Dewsbury.
- Sheen, R. C., Capel House, 62 New Broad Street, E.C. 2.
- Shelly, W., 55 Station Street, Burton-on-Trent.
- Shepherd, G. D., 22 St. Andrew's Crescent, Cardiff; 74 Coleman Street, E.C. 2.
- Shepherd, J. W., 78 King Street, Manchester.
- Sherwood, H. H., King's Court, 115 Colmore Row, Birmingham; 36 Market Street, Tamworth, Staffs.
- Shingles, I., Market Place, Swaffham.
- Sibbald, J. M., Smith's Bank Chambers, Market Place, Derby; Crompton's Chambers, Dale Road, Matlock.
- Sidaway, Fred E., 156 High Street, Blackheath, Birmingham.
- Sievwright, W. B., Royal Bank Buildings, Kin-noull Street, Perth.
- Silcock, B., 31 Bold Street, Warrington; 104 Victoria Street, S.W. 1.
- Simmonds, H. J., 1 Tremadoc Road, Clapham, S.W. 4; 7 Laurence Pountney Hill, E.C. 4.
- Simmons, A., The Market Hall, Redhill, Surrey.
- Simnett, J. F., 206 Station Street, Burton-on-Trent.
- Singer, G. K., Hermon Chambers, Tonypandy, Glam.
- Sisling, A. E., 16 New Street, Leicester; 9 Clinton Street West, Nottingham.
- Skipper, E., 54 Ellison Street, Jarrow.
- Slater, H., 5 St. Andrew's Street, Cambridge.
- Slater, J. T., 11 Queen Street, Oldham.
- Sloan, D. N., 190 West George Street, Glasgow.
- Small, J. H., 3 Hunter Street, Chester.
- Smalley, R. E., 9 Chapel Street, Preston.
- Smart, W. H., 20 Albany Street, Edinburgh.
- Smedley, C. E., Bush Lane House, Bush Lane, Cannon Street, E.C. 4.
- Smith, Arthur, 10 Fartown Green, Huddersfield.
- Smith, Asa, 4 Lord Street, Keighley.

- Smith, C. E., Warwick Chambers, Corporation Street, Birmingham.
- Smith, C. E. B. M., 1 Athenæum Terrace, Plymouth; Manor Office, Paignton.
- Smith, C. H., Phoenix Chambers, 84 Colmore Row, Birmingham.
- Smith, F. C., Central Offices, Market Place, Buxton.
- Smith, F. S., 71 Rutland Street, Mansfield.
- Smith, G. W., 23 John William Street, Huddersfield.
- Smith, Henry, Caxton Chambers, 60 Bank Street, Kilmarnock.
- Smith, H. L., 13 Beechcroft Road, Peverell, Plymouth.
- Smith, James, 35-36 Wind Street, Swansea.
- Smith, John, "Wynbury," Orchard Road, Linthorpe, Middlesbrough; 22 Rathen Road, Withington, Manchester.
- Smith, Joseph, "Kenwyn," 90 Kenwyn Road, Ellacombe, Torquay.
- Smith, J. A., 8 Forres Street, Edinburgh.
- Smith, J. B., 23 Eldon Square, Newcastle-on-Tyne; 49 Durham Road, Birtley, Co. Durham.
- Smith, Michael, 3-4 Charnwood Road, Shepshed, Leicestershire; Charncliffe House, Shepshed, Leicestershire.
- Smith, R. J., 163 West George Street, Glasgow.
- Smith, William, 4 Lombard Street, Inverness.
- Smith, W., 66 Mark Lane, E.C. 3; 3 Waveney Road, Lowestoft.
- Smith, W. A., Commercial Chambers, 71 King Street, South Shields.
- Smith, W. M., 245 Union Street, Aberdeen.
- Smyrke, Wyat, 66 John Street, Sunderland.
- Snailum, W. W., 5 Church Street, Trowbridge.
- Snape, J. A., Queen's Buildings, 5 John Dalton Street, Manchester; 2A King Edward Street, Macclesfield.
- Sneddon, J., 58 West Regent Street, Glasgow; Herald Buildings, Brandon Street, Hamilton.
- Snow, W. K., 55 Quarry Street, Guildford; South Street, Farnham, Surrey; 40 Chancery Lane, W.C. 2.
- Snowdon, W., 22 Watling Terrace, Willington, Co. Durham.
- Soddy, R. J., 25 Ironmonger Lane, E.C. 2; 122 Terminus Road, Eastbourne.
- Somerville, J. L., 37 Melville Street, Edinburgh.
- Southerne, H. A., 14 Lichfield Street, Wolverhampton; Old Post Office Chambers, Terrace Road, Aberystwyth.
- Sowerbutts, T. W., 16 St. Mary's Parsonage, Manchester.
- Sparks, E. (jun.), 24 Grainger Street West, Newcastle-on-Tyne; 31 Bondgate Without, Alnwick.
- Sparks, W., 24 Grainger Street, West, Newcastle-on-Tyne.
- Sparrow, G. W., 11 Bowling Green Street, Leicester; 3 Newhall Street, Birmingham.
- Spiking, H., Hick Lane, Batley.
- Spire, F. A., 24 The Square, Winchester; 493 New Cross Road, S.E. 14.
- Spooner, B., 1 Church Street, Gainsborough; 118 High Street, Scunthorpe.
- Sprague, H. D., 61-62 Chancery Lane, W.C.; 40 George Street, Richmond, Surrey; 31 High Street, High Wycombe, Bucks.
- Sproat, Edgar, Union Chambers, 45 and 47 Commercial Street, Halifax.
- Stainton, M., 18 Grainger Street West, Newcastle-on-Tyne.
- Stallwood, O., 26 Martin Lane, Cannon Street, E.C. 4.
- Stansfield, J., 2 Albert Road, Colne, Lancs.; 2 Exchange Street East, Liverpool; Broad Street Chambers, Nelson.
- Stanton, F. W., 17 Gluman Gate, Chesterfield.
- Starkie, R. E., 6 South Parade, Leeds.
- Steele, H. M., Ocean Chambers, 190 West George Street, Glasgow; 22 Billiter Street, E.C. 3.
- Steele, H. W., Windsor House, Victoria Street, S.W. 1; 22 High Street, Hitchin, Herts.
- Stephens, F. W., 26-30 Salisbury House, London Wall, E.C. 2.
- Stephenson, Joseph, Queen Street Chambers, Peterborough; 7 South Brink, Wisbech; 5 Church Close, Boston; 2, Market Place, Spalding; 35 Silver Street, Lincoln; 28 St. Thomas Street, Weymouth; 22 Castlegate, Newark-on-Trent Broadway, St. Ives, Hunts; 17 High Street, Stamford; 44 King Street, King's Lynn; 1 Seaside Terrace, Swanage; Wylcwn Offices, Knighton, Radnor; Victoria Hall, Llandrindod Wells; 125 Glenthorn Road, Newcastle-on-Tyne; 1 Gray's Lane, March; Lambs Corner, Ely; 2 The Hall, Ealing, W. 5; 15 New Broad Street, E.C. 2; Forresters Hall, Long Sutton, Lincs.; 30 Butter Market, Bury St. Edmunds.
- Stephenson, W. J., 4 Springwell Terrace East, Northallerton.
- Stevens, L. R., 5 Guildhall Chambers, 31-34 Basinghall Street, E.C. 2.
- Stevenson, B. T., 1 and 2 The Broadway, Tunbridge Wells; 84 Chancery Lane, W.C. 2; 47 High Street, Tonbridge.
- Stewart, Charles, Bank Buildings, 2 Union Street, Dundee; 67 Castle Street, Forfar.
- Stewart, James, 95 Morrison Street, Glasgow.
- Stickland, G. G., 88 Chancery Lane, W. C. 2; Helena Chambers, Ealing, W. 5.
- Stoker, T. A., Central Chambers, 41-43 Albion Street, Leeds.
- Storey, R. G., 18 Grove Park Avenue, Bristol; 8 Oxford Chambers, St. Stephen Street, Bristol.
- Stott, Walter, 10 Norfolk Street, Manchester; 4 Carlton Range, Gorton, Manchester.
- Stott, Walter, Wellington Chambers, Darwen; 27 St. Alfège Road, Charlton, S.E. 7.
- Streets, J. S., 44 Silver Street, Lincoln.
- Stroud, W. G., Club Union Buildings, Clerkenwell Road, E.C. 1; 22 Corringham Road, Golders Green, N.W. 11.
- Sturges, H. H., 1 Guildhall Chambers, Basinghall Street, E.C. 2.
- Sudworth, E., 35 Westgate, Huddersfield.
- Sully, F. H., Bank Chambers, Bridgwater; 19-21 Queen Victoria Street, E.C. 4; 28 High Street, Weston-super-Mare; 44 Corn Street, Bristol; Central Chambers, 74 Hendford, Yeovil.
- Sutcliffe, S., 6 Harrison Road, Halifax.
- Sutherland, J., 95 Morrison Street, Glasgow.
- Swales, A., The Exchange, Bradford; 2, Radcliffe Gardens, Pudsey, Leeds.
- Swales, George, 6 St. Cuthbert's Avenue, Blackhill, Co. Durham.

- Swallow, E., Bank Chambers, Market Place, Peterborough.
- Swallow, J. H., 13 Manor Drive, Headingley, Leeds; 69 Albion Street, Leeds.
- Sweeting, H. E., Charles Street Chambers, 4 Charles Street, Cardiff; 14-15 Coleman Street, E.C. 2.
- Swinnerton, G. E., 105 Park Road, Norbiton, Surrey.
- Sykes, J., 30 Belgrave Place, Mottram Road, Stalybridge.
- Sylvester, A. E., Alderman's House, Bishopsgate, E.C. 2.
- Ta'Bois, P., 106 Cheapside, E.C. 4.
- Tadman, S. S., 1 Albion Street, Boar Lane, Leeds.
- Tamplin, John, Westgate Chambers, Newport, Mon.
- Tanfield, D., Council Chambers, 109 Colmore Row, Birmingham; Commercial Union Chambers, 200 Wolverhampton Street, Dudley; 185 High Street, Smethwick; Bank Buildings, High Street, Cradley Heath; High Street, Lye.
- Tate, W., Central Bank Chambers, Leeds.
- Tattersall, J. K., 12 Cleveland Street, Chorley, Lancs.
- Taylor, A. E., 42 George Street, Hull.
- Taylor, Humphrey, 36 Bond Street, Wakefield; 29 Cumberland Road, Headingley, Leeds.
- Taylor, H., 1 Booth Street, Manchester; Central House, 45 Kingsway, W.C. 2.
- Taylor, J. S. C., Russell Buildings, 13 St. Mary Street, Swansea.
- Taylor, T. H., 53 Woodberry Crescent, Muswell Hill, N.10; 69 Cheapside, E.C. 2.
- Taylor, W., 3 Grimshaw Street, Burnley.
- Tebb, H. R., 7 East Parade, Leeds.
- Temple, C. G., 3 Trevor Square, Knightsbridge, S.W. 7; 79 Mark Lane, E.C. 3; 10 Charles Street, St. James' Square, S.W. 1.
- Tessier, A. N., 3 Monument Street, E.C. 3.
- Tetlow, B., Co-operative Wholesale Society, 1 Balloon Street, Manchester; "Woodstock," 137 Buxton Road, Stockport.
- Tetlow, R., 23 Eldon Square, Newcastle-on-Tyne; 49 Durham Road, Birtley; Woodbine House, Gosforth, Northumberland.
- Thomas, C. S., Lansdowne House, 16 Union Street, Birmingham.
- Thomas, D. B., Post Office Chambers, Merthyr Tydfil, Glam.; 54 Mary Street, Dowlais, Glam.
- Thomas, James, 6 The Crescent, King Street, Leicester.
- Thomas, N. S., County Buildings, 147 Corporation Street, Birmingham.
- Thompson, F. W., Coronation Chambers, 70 Pilgrim Street, Newcastle-on-Tyne.
- Thompson, W. F., Breinton Lodge, Breinton, Hereford.
- Thomson, J., 11 Drake Street, Rochdale.
- Thomson, T. C., 219 St. Vincent Street, Glasgow.
- Thornton, F. C., Moorgate Station Chambers, E.C. 2; Laud Chambers, 150 Friar Street, Reading; 140 High Street, Oxford.
- Thornton, R. W., 140 High Street, Oxford; Prudential Chambers, Banbury.
- Threlford, W. L., 119 and 120 London Wall, E.C.
- Timmis, P. F., Bank Chambers, High Street, Tunstall, Stoke-on-Trent.
- Tomley, J. E., The Hollies, Montgomery.
- Tomlinson, H., I.S.O., 136 Queen Victoria Street, E.C. 4.
- Townend, C. R., Carlisle Chambers, Goole; 8 St. Sepulchre Gate, Doncaster.
- Townsend, C., 8 Parkinson Chambers, Market Street, Bradford.
- Toy, Geo. J., 16 and 17 South Street, E.C. 2; 83 Colmore Row, Birmingham; 17 Highcross Street, Leicester; 30 Cross Street, Manchester; 63 Broadway, Stratford, E. 15.
- Travis, C. H., Blindloss Chambers, 4 Chapel Walks, Manchester; 122-3, Moorgate Station Chambers, E.C. 2.
- Trenchard, H., 4 Dove Court, Old Jewry, E.C. 2.
- Trotman, L. V., 6 King Street, Frome.
- Trott, T., 121 Victoria Street, Westminster, S.W. 1; Palace Chambers, Bridge Street, Westminster, S.W. 1.
- Tullett, W., Post Office Chambers, Northgate, Darlington; 3 Banks Terrace, Croft Spa.
- Turner, E., Prudential Chambers, South Parade, Rochdale.
- Turner, E. H., 1 Trafford Mount, 464A Chester Road, Manchester.
- Turner, G. H., Arcade Chambers, Wigan.
- Turner, James, "Glenholme," Station Avenue, Brandon, Co. Durham.
- Turner, J.R., 173 St. Vincent Street, Glasgow; "Balcarris," London Road, Kilmarnock.
- Turquand-Young, A. T., 19 Coleman Street, E.C. 2.
- Tyler, G. H., 43 Cannon Street, Birmingham.
- Van de Linde, F. G., 4 Fenchurch Avenue, E.C. 3.
- Veale, G. G., 10 East Parade, Leeds.
- Vine, N. D., Pearl Chambers, East Parade, Leeds; 72 Avenue Chambers, Southampton Row, W.C. 1; 45 Topping Street, Blackpool; London Street, Fleetwood.
- Viney, W. E., 68 Coleman Street, E.C. 2.
- Vizard, Lewis, 2 Clarence Parade, Cheltenham.
- Vizard, L. N., 2 Clarence Parade, Cheltenham.
- Waddicor, E., Daylesford, Hawkshaw, Darwen.
- Walbank, J. A., 34 Grey Street, Newcastle-on-Tyne.
- Walker, Fredk., 34 Irongate, Derby.
- Walker, G. H., 37 Southgate, Halifax.
- Walker, P. H., 4 Park Place, Cardiff.
- Walker, R. B., 1 Richmond Terrace, Blackburn.
- Walker, William, 7 Greek Street, Leeds; "Bridgford," Horsforth, Leeds.
- Wallace, D. E., 37 Melville Street, Edinburgh.
- Wallace, Thomas, 42 Mosley Street, Newcastle-on-Tyne.
- Wallace, W. D., 48 Loughborough Road, Kirkcaldy.
- Waller, A. G., Temple Chambers, Temple Avenue, Victoria Embankment, E.C. 4; Weston Chambers, Weston Road, Southend-on-Sea; "Kingsleigh," 409 Westborough Road, Westcliff-on-Sea.
- Waller, S. A., Surrey Chambers, Surrey Street, Lowestoft; Thoroughfare, Halesworth, Suffolk.
- Waller, W. R., Temple Chambers, Temple Avenue, E.C. 4; Delta House, High Road, Buckhurst Hill, Essex; Weston Chambers, Weston Road, Southend-on-Sea; 7 Broadway, Sheerness.

- Walmsley, Fredk., 380-6 and 351-3 Produce Exchange, Hanging Ditch, Manchester.
- Walters, E. S., 16 Brookfield, Park, Highgate Road, N.W. 5.
- Walters, W. T., Middle Street, Yeovil.
- Walthall, A. E., 139 Westminster Road, Morecambe, Lancs.
- Walton, A., 7 Bond Place, Leeds.
- Ward, A., 21 Bridge Street, Bradford.
- Ward, P. F., 27 Mosley Street, Newcastle-on-Tyne.
- Wardingley, Wm., Alliance Chambers, Horsefair Street, Leicester.
- Wares, G. P. J., Bridge Street, Wick.
- Warrington, W. H., Overbury, Tewkesbury.
- Warmsley, F. J., 29 Eastgate Row North, Chester.
- Warren, Sir A. H., "Mountain Ash," Felstead Road, Wanstead, N.E. 11.
- Warren, F. J., 3 Victoria Place, Haverfordwest; The Docks, Milford Haven; Savings Bank, Main Street, Pembroke; Britannia Stores, Cardigan; West Wales Farmers Dairy Offices, Pensarn Road, Carmarthen.
- Warren, H. L., 116 St. Mary Street, Cardiff.
- Warriner, A. H., Bank Chambers, 47 Temple Row, Birmingham; High Street, Coalville, Leicester.
- Watchorn, R. C., Alliance Chambers, Horsefair Street, Leicester.
- Waterhouse, J. W., 48 Hillside Avenue, Clarksfield, Oldham.
- Waterworth, G., Central Buildings, Richmond Terrace, Blackburn.
- Waterworth, J. W., Changegate Chambers, 8 Low Street, Keighley.
- Watkins, B. N., 7 The Square, Shrewsbury.
- Watling, J. H., 40 Broad Street, Bristol.
- Watons, Arnold, 115 Corn Exchange Buildings, Manchester.
- Watson, H. J., 32 Gluman Gate, Chesterfield.
- Watson, James, Lloyd's Bank Chambers, Lowther Street, Carlisle; Central Buildings, Corn Market, Penrith.
- Watson, J. E., "Highfield," Percy Street, Eastwood, Nottingham.
- Watson, J. W., Savings Bank Chambers, Darlington.
- Watson, O. A., 24 Corridor Chambers, Market Place, Leicester.
- Watson, Russell, 308 The Banks, Rochester; 13 Gordon Terrace, Rochester.
- Watson, Thomas, 6 South Parade, Leeds.
- Watson, Tom, 12 Hargreaves Street, Burnley.
- Watts, A. E., Bush Lane House, Cannon Street, E.C. 4.
- Watts, W. H., Bank Chambers, Letchworth.
- Waud, N., 10 Third Avenue, Heworth, York.
- Webb, E., 30 Queen's Park Rise, Brighton.
- Webster, A. J., 38-43 Deansgate Arcade, Manchester; 6 Bloomsbury Square, W.C. 1.
- Weir, C. J., 8 King Street, Cheapside, E.C. 2.
- Wells, C. H., Independent Buildings, 21 Fargate, Sheffield.
- Wenn, T. N., Broad Street, Launceston.
- Wesson, W., 7 Hanover Square, W. 1.
- West, A. G., 51 Market Place, Reading; 8 New Court, Lincoln's Inn, W.C. 2.
- West, F., 24A Bedford Street, Plymouth.
- West, H. W., 14 Pembridge Crescent, Notting Hill Gate, W. 11.
- Westhead, Joseph W., 6 Birley Street, Blackpool; 3 Winckley Square, Preston, Lancs.
- Westhead, Thomas, 1 Martin Street, Stafford.
- Whalley, H., 7 Stradmore Road, Denholme, Bradford.
- Wheatcroft, L., Newton Chambers, 43 Cannon Street, Birmingham.
- Wheatcroft, W. A., 11 Leopold Street, Sheffield; 83 Bridge Street, Worksop.
- Whiley, S. H., 276 East Park Road, Leicester.
- Whitaker, A. D., Bank Chambers, 1 Manchester Road, Bradford.
- Whitaker, A. J. P., 38 Market Place, Penzance; Tregenna Hill, St. Ives, Cornwall; Old Mansion House, Truro.
- White, A. M., 28 St. Mary's Place, Newcastle-on-Tyne.
- White, E. G., Bank Chambers, Lammas Street, Carmarthen.
- White, James, 2 Shrubbery Walk, Weston-super-Mare; Co-operative Wholesale Society Ltd., Broad Quay, Bristol.
- White, J. C., 53 High Street, Sutton, Surrey.
- White, J. W., "Clarendon," North Road, Parkstone, Dorset.
- White, Percival, 6 Sussex Terrace, Princess Square, Plymouth.
- White, R., New Chambers, 4 West Cliff Gardens, Folkestone.
- Whitfield, R., "Westercraggs," Stanley, Co. Durham.
- Whyte, J. B., 13 St. James' Place, Paisley; 201 St. Vincent Street, Glasgow.
- Whyte, William, 2 Clydeford Road, Cambuslang, Glasgow.
- Wight, G. W., 150 Hope Street, Glasgow; 22 Surrey Street, Strand, W.C. 2.
- Wiggall, H., 111 Moorgate, E.C. 2; 9 King Street, Maidstone; 35 Havelock Road, Hastings.
- Wildash, G. F., 36 The Drive, Walthamstow, E. 17; "Arden Lea," 44 St. Michael's Road, Worthing; College Hill Chambers, 23 College Hill, E.C. 4.
- Wilkie, James, 42 Bank Street, Kirriemuir.
- Wilkie, J. P., 3 Belle Grove Place, Newcastle-on-Tyne.
- Wilkins, H. L., 25-27 Oxford Street, W. 1.
- Wilkins, P. G., Bevois House, 28 Basinghall Street, E.C. 2; 45 West Street, Horsham; Castle Street, Farnham.
- Wilkinson, J. O., St. James' Chambers, 8 St. James' Street, Accrington; 2 Beaconsfield Street, Haslingden, Lancs.
- Wilks, F. S., 31 Lombard Street, E.C. 3.
- Williams, C. E., Salop House, Oswestry.
- Williams, E. J., Exchange Buildings, 14 Lowther Street, Carlisle.
- Williams, E. R., 19 Thurston Road, Liverpool; 28 Chapel Street, Liverpool.
- Williams, G. B., Old Bank Chambers, Pontypridd.
- Williams, L. D., Exeter House, Bute Street, Cardiff; Castle Buildings, Swansea, Glam.
- Williams, S., 47 Victoria Buildings, Manchester; 9 Baker Street, Aberystwyth.
- Williams, T. D., 10 Cannon Street, Aberdare.
- Williamson, Charles, 156 Union Street, Aberdeen.
- Williamson, George, 123 George Street, Edinburgh.
- Williamson, J. H., Market Place, Ashton-under-Lyne.
- Williamson, N., 21 Potter Street, Worksop; 8 Exchange Buildings, Bradford.
- Willmot, H. G., County Buildings, 147 Cor-

poration Street, Birmingham; 22 Brazennose Street, Manchester; 35 Bedford Row, W.C. 1.

Wilson, C. H., Wilson's Chambers, 7 Greek Street, Leeds.

Wilson, C. S., Commercial Chambers, 71 King Street, South Shields.

Wilson, F. S., 12 Little Dockray, Penrith, Cumberland; South Hill Crescent, Sunderland.

Wilson, William, 30 Greenside Road, Wortley, Leeds.

Windle, R. S., 67 Albert Road, Colne; City Bank Chambers, Barnoldswick, Yorks.

Wiseman, W. F., 4 Fenchurch Avenue, E.C. 3.

Witty, R. A., 6 Dowgate Hill, Cannon Street, E.C. 4.

Wollman, Joseph, 95 Rustlings Road, Sheffield.

Wolstenholme, E. J., 36 Yorkshire Street, Rochdale.

Wood, Alfred, 6 Lancaster Place, Wellington Street, Strand, W.C. 2.

Wood, Dennis, 22 Craven Avenue, Ealing, W. 5; 32 Palace Court, Bayswater, W. 2.

Wood, Harold, 179 Dock Street, Newport, Mon.

Wood, Henry, 38-43 Deansgate Arcade, Manchester; 6 Bloomsbury Square, W.C. 1.

Wood, Hubert, 87 Newgate Street, Bishop Auckland.

Wood, Thomas, 38-43 Deansgate Arcade, Manchester; 6 Bloomsbury Square, W.C. 1.

Woodheadh, A. C., 3 Wesley Street, Otley.

Woodman, J. M., 28 Basinghall Street, E.C. 2; 3 Wanstead Road, Bromley.

Wooley, F., 6 Portland Street, Southampton.

Woollons, S. G., 43 Kingswood Park Avenue, Peverell, Plymouth.

Worsfold, A. J., Market Square, Dover.

Wright, H. T., Bank House, 95 High Street, Lewisham, S.E. 13.

Wright, James, 22 Meadow-Side, Dundee.

Wright, W. J., 17 and 18 Sicilian House, Sicilian Avenue, W.C. 1; 124 The Grove, Ealing, W. 5.

Yearsley, Arch., 27 Brazennose Street, Manchester; 84 Warrington Street, Ashton-under-Lyne; High Street, Blackwood, Mon.

Young, F. C., Hoole's Chambers, 45 Bank Street, Sheffield.

Young, J. H. B., 29 St. Peter's Street, Canterbury; 8 Lawrence Pountney Hill, E.C. 4.

Young, J. W., Bank Buildings, 32 Well-meadow, Blairgowrie.

Foreign Office.

October 1, 1923.

The KING has been graciously pleased to appoint:—

Major Charles Braithwaite Wallis, His Majesty's Envoy Extraordinary and Minister Plenipotentiary to the Republic of Panama and Costa Rica, to be also His Majesty's Consul-General for those Republics, to reside at Panama.

Foreign Office,

October 1, 1923.

The KING has been graciously pleased to appoint:—

Evelyn Charles Donaldson Rawlins, Esquire, to be Commercial Secretary, First Grade, at His Majesty's Legation at Prague.

Foreign Office,

October 18, 1923.

The KING has been graciously pleased to appoint:—

William Linskill Bond, Esquire, to be His Majesty's Vice-Consul at Tangier.

Foreign Office,

November 1, 1923.

The KING has been graciously pleased to appoint:—

Frederick Watson, Esquire, O.B.E., to be His Majesty's Consul-General for the States of Pennsylvania, Delaware and Ohio, to reside at Philadelphia.

Foreign Office,

November 2, 1923.

The KING has been graciously pleased to appoint:—

James MacIver MacLeod, Esquire, C.M.G., to be His Majesty's Consul-General for the Regency of Tunis, to reside in Tunis; Arthur Langford Sholto Rowley, Esquire, to be His Majesty's Consul-General for Belgium, with the exception of the Provinces of Liège, Limbourg, Luxembourg, Namur and Hainaut, and the Districts of Eupen and Malmédy, to reside at Antwerp; and to be also His Majesty's Consul-General for the Grand Duchy of Luxemburg; and Philip Charles Sarell, Esquire, to be His Majesty's Consul-General for the Provinces of Huesca, Zaragoza, Teruel, Barcelona, Tarragona, Lerida, Gerona, Valencia, Alicante, and Castellon, and the Balearic Islands, to reside at Barcelona.

Downing Street,

13th October 1923.

The KING has been pleased to appoint Charles Henry Hart-Davis, Esq. (Commissioner of the Nicosia District), to be a Member of the Legislative Council of the Island of Cyprus.

ORDER OF THE MINISTER OF AGRICULTURE AND FISHERIES.

(DATED 14TH DECEMBER 1923.)

FOOT-AND-MOUTH DISEASE: INFECTED PLACE.

The Minister of Agriculture and Fisheries, by virtue and in exercise of the powers vested

in him under the Diseases of Animals Acts, 1894 to 1922, and of every other power enabling him in this behalf, hereby orders as follows:—

The premises mentioned in the Schedule hereto are hereby declared to be a place infected with Foot-and-Mouth Disease.

In witness whereof the Official Seal of the Minister of Agriculture and Fisheries is hereunto affixed this fourteenth day of December, nineteen hundred and twenty-three.

L. S.

J. JACKSON,
Authorised by the Minister.

SCHEDULE.

Description and Limits of Infected Place.

The lands and buildings at Ordley, in the occupation of John Hutcheon, in the parish of Auchterless, in the county of Aberdeen.

Copies of the above Order can be obtained on application to the Secretary, Ministry of Agriculture and Fisheries, 4 Whitehall Place, S.W. 1.

ORDER OF THE MINISTER OF AGRICULTURE AND FISHERIES.

(DATED 14TH DECEMBER 1923.)

FOOT-AND-MOUTH DISEASE: INFECTED PLACE.

The Minister of Agriculture and Fisheries, by virtue and in exercise of the powers vested in him under the Diseases of Animals Acts, 1894 to 1922, and of every other power enabling him in this behalf, hereby orders as follows:—

The premises mentioned in the Schedule hereto are hereby declared to be a place infected with Foot-and-Mouth Disease.

In witness whereof the Official Seal of the Minister of Agriculture and Fisheries is hereunto affixed this fourteenth day of December, nineteen hundred and twenty-three.

L. S.

J. JACKSON,
Authorised by the Minister.

SCHEDULE.

Description and Limits of Infected Place.

The holding known as East Kilbowie Farm, in the occupation of Miss Margaret S. Moreland, in the parish of Old Kilpatrick, in the county of Dumbarton.

Copies of the above Order can be obtained on application to the Secretary, Ministry of Agriculture and Fisheries, 4 Whitehall Place, S.W. 1.

ORDER OF THE MINISTER OF AGRICULTURE AND FISHERIES.

(DATED 14TH DECEMBER 1923.)

RENFREWSHIRE AND DISTRICT (FOOT-AND-MOUTH DISEASE) ORDER OF 1923 (No. 10).

The Minister of Agriculture and Fisheries, by virtue and in exercise of the powers vested in him under the Diseases of Animals Acts, 1894 to 1922, and of every other power enabling him in this behalf, hereby orders as follows:—

Modification of Principal Order.

1. The Renfrewshire and District (Foot-and-Mouth Disease) Order of 1923 (No. 6) (hereinafter referred to as "the Principal Order"), as amended by subsequent Orders of the Minister, is modified in the manner following:—

Power to reduce Time Limit for Slaughter of Animals.

2. Where any animals are moved with a licence to a slaughterhouse in the Controlled Area to which the Principal Order for the time being applies, the Local Authority of the district in which the slaughterhouse is situate may, if they think fit, require the animals to be slaughtered within a less period than 96 hours from the time of their arrival at the slaughterhouse.

Granting of Licences.

3. Licences under the Principal Order authorising the movement of animals to a slaughterhouse in the Controlled Area shall be granted by an Inspector of the Local Authority of the district in which the slaughterhouse is situate. Such a licence shall not be available for the movement of the animals unless and until it is countersigned by an Inspector of the Local Authority of the district from which the animals are to be moved.

Short Title.

4. This Order may be cited as the RENFREWSHIRE AND DISTRICT (FOOT-AND-MOUTH DISEASE) ORDER OF 1923 (No. 10), and shall be read with the Orders referred to in Article 1.

In witness whereof the Official Seal of the Minister of Agriculture and Fisheries is hereunto affixed this fourteenth day of December nineteen hundred and twenty-three.

L. S.

J. JACKSON,
Authorised by the Minister.

Copies of the above Order can be obtained on application to the Secretary, Ministry of Agriculture and Fisheries, 4 Whitehall Place, S.W. 1.

ORDER OF THE MINISTER OF
AGRICULTURE AND FISHERIES

(DATED 14TH DECEMBER 1923.)

The Minister of Agriculture and Fisheries, by virtue and in exercise of the powers vested in him under the Diseases of Animals Acts, 1894 to 1922, and of every other power enabling him in this behalf, hereby orders as follows:—

Where under any Order of the Minister imported animals landed at the approved Landing Place or Imported Animals Wharf at the port of Glasgow (Merklands) are required to be slaughtered within the Wharf or Landing Place within a specified period as a condition of their landing, the Local Authority may, in the event of any default in the slaughter of the animals within the period specified in such Order, cause the animals to be slaughtered and disposed of in such manner as they think fit, and any sum received by the Local Authority in respect of the sale of the carcasses of any animals so slaughtered shall after the deduction therefrom of the expenses of slaughter and disposal, be paid to the owner of the animals.

In witness whereof the Official Seal of the Minister of Agriculture and Fisheries is hereunto affixed this fourteenth day of December nineteen hundred and twenty-three.

L. S.

J. JACKSON,
Authorised by the Minister.

Copies of the above Order can be obtained on application to the Secretary, Ministry of Agriculture and Fisheries, 4 Whitehall Place, S.W. 1.

ORDER OF THE MINISTER OF
AGRICULTURE AND FISHERIES.

(DATED 17TH DECEMBER 1923.)

FOOT-AND-MOUTH DISEASE:
INFECTED PLACE.

The Minister of Agriculture and Fisheries, by virtue and in exercise of the powers vested in him under the Diseases of Animals Acts, 1894 to 1922, and of every other power enabling him in this behalf, hereby orders as follows:—

The premises mentioned in the Schedule hereto are hereby declared to be a place infected with Foot-and-Mouth Disease.

In witness whereof the Official Seal of the Minister of Agriculture and Fisheries is hereunto affixed this seventeenth day of December, nineteen hundred and twenty-three.

L. S.

J. JACKSON,
Authorised by the Minister.

SCHEDULE.

Description and Limits of Infected Place.

The farm holding known as High Newton, Darvel, in the occupation of George Welsh, in the parish of Galston, in the county of Ayr.

Copies of the above Order can be obtained on application to the Secretary, Ministry of Agriculture and Fisheries, 4 Whitehall Place, S.W. 1.

ORDER OF THE MINISTER OF
AGRICULTURE AND FISHERIES.

(DATED 17TH DECEMBER 1923.)

FOOT-AND-MOUTH DISEASE:
INFECTED PLACE.

The Minister of Agriculture and Fisheries, by virtue and in exercise of the powers vested in him under the Diseases of Animals Acts, 1894 to 1922, and of every other power enabling him in this behalf, hereby orders as follows:—

The premises mentioned in the Schedule hereto are hereby declared to be a place infected with Foot-and-Mouth Disease.

In witness whereof the Official Seal of the Minister of Agriculture and Fisheries is hereunto affixed this seventeenth day of December, nineteen hundred and twenty-three.

L. S.

J. JACKSON,
Authorised by the Minister.

SCHEDULE.

Description and Limits of Infected Place.

The farm holding known as West Drumchapel Farm, Drumchapel, in the occupation of Daniel Muirhead, in the parish of New Kilpatrick, in the County of Dumbarton.

Copies of the above Order can be obtained on application to the Secretary, Ministry of Agriculture and Fisheries, 4 Whitehall Place, S.W. 1.

ORDER OF THE MINISTER OF
AGRICULTURE AND FISHERIES.

(DATED 17TH DECEMBER 1923.)

FOOT-AND-MOUTH DISEASE:
INFECTED PLACES.

The Minister of Agriculture and Fisheries, by virtue and in exercise of the powers vested in him under the Diseases of Animals Acts, 1894 to 1922, and of every other power

enabling him in this behalf, hereby orders as follows:—

The several premises mentioned in the Schedule hereto are hereby declared to be places infected with Foot-and-Mouth Disease.

In witness whereof the Official Seal of the Minister of Agriculture and Fisheries is hereunto affixed this seventeenth day of December, nineteen hundred and twenty-three.

L. S.

J. JACKSON,
Authorised by the Minister.

SCHEDULE.

Description and Limits of Infected Places.

1. The farm holding known as Clerklands, Kirkmuirhill, in the occupation of Thomas Smith, in the parish of Lesmahagow, in the county of Lanark.
2. The farm holding known as High Allers, Strathaven, in the occupation of James

Clement, in the parish of East Kilbride, in the county of Lanark.

Copies of the above Order can be obtained on application to the Secretary, Ministry of Agriculture and Fisheries, 4 Whitehall Place, S.W. 1.

PATENTS AND DESIGNS ACTS, 1907 AND 1919.

Restoration of Lapsed Patent under Section 20.

Notice is hereby given that an Order was made on the 13th day of December 1923, restoring Letters Patent No. 143692 bearing date the 23rd day of April, 1919, and granted to Eric Wylde Thornely for an invention entitled "Improvements in the construction of flues for smoke and ventilating purposes."

W. TEMPLE FRANKS,
Comptroller-General.

The Patent Office.

STATEMENT showing the QUANTITIES SOLD and AVERAGE PRICE of BRITISH CORN, per Hundred-weight of 112 imperial Pounds,* as received from the INSPECTORS of CORN RETURNS in the week ended 15th December 1923, pursuant to the Corn Returns Act, 1882, and the Corn Sales Act, 1921.

British Corn.	Quantities Sold.	Average Price per Cwt.
	Cwts.	s. d.
WHEAT	442,203	9 10
BARLEY	545,362	10 7
OATS	66,999	9 2

COMPARATIVE STATEMENT for the Corresponding Week in each of the Years from 1913 to 1922.

Corresponding Week in	Quantities Sold.			Average Price per Cwt.		
	WHEAT.	BARLEY.	OATS.	WHEAT.	BARLEY.	OATS.
	Cwts.	Cwts.	Cwts.	s. d.	s. d.	s. d.
1913	277,736	341,386	52,497	7 2	7 2	6 7
1914	274,976	340,061	90,747	10 1	8 4	9 3
1915	342,969	180,114	91,101	12 6	13 2	10 11
1916	314,319	399,050	91,890	17 5	18 10	16 7
1917	343,496	320,629	56,890	16 7	16 1	15 10
1918	294,489	308,846	33,052	16 10	17 5	18 1
1919	382,384	345,086	52,795	16 11	28 11	20 2
1920	157,389	375,932	40,644	20 0	20 9	15 2
1921	455,349	302,700	77,000	10 8	12 9	10 2
1922	577,954	420,911	74,710	9 8	9 6	9 6

* Section 8 of the Corn Returns Act, 1882, as amended by Section (2) of the Corn Sales Act, 1921, provides that in the weekly summary of quantities and prices, each sort of British corn shall be computed with reference to the hundredweight of one hundred and twelve imperial standard pounds.

NOTE.—The above prices are based on returns received from Inspectors during the week named. They represent on the whole the average prices ruling in the preceding week.

Ministry of Agriculture and Fisheries,
Whitehall Place, London, S.W. 1.
15th December 1923.

R. J. THOMPSON,
Assistant Secretary.

**DISEASES OF ANIMALS ACTS,
1894 to 1914.**

**RETURN of OUTBREAKS of SCHEDULED
DISEASES in SCOTLAND** which have been
confirmed by, or notified to, the Ministry
during the week ended 15th December
1923:—

SWINE FEVER.

COUNTY.	Outbreaks Confirmed.	Swine Slaughtered as diseased or as having been exposed to infection.
	No.	No.
City of Edinburgh	1	2
TOTAL	1	2

ANTHRAX.

COUNTY.	Outbreaks Confirmed.	Animals Attacked.			
		Cattle.	Sheep.	Swine.	Horses.
	No.	No.	No.	No.	No.
Aberdeen	1	1	—	—	—
Banff	1	1	—	—	—
Fife	1	1	—	—	—
Forfar	1	1	—	—	—
Orkney	1	1	—	—	—
TOTAL	5	5	—	—	—

ERRATUM:—Anthrax.—Week ended 8th December
1923—Roxburgh should read Berwick.

FOOT-AND-MOUTH DISEASE.

COUNTY.	Outbreaks Confirmed.
	No.
Ayr	2
Dumbarton	3
Fife	1
Lanark	7
Perth	—
Renfrew	—
Stirling	—
TOTAL	13

PARASITIC MANGE.*

COUNTY.	Outbreaks Reported.	Animals Attacked.
	No.	No.
Lanark	1	1
TOTAL	1	1

* Excluding outbreaks in Army horses.

SHEEP SCAB.

COUNTY.	Outbreaks Reported.
	No.
Aberdeen	1
Inverness	2
Lanark	2
Renfrew	1
TOTAL	6

SHEEP SCAB MOVEMENT AREAS.

The following Areas in Scotland are now
" Movement Areas " for the purposes of Part
I. of the Sheep (Double Dipping) Order of
1920:—

Inverness.—(1) An Area comprising the islands
known as the Outer Hebrides (*except the
islands of St. Kilda, Dune, Soay, and
Boreray*), in the County of Inverness.

(2) An Area in the County of Inverness,
comprising the islands known as Skye or
Inner Hebrides.

Ross and Cromarty.—An Area comprising the
Island of Lewis, including the smaller island
adjacent thereto, in the county of Ross and
Cromarty.

Ministry of Agriculture and Fisheries,
18th December 1923.

**ROYAL BURGH OF ARBROATH.
GAS REGULATION ACT, 1920.**

NOTICE OF APPLICATION BY THE ARBROATH COR-
PORATION FOR AN ORDER UNDER SECTION 1
OF THE GAS REGULATION ACT, 1920.

NOTICE is hereby given that the Provost,
Magistrates and Councillors of the Royal
Burgh of Arbroath (hereinafter referred to as
" the Undertakers ") have applied to the Board
of Trade under the provisions of Section 1 of
the Gas Regulation Act, 1920, for an Order
providing for—

The repeal of certain enactments requiring
the Undertakers to supply gas of a
particular illuminating value, and the
substitution therefor of power to charge
for thermal units supplied in the form
of gas.

A copy of the Application made to the Board
of Trade, and of all documents submitted there-
with, may be inspected, free of charge, at the
address below, at any time during office hours.

Any person desiring to make representations
with regard to the application may do so by
letter addressed to the Director of Gas
Administration, Board of Trade, Great George
Street, London, S.W. 1, and posted not later
than 12th January 1924.

A copy of such representation must at the
same time be sent to the undersigned.

ROBERT FINLAYSON, Town Clerk.
Town House, Arbroath,
14th December 1923.

GAS REGULATION ACT, 1920.

NOTICE is hereby given that the Corporation of the City of Edinburgh (hereinafter referred to as "The Undertakers") have applied to the Board of Trade under the provisions of Section 1 of the Gas Regulation Act, 1920, for an Order providing for

- (a) the repeal of any enactments or other provisions requiring the Undertakers to supply gas of any particular calorific value and the substitution thereof of power to charge for thermal units supplied in the form of gas; and
- (b) the modification of the statutory or other provisions affecting the charges which

A copy of the Application made to the Board of Trade and of all the documents submitted therewith may be inspected, free of charge, at the address given below at any time during office hours (and copies may be obtained on payment of the usual charges for copying).

Any local authority or person desiring to make representations with regard to the application may do so by letter addressed to the Assistant Secretary, Power Transport and Economic Department, Board of Trade, Great George Street, London, S.W. 1, and posted not later than 20th January 1924.

A copy of every such representation must at the same time be sent to me.

A. GRIERSON, Town Clerk.

City Chambers, Edinburgh,

19th December 1923.

POST OFFICE.

FOREIGN AND COLONIAL PARCEL POST.

The rates of postage which the Postmaster-General has directed to be charged on outgoing parcels posted at an Agency of the Postmaster-General in Morocco addressed to the under-mentioned places are as follows:—

Posted at an Agency of the Postmaster- General in	Place of Destination.	Route.	Rates of Postage on each Parcel not exceeding			
			2 lb.	3 lb.	7 lb.	11 lb.
			s. d.	s. d.	s. d.	s. d.
Tangier ...	Great Britain	Direct ...	1 9	1 9	3 0	4 3
" ...	Irish Free State	Great Britain...	2 6	2 6	4 0	5 0
" ...	Places outside Morocco (other than Gibraltar and the Irish Free State) with which the Postmaster-General con- ducts a Parcel Post.	" "	10	10	1 8	2 6
			and in addition the rates of postage for the time being charged by the Postmaster-General for subsequent transmission to the place of address.			
Morocco (ex- cept Tangier)	Great Britain	Direct ...	1 9	1 9	3 3	4 9
"	Irish Free State	Great Britain...	2 9	2 9	4 3	5 6
"	Places outside Morocco (other than Gibraltar and the Irish Free State) with which the Postmaster-General con- ducts a Parcel Post.	" "	1 0	1 0	2 0	3 0
			and in addition the rates of postage for the time being charged by the Postmaster-General for subsequent transmission to the place of address.			
Morocco ...	Any other Agency of the Postmaster-General in Morocco.	Direct ...	1 0	1 0	2 0	3 0
" ...	Gibraltar	" ...	1 0	1 0	2 0	3 0
" ...	Places outside Morocco (other than Great Bri- tain) with which the Gibraltar Post Office conducts a Parcel Post.	Gibraltar ...	8	8	1 4	2 0
			and in addition the rates of postage for the time being charged by the Gibraltar Post Office for subsequent transmission to the place of address.			

(4 & 5 Geo. V., cc. 14 and 72.)

£ s. d.

Issued during the week ended 19th December 1923—									
£1 notes ... ..	...	...	...	...	...	...	10,585,755	0	0
10/- notes ... ..	...	...	...	...	...	...	2,681,065	0	0
Currency notes certificates	50,000	0	0

£ s. d.

Investments Reserve Account	12,138,039	7 11
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Cancelled or called in during the
week ended 19th December 1923—

Outstanding—						
£1 notes	...	...	...	230,222,174	0	0
10/- notes	...	...	...	42,225,078	10	0
Currency notes certificates	...			21,940,000	0	0

£ s. d.

Balance at the Bank of England	138,096	15	4
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N. F. WARREN FISHER, Secretary to the Treasury.

THE LOCH LEVEN ELECTRICITY SUPPLY COMPANY, LIMITED.

INCORPORATED BY THE LOCH LEVEN WATER POWER (TRANSFER) ORDER, 1910.

Year ended 31st December 1922.

No. 1.

STATEMENT OF SHARE CAPITAL

On the 31st December 1922.

Description of Capital.	Authorised by	Number of Shares.	Nominal Amount of Share.	Called up per Share.	Total Paid up.	Issued, not Paid up.	Remaining unissued.	Total Amount authorised.
1000 Shares of £10 each.	{ Loch Leven Water Power (Transfer) Order, 1910 }	500	£10	£10	£5000	Nil.	500 Shares.	£10,000

No. 2.

STATEMENT OF LOAN CAPITAL

On the 31st December 1922.

Description of Loan.	Amount Borrowed.				Remaining Borrowing Powers.	Total Amount of Borrowing Powers.
	At %.	At %.	At %.	Total.		
Nil.	£ Nil.	£ Nil.	£ Nil.	£ Nil.	£ Nil.	£ Nil.

Total Share Capital	Paid up (see No. 1) ...	...	...	...	...	...	£5000
„ Loan „	Borrowed (see No. 2)...	...	...	...	...	...	Nil.
	Total Capital received	...	...	...	...	...	£5000

No. 3.

CAPITAL ACCOUNT.

Dr.

For the Year ending 31st December 1922.

Cr.

	Expended up to 31st December 1921.	Expended during Year.	Total Expenditure to 31st December 1922.		Receipts up to 31st December 1921.	Received during Year.	Total Receipts to 31st December 1922.
	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.	£ s. d.
5. To Mains, including the cost of laying the mains,	5207 16 2	nil	5207 16 2	By Ordinary Shares of £10,	5000 0 0	nil	5000 0 0
7. „ Meters and fees for certifying under the Act,	1306 2 0	17 8 3	1323 10 3	„ Balance over expended,			1531 6 5
Total Expenditure,	6513 18 2	17 8 3	6531 6 5				6531 6 5
			£6531 6 5				£6531 6 5

Provision for depreciation of Works is made a debit of £325, 13s. 11d. to Net Revenue Account transferred to Depreciation Fund Account, No. 7.

No. 4.

REVENUE ACCOUNT.

Dr.

For the Year ending 31st December 1922.

Cr.

	£ s. d.		£ s. d.
A.—GENERATION OF ELECTRICITY.			
6. To Special Items—		1. By Sale of Current under Contracts,	240 16 9
Current Purchases,	661 0 5	2. „ Sale of Current per meter at 1½d. and 2d. per B.T.U.	1081 4 2
B.—DISTRIBUTION OF ELECTRICITY.		3. „ Rental of Meters and other apparatus on consumers' premises,	77 6 3
3. „ Repairs, maintenance, and renewals of mains of all classes, including materials and laying the same,	£209 15 4		
4. „ Repairs, maintenance, and renewal of transformers, meters, switches, fuses, and other apparatus on consumers' premises,	62 2 7		
	271 17 11		
D.—RENTS, RATES, AND TAXES.			
2. „ Rates and Taxes,	24 1 7		
Carried forward,	£956 19 11	Carried forward,	£1399 7 2

REVENUE ACCOUNT—continued.

Dr.	£ s. d.			Cr.	£ s. d.
<i>Brought over,</i>	956 19 11			<i>Brought over,</i>	1399 7 2
E.—TO MANAGEMENT EXPENSES.					
5. To General establishment charges,	134 1 7				
7. „ Auditors of Company,	5 5 0				
6. „ Auditors appointed under the provisions of the Act,	5 0 0				
H.—SPECIAL CHARGES.					
1. „ Insurances,	9 4 1				
Total Expenditure,	1110 10 7				
<i>Balance carried to Net Revenue,</i>	288 16 7				
	<u>£1399 7 2</u>				<u>£1399 7 2</u>

No. 5.

NET REVENUE ACCOUNT.

Dr.	£ s. d.			Cr.	£ s. d.
To Balance from last Account,	220 11 5			By Balance brought forward from Revenue Account (No. 4),	288 16 7
„ Depreciation,	325 13 11			„ Balance carried forward,	257 8 9
	<u>£546 5 4</u>				<u>£546 5 4</u>

No. 7.

DEPRECIATION FUND ACCOUNT.

Dr.	£ s. d.			Cr.	£ s. d.
To Balance,	2259 17 9			By Balance from last Account,	1934 3 10
	<u>£2259 17 9</u>			„ Amount brought from Net Revenue Account,	325 13 11
					<u>£2259 17 9</u>

GENERAL BALANCE SHEET.

Dr.

31st December 1922.

Cr.

LIABILITIES.			ASSETS.		
	£	s. d.		£	s. d.
1. To Share Capital received, as per Account No. 3,	5000	0 0	1. By Capital expended for Works, as per Account No. 3,	6531	6 5
5. „ Sundry Creditors on Open Accounts,	2	15 2	6. „ Sundry Debtors for Current supplied to 31st December 1922,	473	17 9
8. „ Depreciation Fund Account,	2259	17 9	„ Net Revenue Account: Balance at debit thereof,	257	8 9
	£7262	12 11		£7262	12 11

(Report of Auditor appointed by Board of Trade.)

We have examined the foregoing accounts, for the year ended 31st December 1922, with the Books of the Company, and are satisfied that the entries relating thereto are correct. The sum of £325 13s. 11d. has been transferred from Net Revenue Account to Depreciation Fund Account, leaving a balance to the credit of that account of £2259 17s. 9d. The Provisions of the Order and of the Electric Lighting (Clauses) Act 1899, appear to have been complied with.

(Signed) HUDSON, SMITH, BRIGGS & COMPANY,
Chartered Accountants,
Official Auditors.

18 SOUTHAMPTON BUILDINGS, LONDON, W.C. 2,
5th March 1923.

(Signed) A. W. TAIT, Chairman.
(Signed) G. W. JEFFERY, Secretary.

(Certificate by Company's Auditors.)

We have examined the Accounts and Balance Sheet with the Books and Vouchers of the Company, and have obtained all the information and explanations we have required. In our opinion such Accounts are correct, and the Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs, according to the best of our information and the explanations given to us and as shown by the Books of the Company.

(Signed) CREWDSON, YOUATT & HOWARD,
Chartered Accountants,
Auditors.

70A BASINGHALL STREET, LONDON, E.C. 2,
21st February 1923.

STATEMENT OF ELECTRICITY GENERATED, SOLD, &c.

Quantity generated in B.T. Units.	Quantity Sold.			Total Quantity accounted for.	Total Maximum Supply demanded.
	By Contract.	Private Consumers by Meter.	Total Sold.		
158,857	28,901	129,956	158,857	158,857	158,857

COUNTY OF RENFREW.
FIRST OR UPPER DISTRICT.

NOTIFICATION is hereby given, in terms of Section 14 of the Local Government (Scotland) Act, 1908, that a proposal having been made to form a **SPECIAL DRAINAGE DISTRICT** for the Village of UPLAWMOOR, in the Parish of Neilston, a Special Meeting of the District Committee will be held in the Directors' Room of the Merchants House, 7 West George Street, Glasgow, on Wednesday, 16th January prox., at 3 o'clock p.m., or immediately after the Ordinary Meeting of the District Committee that day, for the purpose of considering the said proposal, and, if seen fit, of determining there-
anent.

JAS. A. M'CALLUM, District Clerk.

15 West George Street, Glasgow,
20th December 1923.

Advertisement of Cancelling.

Name of Society, **MIDDLEBANK AND DISTRICT AGRICULTURAL CO-OPERATIVE SOCIETY LTD.**

NOTICE is hereby given that the Assistant Registrar of Friendly Societies for Scotland has, pursuant to the Industrial and Provident Societies Act, 1893, this day Cancelled the Registry of the Middlebank and District Agricultural Co-operative Society Limited (Reg. No. 548 R., Perth), held at Middlebank, Errol, in the County of Perth, at its request.

The Society (subject to the right of appeal given by the said Act) ceases to enjoy the privileges of a Registered Society, but without prejudice to any liability incurred by the Society, which may be enforced against it as if such cancelling had not taken place.

Dated the 20th day of December 1923.

CHILTON L. ADDISON SMITH, W.S.,
Assistant Registrar for Scotland.

19 Heriot Row, Edinburgh.

Advertisement of Cancelling.

Name of Society, **ESSIE AGRICULTURAL CO-OPERATIVE SOCIETY LTD.**

NOTICE is hereby given that the Assistant Registrar of Friendly Societies for Scotland has, pursuant to the Industrial and Provident Societies Act, 1893, this day Cancelled the Registry of the Essie Agricultural Co-operative Society Limited (Reg. No. 855 R., Aberdeen), held at The Hall, Essie, Rhynie, in the County of Aberdeen, at its request.

The Society (subject to the right of appeal given by the said Act) ceases to enjoy the privileges of a Registered Society, but without prejudice to any liability incurred by the Society, which may be enforced against it as if such cancelling had not taken place.

Dated the 20th day of December 1923.

CHILTON L. ADDISON SMITH, W.S.,
Assistant Registrar for Scotland.

19 Heriot Row, Edinburgh.

THE SWAN LAND AND CATTLE COMPANY LIMITED.

A PETITION has been presented to the Lords of a Council and Session (Second Division,—Mr. Antonio, Clerk) by The Swan Land and Cattle Company Limited, incorporated under the Companies Acts, 1862 and 1880, and having its Registered Office at No. 14 Melville Street, Edinburgh, setting forth, *inter alia*, a Scheme of Arrangement between the Company and its Members whereby it is proposed that the Share Capital of the Company should be reduced from £150,000 consisting of 75,000 shares of £2 each all issued and fully paid, to £7500 divided into 75,000 shares of 2s each all issued and fully paid, by cancelling paid up Share Capital to the extent of 38s per share, and by creating Debenture Stock to an extent not exceeding £142,500

and issuing the same to Shareholders (subject to an option to the Directors of the Company to pay small sums in cash) which will be accepted by Shareholders in full of all claims against the Company in consequence of the said reduction and cancellation of Capital, and further that under the proposed arrangement no interest is to be paid on such Debenture Stock, which will be redeemable in whole or in part from time to time as the Directors of the Company see fit, and in the event of Liquidation the right of the Debenture Stockholders will be postponed to the claims of other Creditors; and praying their Lordships, *inter alia*, to direct a meeting of the Members of the Company to be held for the purpose of taking into consideration, and if so advised, agreeing to the scheme; to fix the date with reference to which the List of Creditors of the Company within the meaning of Section 49 of the Companies (Consolidation) Act, 1908, shall be made up; to appoint the Company to lodge in process a List of such Creditors entitled to object to the said proposed reduction; to fix the date on or before which the Creditors of the Company not entered on such List so to be made up are to claim to be so entered or are to be excluded from the right of objecting to the said proposed reduction; to appoint advertisement of the Petition and of the dates so fixed to be made once in each of the Edinburgh Gazette and Scotsman newspapers to settle the List of Creditors entitled to object to the said proposed reduction; to dispense with the consents of Creditors whose debts have not been discharged or secured, and who have not consented to the said proposed reduction upon the Company securing payment of their debts or claims in terms of the said Act; to find that the consents of all other Creditors entitled to object to the said proposed reduction have been obtained or that their debts and claims have been discharged or secured; to pronounce, subject to the passing and confirming of the after-mentioned Special Resolution relative to the said proposed reduction of share capital, orders sanctioning the arrangement as set forth in the said scheme (a copy of which is annexed to the Petition) confirming the said reduction of share capital in terms of the said Special Resolution therefor as passed and confirmed, approving of the Minute set forth in the Petition, directing registration by the Registrar of Joint Stock Companies of the said Order confirming the said reduction of share capital and of the said Minute, directing notice of such registration to be given once by advertisement in the Edinburgh Gazette and Scotsman newspaper, dispensing altogether with the words "and Reduced" as part of the name of the Company; and decerning; or to do further or otherwise as to the Court shall seem right.

The Scheme of Arrangement above referred to has been approved of and agreed to at a General Meeting of the Members of the Company held on 29th November 1923, and a Special Resolution in the following terms has been passed and confirmed at Extraordinary General Meetings of the Company held on 29th November and 17th December 1923, viz. :—

"That subject to the approval by the Court of
"Session of the Scheme of Arrangement now
"pending before it, with or without any modification or variation thereof, and in conformity with such Scheme, the Share Capital
"of the Company consisting of £150,000
"divided into 75,000 shares of £2 each all
"issued and fully paid be reduced to £7500
"divided into 75,000 shares of 2s. each all
"issued and fully paid and that such reduction be effected by cancelling paid-up Capital
"to the extent of 38s. per share and reducing
"the nominal amount of each share to 2s.
"fully paid."

In which Petition the Lords of Council and Session have been pleased to pronounce the following Interlocutor :—

"Edinburgh, 18th December 1923.—The Lords
"having considered the Report by Mr. James C.
"Johnston, Chairman of the Meeting of the
"of the Petitioning Company held as directed by
"the preceding Interlocutor, and having heard
"Counsel for the Company, dispense in the meantime and until further orders of Court with the
"addition of the words 'and Reduced' to the name
"of the petitioning Company; fix 1st November
"1923 as the date with reference to which the
"List of Creditors of the Company within the
"meaning of Section 49 of the Companies (Consolidation)

"tion) Act, 1908, shall be made up; appoint the Company to lodge in process a List of such Creditors entitled to object to the proposed reduction of share Capital; fix 15th January next 1924 as the date at which every Creditor entitled to any debt or claim against the Company within the meaning of said Section shall be entitled to object to said proposed reduction and fix 28th February next 1924 as the date on or before which the Creditors of the Company not entered on said List so to be made up are to claim to be entered thereon or are to be excluded from the right to object to the said proposed reduction; appoint advertisement of the dates now fixed to be made once in the Edinburgh Gazette and once in each of the Scotsman and Chicago Tribune newspapers, and remit to Mr. W. G. L. Winchester, W.S., Edinburgh, to enquire as to the facts and circumstances set forth in the Petition, the reasons for the proposed reduction of Capital and the regularity of the proceedings and to report.

"ROBERT MUNRO, I.P.D."

Of all which Intimation is hereby given in terms of said Interlocutor.

FRASER, STODART, & BALLINGALL, W.S.,
16 Castle Street, Edinburgh,
Agents for Petitioners.

Edinburgh, 21st December 1923.

THE BANK LINE LIMITED.

IN a Petition presented to the Lords of Council and Session (Second Division,—Mr. Antonio, clerk) by the Bank Line Limited, incorporated under the Companies Acts, 1862 to 1900, and having its Registered Office at 102 Hope Street, Glasgow, to confirm an alteration of the provisions of the Memorandum of Association of the Company with respect to its objects, as set forth in a Special Resolution of the Company passed and confirmed at Extraordinary General Meetings of the Company held respectively on 7th and 22nd November 1923, their Lordships have been pleased to pronounce the following Interlocutor:—

"Edinburgh, 18th December 1923.—The Lords
"Appoint the Petition to be intimated on the Walls
"and in the Minute-Book in common form, and to
"be advertised once in the Edinburgh Gazette and
"once in each of the Scotsman and Glasgow Herald
"newspapers, and allow all parties having or claim-
"ing interest to lodge Answers, if so advised,
"within eight days after such intimation and adver-
"tisement.

ROBERT MUNRO, I.P.D."

Of all which Intimation is hereby given.

FYFE, MACLEAN & Co., Writers, Glasgow;
CAMPBELL FAILL, S.S.C., Edinburgh.

20th December 1923.

THE NATIONAL HERITABLE PROPERTY ASSOCIATION LIMITED.

INTIMATION is hereby given that in the Petition presented by the above Company to the Court of Session (Second Division,—Mr. Antonio, Clerk) for Confirmation of Reduction of Capital, the following Order has been pronounced:—

"Edinburgh, 19th December 1923.—The Lords
"having resumed consideration of the Petition and
"considered the Report by Mr. Strettell Miller,
"W.S., No. 22 of process, approve of the Report;
"settle the List, No. 21 of process, as the List of
"Creditors entitled to object to the proposed reduc-
"tion of the petitioning Company's Capital; find
"that the consent of all Creditors entitled to object
"to the reduction has been obtained, or that their
"debts or claims have been discharged or have deter-
"mined or been secured; confirm the reduction of
"capital as resolved on by Special Resolution passed
"at the Extraordinary General Meeting of the Com-
"pany held on 12th September 1923, and confirmed
"at the Extraordinary General Meeting of the
"Company held on 3rd October 1923; approve of the
"Minute set forth in the Petition; direct that
"registration of this Order and of said Minute be
"made by the Registrar of Joint-Stock Companies
"in Scotland, and on the same being registered

"appoint intimation thereof to be made by advertise-
"ment once in the Edinburgh Gazette and once in
"each of the Scotsman and Glasgow Herald news-
"papers; further, dispense altogether as from this
"date with the addition of the words 'and Reduced'
"to the name of the petitioning Company, and
"decern.

ROBERT MUNRO, I.P.D."

The Minute referred to in the foregoing Order is as follows:—

"The Share Capital of The National Heritable
"Property Association Limited is £62,500,
"divided into 25,000 shares of Two pounds
"ten shillings each, whereof 7471 shares have
"been issued and are fully paid."

The said Order and Minute were registered on 19th December 1923 by the Registrar of Joint-Stock Companies.

GRAHAM, JOHNSTON, & FLEMING, W.S.,
4 Albion Place, Edinburgh,
Agents for the Petitioners.

20th December 1923.

BATON COLLIERIES LIMITED (in Voluntary Liquidation).

AT an Extraordinary General Meeting of the above-mentioned Company, duly convened, and held at No. 1 Castle Street, Edinburgh, on Monday the 3rd day of December 1923, the following Special Resolution was duly passed; and at a subsequent Extraordinary General Meeting of the said Company, duly convened, and held at the same place on Tuesday the 18th day of December 1923, the said Resolution was duly confirmed:—

"That the Company be wound up voluntarily, and
"that Matthew Brown, of No. 1 Castle Street,
"Edinburgh, be and he is hereby appointed
"Liquidator for the purposes of the said
"winding up."

Notice is further given that, in terms of the Companies (Consolidation) Act, 1908, a Meeting of the Creditors of the Company will be held at the Registered Office of the Company, No. 1 Castle Street, Edinburgh, on Monday the 7th day of January 1924, at 12 o'clock noon.

MATTHEW BROWN, Liquidator.

NOTE.—This Meeting is held to comply with the Companies (Consolidation) Act, 1908. All Creditors have been or will be paid in full.

EDINBURGH MOTOR ENGINEERING COMPANY LIMITED.

NOTICE is hereby given that at an Extraordinary General Meeting of the Members of the above-named Company, duly convened, and held at No. 23 Walker Street, Edinburgh, on Wednesday, 19th December 1923, the following Extraordinary Resolutions were duly passed, *videlicet*:—

- "That it has been proved to the satisfaction of
"this Meeting that the Company cannot, by
"reason of its liabilities, continue its busi-
"ness, and that it is advisable to wind up the
"same, and accordingly that the Company be
"wound up voluntarily."
- "That James Rae King, Chartered Accountant,
"23 Walker Street, Edinburgh, be and is
"hereby appointed Liquidator of the said Com-
"pany for the purposes of said winding up."

Dated this 21st day of December 1923.

JAMES RAE KING, C.A., Liquidator.

EDINBURGH MOTOR ENGINEERING COMPANY LTD.

NOTICE is hereby given, pursuant to Section 188 of the Companies (Consolidation) Act, 1908, that a Meeting of the Creditors of Edinburgh Motor Engineering Company Limited will be held at No. 23 Walker Street, Edinburgh, on Friday the fourth day of January 1924, at three o'clock in the afternoon, for the purposes provided for in the said Section.

Dated this 21st day of December 1923.

JAMES RAE KING, C.A., Liquidator.

LAWFORD ROSS LIMITED (in Liquidation).

NOTICE is hereby given, in pursuance of Section 195 (2) of the Companies (Consolidation) Act, 1908, that a General Meeting of the Members of the above-named Company will be held within the Chambers of M'Nicol & Broadfoot, C.A., 59 Bath Street, Glasgow, on Tuesday the 22nd day of January 1924, at 3 o'clock afternoon, for the purpose of having laid before it an account, 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, and also of determining, by Extraordinary Resolution, the manner in which the books, accounts, and documents of the Company and of the Liquidator shall be disposed of.

J. M'NICOL, Liquidator.

59 Bath Street, Glasgow,
December 1923.

D. M. TAYLOR LTD. (in Voluntary Liquidation).

NOTICE is hereby given that a general Meeting of the Members of the above-named Company will be held within the Liquidator's Office, County Buildings, Rothesay, on Friday, 25th January 1924, at three o'clock 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 hearing any explanations that may be given by the Liquidator; and also of determining, by extraordinary Resolution, the manner in which the books, accounts, and documents of the Company and of the Liquidator thereof shall be disposed of.

Dated the nineteenth day of December nineteen hundred and twenty-three.

ROBERT D. WHYTE, Liquidator.

DAVID RUSSELL & CO. LTD. (in Liquidation).

NOTICE is hereby given that a Note was, on the 20th day of December 1923, presented to the Hon. Lord Blackburn for George T. Clunie, C.A., Edinburgh, Liquidator of David Russell & Co. Ltd., craving his Lordship, *inter alia*, to approve of the Liquidator's whole actings, intromissions, and management; and to make an Order dissolving the Company, on which Note the said Lord Blackburn has pronounced the following Interlocutor, viz. :—

Edinburgh, 20th December 1923.—Lord Blackburn.—*Act.* Cooper.—The Lord Ordinary appoints the Note for the Liquidator, No. 39 of Process, to be intimated on the Walls and in the Minute-Book in common form; and to be advertised once in the Edinburgh Gazette; and to be served upon The General Accident Fire and Life Assurance Corporation Ltd. and The National Guarantee and Suretyship Association Ltd.; and allows all parties having interest to lodge Answers thereto, if so advised, within 8 days after such intimation, advertisement, and service; Remits the Account of the Liquidator to Mr. George A. Robertson, Chartered Accountant, Edinburgh, to audit and report, also to state what in his opinion would be suitable remuneration to the Liquidator; further remits the Law Agents' Account to the Auditor of Court to tax and report.

ROBERT L. BLACKBURN.

SHEPHERD & WEDDERBURN, W.S.,
Agents for the Liquidator.

15 Charlotte Square, Edinburgh,
21st December 1923.

NOTICE TO CREDITORS.

MESSRS. DAVID POLSON TOUGH and WILLIAM TOUGH, trading as MESSRS. R. TOUGH & SONS, Seed and Implement Merchants, 13 Exchange Street, Aberdeen, having granted a Trust Deed in favour of Mr. John Marshall, Corporate Accountant, Aberdeen; all parties having claims against the said Messrs. David Polson Tough and William Tough, and Messrs. R. Tough & Sons, as at 11th December 1923 (and who have not already done so), are requested to lodge same with the Subscribers within ten days from this date, and those indebted

to the above Firm will please remit payment within the like period.

BUSINESS FOR SALE.

Offers for the above Business as a Going Concern will be received and particulars given by the Subscribers.

GARDEN & MARSHALL, Corporate
Accountants, 5 Hadden Street,
Aberdeen.

20th December 1923.

In the SEQUESTRATION of JACOBUS GIDEON NEL, Medical Practitioner, Elm Cottage, Lochgelly, Lessee of the Carlton Dancing Hall, No. 38 York Place, Edinburgh.

THE above-designed Jacobus Gideon Nel, having this day presented to the Sheriff of the Lothians and Peebles, at Edinburgh, a Deed of Arrangement subscribed by a majority in number and three-fourths in value of his Creditors, the Sheriff-Substitute has required all parties having interest to appear within ten days from the date of this notice to show cause why said Deed of Arrangement should not be approved of and the Sequestration declared at an end, with certification; of all which Intimation is hereby given.

R. M. ROBERTSON, S.S.C., Agent.

3 Albany Street, Edinburgh,
21st December 1923.

NOTICE.

A PETITION having been presented to the Sheriff of Lanarkshire, at Glasgow, at the instance of William M'Minn, Accountant, 65 Renfield Street, Glasgow, for Sequestration of the Estates of JOHN M'CRAE, otherwise JOHN MACRAE, Wine and Spirit Merchant, carrying on business at 31 Parson Street, Glasgow, and residing at 197 Meadowpark Street, Dennistoun there, the Sheriff-Substitute, on 19th December 1923, granted Warrant for citing the said John M'Crae, otherwise John Macrae, to appear in Court on an *inducie* of 7 days from the date of citation, to show cause why Sequestration of his Estates should not be awarded; of which notice is hereby given.

THOMAS STARK & Co., Writers, 180
West Regent Street, Agents for
Petitioning Creditor.

Glasgow, 20th December 1923.

NOTICE.

THE Estates of ANTHONY KILCOYNE, Potato Merchant, 32 Cowcaddens Street, Glasgow, were Sequestered on 17th December 1923, by the Sheriff of Lanarkshire, at Glasgow.

The first Deliverance is dated the 5th day of December 1923.

The Meeting to elect the Trustee and Commissioners is to be held at twelve o'clock, on Friday the twenty-eighth day of December 1923, within the Faculty Hall, St. George's Place, Glasgow. A Composition may be offered at this Meeting; and to entitle Creditors to the first Dividend their oaths and grounds of debt must be lodged on or before the seventeenth day of April 1924.

All future advertisements relating to this Sequestration will be published in the Edinburgh Gazette alone.

AR. WHITSON, Writer, 77 St. Vincent
Street, Glasgow, Agent.

THE Estates of John Sinclair, Cooper, sometime residing in Argyle Square, Wick, and now at the Sheriff Court House, Bridge Street, Wick; Daniel Sutherland, Auctioneer, Wick; Peter Sutherland, Baker and Grocer, Lower Dunbar Street, Wick; Harry Troup, Commission Agent, Burn Street, Wick; Angus B. Georgeson, Post-Office Telegraphist, Willowbank, Wick; and Sinclair Manson, Labourer, Saltoun Street, Wick, as the Trustees original and assumed for behoof of the Wick and Pulteneytown United Temperance Association (formerly the United

Temperance Association of Pulteneytown), now or formerly carrying on business as **THE BREADALBANE CINEMA**, Breadalbane Terrace, Wick, were Sequestrated on the 17th day of December 1923, by the Sheriff of Caithness, Orkney, and Shetland at Wick.

The first Deliverance is dated the twenty-ninth day of November 1923.

The Meeting to elect the Trustee and Commissioners is to be held at Twelve o'clock noon, on Monday the thirty-first day of December 1923, within the Procurators' Room, Sheriff Court House, Wick. A Composition may be offered at this Meeting; and to entitle Creditors to the first Dividend their oaths and grounds of debt must be lodged on or before the 29th day of February 1924.

All future advertisements relating to this Sequestration will be published in the Edinburgh Gazette alone.

JAMES ROBERTSON, Solicitor, Wick, Agent.

17th December 1923.

THE Estates of **CALDWELL BROTHERS**, Meat Salesmen, Commission Agents, and Contractors, Stances 5 and 6 Meat Market, Moore Street, Glasgow, and A. S. Caldwell and John Caldwell, sole Partners of the said Firm, as such Partners, and as Individuals, were Sequestrated on the eighteenth day of December nineteen hundred and twenty-three, by the Sheriff of Lanarkshire, at Glasgow.

The first Deliverance is dated the eighteenth day of December nineteen hundred and twenty-three.

The Meeting to elect the Trustee and Commissioners is to be held at 12 o'clock noon, on Friday the twenty-eighth day of December nineteen hundred and twenty-three, within the Faculty Hall, St. George's Place, Glasgow. A Composition may be offered at this Meeting; and to entitle Creditors to the first Dividend their oaths and grounds of debt must be lodged on or before 18th April 1924.

All future advertisements relating to this Sequestration will be published in the Edinburgh Gazette alone.

FYFE, MACLEAN & Co., 21 West George Street, Glasgow, Agents.

SEQUESTRATION of MADAME ROSALIE, carrying on business at 303 Byres Road, Glasgow, and Ada Ellen Eastaugh, residing at 4 Douglas Drive, Cambuslang, in the County of Lanark, the only Partner of said Madame Rosalie, as such Partner, and as an Individual.

WILLIAM STEWART, Chartered Accountant, 165 Buchanan Street, Glasgow, has been elected Trustee on the Estate; and Walter Murray Galbraith, Accountant, 87 St. Vincent Street, Glasgow, Thomas Potter, jr., 30 Stewarton Drive, Cambuslang, and James Paterson Kerr, 186 Main Street, Cambuslang, have been elected Commissioners. The Examination of the Bankrupt will take place in the Sheriff Court House, County Buildings, Hamilton, on Friday the 28th day of December 1923, at 10 o'clock forenoon. The Creditors will meet within the Chambers of Black, Stewart, & Co., C.A., 166 Buchanan Street, Glasgow, on Tuesday the 8th day of January 1924, at 12 o'clock noon.

WILLIAM STEWART, Trustee

Glasgow, 17th December 1923.

In the **SUMMARY SEQUESTRATION** of Miss **CHRISTINA BAIN**, 813 Garscube Road, Glasgow.

ROBERT THOMSON M'CUTCHEON, F.S.A.A., Incorporated Accountant, 2 West Regent Street, Glasgow, hereby give notice that I have been duly elected Trustee; and that Hugh Miller Fletcher, House Factor, 9 Dalmarnock Street, Glasgow, William Cuthbert, Solicitor, 180 Hope Street, Glasgow, and Ninian Bannatyne Stewart, Solicitor, 167 St. Vincent Street, Glasgow, have been elected Commissioners; that the Sheriff has fixed the tenth day of January 1924, at two o'clock afternoon, within the Chambers of Mr. Sheriff Fyfe, County Buildings, 50 Wilson Street, Glasgow, as a Diet for the Public Examination of the Bankrupt; that the second Meeting of Creditors will be held within my Office at 2 West Regent Street, Glasgow, on the fourteenth day

of February 1924, at two o'clock afternoon; and that to entitle Creditors to participate in the first Dividend their oaths and grounds of debts must be lodged with me on or before the twenty-third day of January 1924.

R. T. M'CUTCHEON, Trustee.

20th December 1923.

RODERICK MACLEAN, Chartered Accountant, Inverness, Trustee on the Sequestrated Estate of **WILFRED WILSON**, Grocer, Invergordon, hereby calls a Meeting of Creditors to be held within his Office, 1 Lombard Street, Inverness, on Tuesday, 8th January 1924, at 12 o'clock noon, to consider as to an application to be made for his discharge as Trustee.

RODERICK MACLEAN, C.A.

18th December 1923.

SEQUESTRATION of JOHN BAIRD, residing at Craiglea Drive, Edinburgh.

THE Trustee hereby intimates that the account of his intromissions with the Funds of the Estate, brought down to 6th December 1923, has been audited by the Commissioners, and that a second and final Dividend will be paid within his Chambers, on Monday, 7th January 1924.

JOHN S. WELLS, C.A., Trustee.

8 Forres Street, Edinburgh,

20th December 1923.

SEQUESTRATION of WILLIAM PHOENIX, Tailor, residing at 102 Ardchiel Road, Drumoyne, Glasgow.

THE Trustee hereby intimates that an account of his intromissions with the Funds of the above Estate has been brought down to 5th December 1923, and been audited by the Commissioners, and that a first and final Dividend will be paid within the Offices of Thos. Smith & Sons, 135 Buchanan Street, Glasgow, on and after 5th February 1924, to those Creditors who are entitled thereto.

THOMAS SMITH, Trustee.

SEQUESTRATION of ROBERT LEITCH, Colliery Agent, 4 Abbey Park Place, Dunfermline.

THE Trustee hereby intimates that an account of his intromissions with the Funds of the Estate, brought down to 4th December 1923, has been made up by him and examined and audited by the Commissioners, who have postponed the declaration of a Dividend until the recurrence of another statutory period.

ANDREW MITCHELL, Trustee.

Clydesdale Bank Buildings, Dunfermline,

18th December 1923.

SEQUESTRATION of WILLIAM G. M'LAUCHLAN, 27 Parsonsgreen Terrace, Edinburgh.

THE Trustee hereby intimates that an account of his intromissions with the Funds of the Estate, brought down to 12th December 1923, has been made up by him, and examined and audited by the Commissioners, who have postponed the declaration of a Dividend until the recurrence of another statutory period, and dispensed with Circulars to Creditors.

J. A. ROBERTSON-DURHAM, Trustee.

33 Charlotte Square, Edinburgh,

19th December 1923.

SEQUESTRATION of AYR STATION MOTOR COMPANY, 22 Smith Street, Ayr, and John Thomson Hallan, sole Partner, as said Partner, and as an Individual.

THE Trustee hereby intimates that an account of his intromissions with the Funds of the Estate, brought down to 3rd December 1923, has been made up by him and examined and audited by the Commis-

sioners, who have postponed the declaration of a Dividend until the recurrence of another statutory period, and dispensed with Circulars to the Creditors.

FRED. C. DEWAR, C.A., Trustee.

3 Wellington Square, Ayr,
19th December 1923.

SEQUESTRATION of JOHN LINDSAY, Builder,
29 Albion Street, Dowanhill, Glasgow.

THE Trustee hereby intimates that the Commissioners have postponed the declaration of a Dividend until the recurrence of another statutory period.

MENOTTI G. M'ADAM, C.A., Trustee.

NOTICE.

THE Firm of SMITH & M'INTOSH, Mantle Warehousemen and Furriers, 3 Miller Street, Glasgow, of which the Subscribers were the sole Partners, was DISSOLVED on 19th December 1923, by the retiral therefrom of the Subscriber John Henry M'Intosh.

The Subscriber James Fowlie Smith, who will continue to carry on the Business on his own account at the same address, under the Firm name of JAMES F. SMITH & COMPANY, is authorised to collect all debts due to, and will pay all debts due by, the dissolved Firm.

The Subscriber John Henry M'Intosh will carry on business for his own behoof at 49 Jamaica Street, Glasgow, under the Firm name of JOHN H. M'INTOSH & Co.

JAMES FOWLIE SMITH.

JOHN D. F. YUILL, 79 West Regent Street, Glasgow, Writer,

JOHN KYLE, 79 West Regent Street, Glasgow, Writer,

Witnesses to the Signature of the Subscriber James Fowlie Smith.

JOHN HENRY M'INTOSH.

E. B. CRAWFORD, 201 West George Street, Glasgow, Clerk,

BARBARA P. COTTER, 201 West George Street, Glasgow, Clerk,

Witnesses to the Signature of the Subscriber John Henry M'Intosh.

Glasgow, 20th December 1923.

THE Joiner's Business carried on by the deceased MR. JAMES WILSON at 10 Queenshill Street, Springburn, together with the Good-will thereof, has been sold, as at 28th May 1923, by the Subscriber Mrs. Catherine Elder or Wilson, the Executrix of the deceased, to the Subscribers Andrew Wilson, William Wilson, and James Guthrie Wilson, all Joiners, carrying on business in Partnership under the name of ANDREW WILSON & SONS, 3 Sheppard Street, Springburn.

The Subscriber, the said Mrs. Catherine Elder or Wilson, as Executrix aforesaid, will ingather all book debts due to the deceased, and will pay all debts due by him at the 28th May 1923.

CATHERINE E. WILSON.

CATHERINE IBELL, 47 Edgefauld Road, Springburn, Witness,

M'VEAN YOUNG, 2 John Carrick Street, Springburn, Clerkess, Witness,

Witnesses to the Signature of Mrs. Cath. E. Wilson.

A. WILSON.

WILLIAM WILSON.

J. G. WILSON.

ROBERT KENNIBURGH, Witness, Hillcroft Terrace, Bishopbriggs, Joiner,
NESSIE GUTHRIE, Witness, Rosebank, Bishopbriggs, Clerkess,

Witnesses to the Signatures of Andrew Wilson, William Wilson, and James Guthrie Wilson.

NOTICE is hereby given that the Firm of M'PHIE & TEMPLETON, Motor Engineers, &c., and Billiard Room Proprietors, twenty Govan Road and one hundred and ninety-four Paisley Road, Glasgow, of which the Subscribers were the sole Partners, has been DISSOLVED as at the twenty-first day of November nineteen hundred and twenty-three, by the retiral therefrom of the Subscriber John Fletcher M'Phie.

The Business of Motor Engineers, etcetera, at twenty Govan Road, Glasgow, is being carried on by the Subscriber John Templeton for his own behoof, and the Billiard Room Business at one hundred and ninety-four Paisley Road, Glasgow, is being carried on by the Subscriber John Fletcher M'Phie for his own behoof.

The Subscriber John Templeton will collect all the debts due to, and will also meet all the liabilities of, the said Firm of M'Phie & Templeton.

JOHN FLETCHER M'PHIE.

W. MACRAE, Solicitor, Council Chambers, Stewarton, Witness.

HUGH RUSSELL, 19 Harley Street, Glasgow, Witness.

JOHN TEMPLETON.

JOHN M'DONALD, Motor Mechanic, 78 Prince Albert Street, Crosshill, Glasgow, Witness.

JOHN M'KINNON, Motor Driver, 41 Blackburn Street, Glasgow, Witness.

DISSOLUTION OF COPARTNERY.

THE Firm of HARRISON & REEVE, carrying on business as Banana Merchants and Fruit Salesmen at thirty-three Castle Street, Aberdeen, and at Goods Store, Guild Street, Aberdeen, of the London Midland and Scottish Railway, also at Dundee, Inverness, and Elgin (of which Firm George Keith Harrison and Henry Reeve were sole Partners), has been DISSOLVED, by mutual consent, by the retiral therefrom of Henry Reeve.

The Business will continue to be carried on under the same name by Mr. George Keith Harrison, who will collect all debts due to, and discharge the whole debts and liabilities of, said Firm at its respective business addresses.

Dated at Aberdeen, this seventeenth day of December nineteen hundred and twenty-three.

G. K. HARRISON.

HENRY REEVE.

Witnesses to the Signatures of the said George Keith Harrison and Henry Reeve—

WILLIAM MOLLISON, 25 Crown Street, Aberdeen, Solicitor.

RHODA RAEPER, Clerkess, 25 Crown Street, Aberdeen.

NOTICE.

THE Copartnership carried on by the Subscribers under the Firm name of THE MARIGOLD DAIRY COMPANY, Tea and Produce Merchants, at two hundred and eighty-two Hilltown, Dundee, was DISSOLVED as at seventeenth November nineteen hundred and twenty-three, by the retiral therefrom of the Subscriber Thomas Murray.

The Subscriber William Falconer Rome will continue to carry on the Business under the same Firm name, and he is authorised to collect all sums due to the Firm, and he will discharge all the liabilities of the Firm.

Dated the nineteenth day of December nineteen hundred and twenty-three.

WILLIAM F. ROME.

FLORENCE STIRTON, Typist, 34 Reform Street, Dundee, Witness.

MARY F. FRASER, Typist, 34 Reform Street, Dundee, Witness.

THOMAS MURRAY.

JOHN D. KERR, Writer, 170 Hope Street, Glasgow, Witness.

ADELAIDE JARVIS, Typist, 170 Hope Street, Glasgow, Witness.

GEORGE FARQUHAR, Slater, 66 Union Row, Aberdeen.

THE Subscribers, Edward Waldie and George Farquhar, junior, sole Partners of the Firm carrying on business under the above name, have DISSOLVED Partnership, by mutual consent, as at 15th December 1923.

Mr. Waldie will collect all moneys due to the late Firm, and will discharge all the liabilities of the Firm.

Mr. Waldie will continue to carry on business for his own behoof at 66 Union Row, Aberdeen, under the name of GEORGE FARQUHAR; and Mr. Farquhar will continue to carry on business for his own behoof at 188 Holburn Street, and Riverside Cottage, Bridge of Dee, Aberdeen, under the name of GEORGE FARQUHAR, JUNIOR.

Signed at Aberdeen, the eighteenth day of December nineteen hundred and twenty-three.

EDWARD WALDIE.

GEORGE FARQUHAR, JR.

Witnesses to the Signatures of the said Edward Waldie and George Farquhar, junior—

JOHN HOOD, Cashier, 82 Market Street, Aberdeen.

JESSIE S. DAVIDSON, Clerkess, 82 Market Street, Aberdeen.

THE BANKRUPTCY ACT, 1914.

FROM THE LONDON GAZETTE.

RECEIVING ORDERS.

Woolf Cohen, 31 Ashworth Mansions, Maida Vale, London, tailor.

Dade & Morgan, 29 Watling Street, London, E.C., textile merchants.

W. J. Hearn, carrying on business at Regency House, Warwick Street, London, diamond merchant.

C. Scaramanga Ralli, 3 Buckingham Gate, London.

Alban J. Roberts, late of 5 Museum Chambers, Bury Street, but now of 10 Ormond Mansions, Southampton Row, both London, W.C.1, inventor.

R. H. Rook, of and lately carrying on business at 24 Murray Street, New North Road, London, N.1, cartage contractor.

Eleanor Winifred Scott, late of 11 Old Burlington Street, London, but whose present residence or place of business the petitioning creditor is unable to ascertain, a domiciled Englishwoman, spinster.

Edward Christopher Simon, trading as W. Dixon and the Park Confectionery Co., of 170 Princes Road, Shepherds Bush, and 410 Uxbridge Road, both London.

W. J. Tatnell, of and lately carrying on business at 14 Haddon Garden, London, E.C., importer and dealer in clocks, watches, and optical goods.

Leonard H. G. Taylour, 39 St. James's Place, London, wine merchant.

John Evan Thomas, of 6 Weltje Road, and carrying on business at Beaver Lane, both Hammersmith, London, auto coach builder.

Charles Edward Hill, Eastacott Farm, Mariansleigh, Devonshire, farmer.

Arthur Barratt (trading as Tanner's Toffee Co.), 107 Pritchett Street, in the city of Birmingham, confectioner.

Frank Smith, residing in furnished lodgings at 34 Bayswater Road, Birchfields, Birmingham, in the county of Warwick, and carrying on business at 6 Imperial Buildings, Dale End, Birmingham aforesaid, wholesale electrical accessories factor.

Edgar Butterworth, Primrose Villas, 159 Rochdale Road East, Heywood, Lancs., mill manager.

Gordon Hewitt, formerly Temple Park, Hillingdon, in the county of Middlesex, since 4 Windsor Road, Ealing, and now 1 Shalimar Gardens, Acton, both in the county of Middlesex, film producer.

James Shepherd, "East View," Shripney, Bognor, Sussex, coal merchant.

Frank Heading, lately residing and carrying on business at Watlington, in the county of Norfolk, as a miller and baker, but now residing at 8 Waverley Road, Redland, Bristol.

John Holmes, residing at Tattersall House, Worst-horne, in the county of Lancaster, and carrying on business at Boot Inn Yard, Burnley, in the said county, agricultural implements agent and produce merchant.

William Lane, 120 Marsh Lane, Erdington, Birmingham, in the county of Warwick, lately residing and carrying on business at 5 Rawdon Terrace, Ashby-de-la-Zouch, in the county of Leicester, public works contractor.

Thomas Davies, 138 High Street, Ammanford, Carmarthenshire, wheelwright, trading as Thomas Davies & Son, at 132 High Street, Ammanford aforesaid.

Frederick Joseph Le Strange, Box House, Dedham, in the county of Essex.

Walker Crabtree, residing at 30 Thornhill Road, Westtown, Dewsbury, in the county of York, and carrying on business at 30 Thornhill Road, Westtown, Dewsbury, in the said county of York, boot and shoe maker.

Walter Black, junior, 40r Dartmouth Road, Forest Hill, Kent, director of a public company.

Harry Vickerman, residing at Clay House, Golcar, near Huddersfield, in the county of York, and carrying on business at Knowle Road, Golcar aforesaid, painter and decorator.

Edward Stafford Read, 17 Princes Road, Wimbledon, Surrey.

George Thackeray Brumwell, Bardney, in the county of Lincoln, grocer and draper.

Louis Smith (trading as Smith & Son), 2a Ripon Street, in the city of Lincoln, boot and shoe repairer.

William John Richard Lambert and Albert Roscoe Williams, residing respectively at 10 Jubilee Drive, Liverpool, in the county of Lancaster, and at 15 Heywood Road, Broad Green, Liverpool aforesaid, and carrying on business in co-partnership under the style of William Lambert, as credit drapers, at 10 Jubilee Drive, Liverpool aforesaid.

William Greetham, 101 Redheugh Road, and James Chamberlain, 434 High Street, trading in partnership under the style of Greetham & Chamberlain, at 101 Redheugh Road, all in Gateshead, county of Durham, painters and decorators.

George Shotton, East Fellgate Farm, Pelaw, county of Durham, farmer.

Alice Jane Griffiths, 14 Thomas Street, Trethomas (wife of Richard Griffiths), and Richard Griffiths, 14 Thomas Street, Trethomas, in the county of Monmouth, foreman plateplayer, trading together as general dealers.

Theodore Edward Lovick, Coleman's Farm, Fornett St. Peter, Norfolk, smallholder.

William Heatley, residing at 63 Holden Street, Radford, and trading at 32 Bridlington Street, lately trading at 34 Holden Street, Radford, all in Nottingham, fruit salesman and fruit merchant, lately fruit and potato merchant.

Albert Brant, 77 York Road, Reading, Berks., taxi driver.

Leonard John Dalley, The Laurels, 15 Shepherds Lane, Dartford, Kent, insurance broker, coal agent, and collector of rents and debts.

Sydney Griffiths, 48 New Road, Chatham, Kent, carpenter and joiner, also carrying on business at Eccles, Aylesford, Kent, as a cinema proprietor.

Bertie Niven Halson, 29 Mayfield Road, Northfleet, Kent, electrician.

Harry Corbett, residing and carrying on business at Provident House, Sheffield Road, Conisborough, near Rotherham, in the county of York, draper and outfitter.

Arthur Tennyson Lee, 30 Gatefield Road, in the city of Sheffield, director of a limited company.

John M'Elroy, residing at 8a Main Street, East Ardsley, near Wakefield, in the county of York, cinema proprietor, lately carrying on business at the Empire Cinema, East Ardsley aforesaid, and also lately carrying on business at the King's Theatre, Gainsborough, in the county of Lincolnshire.

Graham M. Maynard, 344 York Road, Wandsworth, in the county of London, printer.

John Evans, The Mill, Carrog, near Corwen, in the county of Merioneth, miller.

William Norman Walkley and Stanley Hainsworth Newsome, trading as Walkley & Newsome, and lately carrying on business at Gwersyllt, near Wrexham, in the county of Denbigh, bacon curers.

The following Amended Notice is substituted for that published in the Edinburgh Gazette of Nov. 13, 1923:—

Gladys Tomlinson, trading as Gladys Winter, residing and carrying on business at 178 Roundhay Road, in the city of Leeds, ladies' and children's outfitter (married woman).

NOTICE.

All Notices and Advertisements are inserted in the Edinburgh Gazette at the risk of the Advertiser.

SCALE OF CHARGES FOR ALL ADVERTISEMENTS IN THE EDINBURGH GAZETTE

For	100 words and under	...	...	...	...	£0 15 0
Above	100 and not exceeding	150	...	...	...	1 2 6
"	150	"	"	200	...	1 10 0
"	200	"	"	250	...	1 17 6
"	250	"	"	300	...	2 5 0
"	300	"	"	350	...	2 12 6
"	350	"	"	400	...	3 0 0
"	400	"	"	450	...	3 7 6
"	450	"	"	500	...	3 15 0

And 7s. 6d. extra for each additional 50 words or part of 50 words.

For each copy of the Gazette	...	...	...	...	1s. 6d.
Friendly Societies' Notices, each	...	...	...	...	7s. 6d.

The above Fees must be paid by affixing to the Notice Postage Stamps of as large value as possible. Advertisements cannot be received or withdrawn after one o'clock on Tuesdays and Fridays.

The dues paid on withdrawn Advertisements cannot be returned.

All Letters must be Post Paid.

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