



The Edinburgh Gazette

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TUESDAY, DECEMBER 28, 1926.

*Chancery of the Order of Saint Michael and
Saint George,
Downing Street,
22nd December 1926.*

The KING has been graciously pleased to give directions for the appointment of His Royal Highness the Duke of York, K.G., K.T., G.C.V.O., A.D.C., to be an Extra Member of the First Class, or Knights Grand Cross of the Most Distinguished Order of Saint Michael and Saint George.

TENDERS FOR TREASURY BILLS.

1. The Lords Commissioners of His Majesty's Treasury hereby give notice, that Tenders will be received at the Chief Cashier's Office, at the Bank of England, on Friday, the 31st December 1926, at 1 o'clock, for Treasury Bills to be issued under the Treasury Bills Act, 1877, the National Debt Act, 1889, and the War Loan Acts, 1914-1919, to the amount of £45,000,000.

2. The Bills will be in amounts of £5,000 or £10,000. They will be dated at the option of the Tenderer on any business day from Monday the 3rd January 1927 to Saturday the 8th January 1927, inclusive, and will be payable at three months after date.

3. The Bills will be issued and paid at the Bank of England.

4. Each Tender must be for an amount not less than £50,000, and must specify the date on which the Bills required are to be dated,

and the net amount per cent. (being an even multiple of one penny) which will be given for the amount applied for. Separate Tenders must be lodged for Bills of different dates.

5. Tenders must be made through a London Banker, Discount House or Broker.

6. The persons whose Tenders are accepted will be informed of the same not later than the following day, and payment in full of the amounts of the accepted tenders must be made to the Bank of England by means of Cash or a Banker's Draft on the Bank of England not later than 2 o'clock (Saturday 12 o'clock) on the day on which the relative Bills are to be dated.

7. In virtue of the provisions of Section 1 (4) of the War Loan Act, 1919, Members of the House of Commons are not precluded from tendering for these Bills.

8. Tenders must be made on the printed forms, which may be obtained from the Chief Cashier's Office, Bank of England.

9. The Lords Commissioners of His Majesty's Treasury reserve the right of rejecting any Tenders.

Treasury Chambers,
24th December 1926.

*Treasury Chambers,
22nd December 1926.*

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 1927, 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. V. Cap. 31), viz.:—

F.101 A.

LIST OF PUBLIC AUDITORS, 1927.

ALPHABETICAL LIST.

- Abbott, W. B., 96 Old Town, Peebles; 98 High Street, Dalkeith.
- Acock, R. G., 69 London Street, Norwich; Wayland Hall, Watton, Norfolk.
- Alban, F. J., Central Chambers, Newport, Mon.
- Alderdice, J., Council Chambers, 2 Edith Street, Consett, Co. Durham; Alston House, Derwent View, Medomsley, R.S.O., Durham.
- Alexander, J. H., City Chambers, East Parade, Leeds; 12 Gladstone Street, Cross Keys; York House, Blackwood (Mon.); Market Buildings, Ebbw Vale.
- Alexander, P., 43 Chancery Lane, W.C.2.
- Alexander, R., 15 West Gate, Haltwhistle, Northumberland; 24 Priestpopple, Hexham, Northumberland.
- Allen, H. J., 37 Surrey Street, Sheffield.
- Ambler, J. W., 10 Gordon Street, Keighley.
- Amsdon, E. V., 22 Walbrook, E.C.4; 2 Premier Parade, Edgware; 22 High Street, Hitchin.
- Anderson, J. B., 154 High Street, Kirkcaldy.
- Anderson, J. H., Zetland Road, Middlesbrough; 16 Windsor Road, Saltburn-by-the Sea.
- Anderson, W. B., 40-43 Norfolk Street, W.C.2.
- Andrew, W. F., 209 West George Street, Glasgow.
- Andrews, E., 12 Abbey Square, Chester.
- Angus, A. W., 30 St. Andrew Square, Edinburgh; 28 Constitution Street, Leith.
- Annan, W., 22 Charlotte Square, Edinburgh.
- Antoine, B. W., 12 The Mall, Ealing, W.5.
- Arden, J., 29 Lightburn Avenue, Ulverston.
- Armson, G. A., Bank House, 95 High Street, Lewisham, S.E.13.
- Armstrong, H. J., 2 Saville Place, Newcastle-on-Tyne.
- Armstrong, J., 22 Station Road, Workington.
- Armstrong, J. W., 2 Collingwood Street, Newcastle-on-Tyne.
- Armstrong, W. P., 11 Prior Street, Lincoln.
- Arnold, C., 12 Wellington Road, Rhyl; 1 Record Street, Ruthin, Denbighshire.
- Ashton, F. D., 6 Howard Street, Glossop.
- Ashworth, W., 7A Yorkshire Street, Burnley.
- Aspray, N., "Olney," Middlefield Lane, West Hagley, Worcs.
- Aston, P. W., Mostyn Chambers, Colwyn Bay.
- Aston, R. H., 31 Water Street, Hyde.
- Atherton, G. L., Barrack Street, Bridport, Dorset.
- Atkins, J. R., 76 Derby Street, Macclesfield.
- Atkinson, W., 25A Winckley Square, Preston.
- Atkinson, W. G., Loddington House, 42 Albert Street, Rugby.
- Attenborough, G. H., 9 and 10 Fenchurch Street, E.C.3.
- Attlee, T. M., 120 Edmund Street, Birmingham.
- Avery, J., 52 Coleman Street, London, E.C.2.
- Avison, O., 1 Cloth Hall Street, Huddersfield.
- Bagley, A., 66 Basinghall Street, E.C.2.
- Baines, J. V., Curry's Chambers, 115 High Street, Stockton-on-Tees.
- Bairstow, E., District Bank Chambers, Commercial Street, Halifax.
- Baker, C. C., Finsbury Court, Finsbury Pavement, London, E.C.2.
- Baker, H. F., 44 Abington Street, Northampton; Market Square, Winslow, Bucks; Burley Road, Oakham, Rutland.
- Baker, H. S., Town Hall Buildings, Bletchley, Bucks.
- Baker, W. B., Sally Port and Quayside Corner, Berwick-on-Tweed.
- Baldwin, E. C., Union Bank Chambers, 8 North Street, Brighton.
- Ball, K. M., 8 Cheapside, E.C.3; Tomline Hall, Felixstowe; 3 Oxford Street, Malmesbury, Wilts; 31 High Street, Andover, Hants.
- Bamforth, J. T., 8 St. Helens Road, Dringhouses, York.
- Barber, H. P., *Sheffield Telegraph* Building, High Street, Sheffield.
- Barker, C. V., 91 Moorgate, E.C.2.
- Barker, D., 60 Roker Avenue, Sunderland.
- Barnett, B., 66 West Gate, Mansfield.
- Barnett, W. W. T., 48 Wood Street, Brompton, Chatham; 142 High Street, Gillingham.
- Barningham, F., 18 Lanark Street, Perth Street, Hull.
- Barrett, W. L., 19 Cross Street, Barnstaple; Midland Bank Chambers, High Street, Ilfracombe; 1 Queen Anne Buildings, High Street, Bideford.
- Barron, F. H., Cookridge Chambers, 91 Cookridge Street, Leeds.
- Barrowcliff, C. P., 55 and 57, Albert Road, Middlesbrough.
- Bartlett, R. W., 24 Bridge Street, Newport, Mon.
- Bartlett, S. G., "Holyoake House," Long Buckby, Northants.
- Barty, J. B., "Wharnciff," Welham Road, Norton, Malton, Yorks.
- Basden, E. D., Portland House, 73 Basinghall Street, E.C.2.
- Bashforth, W., Hoole's Chambers, 45 Bank Street, Sheffield.
- Bausor, H., 20 Ebers Grove, Mapperley Park, Nottingham.
- Bayliss, W. M., 16 Broad Street, Oxford; Market Square, Buckingham; Church Square, Leighton Buzzard, Beds.
- Beale, J. F., 10 Pocklington's Walk, Leicester.
- Beard, H. E. P., Hoole's Chambers, 45 Bank Street, Sheffield.
- Beasley, L., "Hampstead," 73 Styvechale Avenue, Coventry.
- Bee, H. P., 13 Chapel Street, Preston.
- 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.
- Bensusan-Butt, G. C., 8 West Stockwell Street, Colchester; Brampton Chambers, Station Road, Clacton-on-Sea.
- Bentley, W., Wyndcliff, 33 Harper's Lane, Bolton.

- Berry, O., 16 Monument Street, London Bridge, E.C.3.
- Bicker, E., Lloyds Bank Chambers, 45 and 47 Old Christchurch Road, Bournemouth.
- Biggar, J. M., 180 West George Street, Glasgow.
- Binns, J., Exchange Buildings, Mirfield.
- Black, W. C., 147 High Street, Newport, I.O.W.; 17 King's Terrace, Southsea; 57 High Street, Ventnor (I.O.W.).
- Bladen, J. C., 17 Albion Street, Hanley, Staffs; 1 King Street, Newcastle-under-Lyme, Staffs.
- Blake, A. M. H., 119 High Street, Gosport, Hants.
- Bland, C. F., 35 Crouch Street, Colchester; "Tara," Third Avenue, Frinton-on-Sea, Essex.
- Blandford, E. W. E., Capel House, 54 New Broad Street, E.C.2.
- Blane, T. H., 30 Birley Street, Blackpool.
- Bliss, C. C., 13-14 Basinghall Street, London, E.C.2; 14 Market Chambers, Enfield.
- Blissett, C. R., Waterloo Chambers, Firvale Road, Bournemouth.
- Blythen, S., Victoria Chambers, Long Eaton; Market Place, Ilkeston.
- Boardman, H., Union Bank Chambers, Leigh, Lancs.
- Boden, W., Cromwell House Chambers, Cannock, Staffs.
- Boler, J. E., Hoole's Chambers, 45 Bank Street, Sheffield.
- Bolton, F. A., Atlas Chambers, King Street, Leeds.
- Bolton, J. B., 4 Glenfinlas Street, Charlotte Square, Edinburgh.
- Bond, T. J., 90 Cannon Street, London, E.C.4; Waldron, Woodcote Road, Wallington, Surrey.
- Booth, H., Sea View, Main Road, Harwich.
- Bound, H. C., Worcester House, 7 and 8 Walbrook, E.C.4.
- Bowden, T. G., Heddon Mill, Wylam, N'bld.
- Bowen, G. B., 22 Wind Street, Swansea.
- Bowman, J. J., 84 Westmorland Road, Newcastle-on-Tyne.
- Bowman, R., 26 Birley Street, Blackpool.
- Boynton, V. B., 1 Hounds Gate, Nottingham; 70 High Street, Coalville, Leics.
- Bradley, A., 1 Russell Street, Keighley.
- Bradley, E. R., 584 Christchurch Road, Boscombe; 110 Seabourne Road, Southbourne; 2 Church Street, Christchurch.
- Bradshaw, N., 1 Thomas Street, Radcliffe, Manchester.
- Branson, R. M., Prudential Chambers, Grey Friars, Leicester.
- Brayshaw, C. E., Quebec House, Quebec Street, Leeds.
- Brazier, A. G., 15 Woodstock Road, Croydon.
- Brearley, J., 42 Eastbourne Street, Oldham.
- Brewer, A. H., 3 Wood Street, Queen Square, Bath.
- Brewer, T. L., Imperial Buildings, Mount Stuart Square, Cardiff.
- Brewill, B. H., 33 Castle Gate, Nottingham.
- Brewster, C. J., Moorgate Station Buildings, 133 Moorgate, E.C.2.
- Briggs, G., 38 Wensley Drive, Chapel Allerton, Leeds.
- Brison, C. S., 6 Bridge Street, Bristol.
- Britten, C. D., 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.
- Brodie, R. M., 29 Scale Lane, Hull.
- Bromfield, J. H., 130 Powke Lane, Blackheath (Birmingham), Staffs.
- Bromhead, C. D., Lloyds Bank Chambers, 36 Bedford Street, Plymouth.
- Bromley, J. W., Winton Place, 19 Knowles Road, Batley.
- Brooks, W. C., 57 Gracechurch Street, E.C.3.
- Brown, C. L., 108 Douglas Street, Glasgow.
- Brown, D. A., 65 Bath Street, Glasgow; 58 St. Meddans Street, Troon, Ayrshire.
- Brown, E. T., Gresham Chambers, Lichfield Street, Wolverhampton.
- Brown, J., 95 Morrison Street, Glasgow.
- Brown, W. H., 62 John Street, Sunderland.
- Brown, W. S., 16 Alva Street, Edinburgh.
- Brownscombe, W., The Poplars, Stream, Wilton, Taunton.
- Buckle, C. D., 25 Cheapside Chambers, Bradford.
- Buckley, A. N., Union Chbrs., 45 and 47 Commercial Street, Halifax.
- Bull, E., Bank Chambers, Devizes.
- Bunch, J. T., Imperial Buildings, Bridge Street, Walsall.
- Bunney, J., 139 Cannon Street, E.C.4.
- Burgess, G. W., 14 St. Mary Axe, Leadenhall Street, E.C.3.
- Burlinson, W. D., Union Bank Chambers, Batley.
- Burman, F. S., Hollins Chambers, 64A Bridge Street, Manchester; Station Buildings, Altrincham.
- Burn, J. F., Trafalgar Buildings, 1 Charing Cross, W.C.2.
- Burnley, W. E., Bank Chambers, Yeovil, Somerset; 3 Bell Street, Shaftesbury, Dorset.
- Burns, C. T., "Littlecroft," Willow Grove, Chislehurst, Kent.
- Burrough, M. W., Downes Street, Bridport, Dorset; Broad Street, Lyme Regis.
- Burtenshaw, J. M., 81 Cannon Street, E.C.4.
- Bush, B., 34 Grey Street, Newcastle-on-Tyne.
- Butler, J., 26 East Parade, Leeds.
- Butterworth, J. B., 27 Cornhill, Bridgwater.
- Buxton, W. O., Savings Bank Buildings, Bury.
- Cadell, G. A., 163 Hope Street, Glasgow.
- Camamile, J., 44 Silver Street, Lincoln.
- Cambridge, W. S., 11 Albert Terrace, Whitley Bay, Northumberland.
- Campbell, A., Lloyds Bank Chambers, West Street, Gateshead.
- Campbell, A. B., 18 Bridge Street, Wick.
- Campbell, D. H., 25 St. Andrew Square, Edinburgh.
- Campbell, D. J., 100 High Street, Linlithgow.
- Campbell, F. W., 18 Melville Street, Edinburgh.
- Campbell, W. R., Vicar Chambers, Vicar Street, Falkirk.
- Carder, F. W., Victoria Chambers, Stoke-on-Trent.
- Carpenter, R., Midland Bank Chambers, North Street, Brighton; 8 Liverpool Gardens, Worthing; Midland Bank Chambers, West Street, Horsham.
- Carr, E. R., Rowton Buildings, 11 Bowling Green Street, Leicester; Savings Bank Chambers, Nottingham Street, Melton Mowbray.

- Carr, S., King's Head Buildings, Cloth Hall Street, Huddersfield.
- Carr, W., 27 Regent Street, Barnsley.
- Carter, G. H., 1 and 2 Queen Street, Cheap-side, E.C.4; The Broadway, Woking, Surrey.
- Carter, H. P., 6 and 7 Queen Street, Cheap-side, E.C.4; 115 High Street, Staines; 45 West Street, Bognor.
- Carter, O. H., Bank Plain, Norwich.
- Casey, A. B., 24-29 Pearl Bldgs., Portsmouth.
- Cattell, W. C., Bank Chambers, High Street, Kettering; Argus Chambers, High Street, Rushden.
- Cessford, J. C., 15 Queen Street, Edinburgh.
- Chadwick, A., 16 Bolton Street, Bury, Lancs.; 8 Garden Street, Ramsbottom, Lancs.
- Chant, M. G., Bassishaw House, 70a Basinghall Street, E.C.2; "Grasmere," Gordon Avenue, Stanmore, Middlesex.
- Chapman, M. W., Golden Lion Chambers, Whitby.
- Chapman, R., Barrington Street, South Shields.
- Chardin, W. A., 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.
- Chipehase, C., 125 Albert Road, Middlesbrough; City Chambers, Claypath, Durham.
- Chisholm, A., Yorkshire Buildings, Wood Street, Wakefield.
- Chisholm, J. A., 122 High Street, Dunfermline.
- Clamp, W. R., Club, Union Buildings, Clerkenwell Road, E.C.1.
- Clapperton-Stewart, R.A., 2 Church Place, Greenock.
- Claridge, C. E., 53 Well Street, Bradford.
- Claridge, W., 53 Well Street, Bradford.
- Clark, H. W., 43 Flamborough Road, Bridlington.
- Clark, R. E., 17 Albion Street, Hanley, Staffs; Messrs. Bournier, Bullock, & Co., 2 Hotel Road, St. Austell, Corn.
- Clark, W., County Bank Chambers, Bradshawgate, Leigh, Lancs.
- Clarke, F. N., 4 Pavilion Buildings, Brighton; 2 North Street, Horsham.
- Clarke, L. G., 199 Hoe Street, Walthamstow, E.17.
- Clarke, S. W., 31 Castle Hill, Lancaster.
- Clarkson, J. P., 16 Devonshire Square, Bishopsgate Street, E.C.2.
- Clarkson, P. D. J., 19 Winckley Square, Preston; Kent's Bank Road, Grange-over-Sands, Lancs.
- Clayton, A. E., 47 South Street, Dorchester.
- Clayton, W., Milton Chambers, Milton Street, Nottingham.
- Clemetson, C. H., 13 Crescent Street, Sittingbourne.
- Cliff, R., 10 Church Street, Eastwood, Notts.
- Clinch, S. H., 119 Moorgate, E.C.2; Hurdis House, Broad Street, Seaford, Sussex.
- Clive, E. A., 174 Edmund Street, Birmingham.
- Clough, N., Old Bank Chambers, Cleckheaton; 7 West Street, Morecambe, Lancs.
- Clow, J. P., 30 Cross Street, Manchester.
- Clutterbuck, S. E., 31 Queen Street, Cardiff; Midland Bank Chambers, Pentre, Glam.
- Coates, D. W., 72 and 74 Victoria Street, S.W.1.
- Coates, F. W., 10 Albert Road, Middlesbrough.
- Coates, Sir L. J., 2 East Parade, Leeds.
- Cobb, E., Commerce Court, 11 Lord Street, Liverpool.
- Cobley, G. H., 27 Southampton Street, Strand, W.C.2.
- Collin, T. W., 10 Gray's Inn Square, W.C.1.
- Comins, C. J., 50 Cannon Street, E.C.4.
- Conway, W., 8, 10, and 12 Old Bank Buildings, Chester.
- Coope, W. R., Albion Chambers, King Street, Nottingham.
- Cooper, D., Old Colony House, South King Street, Manchester.
- Cooper, N. H., 3 Willow Way, Didsbury, Manchester.
- Cooper, W. H., 5 Philpot Lane, E.C.3; 102 Queen Street, Maidenhead, Berks.
- Cooper-Parry, P. C., 43 Hardwick, Derby; Albion Chambers, St. John Street, Ashbourne; Bath Street, Bakewell.
- Costello, J. E., 90 Cannon Street, E.C.4.
- Cotton, G. M., 13 Alva Street, Edinburgh.
- Cowper, C. S. S., 4 Walbrook, London, E.C.4; 14a Northbrook Street, Newbury, Berks.
- Cox, H. A., Bevois House, 28 Basinghall Street, E.C.2.
- Cox, H. T., 116 St. Mary Street, Cardiff.
- Crabtree, B. T., 12 Market Street, Hebden Bridge.
- Crabtree, C., 12 Market Street, Hebden Bridge, Yorks.
- Crabtree, R., 12 Market Street, Hebden Bridge.
- Crawford, J. W., 17 High Street, Dumbarton.
- Crawshaw, H., Union Bank Chambers, Accrington; 1 Dale Street, Haslingden; St. Mary's Street, Rawtenstall.
- Cregan, H. Q., 203 High Road, Kilburn, N.W.6.
- Crichton, W. E., Mansefield, Arbroath, Forfarshire.
- Critchley, H. S., 41 and 42 Cornmarket Street, Oxford; Market Place, Bicester, Oxon; 12 Stert Street, Abingdon, Berks.
- Crocker, W. H., 20-23 Pearl Buildings, Portsmouth; Crompton, W., 380-6 and 351-3 Produce Exchange, Hanging Ditch, Manchester.
- Crook, G. G., 1 Haymarket, Norwich.
- Crowe, S. E., 1 Albion Street, Leeds.
- Crowther, E., 10 Regent Street, Barnsley.
- Crowther, W. F., Beaty's Chambers, Hotel Street, Bolton.
- Crozier, N. G., 38-43 Deansgate Arcade, Manchester.
- Cryer, M. P., Old Bank Chambers, Keighley.
- Cunliffe, A. R., Station Buildings, 24 Railway Street, Nelson.
- Dadley, M. G., 16 Hertford Street, Coventry.
- Daffern, T. M., 19-20 High Street, Coventry.
- Darke, F. B., 146 Bishopsgate, E.C.2; Oakdene, Dundonald Drive, Leigh-on-Sea.
- Darton, O., Balfour House, 119-125 Finsbury Pavement, E.C.2.
- Davey, H., Hyland Buildings, Wood Street, Wakefield; Yorkshire Penny Bank Chambers, Market Place, Normanton.
- David, W., 8 John Street, Llanelly.
- Davidson, D., 11 Church Street, Dumbarton.

- Davidson, W. L., 176 Bath Street, Glasgow.
- Davies, D. A., Balfour House, 119-125 Finsbury Pavement, E.C.2.
- Davies, T., Wyndham House, Bridgend.
- Davis, H. V., 30 Chamberlain Street, Wells; 27 High Street, Glastonbury.
- Davison, W., 36 West Sunnyside, Sunderland.
- Dawson, W. B., 9 Northgate, Dewsbury.
- Day, W. G., 51 Foregate Street, Worcester.
- Deacon, A. G., 13 St. Ann Street, Manchester.
- Deal, M., 1 Gordon Villas, First Avenue, Dovercourt.
- Deane, E. J., 14 Dale Street, Liverpool.
- Denham, C. S., 4 and 5 Warwick Court, Holborn, W.C.1.
- Derbyshire, J., 417 Liverpool Road, Patricroft, Near Manchester.
- Dewar, F. C., 3 Wellington Square, Ayr.
- Dickinson, H. S., 10 Old Bank Chambers, Bradford; 30 Huddersfield Road, Brighouse.
- Dickson, J., 20 Barnton Street, Stirling.
- Disley, H. R., Tower Chambers, 29 Brown Street, Manchester.
- Dixon, J. H., 11 Ironmonger Lane, London, E.C.2.
- Dobson, Post Office House, Leeds.
- Douglas, A., Old Library, Alnwick.
- Douglas, T., 146 Roker Avenue, Sunderland.
- Dow, T., Fialarig, Cornhill, Perth.
- Downing, G. A., Union Bank Chambers, Northwich.
- Drowley, G., Verwood, 26 Gloucester Road, Hampton, Middlesex.
- Dudbridge, J. S., 8 Lansdown, Stroud, Glos.
- Dudbridge, S., 8 Lansdown, Stroud, Gloucestershire; Queen Street Chambers, Gloucester.
- Duncan, D. C. N., Barclay's Bank Chambers, 55 High Street, Grantham.
- Duncan, W., 38 Bath Street, Glasgow; 26 Anderson Street, Airdrie.
- Dunlop, R. T., 45 Renfield Street, Glasgow.
- Dunlop, W. G., 188 St. Vincent Street, Glasgow.
- Dunn, B. S., 25 and 26 Lime Street, London, E.C.3.
- Dunn, J. M'L., 3 West Craibstone Street, Bon-Accord Square, Aberdeen.
- Duthie, R. Simpson, Sun Chambers, 9 Devonshire Street, Carlisle.
- Dyer, C. E., 32 Milton Park, Highgate, N.6.
- Dyer, S. A., 5 Fenwick Street, Liverpool.
- Earl, R. M., Prospect House, Grantham Road, Sleaford; "Earlsholme," Sutton-on-Sea, Lincs.
- East, R., 23 Castle Street, Aylesbury; Church Street, Princes Risborough, Bucks.
- Eaves, W., 47 Mosley Street, Manchester; County Bank Chambers, Tyldesley.
- Ednie, A., 7 St. Paul's Square, Bedford.
- Edwards, A. R., 22 High East Street, Dorchester.
- Edwards, H., 61 Wind Street, Swansea.
- Edwards, R. H., Bank Chambers, 26 Mosley Street, Newcastle-on-Tyne.
- Eldridge, B. H. B., 52 Brown Street, Manchester.
- Elgar, W. D., 9 King's Bench Walk, Temple, E.C.4.
- Ell, D. P., 3 Coniscliffe Road, Darlington; Bellozanne House, Northallerton.
- Elles-Hill, W., 17 Throgmorton Avenue, London, E.C.2.
- Elliott, E. A., 18 Market Street, Heywood, Lancs.
- Ellworthy, J. M., 13 Sherborne Lane, King William Street, E.C.4.
- Eltringham, A., 20 Fowler Street, South Shields.
- Elworthy, W. R., 7 Downing Street, Cambridge.
- Emery, J., 104A New Lane, Patricroft, Lancs.
- Emmerson, W., 99 Albion Street, Leeds.
- Emms, E. A., 18 Theatre Street, East Dereham.
- Ensor, I. L., 30 Museum Street, Ipswich; Highfield House, Orwell Road, Felixstowe.
- Ensor, L., 30 Museum Street, Ipswich.
- Erentz, P. G., 67 West Nile Street, Glasgow.
- Etchells, E. S., 35 Westgate, Huddersfield.
- Evans, F., 8 West Street, Liskeard, Cornwall.
- Evans, H. R., 17 George Street, St. Helens; Bank Chambers, Church Street, Prescott, Lancs.
- Evans, T. A., Ffrwd Offices, Mountain Ash.
- Evans, T. D., National Provincial Bank Chambers, Bargoed.
- Everett, A., "Brandon," 4 Lonsdale Gardens, Thornton Heath, Surrey.
- Evershed, A. E., 51 High Street, Guildford.
- Eves, F. J., 41 High Street, Maldon, Essex.
- Falconer, J. A., 55 Queen Street, Edinburgh.
- Farries, J. G., 157 Irish Street, Dumfries.
- Fearnhead, J., 20 and 22 High Street, Chorley, Lancs.
- Feek, A. J., High Street, Pershore, Worcester.
- Fellows, F. E., 120 Colmore Row, Birmingham.
- Ferguson, F. A., 26 Swan Street, Brechin.
- Ferguson, H., 86 St. Vincent Street, Glasgow, C.2.
- Ferneyhough, M. P., 6 Commerce Street, Longton, Staffs.; 23 Market Street, Hednesford, Staffs.
- Field, S. J., 17 Shaftesbury Avenue, London, W.1.
- Fielden, C. L., Market Hill, Halstead.
- Fielden, H., 104 King Street, Manchester.
- Fielding, A., 16 Wood Street, Wakefield; Benton Hill, Horbury, Yorks.
- Fisher, E., 12 Cherry Street, Birmingham; 270 High Street, 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; 2 High Street, Halesowen, Worcs.
- Ford, W. J., 28 Baldwin Street, Bristol.
- Forrest, A. C., 65 Bath Street, Glasgow.
- Forrester, S. M., 1 Town Hall Street, Grimsby; Cornmarket, Louth, Lincs.
- Forster, F. J., County Chambers, Marton Road, Middlesbrough.
- Forsyth, J., 34 Mawson's Buildings, Mosley Street, Newcastle-upon-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.
- Fox, F. W., 14 King Street, Leicester.
- Frank, R. V., 44 and 45 Prudential Buildings, Park Row, Leeds.
- Fraser, T. H., 11A Hart Street, London, W.C.1.

- Freeborough, J. H., 25 Figtree Lane, Sheffield.
 Freeman, G. R., 66 Coleman Street, E.C.2.
 Frith, J., Buckingham Chambers, 14 St. James Street, Sheffield.
 Froude, T., Crown Buildings, Loseby Lane, Leicester.
 Fry, F. W., 27 Clements Lane, E.C.4.
 Gair, R., Star Bldgs., Northumberland Street, Newcastle-on-Tyne.
 Galloway, J. W., 14 Olrig Street, Thurso.
 Gardiner, F. C., Barclays Bank Chambers, Scarborough.
 Gardiner, H. T. G., 50 Cawley Road, London, E.9.
 Gardner, A. J., 5 Unity Street, Bristol.
 Gardner, J. A., 24 Grey Street, Newcastle-on-Tyne.
 Garfitt, G. M., 65 Union Street, Oldham.
 Garland, J. A., 148 Edmund Street, Birmingham.
 Garnett, H. W., 61 Brown Street, Manchester.
 Garnsey, Sir G. F., 3 Frederick's Place, Old Jewry, E.C.2.
 Garside, J. B., Lanyork Chambers, Victoria Street, Douglas, Isle of Man.
 Gibson, J. L. D., Union Bank Chambers, Royal Street, Barnsley.
 Gilchrist, W., 7 West George Street, 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.
 Girling, A. F. J., Eldon Buildings, 20 Eldon Street, Barnsley.
 Gittens, J. H., 6 George Street, Richmond, Surrey.
 Glaister, E. W., Lloyds Bank Chambers, Lowther Street, Carlisle.
 Glass, A. J., 5 Cook Street, Liverpool.
 Glass, L. R., Bank of Liverpool Chambers, Tyrrel Street, Bradford.
 Gleaves, T. R., Provident Chambers, 51 Wardwick, Derby; Bank Chambers, King Street, Belper, Derby; Market Street, Ashby-de-la-Zouch.
 Glenton, A. H. S., 4 Cloth Market, Newcastle-on-Tyne.
 Glenwright, J. W., Front Street, Stanley, Co. Durham; Burtree House, Durham Road, Annfield Plain.
 Godkin, H., 53 Baxter Gate, Loughborough.
 Goff, W. H., 94 Hope Street, Glasgow.
 Goodchild, F., Cornhill Chambers, Thoroughfare, Ipswich.
 Goode, G. G., 26 Waterloo Street, Birmingham.
 Gooding, C. H., 6 Green Street, Bath; High Street, Corsham, Wilts.; Dallas Chambers, Chippenham, Wilts.
 Goodland, J. E., 7 Hammet Street, Taunton; Station Road, Tiverton, Devonshire.
 Goodwin, J. H., Rockside, Matlock.
 Gould, J., 7 Royal Bank Place, Glasgow, C.1.
 Gordon, J. A., 142 St. Vincent Street, Glasgow.
 Gordon, T., 224 St. Vincent Street, Glasgow.
 Gould, H. P., 8 Upper King Street, Norwich.
 Goulding, E. S., 19 Sweeting Street, Liverpool.
 Goult, G. G. G., 1 Cornhill, Bury St. Edmunds.
 Gowen, H. P., 7 Queen Street, Norwich; Market Place, Fakenham, Norfolk.
 Gradon, G. J., 43 Gower Street, Bedford Square, London, W.C.1.
 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., Hanson Street, Barnsley.
 Green, Ellis, Cromwell Buildings, Blackfriars Street, Manchester.
 Green, W. T., White Hill, Hitchin.
 Greenhalgh, T., Empress Chambers, 97 Church Street, Blackpool.
 Greenwood, A., 20 Bond Street, Dewsbury.
 Greenwood, H., Market Chambers, Heckmondwike.
 Greenwood, H. V., 12 Northgate, Bradford.
 Gregory, H. J. M., Salisbury House, London Wall, E.C.2.
 Greig, D. T., 18 Muir Street, Motherwell.
 Griffin, C. E. B., Bank Chambers, 8 Church Street, St. Helens.
 Griffin, G. R., Newton Chambers, 43 Cannon Street, Birmingham.
 Griffith, F., Barclays Bank Chambers, 37A Stricklandgate, Kendal.
 Griffiths, J. P., 10 Clarence Place, Bute Docks, Cardiff.
 Grimwood, Lt.-Col. J., C.B., D.S.O., St. Stephens House, 2 Coleman Street, E.C.2.
 Groves, T. J., 14 Scarborough Street, West Hartlepool.
 Grundy, N. D., 90 Cannon Street, London, E.C.4.
 Gwyther, W. J., Terminus Chambers, 9 Mill Lane, Cardiff.
 Hackett, P. R., 36 Cannon Street, Birmingham.
 Haddon, G., 38 Dogsthorpe Road, Peterborough.
 Hague, H., Retiro Chambers, Yorkshire Street, Oldham.
 Haigh, F. C., 111 Corporation Street, Manchester.
 Hall, J. E., 166 Stamford Street, Stalybridge.
 Hall, S. T., 24 The Strand, Derby.
 Hallett, A., Studio Buildings, Regent Street, Wrexham, Denbigh; 80 Scotland Street, Ellesmere, Salop.
 Halsey, Sir L. E., 3 Frederick's Place, Old Jewry, E.C.2.
 Hambleton, S., Fern Bank, Marple Bridge, Stockport.
 Hanna, W. G. C., 4 Melville Street, Edinburgh.
 Hansford, G. L., Parr's Bank Buildings, 3 York Street, Manchester.
 Hanson, C., The Haven, Woburn Sands, Bucks.
 Hanson, F. W., Jessop Street, Castleford, Yorks.; High Street, Kippax.
 Hardwicke, F. H., Sutherland Chambers, High Street, Stoke-on-Trent.
 Hare, W., Central Buildings, Richmond Terrace, Blackburn.
 Hargreaves, F., Bow Chambers, 55 Cross Street, Manchester.
 Hargreaves, F. A., 7 Grimshaw Street, Burnley.

- Hargreaves, R. A., Lloyd's Chambers, Market Street, Colne; Station Road, Bentham, Yorks; The Square, Kirkby Lonsdale, Westmoreland.
- Harlow, E., Grosvenor Chambers, 23 King Street, Nottingham.
- Harper, F. C., 27 Chancery Lane, W.C.2.
- Harris, W. A., 5 George Street, Pontypool, Mon.
- Harrison, A., 4 St. Colme Street, Edinburgh.
- Harrison, C., Central Chambers, Unicorn Hill, Redditch.
- Harrison, C. D., Messrs. John Potter & Harrison, 22 Birley Street, Blackpool; Messrs. John Potter & Harrison, 39 The Square, St. Annes-on-Sea.
- Harrison, E., 6 Queen's Square, Newcastle-on-Tyne.
- Harrison, E., 20 Bond Street, Dewsbury.
- Harrison, H. C., 15 Hagley Road, Stourbridge; 92 High Street, Bromsgrove, Worcestershire.
- Haswell, G. H., Elwy House, King Street, Wrexham.
- Hawkesworth, C. C., 220 Cardigan Road, Leeds.
- Hawthorne, H. M., 28 King Street, Cheapside, E.C.2.
- Hay, G. H., 36 Derby Street, Leek, Staffs.
- Hayden, G. D., High Street, Holt, Norfolk.
- Hayes, T. W., 15 Birch Terrace, Hanley, Staffs.
- 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, Blackheath, S.E.3.
- Helme, J. R., 9 Acresfield, Bolton; 80 Lee Lane, Horwich, Lancs.
- Henderson, A., 62 Cross Street, Fraserburgh.
- Henderson, H. S., Temple Courts, 55 Temple Row, Birmingham; Hampton-in-Arden, Warwickshire.
- Henderson, I. M., 2 Moorgate Buildings, E.C.2.
- Henderson, J. H., Wilson's Chambers, 7 Greek Street, Leeds.
- Henderson, K., 48 Queen Street, Edinburgh.
- Hepburn, A. E., 5 Winchester House, Beaufort Street, Chelsea, S.W.3; Prospect House, Cliff Road, Cromer, Norfolk.
- Heppard, F. L., 19 Richmond Terrace, Blackburn.
- Heppard, J. L., 17 Railway Road, Darwen, Lancs.
- Heslop, W., 39 Priestgate, Darlington.
- Higgs, R. D., 13 Boltro Road, Haywards Heath, Sussex.
- Hildreth, J. J., Thornley Villa, Tow Law, Co. Durham.
- Hill, E. E., 26 High Street, Cardiff.
- Hill, H. L. H., Finsbury Circus House, Bloomfield Street, E.C.2; 20 Queen Street, Deal.
- Hilton, H. R., 1 St. Peter's Church Walk, Nottingham.
- Hindle, T., 18 Railway Road, Darwen, Lancs.
- Hines, C. G., 38a Westgate 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.
- Hitchins, J. A., 14 Alcester Road, Moseley, Birmingham, Worcs.
- Hobbs, A. M., 64 Great Portland Street, W.1.
- Hodge, H., Market Street Chambers, Kettering.
- Hodgson, A. A., 43 Wardwick, Derby.
- Hodgson, R. T., 96 High Street, Stockton-on-Tees.
- Holl, H., King Street House, 15 Upper King Street, Norwich.
- Hollows, R., 33a King Street, Wigan.
- Holman, W. J., 11 Queen Victoria Street, E.C.4.
- Holmes, H., 2 Fenchurch Avenue, E.C.3.
- Holmes, H., Ropergate End, Pontefract.
- 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, London, E.C.4.
- Honeyman, D. L., 9 Basinghall Street, E.C.2.
- Hope, E., 20 Willow Street, Accrington; 41a Queen Street, Great Harwood, Lancs.
- Hornsby, P. R., King's House, King Street, Cheapside, E.C.2.
- Horsfield, A., Silver Street Chambers, Bury.
- Hort, J. H., 206 Stanley Road, Bootle.
- Howarth, T., High Street, Bala, North Wales.
- Howell, H. G., 29 Forest Road, Hoylake, Ches.
- Hubbard, F. L., 41 Havelock Road, Hastings.
- Hudson, J., 10 Acresfield, Bolton.
- Hughes, H., 1 Claremont Hill, Shrewsbury.
- Hughes, T. H., 76 and 78 Swinton Street, Gray's Inn Road, W.C.1; 1 Barnard Road, Leigh-on-Sea, Essex.
- Hughes, W., 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., Royal Exchange, Middlesbrough.
- Hustwick, W., 70 Kirkgate, Bradford; 5 The Green, Idle, Bradford.
- Hutcheson, G. W., 44 Biddulph Mansions, W.9.
- Hutchins, A. C., 11 Pancras Lane, Queen Street, E.C.4.
- Hutchinson, J., Bath House, 57-60 Holborn Viaduct, E.C.1.
- Hutchison, W. M., 45 Renfield Street, Glasgow.
- Illingworth, A., 20 The Marsh, East Bierley, Dudley Hill, Bradford.
- Ingram, A. J., 32 West Sunnyside, Sunderland.
- Irving, W., 45 Hope Street, Glasgow.
- Jack, W. H., 38 Bath Street, Glasgow.
- Jackson, J. P., 78 Carlton Street, Castleford.
- Jackson, P. M., 4 Blackfriars Street, Perth.
- Jackson, S. P., Old Bank Chambers, 17 High Street, Bath.
- Jacobs, D. A., 39 Berners Street, W.1.
- James, E. D., 56 High Street, Lewes.
- James, P. O., Market Square, Wellingborough.
- Jeffrey, J. A., 9 Golden Square, Aberdeen.
- Jeffs, R. H., Scottish Legal Buildings, Market Street, Pontypridd.
- Jenkins, F. S., 7 Camomile Street, E.C.3.
- Jenkins, J., 106 Queen Street, Cardiff.

- Jenkinson, W. V., 26 Pearl Assurance Buildings, Market Street, Bradford.
- Jennings, F., Borough Chambers, Neath.
- Jennings, R., 18 Frederick Street, Sunderland.
- Jepson, J. H., 18 Railway Road, Darwen.
- Jessop, C. T., Barlow Chambers, Lumley Road, Skegness.
- Jinks, T., Ochilvale Cottage, Sauchie, Alloa.
- Johnson, A. J., 35 Southgate Street, Winchester.
- Johnson, S., 5 Lower Temple Street, Birmingham.
- Johnson, W., 28 High Street, Swindon.
- Johnstone, W., Central Chambers, High Street, Kidderminster.
- Jolliffe, C. G., 70 High Street, Newport, Mon.; Lloyds Bank Chambers, Shepstow, Mon.; Lloyds Bank Chambers, Blackwood, Mon.; Town Hall Chambers, Tredegar, Mon.
- Jolly, A., 105 Church Road, Hove, Sussex.
- Jones, C. J. H., 45-46 Pearl Buildings, Portsmouth.
- Jones, D. P., 2 and 3 Taff Street, Pontypridd, Glamorgan.
- Jones, E. F., 4 Fenchurch Avenue, E.C.3.
- Jones, F. G., 5 Foregate Street, Worcester.
- Jones, H., 10 White Friars, Chester.
- Judge, W. A., High Street, Skipton.
- Keens, A. T., 45 High Street, Aylesbury, Bucks.
- Keens, T., 11 George Street West, Luton; 2 College Road, Harrow-on-the-Hill, Middlesex; 35 High Street, Leighton Buzzard, Beds.; High Street, Stony Stratford, Bucks.; 108 High Road, Wembley, Middlesex; 60a High Street, Newport Pagnell, Bucks.; 15 Market Hill, Buckingham.
- Keighly, G., 4 The Bulwark, Brecon.
- Kelsall, T., 1 Victoria Street, Birstall (Leeds); Bradford Road, Birkenshaw, near Bradford.
- Kenyon, F. T., Midland Bank Chambers, Penrith.
- Kenyon, W., 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, C., Athenæum Chambers, 71 Temple Row, Birmingham; 322 High Street, West Bromwich.
- Kidson, B., Temple Chambers, Lichfield Street, Wolverhampton.
- Kilby, F., Drury Chambers, Market Square, Northampton.
- Kilvington, H. H., 17 Scarborough Street, West Hartlepool.
- King, C. H., Globe Chambers, 493 New Cross Road, S.E.14.
- 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, Lincs.
- Kinsman, J. W., Scottish Legal Buildings, Market Street, Pontypridd.
- Kitteringham, G. J., Waltham Cross, Herts.
- Kneeshaw, J. W., 7 Hargreaves Street, Burnley.
- Knight, R. J., 3 Raymond Buildings, Gray's Inn, W.C.1.
- Laidlaw, J. B., 4 York Place, Edinburgh.
- Laidler, T. R., 24 North John Street, Liverpool.
- Lake, J., Gower Chambers, Swansea.
- Lambert, W. E., Essex House, High Street, Stratford, E.15; Cranbrook House, Cranbrook Road, Ilford; "Bathurst," 169 Earlham Grove, Forest Gate, E.7.
- Lang, G., 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.3.
- Lark, A. E., 2 South Quay, Gt. Yarmouth.
- Larking, C. G., Bank Chambers, High Street, Maidstone.
- Larking, R. C., Commercial Chambers, Orford Place, Norwich.
- Lashmore, C. S., 2 Church Street, Cardiff.
- Laverick, M., Midland Bank Chambers, St. Thomas Street, Sunderland.
- Law, E. I., A. & E. Law & Co., Kingscourt, Bridge Street, Walsall.
- Lawrence, J. E., Carfax, Holywell Road, Abergavenny.
- Lawson, G. R., Palmerston Buildings, 5 Manor Row, Bradford.
- Laycock, S., Barclay's Bank Chambers, North Street, Keighley.
- Layton-Bennett, K. A., 31 and 32 Broad Street Avenue, Blomfield Street, E.C.2.
- Leah, H. B., 9 Warren Street, Stockport.
- Learoyd, F. G., Lanes. and Yorks. Bank Chambers, Halifax.
- Lee, F., Market Cross Chambers, Huddersfield.
- Leech, H., 48 Brunswick Terrace, West Street, Gateshead, Durham.
- Lees, Reginald, 44 Hamilton Square, Birkenhead.
- Leicester, P. A., 15 Foregate Street, Worcester.
- Leigh, C., 66 St. Mary Street, Warrington.
- Leslie, F., 153 Croydon Road, Newcastle-on-Tyne.
- Lintott, F. M., 1 and 2, Queen Street, Cheapside, London, E.C.4; 8 The Broadway, Woking; 22 Wote Street, Basingstoke; 47 High Street, Aldershot.
- Lisle, G., 5 North Saint David Street, Edinburgh.
- Littleboy, W. E., 32 Waterloo Street, Birmingham.
- Liversidge, H. G., Imperial Buildings, Rotherham.
- Lloyd, J. T., 38 Hilpertown Road, Trowbridge.
- Lloyd, W., 19 Priory Street, Dudley, Worcs.
- Lloyd-Roberts, J., Public Audit Offices, 2 Church Street, Carnarvon; "Cemlyn," Harlech, Merioneth.
- Loake, P., Norbury House, William Street, Kettering.
- Lock, F. J., 23 Eastbury Road, Watford.
- Locking, H. W., 75 Lowgate, Hull.
- Loggie, R. J., 11 Panmure Street, Dundee; 9 St. Catherine Street, Cupar, Fife.
- Longcroft, R. G., 6 Broad Street Place, E.C.2.
- Lord, J. H., Bank Buildings, Basing.
- Lord, J. R., Irwell Terrace, Bacup.
- Lord, T., 111 Corporation Street, Manchester.
- Lord, W., 132a Bradshawgate, Bolton.

- Louch, H. T., Marine Society House, Clark's Place, Bishopsgate, E.C.2.
- Loughborough, F. C., 16 Prince Street, Bristol.
- Lovelock, H., 95 Gresham Street, Bank, E.C.2.
- Lowe, J. T., 12 Kent Street, Kendal, Westmorland.
- Lowther, F. R., Council Chambers, Haverfordwest, Pemb.; 22 Great North Road, Milford Haven, Pemb.
- Lucas, A. B. Balfour House, 119 Finsbury Pavement, E.C.2.
- Lusher, A. O., 2 and 3 Guildhall Chambers, Bury St. Edmunds; Rutland Chambers, Newmarket.
- Lyle, P., 239 High Street, Ayr; Clydesdale Bank Buildings, Castle-Douglas, Kirkcudbrightshire; M'Harrie's Buildings, South Strand Street, Stranraer, Wigtownshire.
- Lynas, H. M., 1 Oxford Place, Leeds.
- M'Bain, A. G., 55 West Regent Street, Glasgow; 43 Watergate, Rothesay, Bute; Drill Hall Buildings, Lerwick, Shetland Isles.
- M'Bain, G., 11 Golden Square, Aberdeen.
- M'Cosh, J., Ocean Chambers, 190 West George Street, Glasgow.
- M'Cutcheon, R. T., 2 West Regent Street, Glasgow, Lanarkshire.
- M'Donald, T. W., 98 Palmerston Road, Wood Green, London, N.22.
- Macdonald, W., 51 Balgreen Road, Murrayfield, Edinburgh.
- M'Farlane, E. S., 153 St. Vincent Street, Glasgow.
- Macfarlane, R., 114 West Campbell Street, Glasgow.
- M'Gregor, W. P., 1 Russell Street, Wishaw.
- Macintosh, R., 5 Dalziel Drive, Pollokshields, Glasgow.
- Macintyre, A., Muirbrow Chambers, 120 Cadzow Street, Hamilton.
- M'Kean, G. B., 113 St. Vincent Street, Glasgow, C.2.
- Mackie, H. M., 124 St. Vincent Street, Glasgow.
- MacKinnon, J. W., 145 St. Vincent Street, Glasgow.
- M'Lachlan, T., 25 Frederick Street, Edinburgh.
- MacLean, R., 1 Lombard Street, Inverness.
- M'Vean, G. S., 194 West Regent Street, Glasgow, C.2.
- Mahon, F., 4-5 Oriental Chambers, Doncaster.
- Mair, A. J., 5 Frederick Street, Sunderland.
- Malthouse, G., 10 Rossall Road, Harehills, Leeds.
- Mann, Sir J., 142 St. Vincent Street, Glasgow.
- Manvell, L. S., 16-17 Devonshire Square, Bishopsgate, E.C.2.
- March, R. H., 58 Mount Stuart Square, Cardiff.
- Marlow, H., 31 Sherwood Road, Addiscombe, Croydon, Surrey.
- Marriott, G. A., 89 Fountain Street, Manchester.
- Marsden, R. L., 28 Cavendish Street, Chesterfield.
- Marshall, S., 254 Marlborough Avenue, Hull.
- Marshall, S. W., 107A Mortimer Street, Herne Bay, Kent; Town Hall Chambers, Westgate-on-Sea, Kent.
- Martin, J. W., 17 Dormer Place, Leamington Spa, Warwick.
- Martin, T. G., E. Milburn House, Newcastle-on-Tyne.
- Martin, W. H., 147 Bath Street, Glasgow.
- Martyn, A., 4 Lumley Crescent, Philadelphia, Fence Houses, Co. Durham.
- Mason, E. H., 9 Clarence Street, Cheltenham.
- Massey, J. W., 46 Cherry Street, Birmingham.
- Matthews, J. H. S., 43 Preston New Road, Blackburn; 6 Parson Lane, Clitheroe, Lancs.
- Matthews, W. J., "Thaxted," Rivers Lane, West Cross, Swansea.
- Maw, C. P., "Benthall," Merstham, Surrey.
- Mawson, J. D., 44 Mill Road, Epsom.
- Mayhew, W. O., 62 Oxford Street, W.1; Richmond Road, Bognor.
- Mee, C., Lawson Cottage, Shepshed, Loughborough.
- Meldrum, T. W., Bridge Road, Welwyn, Herts.
- Melling, W. T., 12 The Crescent, Coleford, Bath.
- Mellor, H., 5 John Dalton Street, Manchester.
- 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., 48 Uxbridge Road, Ealing, W.5.
- Merchant, J. L., Savings Bank Buildings, Bury.
- Merrick, E., 17 St. Stephen's Gardens, East Twickenham.
- Metcalfe, S., 9 Swinnow Drive, Pudsey.
- Mettham, C. B., 67 Welbeck Street, Whitwell, Derbyshire.
- Middleton, G. H., jun., 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, Bucks.
- Miller, R., "Marieville," Washington, Durham.
- Miller, R. F., 4 Ramsden Square, Barrow-in-Furness.
- Miller, T. B., 141 Fenchurch Street, E.C.3.
- Milligan, J. L., 33 Paternoster Row, E.C.4.
- Millman, H. T., Prudential Chambers, Grey Friars, Leicester.
- Mills, F. W. T., 6 Priory Place, Doncaster.
- Milne, J. W., 3 Rumford Street, Liverpool.
- Milne, R., 68 Bath Street, Glasgow.
- Milne, R. S., 13 High Street, Paisley.
- Mitchell, E., 10A Gluman Gate, Chesterfield.
- Mock, W. J., Elmwood, Truro.
- Moffat, F., 126 High Street, Falkirk.
- Moger, J. R., Lancashire and Yorkshire Bank Chambers, Cleckheaton, Yorks; 40 Bigby Street, Brigg, Lincs.
- Moore, G. M., Burton Buildings, Parliament Street, Nottingham.
- Moore, Sir H., 4 London Wall Avenue, E.C.2.
- Moore, W., 40 Rosemary Avenue, Church End, Finchley, N.3.
- Morgan, E. C., Crown Chambers, High Street, Newtown, Montgomery.
- Morison, H. M'D., 4 Drapers Gardens, Throgmorton Avenue, E.C.2.
- Morris, E., 41 Guildhall Road, Northampton.

- Morris, F. D., Spencer House, South Place, London, E.C.2.
- Morris, H. B., 20-23 Pearl Buildings, Portsmouth.
- Morris, H. M., Kennan's House, Crown Court, Cheapside, E.C.2.
- Moss, F., Market Place, Ashton-under-Lyne.
- Mossop, H., 4 Ramsden Square, Barrow-in-Furness.
- Moulton, P. A., 21 Regent Street, Barnsley.
- Mounsey, W. E., 3 Lord Street, Liverpool.
- Mountford, G., The School, Churchstoke, Montgomery.
- Moustardier, M., 69 Downs Road, Clapton, E.5; 50 Castle Road, Southsea.
- Muggison, P. T., 6 and 7 Corridor Chambers, Market Place, Leicester.
- Muir, D., Regent Mills, Bunhouse Road, Glasgow.
- Mullens, G. G., 25 Station Road, Port Talbot.
- Murdoch, J. A., 64 Reform Street, Dundee.
- Murgatroyd, F., Duchy Chambers, Clarence Street, Manchester.
- Murray, A. G., 23 Rutland Square, Edinburgh.
- Murray, H. N., 150 Friar Street, Reading.
- Myers, J. E., Clarendon Chambers, Watford.
- Napper, C. E., 107 New Lane, Patricroft, Lancs.
- Nash, A. C., York House, 5 and 7 St. Mary Axe, E.C.3.
- Nash, F. J., 11 Winckley Square, Preston.
- Naylor, J., 8 Richmond Terrace, Blackburn.
- Neill, A., 76 Kingsland High Street, London, E.8.
- Nelson, C. H., 43 Castle Street, Liverpool.
- Nelson, F., 212 Bond Street, Macclesfield.
- Nelson, W., 174 West George Street, Glasgow.
- Netherwood, L., Crescent Buildings, Half Moon Street (off Westgate), Huddersfield.
- New, J., 66 Brighton Grove, Newcastle-on-Tyne.
- Newman, A. E., 99 Leman Street, London, E.1; Atherlow, The Avenue, Chingford, Essex.
- Nicholl, E., 22 Lansdowne Road, West Didsbury, Manchester.
- Nicholson, E. T., 24 North John Street, Liverpool.
- Nicholson, J. B., 31 High Street, High Wycombe.
- Nickels, J. D., Old Castle Buildings, 26 Preeson's 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; Adwell House, Pallister Road, Clacton-on-Sea.
- Norman, H., Jessel Chambers, 88-90 Chancery Lane, W.C.2.
- Norman, J. S., "Ketton," Hatfield, Herts.
- Nutter, C., 38 South 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., 5 Rose Grove, Mytholmroyd, Yorks.
- Oldman, A. S., 27 North Albert Street, Fleetwood, Lancs.
- Oliver, C. L., 37 King Street, South Shields.
- Ormiston, T., 6 Brandon Street, Motherwell.
- Owen, D., 47 Milsom Street, Bath.
- Owen, E. C. W., 22 St. Andrew's Crescent, Cardiff.
- Owen, R. D., Bank Chambers, Devizes, Wilts.
- Owen, S. G., 56 Wind Street, Swansea.
- Oxley, H., 22 Regent Street, Barnsley.
- Page, J. C., Produce Exchange Buildings, 8 Victoria Street, Liverpool.
- Palmer, A. J., 59 West Street, Fareham, Hants; St. Peters Road, Petersfield.
- Palmer, B., 9 and 10 Fenchurch Street, E.C.3.
- Palmer, E. H., Bentinck Buildings, Wheeler Gate, Nottingham.
- Palmer, G., Guildhall Annexe, 23 King Street, E.C.2.
- Palmer, R. A., Holyoake House, Hanover Street, Manchester.
- Parker, P., 18 Winckley Street, Preston.
- Parker, S. C., Y.M.C.A. Buildings, 2 Tan Bank, Wellington.
- Parkinson, A. J., Commerce Court, 11 Lord Street, Liverpool.
- Parkinson, T., 3 Ormerod Street, Burnley.
- Parry, W. J., Coetmor Chambers, Bethesda, Bangor.
- Paterson, J., 5 Coates Crescent, Edinburgh.
- Paterson, J., 13 Hamilton Street, Greenock; 18 Castle Street, Rothesay, Bute.
- Payne, W. H., 8 and 9 Martin Lane, Cannon Street, E.C.4.
- Payne, W. R., 6 Rowcroft, Stroud; 1 Spa Road, Melksham.
- Pearce, M. E. J., 102 High Street, Poole, Dorset.
- Pearson, C. T. F., 64 Queen Street, Edinburgh.
- Pearson, W., 5 Godwin Street, Bradford, Yorks.
- Peasegood, A. E., Crown Chambers, Land of Green Ginger, Hull; Town Hall Chambers, Brigg, Lincs.; 11 Wells Street, Scunthorpe, Lincs.
- Peat, Sir W. H., 11 Ironmonger Lane, London, E.C.2; 11a Chapel Street, Camborne, Cornwall.
- Peden, J. B., 48 Queen Street, Edinburgh.
- Peffers, A., 4 East High Street, Forfar.
- Peirson, E. T., 17 Hertford Street, Coventry.
- Peirson, E. T., jun., 17 Hertford Street, Coventry.
- Peirson, S. T., 17 Hertford Street, Coventry.
- Pellatt, A. P., 132b High Street, Hythe, Kent.
- Penlington, R. N., 36 Upper Sheffield Road, Barnsley.
- Peveler, R., 5 Princes Square, Harrogate; Market Place, Ripon.
- Phillips, F. A., Post Office Buildings, Merthyr Tydfil; 36 Upper Union Street, Dowlais.
- Philp, A. C., 143 High Street, Dunfermline.
- Phipp, D. W. H., 15 Park Row, Nottingham; Rutland Chambers, Lord Haddon Road, Ilkeston.
- Pickles, J. W., 81 Micklegate, Selby, Yorks.
- 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, S. H., 32 Union Street, Birmingham.
 Pocock, B. G., 8 Warwick Court, Holborn, W.C.1.
 Polkinghorne, C. S., 43 Duke Street, Chelmsford.
 Pollard, H. J., 3 Hammet Street, Taunton.
 Pollock, K. C., 62 High Street, Rochester.
 Polwarth, J. B., 134 St. Stephen's House, Victoria Embankment, Westminster Bridge, S.W.1.
 Pomfret, W., Telegraph Chambers, 89 Fishergate, Preston.
 Pool, E. E., 25 Iron Gate, Derby.
 Popplewell, A., 2 St. James's Square, Manchester.
 Porter, R. H., Austin Friars House, Austin Friars, E.C.2.
 Porter, R. R., 43 Preston New Road, Blackburn.
 Potter, F. C., 28 Victoria Street, Westminster, S.W.1.
 Powell, A. V., 43 Regent Street, Wrexham, Denbighshire.
 Prior, F. A., Pelham House, Pelham Street, Nottingham.
 Procter, S., County Bank Chambers, 41 Burnley Road, Padiham, Lancs.
 Proctor, L. S., 47 Buston Terrace, Jesmond, Newcastle-on-Tyne, Northumberland.
 Prynne, R. R., The Moat House, Wilton, Salisbury.
 Pryor, J., 44 Hotham Place, Devonport.
 Pugh, A. E., 19 Carlton Chambers, High Street, Newport, Mon.
 Pugh, A. G., 46 Mostyn Street, Llandudno.
 Pugh, H. G., Oswyn House, 20 Oswald Road, Oswestry.
 Pullen, F. H., 104 Great Russell Street, W.C.1.
 Purdie, S. A., 56 Cranfield Road, Brockley, London, S.E.4.
 Rainbird, W. T., 153 High Street, Colchester.
 Ramsay, T. B., 65 Bath Street, Glasgow.
 Rapley, W. W., "Headington," High Street, Steyning, Sussex.
 Rawlinson, E. B., Netherwood Chambers, 1A Manor Row, Bradford.
 Ray, C. J. L., 12 Westminster Chambers, 99 Corporation Street, Birmingham.
 Redwood, J. T., Craigwen House, Talywain, Mon.
 Rees, W. H. S., 1 Charlesville Place, Neath, S. Wales.
 Reid, J., 6 Golden Square, Aberdeen.
 Reid, J. H., 18 Bon-Accord Square, Aberdeen; Station Square, Huntly, Aberdeenshire.
 Reid, W. A., 6 Golden Square, Aberdeen.
 Revell, F. E., Prudential Buildings, New Street, Huddersfield.
 Revell, H. W., Prudential Buildings, New Street, Huddersfield.
 Revell, T., Standard Buildings, City Square, Leeds.
 Reynolds, J. W., 49 Bank Street, Bradford.
 Rhodes, J., 31 Manor Row, Bradford.
 Richards, H. W., 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., Wesley Hill, Newquay, Cornwall.
 Ridgway, A. C., Exchange Buildings, New Street, Birmingham.
 Riding, C. E., 3 Fleet Street, Torquay, Devonshire.
 Ridley, G., 43 Blackett Street, Newcastle-on-Tyne; Station Place, Seahouses, Northumberland.
 Ridsdale, G. R., Midland Bank Chambers, Bridge Street, Walsall.
 Riley, H., 19 Elmbank Street, Glasgow, C.2.
 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.
 Ritson, H. M., 36 Low Street, Buckie, Banffshire.
 Robathan, P. E., Imperial Buildings, Mount Stuart Square, Cardiff.
 Roberts, G. W., 2 Guildhall Chambers, 31-34 Basinghall Street, E.C.2.
 Roberts, G. W., 8 Moorgate Street, Rotherham.
 Robertson, J. F., 17 Duke Street, Edinburgh.
 Robinson, W. S., Alma Chambers, Scarborough.
 Robison, H. J., 88 Irish Street, Dumfries.
 Rodger, T., 29 Grainger Street West, Newcastle-on-Tyne.
 Rodwell, A. H., 7 Winckley Square, Preston.
 Rogers, M. C., 31 Water Street, Hyde.
 Rolland, A., 140 Hope Street, Glasgow.
 Rollinson, C. E., Westgate Chambers, Newport, Mon.
 Rose, E. H., 19 Holcroft Road, South Hackney, E.9.
 Rose, W., 79 Tom Lane, Nethergreen, Sheffield.
 Ross, J., 5 Victoria Street, Westminster, S.W.1.
 Rowell, T. E., 1 Northumberland Place, North Shields.
 Rowland, F., Finsbury Chambers, 76 Finsbury Pavement, E.C.2.
 Rowland, F. S., 18 Orchard Terrace, Chester-le-Street.
 Rudd, E., Central Buildings, Richmond Terrace, Blackburn.
 Rudling, T. E., 40 Croxton Road, Thetford, Norfolk.
 Rushton, T. J., 36 Market Place, Warminster.
 Russell, H. H., Phoenix Chambers, 84 Colmore Row, Birmingham.
 Russell, P., 10 Newdegate Street, Nuneaton.
 Rymer, C. A., Bank Chambers, Nessgate, York.
 Sackett, E. G., 1 Middle Pavement, Nottingham.
 Sadler, W. A., Rose Cottage, Upper Bilson Road, Cinderford, Glos.
 Sage, E. C., Crave Cœur Chambers, High Street, Prestatyn.
 Saint, R. C., 22 Lowther Street, Carlisle.
 Samman, J. C., 4 Singleton Road, Heaton Moor, Stockport.
 Sanderson, H. H., 4 Winckley Street, Preston.
 Sands, H., Imperial Buildings, Victoria Street, Nottingham.
 Sansom, H., 39 Priestgate, Darlington.
 Sayers, A. G., 62-64 Brook Street, W.1.
 Scarlett, C. S., 5 Cecil Square, Margate; 36 High Street, Ramsgate.
 Schofield, A., 112 Albion Street, Leeds.

- Schofield, P. H., 33 King Street, Wollescote, Stourbridge.
- Scott, A., 3 Corporation Street, Hyde.
- Scott, J. A., 63 Castle Street, Edinburgh.
- Scott, W., 4 Hutchison Avenue, Edinburgh.
- Scott, W. A., 50 Cannon Street, E.C.4.
- Screeton, W. T., 17 Queen Street, Peterborough; Horn Street, Winslow, Bucks; 8 Emery Lane, Boston; 39 Wyvenhoe Road, Harrow.
- Scrutton, A. E., Cornhill Chambers, Thoroughfare, Ipswich; Market Place, Saxmundham.
- Searle, A. B., The Corn Exchange, Saffron Walden, Essex.
- Seaton, C. H., 62-64 Brook Street, W.1.
- Sedgwick, J., 36 St. Mary's Gate, Derby.
- Senior, J. H., 7 Adam Street, Adelphi, W.C.2.
- Senogles, H., Arvonja Buildings, Bangor, Carnarvonshire; Cefni Chambers, Llangefni, Anglesey.
- Sharp, W., 243 West George Street, Glasgow.
- Shaw, E. B., Imperial Chambers, 43 New Street, Huddersfield.
- Shaw, F., Market Place, Dewsbury.
- Sheen, R. C., Capel House, 62 New Broad Street, E.C.2.
- Sheldrake, H. D., Waterloo Chambers, Chelmsford.
- Shelly, W., 55 Station Street, Burton-on-Trent.
- Shepherd, G. D., 22 St. Andrew's Crescent, Cardiff.
- Shepherd, J. W., 78 King Street, Manchester.
- Sherwood, H. H., Kings Court, 115 Colmore Row, Birmingham; 36 Market Street, Tamworth, Staffs; 15 Bore Street, Lichfield, Staffs; Lombard Street, West Bromwich.
- Shingles, I., Market Place, Swaffham.
- Shivas, A., jun., 82 Crown Street, Aberdeen.
- Sibbald, J. M., Westminster Bank Chambers, 21 Corn Market, Derby.
- Sidaway, F. E., 20-21 High Street, Blackheath, Staffordshire; 25 Birmingham Street, Oldbury, Worcs.; 16 Haden Road, Old Hill, Staffordshire.
- Sievwright, W. B., 3 Kinnoull Street, Perth.
- Silcock, B., 31 Bold Street, Warrington.
- Silcock, C. G., 2 Lesbourne Road, Reigate.
- Simmonds, H. J., 1 Tremadoc Road, Clapham, S.W.4.
- Simnett, J. F., 206 Station Street, Burton-on-Trent.
- Sims, J. S., Hartlepool Street, Thornley, Co. Durham.
- Singer, G. K., Hermon Chambers, Tonypany, Glam.
- Sisling, A. E., 9 Clinton Street West, Nottingham.
- Skipper, E., 54 Ellison Street, Jarrow.
- Slater, H., 5 St. Andrew's Street, Cambridge; Eaton House, High Street, Newmarket.
- 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.
- Smellie, K., 16 Rutland Square, Edinburgh.
- Smith, A., 10 Fartown Green, Huddersfield.
- Smith, A., Halifax Permanent Chambers, Cavendish Street, Keighley.
- Smith, C. E., Warwick Chambers, Corporation Street, Birmingham.
- Smith, C. E. B. M., 1 Athenæum Terrace, Plymouth; 20 Victoria Street, 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, H., Caxton Chambers, 60 Bank Street, Kilnarnock.
- Smith, H. L., 13 Beechcroft Road, Peverell, Plymouth.
- Smith, J., 35 and 36 Wind Street, Swansea.
- Smith, J., 22 Rathen Road, Withington, Manchester.
- Smith, J. A., 8 Forbes Street, Edinburgh.
- Smith, J. B., 19 Eldon Square, Newcastle-on-Tyne; "Jesmond," Gravel Lane, Wilmslow, Cheshire.
- Smith, M., 3 and 4 Charnwood Road, Shepshed, Leicestershire.
- Smith, R. J., 163 West George Street, Glasgow.
- Smith, W., 13 Lombard Street, Inverness.
- Smith, W., 3 Waverley Road, Lowestoft.
- Smith, W. A., Commercial Chambers, 71 King Street, South Shields.
- Smith, W. M., 245 Union Street, Aberdeen.
- Smyrke, W., 66 John Street, Sunderland; 1 Vane Terrace, Seaham Harbour, Durham.
- Snailum, W. W., 5 Church Street, Trowbridge.
- Snape, J. A., 5 John Dalton Street, Manchester.
- Sneddon, J., 58 West Regent Street, Glasgow.
- Snow, W. K., 55 Quarry Street, Guildford; South Street, Farnham, Surrey; 31-32 Carfax, Horsham, Sussex.
- Snowdon, W., 22 Watling Terrace, Willington, Co. Durham.
- Soddy, R. J., 160 Terminus Road, Eastbourne.
- Somerville, J. L., 37 Melville Street, Edinburgh.
- Southerns, H. A., 14 Lichfield Street, Wolverhampton.
- Sowerbutts, T. W., 16 St. Mary's Parsonage, Manchester.
- Sparks, E., jun., 22 Bondgate Without, Alnwick.
- Sparks, W., 24 Grainger Street West, Newcastle-on-Tyne.
- Sparrow, G. W., 13-16 Corridor Chambers, Leicester.
- Spiking, H., Hick Lane, Batley.
- Spooner, B., 1 Church Street, Gainsborough; 118 High Street, Scunthorpe.
- Sprague, H. D., 61 and 62 Chancery Lane, W.C.2.
- Sproat, E., Union Chambers, 45 and 47 Commercial Street, Halifax; Imperial Buildings, Bethel Street, Brighouse, Yorks.
- Stafford, A., 111 Corporation Street, Manchester.
- Stainton, M., 18 Grainger Street West, Newcastle-on-Tyne.
- Stallwood, O., 26 Martin Lane, Cannon Street, London, E.C.4.
- Stansfield, J., Bank Chambers, Colne, Lancs.
- Stanton, F. W., 17 Gluman Gate, Chesterfield.
- Starkie, R. E., 6 South Parade, Leeds.
- Steele, H. M., Ocean Chambers, 190 West George Street, Glasgow, C.2.

- Stephens, C. T., Post Office Chambers, Pont-lanfraith, Mon.
- Stephens, F. W., 26-30 Salisbury House, London Wall, E.C.2.
- Stephenson, J., Queen Street Chambers, Peterborough; 5 Church Close, Boston; 2 Market Place, Spalding; 22 Castlegate, Newark-on-Trent; Broadway, St. Ives, Hunts; 17 High Street, Stamford; Victoria Hall, Llandrindod Wells; 1 Grays Lane, March; 114 High Street, Huntingdon; Lloyds Bank Chambers, Ludlow; Lamb Corner, Ely; Bourne, Lincs.; Wilcome Place, Knighton; Barclay's Bank Chambers, 81 High Street, Scunthorpe.
- Stephenson, W. J., 4 Springwell Terrace East, Northallerton.
- Stevens, L. R., 5 Guildhall Chambers, 31 to 34, Basinghall Street, E.C.2.
- Stevenson, B. T., 84 Chancery Lane, W.C.2; 1 and 2 The Broadway, Tunbridge Wells, Kent; 47 High Street, Tonbridge.
- Stewart, C., Bank Buildings, 2 Union Street, Dundee.
- Stewart, J., 95 Morrison Street, Glasgow.
- Stickland, G. G., 88 Chancery Lane, W.C.2.
- Stoker, T. A., Pearl Chambers, East Parade, Leeds; Bridge Buildings, Stanningley, near Leeds.
- Storey, R. G., 8 Oxford Chambers, St. Stephen Street, Bristol.
- Stott, W., 54 Stuart Road, Waterloo, Liverpool.
- Stott, W., 4 Carlton Range, Gorton, Manchester.
- Stroud, W. G., Club Union Buildings, Clerkenwell Road, E.C.1.
- Sturges, H. H., 1 Guildhall Chambers, 31 Basinghall Street, E.C.2.
- Sudworth, E., 35 Westgate, Huddersfield.
- Sully, F. H., 19 and 21 Queen Victoria Street, E.C.4.
- Sunderland, W., Craven Bank Chambers, North Street, Keighley.
- Sutcliffe, S., Fountain Chambers, Fountain Street, Halifax.
- Sutherland, J., 95 Morrison Street, Glasgow.
- Swales, A., The Exchange, Bradford.
- Swales, G., 6 St. Cuthberts Avenue, Blackhill, Co. Durham.
- Swallow, E., Bank Chambers, Market Place, Peterborough.
- Swallow, J. H., 13 Manor Drive, Headingley, Leeds.
- Sweeting, H. E., Charles Street Chambers, 4 Charles Street, Cardiff.
- Swinnerton, G. E., 116 Malford Grove, South Woodford, E.18.
- 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.2.
- Tadman, S. S., Standard Buildings, City Square, Leeds.
- Tamplin, J., Westgate Chambers, Newport, Mon.
- Tanfield, D., Council Chambers, 109 Colmore Row, Birmingham.
- Tate, W., Atlas Chambers, King Street, Leeds.
- Tattersall, J. K., 12 Cleveland Street, Chorley, Lincs.
- Tatton, O. B., Queen's Buildings, St. Peter's Square, Stockport.
- Taylor, A. E., 42 George Street, Hull; 16 George Street, Barton-on-Humber, Lincs.
- Taylor, H., 36 Bond Street, Wakefield.
- Taylor, H., 1 Booth Street, Manchester.
- Taylor, J. S. C., Russell Buildings, 13 St. Mary Street, Swansea.
- Taylor, T. H., 84 Kingsway, W.C.2.
- Taylor, W., 3 Grimshaw Street, Burnley.
- Taylor, W. J., 163 Hope Street, Glasgow.
- Tebb, H. R., Old Bank Chambers, Park Row, Leeds.
- Temple, C. G., 20-21 Lawrence Lane, Cheapside, E.C.2.
- Tessier, A. N., 279 Borough High Street, S.E.1.
- Tetlow, B., "Avoca," Fulwood Avenue, Southport.
- Tetlow, R., 19 Eldon Square, Newcastle-on-Tyne.
- Thomas, C. S., Lansdowne House, 16 Union Street, Birmingham.
- Thomas, D. B., Post Office Chambers, Merthyr Tydfil; Bryn Taf Offices, Treharris, Glam.; 7 Cross Morlais Street, Dowlais, Glam.
- Thomas, J., 6 The Crescent, King Street, Leicester.
- Thomas, N. S., 15-16 Queen Square, Wolverhampton.
- Thompson, A. R., The Market Hall, Redhill, Surrey.
- Thompson, F. W., Coronation Chambers, 70 Pilgrim Street, Newcastle-on-Tyne.
- Thompson, W. F., Breinton Lodge, Breinton, Hereford.
- Thomson, J., 11 Drake Street, Rochdale, Lancs.
- Thomson, T. C., 219 St. Vincent Street, Glasgow.
- Thornton, F. O., Moorgate Station Chambers, London, E.C.2.
- Thornton, R. W., Prudential Chambers, Banbury.
- Threlford, W. L., 28A Basinghall Street, E.C.2.
- Thurgood, J., 61 High Street, Mexborough.
- Timmis, P. F., Gordon Chambers, High Street, Tunstall.
- Tiptaft, C. P., 1 Cliff Street, Mexborough.
- Tomley, J. E., The Hollies, Montgomery.
- Townend, C. R., Carlisle Chambers, Goole, Yorks.
- Townsend, O., 8 Parkinson's Chambers, Market Street, Bradford.
- Townsend, H., 16 Weston Park, Crouch End, N.8.
- Toy, G. J., 16 and 17 South Street, E.C.2.
- Travis, C. H., Bindloss Chambers, 4 Chapel Walks, Manchester.
- Trenchard, H., Weaver's Hall, 22 Basinghall Street, E.C.2.
- Trotman, L. V., 6 King Street, Frome.
- Trott, T., Palace Chambers, Bridge Street, S.W.1.
- Tullett, W., Market Place, Darlington.
- Tunbridge, S. T., 6 South Quay, Great Yarmouth.
- Turner, E., Prudential Chambers, South Parade, Rochdale.
- Turner, E. H., 9 Albert Square, Manchester.
- Turner, G. H., Arcade Chambers, Wigan.
- Turner, J., 9 Station Terrace, Brandon Colliery, Co. Durham.
- Turner, J. R., 90 Mitchell Street, Glasgow.

- Turquand-Young, A. T., 19 Coleman Street, E.C.2.
- Tyler, G. H., Newton Chambers, 43 Cannon Street, Birmingham.
- Vale, W. H., 23 Lapstone Road, Millom, Cumb.
- Veale, G. C., 10 East Parade, Leeds.
- Vine, N. D., Pearl Chambers, East Parade, Leeds.
- Viney, W. E. 68 Coleman Street, E.C.2.
- Vipond, F. R., Clarence Buildings, 2 Booth Street, Manchester.
- Vizard, L., 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, F., 34 Irongate, Derby.
- Walker, G. H., 37 Southgate, Halifax.
- Walker, P. H., 4 Park Place, Cardiff; The Arcade, Cowes, I.O.W.; 101 Holton Road, Barry, Glam.
- Walker, R. B., 1 Richmond Terrace, Blackburn.
- Walker, W., 7 Greek Street, Leeds.
- Wallace, D. E., 37 Melville Street, Edinburgh.
- Wallace, T., 42 Mosley Street, Newcastle-on-Tyne.
- Wallace, W. D., 48 Loughborough Road, Kirkcaldy.
- Waller, A. G., Temple Chambers, Temple Avenue, E.C.4; Weston Chambers, Weston Road, Southend-on-Sea.
- Waller, S. A., Surrey Chambers, Surrey Street, Lowestoft; Thoroughfare, Halesworth; 1 Market Place, Southwold; Council Offices, Leiston; Earsham Road, Bungay.
- Waller, W. R., Temple Chambers, Temple Avenue, E.C.4; Delta House, High Road, Buckhurst Hill; 7 Broadway, Sheerness.
- Walpole, H. J., 114 Leman Street, London, E.1.
- Walters, W. L. J., Masonic Chambers, Gillingham, Dorset.
- Walters, W. T., Middle Street, Yeovil.
- Walthall, A. E., Tomlinson Road, Higher Heysham, Lancs.
- Walton, A., 7 Bond Place, Leeds.
- Ward, A., 21 Bridge Street, Bradford.
- Ward, P. F., 27 Mosley Street, Newcastle-on-Tyne.
- Wardingley, W., Alliance Chambers, Horsefair Street, Leicester.
- Wareing, J., 11 Chapel Street, Preston.
- Wares, G. P. J., Bridge Street, Wick.
- Warmington, W. H., Overbury, Tewkesbury.
- Warmsley, F. J., 29 Eastgate Row North, Chester.
- Warren, A. H., Sir, "Mountain Ash," Felstead Road, Wanstead, E.11.
- Warren, F. J., 3 Victoria Place, Haverfordwest; Britannia Stores, Cardigan; Savings Bank, Main Street, Pembroke; The Docks, Milford Haven.
- Warren, H. L., 116 St. Mary Street, Cardiff.
- Warriner, A. H., Bank Chambers, 47 Temple Row, Birmingham.
- 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; 10 North Street, Haworth, near Keighley.
- Watkins, B. N., 7 The Square, Shrewsbury, Shropshire; 23 Severn Street, Welshpool, Mont.
- Watling, J. H., 40 Broad Street, Bristol.
- Watson, A., County Buildings, 4 Cannon Street, Manchester.
- Watson, H. J., 32 Gluman Gate, Chesterfield.
- Watson, J., Lloyds Bank Chambers, Lowther Street, Carlisle.
- Watson, J. E., Highfield, 36 Percy Street, Eastwood, Notts.
- Watson, J. W., Parkgate Chambers, Darlington.
- Watson, C. A., 24-26 Corridor Chambers, Market Place, Leicester.
- Watson, T., 6 South Parade, Leeds.
- Watson, T., 12 Hargreaves Street, Burnley.
- Watts, A. E., Bush Lane House, Cannon Street, E.C.4; York Road, Bognor, Sussex.
- Watts, W. H., Bank Chambers, Letchworth, Herts.
- Waud, N., 37 Market Street, York.
- Webb, E., 34 Grand Parade, Brighton.
- Webster, A. J., 6 Bloomsbury Square, W.C.1.
- Weir, C. J., 54-56 Coleman Street, E.C.2.
- Wells, C. H., Independent Bldgs., 21 Fargate, Sheffield.
- Wenn, T. N., Broad Street, Launceston.
- Wesson, W., 7 Hanover Square, W.1; 23 Hitchen Hatch Lane, Sevenoaks, Kent.
- West, A. G., 16 Market Place, Reading.
- West, F., 2 Courtenay Street, Plymouth.
- West, H. W., 41 Cheapside, E.C.2.
- Westhead, J. W., 6 Birley Street, Blackpool.
- Westhead, T., 1 Martin Street, Stafford.
- Whalley, H., "Highlands," School Street, Denholme, Bradford.
- Wheatcroft, L., Newton Chambers, 43 Cannon Street, Birmingham.
- Wheatcroft, W. A., 11 Leopold Street, Sheffield.
- Whiley, S. H., Bank Buildings, 3 Granby Street, Leicester.
- Whitaker, A. D., Bank Chambers, 1 Manchester Road, Bradford.
- Whitaker, A. J. P., 38 Market Place, Penzance; Tregenna Hill, St. Ives, Cornwall.
- White, A. M., 28 St. Mary's Place, Newcastle-on-Tyne.
- White, E. G., Bank Chambers, Lammas Street, Carmarthen.
- White, J., 2 Shrubbery Walk, Weston-Super-Mare.
- White, J. C., 53 High Street, Sutton, Surrey; Upper Green, Mitcham.
- White, J. W., The Gables, Queen's Grove, Parkstone, Dorset.
- White, P., 6 Sussex Terrace, Princess Square, Plymouth.
- White, R., New Chambers, 4 West Cliff Gardens, Folkestone.
- Whitfield, R., "Westerccraggs," Stanley S.O., Co. Durham.
- Whiting, W. F., 2 Nene Quay, Wisbech; Market Place, March; Rutland Chambers, Newmarket.
- Whyte, J. B., 50 Moss Street, Paisley.

Whyte, W., 2 Clydeford Road, Cambuslang, Glasgow.
 Wight, G. W., 150 Hope Street, Glasgow.
 Wigzell, H., Yew House, B. Hoddesdon, Herts.
 Wildash, G. F., College Hill Chambers, 23 College Hill, E.C.4; 44 St. Michael's Road, Worthing.
 Wilkie, J. P., 100 Wingrove Road, 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.
 Wilkinson, J. O., Central Chambers, 26 Willow Street, Accrington; 2 Beaconsfield Street, Haslingden.
 Wilks, F. S., 31 Lombard Street, E.C.3.
 Williams, C. E., 4 Salop Road, Oswestry.
 Williams, E. J., Exchange Bldgs., 14 Lowther Street, Carlisle.
 Williams, E. R., 39a Prince's Buildings, 81 Dale Street, Liverpool.
 Williams, G. B., Old Bank Chambers, Pontypridd.
 Williams, L. D., Exeter House, Bute Street, Cardiff.
 Williams, S., 9 Baker Street, Aberystwyth.
 Williams, T. D., 5 Canon Street, Aberdare.
 Williamson, C., 3 West Crailstone Street, Bon Accord Square, Aberdeen.
 Williamson, G., 123 George Street, Edinburgh.
 Williamson, J. H., Market Place, Ashton-under-Lyne.
 Williamson, N., 21 Potter Street, Worksop, Notts.
 Willmot, H. G., County Bldgs., 147 Corporation Street, Birmingham.
 Wilson, Sir C. H., Wilson's Chambers, 7 Greek Street, Leeds.
 Wilson, C. S., Commercial Chambers, 71 King Street, South Shields.
 Wilson, F., 2 South Hill Crescent, Sunderland, Co. Durham.
 Wilson, W., 30 Greenside Road, Wortley, Leeds.
 Windle, R. S., Midland Bank Chambers, Barnoldswick.
 Winn, J., 22 Eldon Place, Barras Bridge, Newcastle-on-Tyne.
 Wiseman, W. F., 4 Fenchurch Avenue, E.C.3.
 Witty, R. A., 6 Dowgate Hill, Cannon Street, E.C.4.
 Wolstenholme, E. J., 36 Yorkshire Street, Rochdale.
 Wood, A., 6 Lancaster Place, Wellington Street, Strand, W.C.2.
 Wood, D., 22 Craven Avenue, Ealing, W.5.
 Wood, H., 179 Dock Street, Newport, Mon.
 Wood, H., 38-43 Deansgate Arcade, Manchester.
 Wood, H., 31 Newgate, Barnard Castle; Hope Street, Crook.
 Wood, W. V., 249 Chapel Street, Salford, Lancs.; 126 Liverpool Road, Cadishead, Lancs.
 Woodhead, A. C., 3 Wesley Street, Otley.
 Woolley, F., 6 Portland Street, Southampton.
 Woollons, S. G., 43 Kingswood Park Avenue, Peverell, Plymouth.
 Worsfold, A. J., 3 Market Square, Dover.
 Wright, J., 22 Meadowside, Dundee.
 Wright, W. J., 17 and 18 Sicilian House, Sicilian Avenue, Southampton Row, W.C.1.

Wykes, P. R., 24 Friar Lane, Leicester.
 Wyllie, R. L., Lowther Street, Whitehaven.
 Yearsley, A., 84 Warrington Street, Ashton-under-Lyne; High Street, Blackwood, Mon.
 Young, F. C., Hoole's Chambers, 45 Bank Street, Sheffield.
 Young, J. H. B., 39 St. Margaret's Street, Canterbury.
 Young, J. W., Union Bank Buildings, 32 Wellmeadow, Blairgowrie.

*Treasury Chambers,
 22nd December 1926.*

The Lords Commissioners of His Majesty's Treasury have been pleased to appoint the following gentlemen to act as Public Valuers for great Britain for the year ending the 31st December 1927, under the provisions of the Friendly Societies Act, 1896 (59 and 60 Vict. Cap. 25), viz.:—

PUBLIC VALUERS APPOINTED UNDER THE FRIENDLY SOCIETIES ACT, 1896, FOR THE YEAR 1927.

Austin, H. H., Pearl Assurance Company Ltd., High Holborn, London, W.C.1.
 Bacon, James, Empire House, St. Martin's le Grand, London, E.C.1.
 Barrand, A. R., "Trenance," Alyth Road, Bournemouth.
 Barrett, W. G., 196 Strand, London, W.C.2.
 Begg, David, 142 St. Vincent Street, Glasgow.
 Britt, K. J., 5 Augusta Road, Moseley, Birmingham.
 Burrows, V. A., Empire House, St. Martin's le Grand, London, E.C.1.
 Clinton, L. E., 246 Bishopsgate, London, E.C.2.
 Curtis, W. A., 8 South Street, Moorgate, London, E.C.2.
 Fulford, W. J., 40 Bargery Road, Catford, London, S.E.6.
 Galer, F. B., 34 Coleman Street, London, E.C.2.
 Green, A. J., 234 St. Vincent Street, Glasgow.
 Kelham, C. S., Hill House, 29 Park Hill, Carshalton, Surrey.
 Levey, R., "Birkenfeld," 142 Widmore Road, Bromley, Kent.
 Maudling, R. G., Empire House, St. Martin's le Grand, London, E.C.1.
 Meiklem, W. H., Norwich Union Life Assurance Society, Norwich.
 Reid, W. A., 6 Golden Square, Aberdeen.
 Rhodes, Francis, Royal Insurance Buildings, 1 North John Street, Liverpool.
 Robertson, J. H., M.A., 5 Victoria Street (3rd Floor), Westminster, London, S.W.1.
 Ross, J. M., 35 St. Vincent Place, Glasgow.
 Rusher, E. A., Christ Church Cottage, Hampstead, London, N.W.3.
 Sewell, Richard, Finsbury Pavement House, London, E.C.2.
 Smither, H.B., 85 Langley Park Road, Sutton, Surrey.
 Stuart, J. Moody, 53 East Parade, Harrogate.

Taylor, H. Hosking, 252 High Holborn, London, W.C.1.
 Taylor, J. A. G., Empire House, St. Martin's le Grand, London, E.C.1.
 Woodrow, G., Empire House, St. Martin's le Grand, London, E.C.1.
 Worthington, W., Wellington Buildings (8th Floor), The Strand, Liverpool.

*Buckingham Palace,
 December 17, 1926.*

This day had Audience of The KING:—
 Señor Don Beltrán Mathieu, to present his letters of credence as Envoy Extraordinary and Minister Plenipotentiary from the Republic of Chile.

*Factory Department, Home Office,
 December 24, 1926.*

The Chief Inspector of Factories has appointed Dr. C. W. Badger to be Certifying Surgeon under the Factory and Workshop Acts for the Penicuik District of the County of Edinburgh.

*Factory Department, Home Office,
 December 24, 1926.*

The Chief Inspector of Factories has appointed Dr. N. M'Leod to be Certifying Surgeon under the Factory and Workshop Acts for the St. Andrews District of the County of Fife.

PRESERVATIVES AND COLOURING MATTER IN FOOD.

Notice is hereby given that Regulations amending the Public Health (Preservatives, &c., in Food) Regulations (Scotland), 1925,

have been made by the Scottish Board of Health under the Public Health (Scotland) Act, 1897, the Public Health (Regulations as to Food) Act, 1907, and the Butter and Margarine Act, 1907.

These Regulations are designated the Public Health (Preservatives, &c., in Food) Amendment Regulations (Scotland), 1926, and copies thereof may be obtained from H.M. Stationery Office, 120 George Street, Edinburgh, price 1d. each.

Dated this twenty-eighth day of December nineteen hundred and twenty-six.

JOHN JEFFREY, Secretary.

Scottish Board of Health, Edinburgh.

NATIONAL HEALTH INSURANCE ACTS, 1924 AND 1926, AND THE NATIONAL HEALTH INSURANCE ACT (NORTHERN IRELAND), 1926.

Notice is hereby given under the Rules Publication Act, 1893, that it is proposed by the National Health Insurance Joint Committee, after the expiration of at least 40 days from this date, in pursuance of the powers conferred upon them by Section 88 (3) and (4) of the National (Health) Insurance Act, 1924, to make Regulations prescribing the power and duties which they exercise and perform under the National Health Insurance Act, 1926, and the National Health Insurance Act (Northern Ireland), 1926.

Copies of the draft Regulations can be purchased, either directly or through any bookseller, from H.M. Stationery Office, at the following addresses:—Austral House, Kingsway, London, W.C.2; 28 Abingdon Street, London, S.W.1; York Street, Manchester; 120 George Street, Edinburgh; or 1 St. Andrew's Crescent, Cardiff.

Dated this 23rd day of December 1926.

Ministry of Health.

POST OFFICE.

IMPERIAL AND FOREIGN PARCEL POST.

The rates of postage which the Postmaster-General has directed to be charged in place of rates previously published on outgoing parcels addressed to the undermentioned territory by the route specified are as follows:—

Place of Destination.	Route.	Rates of Postage on each Parcel not exceeding				
		2 lb.	3 lb.	7 lb.	11 lb.	22 lb.
French Colonies:—		s. d.	s. d.	s. d.	s. d.	s. d.
B. In Africa:—						
(c) French Guinea	... Direct ...	1 9	1 9	2 9	3 9	5 6

CURRENCY NOTES.

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

I.—ISSUE ACCOUNT.

	£	s.	d.	£	s.	d.
Total issued up to 15th Dec. 1926, inclusive—						
£1 notes ...	3,389,635,632	0	0	3,159,305,662	0	0
10/- notes...	910,934,139	0	0	868,856,614	0	0
Currency notes certificates	219,710,000	0	0	202,180,000	0	0
Cancelled or called in during the week ended 22nd December 1926—						
£1 notes ...				6,547,587	0	0
10/- notes ...				1,773,587	0	0
Currency notes certificates				530,000	0	0
Outstanding—						
£1 notes ...				235,625,078	0	0
10/- notes ...				43,280,722	0	0
Currency notes certificates				17,420,000	0	0
TOTAL ...	4,520,279,821	0	0	4,239,193,450	0	0
Notes outstanding ...	11,842,645	0	0	8,851,174	0	0
Certificates outstanding ...	2,976,784	0	0			
Notes called in but not yet cancelled...	420,000	0	0			
Investments Reserve Account...				296,325,800	0	0
TOTAL ...	£4,535,519,250	0	0	£4,535,519,250	0	0

II.—BALANCE SHEET.

	£	s.	d.	£	s.	d.
Notes outstanding ...	278,905,800	0	0	56,250,000	0	0
Certificates outstanding ...	17,420,000	0	0			
Notes called in but not yet cancelled...	1,288,207	0	0	6,300,000	0	0
				247,376,581	19	0
Investments Reserve Account...	12,502,680	11	0	190,105	12	0
TOTAL ...	£310,116,687	11	0	£310,116,687	11	0

Treasury Chambers, 23rd December, 1926.

N. F. WARREN FISHER, Secretary to the Treasury.

THE BURIAL GROUNDS (SCOTLAND) ACT,
1855.

SANQUHAR PARISH CHURCHYARD.

A PETITION at the instance of two Members of the Sanquhar Parish Council having been presented to the Sheriff of the County of Dumfries to have it determined that the Parish of Sanquhar shall be held to be a Parish without the limits of the Parliamentary Burgh of Sanquhar for the purposes of The Burial Grounds (Scotland) Act, 1855, that an Interlocutor be issued determining accordingly, and also that the Parish Council of Sanquhar shall be the authority under the said Act. A Deliverance dated 24th inst. has been issued appointing Intimation of the Application of the import thereof and of the Deliverance to be made once in each of the Edinburgh Gazette and the Dumfries and Galloway Courier and Herald and Standard newspapers, calling on all parties interested to appear and be heard thereon within the Sheriff Court House, Dumfries, upon Monday the 10th day of January next, at a quarter past eleven o'clock forenoon, with certification.

J. E. BLACKLOCK, 98 Irish Street,
Dumfries, Pror. for Petitioners.

27th December 1926.

MACALLAN BURKE LIMITED (in Liquidation).

NOTICE is hereby given that at an Extraordinary General Meeting of the above Company, held within the Chambers of Walter & W. B. Galbraith, Chartered Accountants, 87 St. Vincent Street, Glasgow, on Wednesday the 22nd day of December 1926, at 3 o'clock afternoon, the following Extraordinary Resolutions were passed unanimously, namely:—

1. "That a provisional agreement entered into between the Company and Central Scotland Motors Limited, Stirling, for the sale of the Company's business and assets to the said Central Scotland Motors Limited, be approved and confirmed."
2. "That the Company be wound up voluntarily."
3. "That Alexander Pyper, Chartered Accountant, 87 St. Vincent Street, Glasgow, be and is hereby appointed Liquidator for the purpose of such winding up."

P. H. M'INTOSH, Chairman.

WINDING UP.

Notice is further hereby given, pursuant to Section 188 of the Companies (Consolidation) Act, 1908, that a Meeting of the Creditors of the Company will be held within the Chambers of the said Walter & W. B. Galbraith, 87 St. Vincent Street, Glasgow, on Friday, 7th January 1927, at 2.45 o'clock afternoon.

ALEXANDER PYPER, C.A., Liquidator.

87 St. Vincent Street, Glasgow,
27th December 1926.

THE VOLGA STEAMSHIP COMPANY
LIMITED (in Liquidation).

NOTICE is hereby given, in pursuance of Section 195 of The Companies Consolidation Act, 1908, that a General Meeting of the Members of the above-named Company will be held within the Office of the Company, 8 Gordon Street, Glasgow, on Monday the 31st January 1927, at 11 a.m., for the purpose of laying before the Meeting an account, prepared by the Liquidators, showing the manner in which the winding up has been conducted and the property of the Company disposed of, and of hearing any explanations that may be given by them, as also in pursuance of Section 222 of the said Act, for the purpose of considering, and, if so resolved, passing the following Extraordinary Resolution:—

"That the books and papers of the Company may be disposed of by the Liquidators in such way as they see fit."

LEONARD GOW,
W. G. FORSYTH,
Liquidators.

8 Gordon Street, Glasgow,
22nd December 1926.

A PETITION having been presented to the Sheriff of Ayrshire, at Kilmarnock, at the instance of the Parish Council of the Parish of Stevenston, in the County of Ayr, for Sequestration of the Estates of the deceased JEANIE WRIGHT BRYAN or WILSON, who resided at number twenty-two Schoolwell Street, Stevenston, Widow of John Lambie Wilson, Miner, who resided there, his Lordship of this date granted Warrant for citing Charles Bryan, Labourer, residing at number twenty-two Schoolwell Street, Stevenston, David Bryan, Labourer, residing at Douira Cot House, Kilwinning, John Bryan, Labourer, residing at number four Schoolwell Street, Stevenston, and James Bryan, Steelworker, residing at Foundry Cottage, Glen-garnock, being the successors of the said deceased Jeanie Wright Bryan or Wilson, to appear in Court on the seventh day next after citation if within Scotland, and if made personally or at a dwelling-house or place of business, and on the fourteenth day next after citation if furth of Scotland, and if made edictally, to show cause why Sequestration of the Estates of the said deceased Jeanie Wright Bryan or Wilson should not be awarded; of all which Intimation is hereby given.

JA. PATRICK, Solicitor, No. 18 New
Street, Dalry, Agent.

Dalry, 24th December 1926.

THE Estates of DANIEL STEWART FLEMING, carrying on business under the Firm name of D. S. FLEMING & COMPANY at 537 and 271 Clarkston Road, Cathcart, Glasgow, were Sequestered by the Sheriff of Lanarkshire, at Glasgow, on the 24th December 1926.

The first Deliverance is dated the 24th December 1926.

The Meeting to elect the Trustee and Commissioners is to be held at 12 o'clock noon, on Friday the seventh day of January 1927, within the Faculty Hall, St. George's Place, Glasgow. A Composition may be offered at this Meeting.

The Sheriff has ordered that the Sequestration shall proceed as a Summary Sequestration in terms of the Bankruptcy (Scotland) Act, 1913.

The date on or before which Creditors must lodge their oaths and grounds of debt to entitle them to the first Dividend will be advertised in the Edinburgh Gazette Notice calling the second Meeting of Creditors.

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

ANDW. GALLOWAY, Writer, 7 Bridge-
gate, Glasgow, Agent.

SEQUESTRATION of ANDREW GETTY & SONS, Preserve Manufacturers, St. James Preserve Works, Mackean Street, Paisley, and of Andrew Getty, Andrew Getty, junior, and Robert Getty, Partners of the said Firm, as such Partners.

JAMES YORKE M'INTYRE, Chartered Accountant, 149 West George Street, Glasgow, has been elected Trustee on the Estates; and John Steel, Partner of the Firm of Baxter & Steel, Sugar Merchants, 31 Virginia Street, Glasgow, Daniel M'Kinlay, sole Partner of John M'Kinlay, Merchant, 6 Buchanan Terrace, Paisley, and Andrew Houston Fisher, Steering Gear Maker, M'Dowall Street, Paisley, have been elected Commissioners. The Examination of the Bankrupts will take place in the Sheriff Court House, Paisley, on Thursday the thirtieth of December next, at eleven o'clock forenoon. The Creditors will meet in the Chambers of Messrs. Chrystal, M'Intyre & Co., Chartered Accountants, 149 West George Street, Glasgow, on Wednesday the twelfth day of January nineteen hundred and twenty-seven, at three o'clock afternoon.

JAS. YORKE M'INTYRE, Trustee.

23rd December 1926.

SEQUESTRATION of ANDREW GETTY, St.
James Preserve Works, Mackean Street, Paisley,
and residing at 107 Glasgow Road, Paisley, as an
Individual.

JAMES YORKE M'INTYRE, Chartered Accountant, 149 West George Street, Glasgow, has been elected Trustee on the Estate; and John Steel, Partner of the Firm of Baxter & Steel, Sugar Merchants, 31 Virginia Street, Glasgow, Daniel M'Kinlay, sole Partner of John M'Kinlay, Merchant, 6 Buchanan Terrace, Paisley, and Andrew Houston Fisher, Steering Gear Maker, M'Dowall Street, Paisley, have been elected Commissioners. The Examination of the Bankrupt will take place in the Sheriff Court House, Paisley, on Thursday the thirtieth of December next, at eleven o'clock forenoon. The Creditors will meet in the Chambers of Messrs. Chrystal, M'Intyre, & Co., Chartered Accountants, 149 West George Street, Glasgow, on Wednesday the twelfth day of January nineteen hundred and twenty-seven, at four o'clock afternoon.

JAS. YORKE M'INTYRE, Trustee.

23rd December 1926.

SEQUESTERED ESTATES of WILLIAM ARCHIBALD MATHIESON, Warehouseman, residing at 54 Stevenson Drive, Shawlands, Glasgow.

I. JAMES WILSON SMITH, Accountant, Glasgow, Trustee on above Estate, hereby call a General Meeting of Creditors to be held within the Offices of Thomas Smith & Sons, 135 Buchanan Street, Glasgow, on Friday, 14th day of January 1927, at twelve o'clock noon, to consider as to an application to be made for my discharge as Trustee.

JAS. W. SMITH, Trustee.

National Bank Buildings,
135 Buchanan Street, Glasgow, C.I.,
27th December 1926.

SEQUESTRATION of PATRICK KEENEY, Wine and Spirit Merchant, 336 Rutherglen Road and 127 Norfolk Street, Glasgow.

THE Trustee hereby calls a Meeting of the Creditors in above Sequestration to be held within the Chambers of Todd & Gordon, C.A., 224 St. Vincent Street, Glasgow, on Monday the 17th day of January 1927, at 2.30 o'clock afternoon, to consider an application to be made for his discharge as Trustee.

GEO. F. TODD, Trustee.

224 St. Vincent Street, Glasgow,
24th December 1926.

SEQUESTRATION of QUENTIN GODFREY INGLIS, Savoy House, Ayr.

THE Trustee hereby intimates that an account of his intromissions with the Funds of the Estate, brought down to 16th December 1926, has been audited by the Commissioners, who have postponed the declaration of a Dividend until the recurrence of another statutory period, and dispensed with Circulars to the Creditors.

PETER LYLE, C.A., Trustee.

239 High Street, Ayr,
27th December 1926.

SEQUESTRATION of ARCHIBALD ADAM, Stoneminer, Myrtle Cottage, Main Street, Kelty.

THE Trustee hereby intimates that an account of his intromissions with the Funds of the Estate, brought down to 22nd December 1926, 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.

JOHN H. MATHESON, C.A., Trustee.

143 High Street, Dunfermline,
27th December 1926.

NOTICE OF TRANSFER OF BUSINESS.

THE Billiard Room Business hitherto carried on by the Subscribers, as Trustees of the deceased JAMES INGRAM, at 1055 Cathcart Road, Mount Florida, Glasgow, was on 29th November 1926, sold and transferred to Thomas Welch Christie, who will for his own behoof carry on the said Business in his own name at the same address.

The debts owing by Mr. Ingram's Trustees will be paid by Messrs. Yuill & Kyle, Writers, 79 West Regent Street, Glasgow, their Agents, to whom all accounts should be rendered.

GEORGE INGRAM.

JAMES WILSON JACK, Cashier, 26 Dinmont Road, Shawlands, Glasgow, Witness.

MARY CAMPBELL CAIRNS, 26 Radnoch Street, Cathcart, Glasgow, Witness.

THOMAS C. ORR.

P. V. AGNEW, 1 Fraser Avenue, Rutherglen, Witness.

D. F. MACREADY, 108 Dryburgh Avenue, Rutherglen, Witness.

THOS. W. CHRISTIE.

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

ROBERT JOHNSTONE, 6 Florida Street, Mount Florida, Glasgow.

Glasgow, 20th December 1926.

NOTICE.

THE Firm of J. T. SALVESEN & COMPANY, Shipowners and Timber Merchants, Grangemouth, was DISSOLVED by the death, on 13th May 1924, of Mr. Henry Adolph Salvesen, D.L., senior Partner thereof.

The Business has been since that date, and will continue to be, carried on under the same Firm name by the surviving Partners, Ralph Henry Salvesen and Cedric Adolph Salvesen.

Dated at Falkirk, this 23rd day of December 1926.

R. H. SALVESEN,

C. A. SALVESEN,

FRANK H. W. SALVESEN,

EMIL SALVESEN,

A majority and quorum of Mr. Henry Adolph Salvesen's Trustees.

R. H. SALVESEN.

C. A. SALVESEN.

W. J. GIBSON, Hope Street, Falkirk, Solicitor,

R. GIBSON, Hope Street, Falkirk, Solicitor,

Witnesses to the Signatures of Ralph Henry Salvesen, Cedric Adolph Salvesen, Frank Hermann William Salvesen, and Emil Salvesen, Trustees, and the said Ralph Henry Salvesen and Cedric Adolph Salvesen, as Individuals.

THE BANKRUPTCY ACTS, 1914 AND 1926.

FROM THE LONDON GAZETTE.

RECEIVING ORDERS.

Ida Mary Lawrence Andrews (widow), usually known and trading as Miss P. Fitzgerald, of and lately residing and carrying on business at 6 Sedgford Road, Shepherds Bush, London.

Joseph Drasnin, 9 Wood Street, Cheapside, city of London.

International Valet Service (a firm), of and carrying on business at 17 Pelham Street, South Kensington, London, S.W.7.

Dr. J. D. Moir, 55 Pembridge Villas, Notting Hill Gate, W.11, and 9 Carburton Street, W.1, both London, doctor of medicine.

Reginald Evan Thomas, 40 Harvey Road, Hornsey, London, motor cab driver.

Dr. Julien M. Villasante, 160 Strand, W.C., and 28 Home Park Road, Wimbledon, S.W.19, both London, professor of languages.

Harold William Heward, 9 Brent Street, Hendon, and 1 Station Road, Hendon, in the county of Middlesex.

Arthur Henry Simmons, Waterways, Tower Road, Shoreham-by-Sea, Sussex, builder.

Harold Hugh Shelford, 232 Gloucester Road, in the city and county of Bristol, boot and shoe retailer.

Walter Jones, 14 Willow Street, Romford, Essex.

Roland Moss, residing and carrying on business at 56 King Street, Derby, locksmith.

Abraham Barnett (male), 1 and 2 St. Luke's Place, Liverpool, furniture dealer.

Herbert Griffiths, of Trebanos House, Trebanos, Pontardawe, in the county of Glamorgan, colliery manager.

John Wynne, 10 Artizan Road, Northampton, in the county of Northampton, painter and decorator.

William Walter Hilliar, residing at "Mayfield," Commercial Road, Parkstone, in the borough of Poole, in the county of Dorset, and formerly residing at "Thorncliffe," Alexandra Road, Upper Parkstone aforesaid, and carrying on business at 25a Gladstone Road, Upper Parkstone aforesaid, builder.

James Robert Asby, of Wheelwright's Arms, East Street, Havant, in the county of Hants.

Thomas Lester Clarke, 166 Broadway, Bexley Heath, Kent, chauffeur, lately carrying on business at Clarke's Garage, Market Place, Bexley Heath aforesaid, as a garage proprietor.

Robert Valentine Lowther, of The Bridge House, Harnham, Salisbury, in the county of Wilts, motor garage proprietor, and lately carrying on business at 27 The Canal, Salisbury aforesaid.

John William Gibson, residing at Pashley House, Epworth, in the county of Lincoln, farmer.

Arthur James Mellors, residing at Cuckney, Mansfield, in the county of Nottingham, and carrying on business at Butt Hill, Whitwell, near Mansfield, in the county of Derby, plumber.

George Palmer, 22 Featherstone Street, Roker, Sunderland, in the county of Durham, and carrying on business at Midland Bank Chambers, Sunderland aforesaid, shipbroker.

Percival Sampson Nicholls, of Castle-au-Dinas, Naucedra, Long Rock, Cornwall, quarryman, formerly carrying on business as a farmer at Castle-au-Dinas, Naucedra, Long Rock aforesaid.

John Henry Frost, trading as Harry Frost, residing and carrying on business at 41 Bradford Street, Walsall, in the county of Stafford, as a provision dealer.

Charles Henry Parton, residing at 186 Gales Lane, Smethwick, in the county of Stafford, and carrying on business at Cross Street, Smethwick aforesaid, motor haulage contractor.

Harry Baxter, residing at Standish Hall, Standish, in the county of Lancaster, and carrying on business at Almond Brook Road, Standish aforesaid, lately residing at Strickland House, Standish aforesaid, builder and contractor.

Herbert Aloysius Mills, of 1 Lorne Villas, Old Windsor, in the county of Berks, electrical engineer, tobacconist and fancy goods dealer.

Walter Clapperton, residing at 69 John Street, Workington, in the county of Cumberland, and carrying on business at 26 Peter Street, Workington aforesaid, tailor.

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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Tuesday, December 28, 1926.

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