



# The Edinburgh Gazette

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**TUESDAY, DECEMBER 29, 1931.**

*Treasury Chambers,  
21st December 1931.*

The Lords Commissioners of His Majesty's Treasury have been pleased to appoint the following gentlemen as Public Auditors for Great Britain for the year ending the 31st December 1932, under the provisions of the Friendly Societies Act, 1896 (59 and 60 Vict. Cap 25), and the Industrial and Provident Societies Act, 1893 (56 and 57 Vict. Cap 39), viz. :—

## LIST OF PUBLIC AUDITORS, 1932.

### ALPHABETICAL LIST.

- |  |   |
|--|---|
| <p>Abbott, W. B., 75 High Street, Peebles; 98 High Street, Dalkeith; 167 High Street, Musselburgh.</p> <p>Acock, R. G., 69 London Street, Norwich; Wayland Hall, Watton, Norfolk.</p> <p>Adair, N., 34 Bridge Street, Stranraer.</p> <p>Afford, N. T., 46 Hospital Street, Nantwich.</p> <p>Alban, F. J., Central Chambers, Newport, Mon.</p> <p>Alderdice, J., Council Chambers, 1 Edith Street, Consett, Co. Durham.</p> <p>Aldred, J. W., 9-11 Old Bank Buildings, Eastgate, Chester.</p> <p>Alexander, J. H., City Chambers, East Parade, Leeds; 12 Gladstone Street, Cross Keys; York House, Blackwood, Mon.; Market Buildings, Ebbw Vale; 15 Commercial Street, Pontypool.</p> | <p>Alexander, N., British Columbia House, 1 Regent Street, Waterloo Place, S.W.1.</p> <p>Alexander, R., 24 Priestpopple, Hexham, Northumberland.</p> <p>Allan, D. H., 4 Fenchurch Avenue, E.C.3.</p> <p>Allen, H. J., 37 Surrey Street, Sheffield.</p> <p>Allott, R. W., White Hart Buildings, Rotherham.</p> <p>Ambler, J. W., 10 Gordon Street, Keighley.</p> <p>Amsdon, E. V., 22 Walbrook, E.C.4; 2 Premier Parade, Edgware; 22 High Street, Hitchin; 18 High Street, Beckenham.</p> <p>Anderson, J. B., 154 High Street, Kirkcaldy.</p> <p>Anderson, J. H., Zetland Road, Middlesbrough; 16 Windsor Road, Saltburn-by-the-Sea.</p> <p>Anderson, W. B., 40-43 Norfolk Street, W.C.2.</p> <p>Anderson, W. D., National Bank Buildings, Bathgate.</p> <p>Andrew, W. F., 209 West George Street, Glasgow.</p> <p>Andrews, E., 12 Abbey Square, Chester.</p> <p>Angus, A. W., 55 Queen Street, Edinburgh; 28 Constitution Street, Leith.</p> <p>Antoine, B. W., 2A The Mall, Ealing, W.5.</p> <p>Armson, G. A., Bank House, 95 High Street, Lewisham, S.E.13; 58 Burnt Ash Lane, Bromley, Kent.</p> <p>Armstrong J., 22 Station Road, Workington.</p> <p>Armstrong, J. W., Northern Assurance Buildings, 2 Collingwood Street, Newcastle-upon-Tyne.</p> |
|--|---|

- Arnold, C., 27 Bodfor Street, Rhyl; 1 Record Street, Ruthin, Denbighshire.
- Arnold F. V., Midland Bank Chambers, North Street, Brighton; Midland Bank Chambers, 6 West Street, Horsham; Flint House, 44 South Street, Chichester.
- Ashton, F. D., 6 Howard Street, Glossop.
- Ashworth, W., 7A Yorkshire Street, Burnley.
- Aston, P. W., Mostyn Chambers, Colwyn Bay.
- Aston, R. H., 31 Water Street, Hyde.
- Atherton, G. L., 65 East Street, Bridport, Dorset.
- Atkins, J. R., 76 Derby Street, Macclesfield; 54 Lawton Street, Congleton.
- Atkinson, W., 25A Winckley Square, Preston.
- Attenborough, G. H., 9 and 10 Fenchurch Street, E.C.3.
- Attlee, T. M., 120 Edmund Street, Birmingham.
- Avery, J. R., Bassishaw House, 70A Basinghall Street, E.C.2.
- Bagley, A., 66 Basinghall Street, E.C.2.
- Bailey, T. R., Old Bank Chambers, Bingley.
- Bain, R. G., 8 Broad Street, Kirkwall, Orkney.
- Baines, J. V., Curry's Chambers, 115 High Street, Stockton-on-Tees.
- Baird, E., Carlton Chambers, 1 King Cross Street, Halifax.
- Baker, C. C., Finsbury Court, Finsbury Pavement, London, E.C.2.
- Baker, H. F., Castilian Chambers, Castilian Street, Northampton; Market Square, Winslow, Bucks; Burley Road, Oakham, Rutland; 117 Blaby Road, South Wigston.
- Baker, H. S., 43 Bletchley Road, Bletchley, Bucks.
- Baker, W. B., 1 Silver Street, Berwick-on-Tweed.
- Baldwin, E. C., O.B.E., Union Bank Chambers, 8 North Street, Brighton.
- Ball, K. M., 8 Cheapside, E.C.2; 179 Hamilton Road, Felixstowe; 62 High Street, Malmesbury, Wiltshire.
- Bamforth, J. T., 8 St. Helens Road, Dringhouses, York.
- Barker, A. E. S., 22 Scarborough Street, West Hartlepool.
- Barker, C. V., 91 Moorgate, E.C.2.
- Barker, D., Park Avenue, Sea Lane, Sunderland.
- Barnett, B., 66 West Gate, Mansfield.
- Barnett, W. W. T., Mansion House, Brompton, Chatham.
- Barrett, W. L., 19 Cross Street, Barnstaple; Midland Bank Chambers, High Street, Ilfracombe; 1 Queen Anne Buildings, High Street, Bideford.
- Barron, F. H., Bank Buildings, 1 Manchester Road, Bradford.
- 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.
- Basden, E. D., Portland House, 73 Basinghall Street, E.C.2.
- Bashforth, W., Hoole's Chambers, 45 Bank Street, Sheffield.
- Baxter, F. V., 14 London Road, Southend-on-Sea.
- Bayliss, L. M., Garlett House, Leighton Buzzard; Market Square, Buckingham.
- Bayliss, W. M., 16 Broad Street, Oxford.
- Beale, J. F., 1 St. Martins, Leicester.
- Beamish, A. S., 9A Sackville Street, Piccadilly, W.1.
- Beard, H. E. P., Hoole's Chambers, 45 Bank Street, Sheffield.
- Beasley, I., "Hampstead," 73 Styvechale Avenue, Coventry.
- Beauvais, J. C., 7 Manor Street, Bridlington.
- Beer, W. W., 17 Bedford Circus, Exeter; 15 Gold Street, Tiverton.
- Bell, L. B., 42 North Castle Street, Edinburgh.
- Bell, N., 3 Market Place, Biggleswade; 17 Market Place, Hitchin.
- Bellamy, R. C., Great Coates S.O., Lincs.
- Benbow, L., 2A Sheep Street, Northampton.
- Benjafield, A. J., 30 Chamberlain Street, Wells, Somerset; 27 High Street, Glastonbury.
- Bennett, A., Market Gate Chambers, Warrington.
- Bennett, C. H., High Holborn House, High Holborn, W.C.1.
- Bennett, L. W. B., 18 Fisherton Street, Salisbury.
- Bensusan-Butt, G. C., 8 West Stockwell Street, Colchester.
- Bentley, A. L., 24 Silverwell Street, Bolton.
- Bentley, W., Wyndcliff, 33 Harpers Lane, Bolton.
- Berry, O., 1 Queen Victoria Street; Mansion House, E.C.4.
- Bevan, G. E., Imperial Chambers, Caer Street, Swansea.
- Bicker, H. J., Exchange Buildings, Upper Hinton Road, Bournemouth.
- Biggar, J. M., 180 West George Street, Glasgow.
- Binnie, A., 58 Coleman Street, London, E.C.2.
- Binns, J., Exchange Buildings, Mirfield, Yorkshire.
- Black, W. C., 147 High Street, Newport, I.O.W.; 17 King's Terrace, Southsea; 57 High Street, Ventnor, I.O.W.
- Bladen, J. O., 17 Albion Street, Hanley, Staffs; 1 King Street, Newcastle-under-Lyme, Staffs.
- Blake, A. M. H., 13 High Street, Gosport, Hants.
- Blakemore, W. G., 9 King's Bench Walk, Temple, E.C.4.
- Bland, C. F., 11 Sir Isaac's Walk, Colchester; "Tara," Third Avenue, Frinton-on-Sea, Essex.
- 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., O.B.E., Victoria Chambers, Long Eaton.
- Boardman, H., Prudential Buildings (1st Floor), 71, 73, and 75 Bradshawgate, Leigh, Lancs.
- Boden, W., Waterloo Chambers, The Square, Cannock, Staffs.
- Boler, J. E., Bank Chambers, 62-64 Fargate, Sheffield.
- Bolton, F. A., Atlas Chambers, King Street, Leeds.

- Bond, T. J., 90 Cannon Street, E.C.4.  
 Booth, H., Sea View, Main Road, Harwich.  
 Borland, H. E., 216 West George Street, Glasgow.  
 Bound, H. C., 11, 12, and 13 Dowgate Hill, E.C.4.  
 Bowen, G. B., 22 Wind Street, Swansea.  
 Bowman, J. J., 84 Westmorland Road, New-castle-on-Tyne.  
 Bowman, R., 26 Birley Street, Blackpool.  
 Bown, S. G., 6 Derby Street, Macclesfield.  
 Box, H. J., Liverpool Chambers, 8 Liverpool Gardens, Worthing.  
 Boynton, V. B., 1 Hounds Gate, Nottingham; 70 High Street, Coalville, Leics.  
 Braddy, C. W., 107A High Street, Winchester.  
 Bradley, A., 21 Henry Street, Keighley.  
 Bradley, E. R., 584 Christchurch Road, Boscombe.  
 Branson, R. M., Allen House, Newarke Street, Leicester.  
 Brayshaw, B. E., 15 Manor Square, Otley.  
 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., Aberdare House, Mount Stuart Square, Cardiff.  
 Brewill, B. H., 33 Castle Gate, Nottingham; Beaumont Cross, Newark, Notts.  
 Brewster, C. J., Moorgate Station Buildings, 133 Moorgate, E.C.2.  
 Britcliffe, H. B., County Bank Chambers, St. James Street, Accrington.  
 Britten, C. D., 16 John Dalton Street, Manchester.  
 Broadbent, J. W., 34 Kensington Road, Oldham.  
 Brodie, J. P., Moor House, Moorland Road, Burslem; 1 Houghton Street, Southport.  
 Brodie, R. M., 29 Scale Lane, Hull.  
 Bromfield, J. H., The Burrage, Dingle Road, Pedmore, near Stourbridge.  
 Bromhead, C. D., Lloyds Bank Chambers, 36 Bedford Street, Plymouth; Albion Hotel, Kingsbridge.  
 Brooke, P., Westminster Bank Chambers, High Street, Knaresborough.  
 Brown, B. E., Midland Bank Chambers, 97 Bute Street, Cardiff.  
 Brown, C. L., 108 Douglas Street, Glasgow; 14 Hill Street, Wishaw.  
 Brown, D. A., 65 Bath Street, Glasgow; 58 St. Meddans Street, Troon, Ayrshire.  
 Brown, E. T., Gresham Chambers, Lichfield Street, Wolverhampton; Barclay's Bank Chambers, Bilston.  
 Brown, J., 95 Morrison Street, Glasgow.  
 Brown, W. Slater, 16 Alva Street, Edinburgh.  
 Bryant, A. C., 18 St. Augustines Parade, Bristol.  
 Buckland, S. L., Moorgate House, 38 Belle Vue Street, Swansea.  
 Buckle, C. D., 13 Cheapside, Bradford.  
 Buckley, A. N., Union Chambers, 45 and 47 Commercial Street, Halifax.  
 Bull E., Bank Chambers, Devizes; 47 Market Place, Warminster.  
 Bullivant, J. B., 1A Castle Street, Hinckley.  
 Bunch, J. T., Imperial Buildings, Bridge Street, Walsall.  
 Bunney, J., 139 Cannon Street, E.C.4.  
 Burfield, S., 34 Windsor Place, Cardiff.  
 Burgess, G. W., 14 St. Mary Axe, Leadenhall Street, E.C.3.  
 Burleigh, J. C., 71 Queen Street, London, E.C.4.  
 Burlinson, W. D., Union Bank Chambers, Batley.  
 Burman, F. S., 37 Brown Street, Manchester.  
 Burniston, C., 33 Colne Road, Earby.  
 Burnley, W. E., Bank Chambers, Yeovil, Somerset; 3 Bell Street, Shaftesbury, Dorset; 100 St. Mary's Street, Weymouth; The Square, Sturminster Newton; Cheap Street, Sherborne, Dorset.  
 Burns, C. T., "Littlecroft," Willow Grove, Chislehurst, Kent.  
 Burrough, M. W., 10 South Street, Bridport, Dorset; Broad Street, Lyme Regis.  
 Burrows, E. L., 6 The Crescent, King Street, Leicester.  
 Burt, H., 17 West Blackhall Street, Greenock.  
 Burtenshaw, J. M., 81 Cannon Street, E.C.4.  
 Bush, B., 18 Eldon Square, Newcastle-on-Tyne.  
 Butler, J., 66 Albion Street, Leeds.  
 Butterworth, J. B., 27 Cornhill, Bridgwater; 36 Bampton Street, Tiverton.  
 Buxton, W. O., Savings Bank Buildings, Bury.  
 Camamile, J., 44 Silver Street, Lincoln.  
 Campbell, A., Lloyds Bank Chambers, West Street, Gateshead.  
 Campbell, D. H., 25 St. Andrew Square, Edinburgh.  
 Campbell, F. W., 18 Melville Street, Edinburgh.  
 Campbell, W. R., Vicar Chambers, Vicar Street, Falkirk.  
 Carder, F. W., Victoria Chambers, Liverpool Road, Stoke-on-Trent.  
 Carey, R. E., 6 Hanover Square, W.1.  
 Carpenter, J. K., Clarendon Chambers, Clarendon Road, Watford, Herts.  
 Carr, E. R., Stamford Bank Chambers, 10 Gallowtree Gate, 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, E., County Chambers, King Street, Wakefield.  
 Carter, H. P., 6 and 7 Queen Street, Cheapside, E.C.4; 115 High Street, Staines; 45 West Street, Bognor Regis.  
 Carter, H. S., Friary Chambers, Whitefriargate, Hull; Town Hall Chambers, Brigg, Lincs.; 11 Wells Street, Scunthorpe.  
 Cattell, W. C., Bank Chambers, High Street, Kettering; Argus Chambers, High Street, Rushden.  
 Cessford, J. C., 23 Albany 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., C.M.G., Barrington Street, South Shields.  
 Chardin, W. A., 16 and 17 South Street, E.C.2.  
 Charles, W. H., 3 Greenfield Villas, Llanelly.

- Charlton, J. W., "Caistron," 3 Great Lime Road, Forest Hall, Newcastle-on-Tyne.
- Charter, W. T., 28 Cherryhinton Road, Cambridge.
- Chater, A. B., 5 Alexandra Street, Cambridge.
- Chenhalls, A. T., 115 Chancery Lane, W.C.2.
- Chipchase, C., 125 Albert Road, Middlesbrough.
- Chisholm, A., Yorkshire Buildings, Wood Street, Wakefield.
- Chisholm, J. A., 67 New Row, Dunfermline; 44 Mill Street, Alloa.
- 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.
- Clark, R. E., 17 Albion Street, Hanley, Staffs.; Messrs. Bournier, Bullock, & Co., 2 Hotel Road, St. Austell, Cornwall.
- Clark, W., County Bank Chambers, Bradshawgate, Leigh, Lancs.
- Clarke, F. N., 4 Pavilion Buildings, Brighton; Town Hall Chambers, Horsham.
- Clarke, L. G., 201 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., 14 Winckley Square, Preston; Kent's Bank Road, Grange-over-Sands, Lancs.
- Clayton, A. E., Old School Buildings, Dorchester; 4 Hill Court, Dorchester Road, Weymouth.
- Clayton, W., Milton Chambers, Milton Street, Nottingham.
- Clemetson, C. H., 31 St. George's Place, Canterbury; 8 Crescent Street, Sittingbourne; Salisbury House, 51 Strand Street, Sandwich.
- Cliff, R., 10 Church Street, Eastwood, Notts.
- Clinch, S. H., M.B.E., 119 Moorgate, E.C.2; Hurdis House, Broad Street, Seaford, Sussex.
- Clive, E. A., 156 Edmund Street, Birmingham.
- Clutterbuck, S. E., M.B.E., 31 Queen Street, Cardiff; Midland Bank Chambers, Pentre, Glam.
- Coates, D. W., C.B.E., 72 and 74 Victoria Street, S.W.1.
- Coates, F. W., 10 Albert Road, Middlesbrough; 5 The Crescent, Redcar.
- Coates, Sir L. J., 2 East Parade, Leeds.
- Cobb, E., Commerce Court, 11 Lord Street, Liverpool.
- Cobley, G. H., 33 Henrietta Street, Covent Garden, W.C.2; Eleanor House, Waltham Cross.
- Colley, A. E., Minwear House, Warren Street, Tenby; "Ashleigh," Pembroke.
- Collin, T. W., 10 Gray's Inn Square, W.C.1.
- Collinson, H. L., Newbegin, Hornsea, Yorks.
- Comins, C. J., 50 Cannon Street, E.C.4; Pembroke House, Bromley, Kent.
- Condie, J., 3 East Port, Dunfermline; 1A Candleriggs, Alloa.
- 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-Parry, P. C., 102 Friar Gate, Derby; Hall Place Chambers, Spalding; Market Place, Sleaford.
- Costello, J. E., 90 Cannon Street, E.C.4.
- Coventry, A. D., Lloyds Bank Chambers, High Street, Coventry.
- Cowper, C. S. S., 4 Walbrook, London, E.C.4; 14A Northbrook Street, Newbury, Berks.
- Cox, H. A., 19 Spencer Road, Croydon; 13 Carfax, Horsham.
- Cox, H. J., Cardiff Chambers, 4 Cardiff Road, Luton; 2 Vaughan Road, Harpenden, Herts.
- Cox, H. T., 116 St. Mary Street, Cardiff.
- Cozens, L. J., 8 East Stockwell Street, Colchester.
- Crabtree, B. T., 12 Market Street, Hebden Bridge, Yorkshire.
- Crabtree, C., 12 Market Street, Hebden Bridge, Yorkshire.
- Crabtree, R., 31 The Strand, Todmorden, Yorkshire.
- Crawford, J. W., 17 High Street, Dumbarton.
- Crawshaw, H., Union Bank Chambers, Accrington.
- Cregan, H. Q., 203 High Road, Kilburn, N.W.6.
- Cresswell, J., 1 London Wall Buildings, E.C.2.
- Crichton, W. E., Mansefield, Arbroath, Forfarshire.
- Critchley, H. S., Boswell House, 1-5 Broad Street, Oxford; 12 Stert Street, Abingdon, Berks.
- Crocker, W. H., 102 Victoria Road North, Portsmouth.
- Crompton, W., 380-6 and 351-3 Produce Exchange, Hanging Ditch, Manchester.
- Crook, G. G., 1 Haymarket, Norwich.
- Cross, E., 36 St. Mary's Gate, Derby.
- Crowe, S. E., 1 Albion Street, Leeds.
- Crowther, E., 10 Regent Street, Barnsley.
- Crowther, W. F., 9 Peel Street, Farnworth.
- Cryer, F. J., 5 Princes Square, Harrogate; Market Place, Ripon.
- Cryer, M. P., Old Bank Chambers, Keighley.
- Cullum, M., 72 St. Peter's Avenue, Cleethorpes.
- Cunliffe, A. R., Station Buildings, 24 Railway Street, Nelson.
- Dadley, M. G., 2 Stoneleigh Terrace, Coventry.
- Daffern, T. W., O.B.E., 19-20 High Street, Coventry; 16 the Parade, Solihull, Warwick.
- Daniels, H. G., The Market Hall, Redhill; Station Road, Horley.
- Darbyshire P. H., 41 Corn Street, Bristol.
- Darke, F. B., 146 Bishopsgate, E.C.2.
- Darton, O., Balfour House, 119-125 Finsbury Pavement, E.C.2.
- Davey, H., 1 Crown Court, Wakefield.
- David, W., 8 John Street, Llanelly.
- Davidson, D., 11 Church Street, Dumbarton.
- Davidson, W. L., 190 West George Street, Glasgow.
- Davies, D. A., Balfour House, 119-125 Finsbury Pavement, E.C.2.
- Davies, G. F., 133 High Street, Stoke Newington, N.16.
- Davies, T., Wyndham House, Bridgend.

- Davies, Trevor, 160 High Street, Camden Town, N.W.1.
- Davis, B. T., 6 New Street, Birmingham.
- Davis, R., 28 High Street, Swindon.
- Day, W. G., 51 Foregate Street, Worcester.
- Deacon, A. G., 13 St. Ann Street, Manchester.
- Deane, E. J., 14 Dale Street, Liverpool.
- Denham, C. S., 4 and 5 Warwick Court, Holborn, W.C.1.
- de Redder, S., 350-352 Romford Road, Forest Gate, E.7.
- Dickinson, H. S., 30 Huddersfield Road, Brighouse.
- Dickson, J., 20 Barnton Street, Stirling.
- Disley, H. R., Tower Chambers, 29 Brown Street, Manchester.
- Dobson, A., Permanent House, The Headrow, Leeds.
- Douglas, A., Fenkle Street, Alnwick.
- Douglas, T., 5 Neale Street, Roker, Sunderland.
- Downing, G. A., Union Bank Chambers, Bull Ring, Northwich.
- Dudbridge, J. S., 8 Lansdown, Stroud, Glos.
- Dudbridge, S., 8 Lansdown, Stroud, Glos.; Queen Street, Chambers, Gloucester.
- Duncan, D. C. N., Barclays Bank Chambers, 55 High Street, Grantham.
- Duncan, W., 208 Bath Street, Glasgow.
- Dunlop, R. T., 45 Renfield Street, Glasgow.
- Dunlop, W. G., O.B.E., 174 West George 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. S., Sun Chambers, 9 Devonshire Street, Carlisle.
- Dyer, C. E., 32 Milton Park, Highgate, N.6; West View, 94 Woodlands Avenue, Finchley, N.3.
- Dyer, S. A., 5 Fenwick Street, Liverpool.
- East, R., 23 Castle Street, Aylesbury; Church Street, Prince's Risborough, Bucks.
- Eaves, W., 47 Mosley Street, Manchester; County Bank Chambers, Chapel Street, Tyldesley.
- Ednie, A., 7 St. Paul's Square, Bedford.
- Edwards, A. H., 22 High East Street, Dorchester.
- Edwards, C., 18 Winckley Street, Preston.
- Edwards, H., Cornhill Chambers, Christina Street, Swansea.
- Edwards, R. H., Bank Chambers, 26 Mosley Street, Newcastle-on-Tyne.
- Eldridge, B. H. B., 52 Brown Street, Manchester.
- Ell, M. S., 81 Bell Street, Henley-on-Thames.
- Elles-Hill, W., 41 Bedford Square, W.C.1.
- Elliott, E. A., 18 Market Street, Heywood, Lancs.
- Ellis, J. G. A., Pearl Buildings, Commercial Road, Portsmouth; Flint House, 44 South Street, Chichester.
- Ellison, C. G., 26 Waterloo Street, Weston-super-Mare; 8 Victoria Street, Burnham-on-Sea.
- Elworthy, W. R., O.B.E., 7 Downing Street, Cambridge.
- 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., 142 St. Vincent Street, Glasgow.
- Etchells, E. S., 35 Westgate, Huddersfield.
- Evans, F., 8 West Street, Liskeard, Cornwall.
- Evans, H. R., 17 George Street, St. Helens; Westminster Bank Chambers, Church Street, Prescott, Lancs.
- Evans, T. A., Ffrwd Offices, Mountain Ash.
- Evans, T. D., National Provincial Bank Chambers, Bargoed.
- Everett, A., 130 Leman Street, E.1.
- Evershed, A. E., Sundial House, 49 and 50 High Street, Guildford; 1A High Street, Camberley.
- Eves, F. J., 41 High Street, Maldon, Essex.
- Farries, J. G., 158 Irish Street, Dumfries.
- Fawdry, J. W., 70 Commercial Road, Portsmouth.
- Fearnhead, J., 20 and 22 High Street, Chorley, Lancs.
- Feek, A. J., High Street, Pershore, Worcester.
- Feist, H. J. B., Oriel Buildings, Rectory Grove, Leigh-on-Sea.
- Fellows, F. E., 120 Colmore Row, Birmingham.
- Ferguson, F. A., 26 Swan Street, Brechin.
- Ferneyhough, M. P., 6 Commerce Street, Longton, Staffs.; 23 Market Street, Hednesford, Staffs.
- Ferry, G. A., Prudential Chambers, 6-8 Bank Street, Carlisle.
- Fielden, C. L., Market Hill, Halstead.
- Fielden, H., Lombard Chambers, 46 Brown Street, Manchester.
- Fielding, H. H., 20 Victoria Street, Paignton; 9 Market Street, Newton Abbot.
- Finch, A. T., Loddington House, 42 Albert Street, Rugby.
- Fisher, E., 12 Cherry Street, Birmingham; 270 High Street, West Bromwich.
- Fitton, J. W., Prudential Buildings, Union Street, Oldham.
- Fletcher, S., "Chelston," North Road, Glossop.
- Flower, W. T., 19 St. George's Road, Wimbledon, S.W.19.
- 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.
- Forster, F. J., County Chambers, Marton Road, Middlesbrough; Church Street, Guisborough; High Street, Stokesley, Yorks.
- Forsyth, J., Groat House, Collingwood Street, Newcastle-upon-Tyne.
- Fortune, G. W., 26 Forrest Road, Edinburgh.
- Foster, A. J., 37 Walbrook, E.C.4.
- Foster, S. E., 29 Bank Street, Ashford, Kent.
- Fowler, P. R., Queen's Buildings, 5 John Dalton Street, Manchester.
- Fox, E. E., 11 Havelock Road, Hastings.
- Fox, F. W., 14 King Street, Leicester.
- Fox, W. H., Drury Chambers, Market Square, Northampton.
- Frank, R. V., National Provincial Chambers, 48 High Street, Doncaster.
- Fraser, H., 1 Guildhall Chambers, Basinghall Street, E.C.2.
- Fraser, T. H., M.B.E., 11A Hart Street, London, W.C.1.
- Freeborough, J. H., 25 Figtree Lane, Sheffield.
- Freeman, G. R., 66 Coleman Street, E.C.2.

- Friend, A. H., 15 Alexandra Place, New-  
bridge, Mon.
- Frith, J., 26 Brazenrose Street, Manchester.
- Fry, F. W., 27 Clement's Lane, Lombard  
Street, E.C.4.
- Funnell, F. C., 104 Great Russell Street,  
W.C.1.
- Gair, R., Emerson Chambers, Blackett Street,  
Newcastle-on-Tyne.
- Gait, A., 1 The Foundry Bridge, Abertillery.
- Galloway, J. W., 14 Olrig Street, Thurso.
- Gard, E. M., Polmorla Road, Wadebridge;  
York Buildings, Bank Street, Newquay;  
New Street, Sidmouth; 11 Union Street,  
Crediton; 1 Chapel Street, Holsworthy.
- Gardiner, F. C., Barclays Bank Chambers,  
Scarborough.
- Gardiner, H. T. G., Gore House, Cawley  
Road, London, E.9.
- Gardner, A. J., 5 Unity Street, Bristol; High  
Street, Shepton Mallet, Somerset.
- Gardner, J. A., 24 Grey Street, Newcastle-on-  
Tyne.
- Garfitt, G. M., 65 Union Street, Oldham.
- Garland, J. A., 148 Edmund Street, Birming-  
ham.
- Garnsey, Sir G. F., K.B.E., 3 Frederick's  
Place, Old Jewry, E.C.2.
- Garside, J. B., Martins Bank Chambers, Vic-  
toria Street, Douglas, Isle of Man.
- Gerrard, R., 71 and 73 Lee Lane, Horwich,  
Lancs.
- Gerry, U. R., 36 West Sunnyside, Sunderland.
- Gibbons, F. C., Palace Chambers, White  
Rock, Hastings.
- Gibson, J. L. D., Union Bank Chambers,  
Royal Street, Barnsley.
- Gill, F., Martins Bank Chambers, Bradford.
- Gimson, H., Effingham House, Arundel Street,  
W.C.2.
- Girling, A. F. J., Eldon Buildings, 20 Eldon  
Street, Barnsley.
- Gittens, J. H., 8 The Green, Richmond,  
Surrey.
- Glaister, E. W., Lloyds Bank Chambers,  
Lowther Street, Carlisle.
- Glass, A. J., 3 Stanley Street, Liverpool.
- Glenton, A. H. S., 4 Cloth Market, New-  
castle-on-Tyne.
- Godkin, H., 53 Baxter Gate, Loughborough.
- Goff, W. H., 94 Hope Street, Glasgow.
- Goodchild, F., Cornhill Chambers, Thorough-  
fare, Ipswich; 80 High Street, Dovercourt;  
Market Place, Saxmundham.
- Goode, G. G., 26 Waterloo Street, Birming-  
ham.
- Gooding, C. H., 6 Green Street, Bath; High  
Street, Corsham, Wilts; Bank Street, Melsh-  
am, Wilts.
- Goodland, J. E., 7 Hammet Street, Taunton;  
Station Road, Tiverton, Devonshire.
- Goodwin, G. H., 18 Queen Street, Market  
Drayton.
- Goodwin, J. H., Rockside, Matlock.
- Goold, J., 7 Royal Bank Place, Glasgow, C.1.
- Gordon, J. A., 142 St. Vincent Street,  
Glasgow.
- Gordon, T., 3 Elmbank Street, Glasgow.
- Goulding, E. S., O.B.E., 19 Sweeting Street,  
Liverpool.
- Goult, G. G. G., 1 Cornhill, Bury St.  
Edmunds.
- Gowen, H. P., 7 Queen Street, Norwich; The  
Square, Fakenham, Norfolk; 13 Market  
Place, East Dereham.
- Graham, R. M., 2 Saville Place, Newcastle-on-  
Tyne.
- Grant, G., Municipal Buildings, Coatbridge.
- Grant, J., 1 Bon-Accord Square, Aberdeen.
- Grassam, J., 32 Alliance Avenue, Anlaby Road,  
Hull.
- Graves, H. R., 51 North John Street, Liver-  
pool.
- Grayson, W., Hanson Street, Barnsley.
- Green, Ellis, Cromwell Buildings, Blackfriars  
Street, Manchester.
- Greenhalgh, T., Clifton Chambers, 23A Clifton  
Street, Blackpool; William Deacon's Bank  
Chambers, St. Annes-on-Sea.
- Greenwood, A., Old Borough Chambers, 20  
Bond Street, Dewsbury.
- Greenwood, H., National Provincial Bank  
Chambers, Heckmondwike.
- Greenwood, H. V., 11 Broad Street, Bradford.
- Gregory, H. J. M., 513 Salisbury House,  
London Wall, E.C.2.
- Greig, D. T., 18 Muir Street, Motherwell.
- Gresty, W. R., 133-134 Bute Street, Docks,  
Cardiff.
- Griffin, C. E. B., Bank Chambers, 8 Church  
Street, St. Helens.
- Griffin, G. R., Newton Chambers, 43 Cannon  
Street, Birmingham.
- Griffith, F., Westmorland Chambers, Kendal.
- Griffith, R. O., 44 Cannon Street, Preston;  
40 Poulton Street, Kirkham.
- Griffiths, J. P., 10 Clarence Place, Docks,  
Cardiff.
- Grimwood, Lt.-Col. J., C.B., D.S.O., O.B.E.,  
St. Stephens House, 2 Coleman Street,  
E.C.2.
- Groves, T. J., 14 Scarborough Street, West  
Hartlepool.
- Grundy, E., Montgomery Chambers, 22 Hard-  
wick Street, Buxton.
- Grundy, N. D., 90 Cannon Street, London,  
E.C.4.
- Gwyther, W. J., Terminus Chambers, 9 Mill  
Lane, Cardiff.
- Hack, F., 10 White Friars, Chester.
- Hackett, P. R., 36 Cannon Street, Birming-  
ham.
- Haddon, G., 38 Dogsthorpe Road, Peter-  
borough.
- Hague, H., Retiro Chambers, Yorkshire Street,  
Oldham.
- Haigh, F. C., 16 Prince Street, Bristol.
- Haines, H. C., Guildhall Annexe, 23 King  
Street, Cheapside, E.C.2.
- Hall, J. E., 166 Stamford Street, Stalybridge.
- Hall, R., 2 Orsett Road, Grays, Essex.
- Hall, R. L., Broad Street House, Old Broad  
Street, London, E.C.2.
- Hall, S. T., 102 Friar Gate, Derby; Hall  
Place Chambers, Spalding; Market Place,  
Sleaford, Lincs.
- Hallett, A., Studio Buildings, Regent Street,  
Wrexham, Denbigh; Lloyds Bank  
Chambers, Ellesmere, Salop.
- Halsey, Sir L. E., K.B.E., 3 Frederick's  
Place, Old Jewry, E.C.2.
- Hambleton, S., Fern Bank, Marple Bridge,  
Stockport.
- Hammond, E. W., 44 High Row, Darlington;  
Bellozanne House, Northallerton.

- Hanna, W. G. C., 4 Melville Street, Edinburgh.
- Hansford, G. L., Parr's Bank Buildings, 3 York Street, Manchester.
- Hanson, F. W., Court Chambers, Jessop Street, Castleford, Yorks; Chapel Lane, Kippax.
- Hard, E., 23, 24, and 25 Billiter Street, E.C.3.
- 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.
- Harker, J. W., Barclays Chambers, Market Place, Durham.
- Harper, F. C., 3-4 Clement's Inn, W.C.2.
- Harris, H., 2 and 4 East Circus Street, Park Row, Nottingham.
- Harrison, A., 21 Rutland Street, Edinburgh.
- Harrison, C., Central Chambers, Unicorn Hill, Redditch; 18 Bridge Street, Stratford-on-Avon.
- Harrison, C. D., Messrs. John Potter & Harrison, 22 Birley Street, Blackpool; Messrs. John Potter & Harrison, 28 The Square, St. Annes-on-Sea.
- Harrison, E., 23 Highbury, Newcastle-on-Tyne.
- Harrison, E., 20 Bond Street, Dewsbury.
- Harrison, H. C., 94 High Street, Stourbridge.
- Haslam, E. M., 9-11 Chancery lane, Bolton; 10 West Crescent, St. Annes-on-Sea.
- Haswell, G. H., Elwy House, King Street, Wrexham.
- Hawthorne, H. M., 28 King Street, Cheap-side, E.C.2.
- Hay, G., 45 London Wall, E.C.2; 26 High Street, Chesham, Bucks.
- Hay, G. H., 36 Derby Street, Leek, Staffs.
- Hayden, G. D., Market Place, Holt, Norfolk.
- Hayes, P. R., Midland Bank Chambers, High Street, Wrexham; Compton House, Corwen, Merioneth.
- Hayhow, G. S., Purdy's Court, 84a High Street, King's Lynn.
- Haynes, P., Bank Street, Lutterworth, Leics.; High Street, Rushden, Northants.
- Haythornthwaite, A., 103 Brigstock Road, Thornton Heath, Surrey.
- Haywood, C., 25 Acresfield, Bolton.
- Heatley, R., Temple Chambers, 33 Brazen-nose Street, Manchester.
- Heckels, R. D., 65 Coleraine Road, Blackheath, S.E.3.
- Henderson, A., 62 Cross Street, Fraserburgh.
- Henderson, I. M., 2 Moorgate Buildings, E.C.2.
- Henderson, K., 48 Queen Street, Edinburgh.
- Henshall, J., 29 Eastgate Row North, Chester.
- Hepburn, A. E., Abford House, Wilton Road, Victoria Station, S.W.1.
- Heppard, F. L., 51 Ainsworth Street, Blackburn.
- Heppard, J. L., 17 Railway Road, Darwen, Lancs.
- Heslop, J. R., 18 Grainger Street West, Newcastle-on-Tyne.
- Heslop, V. W., 39 Priestgate, Darlington.
- Heslop, W., 39 Priestgate, Darlington.
- Higgs, R. D., 13 Boltro Road, Haywards Heath, Sussex.
- Hildreth, J. J., "Burtree," Durham Road, Annfield Plain, Co. Durham; Front Street, Stanley, Co. Durham.
- Hill, A. H., 257 Wells Road, Knowle, Bristol.
- Hill, H. L. H., Finsbury Circus House, Bloomfield Street, E.C.2.
- Hillyer, A. H., Bank Chambers, 33 High Street, Deal.
- Hilton, H. R., 1 St. Peter's Church Walk, Nottingham.
- Hindley, N., 9 Winckley Street, Preston.
- Hines, C. G., 38 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.
- Hobbs, A. M., 64 Great Portland Street, W.1.
- Hodge, H., National Provincial Chambers, High Street, Kettering.
- Hodgson, R. T., 96 High Street, Stockton-on-Tees.
- Hodgson, T., 4 Piccadilly, Manchester.
- Holl, H., King Street House, 15 Upper King Street, Norwich.
- Holliday, C. A., Empire House, St. Martins-le-Grand, E.C.1.
- 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., Midland Bank Chambers, Colwyn Bay.
- Holt, F., 8 Cook Street, Liverpool.
- Homersham, Miss M. M., 106 St. Clement's House, Clement's Lane, E.C.4; 5 Thoroughfare, Woodbridge, Suffolk.
- Honeyman, D. L., 9 Basinghall Street, E.C.2.
- Hook, A. E., St. Thomas' Square, Newport, Isle of Wight; 30 Union Street, Ryde; Station Chambers, Regent Street, Shanklin.
- Hope, E., 20 Willow Street, Accrington.
- Hornby, R., 5 Winckley Street, Preston.
- Hornsby, P. R., 108a Cannon Street, E.C.4.
- Horsfield, A., Silver Street Chambers, Bury.
- Horsfield, H. A., Clough's Buildings, 21 Forster Square, Bradford.
- Hort, J. H., 202 Stanley Road, Bootle.
- Hubbard, F. L., 41 Havelock Road, Hastings; Endwell Chambers, Endwell Road, Bexhill-on-Sea.
- Hudson, J., 10 Acresfield, Bolton.
- Hudson, T., 53 Well Street, Bradford.
- Hughes, H., 1 Claremont Hill, Shrewsbury.
- Hughes, J. L., 5 Denbigh Street, Llanrwst, N. Wales.
- Hughes, T. H., 76 and 78 Swinton Street, Gray's Inn Road, W.C.1; 18 Barnard Road, Leigh-on-Sea.
- Hunter, E., Royal Exchange, Middlesbrough.
- Hunter, M. F., 36 Bridge Street, Belper.
- Hustwick, W., 70 Kirkgate, Bradford.
- Hutcheon, G. W., 44 Biddulph Mansions, W.9.
- Hutchins, A. C., 11 Pancras Lane, Queen Street, E.C.4.
- Illingworth, A., 20 The Marsh, East Bierley, Dudley Hill, Bradford; Bradford Road, Birkenshaw.

- Ingram, A. J., 32 West Sunnyside, Sunderland.
- Inverarity, W., 24 Allan Street, Blairgowrie.
- 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, H. M., Turnbull's Chambers, 14 High Street, Coventry.
- James, P. O., 119 Midland Road, Wellingborough.
- Jeffrey, J. A., 9 Golden Square, Aberdeen.
- Jeffs, R. H., Scottish Legal Buildings, Market Street, Pontypridd.
- Jenkins, F. S., Dunedin House, 2 Basinghall Avenue, E.C.2.
- Jenkins, J., 43 Westgate Street, Cardiff.
- Jenkins, W. R. L., 71 Bridge Street, Newport, Mon.
- Jenkinson, W. V., 26 Pearl Assurance Buildings, Market Street, Bradford.
- Jennings, F., Borough Chambers, Neath; Herbert Street, Pontardawe.
- Jennings, R., 55 John Street, Sunderland.
- Jepson, J. H., 18 Railway Road, Darwen.
- Jessap, C. T., M.B.E., Barlow Chambers, Lumley Road, Skegness.
- Jinks, T., Ochilvale Cottage, Sauchie, Alloa.
- Johnson, A. J., 35 Southgate Street, Winchester.
- Johnson, E. W., Arcade Chambers, Wigan.
- Johnson, S., 5 Lower Temple Street, Birmingham.
- Johnstone, W., 13 Church Street, Kidderminster.
- Joliffe, C. G., Belvoir House, 45 Chepstow Road, Newport, Mon.; Lloyds Bank Chambers, Chepstow, Mon.; Lloyds Bank Chambers, Blackwood, Mon.; Town Hall Chambers, Tredegar, Mon.; Carmarthen Street, Llandilo; "Highbank," Bethcar Street, Ebbw Vale.
- Jolly, A., 103 Church Road, Hove, Sussex.
- Jones, C. J. H., 15 Commercial Road, 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. B., 5 Philpot Lane, E.C.3; 102 Queen Street, Maidenhead.
- Judge, W. A., High Street, Skipton.
- Kaye, F. A., 4 Kirkgate Buildings, Huddersfield.
- Keens, A. T., 45 High Street, Aylesbury, Bucks.
- Keens, T., 11 George Street West, Luton; Greenhill Chambers, 2 St. Anne's Road, Harrow-on-the-Hill, Middlesex; 69 High Street, Stony Stratford, Bucks; 60 High Street, Newport Pagnell, Bucks; 15 Market Square, Buckingham; 6 Tilehouse Street, Hitchin.
- Keighley, G., 4 The Bulwark, Brecon.
- Kelsall, T., 1 Victoria Street, Birstall (Leeds); Bradford Road, Birkenshaw, near Bradford.
- Kendall, L. H., 8 High Street, Andover.
- Kenyon, F. T., Midland Bank Chambers, Penrith; Main Street, Keswick.
- Kerr, E. R. C., Post Office Buildings, Halifax.
- Kershaw, T. E., 3 King Street, South Parade, Rochdale.
- Kettle, R., 5 London Wall Buildings, E.C.2; 11 and 12 High Cross, Truro.
- Kevan, W., 12 Acresfield, Bolton.
- Keys, C., Athenæum Chambers, 71 Temple Row, Birmingham; 321 High Street, West Bromwich.
- Kidson, B., 12 Waterloo Road, Wolverhampton.
- Kidson, R. G. Fenn, The Rectory House, 29 Martin Lane, Cannon Street, E.C.4.
- 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; Barclays Bank Chambers, Owen Street, Tipton.
- Kinsman, J. W., Scottish Legal Buildings, Market Street, Pontypridd.
- Kitteringham, G. J., Stanstead Abbots, Herts.
- Kneale, H. E., St. George's Chambers, 1 Athol Street, Douglas, Isle of Man; Victoria Chambers, Parliament Street, Ramsey, Isle of Man.
- Kneeshaw, J. W., 7 Hargreaves Street, Burnley.
- Knight, R. J., 3 Raymond Buildings, Gray's Inn, W.C.1; 3 Bank Street, Tonbridge.
- Laidlaw, J. B., 24 York Place, Edinburgh.
- Laidler, T. R., 24 North John Street, Liverpool.
- Lake, J., 9-12 Gower Chambers, Gower Street, Swansea.
- Lambert, W. E., Essex House, High Street, Stratford, E.15.
- Lang, G., Central Exchange Buildings, 50 Grainger Street, Newcastle-on-Tyne.
- Lapish, H., Pearl Chambers East Parade, Leeds.
- Larder, C., Camomile Street Chambers, Bishopsgate, E.C.3.
- Lark, A. E., 2 South Quay, Great Yarmouth.
- Larking, C. G., Invicta Chambers, Pudding Lane, Maidstone; 23 Railway Street, Chatham.
- Larking, R. C., Commercial Chambers, Orford Place, Norwich.
- Lashmore, C. S., 2 Church Street, Cardiff.
- Laurie, J., 175 West George Street, Glasgow.
- Law, E. I., A. & E. Law & Co., Kingscourt, Bridge Street, Walsall; High Street, Northallerton.
- Lawson, G. R., Palmerston Buildings, 5 Manor Row, Bradford.
- Laycock, S., Barclays Bank Chambers, North Street, Keighley.
- Layton-Bennett, K. A., 3 London Wall Buildings, E.C.2.
- Lazenby, H., Wilson's Chambers, 7 Greek Street, Leeds.
- Leah, H. B., 9 Warren Street, Stockport.
- Learoyd, F. G., 5 Rawson Street, Halifax.
- Lee, F., 7 Balmoral Chambers, Cloth Hall Street, Huddersfield.
- Lee, J. A., 21 Potter Street, Worksop.
- Leech, H., 9 Walker Terrace, Bensham Road, Gateshead, Co. Durham.



- Lees, R., 44 Hamilton Square, Birkenhead.  
 Leicester, P. A., 15 Foregate Street, Worcester.  
 Leigh, C., 66 St. Mary Street, Warrington.  
 Lentell, C. I., Montpelier Chambers, Sidmouth Street, Seaton, Devon; 49 Broad Street, Lyme Regis.  
 Ling, O. A. J., Provident Chambers, 51 Wardwick, Derby; 41 Market Street, Ashby-de-la-Zouch.  
 Linton, J. E., 51 High Street, Bala, N. Wales.  
 Lintott, F. M., 1 and 2 Queen Street, Cheap-side, London, E.C.4; 8 The Broadway, Woking; 22 Wote Street, Basingstoke; 47 High Street, Aldershot; 49 High Street, Camberley.  
 Lisle, G., 5 North Saint David Street, Edinburgh.  
 Littleboy, W. E., Waterloo House, Waterloo Street, Birmingham.  
 Liversidge, H. G., Imperial Buildings, Rotherham.  
 Lloyd, J. T., 63 Fore Street, Trowbridge.  
 Lloyd, W., Priory Buildings, 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., Corporation Chambers, Trinity House Lane, Hull.  
 Lodge, H. W. V., 746 High Road, Tottenham, N.17.  
 Loggie, R. J., 11 Panmure Street, Dundee; 34 Crossgate, Cupar, Fife; 139 South Street, St. Andrews.  
 Longcroft, R. G., 16 Cannon Street, E.C.4; 137 High Street, Brentwood.  
 Longthorn, J., 28 Queen Street, Great Harwood.  
 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; 11 Manor Court Road, Hanwell, W.7.  
 Loughborough, F. C., 111 Corporation Street, Manchester.  
 Lovelock, H., Kern House, 61-2 Lincoln's Inn Fields, W.C.2.  
 Lowe, J. T., 1 Finkle 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.  
 M'Bain, A. G., 55 West Regent Street, Glasgow; 8 Hillhead, Lerwick, Shetland Isles.  
 M'Bain, G., 11 Golden Square, Aberdeen.  
 M'Cosh, J., Ocean Chambers, 190 West George Street, Glasgow.  
 M'Cracken, A., 84 Cleethorpe Road, Grimsby.  
 M'Cutcheon, R. T., 113 St. Vincent Street, Glasgow, C.2.  
 M'Donald, T. W., 98 Palmerston Road, Wood Green, London, N.22.  
 Macdonald, W., 18 York Place, Edinburgh.  
 Macdowall, C. G., 4 Tullock Street, Dingwall.  
 M'Farlane, E. S., 153 St. Vincent Street, Glasgow.  
 Macfarlane, R., 212 West George Street, Glasgow, C.2.  
 Macintyre, A., Muirbrow Chambers, 118 Cadzow Street, Hamilton.  
 M'Kean, G. B., 113 St. Vincent Street, Glasgow, C.2.  
 M'Kenzie, J. M'P., Council Chambers, 109 Colmore Road, Birmingham.  
 Mackie, H. M., 124 St. Vincent Street, Glasgow.  
 M'Lachlan, T., 56 Melville Street, Edinburgh.  
 MacLean, H., 4 Kirk Wynd, Kirkcaldy.  
 MacLean, R., 1 Lombard Street, Inverness.  
 M'Vean, G. S., 194 West Regent Street, Glasgow.  
 Madge, K. A., Holyrood House, Chard, Somerset.  
 Mahon, F., 4-5 Oriental Chambers, Doncaster.  
 Mair, A. J., 5 Frederick Street, Sunderland.  
 Mann, Sir John, K.B.E., 8 Frederick's Place, Old Jewry, E.C.2; 142 St. Vincent Street, Glasgow.  
 Mann, J. H., 8 Frederick's Place, Old Jewry, E.C.2.  
 March, C. H., 58 Mount Stuart Square, Cardiff.  
 Marlow, H., 31 Sherwood Road, Addiscombe, Croydon, Surrey.  
 Marsden, R. L., 28 Cavendish Street, Chesterfield; Central Chambers, Alfreton.  
 Marshall, S., 254 Marlborough Avenue, Hull.  
 Marshall, S. W., 107A Mortimer Street, Herne Bay, Kent; Town Hall Chambers, Westgate-on-Sea, Kent; 76 High Street, Broadstairs; The Square, Birchington.  
 Martin, J. W., 17 Dormer Place, Leamington Spa, Warwickshire.  
 Martin, T. C., 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; 12 Lord Street, Clitheroe, Lancs.  
 Matthews, W. H., Barclays Bank Chambers, Wellington Street, Woolwich, S.E.18.  
 Matthews, W. J., "Thaxted," Rivers Lane, West Cross, Swansea.  
 Maw, C. P., "Benthall," Merstham, Surrey.  
 Mawson, J. D., 51 Boileau Road, Ealing, W.5.  
 May, O. H., 33 Paternoster Row, London, E.C.4.  
 Mayhew, Sir B. E., K.B.E., Alderman's House, Bishopsgate, E.C.2; 16 Hill Street, St. Helier, Jersey.  
 Mayhew, W. O., 62 Oxford Street, W.1; Richmond Road, Bognor Regis.  
 Maynard, F. R., 312 Chiswick High Road, Chiswick, W.4.  
 Melling, W. T., 12 The Crescent, Coleford, Bath.

- Mellor, H., Queen's Buildings, 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., Park House, Friar Lane, Nottingham.
- Merchant, H. A., 48 Uxbridge Road, Ealing, W.5; 25 The Broadway, Southall, Middlesex.
- Merchant, J. L., M.B.E., Savings Bank Buildings, Bury.
- Metcalfe, S., 9 Swinnow Drive, Pudsey.
- Mettham, C. B., 67 Welbeck Street, Whitwell, Derbyshire.
- Middleton, F. N., 24 Charles Street, Bradford.
- Midwinter, W. E., Council Chambers, Cirencester.
- Millar, H., Central Chambers, Derby Street, Leek, Staffs.
- Millar, T. J., 30 York Place, Edinburgh.
- Miller, H. C. E., 52-53 Cheapside, E.C.2; Central Chambers, 118-120 High Street, Slough, Bucks.
- Miller, J., Gibb Chambers, Westgate Road, Newcastle-on-Tyne.
- Miller, R., 37 Sunderland Street, Houghton-le-Spring; "Marieville," Washington, Durham.
- Miller, T. B., 141 Fenchurch Street, E.C.3.
- Millman, H. T., Allen House, Newarke Street, Leicester.
- Mills, F. W. T., 6 Priory Place, Doncaster; 167 High Street, Scunthorpe.
- Milne, J. W., 14 George Street, Mansion House, E.C.4.
- Milne, R., 68 Bath Street, Glasgow.
- Milne, R. S., 13 Moss Street, Paisley.
- Miskin, A., 8 Portland Street, Southampton.
- Mitchell, E., 10A Gluman Gate, Chesterfield.
- Moffat, D. L., 31 Deans Avenue, Lightburn, Cambuslang.
- Moffat, F., 126 High Street, Falkirk.
- Moger, J. R., Martins Bank Chambers, Cleckheaton, Yorkshire.
- Moon, H., 201-3 Westminster Buildings, High Street, Doncaster.
- Moore, Sir Harold, 4 London Wall Avenue, E.C.2.
- Moore, W., 18 The Ridgeway, Finchley, N.3.
- Moore, C. S., 15 Bedford Circus, Exeter.
- Morell, A. L., Burton Buildings, Parliament Street, Nottingham.
- Morgan, E. C., Crown Chambers, High Street, Newtown, Montgomery.
- Morison, H. M'D., 4 Drapers Gardens, Throgmorton Avenue, E.C.2.
- Morland, H. J., 3 Frederick's Place, Old Jewry, E.C.2.
- Morris, E., 41 Guildhall Road, Northampton.
- Morris, F. D., Spencer House, South Place, London, E.C.2.
- Morris, F. W., 8 Upper King Street, Norwich.
- Morris, H. M., Kennan's House, Crown Court, Cheapside, E.C.2.
- Mortimer, A. G., Prudential Buildings, 189 Hoe Street, Walthamstow, E.17.
- Moss, F., Market Place, Ashton-under-Lyne.
- Mossop, H., 4 Ramsden Square, Barrow-in-Furness; Council Chambers, Main Street, Keswick; Midland Bank Chambers, Ulverston.
- Moulton, P. A., 21 Regent Street, Barnsley.
- Mounsey, W. E., 3 Lord Street, Liverpool.
- Mountford, G., Elmhurst, 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., 49 Station Road, Port Talbot.
- Murdoch, A., 53 Bothwell Street, Glasgow.
- Murray, A. G., 23 Rutland Square, Edinburgh.
- Murray, H. N., Laud Chambers, 150 Friar Street, Reading.
- Nairn, A., Carron Chambers, 125 Buchanan Street, Glasgow, C.1.
- Napper, C. E., 107 New Lane, Patricroft, Lancs.
- Nash, F. J., M.B.E., 27 Winckley Square, Preston.
- Naylor, R. O., 71 Chatsworth Road, Morecambe; The School House, Tebay.
- Neill, A., Westminster Bank Chambers, 196 and 198 High Street, Stoke Newington, N.16.
- Nelson, C. H., 43 Castle Street, Liverpool.
- Nelson, F., "Noyna," Congleton Road, Macclesfield.
- Nelson, W., 174 West George Street, Glasgow.
- Netherwood, L., Crescent Buildings, Half Moon Street (off Westgate), Huddersfield.
- Newman, A. E., 39 Frederica Road, Chingford, Essex.
- Neylan, P. S., 3 Market Square, Dover.
- Nicholson, E. T., 24 North John Street, Liverpool.
- Nicholson, J., 185 High Street, Lincoln; Market Rasen, Lincs.
- Nicholson, J. B., 31 High Street, High Wycombe.
- Nicholson, J. E., Bank Chambers, Queen's Square, Windermere.
- Nickels, J. D., Old Castle Buildings, 26 Preeson's Row, Liverpool.
- Nicoll, M. W., "Firdene," Monifieth, Forfarshire.
- Nightingale, F., 12 Acresfield, Bolton.
- Nisbet, P., 25 George Street, Perth.
- Nixon, I., 21 Eldon Square, Newcastle-on-Tyne.
- Nixon, J. G., jun., 21 Eldon Square, Newcastle-on-Tyne.
- Noel, R. S., Windsor Chambers, 95 Bute Street, Cardiff; Express Buildings, Brecon.
- Norfolk, W. J., 8 Colne Road, Clacton-on-Sea.
- Norman, J. S., "Ketton," Hatfield, Herts.
- North, C. D., 1 Brunswick Street, Batley.
- Nuttall, C. E., 19 Hyde Road, Denton, Manchester.
- Oakley, A. H., "Rosedale," 1 Chelmsford Street, Weymouth.
- Oates, G. G., 4 and 5 Oriental Chambers, Doncaster.
- Ogden, W. E., Audrey House, Ely Place, E.C.1.
- Ogilvie, A., 160 High Street, Montrose.
- Oldfield, J. W., 5 Rose Grove, Mytholmroyd, Yorks.
- Oldfield, W., 72 Castle Street, Hinckley.

Oldman, A. S., 27 North Albert Street, Fleetwood, Lancs.  
 Oliver, C. L., 37 King Street, South Shields.  
 Ormiston, T., 6 Brandon Street, Motherwell.  
 Owen, E. C. W., 22 St. Andrew's Crescent, Cardiff.  
 Owen, R. D., Bank Chambers, Devizes, Wilts; 47 Market Place, Warminster.  
 Owen, S. G., 56 Wind Street, Swansea.  
 Oxley, H., 22 Regent Street, Barnsley.  
 Page, J. C., May Buildings, 51 North John Street, Liverpool.  
 Palmer, A. J., 5 West Street, Fareham, Hants.  
 Palmer, B., O.B.E., 13 and 14 Little Britain, E.C.1.  
 Palmer, E. H., Bentinck Buildings, Wheeler Gate, Nottingham.  
 Palmer, R. A., Holyoake House, Hanover Street, Manchester.  
 Parker, P., 18 Winckley Street, Preston.  
 Parker, S. C., 46 Walker Street, Wellington.  
 Parkinson, A. J., Commerce Court, 11 Lord Street, Liverpool.  
 Parkinson, T., 3 Ormerod Street, Burnley.  
 Paterson, D., Union Bank Buildings, 130 High Street, Ayr.  
 Paterson, J., 5 Coates Crescent, Edinburgh.  
 Paterson, J., 13 Hamilton Street, Greenock; 18 Castle Street, Rothesay, Bute.  
 Payne, C. C., 6 Market Place, North Walsham, Norfolk; Red Lion Street, Aylsham.  
 Payne, W. H., 8 and 9 Martin Lane, Cannon Street, E.C.4.  
 Payne, W. R., 4 Rowcroft, Stroud; 1 Spa Road, Melksham.  
 Pearce, E. E., Charles Street Chambers, 4 Charles Street, Cardiff.  
 Pearce, H. W., 22 Hampshire Terrace, Portsmouth.  
 Pearce, M. E. J., 102 High Street, Poole, Dorset.  
 Pearson, A. G., 1 Town Hall Street, Grimsby; Cornmarket, Louth, Lincs.  
 Pearson, W., 5 Godwin Street, Bradford, Yorks.  
 Peat, Sir W. H., K.B.E., 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., 16 and 17 Hertford Street, Coventry.  
 Peirson, K. S., 16 and 17 Hertford Street, Coventry.  
 Peirson, S. T., 16 and 17 Hertford Street, Coventry.  
 Pellatt, A. P., 58 Cheriton Road Folkestone; 132B High Street, Hythe, Kent.  
 Petrie, J. M'R., Bank Buildings, Bacup.  
 Pettitt, S. R., Lloyds Bank Chambers, 45-47 Old Christchurch Road, Bournemouth.  
 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, Yorkshire.  
 Pigg, J. C., 43 Market Place, Bishop Auckland.

Piper, W. S., Maritime Buildings, Sunderland.  
 Pixley, F. W., 58 Coleman Street, E.C.2.  
 Platts, T. H., 126 Colmore Row, Birmingham.  
 Pocock, B. G., 90 Leith Mansions, Maida Vale, W.9.  
 Polkinghorne, C. S., 42 Duke Street, Chelmsford.  
 Pollard, C., Midland Bank Chambers, Moss Lane, Altrincham; Bank Chambers, 4 Queen Street, Ulverston.  
 Pollard, H. J., 3 Hammet Street, Taunton.  
 Pollock, K. C., 62 High Street, Rochester.  
 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; 12 York Street, Clitheroe.  
 Potter, F. C., 28 Victoria Street, Westminster, S.W.1.  
 Powell, A. V., 43 Regent Street, Wrexham, Denbighshire.  
 Pratt, A. J. S., 102 Victoria Road North, Portsmouth.  
 Pratt, H. W., Church Way, Wellingborough.  
 Price, E. L., 11 Station Road Finsbury Park, N.4.  
 Price, F. G., Bekken House, Beaconsfield, Bucks.  
 Prior, F. A., General Buildings, Bridlesmith Gate, Nottingham.  
 Procter, S., County Bank Chambers, 41 Burnley Road, Padiham, Lancs.  
 Proctor, L. S., 2 Treherne Road, Newcastle-on-Tyne.  
 Prynn, 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., 2 St. George's Place, Llandudno.  
 Purdie, S. A., "Devonia," 228 Beulah Hill (near Queen's Road), Upper Norwood, S.E.19.  
 Ramsay, T. B., 65 Bath Street, Glasgow.  
 Rapley, W. W., "Headington," High Street, Steyning, Sussex.  
 Rawlinson, E. B., Netherwood Chambers, 1a Manor Row, Bradford.  
 Redwood, J. T., Graigwen House, Talywain, Mon.  
 Rees, W. H. S., 1 Charlesville Place, Neath, S. Wales; The Docks, Milford Haven.  
 Reeve, A. E., De Montford Chambers, 20-21 High Street, Burton-on-Trent; Albion Chambers, 4 St. John Street, Ashbourne; Bath Street, Bakewell.  
 Reid, J., 6 Golden Square, Aberdeen.  
 Reid, J., 9 Bridge Street, Wick; Olrig Street, Thurso.  
 Reid, J. H., 18 Bon-Accord Square, Aberdeen; Station Square, Huntly, Aberdeen-shire.  
 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, H., 17A The Promenade, Church End, Finchley, N.3.
- Reynolds, J. W., 49 Bank Street, Bradford.
- Rhodes, J., 31 Manor Row, Bradford.
- Richards, H. W., 12 Cherry Street, Birmingham.
- Richardson, T. W., 115 St. Vincent Street, Glasgow.
- Richardson, W. B., 22 West Street, Gateshead-on-Tyne.
- Riches, E. J., 12 Bank Street, Norwich; 33 Church Street, Cromer.
- Rickard, F. J., 3 St. George's Road, Newquay, Cornwall.
- Riddell, J. R., 7 The Square, Shrewsbury; 23 Severn Street, Welshpool; 3 Old Street, Ludlow.
- Riddington, C. R., Crown Buildings, Loseby Lane, Leicester.
- Ridgway, A. C., Exchange Buildings, New Street, Birmingham.
- Riding, C. E., 3 Fleet Street, Torquay, Devonshire.
- Ridsdale, G. R., Midland Bank Chambers, Bridge Street, Walsall.
- Riley, H., 14 Park Square, Leeds; Layton Road, Rawdon, near Leeds; Tinsill Lane, Horsforth, near Leeds.
- Rintoul, P., 105 St. Vincent Street, Glasgow.
- Ritchie, P. G., 38 Bath Street, Glasgow.
- Ritson, F. A., 117 High Street, Elgin.
- Ritson, H. M., Cluny House, Buckie, Banffshire; Townhouse Buildings, Peterhead.
- Robathan, P. E., Imperial Buildings, Mount Stuart Square, Cardiff.
- Robb, I. A., Aldwych House, Aldwych, W.C.2.
- Roberts, G. W., 8 Moorgate Street, Rotherham.
- Robertson, A., North of Scotland Bank Buildings, 52 East High Street, Forfar.
- Robinson, A., "Belmont," Gores Lane, Formby, near Liverpool.
- Robinson, W. S., Alma Chambers, Scarborough.
- Robison, H. J., 88 Irish Street, Dumfries.
- Rodger, T., 29 Grainger Street West, Newcastle-on-Tyne.
- Rogers, A. C. W., Commercial Union Buildings, Cheapside, Nottingham.
- Rogers, M. C., 31 Water Street, Hyde.
- Rogerson, C. E., York House, 12 York Street, Manchester.
- Rolland, A., 45 Renfield 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.
- Routledge, W. W., City Chambers, 57 English Street, Carlisle.
- Rowe, C. N., Town Hall Chambers, Bromsgrove.
- Rowell, T. E., 1 Northumberland Place, North Shields.
- Rowland, F., Finsbury Chambers, 76 Finsbury Pavement, E.C.2; 15 Highbridge Street, Waltham Abbey.
- Rowland, F. S., 90 Pilgrim Street, Newcastle-on-Tyne.
- Rudd, E., Central Buildings, Richmond Terrace, Blackburn.
- Rudland, E. M., Waterloo House, 20 Waterloo Street, Birmingham.
- Rudling T. E., 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.
- Ryland, H. C., 298 High Road, Chiswick, W.4.
- Rymer, C. A., Bank Chambers, Nessgate, York.
- Sage, E. C., Crave Cœur Chambers, High Street, Prestatyn.
- Saint, R. C., 22 Lowther Street, Carlisle.
- Sanderson, H. H., 4 Winckley Street, Preston.
- Sandon, C. A., 1A Sloane Court, Sloane Square, London, S.W.3.
- Sands, H., 30 Park Row, Nottingham.
- Sangster, L. C., 115 St. Vincent Street, Glasgow, C.2.
- Sansom, H., 36 Priestgate, Darlington; Zetland Street, Northallerton.
- Sayers, A. G., 62-64 Brook Street, W.1.
- Scarlett, C. S., 5 Cecil Square, Margate; 36 High Street, Ramsgate.
- Schofield, A., 16 and 17 East Parade, Leeds.
- Schofield, P. H., 33 King Street, Wollescote, Stourbridge.
- Scott, A., 3 Corporation Street, Hyde.
- Scott, J. A., 63 Castle Street, Edinburgh.
- Scott, W. A., 50 Cannon Street, E.C.4.
- Screeton, W. T., 17 Queen Street, Peterborough; Horn Street, Winslow, Bucks; 39 Wyvenhoe Road, Harrow.
- Scrutton, A. E., Cornhill Chambers, Thororoughfare, Ipswich; 80 High Street, Dovercourt; Market Place, Saxmundham.
- Searle, A. B., 17 High Street, Saffron Walden, Essex.
- Seaton, C. H., 62-64 Brook Street, W.1.
- Senior, J. H., 4 Southampton Row, Kingsway, W.C.1.
- Senogles, H., Arvonja Buildings, Bangor, Carnarvonshire; Cefni Chambers, Llangefni, Anglesey.
- Sharp, N. H., The Arcade, Queen Street, Morley, near Leeds.
- 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.
- Shepherd, G. D., 22 St. Andrew's Crescent, Cardiff.
- Shepherd, J. W., C.B.E., 78 King Street, Manchester.
- Shepherd, W. A., 50 Tredegar Street, Risca, Mon.
- Sherwood, H. H., Kings Court, 115 Colmore Row, Birmingham; 36 Market Street, Tamworth, Staffs; 133 Long Street, Atherstone, Warw.
- Shingles, I., Market Place, Swaffham.
- Shivas, A., jun., 25 Crown Street, Aberdeen.
- Sibbald, J. M., 41 St. Mary's Gate, 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., 53a High Street, Reigate.  
 Silk, C. H., 20 High Street, Stourport.  
 Simmonds, H. J., 1 Tremadoc Road, Clapham, S.W.4.  
 Simnett, J. F., 206 Station Street, Burton-on-Trent.  
 Sims, J. S., Park Chambers, 28 John Street, Sunderland.  
 Sinclair, G. N., Prudential Chambers, Oswestry.  
 Sinclair, R. W., 52 Great King Street, Edinburgh.  
 Singer, G. K., 11 Nolton Street, Bridgend; Hermon Chambers, Tonypandy, Glam.  
 Singleton, J. T., Grosvenor Chambers, 23 King Street, Nottingham.  
 Skipper, E., 90 Ellison Street, Jarrow.  
 Slaney, A. J. R., Cannon Square, Retford.  
 Slater, H., 5 St. Andrew's Street, Cambridge; Eaton House, High Street, Newmarket; High Street, St. Neots.  
 Slater, J. T., 11 Queen Street, Oldham.  
 Sleeman, A. W., Portland Chambers, Gower Street, Swansea.  
 Sloan, D. N., 190 West George Street, Glasgow.  
 Small, J. H., 5 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., Long Lane, Honley, near 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.  
 Smith, C. H., Phoenix Chambers, 84 Colmore Row, Birmingham.  
 Smith, F. S., 43 King Edward Avenue, Mansfield.  
 Smith, G., 25 Irongate, Derby.  
 Smith, G. J. Aikman, 8 Forres Street, Edinburgh.  
 Smith, G. W., 23 John William Street, Huddersfield.  
 Smith, H., Caxton Chambers, 60 Bank Street, Kilmarnock.  
 Smith, H. L., 13 Beechcroft Road, Peverell, Plymouth.  
 Smith, J., 22 Rathen Road, Withington, Manchester.  
 Smith, J. B., "Jesmond," Gravel Lane, Wilmslow, Cheshire.  
 Smith, J. L., 32 The Square, Market Harborough.  
 Smith, M., 3 and 4 Charnwood Road, Shepshed, Leicestershire.  
 Smith, O. H., 64 New Road, Chippenham, Wiltshire.  
 Smith, R. J., C.B.E., 163 West George Street, Glasgow.  
 Smith, W., 13 Lombard Street, Inverness.  
 Smith, W., 56 London Road, N., Lowestoft.  
 Smith, W. M., 245 Union Street, Aberdeen.  
 Snailum, W. W., 5 Church Street, Trowbridge.  
 Snape, J. A., Queen's Buildings, 5 John Dalton Street, Manchester.  
 Sneddon, J., 58 West Regent Street, Glasgow.  
 Snow, W. K., 55 Quarry Street, Guildford; 4 and 5 Station Hill, Farnham, Surrey; 4 Carfax, Horsham, Sussex.  
 Snowdon, W., 22 Watling Terrace, Willington, Co. Durham.  
 Soddy, R. J., 55 Gildredge Road, Eastbourne.  
 Somerville, J. L., 37 Melville Street, Edinburgh.  
 Southern, 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., 9 Corridor Chambers, Leicester.  
 Spicer, R. C., 5 Bank Plain, Norwich.  
 Spooner, B., 1 Church Street, Gainsborough; Holder Chambers, 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.  
 Stafford, A., 111 Corporation Street, Manchester.  
 Stanton, F. W., 17 Gluman Gate, Chesterfield.  
 Starkie, R. E., Greek Street Chambers, Leeds.  
 Steele, H. M., Ocean Chambers, 190 West George Street, Glasgow, C.2.  
 Stenbridge, P. G., Town Hall, Droitwich Spa.  
 Stephens, C. T., Post Office Chambers, Pontllanfraith, Mon.  
 Stephens, F. W., Liverpool House, 15-17 Eldon Street, E.C.2.  
 Stephenson, J., O.B.E., Queen Street Chambers, Peterborough; Queens Chambers, Boston; Portland Chambers, Market Place, Spalding; 22 Castlegate, Newark-on-Trent; Broadway, St. Ives, Hunts; 17 High Street, Stamford; 1 Gray's Lane, March; 30 High Street, Huntingdon; Lamb Corner, Ely; Park Street, Chatteris; Barclays Bank Chambers, 81 High Street, Scunthorpe; 11 Market Chambers, St. Neots, Hunts; 13 Market Place, Brigg; Foresters' Hall, Long Sutton; 28 St. Thomas Street, Weymouth; The Hall, Thorne; 11 Lion Street, Brecon.  
 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., 12 Lonsdale Gardens, Mount Pleasant, Tunbridge Wells, Kent; 47 High Street, Tonbridge.  
 Stewart, C., Bank Buildings, 2 Union Street, Dundee; 67 Castle Street, Forfar.  
 Stewart, J., 95 Morrison Street, Glasgow.  
 Stickland, G. G., 88 Chancery Lane, W.C.2.  
 Storey, R. G., 8 Oxford Chambers, St. Stephen Street, Bristol.  
 Stothert, M. C., Echo Chambers, Albert Road, Bournemouth.  
 Stott, W., 54 Stuart Road, Waterloo, Liverpool.  
 Strathie, A. C., 3 Wellington Square, Ayr.

- Stroud, W. G., 22 Corringham Road, Golders Green, N.W.11.
- 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. Cuthbert's Avenue, Blackhill, Co. Durham.
- Swallow, J. H., 75 Victoria Road, Headingley, Leeds.
- Swayne, H. A. H., 2 High Street, Southampton.
- 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.
- Tattersall, J. K., 12 Cleveland Street, Chorley, Lancs.
- Tatton, O. B., Queen's Buildings, St. Peter's Square, Stockport.
- Taylor, A. E., 42 George Street, Hull.
- Taylor, A. R., National Chambers, 4 Horse-fair Street, Leicester.
- Taylor, H., Permanent House, The Head-row, Leeds.
- Taylor, H., 1 Booth Street, Manchester; High Street, Barmouth, N. Wales.
- Taylor, J. S. C., Russell Buildings, 13 St. Mary Street, Swansea.
- Taylor, W., 3 Grimshaw Street, Burnley.
- Tebb, H. R., Sun Buildings, 15 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., Prince's Chambers, 6 Corporation 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.
- Thompson, A. R., 10 Croydon Road, Hayes, Kent.
- Thompson, F. W., Coronation Chambers, 70 Pilgrim Street, Newcastle-on-Tyne.
- Thompson, W. F., 22 Broad Street, Hereford.
- Thomson, J., The Crescent, 115 Drake Street, Rochdale, Lancs.
- Thomson, R. C., Meadow House, 64 Reform Street, Dundee.
- Thomson, T. C., O.B.E., 219 St. Vincent Street, Glasgow.
- Thornley, J. C., 44 King Street, King's Lynn; High Street, Hunstanton.
- Thornton, R. W., Prudential Chambers, Banbury; Corn Market, Thame.
- Threlford, W. L., M.B.E., 28A Basinghall Street, E.C.2.
- Thurgood, J., 61 High Street, Mexborough.
- Tiptaft, C. P., 1 Cliff Street, Mexborough.
- Tomley, J. E., The Hollies, Montgomery.
- Townend, C. R., Carlisle Chambers, Goole, Yorks.
- Townsend, H., 16 Weston Park, Crouch End, N.8.
- Train, J. R., Station Chambers, Barking, Essex.
- Travis, C. H., Bindloss Chambers, 4 Chapel Walks, Manchester.
- 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., 14 Brown Street, Manchester.
- Turner, J., 18 Nevilledale, Durham City.
- Turner, J. R., 90 Mitchell Street, Glasgow.
- Turquand-Young, A. T., 19 Coleman Street, E.C.2.
- Twemlow, C. P., 19 Victoria Street, Crewe.
- Tyler, G. H., Central House, 75 New Street, Birmingham.
- Tyler, R. B., 86-88 Queen Victoria Street, E.C.4.
- Veale, G. C., 2 Park Place, Leeds.
- Vincent, J. W., 53 New Broad Street, London, E.C.2.
- 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, Hawkeshaw, Darwen.
- Walbank, J. A., 18 Eldon Square, Newcastle-on-Tyne.
- Walker, A. Reid, 89 Bath Street, Glasgow.
- Walker, E. F., Sherwood Buildings, Sherwood Street, Nottingham; Burton's Buildings, Bath Street, Ilkeston.
- Walker, F., 34 Irongate, Derby.
- Walker, G. H., 37 Southgate, Halifax.
- Walker, P. H., 4 Park Place, Cardiff; The Arcade, Cowes, I.O.W.
- Walker, R. B., 1 Richmond Terrace, Blackburn.
- Walker, W., 7 Greek Street, Leeds.
- Walker, W., M.B.E., 135 Buchanan Street, Glasgow, C.1.
- 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.

- Waller, F. R., Temple Chambers, Temple Avenue, E.C.4; 7 Broadway, Sheerness.
- Waller, S. A., Surrey Chambers, Surrey Street, Lowestoft; Thoroughfare, Halesworth; 1 Market Place, Southwold; Council Offices, Leiston, Earsham Road, Bungay.
- Walpole, H. J., 99 Leman Street, London, E.1.
- Walters, W. L. J., Masonic Chambers, Gillingham, Dorset; Market Square, Sturminster Newton.
- Walters, W. T., Middle Street, Yeovil.
- Walthall, A. E., Apsley House, Tomlinson Road, Heysham, Lancs.
- Walton, A., 7 Bond Place, Leeds.
- Walton, N. H., Midland Bank Chambers, Sunderland.
- Ward, A., Martins Bank Chambers, 25 Sunbridge Road, 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.
- Warren, F. J., M.B.E., 3 Victoria Place, Haverfordwest; Britannia Stores, Cardigan; Savings Bank, Main Street, Pembroke; The Docks, Milford Haven.
- Warren, H. L., 116 St. Mary Street, Cardiff.
- Warren, W. H., 72A St. Peter's Street, Derby.
- Warriner, A. H., Bank Chambers, 47 Temple Row, Birmingham.
- Watchorn, R. C., Regent Chambers, 40 Market Place, Leicester.
- Waterhouse, J. W., 48 Hillside Avenue, Clarksfield, Oldham.
- Waterston, J. H., 4 Queensferry Street, Edinburgh.
- Waterworth, G., Central Buildings, Richmond Terrace, Blackburn.
- Watkin, T. V., 27 Harrison Road, Halifax; 27 Town Hall Street, Sowerby Bridge.
- Watling, J. H., 40 Broad Street, Bristol.
- Watson, A., County Buildings, 4 Cannon Street, Manchester.
- Watson, H. J., 57 Saltergate, Chesterfield.
- Watson, J., Lloyds Bank Chambers, Lowther Street, Carlisle.
- Watson, J. E., Highfield, 36 Percy Street, Eastwood, Notts.
- Watson, J. W., 2 Tubwell Row, Darlington.
- Watson, O. A., 10 Peacock Lane, Leicester.
- Watson, T., 4 East Parade, Leeds.
- Watson, T., 12 Hargreaves Street, Burnley.
- Watts, A. E., Bush Lane House, Cannon Street, E.C.4.
- Watts, Miss E., 77 Chandos House, Palmer Street, Victoria Street, S.W.1.
- Watts, W. H., Midland Bank Chambers, Letchworth, Herts; 13 Baldock Street, Royston, Herts; High Street, Baldock; Parkway Chambers, Welwyn Garden City.
- Waud, N., "Melrose House," St. Sampson's Square, York.
- Webb, E., 34 Grand Parade, Brighton.
- Wedgwood, F., 59A Eden Street, Kingston-on-Thames.
- Weir, C. J., 54-56 Coleman Street, E.C.2.
- Welch, J. J., 11 High Street, Hawick; Oven Wynd, Kelso.
- Welch, W., Densem Chambers, The Square, Crewe.
- Wells, C. H., Independent Buildings, 21 Fargate, Sheffield.
- Wells, R. L., Central Chambers, 4 York Street, Twickenham; 149 High Street, Hounslow.
- Wenn, T. N., Broad Street, Launceston.
- West, A. G., 16 Market Place, Reading.
- West, F., 2 Courtenay Street, Plymouth.
- West, H. W., Bank House, 618 Romford Road, Manor Park, E.12.
- Westhead, J. W., 6 Birley Street, Blackpool.
- Westhead, W. H., 1 Martin Street, Stafford.
- Westmore, E. G., Bank Chambers, Colne, Lancs.
- Whalley, H., "Highlands," School Street, Denholme, Bradford.
- Wheatcroft, L., Central House, 75 New Street, Birmingham.
- Wheatcroft, W. A., 11 Leopold Street, Sheffield.
- Whiley, S. H., Bank Buildings, 3 Granby Street, Leicester.
- Whitaker, A. J. P., 5 The Green Market, Penzance; Tregenna Hill, St. Ives, Cornwall; Old Mansion House, Truro.
- White, A. M., Erskine Chambers, 15 Grainger Street West, Newcastle-on-Tyne.
- White, E. G., Bank Chambers, Llammas Street, Carmarthen; 33 Quay Street, Ammanford.
- White, J. C., 32 and 34 High Street, Sutton, Surrey.
- White, J. W., The Gables, Queen's Grove, Parkstone, Dorset.
- White, P., M.B.E., 6 Sussex Terrace, Princess Square, Plymouth.
- White, R., New Chambers, 4 West Cliff Gardens, Folkestone.
- Whitfield, R., "The Minorities," Woodlands Road, Cleadon, Sunderland.
- Whiting, W. F., Bridge Buildings, Nene Quay, Wisbech; Market Place, March.
- Whyte, J. B., 50 Moss Street, Paisley.
- Wight, G. W., 150 Hope Street, Glasgow.
- Wighton, A. A., 22 Charlotte Square, Edinburgh.
- Wildash, G. F., College Hill Chambers, 23 College Hill, E.C.4.
- Wilkie, J. P., 100 Wingrove Road, Newcastle-on-Tyne.
- Wilkinson, J. O., Central Chambers, 26 Willow Street, Accrington.
- Wilks, F. S., 31 Lombard Street, E.C.3.
- Williams, C. E., 4 Salop Road, Oswestry.
- Williams, E. Clarke, 65 Oxford Street, Whitstable.
- Williams, E. J., Exchange Buildings, 14 Lowther Street, Carlisle.
- Williams, E. K., Marlton Chambers, 30 North John Street, Liverpool.
- Williams, G. B., Old Bank Chambers, Pontypridd.
- Williams, G. R., 26 Windsor Place, Cardiff.
- Williams, S., 9 Baker Street, Aberystwyth.
- Williams, T. D., 5 Canon Street, Aberdeen.
- Williamson, C., 3 West Craibstone Street, Bon-Accord Square, Aberdeen.
- Williamson, G., 123 George Street, Edinburgh.
- Williamson, J., 100 High Road, Wembley.
- Williamson, J. H., Market Place, Ashton-under-Lyne.

Williment, H. E., Fastolff House, Regent Street, Great Yarmouth.  
 Willmot, H. G., County Buildings, 147 Corporation Street, Birmingham.  
 Wilson, C. S., Commercial Chambers, 71 King Street, South Shields.  
 Wilson, W., 30 Greenside Road, Wortley, Leeds.  
 Windle, R. S., Midland Bank Chambers, Barnoldswick.  
 Wing, W. D., 59 London Road, Braintree, Essex.  
 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., Crown Chambers, 36 Yorkshire Street, Rochdale; 40 Market Place, Middleton.  
 Wood, A., Inveresk House, 346 Strand, W.C.2.  
 Wood, D., M.B.E., 73 Windsor Avenue, Hillingdon, Middlesex.  
 Wood, H., 179 Dock Street, Newport, Mon.  
 Wood, H., 31 Newgate, Barnard Castle; 87 Newgate Street, Bishop Auckland; Hope Street, Crook; Springstone House, Ossett.  
 Wood, W. V., 249 Chapel Street, Salford.  
 Woolley, F., 8 and 10 Portland Terrace, Southampton; 18 St. Thomas Street, Lymington.  
 Woollons, S. G., 43 Kingswood Park Avenue, Peverell, Plymouth.  
 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.  
 Yates, J. E., 3 Market Street, New Mills, Derbyshire.  
 Yearsley, A., 84 Warrington Street, Ashton-under-Lyne.  
 Young, F. C., Hoole's Chambers, 45 Bank Street, Sheffield.  
 Young, J. H. B., 39 St. Margarets Street, Canterbury.

#### 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 1st January 1932, 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 £40,000,000.

2. The Bills will be in amounts of £5000 or £10,000. They will be dated at the option of the Tenderer on any business day from Monday the 4th January 1932 to Saturday the 9th January 1932 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 1931.

#### EDUCATIONAL ENDOWMENTS (SCOTLAND) ACT, 1928.

Notice is hereby given that the Commissioners under the Educational Endowments (Scotland) Act, 1928, have prepared the Draft of a Scheme entitled

#### THE NEWTON STEWART AND DISTRICT EDUCATIONAL TRUST SCHEME, 1931.

for the future government and management of the after-mentioned Endowments in the County of Wigtown and the Stewartry of Kirkcudbright:—

Newton Stewart Educational Trust and Douglas-Ewart High School;

Knowe Endowment, &c., Bargrennan;

Hannay Bequest, &c., Wigtown;

Douglas Mortification (so far as relating to education in the town of Newton Stewart).

The Commissioners will, in terms of the nineteenth section of said Act, receive and consider any objection made to them in writing by any public body or persons interested respecting such Scheme, and any amendments proposed thereon, provided that the same be delivered at their Office at No. 3 Coates Place, Edinburgh, within two calendar months from the date hereof.

Printed copies of the said Scheme, price 4d. per copy (post free, 4½). may be had on application to H.M. Stationery Office, 120 George Street, Edinburgh.

T. GRAINGER STEWART,  
Secretary to the Commissioners.

3 Coates Place, Edinburgh,  
29th December 1931.



AN ACCOUNT pursuant to the Bank Notes (Scotland) Act, 1845, and the Currency and Bank Notes Act, 1928, of the Amount of Notes authorised by Law to be issued by the several Banks of Issue in Scotland, and the Average Amount of Notes in Circulation, and of Bank of England Notes and Coin held during the Four Weeks ended Saturday, the 12th day of December 1931.

Name and Title as set forth in Licence.	Name of Firm.	Approved Offices.	Circulation authorised by Certificate.	Average Circulation during Four Weeks ended as above.			Average amount of Bank of England Notes and Coin held during Four Weeks ended as above.		
				£5 and upwards.	Under £5.	Total.	* Gold and Bank of England Notes.	Silver.	Total.
Bank of Scotland.....	The Governor and Company of the Bank of Scotland.....	{ Edinburgh } { Glasgow ... }	£ 396,852	1,328,810	1,843,253	3,172,063	2,649,670	392,053	3,041,723
Royal Bank of Scotland.....	Royal Bank of Scotland.....	{ Edinburgh } { Glasgow ... }	216,451	1,097,014	1,776,593	2,873,607	2,817,697	153,438	2,971,135
British Linen Bank.....	British Linen Bank.....	{ Edinburgh } { Glasgow ... }	438,024	1,031,732	1,750,968	2,782,700	2,458,759	192,956	2,651,715
Commercial Bank of Scotland Limited.....	Commercial Bank of Scotland Limited...	{ Edinburgh } { Glasgow ... }	374,880	1,287,440	1,979,494	3,266,934	3,035,628	215,778	3,251,406
National Bank of Scotland Limited.....	National Bank of Scotland Limited.....	{ Edinburgh } { Glasgow ... }	297,024	904,319	1,357,473	2,261,792	2,018,905	153,125	2,172,030
Union Bank of Scotland Limited.....	Union Bank of Scotland Limited.....	{ Edinburgh } { Glasgow ... }	454,346	1,112,824	1,361,596	2,474,420	2,203,028	154,135	2,357,163
North of Scotland Bank Limited.....	North of Scotland Bank Limited.....	{ Aberdeen } { Glasgow ... }	224,452	1,092,110	1,090,446	2,182,556	2,032,418	88,731	2,121,149
Clydesdale Bank Limited.....	Clydesdale Bank Limited.....	{ Glasgow ... } { Edinburgh }	274,321	999,360	1,542,401	2,541,761	2,383,323	174,323	2,557,646

I hereby certify that each of the Bankers named in the above Return, who have in Circulation an Amount of Notes beyond that authorised in their Certificate, have held an amount of Bank of England Notes and Gold and Silver Coin not less than that which they are required to hold during the period to which this Return relates.

Dated 22nd day of December 1931.

F. GREENWOOD Registrar of Bank Returns.

\* This column includes Bank of England Notes deposited at the Bank of England which, by virtue of Sec. 9 (1) of the Currency and Bank Notes Act, 1928, are to be treated as gold coin held by the Bank.

## POST OFFICE.

## IMPERIAL AND FOREIGN PARCEL POST.

The rate of postage which the Postmaster-General has directed to be charged in place of rates previously published on outgoing parcels addressed to the undermentioned territories by the routes 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.
Holland—Colonies:—		s. d.	s. d.	s. d.	s. d.	s. d.
(a) Dutch East Indies ...	Direct ...	4 0	5 6	5 6	6 3	10 3
Portuguese Colonies:—						
(g) Portuguese Timor ...	Viâ Dutch East Indies	3 6	5 3	5 3	6 0	—

## COUNTY OF AYR.

PROPOSED FORMATION OF A SPECIAL DRAINAGE DISTRICT AT SKARES IN THE PARISH OF OLD CUMNOCK.

NOTICE is hereby given (in terms of Section 14 of the Local Government (Scotland) Act, 1908) that a Special Meeting of the County Council of the County of Ayr, being the Local Authority, will be held within the County Buildings, Ayr, on Tuesday, 26th January 1932, at 10.30 o'clock a.m., to consider a proposal to form the area at and about the Village of Skares, in the Parish of Old Cumnock, into a Special Drainage District.

JAMES E. SHAW, County Clerk.

7 Bath Place, Ayr,  
28th December 1931.

## COUNTY COUNCIL OF THE COUNTY OF STIRLING.

NOTICE is hereby given, in terms of Section 14 (1) of the Local Government (Scotland) Act, 1908, that the County Council of the County of Stirling will meet in the Education Offices, Spittal Street, Stirling, on Thursday, 21st day of January 1932, at 10.30 o'clock forenoon, to consider the propriety of enlarging the boundaries of the following Special Districts by adding thereto certain subjects in the Village of Airth, viz. :—

AIRTH SPECIAL DRAINAGE DISTRICT, in terms of Section 122 (1) of the Public Health (Scotland) Act, 1897.

AIRTH SPECIAL LIGHTING AND SCAVENGING DISTRICTS, both in terms of Section 44 (5) of the Local Government (Scotland) Act, 1894.

JAMES LEARMONTH, County Clerk.

County Buildings, Stirling,  
28th December 1931.

## MAISON LEVEN LIMITED.

AT an Extraordinary General Meeting of the above-named Company, held on Tuesday, 22nd December 1931, the following Extraordinary Resolution was passed:—

"That it has been proved to the satisfaction of this Meeting that the Company cannot, by reason of its liabilities, continue its business, and that it is advisable to wind up the same, and accordingly that the Company be wound up voluntarily."

And at the Meeting of the Creditors of said Company, also held on the 22nd December 1931, Thomas Dunlop Galbraith, C.A., 87 St. Vincent Street, Glasgow, C.2, was appointed Liquidator for the purpose of winding up.

Creditors who have not already done so, are requested to lodge their claims with the Liquidator, and all Debtors are requested to make payment forthwith.

T. D. GALBRAITH, Liquidator.

87 St. Vincent Street, Glasgow,  
28th December 1931.

## GOVAN BRIGHT STEEL AND SHAFTING COMPANY LIMITED (in Liquidation).

AT an Extraordinary General Meeting of the above-named Company, duly convened, and held at Religious Institution Rooms, 200 Buchanan Street, Glasgow, on the twenty-third day of December 1931, the following Extraordinary Resolutions were duly passed, viz. :—

1. "That the Company cannot, by reason of its liabilities, continue its business, and that it is advisable to wind up the same; and accordingly that the Company be wound up voluntarily"; and
2. "That Robert Strathearn M'Lellan, Chartered Accountant, 48 West Regent Street, Glasgow, be and hereby is appointed Liquidator of the Company for the purposes of winding up."

R. S. M'LELLAN, Liquidator.

Glasgow, 24th December 1931.

## THE MARLBOROUGH HOTEL LIMITED (in Liquidation).

AT an Extraordinary General Meeting of the above Company, held within the Marlborough Hotel, 8 Devonshire Terrace, Glasgow, W.2, on Thursday the 24th day of December 1931, the following Extraordinary Resolution was duly passed:—

"That it has been proved to the satisfaction of this Meeting that the Company cannot, by reason of its liabilities, continue its business, and that it is advisable to wind up the same, and accordingly that the Company be wound up voluntarily; and that Mr. George Middlemass, C.A., 128 Wellington Street, Glasgow, be and is hereby appointed Liquidator for the purposes of such winding up."

GEORGE MIDDLEMASS, C.A., Liquidator.

128 Wellington Street, Glasgow,  
28th December 1931.

**J. B. THOMAS & COMPANY (TANNERS)  
LIMITED.**

**N**OTICE is hereby given, in terms of Section 238 of the Companies Act, 1929, that a Meeting of the Creditors of the above Company will be held within the Registered Office, National Bank Chambers, 135 Buchanan Street, Glasgow, C.1, on Tuesday the fifth day of January nineteen hundred and thirty-two, at 11.15 o'clock forenoon.

CLARK & CAMERON, Secretaries.

135 Buchanan Street, Glasgow,  
24th December 1931.

**NATIONAL FREE GIFT STAMP CO. LTD.  
(in Liquidation).**

**A** NOTE has been presented to the Sheriff of Lanarkshire, at Glasgow, by Joseph Bertram Esterson, Chartered Accountant, Glasgow, the Official Liquidator of the above-mentioned Company, craving the Court, *inter alia*, to remit his account of intromissions for examination and audit, to fix the amount of remuneration to be paid to the Liquidator and authorise him to take credit therefor, to authorise the Liquidator to make payment of the balance in his hands to the ranked Creditors, and on his doing so to discharge him of his whole actings as Liquidator, and to make an order dissolving the Company and authorising the Liquidator to destroy the books and documents thereof after the lapse of six months from the date of such order, or to do otherwise as to the Court may seem proper. The Court has been pleased to pronounce the following Interlocutor:—

"Glasgow, 24th December 1931.—The Sheriff. Substitute of Lanarkshire having considered the foregoing Note, appoints a copy thereof and of this Deliverance to be intimated on the walls of the Sheriff Court, Glasgow, and a like copy to be served on the within designed The National Guarantee and Suretyship Association Limited; further appoints notice of the import of this Note and Deliverance to be advertised once in the Edinburgh Gazette and Glasgow Herald newspaper; and ordains the said The National Guarantee and Suretyship Association Limited, and any other persons interested, if they intend to show cause why the Prayer of the Petition should not be granted, to lodge Answers thereto in the hands of the Sheriff Clerk of Lanarkshire, at Glasgow, within eight days after such intimation, service, or advertisement under certification.

"JOHN BARTHOLOMEW."

Of all which Intimation is hereby given.

WEIR, GRIEVE, & JEFFREY, Solicitors.

90 Mitchell Street, Glasgow,  
28th December 1931.

**THE BO'NESS INVESTMENT COMPANY  
LIMITED (in Voluntary Liquidation).**

**N**OTICE is hereby given, in terms of Section 195 of the Companies (Consolidation) Act, 1908, that a General Meeting of the Members of the above-named Company will be held at No. 5 St. Colme Street, Edinburgh, on Thursday the 4th day of February 1932, at 5.30 p.m., 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 of 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 should be disposed of.

WILLIAM RAE, Liquidator.

Edinburgh, 29th December 1931.

**CAMPBELL & CALDERWOOD LIMITED  
(in Liquidation).**

**I**N terms of the Companies Act, 1929, Section 236, I hereby call a General Meeting of the Company to be held on 2nd February 1932, at 3

o'clock afternoon within the Office of T. & W. Walker & Laird, Solicitors, 9 Gilmour Street, Paisley, for the purpose of laying before it an account of the winding up, showing how the winding up has been conducted and the property of the Company disposed of, and giving any explanations thereof; and 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.

JOHN M. TAYLOR, C.A., Liquidator.

176 Bath Street, Glasgow,  
24th December 1931.

**STEWARTSON & CO. LTD. (in Voluntary  
Liquidation).****MEMBERS' VOLUNTARY WINDING UP.**

**N**OTICE is hereby given, in pursuance of Section 236 of the Companies Act, 1929, that a General Meeting of the Members of the above Company will be held within the Offices of Messrs. Thomson, M'Lintock, & Co., Chartered Accountants, 216 West George Street, Glasgow, on Monday, 1st February 1932, at 12 o'clock noon, for the purpose of having an account laid before them, showing how the winding up has been conducted and the property disposed of, and of hearing any explanations that may be given by the Liquidator; and also to determine as to how the books and papers of the Company and of the Liquidation shall be disposed of.

HAROLD E. BORLAND, Liquidator.

Glasgow, 23rd December 1931.

**LOWE, JOHNSON, & MACDONALD LIMITED  
(in Liquidation).**

**N**OTICE is hereby given that a General Meeting of the above-named Company will be held within the Office of Messrs. Alexander M'Omish, Hart, & Co., Chartered Accountants, 166 St. Vincent Street, Glasgow, C.2, on Wednesday, 3rd February 1932, for the purpose of having the account of the Liquidator, showing the manner in which the winding up has been conducted and the property of the Company disposed of, laid before the Meeting, and of hearing any explanation that may be given by the Liquidator.

JAS. MACGREGOR HART, Liquidator.

Glasgow, 24th December 1931.

**THE ANDREW REID FILM SERVICE  
LIMITED.**

**T**AKE notice that, pursuant to Section 236 of the Companies Act, 1929, a General Meeting of the Members of the above-named Company will be held at my Office, 175 West George Street, Glasgow, on the 5th day of February 1932, at 12 o'clock noon, 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 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.

W. B. O. M'DOUGALL, C.A., Liquidator.

28th December 1931.

To the Creditors and other Persons interested in the Succession of the Deceased JAMES HOEY, Draper, 57 Castle Street, Glasgow.

**A** Petition has been presented to the Sheriff of Lanarkshire, at Glasgow, by Creditors to the amount required, the said deceased having left no Settlement appointing Trustees or other parties having power to manage his Estate, praying, under the Act 3 and 4 George V. Cap. 20, Section 163, for the appointment of a Judicial Factor upon said Estate; and which Petition will be again moved in

Court on or after the thirteenth day of January 1932; of all which notice is hereby given.

AR. WHITSON, 77 St. Vincent Street,  
Glasgow, Petitioners' Agent.

24th December 1931.

To the Creditors and other Persons interested in the Succession of the Deceased HELEN M'CLUSKIE or AGNEW, who resided at 35 Rosevale Street, Partick, Glasgow, and who carried on business under the Firm name of "H. AGNEW" at 173 Clarence Drive, Glasgow, and 5A Beith Street, Glasgow.

GEORGE BANNERMAN, Jr., Chartered Accountant, 55 Bath Street, Glasgow, having been appointed by the Sheriff of Lanarkshire Judicial Factor on the Estate of the said deceased Helen M'Cluskie or Agnew, under the Bankruptcy (Scotland) Act, Section 163, requires all the lawful Creditors of the said Helen M'Cluskie or Agnew, and other persons interested in her Estate, to lodge with the Judicial Factor, within four months after the date of this Notice, a statement of their claims as Creditors of the deceased, or as otherwise interested in her Estate; with such vouchers or other written evidence as they may have to found upon in support of their claims; in order to the same being considered and reported upon by the Judicial Factor.

GEO. BANNERMAN, Jr., 55 Bath Street,  
Glasgow, Judicial Factor.

24th December 1931.

To the Creditors and other Persons interested in the Succession of the Deceased WILLIAM NELSON, sometime Horse Dealer, Janefield Street, Cam-lachie, Glasgow, and who resided at 178 Miller-ston Street, Glasgow.

GEORGE CHRISTIE MURRAY, Chartered Accountant, 206 Sauchiehall Street, Glasgow, C.2, Judicial Factor upon the Estate of the said deceased William Nelson, hereby intimates that he has prepared and lodged in Court (Second Division, Junior Lord Ordinary,—Mr. Duncan, Clerk), a State of Funds and Scheme of Division of the said Estate, to be considered and approved of by the Court; of which all concerned are hereby required to take notice.

GEO. C. MURRAY, C.A., 206 Sauchiehall Street, Glasgow, C.2, Judicial Factor.

28th December 1931.

A PETITION having been presented to the Sheriff of Stirling, Dumbarton and Clackmannan, at Stirling, at the instance of Alexander Arneil, Allan Arneil, and William Arneil, Farmers, Berryhill Farm, Kilsyth, for Sequestration of the Estates of WILLIAM PATERSON, Mining Contractor, Woodside Cottage, Highbarrowood, Kilsyth, his Lordship of this date granted Warrant for citing the said William Paterson to appear in Court on the eighth day next after citation, to show cause why Sequestration should not be awarded; of all which Intimation is hereby given.

A. M. CHALMERS, Enrolled Law Agent,  
113 St. Vincent Street, Glasgow,  
Petitioners' Agent.

Glasgow, 26th December 1931.

#### NOTICE.

THE Estates of JAMES KEAY, formerly Fruit, &c., Merchant, Leslie Street, Blairgowrie, and now residing at Moorlands, Carsie, Blairgowrie, were Sequestrated on 26th December 1931, by the Sheriff of Perthshire, at Perth.

The first Deliverance is dated 26th December 1931.  
The Meeting to elect the Trustee and Commis-

sioners is to be held at 2.30 o'clock afternoon, on Thursday the 7th day of January 1932, within the Procurator's Room, County Buildings, Perth. 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 26th April 1932.

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

JAMES STEWART, Solicitor, 4 Kinnoull Street, Perth, Agent.

SEQUESTRATION of GEORGE HAIR, JUNIOR,  
7 Dalmary Drive, Paisley.

JOHN DUNCAN HENDERSON, Chartered Accountant, 45 Candleriggs, Glasgow, has been elected Trustee on the Estate. The Public Examination of the Bankrupt will take place within the Court House, Paisley, on Monday the eleventh day of January 1932, at eleven o'clock forenoon. The Creditors will meet within the George A. Clark Town Hall, Paisley, on Friday the twenty-second day of January 1932, at twelve o'clock noon. At this Meeting three Commissioners will require to be elected.

JOHN D. HENDERSON, Trustee.

SEQUESTRATION of JOHN M'ILWAINE, Engineer and Machinery Merchant, 96 Crawford Street, Glasgow.

HUGH M'CALLUM, Chartered Accountant, 53 Bothwell Street, Glasgow, has been elected Trustee on the Estate; and Andrew Stenhouse, 19 Elmbank Street, Glasgow, William White, 3 Frederick Street, Edinburgh, and David Blane, junior, M'Gown Street, Paisley, have been elected Commissioners. The Examination of the Bankrupt will take place within the Summary Court, County Buildings, Glasgow, on Monday the 4th day of January 1932, at 3 o'clock afternoon. The Creditors will meet within the Chambers of M'Lay, M'Alister, & M'Gibbon, 53 Bothwell Street, Glasgow, upon Tuesday the twelfth day of January 1932, at 11.30 o'clock forenoon.

JOHN W. HENDRY, Agent for Trustee.

19 Elmbank Street, Glasgow,  
24th December 1931.

SEQUESTRATION of WILLIAM M'CULLOCH & SON, Tailors, 40 High Street, Langholm, and Henry M'Culloch, sole Partner thereof, as such Partner, and as an Individual.

WILLIAM PARK MOODIE, Solicitor, Dumfries, has been elected Trustee on the Estate; and Harry Blyth Hewat, Solicitor, Dumfries, and James Renton, Solicitor, Dumfries, have been elected Commissioners. The Examination of the Bankrupt will take place in the Sheriff Court House, Dumfries, on Friday the 8th day of January 1932, at 11 o'clock forenoon. The Creditors will meet within the Faculty Library, Sheriff Court House, Dumfries, on Monday the 18th day of January next, at 2.30 p.m.

W. P. MOODIE, Trustee.

26th December 1931.

In the SUMMARY SEQUESTRATION of LEWIS CAMERON, School Teacher, residing at 1 West Maitland Street, Edinburgh.

I CHARLES JOHN MUNRO, Chartered Accountant, Edinburgh, hereby give notice that I have been duly elected and confirmed Trustee; that the Sheriff has fixed Tuesday the 5th day of January 1932, at two o'clock afternoon, within the Sheriff Court House, Edinburgh, as a Diet for the Public Examination of the Bankrupt; that the second Meeting of Creditors will be held within the Chambers of Messrs. Romanes & Munro, C.A., 50 Frederick Street, Edinburgh, on Friday the 22nd

day of July 1932, at eleven o'clock forenoon, when one Commissioner falls to be elected; and that to entitle Creditors to participate in a first Dividend their oaths and grounds of debt must be lodged with me on or before the 1st day of July 1932.

CHARLES J. MUNRO, C.A., Trustee.

Edinburgh, 29th December 1931.

In the SUMMARY SEQUESTRATION of WILLIAM ANDERSON, Joiner, 18 Elderpark Street, Govan, Glasgow.

I JOHN PATRICK MAGENNIS, Corporate Accountant, 114 West Campbell Street, Glasgow, hereby give notice that I have been duly elected and confirmed Trustee; and that William Peter Toner, Solicitor, Glasgow, and Miss Christina McLean, 22 Aberfeldy Street, Glasgow, have been elected and confirmed Commissioners; that the Sheriff has fixed the sixth day of January 1932, within the Chambers of Mr. Sheriff Welsh, County Buildings, Glasgow, at ten o'clock forenoon, as a Diet for the Public Examination of the Bankrupt; and that the second Meeting of Creditors will be held within the Office of the Trustee on 3rd February 1932, at 12 o'clock noon, when one Commissioner will fall to be elected; and that to entitle Creditors to participate in the first Dividend, their oaths and grounds of debt must be lodged with me on or before 13th January 1932.

J. P. MAGENNIS, Trustee.

23rd December 1931.

SEQUESTRATION of NORMAN TURNER, Engineer, residing at sixteen Blairbeth Drive, Cathcart, Glasgow.

I HEREBY call a Meeting of the Creditors in the above Sequestration, to be held within my Office, 135 Wellington Street, Glasgow, on Wednesday, 13th January 1932, at three o'clock afternoon, to consider as to steps, if any, which should be taken *re* Bankrupt's income, and as to recovery of household furniture.

J. A. GOUGH, Incorporated Accountant, Trustee.

24th December 1931.

#### NOTICE.

In the SEQUESTRATION of A. MILNE & SONS, Motor Engineers, 176 High Street, Montrose, and Ronald Milne, Motor Engineer, residing at No. 12 Palmerston Street, Montrose, the sole Partner of said Firm.

JAMES FRASER, Solicitor in Aberdeen, Trustee, hereby intimates that a first and final Dividend will be paid at his Chambers, No. 2a Albyn Place, Aberdeen, on the 25th day of January 1932.

JAMES FRASER, Trustee.

Aberdeen, 24th December 1931.

SEQUESTRATION of CORSON & JARVIE, Trawl Owners, 97 Lower Granton Road, Edinburgh, as a Firm, and David Main Corson, 257 Newhaven Road, Leith, Edinburgh, and Walter Liston Jarvie, 1 Grierson Square, Ferry Road, Edinburgh, the sole Partners of said Firm, as such Partners, and as Individuals.

I hereby intimate that first and final Dividends will be paid on and after the first day of February 1932 to those Creditors whose Claims have been duly lodged and admitted.

ROBERT G. MORTON, C.A., Trustee.

Edinburgh, 29th December 1931.

SEQUESTRATION of the Deceased ROBERT MURRAY SYMINGTON, Furniture Dealer, 26-28 Valleyfield Street, Edinburgh.

I HEREBY intimate that a third and final Dividend will be paid on and after the fourth day of February 1932 to those Creditors whose claims have been duly lodged and admitted.

ROBERT G. MORTON, C.A., Trustee.

Edinburgh, 29th December 1931.

SEQUESTRATION of D. M. GARDNER & SONS, Potato and Grain Merchants, formerly carrying on business at 9 East Clyde Street, Helensburgh, and Duncan McNaught Gardner, residing at Arizona, Helensburgh, and John Muir Gardner, residing formerly at Springvale, and now at 14 George Street, Helensburgh, the sole Partners of said Company, as such Partners, and as Individuals.

THE Trustee hereby intimates that an account of his intromissions with the Funds of the Estate, brought down to 5th December 1931, has been audited by the Commissioners, and that a second and final Dividend will be paid on 6th February 1932, within his Chambers, 114 West Campbell Street, Glasgow, to those Creditors whose claims have been lodged and admitted.

ARTHUR S. BROWN, Trustee.

114 West Campbell Street, Glasgow,  
24th December 1931.

SEQUESTRATION of J. & J. NEILSON, Quarrymasters, 116 St. Vincent Street, Glasgow, and John Neilson and James Neilson, both Quarrymasters there, the only known Partners of said Firm, as such Partners, and as Individuals.

THE Trustee hereby intimates that an account of his intromissions with the Funds of the Estate, brought down to 16th December 1931, has been audited by the Commissioners, and that a second and final Dividend of 4d. per £ will be paid within the Offices of Messrs. Black, Cameron, & Campbell, at 26a Renfield Street, Glasgow, on and after 13th February 1932, to those Creditors whose claims have been lodged and admitted.

A. HERBERT BROWN, C.A., Trustee.

Glasgow, 22nd December 1931.

AS Trustee on the Sequestrated Estate of Miss MARGARET B. H. MACGREGOR, 9 Barnton Grove, Barnton, Midlothian, I hereby intimate that the accounts of my intromissions with the Funds of the Estate, brought down to 14th December 1931, have been audited by the Commissioners, and that a first Dividend will be paid within the Chambers of Messrs. Romanes & Munro, C.A., 50 Frederick Street, Edinburgh, on 15th February 1932.

CHARLES J. MUNRO, C.A., Trustee.

Edinburgh, 29th December 1931.

In the SEQUESTRATION of JOSEPH O'HEAR, JUNIOR, as sole Executor of the late Hugh O'Hear, Pawnbroker, Coatbridge.

JOHN McCONNELL, Chartered Accountant, Trustee, hereby intimates that an equalising Dividend and a second and final Dividend will be paid within the Chambers of Messrs. W. Smith Tait & McConnell, Chartered Accountants, 200 St. Vincent Street, Glasgow, C.2, on Monday the 15th February 1932.

JNO. McCONNELL, C.A., Trustee.

200 St. Vincent Street, Glasgow, C.2.

In the SEQUESTRATION of WALMSLEY & COMPANY, Motor and Cycle Engineers, 131 Lumley Street, Grangemouth, and Matthew Whyte Walmsley and George Alexander Walmsley, both Engineers, and both residing at Victoria Road, Grangemouth, the Individual Partners of said Firm, as such Partners, and as Individuals.

**A**NDREW LEARMONTH TOMISON, Chartered Accountant, Falkirk, Trustee, hereby intimates that a second Dividend will be paid at his Chambers, 122 High Street, Falkirk, on the fifteenth day of February nineteen hundred and thirty-two, at 10 o'clock a.m.

ANDREW L. TOMISON, C.A., Trustee.  
Falkirk, 29th December 1931.

#### SEQUESTRATION—SILCOX & GOW AND PARTNERS.

##### SILCOX & GOW.

**W**ILLIAM H. GOFF, the Trustee, hereby intimates that an account of his intromissions with the Funds of the Estate, brought down to 9th December 1931, has been audited by the Commissioners, and that a second Dividend of 2s. per £ will be paid on or after 9th February 1932 to those Creditors whose claims have been lodged and admitted.

JOHN J. GOW, JUNIOR.

WILLIAM H. GOFF, the Trustee, hereby intimates that an account of his intromissions with the Funds of the Estate, brought down to 9th December 1931, has been audited by the Commissioners, and that a first and final Dividend of 7d. per £ will be paid on or after 9th February 1932 to those Creditors whose claims have been lodged and admitted.

WILLIAM H. GOFF, Trustee.

94 Hope Street, Glasgow, C.2.

To the Creditors on the Sequestrated Estates of **FRANK SMILLIE**, Contractor, Elder Street, Govan.

**B**Y virtue of an Order of the Sheriff-Substitute of Lanarkshire, at Glasgow, Frank Smillie, above designed, hereby intimates that he has presented a Petition to the Sheriff of Lanarkshire, at Glasgow, to be finally discharged of all debts contracted by him, or for which he was liable, at the date of the Sequestration of his Estates, in terms of the Statute.

FRANK SMILLIE.

#### NOTICE.

**T**HE Business of Outfitters which was carried on by the late James Affleck Niven under the Firm name of J. & C. NIVEN at West End, Biggar, was transferred as a going concern as at 23rd December 1931, by John MacLeish Barr, Writer, 120 St. Vincent Street, Glasgow, Executor of the said James Affleck Niven, to Mrs. Christina Brodie Smethurst or Niven, wife of the said James Affleck Niven.

J. M. BARR.

C. B. NIVEN.

Witnesses to the Signatures of the said John MacLeish Barr and of the said Christina Brodie Smethurst or Niven—

ANNIE M. AITON, Clerk, 120 St. Vincent Street, Glasgow.

MARGARET B. AITCHISON, Clerk, 120 St. Vincent Street, Glasgow.

#### DISSOLUTION OF PARTNERSHIP.

**T**HE Subscriber Alexander Sutherland Park, residing at 46 Channel Street, Galashiels, hereby intimates that, as at 12th December current, his interest as a Partner of the Firm of **JOHN PARK & SON**, Plumbers and Electrical Engineers, carrying on business at 49 High Street, Galashiels, terminated by his retiral therefrom at that date.

Dated at Galashiels, this twenty-eighth day of December nineteen hundred and thirty-one.

ALEXANDER S. PARK.

Witnesses to the Signature of the said Alexander Sutherland Park—

JOHN SMITH, of Old Gala House, Galashiels, Writer, Witness.

ANDREW BROWN, 7 Channel Street, Galashiels, Cashier, Witness.

#### NOTICE.

**T**HE Subscribers, the Executors of the late Mrs. Elizabeth M'Kinlay Paterson or Currie, Grocer and Wine Merchant, 85 Main Street, Rutherglen, hereby intimate that, as at the 27th June 1931, they transferred the Business lately carried on by the said Mrs. Elizabeth M'Kinlay Paterson or Currie, under the name of **ROBERT CURRIE**, to James Currie, Grocer, Rutherglen, who will as from said date carry on the said Business under the name of **ROBERT CURRIE**.

Messrs. And. Macallan & Son, Writers, Rutherglen, as Agents for the Executors, will pay all accounts due by the Business prior to the said date of transfer, and Mr. James Currie will collect all debts due to the Business prior to that date.

ROBERT CURRIE,

MAY P. CRABB,

Executors of the deceased Mrs. Elizabeth M'Kinlay Paterson or Currie.

JAMES CURRIE.

R. S. SMITH, Witness, 90 Main Street, Rutherglen, Solicitor.

ELIZABETH H. M. MATTHEWSON, Witness, 90 Main Street, Rutherglen, Clerkess.

Rutherglen, 23rd December 1931.

#### THE BANKRUPTCY ACTS, 1914 AND 1926.

##### FROM THE LONDON GAZETTE.

##### RECEIVING ORDERS.

Aaronson & Myers (a firm), 56 Bow Road, E.3, and lately carrying on business at 56 Bow Road, London, E.3, gown manufacturers.

C. W. Allen (male), 28 Edinburgh Road, and Violet Road, Boundary Road, Walthamstow, London, E.17, fencing contractor.

J. Allenstein & Son (sued as a firm), carrying on business at 4 Wilkes Street, Spitalfields, E.1, cardboard box manufacturers.

Louis Bernstein, of and lately carrying on business at 41 Oxford Street, London, gown manufacturer.

Leonard John Griffiths, residing at 3 Shaftesbury Road, Beckenham, Kent, and lately carrying on business at 15 Bishopsgate, London, E.C., retired bank clerk.

Walter Moore, Evelyn House, 62 Oxford Street, London, publicity agent.

Maxim Traugott Turganoff, 64 Cambridge Gardens, Ladbroke Grove, London, vocalist.

Thomas Grimshaw, residing in lodgings at 35 Riverside, Dukinfield, in the county of Chester, superannuated school teacher.

William Hugh Thomas, residing at 36A High Street, and carrying on business at 46 High Street, both in Llangefni, in the county of Anglesey, butcher.

Alun Jones, residing and carrying on business at 94 Park Road, Blackburn, in the county of Lancaster, fish and chip fryer.

Benjamin Swallow, South Kyme, Lincolnshire, small holder.

Minnette Carter (wife of Charles Herbert Carter), residing at 57 High Park Crescent, Heaton, in the city of Bradford, and carrying on business at 75 Tichborne Road, Bradford aforesaid, milliner.

Desmond Sweeny, residing and carrying on business at 18 Whiteladies Road, Clifton, in the city and county of Bristol, photographer.

Reginald William Tunley, 11 Badminton Road, Downend, in the county of Gloucester, decorator.

Joseph Broadley, residing and carrying on business at The Cotton Tree Inn, Colne, in the county of Lancaster, licensed victualler.

Samuel Victor Montague Taylor (commonly known as Victor Taylor), Fairfield Road, Uttoxeter, and lately carrying on business at 9 Carter Street, Uttoxeter, both in the county of Stafford, accountant.

James Mark Wilson, residing and carrying on business at The Mill, Impington, in the county of Cambridge, miller and corn merchant.

George Henry Bradly (trading as Bradly's), High Road, Laindon, Essex, confectioner and tobacconist.

Harold Woollard, "Lakeside," Park Drive, Marshalls Park, Romford, Essex, demolition contractor.

William John Sydney Clarkson, 23 Park Avenue, Wood Green, in the county of Middlesex, accountant's clerk.

Francis Maybury, 17 Wakefield Road, New Southgate, in the county of Middlesex, retired transport contractor, and lately carrying on business or residing at 54 Kings Avenue, Woodford, in the county of Essex, and at 4 Sugar Loaf Court, in the city of London.

A. Osment & Sons, 79 The Crescent, South Tottenham, in the county of Middlesex, builders and exhibition fitters.

Arthur Marshall Kinnersley Saul, residing at "Tree Tops," Paignton, in the county of Devon, and carrying on business at 1 Palace Avenue, Paignton aforesaid, yacht agent.

Edgar Marsden, 51 High Holme Road, Louth, Lincolnshire, and formerly of Lane Bottom, Thongsbridge, and previously of Western Ford, New Mill, both near Huddersfield, Yorkshire, electrical engineer.

Leslie Mackay C. Gibb, late of Le Rette Farm, Battle, and now of "Dunolly," Pear Tree Lane, Little Common, Bexhill-on-Sea, both in the county of Sussex, farmer.

Albert Parker, of and lately carrying on business at 93 Newsome Road, Huddersfield, in the county of York, electrical engineer.

Walter Cousins, The Grange, Terrington St. John, in the county of Norfolk, farmer.

Douglas Harold Reginald Durber, "The Osborne Hotel," Wisbech St. Peter, in the county of Cambridge, hotel proprietor.

Samuel Morton Campbell, residing at 204 Summergangs Road, and carrying on business under the style or firm of "S. M. Campbell & Co." at Little George Street Works, Lime Street, both in the city and county of Kingston-upon-Hull, oil merchant.

John Raisman, residing at Bentcliffe Lane, Moortown, in the city of Leeds, and carrying on business at Town Hall Chambers, Victoria Square, Leeds aforesaid, solicitor.

Jack Burton, residing at "Silloth," Winchester Road, Countesthorpe, in the county of Leicester, and carrying on business at 6 The Crescent, King Street, in the city of Leicester, under the style of "J. Burton & Co.," insurance broker and hire purchase agent.

John Rodwell Copping, residing and carrying on business at "The Wheatsheaf Inn," Greetham, in the county of Rutland, licensed victualler and tractor owner.

Charles William Hatton, The Finney Spring Farm, Shepshed, in the county of Leicester, farmer.

William Stephenson, now of North Kelsey Moor, and previously at Kexby, both in the county of Lincoln, farmer.

Reginald Edward Symonds, 195 Drayton Road, Norwich, butcher.

James Alfred Whitworth, residing and carrying on business at 16 South Street, Rochdale, in the county of Lancaster, coal merchant.

Arthur Henry Prichard, West Bank, Hextable, Swanley, in the county of Kent, and carrying on business at Birchwood, Swanley aforesaid, under the name or style of Spencer & Co., haulage and public works contractor.

Arthur King, residing and carrying on business at 180 Church Street, Whitby, in the county of York, tailor.

John Speir Hyslop, Market Place, Doncaster, in the county of York, tailor.

Horace Seymour, residing and carrying on business at 107 Gateford Road, Worksop, in the county of Nottingham, lately residing and carrying on business at 5 Hardwick Road East, Manton, Worksop aforesaid, grocer and tea merchant.

George Norman Carpenter, 56 Fore Street, Totnes, Devonshire, lately residing and carrying on business at Bethel, St. Austell, Cornwall, carpenter, formerly builder and contractor.

Joseph Salter, 3 Cadogan Gardens, Tunbridge Wells, in the county of Kent, costumier, carrying on business at 8 and 16 High Street, Tunbridge Wells aforesaid, and at 38 Calverley Road, Tunbridge Wells aforesaid.

John William Backhouse, Barmby-on-the-Marsh, near Howden, in the county of York, farmer.

Arthur Edward Palin, lately trading as Palin Bros., 12 Boundaries Road, Balham, in the county of London, builder and decorator, and lately carried on business at the Yard of 27 Boundaries Road, Balham, in the county of London.

John Edward Mather, residing and carrying on business at 89 Gidlow Lane, Wigan, in the county of Lancaster, plumber and electrician.

## NOTICE.

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

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Tuesday, December 29, 1931.

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