

- 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.
- Peppers, 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.
- Prynne, R. R., The Moat House, Wilton, Salisbury.
- Pryor, J., 44 Hotham Place, Devonport.
- Pugh, A. E., 19 Carlton Chambers, High Street, Newport, Mon.
- Pugh, A. G., 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.