

- 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., 71, West Street, Fareham, Hants; Jessamine House, North Street, Havant.
- Palmer, B., 9 & 10, Fenchurch Street, E.O. 3.
 Palmer, E. H., Bentinck Buildings, Wheeler Gate, Nottingham.
- Palmer, G., Guildhall Annexe, 23, King Street, E.C. 2.
- Palmer, R. A., Holyoake House, Hanover Street, Manchester.
- Parish, L., 3, Branch Road, Batley.
- Parker, P., 18, Winckley Street, Preston.
- Parker, S. C., Y.M.C.A. Buildings, 2, Tan Bank, Wellington.
- Parkinson, A. J., Commerce Court, 11, Lord Street, Liverpool.
- Parkinson, T., 3, Ormerod Street, Burnley.
- Paterson, D., 52, Newmarket 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; Station Road, Aylsham.
- Payne, W. H., 8 & 9, Martin Lane, Cannon Street, E.C. 4.
- Payne, W. R., 6, Rowcroft, Stroud; 1, Spa Road, Melksham.
- Pearce, M. E. J., 102, High Street, Poole, Dorset.
- Pearson, A. G., 1, Town Hall Street, Grimsby; Cornmarket, Louth, Lincs.
- Pearson, W., 5, Godwin Street, Bradford, Yorks.
- Peasegood, A. E., Crown Chambers, Land of Green Ginger, Hull; Town Hall Chambers, Brigg, Lincs.; 11, Wells Street, Scunthorpe, Lincs.
- Peat, Sir W. H., 11, Ironmonger Lane, London, E.C. 2; 11A, Chapel Street, Camborne, Cornwall.
- Peden, J. B., 48, Queen Street, Edinburgh.
- Peffers, A., 4, East High Street, Forfar.
- Peirson, E. T., 17, Hertford Street, Coventry.
- Peirson, S. T., 17, Hertford Street, Coventry.
- Pellatt, A. P., 132B, High Street, Hythe, Kent; 58, Cheriton Road, Folkestone.
- Penlington, R. N., 36, Upper Sheffield Road, Barnsley.
- Pettitt, S. R., Lloyd's Bank Chambers, 45/47, Old Christchurch Road, Bournemouth.
- Peveler, R., 5, Princes Square, Harrogate; Market Place, Ripon.
- Phillips, F. A., Post Office Buildings, Merthyr Tydfil; 36, Upper Union Street, Dowlais.
- Philp, A. C., 143, High Street, Dunfermline.
- Phipp, D. W. H., 15, Park Row, Nottingham; Rutland Chambers, Lord Haddon Road, Ilkeston.
- Pickles, J. W., 81, Micklegate, Selby, Yorks.
- Pickup, A., 65, Shamrock Road, Birkenhead.
- Pigg, J. C., 43, Market Place, Bishop Auckland.
- Piper, W. S., 62, John Street, Sunderland.
- Pixley, F. W., 58, Coleman Street, E.C. 2.
- Platt, N., 19, Bark Street, Bolton.
- Platts, T. H., 126, Colmore Row, Birmingham; 8, St. Andrews Street, Droitwich Spa.
- Pocock, B. G., 8, Warwick Court, Holborn, W.C. 1.
- Polkinghorne, C. S., 43, 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.
- Polwarth, J. B., 134, St. Stephen's House, Victoria Embankment, Westminster Bridge, S.W. 1.
- Pomfret, W., Telegraph Chambers, 89, Fishergate, Preston.
- Pool, E. E., 25, Iron Gate, Derby.
- Popplewell, A., 2, St. James's Square, Manchester.
- Porter, R. H., Austin Friars House, Austin Friars, E.C. 2.
- Porter, R. R., 43, Preston New Road, Blackburn.
- Potter, F. C., 28, Victoria Street, Westminster, S.W. 1.
- Powell, A. V., 43, Regent Street, Wrexham, Denbighshire.
- Pratt, A. J. S., 20, Pearl Buildings, Portsmouth.
- Price, E. L., 11, Station Road, Finsbury Park, N. 4.
- Prior, F. A., Pelham House, Pelham Street, 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 St., Newport, Mon.
- Pugh, A. G., 2, St. George's Place, Llandudno.
- Pugh, H. G., Oswyn House, 20, Oswald Road, Oswestry.
- Pullen, F. H., 12, St. John's Park, N. 19.
- Purdie, S. A., "Devonia," 228, Beulah Hill (Nr. Queens Road), Upper Norwood, S.E. 19.
- Rainbird, W. T., 153, High Street, Colchester.
- Ramsay, T. B., 65, Bath Street, Glasgow.
- Rapley, W. W., "Headington," High Street, Steyning, Sussex.
- Rawlinson, E. B., Netherwood Chambers, 1A, Manor Row, Bradford.
- Ray, C. J. L., 12, Westminster Chambers, 99, Corporation Street, Birmingham.
- Reddish, H. W. L., 24, Market Place, Rugby; 51, Mount Pleasant, Tunbridge Wells.
- Redwood, J. T., Graigwen House, Talywain, Mon.
- Rees, W. H. S., 1, Charlesville Place, Neath, S. Wales; The Docks, Milford Haven.
- Reid, J., 6, Golden Square, Aberdeen.
- Reid, J. H., 18, Bonaccord Square, Aberdeen; Station Square, Huntly, Aberdeenshire.
- Reid, W. A., 6, Golden Square, Aberdeen.
- Revell, F. E., Prudential Buildings, New Street, Huddersfield.
- Revell, H. W., Prudential Buildings, New Street, Huddersfield.
- Revell, T., Standard Buildings, City Square, Leeds.
- Reynolds, J. W., 49, Bank Street, Bradford.
- Rhodes, J., 31, Manor Road, Bradford.
- Richards, H. W., 12, Cherry Street, Birmingham.