LIST OF ACCOUNTANTS IN ENGLAND.

CHIEF TOWNS ALPHABETICALLY ARRANGED.
SMALL TOWNS ARRANGED IN THE DIFFERENT COUNTIES.

Marked thus § are Members of the Incorporated Society of Liverpool Accountants.
Marked thus † are Members of the Institute of Accountants.
Marked thus * are Members of the Manchester Institute of Accountants.
Marked thus † are Members of the Society of Accountants in England.

TOWNS.

BATH.

+ Cox G. 4 St. James street
  +Munday & Brower, Milsom street
  +Osler J. M. 14 Bladud buildings
  +Smith W. 1 Princes buildings

BIRKENHEAD.

+Mawson John Gordon Byron, 8 Duncan street
  +Thompson (Frederick) & Simm (Joseph Roscoe), 34 Hamilton square

BIRMINGHAM.

Agar Thomas James (Wenham Brothers & Agar), 50 Ann street
+Bayfield and Bayfield, 32 Temple row
Beck George, 19 Temple row
Bennett & Jermyn, 32 Temple row
Nobby James Edward, 1 Temple row west
Blackburn George, 29 and 50 Exchange buildings, Stephenson place
Bowen Henry, 27 Bennett's hill
Burke & Cluse, 25 Waterloo street
+Carter Edward H. (Carter & Carter), 33 Waterloo
+Carter Edward, 21 Waterloo street
Charlton Frederick, 58 New street
Cooke James A. Melbourne place, Lichfield road
Coleman John, 41 Temple street
Crane John, Quadrant chambers, New street
Dixon William George, 3 Newhall street
Dominic Spencer, 24 Waterloo street
Eaden & Son, 21 Bennett's hill
+Fisher Walter Newton, 4 Waterloo street
Floyd & Glover, 40 Cherry street
Forrest Alexander, 10 Cherry street
Forrest H. B. Colmore row
Fowler John Williams, Albert road, Harborne
Free Robert & Son, 31 Bennett's hill
Freeman James, 86 New street
Hairing Henry, Temple row
+Harrison W. Lomas (Harrison & Starker), 37 Cannon street
Harrison John, 28 High street
Hill George, 17 Temple street
Hoaghton Vaughton William, 35 Waterloo street
Kemp John & Co. Queen's chambers, Cherry street
Kemp Robert Albion, 37 Edmund street
Kirk & Price, 32 Exchange buildings
Laundy, Harrison, Harris & Caldwell, 22 Waterloo street
+Lewis John, 1 Temple row west

BIRMINGHAM.—continued.

+Marris Charles, 37 Waterloo street
  +Mayo & Thornbery, 8 Newhall street
  +Mensies William, 40 Bennetts hill
  +Novey Charles Burns, 38 Quadrant chrs. New st.
  +Palmer John James, Yardley fields, Yardley
  +Parker Cox & Co. Colmore row
  +Pattison George King, 47 Ann street
  +Perceval John, Temple street
  +Perry Charles James, 46 Union passage
  +Roberts Alfred Edward, 39 Waterloo street
  +Ryder T., 37 Waterloo street
  +Ryland G. Burlington chambers, 106 New street
  +Sargent Bros. 49 Ann street
  +Scott & Impye, 8 Waterloo street
  +Sharp Luke & E. M. Ann street
  +Simpson Thomas, 6 Waterloo street
  +Smith Howard Samuel, 37 Colmore row
  +Starkie Charles Timothy (W Lomas Harrison & Starkie), 37 Cannon street
  +Swain John, Colmore row
  +Thomas William, 26 Bloomsbury
  +Walford William, 128 Moor street
  +Ward W. M. 29 Temple row
  +Wenham Alfred Eyres (Wenham Brothers and Wenham Arthur), 50 Ann street
  +Wignell Edwin, 27 Colmore row
  +Williams J. jun., Albert chambers, 38 Paradise st.
  +Winter Richard, 53 Ann street

BRADFORD.

Atkinson Alexander, Fountain street
+Blackburn Henry Webster, (H. W. & J. Blackburn), Commercial
+Blackburn John Hartley, Bank Buildings
+Dickin Henry & Co., Market street
+Fuglis Joseph, 1 Leeds road
+Furness W. H. & Co., East parade
+Gardner Thomas, Market street chambers, 32 Market street
+Gilliland William, 25 Market street
+Glover & Gray, 35 Kirkgate
+Hammer John, Borough Accountants office, Town hall
+Hassett John Allison, 9 Market street
+Hooper Alfred Bray, Tyrrell street
+Kemp Alfred Blyth, 10 Cheapside
+Knowles George, 7 Duke street
+Lindley, Birks & Mitchell, Market street
+Lunt Thomas, Hustler gate
+Prittie Sannal, 33 Kirkgate
+Ronnfeld Frederick, Bank street
BRADFORD. — continued.

Stubbins Thomas Kirkman (Henry Dickin & Co.), Market street
Tempest J. W. 2 Market street

BRIGHTON.

Edmonds, Davis & Clark, 7 Union st. Ship st.
Fenner & Hilton, 20 Prince Albert street
+Saline Thomas Joseph, 54 Ship street
+Steven H. Borough Accountant, 7 York villas
Taylor G. O. 3 Ship street

BRISTOL.

Alexander Daniel & Co. 49 Broad street
Badder T. Ninetree hill
Bedford T. H. High street
Bowman W. Gresham chambers, Nicholas street
Brookman W. P. Small street court
Bryant G. S. & Co. Stephen street
Collins James, 39 Broad street
Compton Robert, Guildhall chambers
Coghlan S. Shannon court, Nicholas street
Cross & Co. Small street building
Curtis, Jenkins & Co. Exchange buildings
Denning, Smith & Co. Shannon court
Dodd R. A. Shannon court
Downing J. Exchange, East
Fernough J. Tailors' court
Grace James & Henry, Royal Insurance building
Gragg W. H. 30 Clare street
Ham Henry H. Shannon court
Hancock, Thorne & Co. Guildhall, Broad street
Hitchins W. J. Picton street
Hibbs John, 16 Downyard parade
Jeffreys, A. G. W. Guildhall chambers
Joyce S. 24 Bridge street
Lewis Edwin T. Quay street
Lyddon J. W. 4 Nicholas parade
Martin J. L. B. All Saints' court
Midway W. Broad street
+Milne James & Co. Albion chambers
Osborn C. 24 Clare street
Palmer Arthur, Broad street
+Parsons John & S. B. Atheneum chambers, Nicholas street
Pike E. J. 30 Clare street
Pitt J. S. Broad street
Shaw R. Old Park hill
Sisman J. R. 16 Nelson parade, Bedminster
Smith John Hudson (W. H. Williams & Co.), Exchange
Smith S. & Co. 1 Queen's road
Sprad Sidney, 13 John street
Sanderwick G. 20 Park street
Stevens A. 5 Nicholas street
Stooke G. 9 Montague street
Taylor & Gerrish, 3 Broad street
Tribe, Clark & Co. Albion chambers
Triggs William, Son & Co. City chambers
+Triggs Philip, 39 Broad street
Verriere A. A. 10 King street, Queen square
Ware Charles, 1 Shannon court & 6 Corn street
Watkins S. 24 Dove street
Watling John, Shannon square
Wigens George, 8 Nicholas street
Williams Alfred J. E. Exchange
Williams W. H. & Co. Exchange
Worth F. O. Coronation road
Wotton E. 54 Queen square

CARDIFF.

Alexander D. T. St. Mary street
Hill, Hopkins & Co. Queen street
+Jenkins John & Co. 20 High street
Roberts D. Church street
Rylands & Co.
Simpson R. Swiss Hall chambers, Crockerthorn
Tribe, Clarke & Co. 4 Crockerthorn
Williams W. H. & Co. 80 St. Mary's street

CHESTER.

Baker John, 16 St. Werburgh street
+Edward Charles Henry, City Treasurer's office, Town Hall chambers

CHESTER.—continued.

+Haswell George & Son, 84 Forgate st.
+Jones John, Westminster buildings, Newgate st.
Jones W. Preece, 7 St. John's street
Rogers J. 6 Peper street
+Wakefield James, 16 Corn Exchange chambers

CHESTERFIELD.

Broomhead Geo. 30 Gliman gate
Brownlow E. B. 23 Soresby street
Humes, J. High street
Jephson, J. N. Kinnsmith gate
Mitchell, E. Marsden street
Turner John R. 2 Westpool villas

COVENTRY.

Les Henry, Accountant to the Corporation
+Peirson Edward Thomas, 46 Jordan well

DERBY.

Basford Thomas, 158 Gerard street
+Hall Samuel, 4 Curzon street
+Harrison T. H. & H. W. The Wardwick
Peach William, Queen street
+Saunders William, The Wardwick
+Sowerley F. Luke, 4 Albert street
+Walker John, 14 Full street
+Watson W. C. Corn Market
Whitaker S. Victoria street

DOVER.

Amos R. 15 Snargate street
Coleman Edwin, 41 Castle street
Judge J. B. St. James's street
Read William L. 17 Albert road
Worsfold & Hayward, Market square

EXETER.

Blanchford F. High street
Fewings Edwin, Queen street
Harry J. O. & Co. Gandy street chambers
Pollard F. City chambers, Gandy street

GLOUCESTER.

Chadbourn C. Brunswick square
Evans W. C. & Co. Bell chambers, Bell lane
Green W. 4 Spa walk
Redding S. B. St. Mark's street, Kings Holme
Tucker J. E. Wellington street
Webb A. W. Worcester street
Wilkins Walter, 137 Southgate street

HALIFAX.

Barbour John Morton, 16 Broad street
Birtwhistle Jos. Priestley, Crown street
Booth Thomas, 17 Westgate
Caw John, 36 Silver street
Caw John, jun. 2 George street
Clay John & Sons, 30 Union street
Common Walter, George street
Foster, Roberts, & Co. Silver street
Irving William & Co. 18 Cheapside
Leviron Jonathan T. (Pickard, Leviron & Co.) Square road
Marchant Charles, 20 Old Cock yard
Oster William, 12 Corporation street
Pickard Thos. (Pickard Leviron & Co.), Square rd.
Rhodes G. T. & Co. Wards End, Southgate
Riley Joshua Armitage & Son, 9 Cheapside
Taylor J. D. & Co. Town Hall building
Taylor George, 20 Old Cock yard

HUDDERSFIELD.

+Cotton George Pritchard, 23 & 24 Estate build.
Haigh Thomas, 33 John Street street
Moorhouse J. Buxton road
Payne Charles, 23 John Street street
Pilling William street street
Roebrick William Henry Alexander, Buxton road
Schofield W. 1 Walsall buildings, Queen street
+Sharp Joe, 27 Estate buildings
Sharpe, Stubbs & Co. Market place
Taylor William Beaumont, Estate buildings
Tempest & Son, 37 New street
Westerby Thomas, Queen street
Wilde Henry, Market walk
LIVERPOOL.—continued.

Bumphrey William, 34 Castle street
Brathwaite John White, 12 Presseys row
Brown Theophilus, 7 Clayton square
Byrne Garrott Michael, Peel buildings, 5 Harrington street
Cariss Astrup, 40 Castle street
Carmichael Hugh, 77a Lord street
Carr George, 7 Cook street
Carver Edwin, 57 Whitechapel
Caton Thomas, 4 Clayton square
Chalmers Anthony Wigham, 5 Fenwick street
Chesworth & Elliott, 3 Lord street
Colton Charles, 10 Cook street
Conner Charles, 57 Ranalah street
Corrigan Edward, 71 Harrington street
Davidson John William, 10 Cook street
Davies Henry, 40 Castle street
Dobson Henry, 57a South Castle street
Edward Henry, 50 North John street
Ewart Edward S., 16 King street
Feeney & Ison, 12 St. George’s crescent
Ford Alfred Lawson, 31 The Temple, Dale street
Ford Edward jun. 22 Lord street
Fryer & Conwy, Victoria street
Gibson David (Gibson & Dolland), 10 South street
Gibson Thomas, 5 North John street
Golding George, 24 North John street
Henderson William, 14 Blackfriars street
Hill & Cox, The Albany
Hodgson Herbert Edward, 28 South Castle street
Harrison Leonard, 2 Wason buildings 4 Harrington street
Heard William, 77a Lord street
Holt George Edward, 3 Union court, Castle street
Hore J. D. 39 Ormond street
Hughes John B. (Hughes & Reay), 4 Clayton street
Ivey John, 20 South John street
Jones David Bibby, 26 North John street
Kemp John & Co. Adelphi Bank chambers, South John street
Knoll William, 6 Lord street
Langton & Matheron, 22 Lord street
Leaf J. B. & S. 53 North John street
Lewis & Ison, 3 Lord street
Madders Ambrose 3 Brunswick bldgs. Brunswick street
Marsden, Pearson & Wade, 5 Old churchyard
Mathison William, Unity buildings, 22 Lord st.
McGuire Peter Brookshaw, 71 Lord street
McNabes & Son, 53 North John street
Mitchell Charles, jun. 22 Lord street
Morgan Charles, 40 North John street
Nash William, 13 West Derby street
Nelson William James, 14 Clarendon rooms, 1 South John street
New R. G. 57 Great Nelson street
Padley Charles jun., 16 North John street
Paterson & Thomas, 16 Cook street
Pearson Robert Dudley, 5 Old church yard
Pinckney John A. 20 Fenwick street
Priest T. E. 1 South John street
Proctor & Parker, 7 Dale street
Pound & Howorth, 2 North John street
Quilliam Joseph Haigh & Alfred, Church buildings, 10 Whitechapel
Read Thomas William, 30 Castle street
Reay James B. (Hughes & Reay), 4 Clayton square
Roberts Edward, Commerce court, 11 Lord street
Roberts Jonathan, 35 King street
Robinson George, Crown chambers, 16 Rod Cross street
Robinson John 41 Lord street
Rogers T. 16 Lord street
Roose & Price, 56 North John street
Shannon & Co. 39a South Castle street
Shimmin Hugh, Crown street
Sheen & Broadhurst, 10 North John street
Sheard, Taylor & Sheard, 10 The Temple, 21 Dale street
Stone Alfred, 85 White Rock street
Sweeting Christopher, 87 Lord street
Theobalds, 44kleton & Co. Central chambers, South Castle street
Thompson Plaskett, 20 Chapel walks
Turner G. 44 Church street
**LIVERPOOL.**—continued.

+Vine Peter, Imperial chambers, 62 Dale street
+Tweedale John, 5 Old Church yard
+Watson Caleb D. 15 Fenwick street
+Webster T. Mainwaring, C. 22 Lord street
+Welch & Parkinson, Commerce street, Lord street
+Wharriss Robert, 34 Castle street
+Yates & Loney, 17a South Castle street

**LONDON SUBURBS.**

+Bannister T. T. Burlington road, Chiswick
+Byrne W. L. 48 Graham road, Dalston
+Coulson G. 20 Marlborough road, Peckham
+Eastman S. V. 43 Blackheath hill, Greenwich
+Evans H. S. 63 Laurel grove, Pege
+Nettleship W. P. 6 Cornwall terrace, Holland road, Brixton
+Richardson Robert Henry, The Cottage, Ravenscourt park, Hammersmith
+Sawyer Joseph, Myrtle cottage, Richmond road, Twickenham
+Walton John, 4 Grove terrace, Commercial road, Peckham.

**MANCHESTER.**—continued.

+Holt, Mansfield & Holt, 1 St. Ann's churchyard
+Hower & Son, 1 Ridgfield
+Hosking Albert W., 23 Lancaster avenue, Fennel street
+Jones Samuel & Son, 52 Portland street
+Johnson Joseph, 100 King street
+Johnson Robert Edw. 57 Cross street
+Jones Robert, 8 South parade.
+Jones, Crewdson & Co. 25 South corridor, Royal Exchange
+Jones Robert Edward, 40 Brown street
+Keightley Len, Son & Co. 15 Dickinson street
+Keightley Len, 41 Faulkner street
+Kidson & Backhouse, 25 St. James's square
+Knight George Jepson, 17 Dickinson street
+Lancashire & Earnshaw, St. James's chambers, 36 South King street & 1 St. James's square
+Larnmouth George H. 18 King street
+Lawrence James, 1 Chancery pl. Booth street
+Lawton Edward, 37 Spring gardens
+Lees & Graham, St. George's chambers, 96 Albert square
+Levi Godfrey, 3 Tih lane, Cross street
+Litchfield & Co. Temple chambers, St. James sq.
+Little John, 41 Faulkner street
+Long John, 126 Chestor road, Kilme
+Louth & Piersen, 21 Dickinson street
+Lunt Josh. London & Liverpool chambers, 57 King street
+Marshall James John, 33 South King street
+Marsch Peter, 61 Princess street, Manchester
+Marshall Edwin Whitehead (Ashdown & Marshall) 33 Barton arcade, St. Ann's square
+Marshall George, 125 Deansgate
+Mather John (Parkinson, Mather & Co.), Edinburg
+Meggin John, St. James's chambers, 38 South King street
+M'Ilquham & Co. 73 Market street and 1 New Brown street
+M'Ilquham Robert, 1 New Brown street
+Morley George, 23 Brazenose street
+Morris Alex. & Walter, 68 Fountain street
+Mottershead, Thomas, 2 Victoria street
+Mullin James J. 83 Bridge street
+Murgatroyd Frederick, 44 Kennedy street
+Nadin Arthur, 65 Brazenose street, Victoria st.
+Nairne & Sons, 40 Brown street
+Neal Isaac & Son, 19 Chapel Walks
+Nelson John, 61a Piccadilly
+Newby George, 19 Mount street
+Newton W. 69 Bridge street
+Nicholson & Milne, 100 King street
+Ogden Mark, 20 Brown street
+Parkinson Richard C. (Parkinson, *Mather, & Co.) Edinburgh chambers, King street
+Thyne George, 21 Kennedy street
+Whitaker Samuel & Co. 74 Lancaster avenue, Fennel street
+Pollitt Thomas, 16 Brown street
+Popplewell F. W. & Son, Stanley chambers, 25 Cross street
+Pratt William H. & Son, 20 & 21 Manchester chambers, 45 Market street
+Price John, 57 Princess street
+Proston Marshal, 3 Clarence street, Albert square
+Rees White & Co. Kings chambers, 26 King street
+Rees William, 4 Cavendish place, All Saints
+Richardson C. F. & John, 4 Clarence buildings, Both street
+Roberts Richard, 11 Chapel walks
+Robinson G. A. 51 King street
+Royle P. E. & York chambers, 57 King street
+Rushling John, 57 Princess street
+Scholfield Charles John, 3 Cooper street
+Simpson & Sumner, Reform Club buildings, 41 Brown street
+Smith D. 63 Brown street
+Smith Edward & Co. 25 Brazenose street
+Smith Joseph W. 134 Deansgate
+Sowden E. 3 St. Mark's place
+Stonex Robert Converse, 45 Blackfriars street
+Sutton & Harding, 23 Brown street
+Tattersall Charles & Co. 12 & 14 Mansfield street
+Thompson Peter, 20 Brazenose street
+Thompson & Son, 20 Brazenose street
+Thompson Samuel Stanley, 96 Brown street.
MANCHESTER.—continued.

Tomkin and Bentley, 12 Parsonage row, Albert sq. 
+Thomas, Wade, Guthrie & Co. 14 Marsden street 
+Trevor C. R. 2 Clarence buildings, Booth street 
+Vaughan Henry & Co. Aldine chambers, 61 
Princess street 
Wadsworth George & Son, 96 Albert square 
Waller & S. Littlefield, 4 St. James square 
Warren John, 3 Ward’s buildings, Deansgate 
+Whitt George, 6 King street 
Whitworth H. 86 King street 
Wilkinson John, 73 Lever street 
Williams Emanuel, 12 Norfolk street 
+Williamson George, 46a Market street 
Wright John, 12 Wright’s buildings, 70 Corporation street 

NEWCASTLE-UPON-TYNE.

Benson, Eland & Co. Neville chrs. Westgate road 
Bowden (Thomas) & Amos, 42 Mosley street 
Cockburn William, 29 Westgate street 
Eland John Smith (Benson, Eland & Co.), Neville 
chambers, Westgate road 
Forrest W. Cloth market 
Gilspie, Holmes, Spence & Co. 10 Royal arcade 
+Godward Frederick Robertson (Monkhouse, 
Godward, Miller & Co.), 3 St. Nicholas buildings 
+Greener Joseph, 42 Grey street 
+Holmes Richard Henry (Gilspie, Holmes, 
Spence, & Co.), 10 Royal arcade 
Lamb & Moore, Grainger street west 
Leavis, Elliott & Co. 75 Grey street 
McAllum, Lex & MacAllum, Grainger street west 
+Miller Robert Ferguson (Monkhouse, Godward, 
Miller & Co.), 3 St. Nicholas buildings 
+Monkhouse George Benson (Monkhouse, Godward 
Miller & Co.), 3 St. Nicholas buildings 
Riddell & Son, Grainger street 
Smirk & Co. Blackett street 
Smithson William, Grainger street 
Spence George William (Gilspie, Holmes, 
Spence, & Co.), 10 Royal arcade 
Strachan, Ormond & Taylor, Grainger street west 
Walker Thomas, Blackett street 
Winter John Martin, 56 Westgate road 
Wood Robert, 18 Mosley street 

NEWPORT (Monmouth).

Bothamley Joseph, Bridge street 
Gain & Jackson, High street 
+Slade Crawford Wall, Dock street 
Trib, Clarke & Co. High street 
+Williams Alfred, 3 Commercial street 

NORWICH.

Baden D. S. Bank chambers 
+culley Samuel & Co. Queen street 
+Gould Harry Pearce (Samuel Culley & Co.), 
Queen street 

NOTTINGHAM.

Hubbard H. E. Thurland street 
Leman Thomas, Pelham street 
+Mallors Robert, Pelham street 
Overbury Thomas, Borough Accountant 
Rogers Charles, Willoughby House, Pavement 
Torr Charles H. Victoria street 

PLYMOUTH.

+Arlis Ward West, 32 Westwell street 
Conway & Almond, 38 George street 
Dawe J. E. S. Union terrace 
Pears William, 17 Victoria street 
Wilkes Edwin, Hicks’s chambers, George street 

READING.

Butler C. J. & Son, 6 Forsbury 
Butler George Russell, 6 Market place 
+Bradley Rolt. 22 Market place 

SHEFFIELD.

Allot Alfred & Co. 10 Norfolk street 
+Andrew James jun. 62 Bank street 
+Barber Christopher, 2 (Barber Brothers & 
+Barber Jarvis William, 9 Wortley, 9 George st. 
+Bedford Frederick, Queen street chambers 
+Berry Frederick, 55 William street 
Brewer C. 8 Norfolk street 
+Caurn William Henry, Conn & Corbridge, 133 
and 135 Norfolk street 
Cooking Robert, 130 Fargate 
+Corbridge Cooper jun. (Caurn & Corbridge), 133 
and 135 Norfolk street 
Downing & Son, 68 Watery street 
+Edey John, 27 Change alley 
Ellis Isaac, 11 St. James street 
Hawson & Neale, 26 George street 
Horne Henry & Son, 82 Norfolk street 
Hutchinson M. 2 Times buildings, Bow street 
+Hadfield Thomas (Alfred Allott & Co.), 10 
Norfolk street 
+Holmes Henry Thomas Edward, 22 Havelock st. 
+Kidner John (Alfred Allott & Co.), 10 Norfolk st. 
+KNox G. Walter, B, Sc., 15 St. James row 
+Legg Jo. Frederick Edwin, 17 to 21 George street, 
Sheffield 
+Levick Samuel L. 66 West street 
+Macleod Andrew, George street 
+Needham Elias, 121 Norfolk street 
+Pearson Joseph, 11 Paradise square 
Roberts J. B. & Randall, 40 Queen street 
+Short W. 10 East parade 
+Shuttleworth Thomas George, 6 George street 
+Tucker William Fisher, 15 North church street 
Tout Hill J. 10 St. James row 
+Watson John & Sons, 71 Fargate 
+Withow Edward, 6 Vicar lane, St. James street 
+Wing, Wing & Co. Prince’s chambers 
+Wortley Joshua (Barber Brothers & Wortley) 9 
George street 
+Woodinham John B. Bockett, 10 Norfolk row 

SOUTHAMPTON.

Burnett John James, 2 High street 
Coles W. J Clifford street 
+Edmonds, Davis & Clark, 29 High street, & 8 
Old Jewry, London, e.c. 
Glasspool T. J. 14 Manchester street 
Whittaker Richard, 2 Sussex road 

SUNDERLAND.

+Butcher Robert, 17 Fawcett street 
Graham Henry, West Sunnyside 
Panton T. W. & H. High street 
+Rawlings Henry, 59 John street 
Squance Thomas Coke, 31 Fawcett street 

SWINDON.

Coleman Abraham, 
Cohen, Bulwer & Co. 
Read Charles, 18 Newport street 

SWANSEA.

Allen George, 11 Fisher street 
Jordan J. C. Heathfield street 
Morris J. W. 23 Gower street 
Trib, Clarke, Cawker, & Co. 10 Temple street
COUNTIES.

BEDFORDSHIRE.
Jolley Thomas Francis, 22 Guildford street, Luton
Robinson R. W. St. John's street, Bedford
Stafford & Son, St. Mary's street, Bedford

BERKSHIRE.
Bush Harry B. Long Wittenham, Abingdon
Ford J. 6 North place, Maidenhead
Holmes Henry, Queen's Hill, Ascot
Huntin Frederick William, Bracknell
Pittman J. R. St. Martin's street, Wallingford
Warwick J. Shute end, Wokingham
Wright W. Victoria street, Windsor

BUCKINGHAM.
Lucas W. New road, Aylesbury

CAMBRIDGESHIRE.
Catling James, 2 Freeschool lane, Cambridge
Fletcher J. Well end, March
Royston J. 62 Jesus lane, Cambridge

CHESHIRE.
Green Josh. Bank chambers, Stockport
Hardern David, 56 Mill street, Macclesfield
Harrop A. Chapel hill, Dunkenfield
Knight Geo. Jepson, 24 Bridge street, Runcorn,
and Old Town Hall chambers. Northwich
Kynder John Buckley, Chapel hill, Dunkenfield
Mann R. sen. & jun. Vernon street, Stockport
Moore J. Northwich
Smith A. Mottram road, Hyde

CORNWALL.
Billing W. H. Market street, Bodmin
+Chirgwin Thomas, 26 River street, Truro
Richards William Hosken, 54 & 55 Causeway head,
Penzance

CUMBERLAND.
Birkett Joseph, Penrith
Gash Walter, Post Office court, Carlisle
+Nichol-on Joseph, 18 Church street, Whitehaven
Robertson James, Queen street, Whitehaven

DEVON.
Bearne P. Exeter road, Newton Abbot
Blanchford H. 1 Catherine ter. West Teignmouth
Carter E. J. 1 Johnson's place, Exmouth
Curtis W. P. Halcyon place, Newton Abbot
Holmro R. H. Monmouth street, Topsham
Holmro J. W. Strand, Topsham
Hortop Harry, 39 High street, Barnstable
Lce James, 12 Bridge street, Bideford
Mann W. D. Lower terrace, Torquay
Partridge H. Kingsteignton, Newton Abbot
Rose Robert, High street, Honiton
Rudall William M. Anchor lane, Barnstable

DORSET.
Baker J. S. Harbour, Bridport
Cheesman B. Sturminster Newton, Blandford
Flower J. 69 St. Thomas street, Melcomb Regis,
Weymouth
Harvey T. Bipton street, Shaftesbury
Koats C. 4 Wollaston terrace, Dorchester
Mayor R. Down street, Bridport
Newman T. Napier terrace, South st., Dorchester
Penni Edell, Salisbury terrace, Dorchester
Randall J. Westbrough, Wimborne
Westcott W. Gussage All Saints, Cranborne

DUKEM.
+Bellinger Francis John Hext, Mercantile offices,
56 High street, Stockton-on-Tees
+Bruce Thomas, Commercial chrs, Darlington
Eddy, McKinlay & Watson, 96 High street,
Stockton-on-Tees
Harding W. Russell street, Darlington
+Hudson & +Pybus Dorset street, Stockton-on-
Tees; High row, Darlington; and Central Hall,
West Hartlepool
+Lane Charles Sherrif, West Hartlepool
+Laidler R. F. Darlington
Robinson John, Finkle street, Stockton-on-Tees
Thompson James, High street, Stockton-on-Tees

ESSEX.
Barber J. 57 High street, Colchester
Brooke C. London road, Maldon
Durrant G. H. High street, Chelmsford
Johnson W. Head street, Halstead
Lucin James jun. High street, Chelmsford
Pavitt William, Stanstead
+Fry George, 3 Bank buildings, Colchester
Rogers John, London road, Maldon
Sizer J. Manningtree

GLOUCESTERSHIRE.
Bailey G. 16 Portland street, Cheltenham
Bane W. Howlet's road, Cheltenham
Bain W. L. The College, Cheltenham
Bosom W. H. Drybrook, near Mitcheldean
Croker, J. Newham
Davenport J. Rodborough, Stroud
Dredge W. Newham
Dyer J. A. Northleach
Flewett T. O. Newham
Garland C. Lydney
Gillman W. H. London road, Stroud
Grahm J. Watermoor, Cirencester
Hamlet S. W. Newham
Heath F. W. 7 Well walk, Cheltenham
Jones G. Dyer street, Cirencester
Jones W. Well hill, Minchinhampton, Stroud
Matthews H. Greetly hill, Cirencester
Miller W. New road, Cirencester
Morgan, G. Cinderford, Newham
+Nicholson W. Whitecroft Works, Lydney
Pike T. H. Denmark road, Wotton-under-Edge
Pitt B.ainscross, Stroud
+Randall J. 5 Rowcroft, Stroud
Ruegg E. J. Lansdown, Stroud
Smith J. G. Newham
Smith T. Lydney
+Sturge Frederick, The Uplands, Stroud
Warner E. Allerton, Ealington, Stonehouse

HAMPSHIRE.
Byerley J. A. St. George's house, St. George's
square, Portsea
+Edmonds, D Davis & &Clark, 46 St. James' street,
Portsea, 20 Holyoake street, Newport, Isle of
Wight; 45 Jewry street, Winchester, & 6 Trever-
ton terrace, Bournemouth
+Paice J. F. 53 Cromwell road, Llandover
+Richards William J. Newport, Isle of Wight
Shoppard F. C. Rose cottage, Lansdowne road,
Bournemouth
Wainscot John, 9 Union street, Portsea
Whittaker Richard, South street, Farnham
HEREFORDSHIRE.

Birch T. 34 Commercial road, Hereford
Clemente G. A. Church street, Bromyard
Gordon A. Bank offices, Ross
Innell J. High street, Ross
Johnson S. W. Church street, Leominster
Nash J. The Crofts, Ross
Pantall W. 6 Bridge street, Hereford
+Pember Charles, 1 King street, Hereford
+Rootes William Rudge (Rootes & Winkle) Bank offices, Ross
+Smith Thomas, Borough Accountant, Guildhall, Hereford
Weaver George, Broad street, Leominster
Webb T. South street, Leominster
Windle Frederick William (Rootes & Winkle), Bank offices, Ross
Wates J. Marlbrook, Leominster

HERTFORDSHIRE.

Cass Alfred, Bishops Stortford
+Estwell Edward William, High st. Berkhamstead
Notcutt George, St. Andrews street, Hertford
Ottway Septimus, Stevenage

HUNTINGDON.

Wood M. Stilton

KENT.

Baker James, 87 Maxey road, Plumstead
Chanter Ed. 11 Raglan villas, Mill lane, Folkestone
Crosser George S. 11 Court street Faversham
Crouch Thomas James, 40 Earl street, Maidstone
Dobell William, Hawkhurst
+Harper E. Norton & Harper E. Norton & Son, 49
+Harper Alfred C. & Earl street, Maidstone
Read J. Mount Zion, Tumbridge Wells
Rootes George, Brewer street, Maidstone
Usher Thomas Jas. 3 Victoria town, Deal
Wood John, 8 Erith villas, Erith

LANCSHIRE.

Alfred Bold, 3 Mawdesley street, Bolton
Ashton Samuel & Son, 49 Park parade, Ashton-under-Lyne
Ashworth James, Ash terrace, Burnley, Bacup
Austin F. and Co. King street, Oldham
+Ball James E. 2 Union chms. 27 Union st. Bury
+Davies Henry, 16 Winckley street, Preston
+Davies Joseph & Co. Bewsey chambers, Bewsey street, Warrington
+Davies John Edmund, Bewsey chambers, Bewsey street, Warrington
Ditchfield & Heppard, Blackburn
*Gregory Thomas, Bacup
Johnson & Speke, 19a Lord street, Southport
*Kevan Peter, 12 Acres field, Bolton
Lea John, Commercial chambers, Warrington
+Lockett Allan Backhouse, 9 Lawson street, Barrow-in-Furness
Maudsley William, 33 Burscough street, Ormskirk
*Merchant C. M. Silver street, Bury
+Moore William Francis, 9 Chapel street, Preston
+Morris Emanuel, Spring Bank, Pemberton, and 19 King street, Wigan
+Newton James (Tunnah & Newton), Savings Bank buildings, Wood street, Bolton
*Pearson John, Gill, Ulverston
+Quint William A. 15 Acres field, Bolton
Ryder John, Railway arch, Todmorden
*Sandeman William, Church street, Accrington
Schofield Thomas, Tordoswell, Lancaster
Sutton Thomas, Bewsey street, Warrington
+Taylor C. S. Peel chambers, Warrington
Thornton Henry, Mill street, Warrington
Tiplady Charles Lomax, 3 Tackett st. Blackburn
Tunstall Thomas, 29a Winwick street, Warrington
Tunnah & Newton's, Savings Bank, Wood street, Bolton
+Vosley Lewis (Joseph Davies & Co.), Bewsey st. Warrington
Woodcock Edw. Old Market chambers, Rochdale

LEICESTERSHIRE.

Brocklehurst G. Hinchley
Driver J. Regent street, Lutterworth

LINCOLNSHIRE.

Bray Charles, Boston
Burkett R. 6 South terrace, Boston
Coverdale J. 3 New bridge hill, Louth
Dawson Mark & Son, Floter gate, Great Grimsby
Dye John, 19 Guildhall street, Lincoln
Eland W. Saxby
Goulding J. W. Holbeach
Hird J. R. Bardney
Holmes G. St. Peter's street, Stamford
+Jay George, 8 Bank street, Lincoln
Palmer Thomas Kelsey, Wormwood hill, Kirton in Lindsey
Pratt R. A. Spalding
Rimington J. High street, Spilsby
Rylatt W. Stainfield, Wragby
Skim J. M. Spilsby
Summan Richard, Scawbybrook, Scawby
Tomlin William, Pinchbeck street, Spalding
Upton A. Cowbit road, Spalding
Vickers B. 14 Newport, Lincoln
Ward T. junr. Hundleby road, Spilsby
Wright G. Wainfleet, St. Mary, Boston

MONMOUTH.

Bethomley Joseph, Bridge street, Newport
Bushell George, Almhouse street, Monmouth
Gain & Jackson, High street, Newport
Lloyd D. Blains, Tredgar
Rogers O. Tre York street, Rhymney, Tredgar
+Slade Crawford Wall, Dock street, Newport
Trice, Clarke & Co. High street, Newport
+Williams Alfred, 3 Commercial street, Newport

NORFOLK.

+Blake Lovewell, Hall Quay chms. Gr. Yarmouth
Watson B. Commercial road, Dereham
Whall W. B. King's Lynn
White J. Town green, Wymondham

NORTHAMPTONSHIRE.

+Arnold James Franklin, Priestgate, Peterborough
Baker J. High street, Kettering
Dobly W. West street, Oundle
Gurney J. B. 60 Gold street, Northampton
King C. D. Exchange building, The Parade Northampton
Manton T. C. Northampton
Pendered J. sen. & jun. Market sq. Wellingborough
Rogers George, 12 Market square, Northampton

NORTHUMBERLAND.

Gillespie Thomas, Market Place, Morpeth

NOTTINGHAM.

Caparn Thomas J. Stodman street, Newark
+Dawson William Edwin, 5 Appleton gate, Newark
Hirst William, 52 Castle Gate, Newark

OXFORDSHIRE.

Allen William, 1 Gatteridge street, Banbury
Askew B. 1 Marlborough street, Banbury
Compton James, 86 St. Aldate's street, Oxford
Hawkings C. T. High street, Oxford
Hawkings & Sylvester, 68 St. Giles street, Oxford
Horns E. Woodstock
Hobs W. R. 23 St. Giles street, Oxford
Jeffery Edward, 1 Alfred street, High st. Oxford
Turner John Henry, 45 Broad street, Oxford

RUTLAND.

Frisby A. Cottesmore, Oakham
SHROPSHIRE.

Allen E. St. Mary's street, Market Drayton
Badger T. Cottage hill, Shrewsbury
Bailey William, King street, Wellington
Bellenden J. W. Walkers street, Wellington
Brattan J. Horsfall Dawley, Magno, Wellington
Clark Alfred, Bridgnorth
Cookson William Watton Church street, Oswestry
Davies J. W. County Court, Oswestry
Everest J. St. John's hill, Shrewsbury
Farmer Benjamin, Shifnal
Fox Charles Ralph, Bailey street, Oswestry
Fox W. Coalbrook Dale, Wellington
Green G. Greatthre street, Market Drayton
Griffiths T. Bishop's Castle
Harris Charles John, 23 Mardol, Shrewsbury
Harvey J. King street, Broseley
Harwood T. Wyle Cop, Shrewsbury
Heighway J. Church street
Johnson G. T. St. Mary's street, Whitchurch
Jones T. W. Swan Hill court, Shrewsbury
Jones T. W. Church street, Wellington
Lockitt J. King street, Wellington
Matthews Charles, 7 Talbot chambers, Shrewsbury
Pool John, St. Mary's street, Shrewsbury
Towenbury T. Barrett's hill, Broseley
Fitcher A. H. Willow st. Ellesmere
Pryce J. New road, Abbey Foregate, Shrewsbury
Sandiland J. S. 22 Talbot chambers, Market street, Shrewsbury
Sheraton R. J. St. John's hill, Ellesmere
Smith William Henry, Lincoln Hill cottage, Trowbridge, Wellington
Tipton E. Prior's Lee, Shifnal
Wem Isaac, Donington Wood, Newport
Wright W. Monkswell Place, Abbey Foregate

SOMERSET.

Rabbage & Boys, High street, Bridgewater
Baker S. South Petherton, Ilminster
Bowditch W. H. St. Mary's street, Bridgwater
Brain B. Queen Camel, Ilchester
Copestake Henry, Fitzhay, Taunton
Cox B. Town hall, Weston-super-mare
Dawes Brothers, Clevedon
Goodman A. Hammet street, Taunton
Harris H. W. High street, Glastonbury
Langford W. Market place, Frome
Lilley E. George street, Bridgwater
Masters Charles, High street, Weston-super-mare
Maunder Thomas James, 36 High St. Taunton
Maynard A. & W. Hammet street, Taunton
Padfield G. H. Mempid ridge, Shepton Mallett
Panes J. S. Southborne terrace, Weston-super-mare
Robins J. South Petherton, Ilminster
Tindall J. Cannon street, Taunton
Trotman H. Town street, Shepton Mallett
Wotton Edwin, Taunton

STAFFORDSHIRE—continued.

Rudolf G. Horninglow street, Burton-on-Trent
Richardson James, 21 High street, Lichfield
Rollinson M. Albion Villas, Albion street, Lichfield
Stubbicar D. R. Beech Tree house, Walsall wood, near Wednesfield
Smith B. 19 Darlington street, Wolverhampton
Townsend J. Bridge street, Burton-on-Trent
Vaugan H. Queen street, Wolverhampton
Walker J. Keele, Newcastle-under-Lyme
Wayte Arthur, 31 Albion street, Hanley
Wynne George, 8 Cheapside, Hanley, and 5 Bath street, Stoke-on-Trent
Whalley T. Chapel yard. North st. Wolverhampton
Williams Arthur Stretton, Moor lane house, Lichfield

SUFFOLK.

Andrews William John, Church st. Woodbridge
Coote George, Friar street, Sudbury
Emmon Thomas, High street, Newmarket
Frye A. Mill hill, Newmarket
Henderson Charles H. & Son, Wickham Market and Framlingham

SURREY.

Collister John Cates, Bank house, Godalming
Coppard G. M. The Parade, Epsom
Johnson Alexander, 68 North end, Croydon
Stevens D. M. The Mount, Guildford
Whipple George, 23 St. John's grove, Richmond

SUSSEX.

Austin J. South street, Chichester
Cruse T. Lower Lake, Battle
Harrison W. H. The Hollies, Hayward's Heath
Johnson Alexander, London road, East Grinstead
Nightingale H. Londen road, Horsham
Puttick William, Midhurst
Womersley F. W. 26 St. Andrew's road, Hastings

WARWICK.

Coope J. A. Kington
Leaver J. T. 57 Ely street, Stratford-on-Avon
Lucas E. L. 10 Spencer street, Leamington
Lucas William Edward, 10 Spencer st. Leamington
Dahl J. H., 1 Albert street, Rugby
White & Locke, 33 Lower parade, Leamington
Wright F. 5 Pennington, Rugby

WESTMORELAND.

De Rome Matthew, Stramongate, Kendal
Thornber F. J. 20 Lowther street, Kendal

WILTSHIRE.

Ayliffe D. High street, Marlborough
Deadman W. Church street, Pewsey, Marlborough
Hancock G. E. Pickwick road, Corsham
Heath H. S. Market hill, Calne
Hill W. H. The Green, Devizes
Holderley J. Hiphertown, Trowbridge
Lawes H. The Green, Devizes
Leader J. Kingsbury street, Marlborough
Prangley R. Silver street, Warminster
Wright Edward William Austin, 8 Lansdowne place, Chippenham

WORCESTERSHIRE.

Day Harry, Foregate street, Worcester
Glover A jun., Bridge street, Stourport
Jones John, 18 Foregate street, Worcester
Long Edmund & Edward Alfred, 9 Victoria terrace, Dudley
Pooe Edwin, Dudley
Shaw David, Pierpont street, Worcester
Trelawny W. High street, Evesham
Whitley F. W. 14 Foregate street, Worcester
YORKSHIRE.

Atkinson George William (F. S. S. London), 1 Regent street, Barnsley
Bailey Benj. Beulah house, Harrogate
Bacchus James, 10 Horsefair, Doncaster
Battie Edward Hickson, 11 Priory place, Doncaster
Braithwaite J. & Co. 36 Albert road, Middlesbrough
Brisbane James Duncan, 26 Scot lane, Doncaster
Couper Edward, Midland road, Rotherham
Creighton Thomas, Church street, Dewsbury
Foulkes J. Horsefair, Pontefract
Gilchrist John, Exchange place, Middlesbrough
Hallam Alfred, 6 Exchange place, Middlesbrough
Harrison Thomas, Queen street, Wakefield
Hollins Joseph, 73 Petergate, York
Hudson & Pybus, 3 Zetland road, Middlesbrough
Jessop Adam, Bond street, Dewsbury
Kidson J. H. 13½ Priory place, Doncaster
Masterman John, 1 King st. chms. Wakefield
Monkhouse, Goddard, Miller & Co. 2 Exchange place, Middlesbrough
Moss Charles H. College chms. Rotherham
Newsome Squire, Brunswick street, Batley
Pigott Thomas, Bentley Arksey, Doncaster
Pybus George E. (Hudson & Pybus), 3 Zetland road, Middlesbrough

WALES.

Andrews J. 6 Seymour street, Aberdare
Ball G. West Village, Cowbridge
Buckett A. H. 10 Queen street, Neath
Cooke William, Coity road, Bridgend
Davies Frederick C. Brecon
Davies W. E. Carnarvon
Dawson W. R. 2 New street, Aberystwith
Edmond Seayward Richard, The Brewery, Spring gardens, Haverfordwest
Evans D. 46 Thomas street, Merthyr Tydvil
Goldsworthy Thomas, 55 Dean street, Aberdare
Gough F. G. 3 Murray street, Aberdare
Griffith S. J. Holyhead
Haydon Henry, Aberkenfig, Bridgend, Merthyr Tydvil

Wales.—continued.

Hughes Bros., Bangor
Hughes George, Tredegar street, Pontypridd
Hughes Robert, Carnarvon
Jenkins William, West Village, Cowbridge
Jones Robert Morgan, Matura house, Pembroke
Leach A. Norfa terrace, Bridgend
Lewis Brothers, The Mart, Neath
Lowden Stewart, Ropergate, Pontefract
Lovett L. 22 Quay street, Cardigan
McLucas Archibald A. Pontypridd
Morgan J. 8 Clive place, Trecynon, Aberdare
Morgan M. 10 Dean street, Aberdare
Morris D. Morgan street, Pontypridd
Owen J. 5 Chapel street, Carmarthen
Parry William John, 52 High street, and 3 & Williams' court, Bethesda, and 26 Castle square, Carnarvon
Peugh John, 1 Dare villa, Aberdare
Price William Henry, High street, Crickhowell
Rake G. H. Elizabeth place, Aberdare
Rees Thomas, Aberammon offices, Aberdare
Rees Thomas, Charlton house, High st. Tenby
Rees William Harry, Charlesville place, Neath
Richards W. M. Nolton street, Bridgend
Roberts W. J. Brecon
Rowlands B. B. Severn square, Newtown
Sheperd F. H. Watton, Brecon
Singer George, Fairfield terrace, Bridgend
Strouger F. H. Caroline street, Bridgend
Sutton William, Dean street, Haverfordwest
Thomas Edwin, 3 Castle terrace, Pembroke, and 2 Commercial row, Pembroke Dock
Williams William, 5 Gadby's terrace, Aberdare
Thomas W. Llangefi
Tilsdon William Hawkins, 3 High st. Wrexham
Williams Egton, Vale street, Denbigh
Williams Jonathan, 7 Pryce street, Mountain Ash, Aberdare
Williams W. E. 5 Perseverance row, Gadby's road, Aberdare
Wotton J. Brecon
Wright Edwin A. Brecon