

LIST OF ACCOUNTANTS IN ENGLAND.

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.

- * Adamson Ebenezer (Chadwicks, Adamson, Collier & Co.), 64 Cross street, Manchester
 * Adamson John, 5 Norfolk street, Manchester.
 Affleck & Broderick, 64 Fountain st., Manchester.
 Agar Thomas James (Wenham Brothers & Agar), 50 Ann street, Birmingham
 Ainley John Henry, 19 Shude hill, Sheffield
 Airey James F., 74 Market street, Manchester
 Albiston Thomas, 1 Wormald's row, Leeds
 Aldred Bold, 2 Mawdsley street, Bolton
 * Aldred Thomas, 35 Spring Gardens, Manchester.
 * Aldred William, 27 Dickinson st., Manchester.
 Alexander D. T., St. Mary street, Cardiff.
 Alexander Daniel & Co., 49 Broad street, Bristol
 Alton & Floyd, 11 Cross street, Manchester
 Allen George, 11 Fisher street, Swansea
 Allen E., St. Mary's street, Market Drayton
 Allen T. B., Wellington villas, Cooksbridge, Hamsey, Lewes
 Allen William, 1 Marlborough road, Banbury
 Allott Alfred & Co., 10 Norfolk street, Sheffield.
 Amos G. R., 15 Snargate street, Dover
 Amos Robert (Bowden & Amos), 42 M. sley street, Newcastle-on-Tyne
 † Andrew Edward, Aldine chambers, 61 Princess street, Manchester
 † Andrew James jun., 52 Bank street, Sheffield
 Andrew Thomas, 15 Cooper street, Manchester
 Andrews J., 6 Seymour street, Aberdare
 † Andrews William John, Church st., Woodbridge
 † Arliss Ward West, 32 Westwell st., Plymouth
 Armor J. High street, Denbigh
 Arnitt William Francis, 10 Benn's gardens, Liverpool
 † Arnold James Franklin, Priestgate, Peterborough
 Ashton Samuel & Son, 40 Park parade, Ashton-under-Lyne
 Ashworth James, Ash terrace, Burnley, Bacup
 Askew B., 14 Gatteridge street, Banbury
 Aspden & † Marshall, 38 Barton arcade, St. Ann's square, Manchester
 Aspinwall Robert W., 81 Piccadilly, Manchester
 † Atherton James Heys, 16 North John street, Liverpool
 Atherton & Jones, 26 North John st., Liverpool
 Atkinson Alexander, Fountain street, Bradford
 † Atkinson George William (F. S. S. London), 1, Regent street, Barnsley
 Austin Henry, 33 Manchester chambers, Market street, Manchester
 Austin, Pimlow & Co., King street, Oldham
 Austin J., South street, Chichester
 Auld J. & Co., Eldon chambers, 21 Dickinson street, Manchester
 Ayliffe D., High street, Marlborough
 Babbage & Boys High street, Bridgewater
 Backhouse Thomas G. (Kidson & Backhouse) 5 St. James's square, Manchester
 Bacchus James, 10 Horsfair, Doncaster
 Badger T., College Hill, Shrewsbury
 Badder T., Ninetree hill, Bristol
 Bailey Benjamin, Royal Exchange, Leeds, and Beulah house, Harrogate
 Bailey G., 15 Portland street, Cheltenham
 Bailey W., King street, Wellington
 Bain W. L., The College, Cheltenham
 Baker James, 87 Maxey road, Plumsted
 Baker J. S., Harbour, Bridport
 Baker J., High street, Kettering
 Baker S., South Petherton, Ilminster
 Balby Josh. W. 18 Hackins hey, Liverpool
 Ball J., West Village, Cowbridge
 Bane W., Hewletts road, Cheltenham
 † Banks Wm. Barstow square, Wakefield
 † † Banner Harmood & Son, 24 North John street, Liverpool
 Bannister T. T., Burlington road, Chiswick
 † Barber Christopher } (Barber Brs. & Wortley),
 † Barber Jarvis William } 9 George st., Sheffield
 Barber Josh., 41 John Dalton street, Manchester
 Barber J., 57 High street, Colchester
 Barbour John Morton, 16 Broad street, Halifax
 Barbour W. D., 3 Park row, Leeds
 Barker John, 33 Hopwood avenue, Manchester
 Barlow Thomas, 13 Lever street, Manchester
 * Barratt, F. R., 3 South Parade, Manchester
 Bartlett, H. J., Station street, Lewis
 Basden, D. S., Bank chambers, Norwich
 Basford Thomas, 158 Gerard street, Derby
 Battie Edward Hickson, 11 Priory place, Doncaster
 Bayfield & Bayfield, 32 Temple row, Birmingham
 Bearne P., Exeter road, Newton Abbot
 Beech George, 9 Temple row, Birmingham
 † Bedford Fredk., Queen street chambers, Sheffield
 Bedford T. H., High street, Bristol
 Bellow Thomas A., 8 Water street, Liverpool
 Belton W. H., Walker street, Wellington
 † Bell James E. 2 Union chambers 27 Union st. Bury
 Bell Joseph, 1 South John street, Liverpool
 † Bellringer, Francis John Hext, Mercantile offices, 56 High street, Stockton-or-Tees
 Benson John George (Benson, Eland & Co.), Neville chambers, Westgate road, Newcastle-on-Tyne
 Bent Peter, 2 East parade, Leeds
 Bennet & Jennens, 33½ Temple row, Birmingham
 † Berry Frederick, 56 William street, Sheffield
 † Bewley John & Son, 4 Brown's buildings, Exchange street west, Liverpool
 Beyton & Dawson, 16 Park row, Leeds
 Bibby James Edward, Sutton Coldfield, and 1 Temple row west, Birmingham
 Bill A. R., Stourbridge
 Billing W. H., Market street, Bodmin
 Birch T., 34 Commercial road, Hereford
 Bird Samuel, 3 Inner Temple, Dale st., Liverpool
 Birkett Joseph, Penrith
 Birtwhistle Jos. Priestley, Crown street, Halifax

‡ Blackburn H. Webster } (H. W. & J. Blackburn),
 ‡ Blackburn John } Commercial bank
 ‡ Blackburn J. Hartley } buildings, Bradford,
 and Park row, Leeds
 Blackham George, 29 & 30 Exchange buildings,
 Stephenson place, Birmingham, and Smethwick
 and Handsworth
 † Blake Lovewell, Hall quay chambers, Great
 Yarmouth; Secretary to 'The Yarmouth Traders'
 Association
 Blanchford F., High street, Exeter
 Blanchford H., 1 Catherine terrace west, Teign-
 mouth
 † Blease John S. & Robert, 15 Lord street, Liverpool
 Bolton Charles Edward, 3 Park row, Leeds
 † † Bolland Henry (Gibson & Bolland), 10 South
 John street, Liverpool
 Booth Thomas, 17 Westgate, Halifax
 Bossom W. H. Drybrook, near Mitcheldean,
 Gloucester
 Bothomley Josh., Bridge street, Newport, Mon-
 mouthshire
 Boulton Alfred, 140 Waterloo road, Burslem
 Boumphrey William, 34 Castle street, Liverpool
 Bowden (Thomas) & Amos, 42 Mosley street, New-
 castle-on-Tyne
 Bowditch W. H., St. Mary's street, Bridgewater
 Bowen Henry, 27 Bennett's hill, Birmingham
 Bowman W., Gresham chmbs. Nicholas st. Bristol
 † Bradley Robert, 22 Market place, Reading
 Braim B., Queen Camel, Ilchester
 † Braithwaite J. & Co., 36 Albert rd, Middlesborough
 Braithwaite John White, Preeson's row, Liverpool
 Bratton J. Horsehall Dawley, Magna, Wellington
 Bray Charles, Boston
 Brewster C., 32 Norfolk street, Sheffield
 Bridgewater J. S., Old church yard, Wolverhampton
 *Bridgford & Sons, 30 Cross street, Manchester
 Brisbane James Duncan, 26 Scot lane, Doncaster
 Brittain Thomas & Co., 8 York street, Manchester
 Brocklehurst G., Castle street, Hinckley
 Brooke C., London road, Maldon
 Brooke, Richard, Albion street, Leeds
 Brookes Edwin, 25 Oldfield road, Salford, Man-
 chester
 Brookman W. F., Small tree court, Bristol
 Broome, Murray & Co., 104 King st., Manchester
 Broomhead Geo., 30 Gluman gate, Chesterfield
 Brown Theophilus, 7 Clayton square, Liverpool
 • Browning Thomas, 4 York chambers, King st.,
 Manchester
 Brownlow E. B., 10 Soresby street, Chesterfield
 Brownlow Ellis B., 22 Soresby street, Chesterfield
 Brunt Ephraim, Pall Mall, Hanley
 † Brunton Thomas, Commercial chrs. Darlington
 Byran J., Town hall, North street, Wolverhampton
 Bryant G. S. & Co., Stephen street, Bristol
 Buchett A. H., 10 Queen street, Neath
 † Buck Robert, 17 Fawcett street, Sunderland
 Bullock Thomas, Newcastle-under-Lyne
 Bunkle & Clulee, 25 Waterloo street, Birmingham
 Burgess R. M., 1 Woomald row, Leeds
 Burkitt R., 6 South terrace, Boston
 Burnett John James, 2 High street, Southampton
 Burton Joshua, Town hall buildings, 37 Cross
 street, Manchester
 † Burton William Robert, 10 Victoria chambers,
 South parade. Leeds
 Bury John, 11 Temple row, Wrexham
 Burrell & Pickard, 18 Albion street, Leeds
 Bush Harry B., Long Whittenham, Abingdon
 Bushell George, Almshouse street, Monmouth
 *Butcher William, 73 Princess st. Manchester
 Butler C. J. & Son, 6 Forbury, Reading
 Butler George Russell, 6 Market place, Reading
 Byerley J. A., St. George's house, St. George's
 square, Portsea
 Byrne Garrott Michael, Peel buildings, 5 Harring-
 ton street, Liverpool
 Byrne W. L., 80 Graham road, Dalston
 † Camm William Henry (Camm & Corbidge), 133 &
 135 Norfolk street, Sheffield
 Caparn T. J., Stodman street, Newark
 Carlill & Burkinshaw, 1 Parliament street, Hull
 Cariss Astrup, 40 Castle street, Liverpool
 † Carmichael Hugh, 77a Lord street, Liverpool
 Carr George, 7 Cook street, Liverpool
 † Carter Edward } (Carter & Carter), 33 Water-
 † Carter Edward H. } loo street, Birmingham.)
 Carter E. J., 1 Johnson's place, Exmouth
 Carver Edwin, 57 Whitechapel, Liverpool
 Cass Alfred, Bishops Stortford
 Caton Thomas, 4 Clayton square, Liverpool
 Catling James, 2 Freeschool lane, Cambridge
 Cave William, 151 Friar street, Reading
 Caw John, senr., Silver street, Halifax
 Caw John, junr., 2 George street, Halifax
 Cawker Richard G. (Tribe, Clarke, Cawker, & Co.)
 10 Temple street, Swansea
 Chadborn C., Brunswick square, Gloucester
 † *Chadwick David } (Chadwicks, Adamson,
 *Chadwick John Oldfield } Collier & Co.), 64 Cross
 street, Manchester
 Chadwick Thomas & Son, Clarence buildings, 4
 Booth street, Manchester
 Chadderton Wright, 10 Ridgefield, Manchester
 † Chalmers Anthony Wigham, 5 Fenwick street,
 Liverpool
 † Chamberlin William Henry, 4 New st., Leicester
 Chant Edward, 11 Raglan villas, Mill lane, Folk-
 stone
 Charlton Frederick, 58 New street, Birmingham
 Chesworth & Elliot, 3 Lord street, Liverpool
 Cheesman B. Sturminster, Newton, Blandford
 Child & Co., 14 Marsden street, Manchester
 † Chirgwin Thomas, 26 River street, Truro
 Clark Alfred, Bridgnorth
 Clark F. G. (Edmonds, Davis & Clark) 7 Union
 street, Ship street, Brighton
 Clay John & Son, 30 Union street, Halifax
 Clements G. A., Church st., Bromyard, Hereford
 Close J. W., 22 Bond street, Leeds.
 Cockburn, William, 33 Westgate street, Newcastle-
 on-Tyne
 Cocking Robert, 130 Fargate, Sheffield
 Coles W. 7 Clifford street, Southampton
 Coleman Abraham, Swindon
 Coleman, Bulwer & Co. Swindon
 Coleman Edwin, 41 Castle street, Dover
 Coleman John, 41 Temple street, Birmingham
 † Coltman Thomas, (borough accountant), Leicester
 Colton Charles, 10 Cook street, Liverpool
 *Collier Edwin (Chadwicks, Adamson, Collier,
 and Co.), 64 Cross street, Manchester
 Collier John Cates, Bank house, High street,
 Godalming
 Collins H. W., New street, Woodbridge
 Collins James, 39 Broad street, Bristol
 Compton James, 96 St. Aldate's street, Oxford
 Compton Robert, Guildhall chambers, Bristol
 Common Walter, George street, Halifax
 † Connor Charles, 57 Danelagh street, Liverpool
 Conway & Almond, 38 George street, Plymouth
 Cooke James A., Melbourne place, Lichfield road,
 Birmingham
 Cooke William, Coity road, Bridgend
 Coope J. A., Kineton, Warwick
 Cooper Edward, Midland road, Rotherham, York
 Cooper J. O. & Son, 162 Friar street, Reading
 Coote George, Friars street, Sudbury
 Copestake Henry, Fitzhead, Taunton
 Coppard G. M., The Parade, Epsom
 † Corbidge Cooper jun. (Camm & Corbidge), 133 &
 135 Norfolk street, Sheffield
 Cossham S., Shannon court, Nicholas st., Bristol
 *Cottam Samuel E. & Son, 6 Essex st., Manchester
 † Cotton George Pritchard, 23 & 24 Estate buildings,
 Huddersfield
 Coulson G., 20 Marlborough road, Peckham
 † Coulson William Watson, Church st., Oswestry
 Coverdale J., 3 New bridge hill, Louth
 Cox B., Town hall, Weston-super-Mare
 † Cox G., 4 St. James street, Bath
 Crane John, Quadrant chambers, New street, Bir-
 mingham
 † Creighton Thomas, Church street, Dewsbury
 Croker J. Newnham, Gloucestershire
 † Crosland Edward, 21 Harrington street, Liverpool
 Crosoer George S., 11 Court street, Faversham
 Crouch James Thomas, 40 Earl sreet, Maidstone
 *Crowther Joshua & Co. 39 York st., Manchester
 Cruse T., Lower lake, Battle
 *Cuff George Benjamin, 14 Tib lane, Cross street,
 Manchester

+Culley Samuel & Co., Queen street, Norwich
 Curtis, Jenkins & Co., Exchange buildings, Bristol
 Curtis, W. P., Halcyon place, Newton Abbott
 Dallinger J., Market hill, Woodbridge
 Davenport J. Rodborough, Stroud
 †Davidson John William, 10 Cook street, Liverpool
 Davies Frederick C., Rock and Castle cottages, Brecon
 †Davies H., 16 Winckley street, Preston, and 40 Castle street, Liverpool
 Davies J. W., County Court, Oswestry
 †Davies John Edmund, Bewsey chambers, Bewsey street, Warrington
 †Davies Josh. & Co., Bewsey chambers, Bewsey street, Warrington
 Davies, W. E., Carnarvon
 Dawe J. E. E. 8 Union terrace, Plymouth
 Dawes Brothers, Clevedon, Somerset
 Dawson John, Bridgwater chambers, 6 Brown street, Manchester
 Dawson Mark & Son, Flotter gate, Great Grimsby
 †Dawson Wm. Edwin, 5 Appleton gate, Newark-on-Trent
 Dawson W. K., 2 New street, Aberystwith
 Dawson W. O., Rutland street, Leicester
 Day, Harry, Foregate street, Worcester
 Deadman W., Church street, Pewsey, Marlborough
 Dean, Gordon, & Hinde, Bond street, Leeds
 *Deloitte & *Halliday, 25 Booth street, Manchester
 Denning, Smith & Co., Shannon court, Bristol
 †De Rome Matthew, Stramongate, Kendal
 †Dickin Henry & Co., Market street, Bradford
 Ditchfield & Heppard, Blackburn
 Dixon William George, 3 Newhall st., Birmingham
 Dobson Henry, 57A South Castle street, Liverpool
 Dodds, R. A., Shannon court, Bristol
 Dolby W., West street, Oundle
 Dominy Spencer, 24 Waterloo street, Birmingham
 Dooley C., Moor street, Brierley hill, Staffordshire
 Doubell William, Hawkhurst, Kent
 Downing & Son, 62 Watery street, Sheffield
 Downing J., Exchange East, Bristol
 Dredge W. Newnham, Gloucester
 †Driver J., Regent street, Lutterworth, Leicester
 *†Duffield John, Essex chambers, 8 Essex street, Manchester
 Durrant G. H., High street, Chelmsford
 Dutton George, High street, Tunstall
 Dyer J. A., Northleach, Gloucestershire
 Dye, John, 19 Guildhall street, Lincoln
 Eaden & Son, 21 Bennett's hill, Birmingham
 Ealand, W., Saxilby, Lincoln
 Eastmure S., 43 Blackheath hill, Greenwich
 Eastwood John Adam, Queen chambers, 57 Princess street, Manchester
 †Eatwell Edward William, High street, Berkhamstead, Herts
 Eddy McKinlay & Watson, 96 High street, Stockton-on-Tees
 †Edey John, 27 Change alley, Sheffield
 Edgar John, 13 Bond street, Manchester
 Edmond Seaward Richard, The Brewery, Spring gardens, Haverfordwest
 †Edmonds, †Davis & †Clark, 46 St. James street, Portsea; 29 High street, Southampton; 7 Union street, Ship street, Brighton; 20 Holyrood street, Newport, Isle of Wight; 45 Jewry street, Winchester; 6 Treverton terrace, Bournemouth; and 8 Old Jewry, London, E.C.
 †Edwards Charles Henry, City Treasurer's offices, Town Hall chambers, Chester
 †Edwards William, Granville pl. Stone rd. Longton agent for Atlas Fire & Life Assurance Company
 †Edwardson Henry, 30 North John street, Liverpool
 †Eggington & Preston, 150 Friar street, Reading
 Eland John Smith (Benson, Eland & Co.), Neville chambers, Westgate road, Newcastle-on-Tyne
 Elborough C. M., 1 High street, South Norwood
 Ellis Isaac, 11 St. James street, Sheffield
 †Ennion Thomas, High street, Newmarket
 Evan H. S., 63 Laurel grove, Penge
 Evans D., 46 Thomas street, Merthyr Tydvil
 Evans W. C. & Co., Bell chambers, Bell lane, Gloucester.
 Everest J., St. John's hill, Shrewsbury
 Everett Richard S., 27 King street, Liverpool

Ewing J., Hotel street, Leicester.
 Exelby John, Imperial chambers, 35 South King street, Manchester
 Farmer Benjamin, Shiffnal Salop
 Faulds J. G. B., Market Cross chambers, Birkenhead
 Fenner & Hilton, 20 Prince Albert street, Brighton
 Fernhough J., Tailors court, Bristol
 Fernie E., 19 Eastgate street, Stafford
 Fewings Edwin, Queen street, Exeter
 Fielding George, 27 Corporation street, Manchester
 †Finney & Son, 12 St. George's crescent, Liverpool
 †Fisher Walter Newton, 4 Waterloo street, Birmingham
 Fletcher J., Well End, March
 Flewett T. O., Newnham, Gloucester
 Forbes John E., 5 York street, Manchester
 †Ford Alfred Lawson, 31 The Temple, Dale street, Liverpool
 Ford Edward, jun., 22 Lord street, Liverpool
 Ford J., 6 North place, Maidenhead
 Forrest Alexander, 10 Cherry street, Birmingham
 Forrest W., Cloth Market, Newcastle-on-Tyne
 Foster Roberts & Co., Silver street, Halifax
 Foulds J., Horsefair, Pontefract
 Fowler John Williams, Albert road, Harborne, Birmingham
 Fox Chas. Ralph, Bailey street, Oswestry
 Fox W., Coalbrook dale, Wellington, Salop
 France W. H. & Co., East Parade, Bradford
 Free Robert & Son, 31 Bennett's hill, Birmingham
 Freeman James, 86 New street, Birmingham
 French Thomas Henry, 5 Carlton chambers, 16 St. Ann's street, Manchester
 Frisby A., Cottesmore, Oakham
 Frye A., Mill hill, Newmarket
 Fryer & Conway, Victoria street, Liverpool
 Fugill Josh., 1 Leeds road, Bradford
 Fugill W., Manor street, Hull
 Gain & Jackson, High street, Newport, Mon.
 Gardner Thomas, Market street chambers, 32 Market street, Bradford
 Garland C., Lydney, Gloucester
 Gash Walter, Post Office court, Carlisle
 †Geard John Bradly, 6 Princes street, Ipswich
 †Gibson David (Gibson & Bolland), 10 South John street, Liverpool
 Gibson George Weston, Hillingdon End, Uxbridge
 Gibson Thomas, 47 North John street, Liverpool
 †Gilchrist John, 2 Exchange pl., Middlesborough
 Gilyard William, 25 Market street, Bradford
 †Gillespie, Holmes, Spence & Co., 10 Royal Arcade, Newcastle-on-Tyne
 Gillespie Thomas, Market place, Morpeth
 *Gillibrand, Thomas W., 56 George st., Manchester
 Gillman A., 10 Swan lane, Stroud
 Glasspool J. T., 14 Manchester street, Sonthampton
 Glossop & Gray, 35 Kirkgate, Bradford
 Glover A., jun., Bridge street, Stourport, Worcester
 †Goddard Frederick Robertson (Monkhouse, Goddard, Miller & Co.), 3 St. Nicholas buildings, Newcastle-on-Tyne, and 2 Exchange place, Middlesboro'
 Golding George, 24 North John street, Liverpool
 Goldsworthy Thomas, 55 Dean street, Aberdare
 Goodman Albert, Hammet street, Taunton
 Gordon A., Bank offices, Ross, Hereford
 Gough F. G., 3 Murray street, Llanelly
 †Gould Harry Pearce (Samuel Culley & Co.), Queen street, Norwich
 Goulding J. W., Holbeach, Lincolnshire
 Grace, James & Henry, Royal Insurance buildings, Bristol
 Graham Henry, West Sunnyside, Sunderland
 Graham J., Watermoor, Cirencester
 Green G., Greathales street, Market Drayton
 Green Joseph, 30 Brazenose st., Manchester, and Bank chambers, Stockport
 Green W., 4 Spa Walk, Gloucester
 †Greener Josh., 62 Grey street, Newcastle-on-Tyne
 *Gregory Thomas, Bacup
 Gregory William, 14 Dale street, Liverpool
 Griffiths L., Bishop's castle, Salop
 Griffiths R., Derby cottages, London rd., Plaistow.
 Grigg W. H., 30 Clare street, Bristol
 Grundy F., Watton, Brecon
 Gryffith S. T., Holyhead
 Gurney J. B., 60 Gold street, Northampton

†Hadfield Thomas, (Alfred Allott & Co.), 10 Norfolk street, Sheffield
 Haigh Thomas, 33 John William st., Huddersfield
 Hall & Cox, the Albany, Liverpool
 †Hall Samuel, 4 Curzon street, Derby
 Hall T., Beacon street, Lichfield
 *Halliday James (Deloitte & Halliday), 25 Booth street, Manchester
 †Hallam Alfred, 6 Exchange place, Middlesborough
 Ham Henry H., Shannon court, Bristol
 Hamer John, Borough Accountants office, Town hall, Bradford
 Hamilton Andrew, 100 King street, Manchester
 Hamlet S. W., Newnham, Gloucester
 Hammersley Edwin John, Pall Mall, Hanley
 Hancock, Thorne & Co., Guildhall, Broad street, Bristol
 Hancock G. E., Pickwick road, Corsham
 *†Handley T. W. (Handley & Wilde) 7 Cross street, Manchester
 Hannath E., Exchange, Bowl Alley lane, Hull
 Harcourt A., 7 Abbey ter., Barking rd., Plaistow
 Hardcastle & Barnfather, 15 East parade, Leeds
 Hardern David, 56 Mill street, Macclesfield
 Harding W., Russell street, Darlington
 Hardy Herbert Edward, 28 South Castle street, Liverpool
 †Harper E. Norton { (E. Norton Harper & Son), 40
 †Harper Alfred C. { Earl street, Maidstone, & 2
 { Cowper's court, Cornhill
 { London, E C
 Harries Charles John, 22 Mardol, Shrewsbury
 Harris H. W., High street, Glastonbury
 Harris H. W. & Taylor, Merthyr Tydvil
 †Harris John Oke, Gandy street chambers, Exeter, manager Exeter & West of England Permanent Benefit Building Society. Established 1849
 Harrison John, 28 High street, Birmingham
 Harrison Leonard, 2 Wason buildings, 4 Harrington street, Liverpool
 †Harrison T. H. & H. W., The Wardwick, Derby
 Harrison Thomas, Queen street, Wakefield
 Harrison W. H., The Hollys, Haywards heath, Sussex
 †Harrison W. Lomas (Harrison & Starkey), 37 Cannon street, Birmingham
 Harrop A., Chapel hill, Dukenfield
 Harvey J., King street, Broseley, Salop
 Harvey T., Binport street, Shaftesbury
 Harwood T., Wyle cop, Shrewsbury
 †Haswell George & Son, 84 Foregate street, Chester
 Hawkins & Sylvester, 68 St. Giles street, Oxford
 Hawkins C. T. 12 Broad street, Oxford
 *Haworth R. C. & W., 19 Cooper st., Manchester
 Hawson & Neale, 26 George street, Sheffield
 Hay, J., 14 Savile street, Hull
 Hayes Samuel & Co., Oxford place, Leeds
 †Hayes Samuel (Hayes & Moston), 24 Cheapside, Hanley
 Hayes & Youngusband, Britannia buildings, Oxford place, Leeds
 Heard William, 77A Lord street, Liverpool
 Heath F. W., 7 Well walk, Cheltenham
 Heath H. S., Market hill, Calne
 Heighway J., Church Stretton
 Helmore R. H., Monmouth street, Topsham
 Helmore W. J., Strand, Topsham
 †Heselton John Allison, 9 Market street, Bradford
 Hewitt Josh., Harris, 179 Princess st., Manchester
 Hickling W. E., Bowling green st., Leicester
 Hill, Hopkins & Co., Queen street, Cardiff
 Hill George, 17 Temple street, Birmingham
 Hill W. H., The Green, Devizes
 Hird T. R. Bardney, Lincolnshire
 Hirst William, 52 Castle gate, Newark
 Hitchins W. J., Picton street, Bristol
 Hobbs John, 16 Dowry parade Bristol
 Hobbs W. R., 23 St. Giles street, Oxford
 Hodder John E., 12 Brook street, Bradford, Manchester
 Hodson Samuel H., School mills, 45 Long Millgate, Manchester
 Holderway J., Hilperton, Trowbridge
 †Hollins Joseph, 73 Petergate, York.
 Holmes G., St. Peter's street, Stamford
 Holmes J., High street, Chesterfield
 †Holmes H. Thomas Edward, 22 Havelock street, Sheffield

†Holmes Richard Henry (Gillespie, Holmes, Spence, & Co.), 10 Royal Arcade, Newcastle-on-Tyne.
 *Holt, Mansfield & Holt, 1 St. Ann's churchyard, Manchester
 *Holt Charles H., 1 St. Ann's churchyard, Manchester
 †Holt George Edward, 3 Union court, Castle street, Liverpool
 Homer & Son, 1 Ridgefield, Manchester
 Hooper Alfred Bray, Tyrrel street, Bradford
 Hore J. D., 39 Ormond street, Liverpool
 Horner Henry & Son, 82 Norfolk street, Sheffield
 Horns E., Woodstock
 Hortop Henry, 39 High street, Barnstaple
 Hosking Albert W., 66 Lancaster avenue, Fennell street, Manchester
 †Houghton Vaughton William, 35 Waterloo street, Birmingham
 Hubbart H. E., Thurland street, Nottingham
 †Hudson & †Pybus, 3 Zetland road, Middlesboro'; Dovecot street, Stockton-on-Tees; Central Hall, West Hartlepool; and High row, Darlington
 Hughes George, Tredegar street, Pontyprid
 Hughes John B. (Hughes & Reay), 4 Clayton square, Liverpool
 Hughes Robert, Carnarvon
 Hughes Bros., Bangor
 Hulse Henry Walter, 25 Lee crescent, Edgbaston, Birmingham
 Hunt Samuel & Son, 54 Portland st., Manchester
 Hunton Frederick William, Bracknel, Berks
 †Hurd Samuel, 19 Park row Leeds
 Hutchinson R., 2 Limes buildings, Bow street, Sheffield
 †Hutchinson W., 4 Great Colman street, Ipswich
 Innell J., High street, Ross, Hereford
 Irvine William & Co., 18 Cheapside, Halifax
 †Ivey John, 20 South John street, Liverpool
 †Jay Geo., 8 Bank street, Lincoln
 Jefferies A. G. W., Guildhall chambers, Bristol
 Jeffery Edward, 1 Alfred street, High street, Oxford
 †Jenkins John, 20 High street, Cardiff
 Jephson T. N., Knifsmith street, Chesterfield
 Jessop Adam, Bond street, Dewsbury
 John, William, West village, Cowbridge
 Johnson & Speke, 149A Lord street, Southport
 †Johnson Alexander, London road, East Grinstead, & 68 North end, Croydon
 Johnson J., 4 Millstone lane, Leicester
 Johnson Joseph, 100 King street, Manchester
 Johnson G. T., St. Mary's st., Whitchurch, Salop
 *Johnson Robert Edward, 37 Cross st., Manchester
 Johnson S. W., Church street, Leominster
 Johnson W., Head street, Halstead, Essex
 Jolly Thomas Francis, 22 Guildford street, Luton
 Jones, Crewdson & Co., 25 South corridor, Royal Exchange, Manchester, and 1 Finsbury circus, London E C
 Jones C. H., Birmingham road, West Bromwich
 †Jones David Bibby, 26 North John st., Liverpool
 Jones Edward, 8 South parade, Manchester
 Jones G., Dyer street, Cirencester
 Jones John, 18 Foregate street, Worcester
 †Jones John, Westminster buildings, Newgate street, Chester
 Jones Robert Edward, 40 Brown street, Manchester
 †Jones Robert Morgan, Matura house, Pembroke
 Jones T. W., Church street, Wellington
 Jones T. Y., 1 Swan hill court, Shrewsbury
 Jones W., Well hill, Minchinhampton, Stroud
 Jones W. Preece, 7 St. John's street, Chester, and 13 Eastgate street, Stafford
 Jordan J. C., Heathfield street, Swansea
 Joyce S., 24 Bridge street, Bristol
 Judge, J. B., St. James street, Dover
 Kain J., Upper Kent street, Leicester
 Keats C., 4 Wollaston terrace, Dorchester
 Keighley, Lea, Son & Co., 15 Dickinson street, Manchester
 †Kemp Alfred Blyth, 10 Cheapside, Bradford
 Kemp John & Co., Queen chambers, Cherry street, Birmingham; Adelphi, Bank chambers, South John street, Liverpool, and 46 Cannon street, London E C
 Kemp Robert Albion, 37 Edmund st., Birmingham
 *Kerr John, 28 Faulkner street, Manchester

* Kevan Peter, Twelve-acre field, Bolton
 + Kidner John (Alfred, Allott & Co.), 10 Norfolk street, Sheffield
 * Kidson Herbert (Kidson & Backhouse), 5 St. James's square, Manchester
 Kidson J. H., 13½ Priory place, Doncaster
 King C. D., Exchange buildings, The Parade, Northampton
 Kingston Richard, South Parade, Leeds
 Kirk & Price, Albert square, Manchester, and 32 Exchange buildings, Birmingham
 + Knight George Jepson, 17 Dickinson street, Manchester; 24 Bridge street, Runcorn; and Old Town hall chambers, Northwich
 Knowles George, 7 Duke street, Bradford
 +Knox G. Walter B.Sc., 15 St. James row, Sheffield; Agent for The Northern Fire & Life Assurance Company
 Knox William, 6 Lord street, Liverpool
 Kynder John Buckley, Chapel hill, Dukinfield
 + Laidler Robert Francis, Darlington
 Lamb & Moore, Grainger street west, Newcastle-on-Tyne
 Lancashire & Earnshaw, St. James' chambers, 36 South king street, and 15 St. James' square, Manchester
 +Lane Charles Sherriffe, West Hartlepool
 Langford W., Market place, Frome
 Langton & Mathison, 22 Lord street, Liverpool
 Larmuth George H., 18 King street, Manchester
 Laundy, Harrison & Harris, 22 Waterloo street, Birmingham
 Lawes H., The Green, Devizes
 Lawson P., Crossby street, Maryport
 Lawton Edward, 37 Spring gardens, Manchester
 *Lawton James Kinder, Chancery place, Booth street, Manchester
 Lea Henry, Accountant to the Corporation, Coventry
 Lea, John, Commercial chambers, Warrington
 Leach A., Norfa terrace, Bridgend
 Leach J. B. & B. 53 North John street, Liverpool
 Leader J., Kingsbury street, Marlborough
 Learoyd Jonathan Ingram (Pickard, Learoyd & Co.), Square road, Halifax
 Leaver J. T., 57 Ely street, Stratford-on-Avon
 Lee James, 12 Bridge street, Bideford
 * Lees & *Graham, St. George's chambers, 98 Albert square, Manchester
 +Leggoe Frederick Edwin, 17 to 21 George street, Sheffield
 Leman Thomas, Pelham street, Nottingham
 Levi Godfrey, 9 Tib lane. Cross street, Manchester
 Levick Samuel L., 66 West street, Sheffield
 Lewins, Elliott & Co. 76 Grey st., Newcastle-on-Tyne
 Lewis Brothers, The Mart, Neath
 Lewis & † Mounsey 3 Lord street, Liverpool
 Lewis Edwin T., Quay street, Bristol
 † Lewis John, Waterloo chambers, 1 Temple row west, Birmingham
 Lilley E., George street, Bridgewater
 Lings John, 1 Oxford terrace, Dartmouth row, Blackheath
 * Litchfield & Co. Temple Chambers, St. James square, Manchester
 Little John, 41 Faulkner street, Manchester
 Lloyd D., Blaina, Tredegar
 +Lockett Allan Backhouse, 9 Lawson st., Barrow-in-Furness
 Lockett J., King street, Wellington, Salop
 Long Edmund & Edward Alfred, 9 Victoria terrace, Dudley
 Long John, 126 Chester road, Hulme, Manchester
 Louch & Pierson, 21 Dickinson street. Manchester
 Lowden Stewart, Ropergate, Pontefract
 Lowrey Charles, 9 South parade, Leeds
 Lowther L., 22 Quay street, Cardigan
 Lucas E. L., 10 Spencer street, Leamington
 Lucas W., New road Aylesbury
 Lucas William Edward, 10 Spencer st. Leamington
 Luckin James jun., High street, Chelmsford
 Lund, Binns & Mitchell, Market street, Bradford
 Lund Thomas, Hustler gate, Bradford
 +Lunt Joseph, 57 King street, Manchester
 Lyddon J. W., 4 Nicholas parade, Bristol
 † Macredie Andrew, George street, Sheffield
 Mackennal P., Horsefair street, Leicester

+ Madders Ambrose, 3 Brunswick blgs., Brunswick street, Liverpool
 Mainwaring J., 22 Lord street, Liverpool
 Major R., Down street, Bridport
 Mann R. sen. & jun., Vernon street, Stockport
 Mann W. D., Lower terrace, Torquay
 Manton T. C., Northampton
 Markland James John, 38 South King street, Manchester
 +Marris Charles, 37 Waterloo street, Birmingham
 Marris H. & Son, 10 Friar lane, Leicester
 Marris R. & Son, 6 New street, Leicester
 Marsden George, 125 Deansgate, Manchester
 Marsden, Pearson & Wade, 5 Old churchyard Liverpool
 +Marsh Peter, 61 Princess street, Manchester
 +Marshall Edwin Whitehead (Aspden and Marshall), 38 Barton Arcade, Manchester; Secretary Royal Manchester Institution; Manchester School of Art; Clinical Hospital and Dispensary for children; Manchester New College, London; Imperial Hotel Company, Blackpool, limited; Victoria Pier and Promenade Hotel Company, Southport, limited; Queen's Theatre, Manchester, limited; and Belvoir Pier and Hotel Company, Rhyl, limited. Auditor to Stockport Bank for Savings; Percival, Vickers and Co. limited; Household Stores Association, limited; J. & E. Grundy, limited; and Satterfield Convalescent Charity
 Martin L. B., All Saint's court, Bristol
 Masters Charles, Weston-super-mare
 + Masterman John, 1 King street chambers, Wakefield
 * Mather John (Parkinson, Mather & Co.), 12 Police street, Manchester
 Mathews Charles, St. John's hill, Shrewsbury
 Mathews H., Cicely hill, Cirencester
 Mathison W. 22 Lord street, Liverpool
 +Mauder Thomas James, 36 High street, Taunton
 Mawdsley William, 33 Burscough st., Ormskirk
 +Mawson John Gordon Byron, 8 Duncan street, Birkenhead
 Mayo & Thornbery, 8 Newhall st., Birmingham
 Maynard Alfred & Walter, Hammet st. Taunton
 McAllum, Lax & McAllum, Grainger street west, Newcastle-on-Tyne
 M'Ilquham & Co., 73A Market st., Manchester
 M'Ilquham Robert, 1 New Brown st., Manchester
 McLucas Archibald A., Pontypridd
 † McQuie Peter Brookshaw, 71 Lord st., Liverpool
 Mead William L., 17 Albert road, Dover
 Mear J., Regent street, Burslem
 Medway W., Broad street, Bristol
 Meginn John, St. James' chambers, 38 South King street, Manchester
 +Mellors Robert, Pelham street, Nottingham
 +Menzies & Son, 53 North John street, Liverpool
 Menzies William, 40 Bennett's hill, Birmingham
 * Merchant C. M., Silver street, Bury
 +Milne James & Co., Albion chambers, Bristol
 Miller J., 37 & 38 Market place, Reading
 † Miller Robert Fergusson (Monkhouse, Goddard, Miller & Co.) 3 St. Nicholas buildings. Newcastle-on-Tyne and 2 Exchange place, Middlesboro'
 Miller W., New road, Cirencester
 +Mirfin John, Albion street, Leeds
 Mitchell Charles jun. 22 Lord street, Liverpool
 Mitchell E., Marsden street, Chesterfield
 † Monkhouse George Benson (Monkhouse, Goddard, Miller & Co.), 3 St. Nicholas bldgs., Newcastle-on-Tyne, & 2 Exchange place, Middlesboro'
 Moore J., Northwich, Cheshire
 + Moore William Francis, 9 Chapel street, Preston
 Moorhouse J., Buxton road. Huddersfield
 Morgan G., Cinderford, Newnham, Gloucester
 Morgan J., 8 Clive place, Trecynon, Aberdare
 Morgan M., 10 Dean street, Aberdare
 + Morley George, 23 Brasenose street, Manchester
 Morris Alexander & Walter, 68 Fountain street, Manchester
 Morris B., High street, Southover, Lewes
 Morris D., Morgan street, Pontypridd
 +Morris Emanuel 19 King street, Wigan
 Morris J. W., 23 Gower street, Swansea,
 Morrison John, 40 North John street, Liverpool
 +Moss Charles Herbert, College chambers, Rotherham

+Moston William Knight (Hayes & Moston), 24 Cheapside, Hanley
 *Mottershead Thomas, 2 Victoria st., Manchester
 Mountford F. Silverdale, Newcastle-under-Lyne
 Mullin James J., 83 Bridge street, Manchester
 Mundy & Brewer, Milsom street, Bath
 Murgatroyd Frederick, 44 Kennedy st., Manchester
 *Murray Adam, 104 King street, Manchester
 Nadin Abel, Wellington chambers, 2 Victoria st., Manchester
 +Nairne & Sons, 40 Brown street, Manchester
 Nash J., The Crofts, Ross, Hereford
 Nash William, 15 West Derby street, Liverpool
 +Ncedham Elias, 121 Norfolk street, Sheffield
 *Neild Isaac & Son, 19 Chapel walks, Manchester
 Nelson John, 61A Piccadilly, Manchester
 Nelson William James, 14 Clarendon rooms, 1 South John street, Liverpool
 *Nesbitt George, 19 Mount street, Manchester
 Nettleship W. P., 6 Cornwall terrace, Holland rd., Brixton
 Nevey Charles Burns, 28 Quadrant chambers, New street, Birmingham
 New R. G. 37 Great Nelson street, Liverpool
 Newman T., Napier terrace, South st., Dorchester
 +Newton James (Tunnah & Newton), Savings' Bank buildings, Wood street, Bolton
 *Newton W., 69 Bridge street, Manchester
 Newsome Squire, Brunswick street, Batley
 *Nicholson & Milne, 100 King street, Manchester
 +Nicholson Joseph, 18 Church street, Whitehaven
 +Nicholson W., Whitecroft works, Lydney
 Nightingale H., London road, Horsham, Sussex
 Notcutt George, St. Andrew's street, Hertford
 Nutt J., 17 Sheep Fair, Rugeley, Staffordshire
 Ogden Mark, 29 Brown street, Manchester
 Oldham H. S., The Villas, Silverdale, Newcastle-under-Lyne
 Ormond Richard (Strachan, Ormond & Taylor), Grainger, street west, Newcastle-on-Tyne
 Osborne C., 27 Clare street, Bristol
 Ostler J. M., 14 Bladud buildings, Bath
 Ostler William, 12 Corporation street, Halifax
 Otway Septimus, Stevenage, Hertfordshire
 Overbury Thomas, Borough Accountant, Nottingham
 Owen J., 5 Chapel street, Carmarthen
 Padfield G. H., Mendip ridge, Shepton Mallet
 Padley Charles jun., 16 North John st., Liverpool
 Paice J. P., 85 Cromwell road, Landport
 Palmer Arthur, Broad street, Bristol
 Palmer John James, Yardley fields, Yardley, Birmingham
 Palmer Thomas Kelsey, Wormwood hill, Kirton-in-Lindsey
 Panes J., 7 Southborne terrace, Weston-super-Mare
 Pantall W., 6 Bridge street, Hereford
 Panton T. W. & H., High street, Sunderland
 Parkes, Cox & Co., Colmore row, Birmingham
 Parkinson Richard C. (Parkinson, Mather & Co.), Edinburgh chambers, King street, Manchester
 +Parry William John, 3 & 4 Williams court, Bethesda; and 26 Castle square, Carnarvon
 +Parsons John & S. B., Athenæum chambers, Nicholas street, Bristol
 Partridge H., Kingsteignton, Newton Abbot
 Patterson & Thomas, 16 Cook street, Liverpool
 Pavitt William, Stansted, Essex
 Payne Charles, 23 John William st., Huddersfield
 +Payne George, 21 Kennedy st. Manchester
 Peach William, Queen street, Derby
 Pearce F. 9 Tavern street, Ipswich
 +Pearce J. 4 Princes street, Ipswich
 Pearse William, 17 Victoria street, Plymouth
 +Pearson Joseph, 11 Paradise square, Sheffield
 +Pearson Reuben, Gill, Ulverston
 ?Pearson Robert Dudley, 5 Old church yard, Liverpool
 +Peirson Edward Thomas, 46 Jordan Well Coventry
 +Pember Charles, 1 King street, Hereford
 Pendered J. sen. & jun. Market sq. Wellingborough
 Penney Eddell, Salisbury terrace, Dorchester
 Penrose & Anson, 74 Lancaster avenue, Fennell street, Manchester
 Percivall John, Temple street, Birmingham
 Perry Chas. Jas., 46 Union passage, Birmingham
 Peugh John, 1 Dare villa, Aberdare

Pickard Thomas (Pichard, Learoyd & Co.) Square road, Halifax
 +Pickering B. 8 Parliament street, Hull
 Pierson Charles (Louch & Pierson) 21 Dickinson street, Manchester
 Pigott Thomas, Bentley Arksey, Doncaster
 Pilling Edward James, 9 New street, Huddersfield
 Pike E. J. 30 Clare street, Bristol
 Pike James, Friar's place, Reading
 Pike T. H. Denmark road, Wotton-under-Edge, Gloucester
 +Pinkney John Ashworth, 20 Fenwick st. Liverpool
 Pitt B. Cainscross, near Stroud, Gloucester
 Pitt J. S. Broad street, Bristol
 Pittman J. R. St. Martin's street, Wallingford Berks
 Pollard F. City chambers, Gaudy street, Exeter
 Pollitt Thomas, 16 Brown street, Manchester
 Pool John, St. Mary's street, Shrewsbury
 Poole Edwin, Dudley, Worcester
 Poole Henry, 96 High street, Stoke Newington
 *Popplewell F. W. & Son, Stanley chambers, 23 Cross street, Manchester
 Pountney John, Barratts hill, Broseley, Shropshire
 Pover & Howorth, 2 North John street, Liverpool
 Pranghley R. Silver street, Warminster, Wiltshire
 Pratt R. A. Spalding, Lincoln
 Pratt William H. & Son, 20 & 21 Manchester chambers, 46 Market street, Manchester
 Prest H. P. Ashbrook terrace, Lower Bebington road, Chester
 +Preston Marshall, 3 Clarence street, Albert square, Manchester
 Price John (Roose & Price) 20 North John street, Liverpool
 Price William Henry, High street, Crickhowell, Brecknock
 Priest John, 57 Princess street, Manchester
 Priest T. E. 1 South John street, Liverpool
 Priestley Samuel, 33B Kirkgate, Bradford
 Pritchard A. H. Willow st. Ellesmere, Shropshire
 Proctor & Parker, 7 Dale street, Liverpool
 Pryce J. New road, Abbey Forge, Shrewsbury
 Puttick William, Midhurst, Sussex
 +Pybus George E. (Hudson & Pybus) 3 Zetland rd. Middlesboro', and Dovecot st. Stockton-on-Tees
 +Pye George, 3 Bank buildings, Colchester
 +Quant W. A. 16 Acres field, Bolton
 Quilliam Joseph Haigh & Alfred, 10 Whitechapel, Liverpool
 Radford G. Horninglow, Burton-on-Trent
 Rake G. H. 3 Elizabeth place, Aberdare
 Randall J. Westborough, Wimborne, Dorset
 +Randall J. 5 Rowcroft, Stroud, Gloucester
 +Rawlings Henry, 59 John street, Sunderland
 +Read Charles H. & Son, Wickham Market, and Framlingham
 Read J. Mount Sion, Tonbridge Wells, Kent
 ?Read Thomas William, 30 Castle st. Liverpool
 Read Charles, 18 Newport street, Swindon
 Reay James B. (Hughes & Reay) 4 Clayton square, Liverpool
 Redding S. B. St. Marks street, King's Holme, Gloucester
 +Rees Thomas, Charlton house, High street, Tenby
 Rees Thomas, Aberaman offices, Aberdare
 Rees William Harry, Charlesville place Neath
 *Rees, White & Co. 26 King's chambers, King st. Manchester
 Rhodes C. T. & Co. Wards End, Southgate, Halifax
 Richards William Hosken, 54 & 55 Causeway head, Penzance
 +Richards William J. Newport, Isle of Wight
 Richards W. M. Nolton street, Bridgend, Glamorganshire
 Richardson James, 21 High street, Longton, Staffordshire
 Richardson John, 6 Alfred place, Reading
 Riddell & Son, Grainger st. Newcastle-on-Tyne
 Riley Joshua Armitage & Son, 9 Cheapside Halifax
 Rimmington J. High street, Spilsby
 Roberth Jonathan, 35 King street, Liverpool
 Roberts Alfred Edward, 37 Waterloo street, Birmingham
 Roberts D. Church street, Cardiff
 ?Roberts Edward, Commerce court, 11 Lord street, Liverpool
 Roberts E. Millstone lane, Leicester

Roberts J. B. & Randal, 40 Queen street, Sheffield
Roberts Richard, 11 Chapel walks, Manchester
Roberts W. J., Brecon
Robertson James, Queen street, Whitehaven
Robins J. South Petherton, Ilminster, Somerset
Robinson George, Crown chambers, 18 Red cross street, Liverpool
Robinson G. A. 51 King street, Manchester
Robinson John, 41 Lord street, Liverpool
Robinson John, Finkle street, Stockton-on-Tees
Robinson R. W. St. John street, Bedford
Roebuck William Henry Alexander, Buxton road, Huddersfield
Rogers Charles, Willoughby house Pavement, Nottingham
Rogers George, 12 Market square, Northampton
Rogers J. 6 Pepper street, Chester
Rogers John, London road, Maldon
Rogers O. York street, Rhymney, Tredegar, Mon.
Rogers T. T. 16 Lord street, Liverpool
Rollinson M. Albion villas, Albion street, Brierley hill, Staffordshire
Ronfeldt Frederick, Bank street, Bradford
Roose & Price, 26 North John street, Liverpool; Accountants to the Liverpool Association for the Mutual Protection of Wholesale Dealers and Manufacturers (Hy. Crosfield, Secretary)
Rootes William Rudge (Rootes & Wintle) Bank offices, Ross, Hereford
Roots George, Brewer street, Maidstone
Rose Robert, High street, Honiton, Devonshire
Routh John & Co. Royal Insurance buildings, Park row, Leeds
Rowlands B. B. Severn sq. Newtown, Montgomery
Royle P. & E. York chambers, 57 King street, Manchester
Royston J. 62 Jesus lane, Cambridge
Ruegg E. J. Lansdown, Stroud, Gloucester
Rudall William M. Anchor lane, Barnstaple Devon
Rudwick N. 3 Lansdowne place, Lewes
Rusling John, 57 Princess street, Manchester
Ryder John, Railway Arch, Todmorden
Ryder T. 37 Waterloo street, Birmingham
Rylands & Cozens, Cardiff
Ryland G. Burlington chambers, 106 New street, Birmingham
Rylatt W. Stanfield. Wragby, Lincoln
Rymer Walter, 11 Scale lane, Hull
Sabine Thomas Josh. 54 Ship street, Brighton
Sandeman William, Church street, Accrington
Sandland J. S. 22 Talbot chambers, Market street, Shrewsbury
Saunders William, The Wardwick, Derby
Sawyer Joseph, Myrtle cottage, Richmond road, Twickenham
Schofield Charles John, 3 Cooper st. Manchester
Schofield Thomas, Todmorden, Lancaster
Schofield W. 1 Wellington buildings, Queen street, Huddersfield
Scott & Impey, 8 Waterloo street, Birmingham
Shackleford J. H., 31 Cross street, Reading
Shannon & Co., 39A South Castle street, Liverpool
Sharp Joe, 27 Estate buildings, Huddersfield
Sharp Luke J. & E. M., Ann street, Birmingham
Sharpe, Stubbins & Co., Market place, Huddersfield
Shaw David, Pierpont street, Worcester
Shaw R., Old Park hill, Bristol
Sheen & Broadhurst, 10 North John st., Liverpool
Shepherd F. H., Walton, Brecon
Sheppard Frederick Charles, Rose villa, Lansdowne road, Bournemouth
Sheraton, J. R., St. John's hill, Ellesmere, Salop
Shillabeer D. R., Beech Tree house, Walsall Wood. near Walsall
Shimmin Hugh, Crown street, Liverpool
Short William, 10 East parade, Sheffield
Shuttleworth Thomas George, 6 George street, Sheffield
Simm Josh. Roscoe (Thompson & Simm), 34 Hamilton square, Birkenhead
Simpson & Sumner, Reform Club buildings, 41 Brown street, Manchester
Simpson & Beever, 26 Commercial street, Leeds
Simpson R. Swiss Hall chambers, 64 Crockherbtown, Cardiff
Simpson Thomas, 6 Waterloo street, Birmingham
Singer George, Fairfield terrace, Bridgend

Sizer J., Manningtree
Skinn J. M., Spilsby, Lincoln
+Slade Crawford Wall, Dock street, Newport, Mon.
Sloman J. R., 16 Nelson parade, Bedminster, Bristol
Smirk & Co., Blakett street, Newcastle-on-Tyne
Smith A., Mottram road, Hyde, Cheshire
Smith Benjamin, Hartshead, Sheffield
Smith B., 19 Darlington street, Wolverhampton
*Smith D., 63 Brown street, Manchester
+Smith Edward & Co., 25 Brazenose street, Manchester
Smith G. T., Portland street, Aberyswith
+Smith Howard S., 37 Colmore row, Birmingham
Smith J. G., Newnham
Smith John Hudson (Williams W. H. & Co.), Exchange Bristol
Smith Josh., William, 134 Deansgate, Manchester
Smith M., Park lane, Denbigh
Smith S. & Co., 1 Queen's road, Bristol
Smith T. H. Lydney
+Smith Thomas, Borough Accountant, Guildhall, Hereford
+Smith W., 1 Princes' buildings, Bath
Smith William, Ontario cottage, Amity street, Reading
Smith William Harry, Lincoln Hill cottage, Trowbridge, Wellington, Mon.
Smithson William, Grainger street, Newcastle-on-Tyne
Sowerbutts Eli, Market place, Manchester
+Sowter F. Luke, 4 Albert street, Derby
Spence George William (Gillespie, Holmes, Spence, & Co.), 10 Royal Arcade, Newcastle-on-Tyne
Spencer W. A., Rutland street, Leicester
Sprod Sidney, 13 John street, Bristol
Squance Thomas Coke, 31 Fawcett st., Sunderland
Stafford & Son, St. Mary's street, Bedford
Standerwick G., 20 Park street, Bristol
+Starkey Charles Timothy (W. Lomas Harrison and Starkey), 37 Cannon street, Birmingham
+Stead, Taylor & Stead, 10 The Temple, 24 Dale street, Liverpool
Stevens A., 5 Nicholas street, Bristol
Stevens D. M., The Mount, Guildford, Liberal Registration Agent for the Western Division of the County of Surrey
Stevens H., Borough Accountant, 7 York villas, Brighton
Stooke G., 9 Montague street, Bristol
Stone Alfred, 85 White Rock street, Liverpool
Stonex Robert Conyers, 45 Blackfriars street, Manchester
Strachan Thomas Young (Strachan, Ormond and Taylor), Grainger st. west, Newcastle-on-Tyne
Strougher F. H., Caroline street, Bridgend
+Sturge Frederick, The Uplands, Stroud
Stubbins Thomas Kirkman (Henry Dickin & Co.), Market street, Bradford
Sutton & Harding, 23 Brown street, Manchester
Sutton Thomas, Bewsey street, Warrington
Sutton William, Dew street Haverfordwest
Sweeting Christopher, 87 Lord street, Liverpool
+Tait Roland, 1 Albert street, Rugby
Tarrett Henry & Francis, 10 Market st., Leicester
Tasker John & Son, 15 North church st., Sheffield
+Tasker William Fisher, 15 North church street, Sheffield
Tattersall Charles & Co., 12 & 14 Marsden street, Manchester
Tayler & Gerrish, 3 Broad street, Bristol
Taylor George, 20 Old Cock yard, Halifax
Taylor, G. C., 3 Ship street, Brighton
Taylor J. D. & Co., Town hall buildings, Halifax
Taylor John (Strachan, Ormond & Taylor), Grainger street, Newcastle-on-Tyne
*Taylor R. S., Peel chambers, Bury
Taylor Wm., Beaumont. Estate blds., Huddersfield
Tempest J. W. 2 Market street, Bradford
Tempest & Son, 37 New street, Huddersfield
Thelwall John, Queen's dock side, Hull
+Theobalds, Ockleston & Co., Central chambers, 17A South Castle street, Liverpool
+Thomas Edwin, 3 Castle terrace, Pembroke, and 2 Commercial row, Pembroke Dock
*Thomas, Wade, Guthrie, & Co., 14 Marsden st., Manchester

Thomas William, 96 Bloomsbury, Birmingham
 Thomas William, 5 Gadby's terrace, Aberdare
 Thomas W., Llangefin
 Thompson & Son, 20 Brazenose street, Manchester
 Thompson (Frederick) & Simm, 34 Hamilton sq., Birkenhead
 Thompson James, High street, Stockton-on-Tees
 *Thompson Peter, 20 Brazenose st., Manchester
 Thompson Saml. Stanley, 36 Brown st., Manchester
 Thompson Plaskett, 20 Chapel walks, Liverpool
 Thompson R. & Co., Commercial bldgs., Darlington
 Thornber F. J., 20 Lowther street, Kendal
 Thornton Henry, Mill street, Warrington
 +Tilston William Hawkins, 3 High st., Wrexham
 Tindell T. Cannon street, Taunton
 Tipton E. Priors, Lee, Shifnal, Salop
 +Titchmarsh J. F., Princes street, Ipswich
 Tomkin & Bentley, 12 Parsonage row, Albert square, Manchester
 Toothill J., 10 St. James row, Sheffield
 Torr Charles H., Victoria street, Nottingham
 Townsend J., Bridge street, Burton-on-Trent
 Tredwell E., High street, Evesham, Worcester
 *Trevor C. R., 2 Clarence buildings, Booth street, Manchester
 Tribe, Clarke & Co. High street, Newport, Mon.; Albion chambers, Bristol; 4 Crockherbtown, Cardiff; 10 Temple street, Swansea; and 2 Moorgate street buildings, London
 Tricks William. Son & Co., City chambers, Bristol
 +Triggs Philip, 39 Broad street, Bristol
 Trindle E., 28 Pocklington walk, Leicester
 Trotman H., Town st., Shepton Mallet
 Trudell James, St. James street, Taunton
 Tucker J. E., Wellington street, Gloucester
 Tunman R., Scawbybrook, Scawby, Lincoln
 Tunnah & +Newton, Savings bank buildings, Wood street, Bolton
 Tunstall Thomas, 29A Winwick street, Warrington
 Turner George, 44 Church street, Liverpool
 Turner John Henry, 45 Broad street, Oxford.
 Tusting Thomas, Nene quay, March
 Tiplady Charles Lomax, 3 Tackett st., Blackburn
 Usher Thomas James, 3 Victoria town, Deal
 Vaughan H., Queen street, Wolverhampton
 +Vaughan Henry & Co., Aldine chambers, 61 Princess street, Manchester
 Verriere & Co., 10 King street, Bristol
 Vickers B., 14 Newport, Lincoln
 +Vine Peter, Imperial chrs, 62 Dale st., Liverpool
 +Voisey Lewis, (Joseph Davies & Co.), Bewsey street, Warrington
 +Wade John Menott, 5 Old Church yard, Liverpool
 Wadsworth George & Co., 96 Albert sq., Manchester
 Wainscot John, 9 Union street, Portsea
 +Wakefield James, 16 Corn Exchange chambers, Chester
 Walford William, 128 Moor street, Birmingham
 Walker & *Litchfield, 4 St. James' square, Manchester
 Walker J., Keele street. Newcastle-under-Lyne
 +Walker John, 14 Full street, Derby
 Walker Thomas, Blacket st., Newcastle-on-Tyne
 Walton Joseph, 4 Grove terrace, Commercial road, Peckham
 Ward T. jun., Hundleby rd., Spilsby
 Ware Chas., 1 Shannon court, & 6 Corn st., Bristol
 Ward W. M., 29 Temple row, Birmingham
 Warner E. Alkerton Eastington. Stonehouse, Gloucester
 Warren John, 3 Ward's buildings, Manchester
 Warrilow William Austin, 8 Landsend place, Chippenham
 Warwick J., Shute end, Wokingham, Berks
 Watkins S., 24 Dove street, Bristol
 Watling John, Shannon court, Bristol
 Watson Caleb D., 15 Fenwick street, Liverpool
 +Watson John & Sons, 71 Fargate, Sheffield
 Watson R. Commercial road, Dereham, Norfolk
 +Watson W. C., Corn market, Derby
 Wayte Arthur, 31 Albion st., Hanley
 Wayte Geo., 8 Cheapside, Hanley, and 5 Bath street, Stoke-on-Trent
 Weale C. Horsefair street, Leicester
 Weaver George, Corn Exchange offices, Leominster
 Webb A. W. Worcester street, Gloucester
 Webb T. South street, Leominster

Webster J. Mainwaring C. 19 Unity buildings, 22 Lord street, Liverpool
 Welch & Parkinson, Commerce ct. Lord st. Liverpool
 Wem Isaac, Donington wood, Newport. Shropshire
 Wenham Alfred Ebenezer & Arthur (Wenham Bros. & Agar), 50 Ann street, Birmingham
 +Westall George, 122 Broad street, Reading
 Westcott W. Gussage, All Saints, Cranbourne Dorset
 Westerby Thomas, Queen street, Huddersfield
 Whall W. B. King's Lynn
 Whalley T. Chapel yard, North st. Wolverhampton
 Wharrie Robert, 34 Castle street, Liverpool
 Whipple George, 23 St. John's grove, Richmond, Surrey
 Whitaker W. 14 Foregate street, Worcester
 White & Locke, 23 Lower parade, Leamington
 White J. Town Green, Wymondham, Norfolk
 White J. High court, 35 High street, Sheffield
 Whitehouse Joseph, Bodlary, Denbigh
 +Whitt George, Hanover chambers, 8 King street, Manchester
 Whittaker Richard, 2 Sussex road, Southampton, and South street, Fareham; Agent for The County of Hampshire Freehold Land Society
 Whittaker S. Victoria street, Derby
 +Whitworth Edward, 6 Vicar lane, St. James' st. Sheffield
 Whitworth H. 96 King street, Manchester
 Wignens George, 8 Nicholas street, Bristol
 +Wignall Edwin, 27 Colmore row, Birmingham, agent for Yorkshire Fire & Life Insurance Company & Railway Passengers Insurance Company
 Wilde Henry, Market walk, Huddersfield
 Wilkins Walter, 137 Southgate street, Gloucester
 +Wilkes Edwin. Courtenay street, Plymouth
 Wilkinson John, 73 Lever street, Manchester
 Wilkinson W. A., 13 Bowlalley lane, Hull
 Williams Alfred J. E. Exchange, Bristol
 +Williams Alfred, 3 Commercial street, Newport, Monmouth
 +Williams Arthur Stretton, Moor lane house, Brierly hill, Staffordshire
 Williams Emanuel, 12 Norfolk street, Manchester
 Williams Eyton, Vale street, Denbigh
 Williams J. H. Millstone lane, Leicester
 Williams John jun. Albert chambers, 30 Paradise street, Birmingham
 Williams Jonathan, 7 Pryce street, Mountain Ash, Aberdare
 Williams W. E. 5 Perseverance row, Gadly's road, Aberdare
 Williams W. H. & Co. Exchange, Bristol
 Williams W. H. & Co.), 80 St. Mary's st. Cardiff
 *Williamson George, 46A Market st., Manchester
 Wilshere T. Belvoir street, Leicester
 Wilson Josh I. Carlton street, Batley
 +Wing William } (Wing, Wing & Co.) Prideaux
 +Wing John Unwin } chambers, Sheffield
 Winter John Martin, 56 Westgate road, Newcastle-on-Tyne
 Winter Richard. 53 Ann street, Birmingham
 Wintle Frederick William (Rootes & Wintle), Bank offices, Ross, Hereford
 Wood John, 8 Erith villas, Erith, Kent
 Wood M. Stilton
 Wood R. 13 Mosley street, Newcastle-on-Tyne
 Woodcock Edward, Old Market chambers, Rochdale
 Womersley F. W. 26 St. Andrews road, Hastings, Sussex
 Worsfold & Hayward, Market square, Dover
 Worth F. O. Coronation road, Bristol
 +Wortley Joshua, (Barber Brothers & Wortley), 9 George street, Sheffield
 +Wostinholm Joseph Beckett, 10 Norfolk row, Sheffield
 Wotton Edwin, Taunton and Bristol
 Wright F. 5 Pennington street, Rugby
 Wright G. Wainfleet, St. Mary, Boston
 Wright George, Clarence house, Ipswich, and 52 Old Broad street, London
 Wright John, 12 Wright's buildings, 79 Corporation street, Manchester
 +Wright Murrell jun., 5 East parade, Leeds
 Wright W. Monkwell place, Abbey Foregate, Salop
 Wright W. Victoria street, Windsor
 Wykes Brothers & Mantle, 24 Friar lane, Leicester
 Yates J. Marlbrook, Leominster
 Yates & Looney, 17A South Castle street, Liverpool