

**A STUDY OF PRACTISING ACCOUNTANTS
LISTED IN LONDON TRADE DIRECTORIES
PUBLISHED BEFORE 1840**

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INTRODUCTION

This study is concerned with practising accountants, that is individuals who are either in practice on their own or in partnership with others and who offer their services to the public at large rather than to a single employer. It presents the results of the first detailed and systematic search for accountants in London trade directories published before 1840. This source material is used to determine the pattern of growth in the number of accountants and to compare the content of the different series of directories. Further analysis of the data establishes the length of time an individual or firm continued to be listed in directories. Finally, the genealogy of those practices which were long-lived is considered in more detail.

The main factor which gave rise to the publication of trade directories was the growth in trade, commerce and industry. Whereas directories were a useful source of information for the business and wider community at the time of their publication, they now provide a potentially valuable source of data for the business historian. However, the content of directories is by no means comprehensive nor is it totally reliable. Possible pitfalls in the use of directories have been recognised in the literature; see, for example, Norton (1950, pp. 16-24), Shaw (1978) and Atkins (1990, pp. 130-2). This study of a single occupational group illustrates these and other potential problems.

The survey is divided into two periods: up to and including 1799 and from 1800 to 1839. The main reason for this division is that an important series of directories, which became known as *The Post Office London Directory*, was first published for the year 1800. This started as an annual alphabetical commercial directory, but for 1840 and subsequent years a classified trades' directory was added. Thus the number of accountants practising in London from 1840 onwards can be ascertained quite easily. Accordingly 1839 was chosen as an appropriate cut-off date.

There are other sources of information about the earliest accountants in London. Biographical sketches in Heal (1931), for the period 1570 to 1800, show that some writing masters also described themselves as accountants (see also Edwards, 2010). Early texts on bookkeeping and accounting often state the occupation of their authors and some give additional information about the accountancy services their authors offered (see, for example, Murray, 1930, pp. 59-66). Wallis (1980) produced a register of accountants derived principally from eighteenth-century book subscription lists. The identity of those who practised accountancy may also be gleaned from notices in *The London Gazette*, newspaper advertisements, obituaries and wills. The first population census of Great Britain took place in 1801, but the occupation of each person did not have to be stated until 1841 (Interdepartmental Committee on Social and Economic Research, 1951, p. 28). Before 1840, of all the above sources, only trade directories can provide data on a systematic, consistent and continuous basis, from which the pattern of growth in the number of accountants over time can be discerned.

Changes in the number of practising accountants will be closely linked to changes in the economic environment and in the demand for their services. Parker (1986, p. 5) identified four factors of special significance to the development of accountancy in the nineteenth century: 'the growth of large-scale organizations and, in particular, of the railways; the development of the limited liability company; the high rate of insolvencies; and the introduction of income taxation'. Although the railway age began in the 1830s, it was not until the mid-1840s that railway companies were regulated by legislation requiring them to produce audited accounts. Similarly it was 1844 before companies in general could be incorporated by registration with the concomitant obligation to file audited accounts; subsequent legislation in 1855 enabled most registered companies to obtain limited liability status. Therefore the first two factors impact on the period after the cut-off date of this study.

Business failures fluctuate with the ebb and flow of the economy. Official statistics show the annual number of bankruptcies at the end of the eighteenth century and at the beginning of the nineteenth century (*Commissions of Bankruptcy ...*, 1822; *Bankrupts and Insolvents ...*, 1847-48). For the period 1790 to 1799 bankruptcies averaged 1,002 a year; a peak of 1,956 in 1793 reflected the economic crisis which followed the outbreak of war with France. Comparable averages for each of the first four decades of the nineteenth century are respectively: 1,215, 2,079, 1,726 and 1,504. The severe liquidity crisis of 1825-26 caused the number of bankruptcies to peak at 3,301 in 1826; the figure exceeded 2,500 in only one other year between 1800 and 1839. Bankruptcy law, which until 1861 applied only to traders, was reformed by the Bankruptcy Act, 1824 and consolidated the following year; the impetus for this legislation (and that applying to insolvent debtors who were non-traders) was 'the momentum imparted to the national economy by the Industrial Revolution [and] the adverse effects of the Napoleonic Wars' (Fletcher, 1990, pp. 7-9).

An income tax was first introduced in 1799 to finance the wars against France. It was withdrawn in 1802 immediately after the Treaty of Amiens, re-imposed in 1803 with the resumption of war, and abolished in 1816 after the defeat of Napoleon at Waterloo in 1815. Initially tax was levied at 2s in the pound, or 10%; when re-introduced it was at 1s in the pound; the rate was raised to 1s 3d in 1805 and to 2s in the pound in 1806, at which level it remained until abolished. Income tax was revived in 1842 and has remained ever since. A rate of 10% may seem low today, but it was the highest charged throughout the nineteenth century. For more on the early history of income tax, see Sabine (1966) and Daunton (2001).

LONDON IN THE EIGHTEENTH CENTURY AND EARLY NINETEENTH CENTURY

The population of London grew from some 674,000 at the beginning of the eighteenth century to 864,845 in 1801 (*Population ...*, 1831, pp. 12-13). It then increased at a much faster rate and reached 1,873,676 in 1841; throughout this 40-year period London was by far the largest town or city in England and accounted for at least one in ten of its inhabitants (*Abstract of the Answers and Returns ...*, 1843, preface, pp. 9-10). This vast and rapidly rising population was located in an ever expanding area radiating out from the old City of London.

An introductory section to *Pigot and Co.'s National London, & Provincial Commercial Directory* (1832-34, p. 19) includes a contemporaneous account of the geographical extent of the metropolis in the 1830s: it was bounded to the north by Paddington, Somerstown, Pentonville, Islington and Hoxton; to the south by Rotherhithe, Newington, Lambeth and Vauxhall; to the west by Knightsbridge and Chelsea; and to the east by Bethnal Green and Mile End. Within these limits London could be divided into five parts. To the north of the Thames lay: the West End, the residential area of the nobility and the rich; Westminster with the courts of justice, the houses of parliament and government offices; the City, the centre of commerce; and the East End with its docks and shipping concerns. On the south bank was Southwark with its manufactories producing iron, glass, soap, hats, etc., and dwellings for those connected with the river.

The end of the eighteenth century and the beginning of the nineteenth century witnessed advances in transportation and communications. Roads within the capital and those leading in and out of it were improved; many were macadamised. Before 1750 there was just the one crossing of the Thames near to the City, London Bridge. By 1820 five further bridges spanned the river: Westminster, Blackfriars, Vauxhall, Waterloo and Southwark, and a new London Bridge opened in 1831. The Regent's Canal (1812-20) was cut to link a series of enclosed wet docks, constructed to the east of the City in the early 1800s, with the rest of the inland waterway system of Britain. These developments encouraged new industries to set up on the south side of the Thames and along the banks of the Regent's Canal, and also led to the growth of the suburbs. The first railway terminals did not arrive until towards the end of the 1830s. For further details on the building of London at the beginning of the nineteenth century, see Saint (1992).

Daunton (1992, p. 35) concludes that London was 'the greatest centre of industrial production in Britain and Europe, before, during and after the industrial revolution' and continues by outlining the diverse range of goods produced. Rudé (1971, pp. ix-x) neatly sums up the unique and superior position of the metropolis during the eighteenth century and at the beginning of the nineteenth century:

So London, in addition to being a great centre of population, was also a great emporium ... as a great port, London became not only the great point of exodus for the whole nation's produce, but the point of entry for a large part of the world's trade which she, in turn, distributed both to her own citizens and to the country at large. London was, in fact, not only by far the greatest port in Britain (handling over three-quarters of the nation's trade in 1700), but she remained, throughout the century, the largest centre of international trade, the largest ship-owner and the largest ship-builder in the world; through her markets, her trade and her shipping, she became, in the course of it, the world centre of insurance and banking and, by the end of the Napoleonic Wars, she had even eclipsed Amsterdam, for long her rival, as the money market of the world.

PREVIOUS STUDIES REFERRING TO ACCOUNTANTS LISTED IN TRADE DIRECTORIES

Trade directories have long been used as a research source by accounting historians. Some have used them extensively for studies of practising accountants in particular cities: Littleton (1942) for New York, Chicago and

Philadelphia between 1850 and 1899; Robinson (1964, pp. 10-25 and 345-53) for Dublin between 1761 and 1888; and Mephram (1988, pp. 49-60) for eighteenth-century Edinburgh. Other authors have used directories on a more limited basis, see, for example, Parker (2004) and Edwards *et al.* (2005).

Possibly the first reference to accountants appearing in a London directory was made by Cooper (1886, p. 648):

The earliest mention of a professed accountant I have found in the London Directory is the firm of Shortney and Millne, Merchants and Commercial Accomptants, who first appeared in 1776. In 1778 the firm appeared as Shortney and Co., Commercial Accomptants and Agents; in 1779 as F. (*sic*) Shortney. In 1785 as Shortney and Son. In 1789 the business of Agents took precedence of the business of accountants. Neither the name of Shortney nor that of Millne, so spelt now appears in the London Directory.

In the year 1820, according to the Directory, 44 accountants were in practice in London. In 1843 there were 160 accountants, the remarkable increase being possibly attributable to the Bankrupt Law Consolidation Act of 1825.

Parker (1980, annotation 12) revises the initial part of the above statement: '*Kent's London Directory*, 1775, mentions Terence Shortney, Merchant & Commercial Accomptant of 5 Church Row, Fenchurch St., the earliest known reference to a practising accountant in London'.

Worthington (1895) is the only historian to have carried out any detailed work on accountants appearing in the early alphabetical trade directories of London. He cites James Davidson as the sole accountant in one London directory for 1790, but lists five entries from *The Universal British Directory* for that same year (Worthington, 1895, pp. 31-2). In an appendix he sets out the names, occupations and addresses of eleven accountants extracted from *Holden's Triennial Directory* for 1799, 24 from the 1809-11 edition and 73 from that for 1822-24 (Worthington, 1895, pp. 120-5). Brown (1905, p. 234) repeats the figures of eleven and 24 from *Holden's Triennial Directory* for 1799 and 1809-11, respectively, and then, using data from classified directories, continues: '47 in *Johnston's London Commercial Guide* (*sic*) for 1817, 99 in *Pigot Co.'s London and Provincial Directory* (*sic*) for 1826-1827, and 107 in the *Post-Office Directory* for 1840'. Worthington (1895, p. 34) similarly cites 107 for 1840. These figures imply that the greatest period of growth occurred before 1826, which is inconsistent with Cooper's contention about the importance of the Bankruptcy Act, 1825.

The significance of Worthington's and Brown's contributions can be seen from the number of subsequent authors who have relied on the pre-1840 figures over the last hundred years or so. Whereas Eldridge (1911, pp. 202-3), Woolf (1912, pp. 171 and 173), Littleton (1933, pp. 267 and 269), Stacey (1954, p. 18), Edwards (1956, p. 90) and Howitt (1966, p. 3) quote at least one of Worthington's figures, Jones (1981, p. 28), Macdonald (1984, p. 180), Edwards (1989, p. 259), Boys (1994, pp. 4-5) and Matthews *et al.* (1998, p. 17) quote one or more from both Worthington and Brown.

More recently Edwards *et al.* (2007, p. 67) present, *inter alia*, the following figures for London accountants during the first five decades of the nineteenth century: 1800s 11, 1810s 24, 1820s 72, 1830s 130 and 1840s 167, citing their sources (p. 66) as the existing literature (listed in their references) or directories examined by the authors (listed in an appendix); in some cases the figures are averages. Consequently it is not known with certainty how any one number is derived. Since Worthington (1895) is cited in their list of references, it would appear that the figures for the first three decades are taken from this source, but with a transcription or typographical error in the number for the 1820s. The figure of 130 for the 1830s most probably comes from *Pigot and Co.'s National London, & Provincial Commercial Directory* for 1832-34, which is cited in the relevant appendix, while that of 167 for the 1840s would seem to be an average derived from issues of *The Post Office London Directory*. In addition, there is the inappropriate allocation of data. The figure of eleven from *Holden's Triennial Directory* for 1799 has been assigned to the 1800s and that of 24 from the 1809-11 edition has been allocated to the 1810s, contrary to the authors' explicit statement that 'Where directories span year dates ... the earlier date is deemed the date of the count' (Edwards *et al.*, 2007, p. 66, fn. 19).

The pattern of growth in the number of accountants over a given period of time will depend on which of the above collection of figures is used. Most of the figures are taken from different series of directories and therefore lack consistency and comparability. These deficiencies make it difficult to reach valid conclusions about changes in the number of practising accountants in London during the last quarter of the eighteenth century and the first half of the nineteenth century. This study aims to address previous shortcomings.

LONDON TRADE DIRECTORIES PUBLISHED BEFORE 1840

The most comprehensive bibliography of London directories is provided by Atkins (1990). This source was used extensively, but not totally relied upon, both for the publication history of directories and for the location of extant copies. Goss (1932), even though somewhat dated, also proved helpful. The date cited for a directory is that declared in its title; when no such date appears, the publication date is used.

The first directory, *A Collection of the Names of the Merchants living in and about the City of London*, was published in 1677. There was then a long gap before the next, *The Directory*, was published by Henry Kent in 1734. It was later known as *Kent's Directory* and from 1814 as *Kent's Original London Directory*. This was an important work because it was published annually until 1828; for some years there was more than one issue. Many of the early editions are no longer extant. There were rivals to Kent; before the nineteenth century most were published sporadically and ran to few editions. One exception was *The London Directory*. This was published first by Payne for 1768 and 1769 and then each year by Lowndes from 1772 until the final edition for 1799. There are no known copies of several of the earlier editions. Its title changed to *Lowndes's London Directory* from 1784, reverted to *The London Directory* from 1788, and became *A London Directory* from 1793. For simplicity and clarity it is referred to throughout as Lowndes.

In 1790 *The Universal British Directory* was published. Further issues appeared during the 1790s; these were essentially reprints of the first edition. A supplement published for 1792 was also re-issued. The original directory and the supplement formed part of *The New Patent London Directory* for 1795.

Holden's Triennial Directory was first published for 1799 and ran to a number of editions. The second was a reprint of the first with attached addenda corrected up to 28 January 1800. The third, fourth and fifth editions were published for 1802-4, 1805-7 and 1809-11; some issues of these editions contained supplements for intervening years. What may have been the sixth edition was published as *Holden's Annual London & Country Directory* for 1811; there are no known copies of the seventh, eighth and ninth editions. The final two editions of this series, the tenth for 1817-19 and the eleventh for 1822-24, were published by Underhill as the *Triennial Directory*. This whole series is referred to throughout as Holden.

The New Annual Directory, first published for 1800, became *The Post-Office Annual Directory* in the following year and from 1816 *The Post Office London Directory*; it is referred to throughout simply as the POLD. The first 40 annual editions, a few of which ran to more than one issue, were all alphabetical commercial directories.

The first classified London directory was published in 1763; entitled *The Universal Director* it ran to only one edition. Of more significance was the publication of *Johnstone's London Commercial Guide* for 1817; it failed to run to further editions, but was re-issued with addenda the following year. This was the first London directory to contain a classification for accountants, as well as one for agents and accountants and another for commercial agents and accountants. However, the classified directory has to be used in conjunction with the accompanying street directory because no addresses are given in the former. Classified entries cross-reference the appropriate page in the street directory, which lists the inhabitants of each street together with their occupation. Unfortunately, there are discrepancies between these two directories. Three individuals classified as accountants are not so described in the street directory. Conversely, four individuals who are each described in the street directory as auctioneer and accountant appear only under the heading of auctioneers in the classified directory.

Robson's New London Directory was published for 1819, followed by *Robson's Improved London Directory* for 1820 and *Robson's London Commercial Directory* for 1821. These three editions were alphabetical directories. Robson also published a classified trades' directory for 1821. The fourth, fifth and sixth editions of *Robson's London Commercial Directory* for 1822, 1823 and 1824 were again alphabetical directories. A second edition of the classified directory for 1824 seems to have been published although there is no known extant copy. There was no directory of any kind for 1825 and the seventh edition of *Robson's London Commercial Directory* was published for 1826-27, the eighth for 1828 and the ninth for 1830. The third and fourth editions of the classified directory were published for 1828 and 1829. From 1831 to 1843, the final year of publication, there was an annual edition of *Robson's London Directory*. Under the same main title, this came in several versions each year; it always contained an alphabetical commercial directory. One variant also included a classified directory, which, evidence would suggest, was published annually from 1831. When both an alphabetical and a classified directory exist for the same year, there can be inconsistencies between the data in each. For example,

those recorded as accountants in a classified directory may not feature at all in the corresponding alphabetical directory or, if they do, they may be shown as engaged in an occupation other than accountancy. There are also differences in the detail given about names, addresses and occupations; for example, the alphabetical directory may state, in addition, the other occupations with which accountancy was combined. The number of these discrepancies is not insignificant; it is as if the entries for each type of directory were taken from different data sets. To achieve, as far as possible, consistency and comparability from one year to the next, entries were extracted from just one of these two types of directory. Initially Robson published only alphabetical commercial directories and these provide a longer and more complete run of data than his classified ones. Consequently the former have been used in this study.

The London section of the first edition of *Pigot and Co.'s London & Provincial New Commercial Directory* for 1822-23 consisted primarily of a classified trades' directory. A separate alphabetical listing of names gave the appropriate cross-reference to the classified directory where addresses could be found. A second and third edition were published for 1823-24 and 1826-27. The next publication was *Pigot & Co.'s Metropolitan New Alphabetical Directory* for 1827, which, as the name would imply, did not contain a classified directory. With a slight change in title, there was another edition, designated the fifth, of *Pigot and Co.'s National London, & Provincial Commercial Directory* for 1832-34, which again was principally a classified directory. There were then two editions, the sixth and seventh, of *Pigot and Co.'s London Alphabetical and Classified Commercial Directory*, one for 1836 and one for 1838. *Pigot and Co.'s Royal National and Commercial Directory* for 1839 included a classified directory of London. Many of the editions were reprinted and issued for subsequent years. There are inconsistencies, similar to those in Robson, between the entries in an alphabetical and a classified directory for the same year. Pigot's publications, unlike those of Robson, began primarily as classified directories and these alone have been used to be consistent over time if not with the other series of directories.

The only other nineteenth-century directory relevant to this study was *Boyle's City and Commercial Companion to the Court Guide* for the years 1802, 1803 and 1804. Each edition listed a solitary accountant, Mr. Gosnell.

DATA COLLECTION AND RESULTS

For the period 1677 to 1839 well over 200 directories, mostly on microfilm, were systematically searched and entries featuring accountants extracted. In addition, any addenda were scrutinised for relevant entries. All directories which were consulted, whether or not they contain entries for accountants, are included in the list of references.

It is a tedious and time-consuming task to search through alphabetical lists of names looking for those few instances where the occupation is given as accountant. One can but empathise with the comment made by Worthington (1895, p. 34): 'It was with a feeling of relief that the self-imposed and unexhilarating task of extracting these names was completed'. It is hoped that the information extracted from the directories is complete, but it will be appreciated that it is easy to miss the word 'accountant' or 'accountant' when scanning hundreds of thousands of entries. Occasionally pages are missing from directories or have been omitted inadvertently in the microfilming process. When it was found that a microfilm was deficient, a hard copy of the directory was successfully consulted.

Clearly this piece of research depends on the occupational description 'accountant' appearing in directories. No doubt some individuals who were in practice as accountants were omitted completely from directories and others who offered accountancy services were recorded as pursuing alternative business activities.

Eighteenth-century accountants

The first accountant of any description to feature in a London directory would seem to be Mark Thurston, Esq., Accountant General of the Court of Chancery, Helmet Court. He is listed in a number of directories for the 1740s, but of those consulted he appears first in *The Intelligencer* for 1738 where, because of a typographical error, his name is spelt Turston.

Most eighteenth-century directories have a section tabulating not only the directors but also, in many cases, the accountant of the leading companies of the time. For example, *A Complete Guide* (1744, pp. 138-40) identifies the accountant to: the Bank of England, the South Sea Company, the East India Company, the Royal African

Company of England, the Royal Exchange Assurance, and the London Assurance. Until the mid-1770s such company accountants were also recorded in the main alphabetical directory. Since this study is concerned with accountants in practice, all entries for company accountants have been ignored.

Of more relevance is the entry for Thomas Harper junior in *The Universal Director* for 1763, which, as already mentioned, is a classified directory. Harper appears in the list of masters and professors of the polite and liberal arts and sciences, where he is described as a teacher of shorthand and accomptant in Harley Street, Cavendish Square. This may indicate that Harper taught bookkeeping or that he practised accountancy, or perhaps both. The preceding entry in *The Universal Director* is for another Thomas Harper, presumably senior, who was Master of the Academy in Harley Street and the author of *The Accomptant's Companion* (1761).

Table 1 Accountants listed in *Kent's Directory, 1775-1799* (1790 no known extant copy)

<i>Name</i>	<i>Occupation</i>	<i>Address</i>	<i>Year</i>
Shortney, Terence	Merchant & commercial accomptant	5 Church Row, Fenchurch St	1775
Shortney & Millne	Merchants & commercial accomptants	5 Church Row, Fenchurch St	1776
Shortney, Millne & Potenger	Merchants & commercial accomptants	5 Church Row, Fenchurch St	1777
Shortney & Co	Commercial accomptants & agents	5 Church Row, Fenchurch St	1778
Shorney, T	Commercial accomptant & agent	5 Church Row, Fenchurch St	1779
Shortney Terence	Commercial accomptant, agent & money scrivener (<i>sic</i>)	5 Church Row, Fenchurch St	1780
Shortney & Co	Agents & commercial accomptants	5 Church Row, Fenchurch St	1783
Shortney & Son	Agents & commercial accomptants	5 Church Row, Fenchurch St	1784-86
Shortney & Son	Agents & commercial accomptants	38 St Mary Axe	1787-89
Shortney & Co	Agents & commercial accomptants	82 Lombard St	1791-93
Shortney & Co	Agents & commercial accountants	82 Lombard St	1794
Rose, W & J Davidson	Accomptants & agents	13 Sherborn La	1784-85
Rose, W & J Davidson	Accomptants & agents	1 Abchurch Yd	1786-88
Davidson, James	Accomptant	7 Fen Ct, Fenchurch St	1789
Davidson, James	Notary, accomptant & agent	28 Nicholas La	1791-92
Davidson, James	Notary & accomptant	28 Nicholas La	1793
Davidson, James	Notary & accomptant	9 London St, Fenchurch St	1794
Black, Geo	Agent & accomptant	Prince's St, Mansion House	1791
Black, Geo	Agent & accomptant	29 Prince's St, Mansion House	1792-94
Black, Geo	Agent & accomptant to the Bank of England	29 Prince's St	1795
Black, Geo	Agent & accomptant to the Bank	29 Prince's St	1796-97
Black, Geo	Agent & accomptant to the Bank	29 Prince's St, Bank	1798
Black, Geo	Agent & accomptant	29 Prince's St, Bank	1799
Shard, Rob	Commercial accomptant	121 Bishopsgate Within	1795
Gosnell, T K	Accomptant	New Ct, Crutched Friars	1796-97
Mill & Sinclair	Accomptants & notaries	1 Ball Ct, Cornhill	1798
Mill & Sinclair	Accomptants & notaries	22 Exchange All, Cornhill	1799

Table 2 Accountants listed in *Lowndes's London Directory, 1784-1799*

<i>Name</i>	<i>Occupation</i>	<i>Address</i>	<i>Year</i>
Shortney & Son	Commercial accomptants	5 Church Row, Fenchurch St	1784-85
Shortney & Son	Agents & commercial accomptants	5 Church Row, Fenchurch St	1786
Rose & Davidson	Accomptants & agents	13 Sherborne La	1784-85
Rose & Davidson	Accomptants & agents	1 Abchurch Yd	1786-88
Rose & Clarkson	Accomptants & agents	78 Cannon St	1789
Davidson, James	Accomptant & agent	7 Fenn Ct, Fenchurch St	1790
Davidson, James	Accountant & notary	28 Nicholas La	1793-94
Black, George	Accountant & agent	29 Princes St, Bank	1791-99

The next appearance of a practising accountant in a London trade directory does not occur until 1775. Table 1 provides a summary of the entries extracted from Kent for the period 1775 to 1799; there is no known extant copy for 1790. Table 2 lists entries from Lowndes between 1784, the first year in which a practising accountant features, and 1799. Entries in these and other tables are not exact copies of those in the directories; instead they have been standardised, apart from the spelling of proper names, to achieve consistency in presentation. Rather than a straightforward alphabetical listing, Tables 1 and 2 have been constructed starting with the earliest entry and adding new names on a chronological basis up to 1799.

Table 3 Accountants listed in *The Universal British Directory*, 1790

<i>Name</i>	<i>Occupation</i>	<i>Address</i>
Butler, William	Writing master & accomptant	4 Oxford Ct, Cannon St
Davidson, James	Accomptant	9 Fen Ct, Fenchurch St
Gosnell, Thomas Knolles	Accomptant	New Crutchedfriars
Rose & Clarkson	Accomptants & agents	78 Cannon St
Shortney & Son	Commercial accomptants	38 St Mary Axe

Table 4 Accountants listed in *Holden's Triennial Directory*, 1799

<i>Name</i>	<i>Occupation</i>	<i>Address</i>
Adey, John	Accomptant	Cavendish Ct, Houndsditch
Black, George	Agent & accomptant	29 Princes St, Lothbury
Clark, V	Accomptant	40 Penton Pl, Pentonville
Clarke, Thomas	Writing master & accomptant	110 High St, Mary-le-bone
Davidson, James	Accomptant	11 Clifford's Inn
Frazer, Alexander	Accomptant	51 New Row, Prescott St
Freeman, Thomas	Accomptant	1 Liquorpond St, Gray's Inn La
Gardener, J A	Accomptant	11 Lyons Inn
Mill & Sinclair	Accomptants & notaries	22 Exchange All
Smith, B	Accomptant	7 Scot's Yd, Bush La, Cannon St
Smith, Samuel	Accomptant	4 St Chad Row, Gray's Inn La Rd
Toy, John	Accomptant	New St, Brompton
Woodhouse, John	Accomptant	23 Tokenhouse Yd, Lothbury

Accountants listed in *The Universal British Directory* for 1790 and in Holden for 1799 are shown respectively in Tables 3 and 4. The latter includes two names omitted by Worthington (1895, p. 120) and both contain corrections to the detail he provided. *The Universal British Directory* for 1790 and Holden for 1799 are not representative of directories of that time; they contain some 16,500 and 37,700 entries, respectively, compared with about 6,700 and 9,500 entries in Kent and approximately 7,400 and 9,000 entries in Lowndes for similar years (all figures estimated to the nearest hundred). One reason for the large difference in the number of entries in these directories is that Kent had as its catchment area the cities of London and Westminster and the borough of Southwark, whereas Holden extended its coverage to 'Ten miles circular round the METROPOLIS' (1799, title pages). To put these numbers in context, the population of the metropolis in 1801 was 864,845, while that of the City, Westminster and Southwark taken together was 382,517 (*Population ...*, 1831, p. 13).

For completeness, entries for accountants appearing in other eighteenth-century directories are set out in Appendix A; all names listed there have already featured in Tables 1 to 4.

It may be thought convenient to produce a comprehensive table incorporating accountants from all directories. Such an approach would have destroyed any consistency and would have presented a number of problems. For example, different directories for the same year contain inconsistent information about names, occupations and addresses, and it is not possible to establish which is correct. There is a presumption that annually published

directories were more accurate and up to date than those issued intermittently. Only Kent and Lowndes provide reliable and consistent time-series information, from which meaningful conclusions can be reached about the pattern of growth in the number of practising accountants during the last quarter of the eighteenth century.

Although Table 1 contains few names, presentation is made complicated by the changes in the description of occupations and by moves to different premises. This is made worse by the apparent confusion over whether George Black was accomptant to the Bank of England (which he was not) or located near to the Bank. In Kent for the years 1775 to 1780 only one relevant entry appears, for 1781 and 1782 there are no entries for accountants and just the one for 1783. Between 1784 and 1789 there are two relevant entries and three for the period 1791 to 1794. However, for the following five years only two names are listed. This hardly shows much by way of growth. It should also be borne in mind that the total number of entries in Kent rose from approximately 5,500 for 1775 to 6,700 for 1791 and to 9,500 for 1799, so proportionately there were no more firms of accountants by the turn of the century than there were 25 years earlier.

Table 2 contains even fewer entries, but the time-series data from Lowndes does broadly support the position portrayed by Kent: there was little or no growth in the number of practising accountants in London during the latter part of the eighteenth century.

Shortney not only heads up Table 1 but also features in early editions of *The Times*; originally published as *The Daily Universal Register* from 1 January 1785, its current title was adopted on 1 January 1788. Shortney first advertised his services as follows:

ACCOMPTANTSHIP and INSTRUCTION

MERCHANTS and Tradesmens Accounts adjusted, balanced, &c. Books properly opened for those commencing any Line of Business or Partnership, and such as have been injudiciously treated, reduced to explicit conciseness; Bankrupts Accounts investigated, and clearly stated; disputed Accounts elucidated and arbitrated; Captains of Ships Accounts digested preparatory to settling with their Owners; and Accomptantship in general accurately executed with all due privacy, by T. SHORTNEY, regular bred Merchant, and a series of many Years a Practitioner of approved ability in commercial Accomptantship. He superintends, on very moderate Terms, the future process of Books, regulated or opened by him; and has no objection to receive in Payment, such Commodities as his Employers deal in.

He also instructs Pupils in the true Principles of Book-keeping, clearly defined through a systematical Course, on the Ground of actual Business.

*Commercial Accomptant Office,
No. 5, Church-Row, Fenchurch-Street.*

(The Times, 4 May 1785, p. 1c)

During the next four years well over 100 further advertisements were placed by Shortney in *The Times*; for the year 1788 they appeared weekly. His advertisements varied in length and content and not all related to the services he offered. In June 1786 he notified readers (*The Times*, 29 June 1786, p. 4d) that he had changed address from Church Row, Fenchurch Street to 38 St Mary Axe, which confirms the up-to-dateness of Kent (see Table 1) compared with, say, *Wakefield's Merchant and Tradesman's General Directory* (see Appendix A). In May 1787 Shortney added the following to one of his advertisements:

Wanted, as an articed Clerk in this Office, a hopeful Youth, who writes an improveable hand, and has been instructed in common Arithmetic; such cannot miss of acquiring, in his Clerkship, a general knowledge of Business, as well as being, if properly assiduous, completely qualified for any employment in the line of Accomptantship. His friends to provide him with board and lodging. A moderate premium will be required. — An introductory line, in the youth's handwriting, addressed (*sic*) as above, with (*sic*) be explicitly answered.

(The Times, 10 May 1787, p. 1d)

It is uncertain whether this position was ever filled. A vacancy continued to be advertised for just over two years. Usually the vacancy was indicated by an additional few lines at the end of Shortney's more general advertisements, but occasionally an advertisement would be addressed to parents and guardians and deal exclusively with the position for an articed clerk (see, for example, *The Times*, 10 July 1787, p. 1c). Shortney's advertisements seem to have ceased in the first half of 1789, apart from a final one in 1794. Once

again, this was concerned solely with a vacancy for an articled clerk and invited applications to be submitted to Mr. Shortney at John's Coffee House, Cornhill (*The Times*, 4 April 1794, p. 2b).

Two other accountants listed in Table 1 have a certain claim to fame. After the publication of *Jones's English System of Book-keeping* (Jones, 1796), five works appeared criticising it (Yamey, 1956, p. 314). One, *An Elucidation of the Italian Method of Book-keeping*, was by Thomas Knolles Gosnell (1796) and another, *An Examination of Jones's English System of Book-keeping*, was by James Mill (1796). There is no doubt that the latter is the same Mill who appears in the 1798 edition of Kent, since reference is made to 'Mr. JAMES MILL, Accountant and Notary Public, of Ball-Court, Cornhill, and Book-keeper at a Haberdasher's shop in Cheapside, London' in *A Defence of the English System of Book-keeping* by Jones (1797, p. 76). It would be no coincidence if those who criticised Jones's system were some of the leading practitioners of the day and themselves exponents of the mysteries of Italian double-entry.

Early nineteenth-century accountants

Names and addresses of practising accountants extracted from directories for the period 1800 to 1839 are tabulated in Appendix B. Table 5 summarises the number of line entries for accountants from each of five series of nineteenth-century directories which ran to sufficient editions to make time-series data worthwhile. When a directory states in its title that it covers two or three years, rather than just one, entries have been assigned to the first of those years.

Compiling Table 5 was not straightforward. For various reasons duplicate entries may appear in the same directory. First, there can be two identical or near identical entries for the same individual, sometimes caused by the slightly different spelling of a surname. Second, there are examples where one directory has two entries for possibly the same individual at two separate addresses, whereas another records just the one entry for that individual who is shown as operating from both addresses. Third, an individual who moved premises may be recorded separately at both the old and the new address. Finally, two individuals in partnership together at the same address may be listed under both 'A & B' and 'B & A'; or there may be an entry for the partnership and another for one of the partners. When counting entries for Table 5, those which were believed to be duplicates were excluded. There were other problems. Somewhat surprisingly, two females are listed as accountants in the classified section of Pigot for 1836: Sarah Rowe and Maria Willmott. In the alphabetical section of this directory Sarah Rowe's 'occupation' is described as 'day school'. Maria Willmott does not appear in the alphabetical section, but a Maria Wilmott (so spelt) at the same address features in the classified section under the heading: 'academies - ladies'. This evidence suggests that both women were mis-categorised as accountants in the 1836 classifications; these two entries are not included in Table 5. These examples cast doubt more generally on the accuracy of the allocation process. Although the vast majority of accountants listed in London trade directories were in practice, a handful, from their occupational descriptions, seem to have been employed within organisations and others may have been. No adjustment has been made in Table 5 for such employees.

The figures quoted earlier from Cooper (1886), Worthington (1895), Brown (1905) and Edwards *et al.* (2007) all differ from their counterparts in Table 5. Whichever of the three possible directories for 1820 Cooper used, the figure of 44 was understated. The figures provided by Worthington for 1809-11 and 1822-24 again understate considerably those found in the present study; these discrepancies can only be put down to a lack of care on his part when searching the directories. The figure of 47 cited by Brown came from *Johnstone's London Commercial Guide* for 1817. This, as already explained, is a classified directory and contains three relevant headings: accountants, agents and accountants, and commercial agents and accountants, with respectively 47, 17 and 4 line entries. The first category includes a possible duplicate entry and one individual, Maclaurin, appears under two classifications, giving a grand total of 66. Again, Brown used only the entries under the heading for accountants from Pigot for 1826-27 to obtain his figure of 99; two of these entries have been deemed duplicates for the purposes of this study. In addition, nine other entries record accountants in combined occupations under four other classifications: house, land and estate agents; appraisers; auctioneers and appraisers; and bill brokers. Two of these nine were already included in the 99. Making these adjustments gives a grand total of 104. Finally, the figure of 130 provided by Edwards *et al.* from Pigot for 1832-34 represents the number of line entries under the heading for accountants. However, there are seven further entries which show accountants in combined occupations under two other classifications: agents - miscellaneous; and auctioneers and appraisers. In addition, an auctioneer and accountant appears in a miscellaneous list of names at the end of the classified directory for London. Adding all these entries together gives a grand total of 138.

The conclusion to be drawn from these comparisons is that all previous authors have understated the number of accountants in London between 1800 and 1839.

Table 5 Number of line entries for accountants in directories, 1800-1839

<i>Year</i>	<i>POLD</i>	<i>Kent</i>	<i>Holden</i>	<i>Robson</i>	<i>Pigot</i>
1800	2	5	14		
1801	3	5			
1802	2	3	14		
1803	4	3			
1804	5	3			
1805	5	3	20		
1806	7	5			
1807	10	7			
1808	13	10			
1809	17	16	34		
1810	19	18			
1811	15	21	46		
1812	21	24			
1813	29	34			
1814	31	34			
1815	39	43			
1816	46	49			
1817	49	45	84		
1818	63	46			
1819	55	43		51	
1820	56	48		71	
1821	63	51		56	
1822	71	49	89	57	76
1823	70	48		61	101
1824	83	51		60	
1825	88	68			
1826	77	58		83	104
1827	93	64			
1828	95	65		88	
1829	93				
1830	101			95	
1831	102			107	
1832	95			112	138
1833	98			116	
1834	92			103	
1835	119			104	
1836	104			109	122
1837	93			91	
1838	93			92	91
1839	104			115	108

Table 5 clearly shows a large increase in the number of entries for accountants over the first four decades of the nineteenth century. Both the pattern of that growth and the absolute numbers differ greatly, particularly in the earlier years, from one series of directories to another. These differences reflect, at least to a certain degree, the differences in the total number of entries both between series of directories and over time. For five selected years an estimate was made of the total number of entries contained in each directory, including any addenda. The years chosen had to meet two criteria. First, they had to be ones in which at least three series of directories had been published. Second, they had to provide, as far as possible, time intervals of similar length. The results are displayed in Table 6. Figures have been rounded to the nearest thousand and often conflict with those specified in the directories themselves.

Table 6 Estimated total number of entries, to the nearest thousand, in directories

<i>Year</i>	<i>POLD</i>	<i>Kent</i>	<i>Holden</i>	<i>Robson</i>	<i>Pigot</i>
1800	11,000	10,000	29,000		
1811	16,000	16,000	45,000		
1822	18,000	18,000	51,000	33,000	33,000
1832	20,000			55,000	82,000
1839	42,000			66,000	68,000

Information in directories is not always arranged in the same way from one edition to another. Holden for 1800 includes within its main alphabetical sequence of names some 10,000 entries where no occupation is given or where it is designated ‘*Private*’. These non-business entries are not included in the 29,000 in Table 6 to achieve comparability with the figure for 1811, when there was a separate section listing private residences, and with that for 1822-24, when there was no such list at all. On the other hand, Pigot for 1822-23 contains a totally separate section, with its own pagination, listing some 3,000 attorneys, consuls, physicians, surgeons, taverns, hotels, inns and coffee houses. These entries are included in the 33,000 in Table 6 to make it comparable with the figure for 1832-34, when those categories formed the final part of the classified directory for London, and with that for 1839, when they were fully integrated into it.

The total number of entries in a directory will depend on several factors: the size of the catchment area, the proportion of the streets and business premises surveyed, and the criteria for selecting the occupations for inclusion. These factors not only explain the differences in the total number of entries between directories for the same year but also may affect the content of one series of directories over time. For example, in an address to readers at the beginning of Pigot for 1832-34, the proprietors boast that it contains ‘*an ADDITION of UPWARDS of TWO THOUSAND MORE STREETS, SQUARES, &c., than appeared in their last edition*’. By extending the coverage from one edition to the next, accountants practising from newly-included addresses will appear as first-time entrants in the later directory irrespective of how long they had been in business at those locations. Treating everyone in this category as recently-established practitioners will create a false impression of the pattern of growth. This type of problem has had to be ignored.

Table 7 sets out the average annual growth rates in the number of entries for accountants for the five series of directories for four selected periods. Although the percentages vary considerably between directories, they are consistent in confirming that the first period had the greatest growth, and that thereafter rates steadily eased off. The negative growth indicated by Pigot between 1832 and 1839 reflects, to some extent, the reduction in the total number of entries in this series over that period (see Table 6). To put the growth rates into perspective, the population of the metropolis more than doubled between 1801 and 1841, while, over a similar period, the total number of entries in the POLD almost quadrupled (see Table 6) and those for accountants increased over fifty-fold (see Table 5).

Table 7 Average annual compound growth rates in the number of entries for accountants

<i>Years</i>	<i>POLD</i>	<i>Kent</i>	<i>Holden</i>	<i>Robson</i>	<i>Pigot</i>
1800-11	20.1%	13.9%	11.4%		
1811-22	15.2%	8.0%	6.2%		
1822-32	3.0%			7.0%	6.1%
1832-39	1.3%			0.4%	(3.4%)

Further analysis was undertaken to ascertain the degree of overlap between the entries for accountants in the five series of directories for the five selected years. Occasionally an entry in two or more directories for the same year may be similar but not identical. The dissimilarities between entries include: incorrect or alternative spelling of surnames; different initials or forenames; and, in particular, alternative or out-of-date addresses. In such cases judgment was required to decide whether or not two or more entries in the different series of directories should be treated as overlapping ones. More often the name and address of an individual may be common to two or more directories, but the stated occupations differ. For example, one directory may specify the occupation as accountant, another as merchant; or someone who is denoted as an auctioneer and accountant in one directory may be described simply as an auctioneer in another.

The results of the analysis are summarised in Table 8. Lines 1 to 5 show the number of entries unique to any one series of directories. Lines 6 to 15 show the number recorded in two series, 16 to 25 those recorded in three, and 26 to 30 those recorded in four. Finally, line 31 shows the number recorded in all five series.

Table 8 Analysis of entries for accountants in directories

<i>Line</i>	<i>Combination of directories</i>	<i>1800</i>	<i>1811</i>	<i>1822</i>	<i>1832</i>	<i>1839</i>
1	POLD	1	1	12	24	21
2	Kent	2	3	12		
3	Holden	12	22	44		
4	Robson			4	28	28
5	Pigot			11	48	28
6	POLD & Kent	0	0	0		
7	POLD & Holden	0	6	6		
8	Kent & Holden	2	10	4		
9	Kent & Robson			0		
10	Holden & Robson			0		
11	Holden & Pigot			0		
12	Robson & Pigot			12	27	13
13	Robson & POLD			1	8	16
14	Pigot & POLD			6	14	9
15	Pigot & Kent			1		
16	POLD, Kent & Holden	1	8	1		
17	POLD, Holden & Robson			0		
18	Kent, Holden & Robson			0		
19	Kent, Robson & Pigot			1		
20	Holden, Robson & Pigot			0		
21	Holden, Pigot & POLD			3		
22	Robson, Pigot & POLD			5	49	58
23	Robson, POLD & Kent			0		
24	Pigot, POLD & Kent			0		
25	Pigot, Kent & Holden			0		
26	POLD, Kent, Holden & Robson			1		
27	Kent, Holden, Robson & Pigot			1		
28	Holden, Robson, Pigot & POLD			8		
29	Robson, Pigot, POLD & Kent			7		
30	Pigot, POLD, Kent & Holden			4		
31	POLD, Kent, Holden, Robson & Pigot			17		
Total		18	50	161	198	173

The numbers in Table 8 can be reconciled to those in Table 5 with one exception. Adding the Holden entries for 1800 in Table 8 (lines 3, 7, 8 and 16) gives a total of 15, one more than that shown in Table 5. There is a single entry for Mill & Sinclair in Holden, but separate ones for Mill and for Sinclair in Kent. The single entry in Holden has been treated as two entries in Table 8 (line 8).

Table 8 shows that only a minority of accountants feature in all series of directories for the same year (line 16 for 1800 and 1811, line 31 for 1822, and line 22 for 1832 and 1839), and many appear in just the one (lines 1 to 5). Thus there is little overlap in the coverage between these series of directories and, for each of the selected years, the total number of entries for accountants in Table 8 is greater, and in most cases much greater, than that shown by any one directory in Table 5.

So far the analysis has concentrated on the number of entries for accountants, which is more an indication of the number of practising firms than the number of accountants. If all accountants were sole practitioners there would be no difference, but when there are partnerships of two or more then the number of line entries will understate the number of accountants, especially as duplicate entries for partnerships have been excluded from Tables 5 and 8. The suffix '& Co' added to a firm's name may indicate that there was more than one partner or that clerks were employed. Consequently it is not possible to determine how many accountants *per se* there were in any one year during the early part of the nineteenth century. In most years the figures will be greater than those shown in Tables 5 and 8.

No matter how the numbers are computed, there were many more accountants practising in London during the first four decades of the nineteenth century than previously revealed in the literature. The greatest rate of increase occurred in the earlier part of this period and slowed towards the end. The reasons for the timing and pattern of this growth are not easy to identify.

As outlined in the introduction, the average annual number of bankruptcies increased, decade on decade, between 1790 and 1819 and then declined over the next twenty years. It is difficult to discern any direct relationship between this pattern and that in the growth in the number of accountants. Equally, Cooper's conjecture that the growth between 1820 and 1843 possibly resulted from the Bankruptcy Act, 1825 is not supported by the POLD. This suggests a notable increase in the number of accountants between 1820 and 1825, but little change immediately thereafter; the rapid rise to 160 by 1843 all occurred in the 1840s.

According to Woolf (1912, p. 174):

There is no doubt that the general increase of commerce and expansion of business during the first half of the nineteenth century contributed in some measure to the growth of the numbers of those who took up accountancy as a livelihood; but there were other causes which were probably instrumental, in a greater degree, in bringing about this result.

The first of these causes given by Woolf, and the only one to fall within the period 1800 to 1839, was the Bankruptcy Act, 1831. This created not only the Bankruptcy Court in London but also official assignees to administer bankrupts' estates. The Lord Chancellor could appoint up to 30 official assignees who had to be 'Merchants, Brokers, or Accountants, or Persons who are or have been engaged in Trade in the Cities of London or Westminster or the Parts adjacent' (s. 22). Nineteen were appointed initially (*The Times*, 23 April 1832, p. 4a). This first statutory recognition of accountants undoubtedly increased their status, but seems to have had no immediate impact on their numbers. If anything it may have reduced them very slightly since a few individuals who previously had been listed in directories as accountants were appointed official assignees and were so designated in the POLD for 1833; these were: P H Abbott, James Clark and J F Groom. Rather than influencing the number of accountants, bankruptcies may have affected the balance of work undertaken by practitioners in any one year.

It is tempting to hypothesise that there is some correlation between the introduction of income tax and the growth in the number of accountants between 1799 and 1816; unfortunately, there is no evidence to suggest that practitioners actually engaged in any form of tax work at this time.

The rise in the number of accountants in London between 1800 and 1839 may simply be due to the general increase in trade, commerce and industry. This created a growing need for a range of basic accountancy services similar to those advertised by Shortney at the end of the eighteenth century.

LONG-LIVED LONDON ACCOUNTANCY PRACTICES

Only part of the story of the early development of accountancy practices in London is told by the number of line entries presented year by year in Table 5. The length of time an individual or firm appears in a series of directories and the changes in the composition of long-lived partnerships are also of interest.

Several accountants practising in London in the last quarter of the eighteenth century continue to be recorded in nineteenth-century directories, but none features beyond 1822. By contrast, two Bristol firms founded in the 1780s and one Liverpool firm founded in 1796 claim continuous descent, via a number of mergers, to the present (Boys, 1994, p. 17).

Accountancy practices appearing in the POLD between 1800 and 1839 were traced through successive editions to determine the number of years an individual or firm continued to be listed; from 1840 onwards the POLD's classified sections were used. These computations were not always straightforward. Sometimes it was difficult to know whether a run of entries over time referred to the same practice. For example, while a surname remains unchanged, it could be accompanied by a change in forename or initials together with a change in address. Sometimes a break of a year or two occurs in a series of entries, particularly when a practice relocated; occasionally the gap is longer. During such periods there may be an entry for that individual or firm, but the occupation stated is not that of accountant. It is not known whether these entries indicate a real change in occupation or merely reflect the vagaries of how compilers of directories chose to designate individuals with multiple occupations. A break of five years or more was deemed a discontinuity. Other reasonable assumptions were made about the continuity of practices as and when necessary.

The outcome of the analysis outlined above is as follows. First, between 1800 and 1839 the POLD records 396 accountancy practices, of which 96 continued to be listed beyond 1839. Second, over a third of these 396 individuals or firms featured in the POLD for only one or two years and more than 50% for a maximum of just four years; over 80% had come and gone within fifteen years. For most, accountancy seems to have been a transient occupation during the opening decades of the nineteenth century.

At the other extreme, further research revealed that seven firms continued for more than 60 years and that the development of all but one of these can be traced through to the present (December 2010). Firms founded before 1840 are proud of their long standing and several have celebrated significant anniversaries with published histories. Many of these firms also feature in the literature on the history of accountancy. The genealogy of each of the long-lived practices is considered in turn, starting with the one deemed to be the oldest. When a firm's descent has already been charted, only brief details of its evolution are given; new information is dealt with more fully. The headings used give the name of the practice as it first appears in the POLD.

Edw T Jones

The firm which can probably lay claim to being the oldest in London in continuous existence is that founded by the renowned Edward Thomas Jones. He completed his training as an accountant in Bristol in 1788, which is taken as the founding date of the firm, but moved to London in 1821 (*Hill Vellacott ...*, 1988, pp. 5, 9 and 13). Thereafter Jones's practice can trace direct descent to Chantrey Vellacott, which in 1998 changed its name to Chantrey Vellacott DFK (*Hill Vellacott ...*, 1988, p. 48; Habgood, 1994, p. 139; *Accountancy Age*, 26 November 1998, p. 2). Jones does not feature in the POLD until 1823, which is not surprising: directories are unlikely to be up to date at the time of their publication because of the delay between the collection of data and the printing of entries.

P H Abbott

P H Abbott first appears as an accountant in the POLD for 1822, a year before Jones's initial entry, and thus Abbott's practice may be the older of the two in London. Abbott continued to practise alone until 1826. The POLD for 1827 shows him in partnership with Wilkinson and from 1828 to 1830 with Borrowdale. A second entry for Abbott for both 1829 and 1830 and a single one for 1831 record him in practice on his own. The POLD for 1832 lists the partnership of Abbott, Quilter & Ball at 10½ King's Arms Yard, Coleman Street. William Quilter, according to his obituary, was born in 1808 and at the age of seventeen went to London where he 'was articled to Mr. Abbott, at that time the only accountant of any note. ... and about the year 1832 he succeeded to Mr. Abbott's business, associated with his fellow-clerk, John Ball' (*The Times*, 16 November

1888, p. 10e). Peter Harris Abbott, as has been seen, became one of the first official assignees in bankruptcy in 1832 and consequently ceased to practise; for further details of Abbott's chequered career, see Edwards (2001).

The firm of Quilter & Ball first features in the POLD for 1833 at 10½ King's Arms Yard with similar entries for 1834 and 1835. Between 1836 and 1838 Quilter is recorded on his own at this address and there are no entries for Ball. For the years 1839 to 1842 Ball is listed at 10½ King's Arms Yard, while Quilter is shown at 62 Moorgate Street, Bank, and also at 10 Artillery Place, Finsbury in 1841 and at 33 Finsbury Square in 1842. The firm of Quilter & Ball re-appears in 1843 at 62 Moorgate Street and at 33 Finsbury Square. The POLD's classified sections then record these name changes: Quilter & Ball, & Jay & Co, 1846; Quilter, Ball, Jay & Co, 1848; Quilter, Ball & Co, 1851; Quilter, Ball, Jay & Co, 1859; and Quilter, Ball & Co, 1865. These variations are somewhat curious and are inconsistent with the suggestion made by Bywater (1985, p. 792) that two clerks, G H Jay and W Crosbie, were admitted to the partnership as a result of the increase in insolvency work during the commercial crisis of 1847-48. Further investigation shows the firm listed as Quilter, Ball, Jay & Crosbie in the alphabetical sections of the POLD between 1846 and 1850. The subsequent name changes occurred when Jay left, re-joined, and left the partnership once more; Crosbie remained a partner, but his name no longer featured in that of the firm. For a period in 1868 Jay was a partner in Price, Jay, Holyland & Waterhouse, later Price Waterhouse (Jones, 1995, p. 62).

Quilter, Ball & Co, after further partnership changes, had become Welton & Bond by 1917 and in the following year was absorbed by Deloitte, Plender, Griffiths & Co, later Deloitte Haskins & Sells (Kilpatrick, 1942, p. 22; Boys, 1989d, p. 119). The UK firm of Deloitte Haskins & Sells merged with Coopers & Lybrand in 1990 to form Coopers & Lybrand Deloitte, which was re-named Coopers & Lybrand in 1992 (*Accountancy*, February 1990, p. 10 and May 1992, p. 16). In most of the rest of the world Deloitte Haskins & Sells had agreed to merge with Touche Ross & Co in 1989, but the name Deloitte & Touche was not adopted by the UK practice of Touche Ross & Co until 1996 (*Accountancy*, February 1996, p. 13). In 1998 Coopers & Lybrand merged with Price Waterhouse to form PricewaterhouseCoopers, which in 2010 was re-branded as PwC (*Accountancy*, July 1998, p. 10 and October 2010, p. 10).

Alex Wilson

According to the POLD for 1826, Alexander Wilson was an arbitrator and accountant at 17 Tokenhouse Yard. In the following year he is shown at 8 Old Jewry and in 1863 at 9 Old Jewry Chambers. He continues to be recorded at this address up to and including 1891. For one individual to feature in 66 consecutive editions of the POLD and to remain in practice on his own throughout this period is remarkable. Unfortunately, no further information about Wilson or the continuation of his business could be uncovered.

Parrinton & Son

In 1978 Viney Merretts published a very brief history. This stated under the heading Viney Price & Goodyear: 'The history of the firm goes back 150 years or more to Joseph Parrinton. There is factual record in the City of London Directory of 1828 under the entry "Parrinton & Sons, practising accountants, 22 Milk Street"' (*Viney Merretts ...*, 1978, unpaginated). Although the POLD for 1828 and subsequent years has an entry for this practice, its name only ever contained a singular 'son' and the word 'practising' never featured in the occupational description. Other directories corroborate this information, except that the first entry for the firm is recorded in *Pigot & Co.'s Metropolitan New Alphabetical Directory* for 1827. For subsequent name changes, not always included in the firm's published history, see Habgood (1994, p. 191). In 1980 Viney Merretts became part of Binder Hamlyn, re-named BDO Binder Hamlyn in 1988 (*Accountancy Age*, 26 October 1979, p. 2; *Accountancy*, October 1988, p. 8). While most BDO Binder Hamlyn offices combined with Stoy Hayward to form BDO Stoy Hayward, others, including London, joined Arthur Andersen in 1994 (*Accountancy*, August 1994, p. 13 and November 1994, p. 13; Rogerson, 1994, p. 3). Arthur Andersen was re-branded as Andersen in 2001 and in the following year its UK offices were acquired by Deloitte & Touche (*Accountancy*, April 2001, p. 15; Quick, 2002, p. 25). Deloitte & Touche adopted Deloitte as its brand name in 2003 and as its legal name in 2008 (Hanney, 2003, p. 64; *The London Gazette*, Company Law Supplement, 9 December 2008, p. 905).

Dacre Threlkeld

Dacre Threlkeld first appears in the addenda to the POLD for 1829 designated as an accountant and auctioneer at 32 Cheapside. However, he was in practice before this because a partnership between Samuel Tarrant and

Dacre William Threlkeld, accountants, auctioneers and appraisers, 26 Friday Street, was dissolved in 1828 (*The London Gazette*, 28 March 1828, p. 616). Tarrant features in the POLD between 1819 and 1833, but with never a mention of Threlkeld. Entries in the POLD show Threlkeld continued in practice on his own at several locations, including 4 Wood Street, until 1839 (in this year his name is mis-spelt Threkeld), by which time he was at 2 Star Court, Bread Street. At the latter address there is a Henry Threlkeld (also mis-spelt Threkeld) in the POLD for 1840. Henry does not appear in earlier editions of the POLD, but in Pigot for both 1838 and 1839 he is classified as an accountant at 4 Wood Street and in Robson for 1839 he is listed as 'accountant &c' at 2 Star Court. Given the two addresses in common, it is possible that Dacre and Henry were in business together. At the very least, Henry Threlkeld was in practice as an accountant in the late 1830s.

By his final entry in the POLD for 1846 Henry Threlkeld had re-located to 35 King Street, Cheapside. Also recorded at this address for the years 1845 to 1848 was William Edwards. However, a partnership must have existed between Threlkeld and Edwards since notice of its dissolution was given in 1845 (*The London Gazette*, 20 May 1845, p. 1507). According to his obituary, William Edwards commenced practice in 1843, 'having in part succeeded to the business of his brother-in-law, Mr. Threlkeld' (*The Accountant*, 10 January 1885, p. 15). The POLD for both 1849 and 1850 has an entry for Edwards & Price at 5 Gresham Street. This partnership between William Edwards and Samuel Lowell Price was dissolved on 24 December 1849, which, traditionally, is taken as the foundation date of Price Waterhouse (Jones, 1995, pp. 25 and 28).

The POLD shows Edwards as a sole practitioner between 1851 and 1854. Jones (1981, p. 34; 1986, p. 582; 1995, p. 29, fig. 4) suggests that William Turquand may have been in partnership for a brief period with William Edwards, but this was not the case. The partnership of Turquand & Edwards, recorded in the POLD for 1852 and 1853, was between William Turquand and Edward Watkin Edwards. This is made clear under the entry for Edward Watkin Edwards in the alphabetical section of the POLD for 1853, where it states 'see Turquand & Edwards'. Jones (1981, p. 34; 1986, p. 582) also states that William Turquand was an official assignee in the Court of Bankruptcy, but the only evidence presented in support of this is an entry in the POLD for 1846. William Turquand's father, also William Turquand, was one of the first official assignees and held this post for seventeen years until his sudden death in November 1849 (Crisp, 1902, p. 44); there is no record of William Turquand junior being appointed an official assignee. Therefore the William Turquand listed in the POLD for 1846 would seem to be the father rather than the son. Ironically, it was Edward Watkin Edwards who followed in his father's footsteps and became an official assignee. His father, Edward Edwards, like William Turquand senior, was one of the first official assignees (*The Times*, 23 April 1832, p. 4a). In August 1853 Edward Watkin Edwards became an official assignee, having acted since November 1844 as an assistant in that role for his invalid father under the authority of the Lord Chancellor (*Report from the Select Committee ...*, 1864, p. 117). William Turquand junior was appointed as one of the liquidators of Overend, Gurney & Co when it failed in 1866. Coincidentally, in 1869 Edward Watkin Edwards gave evidence in the examination into the charge of conspiracy against six directors of that company. Edwards confirmed that he had been 'an accountant and a partner with Mr. Turquand' (*The Times*, 25 January 1869, p. 10a); later it was reported that 'the partnership as accountants of Mr. Turquand, the liquidator, with Mr. Edward Watkin Edwards, official assignee, terminated in 1852' (*The Times*, 28 January 1869, p. 10f). It transpired that Edwards had received remuneration from Overend, Gurney & Co in breach of the rule which prohibited an official assignee from partaking in other employment or business activities and consequently he was dismissed from office by the Lord Chancellor (*The Times*, 3 March 1869, p. 11a).

William Edwards continued in practice after 1854 when he was in partnership once more; the POLD records the following name changes: Edwards & Smith, 1855; Edwards, Smith & James, 1859; Edwards & James, 1860; Edwards, James & Co, 1867; and Edwards, James & Stone, 1868. As it happens, the last two entries are shown as Edwards Jas & Co and Edwards Jas & Stone, indicating confusion between forenames and surnames, a problem which, no doubt, occurred more generally. Edwards, James & Co was formed on 1 January 1866 when H T Edwards, William's son, and W A Stone entered into practice with W Edwards and A A James; a year later H T Edwards left this partnership and its name became Edwards, James & Stone (James's obituary in *The Accountant*, 18 March 1905, p. 314). An interesting link to the past is provided by H T Edwards's forenames, Henry Threlkeld (*List of Members*, 1881). Before 1866 H T Edwards had been in partnership with William Cash, who had started in practice on his own in 1861 (*Deloitte's Newsletter*, 1 May 1974, unpaginated); Cash's first entry in the POLD does not appear until 1863. Between 1864 and 1866 the POLD has entries for Cash & Edwards; in 1867 Cash is once more shown as a sole practitioner when H T Edwards was a partner in Edwards, James & Co. H T Edwards, on leaving this firm, went back into partnership with William Cash, the POLD for 1868 showing an entry for Cash & Edwards.

The POLD for 1869 not only has an entry for Edwards, James & Stone but also has two other entries of relevance: one for Wm Edwards and one for James, Edwards, Cash & Stone. The explanation for these overlapping entries is timing. The partnership of Edwards, James & Stone was dissolved, probably in 1868. William Edwards continued to practise alone and then as Wm Edwards & Co (POLD, 1870). James and Stone went into partnership with Cash & [H T] Edwards to form James, Edwards, Cash & Stone; this practice divided in 1873 to become James & Edwards and Cash & Stone (James's obituary in *The Accountant*, 18 March 1905, p. 314; Stone's obituary in *The Accountant*, 9 September 1911, p. 326; POLD, 1874). The three firms which had been established by 1873 can all chart their descent to the present: Wm Edwards & Co to Clark Whitehill, re-named first Horwath Clark Whitehill in 1998 and then Crowe Clark Whitehill in 2010 (Boys, 1989c, p. 96; *Accountancy*, December 1997, p. 18; *The London Gazette*, Company Law Supplement, 12 October 2010, p. 2285); James & Edwards to Arthur Andersen & Co (Boys, 1989a, p. 101), now Deloitte; and Cash & Stone to Deloitte Haskins & Sells (Boys, 1989d, pp. 118-19), now PwC.

Broom & Bagshaw

The first entry for the partnership of Broom & Bagshaw, accountants, appears in the POLD for 1835, but the earliest record of this practice was found in Robson for 1831. By 1839 Broom & Bagshaw were operating from 35 Coleman Street and the firm which continued at this address changed its name, according to the POLD, as follows: Broom, Bagshaw & Westcott, 1855; Bagshaw & Westcott, 1866; Bagshaw, Westcott & Johnson, 1868; Westcott [&] Johnson, 1874; William Westcott, 1875; and William Westcott & Co, 1878. Habgood (1994, pp. 196-7) states that Westcott began to practise about 1853, but does not suggest that he was admitted to an existing partnership; no changes in his firm's name are given before 1880. Westcott's obituary confirms that he trained with, and became a partner in, Broom & Bagshaw, adding, less helpfully, that he 'commenced practice for himself in 1853' (*The Accountant*, 10 December 1898, p. 1203). William Westcott & Co eventually became Westcott Wilson, which in 1988 merged with Blakemore, Elgar & Co to form Blakemores (Habgood, 1994, p. 197; *Accountancy Age*, 28 January 1988, p. 10). In 1996 Blakemores joined Moores Rowland, which in 1999 became part of BDO Stoy Hayward, re-named BDO in 2009 (*Accountancy Age*, 26 September 1996, p. 3; *Accountancy*, March 1999, p. 6; *Accountancy Age*, 1 October 2009, p. 2).

Evidence would suggest that, after the dissolution of Broom, Bagshaw & Westcott, Broom continued to practise. In the POLD for 1866 there is not only the entry for Bagshaw & Westcott but also one for Broom, Son & Hays, first located at 80 Coleman Street and then, eleven years later, at 53 Coleman Street. This partnership had become Broom, Hays & Akers by 1882 and Hays, Akers & Hays by 1889 (*List of Members*, 1882 and 1889). Hays, Akers & Hays merged with Allan, Charlesworth & Co in 1974 to form Hays Allan, which in 2001 combined with MacIntyre & Co to form haysmacintyre (*The Accountant*, 3 January 1974, p. 35; *Accountancy*, November 2000, p. 9).

The history of the Bagshaw branch of Broom & Bagshaw is more uncertain. Habgood (1994, p. 87) states that the firm which was known as Bagshaws from 1987 had been founded by William Edward Bagshaw in the 1850s and that by 1865 he was practising under the name of Bagshaw & Westcott. The alphabetical sections of the POLD (1843-65) establish that it was William Bagshaw who was a partner first in Broom & Bagshaw and then in Broom, Bagshaw & Westcott. Once the partnership changed its name to Bagshaw & Westcott in 1866 the POLD provides no information about the forenames of Bagshaw. However, a notice in *The Times* (10 February 1868, p. 5b) reveals that William Bagshaw of 35 Coleman Street died in March 1867 and that one of his executors was William Edward Bagshaw, presumably a son, of 54 Old Broad Street. There may, therefore, be some confusion between William Bagshaw and William Edward Bagshaw. It was the former who was a partner in Bagshaw & Westcott until his death, at about which time Johnson became a partner in that firm. An obituary for one of W E Bagshaw's sons (*The Accountant*, 8 December 1945, p. 285) suggests that the firm, called Bagshaw & Co at that time, was founded in 1860 by W E Bagshaw. It also claims that at the time of writing there had only ever been four partners in the firm and Westcott was not one of them. It is not until 1877 that the POLD records an entry for Wm Edwd Bagshaw, somewhat curiously, at 35 Coleman Street, the same address from which Westcott was practising. In 1991 Bagshaws became part of Moore Stephens (Habgood, 1994, p. 87).

Finally, when the partnership of Westcott & Johnson was dissolved, the latter, according to the POLD for 1875, set up in practice as Charles Johnson & Co at 24 Coleman Street. The firm continued under this name and at this address until Johnson's death in 1899 (POLD, 1876-80; *List of Members*, 1881-99; *Roll of Membership*, 1880, register no. 115).

George C Begbie

George Coryndon Begbie first features in the POLD for 1838, having commenced business as an accountant in October the previous year (*A Hundred Years of Accountancy ...*, 1937, p. 7). Begbie's practice evolved with several changes in name to become Begbies in 1982 (Habgood, 1994, pp. 90-1). The firm's website outlines more recent developments: Begbies merged in 2002 with Everett Chettle & Co to form Begbies Everett Chettle and in 2006 with Hope Agar to form Begbies Chettle Agar.

An anomaly

The literature suggests that another firm should have been captured by the present study. According to Howitt (1966, p. 239), Josolyne, Miles & Co had as its founder a Cornishman named Honey who had practised 'in Ironmonger Lane for some years before he and his son moved, in 1832, to 28 King Street, Cheapside'. Not all these details are substantiated by the POLD or any other directory. A John Honey of 14 Ironmonger Lane first appears in the POLD for 1849 and there are subsequent entries for this practice, under various names, at the same address until 1868. In the following year the partnership, by then Honey & Humphrys, is recorded at 28 King Street, Cheapside. This conflicting evidence indicates that Howitt is incorrect because the POLD, although perhaps not totally reliable, is unlikely to have contained out-of-date addresses for nearly 40 years! Josolyne, Miles & Co is now part of Ernst & Young (Boys, 1989b, p. 102; *Accountancy*, August 1989, p. 12).

SUMMARY AND CONCLUSION

The existing literature, quoting figures taken from three different series of directories, implies that there was a significant increase in the number of accountants practising in London during the last quarter of the eighteenth century: from one in 1775 to five in 1790 and to eleven in 1799. However, the evidence presented in this study, using time-series data on a comparable and consistent basis, shows that there was little or no growth in the number of accountants listed in London directories over the period 1775 to 1799.

On the other hand, this survey has found that there were more, and in many years substantially more, practising accountants in London during the first four decades of the nineteenth century than the literature has hitherto suggested. The current study has also shown that the most rapid growth occurred during the first half of this period. Bankruptcy legislation in 1825 and 1831 seems to have had little or no effect on the numbers and there is no evidence to indicate that the number of bankruptcies or the introduction of income tax had any significant influence at the time.

An analysis of accountancy firms which commenced business in London before 1840 shows that most lasted for only a few years. At the other extreme, six can be traced through to the present. New information has been presented about long-lived practices and details about their early history have been corrected.

This study of a single occupational group highlights potential problems for the business historian when using trade directories. They are unlikely to be comprehensive or to be fully up to date at the time of publication. Apart from transcription and typographical errors, duplication of entries, mis-spellings and mis-classifications, directories suffer from other failings. First, when a single volume contains more than one section, for example both an alphabetical commercial directory and a classified trades' directory, the entries in each for a particular occupational group may not be identical in number or detail, and one section may provide additional information not found in the other. Second, although a classified directory provides the business historian with a ready set of data about a particular occupation, there can be a loss of detail when individuals engage in more than one business activity, but are listed under a single classification. Third, changes in geographical coverage in one series of directories over time make it difficult to determine the true level of growth in any one occupational group. Fourth, the number of names listed in a directory varies from one series to another for the same year and, because of the lack of overlap, just using the one with most entries will not capture all those in a particular occupation. Finally, even when a firm or individual appears in more than one directory for the same year, the stated occupation may differ; this may reflect the fact that the firm or individual was engaged in more than one trade, or it may reflect different compilers' editorial policy.

Even with these limitations trade directories provide valuable data for business historians if used with circumspection.

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APPENDIX A

**ACCOUNTANTS LISTED IN EIGHTEENTH-CENTURY LONDON TRADE DIRECTORIES
NOT COVERED BY TABLES 1 TO 4**

<i>Name</i>	<i>Occupation</i>	<i>Address</i>	<i>Year</i>
<i>The Complete Pocket Book</i>			
Shortney, Terence	Merchant & commercial accpmtant	5 Church Row, Fenchurch St	1776
<i>Bailey's British Directory, vol. 1 and Bailey's London Directory</i>			
Rose, W & J Davison	Accomptants & merchants agents	13 Sherborne La	1784
Rose & Davidson	Accomptants & agents	13 Sherborne La	1785
Rose & Clarkson	Accomptants & agents	78 Cannon St	1790
Shortney & Son	Agents & commercial accpmtants	5 Church Row, Fenchurch St	1784
Shortney & Son	Commercial accpmtants	5 Church Row, Fenchurch St	1785
Shortney & Son	Commercial accpmtants	38 St Mary Axe	1790
<i>Andrews's New London Directory and Andrews's London Directory</i>			
Black, Geo	Accountant & agent	29 Prince's St, Bank	1793
Rose & Clarkson	Accomptants & agents	78 Cannon St	1789, 1790
Shurtney, Richard	Commercial accpmtant office	38 St Mary Axe	1789, 1790
Shortney & Co	Agents & commercial accpmtants	81 Lombard St	1793
<i>Wakefield's Merchant and Tradesman's General Directory</i>			
Davidson, James	Accomptant	7 Fan Ct, Fenchurch St	1790, 1794
Rose & Davidson	Accomptants & agents	13 Sherbone La	1790
Shortney & Son	Commercial accountants	5 Church Row, Fenchurch St	1790, 1794
<i>A Supplement to the [Universal] British Directory</i>			
Black, George	Agent & accpmtant	Princes St, Lothbury	1792
<i>Boyle's New London Guide</i>			
Black, Geo	Agent & accpmtant	29 Prince's St, Mansion House	1795
Shortney & Co	Agents & commercial accountants	82 Lombard St	1795
<i>The London and Westminster Directory</i>			
Black, George	Accountant & agent	29 Princes St, Bank	1796
<i>The London Guide, and Merchants Directory</i>			
Black, Geo	Agent & accpmtant	29 Prince's St, Mansion House	1796
Shortney & Co	Agents & commercial accountants	82 Lombard St	1796

APPENDIX B

ACCOUNTANTS LISTED IN LONDON TRADE DIRECTORIES, 1800-1839

EXPLANATORY NOTES

1. Listed at the beginning of each table are the directories from which entries have been extracted. All the directories are reproduced on microfilm by Microform Academic Publishers, Wakefield, apart from those marked I, G or B. The item marked I was consulted in the Institute of Historical Research Library, University of London, those marked G in the Guildhall Library, City of London, and that marked B in the Bishopsgate Institute, London. Occasionally pages are missing from directories or have been omitted inadvertently in the microfilming process. When it was found that a microfilm was deficient, a hard copy of the directory was consulted in the Guildhall Library, City of London, which holds not only the originals of those filmed but also more than one copy of some editions.
2. When a directory states in its title that it covers two or three years, rather than just one, entries have been assigned to the first of those years.
3. Unless otherwise stated, entries have been taken from alphabetical directories and any addenda. To indicate an entry is from the addenda the year is underlined, or if it is identical or nearly identical to the main entry then the year is both underlined and shown in bold.
4. When a line entry in a table covers more than one year, the fullest forenames or initials appearing in a directory in any one or combination of those years are shown. A few entries give only a surname. All variations in the spelling of surnames are listed. Occasionally a name appears to be out of strict alphabetical order in a directory as a result of a typographical error. When this occurs, the corresponding entry in a table has been amended to reflect how that name should have been spelt given its alphabetical position in the directory. Changed or added letters are underlined; those which may be superfluous are shown in parentheses. An alteration may apply to only one year or to several in a line entry.
5. Occupations are often shown in abbreviated form in the directories; these are written out in full in the tables. All changes in occupation are given, except (i) when 'accountant' replaces 'accomptant', or *vice versa*, and (ii) when the only change is the order in which combined occupations are recorded.
6. Addresses are often shown in abbreviated form in the directories; these are written out in full in the tables, except that common abbreviations are used for road, lower, great, etc. Information from all the years represented by any one line entry in a table has been used to provide the most detailed address. When there are variations in successive editions of directories, particularly in the second line of an address, the alternatives are shown separated by an oblique. There are different or incorrect spellings of some street names and apostrophes are used inconsistently in directories. These variations are reflected in the tables, except that if a change occurs during the period covered by a line entry then only one variant is shown.
7. Ampersands have replaced 'and' throughout.
8. Certain reasonable assumptions have been made about the continuation of practices. Continuing practices may run over a page break in a table. A name change may mean that entries for a continuing practice are separated within a table, in which case notes at the end provide a link between the two sets of entries.
9. A directory may contain what are believed to be duplicate entries. A duplicate entry may be grouped together with its counterpart or it may be identified in a note at the end of a table.

The above amendments and standardisations make it important to consult the original source directory if an entry is to be quoted.

POST OFFICE LONDON DIRECTORIES, 1800-1839

The entries listed below have been extracted from the following directories:

The New Annual Directory ... (1800)

The Post-Office Annual Directory ... (1801 to 1815)

The Post Office London Directory ... (1816 to 1839)

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Abbott, P H	Accountant	14 Wallbrook			2	
Abbott, P H	Commercial agent & accountant	14 Wallbrook			345	
Abbott & Wilkinson	Accountants	2 Wallbrook Bldgs				7
Abbott & Borrowdale	Accountants	10 King's Arms Yd, Coleman St				890
Abbott, P H	Accountant & general agent	10½ King's Arms Yd, Coleman St				901
Abbott, Quilter & Ball [1]	Accountants & general agents	10½ King's Arms Yd, Coleman St				2
Adams, E R	Accountant	41 Queen St, Cheapside	234			
Adams, E R	Accountant	8 Basinghall St			56789012345678901234567	
Adams, John	General agent & accountant	4 Nicholas La			45	
Adron, Henry	Accountant	33 Old Jewry				8
Ady, Joseph	Accountant	11 Circus, Minories				45
Akerman, J Y	Accountant	32 Milk St				2
Akerman, J Y	Accountant	4 Pancras La				34
Aldred, Edward	Accountant	43 Gutter La, Cheapside				1
Allen, Nathaniel, jun	Accountant	25 Old Fish St		23456		
Altwicker, Chas	Agent & accountant	50 Frith St, Soho Sq & Baltic Coffee House				34
Anstie, Alfred	Accountant	5 Adams St, Old Broad St				9
Ariell, Samuel	Accountant	63 Chandos St, Covent Garden				8
Ariell, Samuel	Accountant	12 Exeter St, Strand				9
Armstrong & Faircloth [2]	Accountants, &c	5 Lad La, Wood St/City				6789
Arnold, W R	Ship accountant	9 Red Lion St, Wapping		67		
Arnott, Alex	Merchant, agent & accountant	3 Crooked La			5678	
Atkinson, C	Accountant	Old City Chmbrs, Bishopsgate				9
Atkinson, C	Accountant	27 Old City Chmbrs, Bishopsgate				0
Atwood, Thomas	Accountant	8 Wellington Ter, Blackfriars				9
Auld, R	Accountant & insurance broker	3 Church Ct, Clements La		6		
Auld, R	Accountant & insurance broker	Scottish Hall, Crane Ct, Fleet St		7		
Auld, Robt	Accountant & secretary to the Scottish Corporation	Scottish Hall, Crane Ct, Fleet St			8	
Auld, Robert	Accountant	Crane Ct, Fleet St			901	

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Auld, Rob	Accountant, secretary to the Scottish Hospital & to the Penitentiary, Millbank	Scottish Hall, Crane Ct, Fleet St			2345678	
Auld, Robt	Accountant	Crane Ct, Fleet St				901234567
Auld, Robert	Accountant	7 Crane Ct, Fleet St				8
Auld, Rt	Accountant, secretary to Scottish Hall	7 Crane Ct, Fleet St				9
Austin, James	Accountant & agent	3 Foster La			7	
Bailey, J	Auctioneer, appraiser, accountant & general agent	5 Cary La, Cheapside		45		
Bailey, J	Auctioneer, appraiser, accountant & general agent	11 Silver St, Wood St		6		
Bailey, J	Auctioneer, appraiser, accountant & general agent	14 Silver St, Wood St		6789		
Bailey, John	Auctioneer & accountant	23 Finch La, Cornhill				9
Baines, G & Co	Accountants	52 Lothbury				5
Baines, G & Co	Accountants	2 Copthall Ct, Coleman St				67
Baines, George	Accountant	2 Copthall Ct, Throgmorton St				89
Baker, W	Bookkeeper & accomptant	17 Tokenhouse Yd	1			
Ball, John	Accountant	10½ King's Arms Yd, Coleman St				9
Barber, G & C & J Isaacson	Accountants	28 Princes St, Bank Side				01
Barham & Jardine	Accountants & auctioneers	22 Bread St			7	
Barham, James	Accountant, auctioneer, &c	22 Bread St			8	
Barham, James	Accountant, auctioneer, &c	43 Bread St			9012	
Barham, Jas Thos	Accountant & medical agent	141 Strand & 2 Southampton St				34
Barker, Percival	Accountant, &c	26 Pudding La		78		
Barker, Percival	Sworn broker & accountant	23 Birchin La		9		
Barrett, Wm	Accountant & law agent	Godliman St, Doctors' Commons			4	
Barrett & Hockley [3]	Accountants & conveyancers	2 Bell Yd, Doctors' Commons			5678	
Barwis, William H B	Accountant & navy agent	1 New Boswell Ct, Carey St, Lincoln's Inn				012345678
Barwise, W H B	Accountant & navy agent	1 New Boswell Ct, Carey St				012
Batchelor, Thomas	Accountant	28 Wallbrook		01		
Batchelor, Thomas	Accountant	63 Cannon St		2		
Beall, John	Accountant	15 Grenada Ter, Commercial Rd East				56789
Beeby, Rob	Accomptant & commercial agent	18 Red Lion St, Wapping		8		
Begbie, George Coryndon	Accountant	63 Coleman St				89
Bennett, John	Agent & accountant	10 Church Yd Row, Newington Butts			89	1
Bennett, J	Agent & accountant	13 Cornwall Rd, Stamford St			9012	
Bennett, John	Agent & accountant	29 Lambeth Marsh				34567
Benson & Wilberfoss	Accomptants & agents	15 Devonshire St, Bishopsgate		89		

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Berridge, Joseph	Accountant & translator of languages	25 Threadneedle St				9
Berridge, J	Accountant	25 Threadneedle St				01
Berridge, Jos	Translator of languages, accountant & general agent	25 Threadneedle St				23
Berridge, Joseph	Commercial & general agent, accountant & translator of languages	10 Birchin La				4567
Berridge, Joseph	Commercial & general agent, accountant & translator of languages	31 Nicholas La, Lombard St				8
Berridge, Joseph	Commercial & general agent, accountant & translator of languages	22 St Swithin's La, Lombard St				9
Binckes, I M	Accountant, &c	11 Gt St Thomas Apostle				8
Binns, William	Accountant	3 Crooked La				2
Bishop & Burder	Accountants & arbitrators	66 Paternoster Row				5
Black, George	Agent & accomptant	29 Prince's St, Bank	0123456789012345678			
Blake, Wm	Accountant & commercial agent	21 Finch La, Cornhill				5
Blake, Wm	Accountant & commercial agent	11 Gt Winchester St				6
Blake, Wm	Accountant	Quality Ct, Chancery La				345
Blake, Wm	Accountant	158 New Bond St				6
Blundell, B	Accountant	15 Bucklersbury			4	
Blundell, B	Accountant	4 Tokenhouse Yd			5678	
Borradaile & Redford	Accountants	1 Coleman St Bldgs			8	
Borradaile, John	Accountant	53 Basinghall St			123456	
Borradaile, John	Accountant	18 London Wall			78	
Borradaile, John	Accountant	18 London Wall			890	
Borradaile, J	Accountant	18 London Wall				12
Borradaile, J	Accountant	18 London Wall				3
Bottrell, Rich	Accountant	3 Bishopsgate Church Yd				56
Bousfield, F	Accountant, &c	2 Bow La, Cheapside				89012
Bousfield, F	Accountant, &c	86 Chiswell St				3
Bousfield, Fred	Accountant	15 Lisle St, Leicester Sq				9
Bowie, Robert	Accountant	12 Size La			78901234567	
Boyce, Saml C	Accountant & agent	7 Church Row, Fenchurch St				89
Boyes, George M	Auctioneer, accountant, &c	10 Bell Yd, Doctors' Commons				9
Boyes & Lloyd	Auctioneers, accountants, appraisers, estate & house agents	31 Abchurch La, Lombard St				5
Boyes, G M	Auctioneer, accountant, appraiser, estate & house agent	31 Abchurch La, Lombard St				67
Boyes, George M	Auctioneer, accountant, appraiser, estate & house agent	34 Abchurch La, City				89
Boykett, Chas	Accountant	11 Gt Knightrider St			1	
Bradley, Barnard & Co	Public accountants, auctioneers, bankruptcy, insolvency & general agents	25 St Swithin's La & 30 Broad St, Bristol				7

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Bradley, Barnard & Co	Accountants & general agents	25 St Swithin's La, City & 30 Broad St, Bristol				89
Brondgust, John	Accountant	110 Fenchurch St		78		
Brondgeest, John	Accountant	110 Fenchurch St		9		
Brondgeest, John	Accountant	53 Mark La			012345	
Brooker, Edward	Accountant	22 Budge Row, Watling St		6789		
Broom & Bagshaw	Accountants	70 Aldermanbury				5678
Broom & Bagshaw	Accountants	35 Coleman St				9
Brown & Husey [4]	Accomptants & referees	91 Watling St			123	
Brown & Husey	Accountants & referees	3 Packer's Ct, Coleman St			45	
Brown & Hussey	Accountants & referees	3 Packer's Ct, Coleman St			67	
Brown, W	Accountant & agent	28 Bread St				890
Brown, Wm	Accountant & agent	1 Suffolk La, Cannon St				34
Brown, Wm	Accountant & agent	10 Bucklersbury				567
Brown, Wm	Accountant & agent	16 Bucklersbury				89
Browne, Wm	Accountant	2 Gt St Helen's	89			
Browne, Wm	Agent & accountant	Gt St Helen's	0			
Bryson, G	Accountant, auctioneer & appraiser	20 Lad La				7890123456
Bryson, Geo	Accountant, auctioneer, &c	102 Wood St, Cheapside				9
Bumford, John	Accountant & auctioneer	8 Jewin St			23	
Bumford, John	Accountant & auctioneer	6 Jewin St			4567	
Bumford, J	Accountant	39 Jewin St, Cripplegate				5
Burton, C	Accountant	Vintner's Hall, Up Thames St		678		
Burton, C	Accountant	Clerk's office, Vintner's Hall, Up Thames St		90		
Burton, C	Accountant	Vintner's Hall, Thames St			78901234	
Butcher, John	Accountant, arbitrator, &c	2 Sambrook Ct, Basinghall St				9
Butler, Thomas	Accountant	10 Museum St, Bloomsbury			45	
Buttler, C	Accountant & agent in bankruptcies	52 Cornhill	7			
Buttler, C (successor to Mr Wm Wallis)	Accountant, agent & broker	52 Cornhill	8			
Buttler, C (successor to Mr Wm Wallis)	Accountant, agent & broker	15 Old Jewry	9			
Buttler, C	Accountant, agent & broker	15 Old Jewry			01234567890123456789012	
Capes, John Story	Accountants' agent, &c	39 Friday St		78		
Capes, John Story	Accountant & auctioneer	39 Friday St			90123456	
Capes & Jury	Accountants & auctioneers	39 Friday St				7
Capes & Jury	Accountants & auctioneers	2 Budge Row				8
Capes & Jury	Accountants, auctioneers, &c	2 Budge Row				9012
Capes, J S	Accountant	2 Budge Row				345
Carter, I	Accountant, auctioneer, &c	43 Bread St				7890123

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Castello, Daniel	Accountant	25 Bevis Marks, St Mary Axe				123
Castello, Daniel	Accountant	8 Bevis Marks, St Mary Axe				456 89
Chambers	Accountant	28 Princes St, Bank				0
Champ, Philip	Accountant	7 Retreat Pl, Hackney				78
Champney, Joseph	Accountant & auctioneer	8 Basing La		345678		
Chandler, Thomas	Accountant	20 Queen Sq, Bloomsbury				5678
Chandler, Thomas	Accountant	13 Old Sq, Lincoln's Inn				9
Charlton, Rd A	Accountant & auctioneer	18 Warwick Sq, Newgate St				9
Chennells, Jonathan	Accountant, &c	20 Throgmorton St				8
Clark, James	Auctioneer, surveyor & accomptant	27 Cornhill				1
Clark, J	Auctioneer, surveyor & accountant	28 St Swithin's La				2
Clarke, Thos	Accountant	21 Finch La, Cornhill				
Clarke, Thomas	Accountant	& Lloyd's Coffee House 8 College Hill		45		8901234
Clay & Sampson	Accountants, auctioneers & appraisers	23 Coleman St			4	
Codner, J R	Accountant & commercial agent	22 Change All				2
Codner, T R	Accountant, arbitrator & commercial agent	32 Thomas St, Horselydown				01234
Codner, Wm [5]	Accountant to British Tin Mining Company	5 Adams Ct, Old Broad St				9
Cole, Wm	Solicitor, accountant, &c	2 Sion College Gdns, Aldermanbury				90
Cooper, James	Accountant & land agent	8 Old Jewry			45	
Cooper, James	Accountant & land agent	4 Bread St, Cheapside			6	
Cooper, J J	Accountant, house agent & appraiser	1 Bread St			7	
Copeland, S	Accountant	48 Mark La				4567
Copland, Robert	Accountant	Chancery Chmbrs, Quality Ct			2345678901234567	
Copland, Robert	Accountant	4 Quality Ct, Chancery La				8
Copland, Robt	Accountant	Chancery Chmbrs, Quality Ct, Chancery La				9
Corbett, Benj	Accountant, &c	2 Pancras La, Bucklersbury				1
Corbett, Benjamin	Accountant	9 Bow La, Cheapside				89
Cordner, William [6]	Accountant, &c	5 Adam's Ct, Old Broad St				8
Cornish, John	Accountant & general agent	22 Bread St Hill			012345678901	
Cottle & Watt	Accountants, auctioneers & appraisers	9 Carey La, Cheapside			12345	
Cottle & Watt	Accountants, auctioneers, house agents & appraisers	9 Carey La, Cheapside				67
Cottle & Wall	Accountants, auctioneers, &c	9 Carey La, Cheapside				8
Cottle & Watt	Accountants, auctioneers, &c	9 Carey La, Cheapside				9
Cox & Pearse	Commercial accountants & general agents	21 Langbourn Chmbrs, Fenchurch St			8	

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Croggan, Wm	Accountant, &c	19 Throgmorton St		5		
Croggon, Wm	Accountant, &c	19 Throgmorton St		6		
Cromwell, Geo	General agent, accountant, &c	2 Bell Yd, Doctors' Commons			1234	
Croysdill, T	Accountant & agent	3 Russia Row, Milk St			8901	
Croysdill, T	Accountant	1 Trump St				9
Cruikshank, Thos	Insurance broker & accountant	Lloyd's				7
Cruikshank, Theodore	Insurance broker & accountant	Lloyd's				8
Cullen, Robt	Accountant, arbitrator, &c	22½ Basinghall St			3	
Cullen, Robt	Accountant, arbitrator, &c	22 Basinghall St			45	
Cummings, John	Accountant	15 Old London St				78
Dane, James Saml	Accountant & general agent	14 Walbrook				567890123456789
Davidson, J	Accountant & agent	22 Stamford St, Blackfriars Rd	89012345678			
Davies, E	Accountant	4 Skinner Pl, Size La				01234
Davies, Evan	Accountant	4 Portland Pl, Kent Rd			12	
Davies, E	Auctioneer, appraiser & accountant	4 Portland Pl, New Kent Rd			3	
Davies, E	Auctioneer, appraiser & accountant	43 Watling St			456789	
Davies, Evan	Accountant	43 Watling St				12
Davies & Cassin	Accountants, auctioneers, commercial bankruptcy agents	43 Watling St				2
Davies, Evan	Accountant, auctioneer, mercantile & bankruptcy agent	43 Watling St				3
Davies, Evan	Accountant & auctioneer	21 Coleman St				456789
Davis, John	Auctioneer, appraiser & accountant	New Broad St Ct		567		
Davison & Stewart	Accountants	3 Adams Ct, Old Broad St				01
Davison & Stewart	Accountants	13 Birchin La				23
Davison, Thomas Robinson	Accountant	13 Birchin La, Cornhill				456789
Dawes, J B	Accountant & commercial agent	15 Gt Queen St, Lincoln's Inn Fields			456	
De Bernardy, Constantine Wm	Accountant	3 Warwick St, Strand/Charing Cross				89
Dennehy, C	Accountant & agent	5 Queen St, Cheapside			7	
Dennehy & Dunnett	Accountants & agents	5 Queen St, Cheapside			78	
Dethick, J M	Accountant & agent	27 St Mary Axe		6		
Deudney, John	Accountant	1 White Lion Ct, Cornhill				9012
Dobson, S	Accountant & translator	27 Lemman St, Goodman's Fields			0	
Dod, Chas	Accountant	21 Craven St, Strand				567
Dod, Charles	Accountant & solicitor	21 Craven St, Strand				89
Drake, Charles	Accountant	East India Chmbrs, Leadenhall St		901		

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Dransfield, Jas	Accountant	68 Chancery La				567
Dransfield, James	Accountant (Family Endowment Society)	12 Chatham Pl, Blackfriars				8
Duncan	Accountant	8 Sherbourn La		4		
Duncan, Andrew	Accountant & agent	1 Cushion Ct, Broad St		56789		
Duncan, Andrew	Accountant & agent	3 Church Pas/Ct, Old Jewry			012345678901234	
Duncan, Andrew	Accountant	10 Tokenhouse Yd				56789
Dunman, George	Arbitrator & accountant	6 Wardrobe Pl, Doctors' Commons			1234	
Dunman, George	Arbitrator, accountant, appraiser & estate agent	6 Wardrobe Pl, Doctors' Commons				56
Dunman, George	Estate agent, auctioneer, arbitrator & accountant	6 Wardrobe Pl, Doctors' Commons				6789012
Dunman, George	Estate & general agent, public accountant, arbitrator, &c	72 Cheapside				3
Dunman, Geo	Accountant & house agent	6 Wardrobe Pl, Doctors' Commons				5
Duplessis, John S	Accountant	45 Burr St, London Dock		23456789		
Eastwood, Wm	Auctioneer & accountant	51 Fore St, Cripplegate				9
Edgell, Frederick	Accountant & arbitrator	76 Basinghall St			9012345	
Edgell, Frederick	Accountant & arbitrator	6 Finsbury Pavement				6
Edgell, Frederick	Accountant	1 Furnival's Inn, Holborn				89
Edgell, Henry Parsons	Accountant	13 Bouverie St, Fleet St				89
Eedes, John	Accountant	14 Lit Knightrider St				567
Eedes, John	Accountant & bookseller	14 Lit Knightrider St				89
Evans, Charles	Accountant, &c	21 Old London St		2345		
Evans, Charles	Accountant, &c	Lloyd's Coffee House		6		
Evans, H S	Accountant	63 Fenchurch St				3
Evans, R S	Accountant	34 Middleton Sq				234
Fabian, Joseph	Accountant	5 Barge Yd, Bucklersbury				2
Faircloth, Chas	Accountant, auctioneer, &c	111 Wood St, Cheapside				4
Faircloth, Chas	Auctioneer, accountant, &c	139½ Cheapside				5
Faircloth & Armstrong [7]	Accountants, auctioneers, &c	5 Lad La, Cheapside				67
Fall, George	Accountant	55 Bread St		890123		
Fall & Dorvell	Accountants, auctioneers & appraisers	30 Bread St			45	
Fall, G	Accountant, auctioneer & appraiser	30 Bread St				67890
Fasson, Benjamin	Accountant	17 Lime St				78
Fasson, Benjamin	Accountant	Pewterer's Hall, 17 Lime St				9
Fawell, T	Agent for foreign wines & accountant	2 Lit Tower St			3	
Fawell, Thos	Accountant & agent	2 Lit Tower St				7
Fawell, Thos	Accountant & agent	52½ Old Broad St				89
Fawell, T	Accountant	71 Cornhill				0
Felton, George	Accountant & referee	8 Lawrence Pountney La				9

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Felton, George	Accountant & referee	3 Bennett St, Blackfriars				0
Fenn, John	Accountant	30 Commercial Sale Rooms				8
Fenn, John	Accountant	38 Commercial Sale Rooms				9012345678
Fenn, John	Accountant	37 Commercial Sale Rooms				9
Fernie, D & Son	Accountants	18 Pavement, Moorfields	78			
Fernie, D & Son	Accountants	24 St Mary Axe	89012			
Fernie, D & Son	Accountants	138 Leadenhall St		3		
Fernie, David & Son	Public accountants	138 Leadenhall St			789	
Fernie, Eben	Accountant & referee	138 Leadenhall St			0	
Fernie, Eben & Joseph	Public accountants	138 Leadenhall St			12	
Fernie, Joseph	Public accountant	138 Leadenhall St				345678901234567 9
Fernie, Ebenezer	Public accountant, British Commercial Insurance Company	35 Cornhill & 1 Birchin La			34	
Fernie, Ebenezer	Accountant	35 Cornhill			56	567
Fernie, J	Accountant & agent in bankruptcies	157 Fenchurch St			67890	
Finley, W	Accountant	7 Billiter Sq				0
Finlay, Washington	Accountant	16 Change All				12
Finney, John	Accountant, appraiser & auctioneer	Falcon Ct, Fleet St, opposite St Dunstan's Church			23	
Finney, John	Accountant	3 Rood La			56	
Finney, John	Accountant, auctioneer & appraiser	68 Cheapside			789	
Finney, J	Accountant, auctioneer & appraiser	26 Bucklersbury			01	
Finney, John	Accountant, auctioneer & appraiser	40 Milk St				234
Finney, J	Accountant, auctioneer & appraiser	52 Watling St				567
Finney, John	Accountant & auctioneer	52 Watling St				89
Fitzstrathern, W H Augustus	Solicitor of the Scottish laws, one of the public accountants & professor of genealogy	3 Woodstock St, New Bond St			4	
Fitzstrathen, W H Augustus	Solicitor of the Scottish laws, one of the public accountants & professor of genealogy	3 Woodstock St, New Bond St			5	
Fry, W Thos	Accountant	1 Furnival's Inn, Holborn				567
Furwell, W H	Accountant	15 Throgmorton St				567
Fyffe, Hen Minton	Accountant	13 Crosby Hall Chmbrs				8
Gaillard, P	Accountant & referee	134 Curtain Rd & Bank Coffee House, Cornhill			34	
Gentil, Chas	Accountant	4 Belvidere Pl, Cambridge Rd, Mile End				67
Gentil, Charles	Accountant & agent	42 Coleman St				9
Gerlach, G H	Accountant, referee & translator of languages	2 Pinner's Ct, Old Broad St		2		
Gerlach, G H	Accountant	2 Pinner's Ct, Old Broad St		3456		
Gerlach, G H	Accountant	33 Gt St Helen's			89012	
Gerlach, P C	Accountant	16 East India Chmbrs				8

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Gibbon, Arthur D	Accountant & commercial agent	3 Walbrook Bldgs				8
Gibson, Edward	Accountant	5 Union Ct, Old Broad St			89	
Girling, John Andrews	Accountant & agent	45 West Smithfield				901
Girling, John Andrews	Accountant & agent	47 West Smithfield				234
Girling, John A	Accountant & agent	21 Gt Maddox St, Hanover Sq/Regent St				56789
Glover, Joseph	Accountant	26 Bucklersbury				678
Glover, Joseph	Accountant	76 Basinghall St				9
Goodsir, Josh	Accountant	2 White Lion Ct, Cornhill				56
Gosnell & Son	Accomptants & agents	23 Gt Prescott St	2345678901			
Gosnell & Son	Accomptants & agents	25 Gt Prescott St		234		
Graffe, Joseph	Accountant	2 Sidney Pl, Commercial Rd East				89
Graffe, Joseph	Accountant	105 Lucas St, Commercial Rd East				01
Graffty, S	Accountant & agent	159 Fenchurch St				1
Grant, John	Accountant	2 Lawrence Pountney La, Cannon St				90123
Gray, Henry	Accountant & general agent	3 Dean's Ct, Doctors' Commons			901234567	
Gray, Samuel	Merchant's & brewery accountant	10 Pancras La & 18 Smith St, Chelsea		89012		
Groom, J F	Accountant	12 Abchurch La, Lombard St				89012
Hainworth, Wm	Accomptant	6 Artillery Ct, Chiswell St			4567	
Hainworth, Wm	Accountant & referee	6 Artillery Ct, Chiswell St			890	
Hall, J W	Insurance broker & accountant	3 White Lion Ct, Cornhill				5
Hale, John Wm	Insurance broker & accountant	3 White Lion Ct, Cornhill				678
Hall, W W	Accountant & corn agent	20 New St Sq, Fetter La				56
Hamilton, W J	Accountant & general agent	7 Cheapside			67	
Hamilton, W J & Co	Accountants & general agents	16 Tokenhouse Yd			89	
Hammond, W	Merchant & accountant	13 Size La, Bucklersbury				345
Hanson, J M	Accountant	27 Pudding La		456		
Hanszen, Paul	Accountant & sugar broker	240 Shoreditch		3		
Hardacre, Geo	Accountant	12 Billiter Sq				56
Hardess, G A	Accountant, &c	16 Old Broad St				6
Hardess, G A	Accountant, &c	147 Leadenhall St				7
Harrison, John [8]	Accountant	3 Hagley Pl, New Kent Rd				56789
Harvey, T A	Accountant & agent	43 Mark La			1	

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Hatred, John Thomas	Accountant, agent, &c	15 Old Jewry				3456789
Hayle, John [9]	Accountant, &c	15 Bucklersbury				9012
Hayston, Joseph	Accountant	3 Pancras La		7		
Hayston, Joseph	Accountant	87 Queen St, Cheapside		8		
Heald, Timothy	Accountant	70 Cloak La		9		
Heald, Timothy	Accountant	7 Cloak La		0		
Heald, Timothy & Son	Accountants & arbitrators	7 Cloak La			123456789	
Heath & Son	Accountants & wool brokers	224 Bermondsey St			345	
Heathfield & Bell	Accountants	28 Gt Winchester St		8		
Heathfield & Bell	Agents & accountants	2 Green Lettice La		9		
Heathfield, Richard	Agent & accountant	2 Green Lettuce La			01234	
Heathfield, Richard	Agent & accountant	Adam's Ct, Old Broad St			56	
Heathfield, Rich	Accountant	41 Threadneedle St				45
Heathfield, Rich	Accountant	77 Cornhill				6
Heathfield, Matt	Agent & accountant	138 Leadenhall St			678901234	
Hebert, H	Accountant	2 Elder St, Norton Falgate				567
Hebert, Henry	Accountant, &c	2 Elder St, Norton Falgate				89
Hemmings & Co	Accountants	14 Wallbrook		45		
Hemming, John	Accountant	34 Red Lion Sq, Holborn		67890		
Henley & Teesdale	Accountants, arbitrators, &c	28 Wallbrook			1	
Heriot, Walter	Accomptant	37 Old Broad St				12
Heriot, Walter	Accountant	1 Lawrence Pountney La				34567
Herries, C	Agent & accountant	John's Coffee House, Cornhill	78			
Herries, C	Accountant & agent	11 Bury Ct, St Mary Axe	90			
Heywood, J	Accountant & general agent	22 Took's Ct, Chancery La				0
Hibon, W	Accountant & auctioneer	34 Old Change			2	
Hibon, W	Accountant & auctioneer	32 Old Change			34567890	
Hibon, W	Accountant & auctioneer	34 Old Change				1234
Hill, Henry	Accountant	12 Red Cross Sq, Cripplegate				9
Hill, Robert	Accountant	26 Bucklersbury			2	
Hillary, J P	Arbitrator & accountant	32 Poultry				7
Hills & Sewell	Accountants & appraisers	10 Bucklersbury		5		
Hills & Sewell	Accountants & auctioneers	10 Bucklersbury		6		
Hills, Joseph	Accountant	10 Bucklersbury		78		
Hockley, E [10]	Accountant & purchaser of life annuities & reversions, &c	2 Bell Yd, Doctors' Commons				90
Hockley, E	Accountant	2 Bell Yd, Doctors' Commons				123
Hockley, E	Accountant	10 Bell Yd, Doctors' Commons				4567

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Hodson, W M	Accountant	23 Old Jewry				2
Holborn, Wm	Accountant & agent	10 Wallbrook		567		
Holborn, Wm	Accountant & arbitrator	8 Cloak La		890		
Holborn, Wm	Accountant & arbitrator	15 Cloak La			123456	
Holborn, Wm	Accountant	56 Lombard St			7	
Holborn, Wm H	Accountant & referee	56 Lombard St				890123456
Holborn, Wm	Accountant & referee	74 King William St, City				89
Holding, G & S	Accountants	41 Threadneedle St				67
Hollway, J R	Accountant & agent	9 Liverpool St, Bishopsgate			78	
Holmes, Francis	Accountant & agent	3 Portland Pl, Stones End, Bow/Borough				01
Holmes, Sam	Accountant & agent	2 Panton St, Haymarket				5
Hopwood, Wm	Accountant	Aldine Chmbrs, Paternoster Row				56789
Horwood, T R	Accountant	3 Walbrook Bldgs				5
Horwood, Thomas Richard	Accountant	31 St Swithin's La				6789
Hoskins & Wright	Surveyors, auctioneers & accountants	37 Southampton Bldgs, Chancery La & At Kentish Town				0
Hoyle, John	Accountant & auctioneer	15 Bucklersbury				9012
Hoyle, John	Accountant & auctioneer	7 Bucklersbury				34
Hoyle, John	Accountant & auctioneer	119 Cheapside				56789
Hughes & Hunt	Accountants & commercial agents	14 Angel Ct, Throgmorton St		5		
Hunt, G H	Accountant	8 Thanet Pl, Temple Bar				5
Hunter, A C	Accountant	18 Tokenhouse Yd			345	
Hunter, A C	Accountant & commission agent	17 & 18 Tokenhouse Yd				678901
Hussey, Wm	Accomptant	3 Size La		345		
Husey, N	Accountant	3 Size La, Bucklersbury		6789		
Husey, N	Accountant	Temple Chmbrs		9		
Husey & Brown	Accountants, &c	91 Watling St			0123	
Husey & Brown	Accountants, &c	3 Parker's Ct, Coleman St			45	
Husey & Brown	Accountants, &c	13 Parker's Ct, Coleman St			67	
Husey, Nicholas	Accountant, &c	15 King's Arms Yd, Coleman St			890	
Husey, Nicholas	Accountant, &c	25 Coleman St				1
Husey & Pears	Accountants & arbitrators	109 Wood St				3456
Hutton, James	Accountant	2 Gt St Helen's		45		
Hutton, James	Accountant & referee	2 Gt St Helen's		67890123456		
Hutton, James, sen	Accountant & referee	2 Gt St Helen's			7890	
Hutton, James	Accountant & appraiser	2 Gt St Helen's				1
Hutton, James	Accountant & referee	2 Gt St Helen's				34
Hutton, Jas	Accountant	1 Fen Ct, Fenchurch St				6
Hutton, James	Accountant	5 Jeffrey's Sq, St Mary Axe				789
Hutton, John	Accountant & referee	6 Fen Ct, Fenchurch St				9

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Illingworth, Henry & Rich	Public accountants, arbitrators & general agents	10 Quality Ct, Chancery La				0
Illingworth, Henry	Public accountant, arbitrator & general agent	10 Quality Ct, Chancery La				12
Ingram, John	Accountant	South Sea Chmbrs, 41 Threadneedle St				9012345
Irving, Edward	Accountant	9 Fenchurch Bldgs				9
Isaacson	Auctioneer, accountant, &c	31 Threadneedle St		90		
Iselin, John James	Accountant & referee	John's Coffee House, Cornhill & 24 Appollo Bldgs, Walworth			9	
Iselin, John James	Accountant & referee	John's Coffee House, Cornhill & 5 Crimscott St, Grange Rd, Bermondsey			012	
Iselin, John James	Accountant & referee	John's Coffee House, Cornhill & Grange Rd, Bermondsey				4
Iselin, John James	Accountant	25 Cateaton St				567
Jackson & Dick	Accountants	7 Clement's Inn Pas, Strand				5
Jackson, G	Accomptant	15 Bucklersbury		3		
Jackson, Joseph	Accountant	2 Sambrook St, Basinghall St				9
Jacobs & Pike [11]	Accountants	Aldine Chmbrs, Paternoster Row				6
Jacobs & Pike	Accountants	King's Arms Bldgs, Change All				7
Jameson, John	Agent & accountant	148 Leadenhall St			2	
Jenks, J	Accountant	14 Walbrook			234567	
Jenks, J	Accountant	3 Salter's Hall Ct				8
Jenks, James	Accountant	16 East India Chmbrs				9 123
Jenks, Jas	Accountant & arbitrator	1 Lawrence Pountney La				4
Jenks, Jas	Accountant & arbitrator	5 Martin's La, Cannon St				56789
Johnson, Henry	Accountant	35 St Swithin's La, Lombard St				567
Jones & Son	Accountants	7 Pope's Head All, Cornhill				45
Jones, Edw T	Public accountant	3 Chapel Pl, Poultry			3	
Jones, Edw T	Public accountant	8 Old Jewry			4	
Jones, Edw T	Public accountant	8 Coleman St			5	
Jones, Edw T	Public accountant & author of English system of balancing books	8 Coleman St				67890
Jones, Edward Thomas	Public accountant & author of the English systems of bookkeeping, with a perfect balance sheet	8 Coleman St				12345678
Jones, Edward Thomas	Public accountant & author of the English system of bookkeeping, with a perfect balance sheet	24 City Rd (late of 8 Coleman St)				9
Jones, James	Accountant	139A Cheapside				9
Jones, J H	Accountant	4 Nicholas La			4	

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Jones, Samuel	Auctioneer, appraiser & accountant	16 Foster La			789	
Jones, S	Auctioneer, appraiser & accountant	9 Carey La			0	
Jones, S	Auctioneer, appraiser & accountant	109 Wood St				123
Jullian, James	Accountant	36 Chancery La			345	
Jury, James	Accountant & auctioneer	3 Pancras La, Queen St				345
Katte, Stephen	Accountant	86 Cornhill		8901		
Katte, Stephen	Accountant	16 Cornhill		2		
Katte, Stephen	Accountant & translator	38 Cornhill		34		
Katte, Stephen	Accountant & translator	Tom's Coffee House			567890123456789	
Keddall, Josh [12]	Accountant	6 Crosby Sq				1
Kempen, P V	Accountant & collector	10 London St, Ratcliff				1234
Kempen, P V	Accountant & collector	Grove Rd, Mile End Rd				5
Kempen, P V	Accountant & collector	Cottage Grove, Mile End Rd				67
Kempen, Peter Van	Accountant	1 Cottage Grove, Mile End Rd				89
Kempster, W H	Accountant	3 Lyons Inn				5
Kendall, Joseph [13]	Accountant	38 Old City Chmbrs, Bishopsgate St			567890	
King, Wm	Gauger & accountant	84 Aldersgate St			78	
Kirkpatrick, George	Accountant	Chancery Chmbrs, Quality Ct, Chancery La		01234		
Lamb, James	Accountant	75 Queen St, Cheapside				12345
Land, W H	Agent & accountant	23 Birchin La, Cornhill			5	
Langdon, Jno B	Accountant, &c	17 Tokenhouse Yd			8	
Langdon & Co	Accountants	2 Lyon's Inn				5
Last, M	Accountant	14 Watling St			23	
Last, M	Accountant	24 Bread St			4567890	
Leary, Cornelius	Accountant	19 & 20 Lombard St Chmbrs				89
Ledger, Geo	Accountant, arbitrator, &c	29 Bucklersbury				4
Ledger, Geo	Accountant, arbitrator, &c	1 Star Ct, Bread St				56
Ledger, George	Accountant, arbitrator, &c	15 Ironmonger La				789
Leech, H	Accountant	24 Bucklersbury			45	
Leeman, J A	Accountant	51 Threadneedle St		012		
Lempriere, Thos	Accountant	6 East India Chmbrs		78		
Lewis & Son	Accountants, interpreters, translators of languages & general agents	3 Melina Pl, Westminster Rd				90
Lindars, Jas	Commercial agent & accountant	50 Clifton St, Finsbury				01
Lindars, James	Commercial agent & accountant	22 Austinfriars				23456789

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Linton, Wm	Accountant & agent	4 Nicholas La			3	
Linton, Wm	Accountant & agent	15 Walbrook			4567	
Lockington, Chas	Accountant	8 John St, Oxford St				5
Love, Samuel	Accountant & auctioneer	19 Basinghall St				56789
Lund, Charles	Accountant & insurance broker	20 Austin Friars	90			
M'Guffie, A	Agent & accountant	5 Austin Friars			67	
M'Guffie, A	Agent & accountant	11 Gt St Helens			8	
M'Guffie, A	Agent & accountant	12 Gt St Helens			9	
M'Guffie, A	Agent & accountant	11 Gt St Helen's				01234
Macke, Francis	Agent & accomptant	4 China Row, Lambeth	34			
Maclaurin, D	Auditor, accomptant, &c	83 Lombard St		01234		
Mac(k)laurin, D	Auditors' accountant, &c	83 Lombard St			5678901234567890	
Maclaurin, Daniel	Auditor, accountant, &c	83 Lombard St				12345678
Maclaurin, Daniel	Auditor, accountant, &c	81 Lombard St				9
Mansell & Hayward	Accountants & general agents	36 Old Jewry			67	
Marillier, Fred J	Accountant & commission agent	20 Lit St Thomas Apostle			78	
May, A J	Accountant	16 Pinner's Hall, Old Broad St				5
Mayo, John	Accountant & referee	76 Cornhill			12	
Mill & Harrison	Accountants	8 Chapel St, Pentonville & 4 Union Row, New Kent Rd			8	
Mill & Harrison	Accountants	39 Clement's La, Lombard St			9	
Mill & Harrison	Accountants & agents for the collection of rents, &c	39 Clement's La, Lombard St			0123	
Mill & Harrison	Accountants	39 Clement's La, Lombard St			4	
Mill & Harrison [14]	Accountants	24 Birchln La, Cornhill			5	
Mill, J	Notary & accomptant	1 Ball Ct, Cornhill	45			
Mills, John	Auctioneer, appraiser, surveyor & accountant	4 Chapel Pl, Poultry			45	
Mills, John	Auctioneer, appraiser, surveyor & accountant	1 Chapel Pl, Poultry			67	
Mitchell, Thomas	Accountant	4 Copthall Bldgs, Throgmorton St				9
Monday, J	Accountant	2 Adam's Ct, Old Broad St				89012345
Moore, R T	Accountant, &c	12 Castle Ct, Budge Row			8901	
Moore, R T	Accountant, &c	12 Size La, Bucklersbury			2	
Moore, R T	Accountant, &c	12 Castle Ct, Budge Row				345678901234
Morris, John	Agent & accountant	7 Chapel Pl, Cavendish Sq				56789
Mould & Sandeman [15]	Accountants & arbitrators	Sion College Garden, Aldermanbury				4
Moxon, Stephen	Accountant & agent	8 Furnival's Inn				56
Moxam, Stephen	Accountant	1 Freeman's Ct, Cornhill				9

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Mullings, G	Accountant & agent	1 Church Pas, Old Jewry		3		
Mullings, G	Accountant & agent in bankruptcies	8 Pitfield St, Hoxton			78	
Mullings, G	Accountant	8 Pitfield St, Hoxton			90	
Musson, Thomas	Accountant	215 High Holborn				9
Neestrip & Clarkson	Accountants & auctioneers	25 Wormwood St				8
Newman, H T	Accountant & appraiser	22 Golden Sq				12
Nodin, John	Commercial agent, accountant & ship & insurance broker	11 Water La, Tower St	567			
Nodin, John	Commercial & general agent, accountant & ship & insurance broker	6 Beer La, Tower St		890		
Nodin, John & Co	Commercial & general agents, accountants & ship & insurance brokers	2 Beer La, Tower St			12	
Notley, S	General agent & accountant	1 Newman's Ct, Cornhill				3
Obree, C H	Accountant & agent	3 Mitre Ct, Fenchurch St				67
Oliver & Hibon	Auctioneers & accountants	5 Gt Distaff La			6	
Oliver & Hibon	Auctioneers & accountants	9 Gt Distaff La			78901	
Oliver, Sam	Auctioneer & accountant	9 Gt Distaff La				2
Oliver, Geo	Auctioneer & accountant	43 Gutter La				78
Oliver, Geo	Auctioneer, accountant, &c	8 Lawrence La, Cheapside				9012
Oliver, Geo	Auctioneer, accountant, &c	7 Lawrence La, Cheapside				345678
Oliver, George	Accountant, &c	7 Lawrence La, Cheapside				9
Ollivier, C	Accomptant	50 South Molton St				78
Ollivier, Claude	Accountant	6 Bolton St, Piccadilly				90123456789
Oviatt, Wm	Accountant & agent	22 Throgmorton St				34
Paice, H G	Accountant, &c	Salvador House, Bishopsgate				7
Paice, Hen Geo	Accountant	Salvador House, Bishopsgate				8
Palmer, Thos	Accountant	4 Birchin La				78
Panton, T	Accountant	38 Gracechurch St	6			
Panton, Tho	Accountant	101 Fenchurch St		8		
Panton, Thomas	Accountant	29 New City Chmbrs, Bishopsgate			012	
Panton, Thomas	Accountant & agent	2 Philpot La				3
Panton, Thomas	Accountant & agent	29 New City Chmbrs			4567	
Parrinton & Son	Accountants	22 Milk St				8
Parrington & Son	Accountants	16 King St, Cheapside				90
Parrinton & Son	Accountants	16 King St, Cheapside				1234567
Parrinton, Joseph & Son	Accountants	16 King St, Cheapside				89
Parry, David	Agent & accountant	21 Bucklersbury				0
Paul, John	Accountant & agent	3 Cophthall Bldgs				567890123456
Pearce, S	Accountant, arbitrator & auctioneer	20 Camomile St, Bishopsgate				4

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Pearce, S	Accountant, auctioneer & appraiser	20 Camomile St, Bishopsgate				5
Pears & Husey [16]	Accountants & arbitrators	109 Wood St				34
Pearsall, James	Accountant & referee	145 Cheapside			234567	
Percy, R	Accountant	17 Woburn Pl, Russell Sq				567
Perkins, H T	Accountant	1 Angel Ct, Throgmorton St			34567890123	
Perkins, H T	Accountant	2 Copthall Bldgs				456
Perkins, H S	Accountant	8 St Swithin's La				7
Perkins, Henry Timothy	Accountant	8 St Swithin's La				8
Phillips, John	Accountant	3 White Lion Ct, Cornhill			23	
Phipps, Nicholas	Accomptant & commercial agent	46 Lothbury	345			
Phipps, John	Accountant & commercial agent	22 Cateaton St		6		
Phipps, Nich	Accountant & agent in bankruptcies	38 Cateaton St		78		
Pickering & Howell	Accountants & general agents	3 Howford's Bldgs, Fenchurch St				7
Pickering & Boulton	Accountants & general agents	3 Howford's Bldgs, Fenchurch St				8
Piggott, Jonathan Walter	Accountant	9 Goldsmith St, City				9
Pinks, Thomas	Accountant & agent appointed by the Court for relief of insolvent debtors	28 Webber Row, Blackfriars Rd			90	
Pinks, Tho	General agent & accountant	21 Charter House St			2	
Piper, John	Stationer & accountant	18 Basinghall St			234	
Piper, John	Auctioneer & accountant	18 Basinghall St			5	
Piper, John	Auctioneer & accountant	45 Lothbury			6	
Plimpton, S	Accountant & general agent	28 Gt Eastcheap			1	
Plimpton, S	Accountant & general agent	21 Fish St Hill			2	
Plimpton, S	Accountant & general agent	6 Duncan Pl, Leicester Sq			34	
Pohlman, J G	Accountant	16 Berner's St, Russel Sq	5			
Pohlman, J G	Accountant	16 Bernard St, Russell Sq			678901234	
Pohlman, J G	Accountant	Gower St, Bedford Sq			5	
Pollett, Hugh	Accountant	1 Furnival's Inn, Holborn				56789
Price, N S	Public office agent & accountant	7 Cornhill			123	
Price, N S	Public office agent & accountant	7 Old Broad St			45	
Price, N S	Public office agent & accountant	Prince's St, Bank			67	
Price, Nehemiah S	Accountant & commission agent	9 Liverpool St, Bishopsgate				89
Prichard, R	Accountant & agent	1 Cushion Ct, Broad St			6	
Prichard, R [17]	Accountant, &c	15 Basinghall St			78	
Prichard, R	Accountant	8 Warnford Ct, Throgmorton St			8	
Prichard, R	Accountant, &c	8 Warnford Ct, Throgmorton St			90	
Prichard, R	Accountant	3 Copthall Bldgs			01234	
Quilter & Ball [18]	Accountants & general agents	10½ King's Arms Yd, Coleman St				345
Quilter, Wm	Accountant	10½ King's Arms Yd, Coleman St				678
Quilter, William	Accountant	62 Moorgate St, Bank				9

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Ravenhill, John	Accountant	3 Old Jewry		789		
Ravenhill, John	Accountant	4 Edward Pl, Hackney Rd				
Ravenhill, J	Accountant, &c	& At the Jamaica Coffee House, Cornhill		0123		
Ravenhill, John	Accountant & referee	8 Billiter Sq Jamaica Coffee House			456789012	45
Reilly, James	Accountant, general agent & collector of debts & rents	14 Chamber St, Goodman's Fields		0		
Reseigh, Thos	Accountant & agent	1 Suffolk La, Cannon St				12
Rhode, Samuel [19]	Accountant	3 Crosby Sq, Bishopsgate				5678
Rice, G	Accountant	259 Regent St				123456
Rice, Griffith	Accountant	53 Wigmore St, Cavendish Sq				789
Richards, Wm	Accountant & arbitrator	10 New City Chmbrs, Bishopsgate St			4	
Richards, Wm	Accountant	10 New City Chmbrs			5678901234	
Richards, William	Accountant	12 New City Chmbrs				56789
Richards, Wm	Insurance broker & accountant	Lloyd's				1234
Richardson & Pegler	Agents & accountants	22 Paternoster Row				3456789
Richardson, Ella & Co	Accountants	32 Poultry				4
Ridgeway, John & Co	Auctioneers, appraisers, accountants, surveyors & house agents	12 Lit Distaff La			5	
Ridgway, Alexr F	Accountant & collector	42 Leicester Sq				456789
Ridgway, Richard Bowling H	Accountant	4 Trafalgar Sq				89
Ring, George	Agent & accountant (executors & administrators accounts adjusted)	25 Finch La, Cornhill		89		
Ring, George	Agent & accountant (executors & administrators accounts adjusted)	2 Bartholomew La			01	
Ring, George	Accountant (executors & administrators accounts adjusted)	2 Bartholomew La, Royal Exchange			2	
Ring, George	Accountant (executors & administrators accounts adjusted)	3 Gt Knightrider St, Doctors' Commons			34	
Ring, G	Agent & accountant	3 Gt Knightrider St, Doctors' Commons			5	
Ring, G	Executors' & administrators' accounts adjusted	3 Gt Knightrider St, Doctors' Commons			678901234	
Ring, George	Accountant	3 Gt Knightrider St, Doctors' Commons				89
Robinson, Geo Lydney	Accountant & agent	98 Gracechurch St				9
Robinson, H	Accountant	2 Gt Pulteney St				567
Robinson, J & Co	General accountants, referees, &c	23 Birchin La		1		
Robinson, John	Accountant & general agent	21 Lit St Thomas Apostle			34567890	
Robinson, John	Accountant	21 Lit St Thomas Apostle				1
Robinson, John	Accountant	20 Lit St Thomas Apostle				234
Robinson, John	Accountant	14 Mincing La				5
Robinson, John	Accountant	37 Mincing La				6

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Robinson, John	Accountant	37 Crescent, Minories				7
Rohde, Samuel [20]	Accountant	3 Crosby Sq, Bishopsgate				9
Rose, J	Auctioneer, appraiser, accountant, &c	1 Church Ct, Old Jewry			01234567890	
Rose, J	Auctioneer & accountant	1 Church Ct, Old Jewry				1234
Rose, Joseph	Auctioneer & accountant	54 Bow La, Cheapside				56789
Ross, Thos, Esq	Accountant General	General Post Office & 12 Bishopsgate St Within				3
Rossolloty, B	Accountant	31 Jermyn St				567
Rossollotty, Bartholomew	Accountant	3 Warwick St, Charing Cross				89
Routledge, Isaac	Accountant	86 Cornhill			0	
Routledge, Isaac	Notary public & accountant	86 Cornhill			01	
Routledge, Isaac	Notary & accountant	11 Crown Ct, Gt Hermitage St, Wapping				8
Saltmer, George	Broker, accountant & auctioneer	3 Paternoster Row, Cheapside			5	
Sampson & Hills	Accountants	16 Size La, Bucklersbury		4		
Sampson, Sam	Auctioneer & accomptant	16 Size La, Bucklersbury		67890		
Sampson, S, jun	Accountant & auctioneer	51 Bishopsgate Within			5	
Sams, C B	Accountant & general agent	4 Grove Ter, Brompton				567
Sandeman, A M	Accountant & agent	12 Castle Ct, Budge Row				0
Sandeman, A & Co	Accountants	43 Gutter La				01
Sandeman & Austin	Accountants, arbitrators & general agents	1 Church Ct, Old Jewry				1
Sandeman & Austin	Accountants, arbitrators & general agents	Tokenhouse Yd, Lothbury				2
Sandeman & Mould	Accountants, arbitrators, &c	Sion College Garden, Aldermanbury				4
Sandeman, A	Accountant & Scotch agent	Sion College Garden, Aldermanbury				567
Sands, J H	Accomptant & agent	3 Cushion Ct, Old Broad St		8		
Sargeant & Henry	Accountants, agents & brokers	22 Birchln La, Cornhill		6		
Sayers, Jas	Accountant, &c	15 Walbrook				2
Scott, James	Accountant	2 Parliament St, Whitehall				8
Scott, James	Accountant	Lime St				9
Scott, James	Accountant	46 Lime St				0
Searle & Bourne	Auctioneers, appraisers & accountants	12 Bucklersbury			23	
Searle & Bourne	Auctioneers, appraisers & accountants	3 Wood St			45	
Seton & Jefferys	Accountants	22 Lawrence Pountney La, Cannon St			5	
Seton & Jefferys	Accountants	1 Trump St, Cheapside			678	
Sim, William	Accountant, &c	17 King's Arms Yd, Coleman St			567890123456	
Sim, Wm	Accountant, &c	48 Lothbury				7
Sim, William	Accountant & referee	63 Old Broad St				9
Simpson, J H	Accountant	20 Lit St Thomas Apostle		45678	1	
Singleton, George	Accountant	8 Bucklersbury		34567		

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Skaife, John Slade	Accomptant	21 Tokenhouse Yd			1234	
Skillman, Benj	Accountant	3 Copthall Bldgs & 10 Henrietta St, Covent Garden				8
Skyime, Jas	Accountant	1 Angel Ct, Throgmorton St			345678	
Smee, Wm	Agent & accountant	5 Water St, Blackfriars			89	
Smith & Forsyth	Agents & accomptants	5 Adam St, Adelphi			78	
Smith, Hay	Accountant	12 Copthall Ct, Throgmorton St	0			
Smith, James	Accountant	29 Prince's St, Bank				789
Smith, James	Accountant	27 Austin Friars				0123456789
Smith, John	Accountant & auctioneer	26 Basinghall St			8901234	
Smith, John	Auctioneer & accountant	20 Skinner St, Snow Hill			5	
Smith, John	Accountant	1 Pancras La, Queen St				8
Smith, John	Accountant	34 Walbrook				9012
Smith, John	Accountant	75 Strand				34567
Smith, John	Accountant & referee	76 Cornhill			12	
Smith, J W	Accountant	8 Gray's Inn Sq				56
Smith, James William	Accountant	48 Lincoln's Inn Fields				789
Smith, T	Accountant	27 Lit St Thomas Apostle			901234567	
Smith, Thos	Accountant	37 Commercial Sale Rooms, Mincing La			23	
Smith, Thos	Accountant	28 Abchurch La			567	
Smith, Wm R	Accountant	110 Fenchurch St				78
Smith, W R	Accountant & referee	110 Fenchurch St				90
Smith, W R	Accountant & referee	2 Langbourn Chmbrs				123
Smithers, H K	Auctioneer & accountant	1 Castle Ct, Birchin La			7	
Snow & Scrivens	Accountants	8 Earl St, Blackfriars			0123456789	
Snow, J W	Auctioneer & accountant	56 Dorset St, Salisbury Sq/Finsbury Sq			8901234567890123	
Sparkhall, E	Accomptant, appraiser, &c	142 Cheapside				1
Sparkhall, E	Accomptant	142 Cheapside				2
Sparkhall, Edward	Accomptant, auctioneer, &c	142 Cheapside				3456789
Spearman, Mortimer Cleobury Frederick	Accountant	31 York Rd, Westminster Bridge Rd				8
Stafford, Josiah	Accountant	9 Love La, Aldermanbury			5	
Stafford, Joseph	Accountant	6 Love La, Aldermanbury			67890	
Stanley, John	Accountant	41 Threadneedle St				67890123
Stephens, Thomas	Custom house & shipping agent & accountant	Langbourn Chmbrs, Fenchurch St			6	
Stephens, Thomas	Accountant & agent	Langbourn Chmbrs			789	

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Stephens, W	Accountant & agent	63 Fenchurch St			012	
Stevens, James [21]	Accountant (at Mr Ridgway's)	4 Trafalgar Sq, Pall Mall East				8
Stevens, James	Accountant & referee	31 Charing Cross				9
Strachan, Robert	Accountant, &c	43 Bow La, Cheapside			890	
Strachan, Robert	Accountant, &c	38 Bow La, Cheapside				123
Strachan, Robert	Accountant	33 Old Jewry				56789
Sutton, William	Accountant	80 Basinghall St				9
Talbot, William	Accountant	84 London Wall				89
Tanner & Co	General agents & accountants	East India Chmbrs			2345	
Tarrant & Carter	Accountants, auctioneers & appraisers	8 Basing La, Cheapside			90123456	
Tarrant, Samuel	Accountant, auctioneer & appraiser	8 Basing La, Cheapside			7	
Tarrant, Samuel	Accountant, auctioneer & appraiser	26 Friday St			89	
Tarrant, Samuel	Accountant, auctioneer & appraiser	89 Quadrant, Regent St				0123
Taylor, Tho	Accountant	5 White Lion Ct, Birchin La		5		
Therkeld, Dacre [22]	Accountant, auctioneer, &c	47 Gutter La, Cheapside				1234
Thomas, R	Accountant	4 Cushion Ct, Old Broad St				5
Thomas, Samuel	Accountant, custom house, admiralty & general commercial agent	6 King St, Lit Tower Hill		12		
Thompson, Hugh	Accountant	4 Copthall Bldgs		345678901		
Thompson, J	Accountant	7 Birchin La				3
Thoreau, P	Accountant	1 Hatton Ct, Threadneedle St			0	
Threlkeld, Dacre	Accountant & auctioneer	32 Cheapside				9
Threlkeld, Dacre	Accountant & auctioneer	133½ Cheapside				01
Threlkeld, Dacre	Accountant, auctioneer & appraiser	133½ Cheapside or 48 Gutter La				3
Threlkeld, Dacre	Accountant, auctioneer & appraiser	4 Wood St				45678
Threkeld, Dacre	Accountant & auctioneer	2 Star Ct, Bread St				9
Till & Miles	Accountants	25 Change All, Cornhill				345
Till, Wm	Accountant	25 Change All, Cornhill				6
Tinson, Thos	Accountant	2 Castle Ct, Budge Row			78	
Tinson, Thos	Accountant	15 Wallbrook			9	
Tinson, Thomas	Accountant	13 Size La			0	
Titford, W J	Accountant, agent & referee	1 Union St, Bishopsgate		2		
Titford, W J	Accountant	1 Union St, Bishopsgate		3		
Titford, W J	Accountant, &c	49 Coleman St			123	
Todd, Fryer	Accountant	Chancery Chmbrs, Quality Ct			2	
Todhunter, Joseph	Accountant, &c	15 Wallbrook		345678		

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Touray, M P	Accountant	54 Commercial Sale Rooms, Mincing La				8
Touray, P	Accountant	54 Commercial Sale Rooms, Mincing La				8
Touray, M P	Accountant & referee	23 Old Jewry				9
Vidler, J W	Accountant	4 Austinfriars				56
Walker & Pike [23]	Accountants	Aldine Chmbrs, Paternoster Row				5
Walton, W	Accountant	2 Philpot La			45678	
Ward, J	Accomptant & general agent	1 Bow Church Yd	6			
Ward, J	Accomptant	1 Bow Church Yd	7			
Warner, Thomas	Accountant	12 Gt Bland St, Gt Dover St/Rd				5678
Watkins, Daniel	Accomptant, appraiser & auctioneer	14 Lit Knighttrider St	01			
Watson, Francis	Accountant, &c	7 Smith St, Westminster			345678901	
Watson, Francis	Accountant, &c	1 Smith St, Westminster			2	
Watson, Francis Pagett	Accountant	8 Thavies Inn, Holborn				89
Watt, J	Accountant	7 Pope's Head All, Cornhill				1
Watte, J	Accountant	259 Tottenham Ct Rd				5
Watti, John	Accountant	259 Tottenham Ct Rd				6
Watts, James	Agent & accountant	5 Birchin La	3456			
Watts, James	Agent & accountant	16 Tabernacle Row		7890123		
Webb & Gibson	Accountants	9 Friar St, Blackfriars Rd				9
Webb, G	Accountant	14 Fenchurch St				12345
Webb, G	Accountant	25 Tokenhouse Yd				67
Webb, George	Accountant	1 Angel Ct, Throgmorton St				89
Webb, Gabriel G	Accountant	56 Threadneedle St				5678
Webb, Thomas	Coal merchant & accomptant	11 Garlick Hill		678901234		
Webster, R M	Accountant	49 Watling St			12	
Webster, R M	Accountant	2 Cloak La			3456789012	
Webster, R M	Accountant	149 Aldersgate St				34567
Webster, Ridley Manning	Accountant	14 Ely Pl, Holborn				89
Whitehead, J	Accountant & general agent	5 Clement's Ct, Milk St				0
Whiteside, R M	Accountant	Huggin La, Thames St		789		
Wilkinson, Rob	Arbitrator & accountant	St Helen's Chmbrs		90		
Wilkinson, Robert	Accountant & referee	4 Turnwheel La		1234567890		
Wilkinson, Robert	Accountant & referee	3 Cophall Ct/Bldgs			1234567890123456789	
Wilkinsons, Messrs	Accountants	17 Cateaton St				90
Wilkinsons, John G	Accountant	17 Cateaton St				1234567
Wilkinson, John Jas	Accountant	19 Buckingham St, Strand				89

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Willats, Wm	Accomptant	8 Fore St, Cripplegate		67890		
Willats, Wm	Agent & accountant	22 Paternoster Row			123456789012	
Willett, Charles	Accountant, auctioneer & general agent	7 Budge Row				3
Willey, Jas & Thos	Agents & accountants	17 Buckingham St & 80 Basinghall St			4	
Willey, John	Accomptant	17 Buckingham St, Adelphi		56789012345678		
Willey, J	Accountant, agent & referee	21 Coleman St			90123	
Willey, J	Accountant, agent & referee	78 Basinghall St				4
Willey, J	Accountant, agent & referee	42 King St, Covent Garden				56
Willey, J	Accountant, agent & referee	15 Beaufort Bldgs				7
Willey, Jas	Accountant & referee	15 Beaufort Bldgs, Strand				89
Williams, C H	Accountant & agent	2 Took's Ct, Chancery La				7
Williams, C H	Accountant & agent	5 Dyers Bldgs, Holborn				8
Williams, C H	Accountant & agent	Strand			901234	
Williams, George	Accountant, appraiser & auctioneer	88 Cornhill	9			
Williamson, John	Accountant	3 Crooked La		5678901		
Wilson, Alex	Arbitrator & accountant	17 Tokenhouse Yd			6	
Wilson, Alex	Arbitrator & accountant	8 Old Jewry			789	
Wilson, Alex	Arbitrator & accountant	3 Old Jewry				0
Wilson, Alexander	Arbitrator & accountant	8 Old Jewry				123456789
Wilson, Robert	Accountant	43 Well St, Oxford St		23456		
Wood, John	Accountant, &c	15 Basinghall St			012345	
Wood & Horwood	Accountants, &c	15 Basinghall St				6
Wood & Prichard	Accountants, &c	15 Basinghall St				7
Wood, J	Accountant	3 Basinghall St				12345
Wood, John	Accountant & referee	15 Jewin Cres, Aldersgate St/Cripplegate				456789
Woodcock, R	Accountant & agent	18 Wallbrook		345		
Woodcock, R	Accountant & agent	64 Lwr Thames St			9	
Wrigglesworth, Jas	Accountant, appraiser, &c	3 Pancras La			8	
Wrigglesworth, Jas	Accountant, appraiser, &c	35 Walbrook			901234567	
Wrigglesworth, J	Accountant	12 Bucklersbury				8
Wrigglesworth, J	Accountant	26 Bucklersbury				901
Wright, Wm	Accountant & agent	5 Mincing La		890		
Wright, Wm	Accountant & agent	157 Fenchurch St			1234	
Wright, Wm	Accountant & agent	Paternoster Row				5
Wright, Wm [24]	Accountant & agent	65 Paternoster Row				67
Wright, Wm	Accountant	40 Liverpool St, Broad St				890
Wright, Wm	Accountant & agent	352 Rotherhithe				34567
Wryghte, W C	Accountant	85 Basinghall St				345
Wryghte, William Charles	Accountant	65 Basinghall St				6789
Yewens, W	Accountant, office for information & sale of mineral property	5 Sherbourn La			456	

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Yewens, W	Accountant, office for information & sale of mineral property	6 Sherbourn La			7	
Zeal, John	Accountant	51 Church St, Minories				01234

Notes

1. See also Quilter & Ball.
2. See also Faircloth, Chas.
3. See also Hockley, E.
4. See Husey & Brown.
5. See also Cordner, William.
6. See also Codner, Wm.
7. See also Armstrong & Faircloth.
8. See also Mill & Harrison.
9. See Hoyle, John.
10. See also Barrett, Wm.
11. See also Walker & Pike.
12. See also Kendall, Joseph.
13. See also Keddall, Josh.
14. See also Harrison, John.
15. See Sandeman & Mould.
16. See Husey & Pears.
17. See Wood & Prichard.
18. See also Abbott, P H.
19. See also Rohde, Samuel.
20. See also Rhode, Samuel.
21. See Ridgway, Richard Bowling H.
22. See Threlkeld, Dacre.
23. See also Jacobs & Pike.
24. There is a second identical entry for a Wright, W in 1826.

KENT'S LONDON DIRECTORIES, 1800-1828

The entries listed below have been extracted from the following directories:

Kent's Directory ... (1800 to 1813)

Kent's Original London Directory ... (1814 to 1828)

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Abbott, P H	Agent & accountant	14 Walbrook			345	
Abbott & Wilkinson	Accountants & general agents	2 Walbrook Bldgs				678
Ackers, Tho	Accountant	6 Devonshire St, Bishopsgate St		4		
Adams, E R	Accountant	41 Queen St, Cheapside		34		
Adams, E R	Accountant	8 Basinghall St			56789012345678	
Adams, George	Accountant	13 Paternoster Row				8
Andrew, C	Accountant & agent in bankruptcies	28 Prince's St, Bank		34567		
Arnold, W R	Ship accountant	9 Redlion St, Wapping			67	
Auld, Robert	Accountant & insurance broker	3 Church Ct, Clement's La		6		
Auld, Robert	Accountant & insurance broker	Crane Ct, Fleet St			789	
Auld, R	Accountant & secretary to Scotch Hospital	Crane Ct, Fleet St				2345
Ault, R	Accountant & secretary to Scotch Hospital	Crane Ct, Fleet St				345
Baker & Morsheads [1]	Accountants	3 Pinners' Ct, Broad St			7890	
Baker, Wm	Accountant	17 Tokenhouse Yd	1			
Barker, P	Accountant	26 Pudding La			78	
Barnes & Morsheads [2]	Accountants	3 Pinner's Ct, Broad St				123456
Bavenke & Van Weeke	Accountants & translators	3 Howford Bldgs, Fenchurch St			6	
Benson & Wilberfoss	Accomptants & agents	15 Devenshire St, Bishopsgate			7	
Benson & Wilberfoss [3]	Accomptants	15 Devonshire St, Bishopsgate			89	
Birt & Co	Accomptants & brokers	15 Old Jewry		90		
Black, George	Agent & accountant	29 Prince's St, Bank	0123456789012345678			
Blake, Wm	Accountant	11 Winchester St				6
Blake, Wm	Accountant	37 Southampton Bldgs				78
Blakie, T & Co	Accountant & auctioneer	18 Lit St Thomas Apostle				6
Blundell, B	Accountant & auctioneer	4 Tokenhouse Yd, Lothbury			56	
Bond, G	Agent & accountant	3 St Saviour's Church Yd, Borough		4		
Bond, Geo	Accountant	Queen's Head Pas, Paternoster Row			6	
Borradaile & Retford	Accountants	1 Coleman St Bldgs			89	
Borradaile, Wm	Accountant	53 Basinghall St				56

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Bowie, Robt	Accountant	12 Size La, Bucklersbury			78901	56
Brown & Husey [4]	Accountants & referees	91 Watling St				12345
Brown, Wm	Accountant	28 Bread St				8
Bryson, Geo	Accountant	20 Lad La				78
Burb(r)idge, W	Accountant, &c	10 Bucklersbury			345	
Burton, C	Accountant	Vintners' Hall, Up Thames St				789012345678
Butler, C	Accountant & agent in bankruptcies	52 Cornhill		8		
Butler, C	Accountant & agent in bankruptcies	15 Old Jewry		90		
Buttler, C	Accountant & agent in bankruptcies	15 Old Jewry			1234	
Buttler, C	Accountant, broker & agent	15 Old Jewry				5
Butler, C	Accountant, broker & agent	15 Old Jewry				678
Buttler, C	Accountant, broker & agent	15 Old Jewry				9012345678
Capes, J T	Accountant, &c	39 Friday St				3456
Capes & Jury	Accountants, &c	39 Friday St				7
Capes & Jury	Accountants, &c	2 Budge Row				8
Carter, Jas	Accountant	43 Bread St				78
Chapman & Co	Accountants	5 Sherbourne La, Lombard St				7
Chapman, T	Accountant	Leathersellers Bldgs, London Wall				8
Chedeville, J	Commercial agent & accountant	6 Northumberland St, Strand			3456	
Clark, T	Accountant	21 Finch La				45
Clay & Sampson	Accountants	23 Coleman St				5
Clunie, Alex	Accountant & translator	40 Philpot La			5678	
Cooper, J	Accountant	38 Stewart St, Spitalfields			456789012	
Cooper, Jas	Accountant, &c	8 Old Jewry				56
Cooper, Jas	Accountant, &c	1 Bread St				7
Cornish, John	Accountant & general agent	22 Bread St Hill				012345678
Cottle, Rob	Auctioneer & accountant	55 Bread St		34		
Cottle, Rob	Auctioneer & accountant	9 Cary La, Cheapside			5678	
Cottle, Rob & Wall	Auctioneers & accountants	9 Cary La, Cheapside				9
Cottle & Watt	Auctioneers & accountants	9 Cary La, Cheapside				012345678
Crerer, R	Accountant	140 Cheapside				6
Crerer, R	Accountant	29 Princes St, Bank				7
Crerar, R	Accountant	29 Princes St, Bank				8
Croggon, W	Accountant	19 Throgmorton St			5	
Croggon, W	Accountant & auctioneer	19 Throgmorton St				6
Cromwell, Geo	General agent, accountant, &c	2 Bell Yd, Doctors' Commons				1234

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Dane, J S (late principal assistant to D Maclaurin of Lombard St, deceased)	Accountant & general agent	14 Walbrook				5678
Davenport, Jas	Accountant	15 Angel Ct, Throgmorton St				5
Davidson, James	Accountant & agent	22 Stamford St, Blackfriars	890123456			
Davies, E	Accountant & auctioneer	43 Watling St				45678
Davis, C	Accountant	31 Threadneedle St				78
Davis, J	Accountant & auctioneer	New Broad St Ct, New Broad St			56789012345	
Davis, John	Auctioneer & accountant	45 Threadneedle St			9012345	
Davis, Rich	Accountant	5 Walbrook				8
Dawes, J B	Accountant & commercial agent	15 Gt Queen St, Lincoln's Inn Fields				45678
Dean, Thos	Accountant	12 Gt St Helen's			2345	
Deane, Thos	Accountant	12 Gt St Helen's				6
D'Hooghe, P T	Accountant & translator	22 Change All			9012345	
Demmain, G [5]	Accountant	34 Lombard St			5	
Duncan, A	Accountant & agent	1 Cushion Ct, Broad St			56789	
Duncan, A	Accountant & agent	3 Church Pas, Old Jewry				01234567
Dunman, Geo	Accountant, &c	34 Lombard St			5	
Duplessis, S	Agent & accountant	45 Burr St, Lwr East Smithfield		2		
Duplessis, S	Agent & accountant	45 Burr St, Lwr East Smithfield		345		
Duplessis, S	Agent & accountant	45 Burr St, Lwr East Smithfield			678	
Dwyer, James	Accountant	18 Throgmorton St			6	
Edgell, Fred	Accountant	77 Basinghall St				8
Edwards & Son	Accountants & estate agents	6 Budge Row				8
Etherington, Ridgway & Co	Auctioneers & accountants	1 Lit Distaff La				5
Evans, H	Accountant	Tokenhouse Yd				2
Fairclough, Will	Accountant & ship's agent	24 Stepney Causeway	6789			
Fall, Geo	Accountant	55 Bread St, Cheapside			90123	
Fall & Dorvell	Accountants, &c	30 Bread St, Cheapside				5
Fall, Geo	Accountant, &c	30 Bread St, Cheapside				678
Fawell, Tho	Accountant	52 Old Broad St				8
Fenn, John	Accountant	41 Commercial Chmbrs, Mincing La				8
Fernie, David	Accomptant	4 Grocer's Hall Ct, Poultry	0			

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Fernie, David & Son	Accountants	24 St Mary Axe	789012			
Fernie, David & Son	Accountants	138 Leadenhall St		345	89012345678	
Fernie, Eben	Public accountant	35 Cornhill				345678
Fernie, Joseph	Accountant	157 Fenchurch St			6	
Fernie, Jos	Accountant, &c	157 Fenchurch St			89012345	
Finney, John	Accountant, auctioneer, &c	68 Cheapside				78
Gable, John	Accountant & agent	18 Commercial Rd, Whitechapel	789012			
Gerlach, G H	Accountant, &c	2 Pinner's Ct, Broad St		2345		
Gerlach & Baker	Accountants, &c	2 Pinner's Ct, Broad St			6	
Gerlach, G H	Accountant	33 Gt St Helen's			8901234	
Gerlach, P C	Accountant, &c	2 St Swithin's La, Lombard St				7
Gibb, J	Accountant	23 Bread St				8
Gibson, Edw	Accountant	5 Union Ct, Broad St			8	
Gray, Henry	Accountant & general agent	3 Dean's Ct, Doctor's Commons				5678
Gray, Sam	Merchant & brewery accountant	10 Pancras La	8			
Green & Wallroth	Accountants	14 Walbrook				8
Hainworth, Wm	Accountant & agent	6 Artillery Ct, Chiswell St				45678
Hanszen, Paul	Accountant & refined sugar broker	35 Primrose St, Bishopsgate or Bank Coffee House		1		
Hanszen, P	Accountant, &c	35 Primrose St & Bank Coffee House		2		
Hanszen, P	Accountant & sugar broker	17 Gloucester St, Whitechapel Rd		4567		
Heald, Timothy	Accountant	7 Cloak La		345 7890		
Heald, Tim & Son	Accountants	7 Cloak La			12345678	
Heath, R	Accountant & wool broker	224 Bermondsey St				5
Heathfield & Bell	Accountants & agents	Green Lettice La			9	
Heathfield, Rob	Accountant & agent	Green Lettice La			012345	
Heathfield, Matt	Agent & accountant	138 Leadenhall St				678
Hemming, John	Accountant	14 Walbrook		345		
Hemming, John & Co	Accountants	14 Walbrook			6	
Henderson, Tho	Accountant & auctioneer	17 St Martin's le Grand		1		
Henderson, T	Accountant	44 Coleman St		3		
Henley & Teesdale	Accountants	28 Walbrook				1
Herries, C	Agent & accountant	John's Coffee House, Cornhill	78			
Herries, C	Agent & accountant	11 Bury Ct, St Mary Axe	90			

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Hibon, John	Accountant	34 Old Change				8
Hill, Rich	Accountant	26 Bucklersbury			1234	
Hill, Rich	Accountant	14 Walbrook				567
Hills & Sewell	Accountants & auctioneers	17 Bucklersbury		67		
Hills, J	Accountant	17 Bucklersbury		8		
Holborn, William	Accountant & agent	10 Walbrook		<u>567</u>		
Holborn, Wm	Accountant & agent	8 Cloak La			8901234	
Holborn, Wm	Accountant & agent	15 Cloak La				56
Holborn, Wm	Accountant & arbitrator	56 Lombard St				78
Hollway, J R	Accountant	9 Liverpool St, Bishopsgate				7
Hoyle, W	Accountant	15 Bucklersbury				8
Hunter, A C	Accountant	18 Tokenhouse Yd				5678
Husey, Mich [6]	Accountant	3 Size La, Budge Row		34567		
Husey, Nich	Accountant	3 Size La, Budge Row		8		
Hussey & Brown	Accountants	3 Packer's Ct, Coleman St			4	
Husey & Brown	Accountants	3 Packer's Ct, Coleman St				567
Husey, Nich	Accountant	15 King's Arms Yd, Coleman St				8
Isaacson, P T	Auctioneer & accountant	31 Threadneedle St		<u>9</u>		
Isaacson, P T	Auctioneer & accountant	33 Threadneedle St		0		
Iselin, John Jas	Accountant, agent & referee	John's Coffee House, Cornhill				
Iselin, John Jas	Accountant, agent & referee	& 24 Apollo Bldgs, Walworth			8901	
Iselin, John Jas	Accountant, agent & referee	John's Coffee House, Cornhill				2
Iselin, John Jas	Accountant, agent & referee	& 5 Crimscott St, Grange Rd				34
Iselin, John Jas	Accountant, agent & referee	John's, Cornhill				5
Iselin, John Jas	Accountant	25 Cateaton St				78
Iselin, John Jas	Accountant	25 Cateaton St				
Jackson & Son	Accountants & agents	Opposite London Dock Gate, East Smithfield			3456789012345678	
Jenks, Jas	Accountant	1 Church Ct, Lothbury				
Jenks, Jas	Accountant	& 33 Henrietta St			8901	
Jenks, Jas	Accountant	14 Walbrook				2
Jenks, Jas	Accountant	& 33 Henrietta St				567
Jenks, Jas	Accountant	14 Walbrook				8
Jenks, Jas	Accountant	3 Salter's Hall Ct, Cannon St				
Jones & Son	Accountants	7 Pope's Head All				5
Jones, E T	Public accountant	Chapel Ct, Poultry				3
Jones, E T	Public accountant	3 Chapel Pl, Poultry				4
Jones, E T	Public accountant	8 Old Jewry				5
Jones, J E	Public accountant	Coleman St				678
Jones, F	Accountant	68 Threadneedle St		8		
Jones, John	Accountant	4 Whitelion Ct, Birchin La				3

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Julion, John	Accountant & general agent	36 Chancery La			345	
Katte, Stephen	Accountant	86 Cornhill			01	
Katte, Steph	Accountant & translator	Tom's Coffee House				5678
Land, W H	Agent & accountant	23 Birchin La				5
Last, M	Accountant, &c	24 Bread St, Cheapside				45678
Leech, H	Accountant	24 Bucklersbury				5
Leeman, J	Accountant	51 Threadneedle St			0	
Lempriere, T	Accountant	East India Chmbrs, Leadenhall St			7	
Leslie, Finlayson & Co	Accountants & insurance brokers	24 Winchester St	9			
Leslie, Finlayson & Co	Accountants & insurance brokers	11 Winchester St		01		
Leslie, Findlayson & Co	Accountants & insurance brokers	11 Winchester St			2	
Linton, Wm	Agent & accountant	15 Walbrook				567
Longland, John	Accountant	82 Tower St			0	
Lund, Chas	Accomptant & insurance broker	20 Austin Friars		901234		
Mackenzie, Geo	Accountant	8 Bucklersbury				7
Macklaurin, D	Agent & accomptant	1 Castle St, Cornhill	9			
Macklaurin, D	Agent & accountant	1 Castle All, Cornhill		0		
Maclaurin, D	Auditor, accomptant & general agent	83 Lombard St			012345678901234	
Maclaurin, D	Auditor & accountant	83 Lombard St				678
M'Math, Jas	Accountant	9 Bond Ct, Walbrook				678
Mill & Harrison	Accountants	Chaple St, Pentonville			<u>6</u>	
Mill & Harrison	Accountants	39 Clement's La, Lombard St				901234
Mill, James	Accountant & notary	21 'Change All, Cornhill	01			
Moore, J	Accountant & arbitrator	24 Budge Row			789012	
Moore, R T	Accountant & arbitrator	12 Castle Ct, Budge Row			8901	
Moore, R T	Accountant & arbitrator	12 Size La			2	
Moore, R T	Accountant & arbitrator	12 Castle Ct, Budge Row				678
Mullings, Geo	Accountant & agent in bankruptcies	1 Church Pl, Old Jewry			34	
Neestrip & Clarkson	Accountants	25 Wormwood St				8
Oliver, Geo	Accountant & appraiser	37 Old Change				678
Page, J	Accountant	5 Gt St Helen's			1	
Page, J	Accomptant & agent	7 Lawrence Pountney La			2	
Palmer, Sam	Auctioneer & accountant	1 Birchin La			6789012	
Palmer, Sam	Auctioneer & accountant	4 Birchin La				34

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Panton, T	Accountant	38 Gracechurch St	67			
Panton, T	Accountant	101 Fenchurch St	9			
Panton, T	Accountant	121 Bishopsgate Within		01234		
Panton, T	Accountant	2 Philpot La			5	
Panton, T	Accountant	29 New City Chmbrs			67	
Paul, J	Accountant	3 Copthall Bldgs				5678
Peacock, J	Accountant	16 Tokenhouse Yd				67
Perkins, H T	Accountant	1 Angel Ct, Throgmorton St				5678
Phipps, Nich	Accountant	10 Westmorland Bldgs, Aldersgate	9012			
Phipps, Nich	Accountant & commercial agent	46 Lothbury		345		
Phipps, Nath	Accountant & commercial agent	3 Cateaton St			678	
Pickering & Howell	Accountants	3 Howford Bldgs, Fenchurch St				7
Pickering & Boulton	Accountants	3 Howford Bldgs, Fenchurch St				8
Piper, John	Accountant	54 Lothbury				1
Piper, John	Accountant & brewery agent	18 Basinghall St				234
Piper, John	Accountant & brewery agent	21 Basinghall St				5
Piper, J	Accountant & appraiser	68 Aldermanbury				67
Plimpton, Steph	Accountant	63 Fenchurch St				0
Pohlman, J G	Accountant	16 Bernard St, Russel Sq		56		
Pohlman, J G	Accountant	3 Fitzroy Pl, Kentish Town			789012	
Price, John	Merchant & accountant	27 Martin's La, Cannon St		2345		
Pritchard [7]	Accountant	15 Basinghall St				8
Ravenhill, John	Accountant	24 Moffat St, City Rd		56		
Ravenhill, John	Accountant	3 Old Jewry			789	
Ravenhill, John	Accountant	4 Edward Pl, Hackney Rd & Jamaica Coffee House			012	
Ravenhill, John	Accountant	4 Edward Pl, Hackney Rd				3
Ravenhill, John	Accountant	8 Billiter Sq				456
Ravenhill, John	Accountant	28 Poultry				7
Ravis, D H	Accountant	70 Gracechurch St				123456
Richards, Wm	Accountant & referee	10 New City Chmbrs				5678
Richardson, Geo Fife	Accountant, &c	142 Minories		012		
Rickman, John	Accountant	12 Bishopsgate Within				012345678
Robinson, John & Co	Accountants & general agents	21 Lit St Thomas Apostle				5
Rose, J	Auctioneer & accountant	1 Church Pas, Old Jewry				456789012345678
Routledge, Isaac	Accountant & notary	86 Cornhill				01
Routledge, Isaac	Accountant & notary	28 Princes St, Bank				2
Routledge, Isaac	Accountant & notary	38 Cornhill				34

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Routledge, John	Accountant	9 Sampson's Gdns, Wapping		1		
Routledge, John	Accountant	11 Burr St, Wapping		23		
Saltmer, G	Broker, accountant & auctioneer	3 Paternoster Row		<u>5</u>		
Sampson, Saml	Accountant & auctioneer	16 Size La, Budge Row		5678901		
Sampson, S, jun	Accountant	51 Bishopsgate Within			5	
Scott, Tho	Accountant & house agent	157 Fenchurch St		8		
Seton & Jefferys	Accountants	22 Laurence Pountney La			56	
Seton & Jeffreys	Accountants	1 Trump St, Guildhall			78	
Simpson, Jas H	Accountant & agent	20 Lit St Thomas Apostles		6789012		
Sinclair, Cha	Accountant & notary	22 Change All, Cornhill	0			
Singleton, G	Accountant & agent	8 Bucklersbury		3456		
Skaife, John Slade	Accountant	3 Plough Ct, Lombard St		567890		
Skaife, John Slade	Accountant	21 Tokenhouse Yd			1234	
Smith & Co	Accountants	29 Prince's St, Bank			3456	
Smith, Jas	Accountant	29 Prince's St, Bank			78	
Smith, Hay	Accountant & agent	12 Copthall Ct, Throgmorton St	0			
Smith, H	Accountant & agent	35 Gt St Helen's		3		
Smith, John	Accountant	76 Cornhill			012	
Smith, Robt	Accountant	10 Sherborne La		56		
Smith, Tho	Accountant	28 Abchurch La			5	
Smith, Wm	Accountant	110 Fenchurch St			78	
Smithers, H K	Accountant	77 Chancery La		<u>6</u>		
Snow & Scrivens	Accountants	8 Earl St, Blackfriars		01234		
Stafford, Jos	Accountant	6 Love La, Aldermanbury		6789		
Stafford, Jos	Accountant	37 Wood St, Cheapside			0123	
Stanley, John	Accountant	41 Threadneedle St				78
Stephens, Geo	Accountant	3 Laurence La, Cheapside			456	
Stevens, T	Custom house agent & accountant	Langbourn Chmbrs, Fenchurch St		6789		
Strachan, Robt	Accountant	90 Queen St, Cheapside				78
Strachan, Wm	Accountant	43 Bow La, Cheapside				8
Tarrant & Carter	Accountants & agents	8 Basing La		9		
Tarrant & Carter	Accountants & auctioneers	8 Basing La			01234567	
Tarrant, S	Accountant, auctioneer & appraiser	26 Friday St				8

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Taylor, Tho	Accountant & referee	5 Whitelion Ct, Birchin La			789012345	
Thompson, T	Notary & accomptant	3 Wapping Wall	0			
Thompson, F	Notary & accomptant	3 Wapping Wall	1234			
Thomson, Hugh	Accountant, &c	4 Cophthall Bldgs, Throgmorton St			34567890	
Tietkens, Geo	Accountant	5 Jefferies Sq, St Mary Axe				1234
Tinson, T	Accountant	15 Wallbrook				8
Titford, J	Accountant	1 Union St, Bishopsgate St			3	
Todhunter, Jos	Accountant	15 Wallbrook			3456789	
Torrance & Co	Accountants	5 Pope's Head All, Cornhill			12	
Ward, Jos	Accomptant & general agent	1 Bow Church Yd		56		
Webb, Tho	Coal merchant & accomptant	65 Up Thames St	1			
Webb, Tho	Coal merchant & accomptant	22 Garlick Hill	2			
Webb, Tho	Coal merchant & accomptant	11 Garlick Hill		3456789		
Webb, Tho	Accomptant	11 Garlick Hill			0	
Webb, Tho	Coal merchant & accomptant	11 Garlick Hill			123	
Webster, R M	Accountant	49 Watling St				12
Webster, R M	Accountant	2 Cloak La				34567
White, A	Accountant	7 Sherborne La, Lombard St				9
White, A	Accountant & agent	76 Cornhill				012
White, A	Accountant	38 Poultry				567
Whithers, H B	Accountant	8 Bucklersbury				3
Wilberfoss, R [8]	Accountant & agent	15 Devonshire St, Bishopsgate				0
Wild & Son	Accountants	321 Oxford St			9	
Wild, John	Accountant	321 Oxford St			01	
Wild, John	Accountant	67 Charlotte St, Portland Pl			23	
Wild, John	Accountant	East India Chmbrs, Leadenhall St			45	
Wilkinson & Co	Accountants, &c	27 Southampton Bldgs				0
Wilkinson, Rob	Accountant	4 Turnwheel La, Cannon St			2345678901	
Wilkinson, Robt	Accountant	3 Cophthall Bldgs				5678
Willats, Wm	Accountant	22 Paternoster Row				12
Willey, J & T	Accountants	80 Basinghall St				4
Williamson, J, jun	Accountant	3 Crooked La, Cannon St			567890	
Wilson, John & Wm	Accountants	47 Basinghall St			123456	
Wood & Horwood	Accountants	15 Basinghall St				6
Wood & Pritchard [9]	Accountants	15 Basinghall St				7

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Woodward, R	Agent & accountant	8 Gt Pultney St, Golden Sq		12		
Woodward, R	Agent & accountant	28 Gt Pultney St, Golden Sq		34567		
Wright, Wm	Accountant	157 Fenchurch St		7		
Wright, W	Accountant & agent	157 Fenchurch St			1234	
Yates, G	Agent & accountant	111 Newgate St & 56 Nelson Sq			789012345	
Yewens, W	Accountant	5 Sherborn La				567
Yewens, W	Accountant	Tokenhouse Yd				8

Notes

1. See also Barnes & Morsheads.
2. See also Baker & Morsheads.
3. See also Wilberfoss, R.
4. See also Husey, Mich.
5. See Dunman, Geo.
6. See also Brown & Husey.
7. See also Wood & Horwood.
8. See also Benson & Wilberfoss.
9. See also Pritchard.

HOLDEN'S LONDON DIRECTORIES, 1800-1822

The entries listed below have been extracted from the following directories:

Holden's Triennial Directory ... (1800, 1802-4), vols. 1 and 2 (1805-7), vol. 1 (1809-11)

Holden's Annual London and Country Directory ..., vol. 1 (1811)

Triennial Directory ... (1817-19, 1822-24)

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Adams, E R	Accountant	8 Basinghall St			7	2
Adey, John	Accomptant	Cavendish Ct, Houndsditch	0			
Ady, John	Accomptant	Cavendish Ct, Houndsditch	2	1		
Allen, Nath, jun	Accomptant-agent	25 Old Fish St Hill		9		
Allen, Nath	Accomptant, agent, &c	25 Fish St		1		
Allen, Nathaniel, jun	Accountant	25 Old Fish St			7	
Allen, Nathaniel	Accountant	25 Old Fish St				2
Arnold, W R	Ship accountant	9 Red Lion St, Wapping			<u>7</u>	
Auld, Robert	Accountant & secretary to the Scottish Corporation	Scottish Hall, Crane Ct, Fleet St			7	
Auld, Robert	Accountant	Crane Ct, Fleet St				2
Bailey, J	Auctioneer, appraiser, accountant & general agent	5 Cary La, Cheapside			7	
Bailey, James	Accomptant	3 Long La, Southwark			7	
Baker, Wm	Accomptant	2 Gt St Helens		9		
Barker, Percival	Accountant & arbitrator	Botolph La			<u>7</u>	
Barlow, Colville & Co	Brokers, agents & accountants	3 Howford's Bldgs, Fenchurch St			<u>7</u>	
Bennet, George	Accomptant	7 Wyniat St, Islington Rd		1		
Birt & Co	Accomptants & brokers	15 Old Jewry		9		
Bishop, Jos	Accomptant	40 Wyniat St, Islington Rd		1		
Black, George	Agent & accomptant	29 Princes St, Lothbury/Bank	0 2 5	9 1	7	2
Blundell, B	Accountant	4 Tokenhouse Yd			7	2
Bowie, Robert	Accountant	12 Sise La			7	
Brondgust, John	Accountant	116 Fenchurch St			<u>7</u>	
Brooker, Edw	Accomptant	26 Red Cross Sq		9		
Brooker, Edward	Accountant	22 Budge Row, Watling St		1	<u>7</u>	
Brown, Wm	Accomptant	2 Gt St Helen's		9		
Browne, Wm	Accountant	2 Gt St Helen's		1		
Burton, C	Accountant	Vintners Hall, Up Thames St			<u>7</u>	

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Butler, C	Accomptant, agent & broker	15 Old Jewry		9		
Buttler, C	Accountant & agent in bankruptcies	15 Old Jewry		1		
Butler, C	Accountant, agent & broker	15 Old Jewry			7	
Buttler, Cornelius	Accountant, agent & broker	15 Old Jewry			<u>7</u>	2
Capes, S	Accountant	39 Friday St			7	
Capes, J S	Accountant & auctioneer	39 Friday St				2
Champney, Joseph	Agent in bankruptcies, accomptant & auctioneer	8 Basing La		9		
Champney, Jos	Accomptant	8 Basing La		1		
Champney, Joseph	Auctioneer & accountant	8 Basing La			7	2
Chedeville, J	Commercial agent & accomptant & dealer in British & foreign lace	6 Northumberland St, Strand			7	2
Clark & Pentlow	Accomptants & navy agents	3 Barking Church Yd, Tower St		9		
Clark, V	Accomptant	40 Penton Pl, Pentonville	0			
Clarke, Thomas	Writing master & accomptant	110 High St, Mary-le-bone	0 2 5			
Colquhoun, I	Accomptant & ship agent	Redman's Row, Mile End	2			
Cooper, James	Accomptant	38 Steward St, Spitalfields		9		
Cottle, Robt	Auctioneer, appraiser, accomptant & agent	9 Carey La		9		
Cottle & Watt	Accomptants, auctioneers & appraisers	9 Cary La, Cheapside				2
Croggon, Wm	Accountant	19 Throgmorton St			7	
Cuff & Co	Agents & accountants	1 Frith St			7	2
Davidson, James	Accomptant	11 Clifford's Inn	0			
Davidson, Jas	Agent & accomptant	22 Stamford St, Blackfriars Rd		9 1	7	2
Davis, John	Appraiser, auctioneer & accomptant	New Broad St Ct			7	2
Dea, Mr	Accomptant	19 Brunswick St, Blackfriars	5			
Dean & Co	Accomptants & general agents	Corner of Symonds Inn, Chancery La	5			
Diggles & Gurrey	General accountants, custom house & commercial agents	Copthall Bldgs, 4 Throgmorton St				2
Dowling, Wm	Accomptant & draftsman	24 Portpool La	5			
Duncan, And	Agent & accountant	1 Cushion Ct, Broad St			7	
Duncan, Andrew	Accountant & agent	Church Ct, Old Jewry				2
Duplessis, John F	Accomptant	45 Burr St, London Docks			7	2
Elgood, T	Estate & house agent & accomptant	12 London Wall				2
Evans, Charles	Accountant	21 Old London St			7	2

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Fernie, David	Accomptant	4 Grocers' Hall Ct, Poultry	2			
Fernie, David & Son	Accomptants	24 St Mary Axe		9 1		
Fernie, E & Sons	Accountants	138 Leadenhall St			7	
Fernie, Joseph	Public accountant	138 Leadenhall St				2
Fernie, Ebenezer	Managing director of the British Commercial Insurance Company & public accountant	35 Cornhill				2
Fernie, J	Agent & accountant in bankruptcies	157 Fenchurch St			<u>7</u>	
Foothead, W	Accomptant	Drake St, Red Lion Sq	<u>0</u>			
Forse, Hallett	Accomptant	28 Camden St, Islington		5		
Frazer, Alexander	Accomptant	51 New Row, Prescott St	0			
Freeman, Thomas	Accomptant	1 Liquorpond St, Gray's Inn La	0			
French, Philip	Accomptant to the London Dock Company	6 Gt Alie St, Goodman's Fields		9		
Gable, John	Accomptant & agent	18 Commercial Row, Whitechapel		9 1		
Gardener, J A	Accomptant	11 Lyons Inn	0			
Garrett, I H	Accountant & land agent	Lit George St, Westminster		1		
Gerlach, G H	Accountant	2 Pinner's Ct, Old Broad St			7	
Gerlach, G H	Accountant	33 Gt St Helen's				2
Godard, Sam	Accountant	3 Wyniat St, Islington Rd		1		
Good, Jas	Accountant	3 Bedford St, Bedford Row	2			
Gosnell & Sons	Accomptants & agents	23 Gt Prescott St, Goodman's Fields	2			
Gosnells, T & T	Accomptants	23 Gt Prescott St, Goodman's Fields		5		
Gosnell, John	Accomptant	23 Gt Prescott St		9		
Gosnell & Son	Accomptants & agents	23 Gt Prescott St		1		
Gosnee & Son	Agents & accountants	Gt Prescott St			7	
Gosnee & Sons	Agents & accountants	Gt Prescott St				2
Gow, Wm	Coal merchant & accountant	14 Keppel St, America Pl, Southwark		1		
Gow, William	Accountant, &c	14 Keppell St, Southwark			7	
Gow, Wm	Accountant	14 Keppell St, Southwark				2
Gray, Henry	Agent & accountant	3 Dean's Ct, Doctors' Commons				2
Gray, Samuel	Merchant's & brewery accomptant	10 Pancras La & 18 Smith St, Chelsea		9 1		
Hanson, J M	Accountant	27 Pudding La			7	2
Hayston, Joseph	Accountant	3 Pancras La			<u>7</u>	
Hayward, J	Writing master & accountant	6 Sermon La, Doctor's Commons		1		
Heald, Timothy	Accountant	7 Cloak La, Dowgate Hill			7	

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Heald, Timothy	Accountant & arbitrator	7 Cloak La, Dowgate Hill			2	
Heathfield, Rich	Accountant & agent	2 Green Lettuce La			2	
Hemmings & Co	Accountants	14 Walbrook		7	2	
Hemming, John	Accountant	34 Red Lion St		7	2	
Henley & Teesdale	Arbitrators & accomptants	28 Walbrook			2	
Herries, Caleb	Accomptant & agent	11 Bury Ct, St Mary Axe		9		
Hills & Sewell	Accountants & appraisers	10 Bucklersbury		7	2	
Hills, Joseph	Accountant	10 Bucklersbury		7		
Hitchins, J C	Accountant	3 Crooked La, Cannon St		7	2	
Holborn, Wm	Agent & accountant	10 Walbrook		7		
Holborn, Wm	Arbitrator & accountant	15 Cloak La			2	
Hughes & Hunt	Accountants & commercial agents	14 Angel Ct, Throgmorton St		7	2	
Hunt, Sam Wm	Writing master & accountant	5 Homer Pl, New Rd, Mary-le-bone		1		
Hussey, N	Accountant	3 Size La, Bucklersbury		7	2	
Husey & Brown	Accountants	91 Watling St			2	
Hutton, James	Accountant	2 Gt St Helen's		7		
Hutton, J	Accomptant & referee	2 Gt St Helen's			2	
Ingram, J	Accomptant	42 Basinghall St			2	
Iselin, J J	Accountant	24 Apollo Bldgs, East La, Walworth, Surry & John's Coffee House, Cornhill			2	
Jenks, James	Accountant	1 Church Ct, Lothbury		7	2	
Jones, Charles	Accomptant	7 Clifford's Inn, Fleet St	2	1	7	2
Jones, Francis	Accomptant	25 Wellclose Sq	5			
Jones, F	Accomptant	68 Threadneedle St		9		
Katte, Stephen	Accountant	86 Cornhill			2	
King, Tho	Accomptant	Kentish Town	5			
Kirkpatrick, George	Accountant	Chancery Chmbrs, Chancery La			2	
Knipe, Thomas	Commercial accountant	3 George St, New Rd		1		
Leathes & Co	Accomptants & agents	2 Brown's Bldgs, St Mary Axe	5			
Leeman, J A	Accountant	51 Threadneedle St			2	
Lempriere, Thomas	Commercial accomptant	5 East India Chmbrs		7		
Leslie, Finlayson & Co	Accomptants & insurance brokers	24 Winchester St		9		

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Leslie, Finlayson & Co	Accountants & insurance brokers	11 Winchester St		1		
Linton, William	Broker, agent & accountant	4 Nicholas La, Lombard St			7	
List, Wm	Accomptant	1 Eagle Pl, Mile End	5			
Lowe, R	Accountant	19 Bridgewater Sq				2
Lund, Chas	Accomptant & insurance broker	20 Austin Friars	9	1		
Lund, Charles	Accomptant, &c	20 Austin Friars			7	
Lund, Chas	Accomptant	20 Austin Friars				2
Lyon, Charles	Writing master & accomptant	Kingston, Surry	9			
Mackie, Francis	Agent & accomptant	3 Broadway, Blackfriars	5			
Macklaurin, D	Agent & accomptant	1 Castle St, Cornhill	9			
Maclaurin, D	Accountant & agent	83 Lombard St		1	7	2
Marker, Francis	Accomptant	4 China Row, Lambeth	5			
Mill & Sinclair	Accomptants & notaries	22 Exchange All	0			
Mills, James	Accomptant	8 Chapel St, Pentonville & John's Coffee House, Cornhill		1	7	2
Millson, H W	Accomptant	6 Freeman's Ct, Cornhill	2			
Moore, R T	Accountant & arbitrator	24 Budge Row, Watling St			7	
Moore, R T	Accountant	12 Size La				2
Musgrave, W P	Auctioneer & accountant	5 Bread St, Cheapside				2
Nodin, John & Co	Commercial & general agents, accountants & ship & insurance brokers	2 Beer La, Tower St		1		
Noel, J	Accountant	8 Leicester St, Leicester Sq			7	
Page, J	Accountant	5 Gt St Helen's		1	7	
Palmer, Samuel	Auctioneer, appraiser & accomptant	1 Birchin La, Cornhill				2
Panton, T	Accomptant	101 Fenchurch St	9			
Panton, Tho	Accountant	29 New City Chmbrs, Bishopsgate Within		1		
Panton, Thomas	Agent & accountant	29 New City Chmbrs			7	2
Pater, Henry	Commercial agent, accomptant & insurance broker	7 Lombard St			7	
Pearsall, James	Accomptant & referee	145 Cheapside				2
Phipps, Nich	Accomptant	10 Westmoreland Bldgs, Aldersgate St	9	1		
Phipps, Nicholas	Accountant	38 Cateaton St			7	
Phipps, John	Commercial agent & accountant	22 Cateaton St			7	2
Piper, John	Auctioneer & accountant	18 Basinghall St				2

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Plimpton	Accomptant & agent	63 Fenchurch St				2
Pohlman, J G	Accountant	16 Bernard St, Russell Sq			7	2
Punton, Thos [1]	Accomptant	101 Fenchurch St		9		
Randall, John	Accountant	Mitre Ct, Aldgate			7	2
Ravenhill, John	Accountant	24 Moffat St, City Rd			7	2
Rizhton, C	Accountant	3 Crooked La, Cannon St			7	2
Rose, Joseph	Auctioneer & accountant	Church Ct, Old Jewry			7	2
Routledge, John	Accountant	9 Sampson's Gdns, Wapping		1		
Routlidge, John	Accountant	11 Burr St, East Smithfield			7	
Routhlidge, John	Accountant	11 Burr St, East Smithfield				2
Saltmer, George	Accomptant, auctioneer & broker	3 Paternoster Row, Cheapside			7	
Saltmer, George	Accomptant, auctioneer, &c	3 Paternoster Row, Cheapside				2
Sargeant & Henry	Agents, accountants & brokers	22 Birchin La			7	2
Savery, Wm	Accomptant	19 Wynyatt St, Islington Rd		1	7	2
Scholey, T	Writing master & accountant	High St, Shadwell			7	2
Searle & Bourne	Auctioneers, appraisers & accountants	12 Bucklersbury				2
Shortny, Richard	Accomptant	22 Elder St, Norton Falgate	2			
Shortney, Rich	Accomptant	22 Elder St, Norton Falgate		5		
Shortney, R	Commercial accomptant	22 Elder St, Spital Sq				2
Simpson, J	Accountant	20 Lit St Thomas Apostle			7	2
Singleton, George	Accountant	8 Bucklersbury			7	
Skaife, T S	Accountant	3 Plough Ct, Lombard St		1		
Skaife, John Slade	Accomptant	3 Plough Ct				2
Smith & Forsyth	Agents & accountants	3 Bell's Bldgs, Salisbury Sq			7	2
Smith, B	Accomptant	7 Scot's Yd, Bush La, Cannon St	0			
Smith, Hay	Accountant & agent	35 Gt St Helen's		1		
Smith, Samuel	Accomptant	4 St Chad Row, Gray's Inn La Rd	0			
Smith, Thomas	Accomptant	27 Lit St Thomas Apostle				2
Smith, Thomas	Accountant	Commercial Sale Rooms, Mincing La				2
Snow & Scrivens	Accomptants	8 Earl St, Blackfriar's		9		
Snow & Scrivens	Accountants & auctioneers	8 Earl St, Blackfriars			1	
Snow & Scrivens	Accountants	8 Earl St, Blackfriars			7	2

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Snow, John	Accomptant	Kensington Gore		9		
Stafford, Josiah	Accountant	9 Love La, Aldermanbury			7	
Stephens, Thomas	Accountant & custom house & shipping agent	Langbourn Chmbrs			7	2
Stratton, Hen	Merchant, arbitrator & accomptant	50 Lothbury		1		
Stretton, Henry	Accomptant, &c	50 Lothbury			7	
Stretton, Henry	Accountant	50 Lothbury				2
Taylor, Thomas	Accountant	5 White Lion Ct, Birchin La			7	2
Thomas, Samuel	Accountant, custom house, admiralty & general commercial agent	6 King St, Lit Tower Hill		1		
Thompson, H	Accountant	4 Copthall Bldgs			7	2
Tielkens, George	Accountant	5 Jefferies Sq				2
Todhunter, Joseph	Accountant	15 Walbrook			7	
Tomkins	Writing master & accountant	13 Sermon La, Doctor's Commons		1		
Torrance & Co	Accountants	5 Pope's Head All, Cornhill		1		
Toy, John	Accomptant	New St, Brompton	0			
Van Barnard, Sandau	Notary public, translator & accountant	45 Lothbury	2			
Van Sandau, Barnard	Notary public, translator & accountant	7 Lit Winchester St				
		& 3 Royal Exchange	5			
Van Sandau, Barnard	Notary public, translator & accomptant	3 Royal Exchange				
		& 5 Winchester St		9		
Walker, James	Accountant	Stanhope St, Clare Market	2			
Wallis, Wm	Accomptant	52 Cornhill	5			
Ward, Jos	Accountant & general agent	1 Bow Church Yd	5			
Watson, Francis	Accomptant	7 Smith St, Westminster			7	
Watson, Francis	Accountant, &c	7 Smith St, Westminster				2
Watson, Francis	Accountant	8 Thavies Inn, Holborn				2
Watts, James	Accomptant	13 Angel Ct, Throgmorton St	2			
Watts, Jas	Agent & accountant	5 Birchin La	5			
Watts, James	Agent & accomptant	16 Tabernacle Row		9	1	
Webb, Thomas	Accomptant	11 & 22 Garlick Hill	2			
Webb, Tho	Accountant & coal merchant	11 Garlick Hill	5			
Webb, Thos	Accountant	10 Garlick Hill				
		& 6 Walnut Tree Walk, Walcot Pl, Lambeth		9		
Webb, Thomas	Accomptant, &c	11 Garlick Hill		1		
Webb, Thomas	Accountant	11 Garlick Hill, Bow La, Cheapside			7	
Webb, Carter & Webster	Commercial agents & accomptants	11 Garlick Hill			7	
Webster, R M	Accountant	Cloak La, Watling St				2

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Whiteside, R M	Accomptant & agent of bankruptcy	Trig La, Up Thames St	5			
Whiteside, R M	Accomptant	Huggin La, Thames St		9		
Wild & Son	Accomptants	321 Oxford St		9		
Wild, John	Accountant	321 Oxford St			1	
Wilkinson, John Henry	Accountant & agent	49 Lombard St		1	7	
Wilkinson, R	Accomptant	6 Cross St, Islington & At the Royal Exchange		1		
Wilkinson, Robert	Accountant & referee	4 Turnwheel La, Cannon St		1		
Wilkinson, Robert	Accountant	4 Turnwheel La			7	
Wilkinson, Robert	Accountant & referee	3 Copthall Ct				2
Willat, William	Accountant	8 Fore St, Cripplegate			7	2
Willats, Wm	Agent & accountant	22 Paternoster Row				2
Willey, John	Accountant	17 Buckingham St, Strand			7	
Willey, John & Son	Accountants & general agents	17 Buckingham St, Strand				2
Willey, M I	Accomptant & auditor	13 Brewer St, Golden Sq		9		
Williams, Geo	Accomptant, appraiser & auctioneer	88 Cornhill		9		
Williamson, John	Accomptant	3 Crooked La			7	2
Wilson, John & William	Accountants	47 Basinghall St		1	7	2
Wilson, Robert	Accomptant	43 Wells St, Oxford St			7	2
Wood, John	Accountant, &c	15 Basinghall St				2
Woodcock, R	Agent & accountant	18 Walbrook			7	2
Woodhouse, John	Accomptant	23 Tokenhouse Yd, Lothbury	0			
Woodward, R	Agent & accountant	8 Gt Pultney St, Golden Sq		1		
Wrigglesworth, James	Accountant, appraiser, &c	35 Walbrook				2
Wright, Wm	Accountant	157 Fenchurch St			7	
Wright, William	Accountant & agent	157 Fenchurch St				2
Wright, Wm	Accountant & agent	5 Mincing La				2

Note

1. See Panton, T.

BOYLE'S LONDON DIRECTORIES, 1802-1804

The entries listed below have been extracted from the street directory in the following:

Boyle's City and Commercial Companion to the Court Guide ... (1802, 1803I, 1804)

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Gosnell, T K	Accomptant	23 New Bldgs in Gt Prescot St, Goodman's St		23		
Gosnell, T K	Accomptant	23 Macdonald's Row, Gt Prescot St, Goodman St			4	

JOHNSTONE'S LONDON DIRECTORIES, 1817-1818

The entries listed below have been extracted from the street directory in *Johnstone's London Commercial Guide ...* (1817) and the addenda in the reprint (1818). The street directory had to be used because entries in the accompanying classified directory do not show addresses. There are some discrepancies between the entries for accountants in the classified directory and those in the street directory. These differences are noted in this table using the following key:

- i. Categorised as 'auctioneer' in the classified directory.
- ii. Categorised as 'commercial agent & accountant' in the classified directory.
- iii. Categorised as 'agent & accountant' in the classified directory.

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Adams, Edward R	Accountant, &c	8 Basinghall St, Cateaton St			7	
Auld, R	Secretary, accountant & arbitrator	Scottish Hall, Crane Ct, Fleet St			7	
Baker & Morshead	Accountants	3 Pinner's Ct, Broad St			7	
Bark, Percival	Accountant	26 Pudding La, Lwr Thames St			7	
Black, George	Agent & accountant	29 Prince's St, Bank of England			7	
Blundell, Benjamin	Accountant	4 Token House Yd, Throgmorton St			7	
Blundell, Bezur	Accountant	4 Token House Yd, Throgmorton St			<u>8</u>	
Bowie, Robert	Accountant	12 Size La, Bucklersbury			7	
Boykett, Charles	Accountant	9 Gt St Thomas Apostle, Queen St			7	
Brondgust, John	Accountant, &c	110 Fenchurch St, Gracechurch St			7	
Brondgeest, J	Accountant	110 Fenchurch St			<u>8</u>	
Brooker, Edward	Agent & accountant	22 Budge Row, Watling St			7	
Burton, C	Accountant, &c	27 Queen St, Cheapside			<u>8</u>	
Butler, C	Accountant, broker & agent	15 Old Jewry, Cheapside			7	
Butterworth, John	Accountant	Angel Ct, Throgmorton St			7	
Capes, J Sam	Accountant & agent	39 Friday St, Cheapside			7	
Champney, J	Accountant & auctioneer	8 Basing La, Bread St			7	
Clarkson, J	Accountant, general agent & merchant seaman's attorney	10 Up Dorset St, Portman Sq & 34½ Shouldham St, Bryanstone Sq			<u>8</u>	
Cooper, John	Accountant	38 Stewart St, Spitalfields			7	
Cottle, Robert [i]	Auctioneer & accountant	9 Carey La, Foster La			7	
Cox & Pearse	Commercial accountants & general agents	Langbourn Chmbrs, Fenchurch St			<u>8</u>	
Davidson, J	Accountant & agent	22 Stamford St, Blackfiars Rd			7	
Davis, I	Accountant & auctioneer	New Broad St Ct, Broad St			7	
Duncan, A	Agent & accountant	1 Cushion Ct, Broad St			7	

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Duplessis, Sam	Agent & accountant	45 Burr St, East Smithfield			7	
Elderton, Sam [i]	Auctioneer & accountant	41 Threadneedle St, Bank			7	
Fall, George	Accountant	55 Bread St			<u>8</u>	
Fernie, David & Son	Public accountants	138 Leadenhall St			7	
Fernie, J	Accountant & agent in bankruptcies	157 Fenchurch St, Gracechurch St			7	
Friendeberg, Ben	Accountant, &c	7 Bevis Marks, St Mary Axe			7	
Gibson, Edward	Accountant & agent	5 Union Ct, Broad St			7	
Heald, Timothy	Accountant & agent	7 Cloak La, Dowgate Hill			7	
Hemming, John	Accountant	34 Red Lion Sq, High Holborn			7	
Hills, James & Sewell	Accountants	10 Bucklersbury, Cheapside			7	
Hippius, Fred [ii]	Commercial & canal agent	4 Cushion Ct, Broad St			7	
Holborn, Wm	Accountant & arbitrator	18 Cloak La, Dowgate Hill			7	
Holborn, William	Accountant & arbitrator	8 Cloak La, Dowgate Hill			<u>8</u>	
Hughes, J	Commercial agent & accountant	14 Angel Ct, Throgmorton St			7	
Husey, Michael	Accountant	3 Size La, Bucklersbury			7	
Hutton, James	Accountant & referee	2 Gt St Helen's, Bishopsgate St			<u>8</u>	
Iselin, John James	Accountant, agent & referee	John's Coffee House, Cornhill & 24 Apollo Bldgs, Walworth			<u>8</u>	
Jackson & Son	Accountants & agents	Up East Smithfield, Lit Tower Hill			7	
Jenks & Co	Accountants	33 Henrietta St, Covent Garden			7	
Johnson, J Lewis [iii]	Agent & surveyor	28 City Rd, Finsbury			7	
Katte, Stephen	Accountant	86 Cornhill			<u>8</u>	
Kendall, John	Accountant	7 Clement's Inn, Strand			7	
Lacy, Charles	Accountant	5 Furnival's Inn, Holborn Hill			7	
Lempriere, Thomas	Accountant	East India Chmbrs, Leadenhall St			7	
Maclaurin, D	Auditor, accountant & general agent	83 Lombard St, Mansion House St			7	
Moore, Jno	Accountant & arbitrator	24 Budge Row, Watling St			7	
Moore, J	Accountant & arbitrator	12 Castle Ct, Budge Row, Watling St			<u>8</u>	
Mullings, George	Accountant	8 Pitfield St, Hoxton			7	
Neal, James	Agent & accountant	16 Bennett St, Blackfriars Rd			7	

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Nodin, H & Co [ii]	Commercial agents	8 Mincing La, Fenchurch St				7
Palmer, S [i]	Auctioneer & accountant	1 Birchin La, Cornhill				7
Panton, Thomas	Accountant & agent	121 Bishopsgate St Within, Cornhill				7
Phillips, Richard	Accountant & agent	38 Cateaton St, Milk St, Cheapside				7
Pohlman, John George	Accountant	3 Fitzroy Pl, Kentish Town				7
Ravenhill, John	Accountant	3 Old Jewry, Cheapside				7
Robinson, M	Accountant & general agent	2 Mitre Ct, Temple, Fleet St				7
Rose, J [i]	Auctioneer & accountant	Church Ct, Old Jewry				7
Sampson, Samuel	Accountant	16 Size La, Bucklersbury				7
Simpson, J H	Accountant	20 Lit St Thomas Apostle, Queen St				7
Singleton, George	Accountant & agent	8 Bucklersbury, Cheapside				7
Skaife, J S	Accountant	3 Plough Ct, Lombard St				7
Slee, Jacob	Agent & accountant	Langbourn Ward Chmbrs, Fenchurch St, Gracechurch St				7
Smith & Forsyth	Agents & accountants	4 Adam St, Adelphi				7
Smith, Jno Wm	Accountant	18 Clement's Inn, Strand				7
Smith, Thomas	Accountant	27 Lit St Thomas Apostle, Queen St				7
Smithers, H K	Accountant & merchant	1 Castle Ct, Birchin La				7
Stafford, John	Accountant	6 Love La, Wood St				7
Stafford, J	Accountant	6 Love La, Wood St				<u>8</u>
Taylor, T	Accountant & referee	5 White Lion Ct, Birchin La				7
Thomson, Hugh	Accountant & agent	4 Copthall Bldgs, Copthall Ct				7
Todhunter, J	Accountant & agent	15 Walbrook, Mansion House				7
Todhunter, J	Accountant	15 Walbrook				<u>8</u>
Watson, Francis	Accountant	7 Smith St, Westminster				7
Wilberfoss, R	Accountant & agent	15 Devonshire St, Bishopsgate St				7
Wilkinson & Co [1]	Accountants	Quality Ct Chmbrs, Quality Ct, Chancery La				7
Wilkinson, J H & Co [1]	Accountants	Chancery Chmbrs, Chancery La, Fleet St				7
Willats, William	Accountant	8 Fore St, Cripplegate				7

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Willey, James	Agent & accountant	17 Buckingham St, Strand		7		
Wright, William	Accountant, arbitrator & agent in bankruptcies	5 Mincing La		8		
Yates, George	Agent & accountant	26 Nelson Sq, Blackfriars Rd		7		
Yates, Gideon	Agent & accountant	20 Warwick Sq, Warwick La		7		

Note

1. Although the addresses for Wilkinson & Co and Wilkinson, J H & Co appear to be different, evidence from the street directory would suggest they are the same.

ROBSON'S LONDON DIRECTORIES, 1819-1839

The entries listed below have been extracted from the following directories:

Robson's New London Directory ... (1819)
 Robson's Improved London Directory ... (1820)
 Robson's London Commercial Directory ... (1821G, 1822, 1823, 1824G, 1826-27, 1828, 1830)
 Robson's London Directory ... (1831, 1832, 1833, 1834, 1835, 1836, 1837B, 1838, 1839)

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Abbott, J	Accountant	36 New North St, Finsbury				67
Abbott, John	Accountant	84 Wapping Wall				9
Abbott, P H	Accountant	14 Walbrook			34	
Abbott & Wilkinson	Accountants & commercial agents	2 Walbrook Bldgs			6	
Abbott & Wilkinson	Accountants	2 Walbrook Bldgs			8	
Abbott, P H	Accountant	10½ Kings Arms Yd				01
Abbott, Quilter & Co [1]	Accountants	10½ Kings Arms Yd, Coleman St				2
Adam, W G	Accountant General	22 Lincolns Inn Fields				89
Adams, Edward R	Accomptant	8 Basinghall St, Cateaton St	901234	6	01234567	
Adams, G	Accountant & estate agent	13 Paternoster Row			8	
Adams, Jno	Accountant	116 Gt Russell St				789
Adron, Henry	Accountant	63 Fenchurch St				7
Ady, Joseph	Accountant	11 Circus, Minories				3
Agar, Moses	Accountant	29 Abchurch La				12
Akerman, J Y	Accountant	32 Milk St				23
Akerman, J Y	Accountant	4 Pancras La				4
Aldwell, Wm	Accountant	8 Rotherfield St, North, Lwr Rd, Islington				23
Alfrey, J	Accountant	48 Whitecross St, Cripplegate				0
Allen, J & Co	Accountants & auctioneers	74 Judd St, Brunswick Sq			8	012
Andrew, C	Agent & accountant	39 Lothbury				34
Anstie, A	Accountant & merchant	5 Adams Ct, Old Broad St				9
Archibald, Alex	General accountant, law, commercial & estate agent	8 Thayer St, Manchester Sq				012
Atwood, T	Accountant	8 Wellington St, Blackfriars Rd				89
Auld, Robt	Accountant	Crane Ct, Fleet St		9		
Auld, Robert	Accountant	Scottish Hall, Crane Ct, Fleet St			2	
Auld, Robt	Accountant	7 Crane Ct, Fleet St				0123456789
Austin, Geo	Accountant	25 Cateaton St				6789

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Bailey, James	Accountant	51 Watling St			34	
Bailey, Jas	Accountant, &c	51 Watling St			6	
Bailey & Co	Accountants	1 Castle Ct, Budge Row			8	0123456789
Baillie, John	Accountant	28 Villiers St, Strand			34	
Baines, G & Co	Accountants	52 Lothbury				345
Baines, J & W	Accountants	2 Copthall Ct				01
Baines, John	Accountant	2 Copthall Ct, Throgmorton St				23
Ball, John	Accountant	10½ Kings Arms Yd				9
Balls, Thomas	Accountant	157 Fenchurch St		9		
Barham, I T	Accountant	43 Bread St				012
Barham, J T	Accountant & appraiser	2 Southampton St, Strand				3
Barham, J T	Accountant & secretary	11 Queen St Pl, Southwark Bridge				9
Barker, J G	Accomptant	10 Wardrobe Pl		0		
Barlow, G	Accountant	1 Bank Chmbrs, Lothbury				56
Barratt, Wm	Accountant	Near the church, Islington		0		
Batchelor, T	Accountant	28 Walbrook		01		
Baylis, Wm	Accountant	12 Grafton St, Bond St		0		
Beale, John	Accountant	15 Grenada Ter, Commercial Rd				123
Beall, Jno	Accountant	15 Grenada Ter, Commercial Rd				23456789
Beatson, Auby	Accountant	11 Pancras La				0
Beatson, Amby	Accountant	11 Pancras La				1
Begbie, Geo C	Accountant	63 Coleman St, City				89
Bekenn, Wm Fred	Translator of languages & accountant	30 Lit Bell All, Copthall Bldgs				89
Bent, Henry	Accountant	16 Furnivals Inn				789
Berridge, Jas	Agent & accountant	38 Nicholas La				0
Berridge, Jos	Accountant & translator of languages	25 Threadneedle St				1 3
Berridge, Jos	Accountant & translator of languages	10 Birchin La				4
Berridge, Jos	Accountant & translator	10 Birchin La				5678
Berridge, Jos	Accountant	22 St Swithins La				9
Bevington, Geo	Accountant	8 Duke St, St James's				6
Biden, Thos	Accountant	110 Aldersgate St				89
Binham, J P	Accountant surgeon	Wych St				5
Bishop & Burder	Accountants	66 Paternoster Row				5
Bishop & Burder	Accountants	11 Kings Rd, Grays Inn				56

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Blake, Wm	Accountant	11 Gt Winchester St			6	
Blake, Wm	Commercial accomptant	37 Southampton Bldgs, Holborn			8	
Blake, Wm	Accountant	Quality Ct, Chancery La				2345
Blake, Wm	Accountant, late of Quality Ct, Chancery La	158 New Bond St				78
Blakie & Co	Accountants	20 Lit St Thomas Apostle			6	
Blew, Saml	Accountant	19 Nicholas La, Lombard St			4	
Bond, Geo	Accountant & agent	Back Rd, Islington			0	
Bond, Geo	Accountant	4 White Hart Ct, Lombard St				6
Borradaile, John	Accountant	1 Coleman St			9	
Borradaile, John	Accountant	53 Basinghall St			01234	6
Borradaile, Jno	Accountant & publisher of United Kingdom Gazette	18 London Wall				0
Borradaile, Jno	Accountant	18 London Wall				123
Bosanquet, Rich	Accountant	51 Threadneedle St				6789
Bottrell, Rich	Accountant	3 Bishopsgate Churchyard				3456789
Bousfield, Frederick	Accountant	2 Bow La, Cheapside			8	012
Bousfield, F	Accountant	86 Chiswell St				34
Bousfield, F	Accountant & collector	15 Lisle St, Leicester Sq				789
Bowie, Robert	Accountant	12 Size La, Bucklersbury			90	
Boyce, Sam C	Accountant	7 Church Row, Fenchurch St				6 89
Boyes & Lloyd	Auctioneers & accountants	29 Princes St, Bank				<u>4</u>
Boyes, G M	Auctioneer & accountant	34 Abchurch La				9
Boykett, Chas	Accountant	11 Gt Knightrider St			2	
Bradley, Barnard & Co	Accountants	25 St Swithins La				89
Bradshaw, Edw	Accountant	9 Wood St, King Sq, St Luke's				1
Brawn, Thos	Accountant, &c	243½ Strand				123456
Brondgeest, John	Accountant	110 Fenchurch St			0	
Broom & Bagshaw	Accountants	7 Basinghall St				1
Brown & Bagshaw	Accountants	70 Aldermanbury				2
Broom & Bagshaw	Accountants	70 Aldermanbury				345678
Broom & Bagshaw	Accountants	35 Coleman St, City				9
Brown & Hussey [2]	Accomptants & referees	19 Watling St			<u>1</u>	
Brown, Wm	Accountant, &c	28 Bread St, Cheapside			8	
Brown, Wm	Accountant	28 Bread St, Cheapside			0	
Brown, Wm	Accountant	10 Bucklersbury				567
Brown, Wm	Accountant	16 Bucklersbury				89

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Browne, Thos [3]	Accountant	243½ Strand				3
Bryson, Geo	Accountant, &c	12 Lad La, Cheapside			6	
Bryson, Geo	Auctioneer & accountant	102 Wood St, Cheapside				9
Bumford, J	Accountant	39 Jewin St, Cripplegate				34
Burke	Accountant	2 Bank Chmbrs, Lothbury				67
Burton, C	Accountant	28 Camomile St, Bishopsgate			0	
Butcher, John	Accountant, arbitrator & coal merchant	2 Sambrook Ct, Basinghall St				9
Butler, J	Accountant	5 Austin Friars			6	
Buttler, C	Accountant	15 Old Jewry, Aldgate		9		
Buttler, C	Accountant, agent & arbitrator	15 Old Jewry		0		
Butler, C	Accountant, agent, &c	15 Old Jewry		1		
Buttler, C	Accountant	15 Old Jewry, Cheapside		234		
Butler, C	Accountant	15 Old Jewry		6		
Buttler, C	Accountant, agent & broker	15 Old Jewry		6 8		
Buttler, Cornelius	Accountant & broker	15 Old Jewry, Cheapside				0
Buttler, C	Accountant	15 Old Jewry, Cheapside				12
Campbell, John	Accountant	25 Houghton St, Clare Market				0
Campbell, Smith & Co [4]	Accountants	29 Princes St, Bank			8	
Capes, J Samuel	Accountant & auctioneer	29 Friday St, Cheapside		9		
Capes, John S	Accountant	39 Friday St, Cheapside		01234		
Capes, I S	Accountant, &c	39 Friday St, Cheapside		6		
Capes & Jury	Accountants	2 Budge Row		8		
Capes & Jury	Accountants, auctioneers, &c	2 Budge Row				01
Capes & Jury	Accountants, &c	2 Budge Row				2
Capes, John Story	Accountant	2 Budge Row				345
Capes, J S	Accountant	6 Barge Yd, Bucklersbury				789
Cardozo, Saml, jun	Mine agent & accountant	4 Chatham Pl East, Hackney			6 8	
Carrington & Dunn	Accountants & agents	4 Church Pas, Guildhall			8	
Carter	Accountant	8 Finsbury Chmbrs, Blomfield St				5
Carter, Jos	Auctioneer & accountant	43 Bread St, Cheapside			8 0123456	
Carter, Jos	Accountant	28 Crosby Hall Chmbrs				78
Carter, Josh	Accountant	4 Pancras La				3
Cassin, Hy	Accountant & agent	5 Lad La				23
Castello, D	Accountant	25 Bevis Marks				123
Castello, D	Accountant	8 Bevis Marks				456789
Castello, J N	Accountant	4 Mansell St, Goodmans Fields				9
Cathcart, Peter H	Law stationer & accountant	80 Chancery La			2	

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Champney, J	Accountant & auctioneer	8 Basing La, Bread St			9	
Chandler, Thos	Accountant	20 Queen Sq, Bloomsbury				45
Chapman, Thos	Accountant	22½ Lime St				0
Chapman, Thos	Accountant	29 Camomile St				1
Clark, Jas	Auctioneer, accountant, &c	27 Cornhill				12
Clarke, Thos	Accountant	21 Finch La, Cornhill			4	
Clarke, Thos	Accountant	Lloyds Coffeehouse			6	8
Clements, E	Accountant	13 Royal Arcade, Pall Mall			6	
Codner, T R	Accountant	22 Change All				2
Codner, Wm	Accountant	5 Winton Pl, Blackheath Rd				89
Coleman, J	Accountant	Lombard St Chmbrs, Clements La				9
Conway, James	Accountant	13 Furnivals Inn, Holborn			4	
Cooke, Hy S	Accountant	Church Ct, Lothbury				012
Cookworthy, F C	Accountant	24 Castle St, Falcon Sq				9
Cooper, John	Accountant	38 Stewart St, Spitalfields		9		
Cooper, Jas John	Accountant	1 Bread St, Cheapside			6	
Copland	Accountant	Chancery Chmbrs, Quality Ct, Chancery La			34	
Copland	Accountant	Quality Ct, Chancery La			6	8
Coupland	Accountant	Quality Ct				01
Copland, Robt	Accountant	Chancery Chmbrs, Chancery La				23456
Copland, Rt	Accountant	Quality Ct, Chancery La				789
Corbett, B	Accountant	2 Pancras La				0123456
Corbett, B	Accountant	9 Bow La				789
Cornish, John	Accountant	22 Bread St Hill			1234	6
Corpe, H	Accountant, school & general agent	3 Bank Chmbrs, Lothbury				6
Cottle & Watt	Accountants, &c	9 Cary La, Foster La			9	
Court, T	Accountant	3 New Sq, Lincolns Inn				0
Court, S	Accountant	3 New Sq, Lincolns Inn				1234567
Crerar, R	Accountant	29 Princes St, Bank				8
Crombie, A	Accountant					23
Cromwell, Geo	Accountant	2 Bell Yd, Doctors Commons			1	
Cromwell, George	Accountant & agent	2 Bell Yd, Doctors Commons			23	
Cromwell, Geo	Accountant	2 Bell Yd, Doctors Commons			4	
Croucher, Jos	Accountant	25 St Swithins La				56

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Croucher, Jos	Accountant & parliamentary agent	8 St Swithins La				78
Crowe, T W	Surveyor & builders accountant	1 Helmet Row, Old St				5
Croysdill, Timothy	Accountant	3 Russian Row			1	
Cullum, Robert	Accountant	22½ Basinghall St			34	
Dalton, Jno	Agent & accountant	46 Lime St				56789
Dane, J S (late principal assistant to D Maclaurin of Lombard St, deceased)	Accountant & general agent	14 Wallbrook			6	
Dane, J S	Accountant & general agent	14 Walbrook			8	
Dane, J S	Accountant	14 Walbrook				0123456789
Davies, E	Accountant, auctioneer, &c	43 Watling St			6 8	
Davies & Cassire	Accountants & auctioneers	43 Watling St				2
Davies, Evan	Accountant	43 Watling St				3
Davies, Evan	Accountant, auctioneer & general agent	21 Coleman St				4
Davies, E	Accountant, auctioneer & agent	21 Coleman St				56789
Davis, John	Auctioneer & accountant	4 New Broad St Ct, Broad St		9		
Davis, John	Auctioneer & accountant	New Broad St		1		
Davison & Stewart	Accountants	5 Adams Ct, Old Broad St				0
Day, Jno	Accountant	27 Basinghall St				78
Deacon, H	Accountant	33 Bazing Pl, Waterloo Rd				9
De Bernardy, C W	Accountant	3 Warwick St, Charing Cross				89
Deedy, Jno	House & land agent & accountant	10 Southwark Sq				9
Deudney, J	Accountant	1 Whitelion Ct, Cornhill				012
Dick, Jno [5]	Accountant	7 Clements Inn				4
Dimman, Geo [6]	Accountant	6 Wardrobe Pl, Gt Carter La			0	
Dixon, Alex A	Accountant	6 Picket St, Strand			2	
Dobson, Stephen	Accountant & translator	27 Lemon St, Goodman's Fields			0	
Dowell, George	Accountant, appraiser & auctioneer	12 Lit Distaff La, Friday St			6	
Dransfield, Jas	Accountant	68 Chancery La				45
Dransfield, Jas	Accountant	63 Chancery La				6
Dring, E	Accountant	3 Bedford St, Commercial Rd East				9
Duncan, Andrew	Accomptant & agent	3 Church Ct, Old Jewry		01		
Duncan, Andrew	Accountant	3 Church Ct, Old Jewry		234		
Duncan, And	Accountant & agent	3 Church Ct, Old Jewry			8	
Duncan, Andrew	Accountant	3 Church Ct, Old Jewry				01234

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Duncan, Andrew	Accountant	10 Tokenhouse Yd, Lothbury				56789
Duncan, Wm Chas	Accountant	2 Bishopsgate Church Yd				23
Dunman, Geo [7]	Accountant	6 Wardrobe Pl, Doctors Commons			6 8	
Dunman, Geo	Accountant, &c	72 Cheapside				3
Durand, J N	Accountant	63 Basinghall St			8 01	
Edgell, Fredk	Accountant	133 Fenchurch St			8	
Edgell, Fredk	Accountant	76 Basinghall St				012345
Edgell, Fred	Accountant	36 Ely Pl, Holborn				7
Edgell, H P	Accountant	13 Bouverie St, Fleet St				89
Edney, Jno	Accomptant	2 St John St, Clerkenwell			3	
Eedes, Jno	Bookseller & accountant	14 Lit Knightrider St				3456789
Elkins, G	Accountant	2 Bridge St, Southwark				123
Ekins, Geo	Accountant	Southwark Bridge Rd				23456789
Evans, Hy	Accountant	8 Tokenhouse Yd, Lothbury			2	
Evans, John E	Accountant	1 Trump St, Cheapside				12
Fabian, Jos	Accountant	Barge Yd, Bucklersbury				2
Faircloth, Chas	Accountant	111 Wood St, Cheapside				<u>4</u>
Faircloth & Armstrong	Auctioneers & accountants	5 Lad La				6789
Fairnington, Wm	Accountant	20 Golden Sq				1
Fairnington, Wm & Shaw	Accountants	20 Golden Sq				2
Fairnington, Wm	Accountant	20 Golden Sq				5
Fall, George	Accountant	55 Bread St, Cheapside		0123		
Fall, Geo	Accountant	30 Bread St, Cheapside			6 8 0	
Farley, T	Accountant	Green St, Bethnalgreen				0
Farley, T	Accountant	9 Green St, Bethnal Green				1
Fasson, B	Accountant	17 Lime St				789
Fawell, Thos	Accountant	3 Rood La, Fenchurch St			2	
Fawell, Thomas	Accountant	2 Lit Tower St			34 6	
Fawell, Thos	Accountant	52½ Old Broad St				8
Fawell, T	Accountant	71 Cornhill				0
Fenn, John	Accomptants office	39 Commercial Sale Rooms, Mincing La			1	
Fenn, John	Accountant's office	35 Commercial Sale Rooms, Mincing La			234	
Fenn, Jno	Accountant	38 Commercial Sale Rooms, Mincing La				6 8
Fenn, John	Accomptants office	38 Commercial Sale Rooms, Mincing La				01234
Fenn, J	Accountant	38 Commercial Sale Rooms				5678
Fenn, J	Accountant	37 Commercial Sale Rooms				9
Fernie, David & Son	Public accountants	138 Leadenhall St			9	

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Fernie, David & Son	Accountants	138 Leadenhall St			0	
Fernie, Ebenezer & Josh	Accountants	138 Leadenhall St			1234	
Fernie, Jos	Accountant	138 Leadenhall St			6	
Fernie, Jos	Public accountant	138 Leadenhall St			8	
Fernie, Joseph	Accountant	138 Leadenhall St				0123456789
Fernie, Ebenezer	Public accountant, British Commercial Insurance Company	35 Cornhill			3	
Fernie, Ebenezer	Accountant	35 Cornhill			6 8	01234
Fernie, J	Accountant	157 Fenchurch St		9		
Fernie, Joseph	Accountant & agent	157 Fenchurch St		0		
Finlay, Washington	Accountant & arbitrator	7 Billiter Sq				0
Finlay, Washington	Accountant	16 Change All				1
Finney, John	Accountant, auctioneer & appraiser	Falcon Ct, Fleet St			2	
Finney, John	Accountant	6 Falcon Ct, Fleet St			34	
Finney, Geo	Accountant	3 Rood La			6	
Finney, J	Accountant	68 Cheapside			8	
Finney, Jno	Accountant	26 Bucklersbury				01
Finney, J	Accountant	40 Milk St, Cheapside				234
Finney, J	Accountant	52 Watling St				56789
Forsyth, John	Accountant	29 Princes St, Bank			6	
Fraser, James & Co	Accountants	Britannia Pl, Commercial Rd		9		
Free, Robt	Accountant	5 Austinfriars				0
Free, Robt	Accountant	18 Basinghall St				5
Freeland	Accountant	Lambs Pl, Kingsland Rd				123
Fry, W Thos	Accountant	1 Furnivals Inn, Holborn				4567
Furnell, W H	Accountant	15 Throgmorton St				4
Furnell, W H	Accountant	28 King St, Cheapside				9
Fyffe, H M	Accountant	13 Crosby Hall Chmbrs, Bishopsgate				8
Gaillard, P	Accountant & referee	134 Curtain Rd			3	
Gall, Wm Hy	Accomptant	100 Bishopsgate Within			01	
Gall, Wm Hen	Accountant & agent	100 Bishopsgate St Within			2	
Gall, W H	Accountant	100 Bishopsgate St Within			34	
Gentil, Chas	Accountant & agent	42 Coleman St				9
Gerlireh, G H	Accountant & agent	33 Gt St Helen's, Bishopsgate		9		
Gerlach, G H	Accountant	33 Gt St Helens			0123	
Gerlach, P C	Accountant	23 East India Chmbrs			6	
Gerlach, P C	Accountant	16 East India Chmbrs			8	
Girling, Jno A	Accountant	21 Maddox St, Regent St				56789
Glover, Josh	Accountant & agent	63 Basinghall St				8

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Glover, Jos	Accountant	76 Basinghall St				9
Gompertz, Abra D	Accountant	51 Gt Prescott St, Goodman Fields			9	
Goodchap Brothers	Accountants	3 Crooked La, Cannon St				9
Goodsir, Joseph	Accountant	2 Whitelion Ct, Cornhill				0123456
Graffe, Joseph A	Accountant	24 Lucas St, Commercial Rd			1234	
Graffe, Jos	Accountant	2 Sidney Pl, Commercial Rd			6 8	
Grant & Bowley	Auctioneers, appraisers, accountants, &c	30 Regent St				1
Grant, T E	Accountant	11 Weston Pl, Battle Bridge				0
Gray, Henry	Accountant & general agent	3 Dean's Ct, Doctors Commons		<u>9</u>		
Gray, Henry	Agent & accomptant	3 Deans Ct, Doctors Commons		0 2		
Gray, Hen	Accountant, &c	3 Deans Ct, Doctors Commons			6	
Gray, I	Accountant	18 Edgware Rd			234	
Greenwood, G M	Accountant	13 Clements La				8
Gregory, Saml	Accountant	18 Old St Rd		12		
Gregory, S	Accountant	18 Pump Row, Old St Rd		34		
Gregory, Sam	Accomptant	18 Old St Rd			8	
Gregory, Saml	Accountant	18 Pump Row, Old St Rd				0
Gritton, J T	Accountant & mineral surveyor	2 Queenhithe				8
Groom, J F	Agent & accountant	12 Abchurch La				8 012
Hainworth, Wm	Accountant & referee	6 Artillery Ct, Chiswell St			6 8 0	
Hance, John	Accountant	6 Gt St Helens, Bishopsgate			01	
Hance, J	Accountant	Carpenters' Hall, London Wall			234	
Hardacre, G	Accountant	2 Bush La, Cannon St				0
Hardacre, Geo	Accountant, &c	2 Bush La, City				2
Hardacre, Geo	Accountant	12 Billiter Sq				456
Harden, C	Accountant	15 Cliffords Inn				8
Hardess, G A	Accountant	16 Old Broad St				7
Harrison, T [8]	Accountant	4 Union Row, New Kent Rd		9		
Harrison, John	Accountant	4 Union Row, New Kent Rd		0		
Harrison, Jno	Accountant	3 Hagley Pl, New Kent Rd				0123456789
Harvey, T A	Agent & accountant	4 Hind Ct, Fleet St				8
Hatred, John Thomas	Accountant	15 Old Jewry				3456789
Hatte, Stephen [9]	Accountant	86 Cornhill			1	
Hayward, Chas	Accountant	18½ Redcross St				6

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Hayward, Chas	Accountant	16 Redcross St				7
Hazell, Jno	Accountant	Gresse St, Tottenham Ct Rd				56
Hazell, Wm	Accountant	Gresse St, Tottenham Ct Rd				789
Heald, Timothy	Accountant	7 Cloak La, Dowgate Hill		9		
Heald & Son	Accountants	7 Cloak La, Dowgate Hill		1234		
Heald, Timothy [10]	Accountant, &c	7 Cloak La, Queen St, Cheapside			6	
Heathfield, M	Agent & accountant	138 Leadenhall St			6 8	
Heathfield, Matthew	Accountant	138 Leadenhall St				01234
Heathfield, R	Accomptant	2 Green Lettuce La		0		
Heathfield, Richd	Agent & accountant	2 Green Lettuce La, Cannon St		12		
Heathfield, Richd	Accountant & agent	41 Southsea Chmbrs, Threadneedle St				34
Hebert, Henry	Accountant	2 Primrose St, Bishopsgate		0		
Hebert, Henry	Accountant	22 Castle St East, Oxford Market				2
Hebert, H	Accountant, &c	2 Elder St, Norton Falgate				456789
Hemming, John	Accountant	34 Red Lion Sq, Bloomsbury		90		
Hendy, J R	Accountant	16 Pinners Hall, Old Broad St				1234
Henley & Teesdale	Accountants	28 Walbrook			1	
Henwood & Bailey [11]	Accountants	1 Castle Ct, Bridge [? Budge] Row				89
Heriot, Walter	Accountant	37 Old Broad St				2
Hesey & Brown [12]	Accountants	91 Watling St		0		
Hewes, Sl	Accountant	10 South Molton St				8
Hewson, Thomas	Accountant & general agent	23 Lwr Crown St, Westminster		90		
Hibon, Wm	Accountant	34 Old Change			234	
Hibon, Wm	Accountant, &c	34 Old Change, Cheapside			6 8	
Hibon, Wm	Auctioneer & accountant	34 Old Change				0123
Higgs	Accountant	69 Charlotte St, Rathbone Pl			6	
Hill, F	Accountant	32 Up North Pl, Grays Inn Rd				1
Hill, Hen	Accountant	12 Redcross Sq				89
Hill, Robt	Accountant	26 Bucklersbury			123	
Hill, Robt	Accountant, &c	14 Wallbrook			6	
Hill, Timothy [13]	Accountant, &c	7 Cloak La, Queen St, Cheapside				8
Hockley, E	Accountant	2 Bell Yd, Doctors Commons				012
Hodson	Surveyor & accountant	23 Old Jewry				2
Holborn, Wm	Accountant & agent	8 Cloak La, Dowgate Hill		9		

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Holborn, Wm	Accountant, &c	8 Cloak La, Queen St, Cheapside			0	
Holborn, Wm	Accountant	8 Cloak La, Dowgate Hill			1	
Holborn, Wm	Accountant	15 Cloak La, Lombard St/Dowgate			234	
Holborn, Wm	Accountant, &c	15 Cloak La, Cheapside			6	
Holborn, Wm	Accountant	56 Lombard St			8	
Holborn, Wm	Accountant & referee	56 Lombard St & King William St, City				0123456
Holborn, Wm	Accountant & referee	74 King William St, City				7 89
Holding G & S	Accountants	41 Threadneedle St				6
Holmes, Sam	Accountant, &c	2 Panton St, Haymarket				4
Hopwood, Willm	Accountant	Aldine Chmbrs, Paternoster Row				456789
Horwill, Wm	Agent & accountant	50 Threadneedle St			8	
Hoyle, John	Accountant	15 Bucklersbury			8	0
Hoyle, J	Accountant & auctioneer	15 Bucklersbury & 40 Gt Portland St				1 2
Hoyle, J	Accountant & auctioneer	40 Gt Portland St				345
Hoyle, Jno	Accountant	7 Bucklersbury				4
Hoyle & Co	Accountants	119 Cheapside				789
Hunter, A C	Accountant	17 Tokenhouse Yd			6	
Hunter, A C	Accountant	17 & 18 Tokenhouse Yd				01
Husey, Nicholas	Accountant	Falcon Ct Chmbrs, Fleet St			9	
Husey, Nicholas	Accountant	10 Bucklersbury			9	
Husey & Brown [14]	Accountants	91 Watling St			1	
Hussey & Brown	Accountants	91 Watling St			23	
Hussey & Brown	Accountants	3 Packers Ct, Coleman St			4	
Husey & Brown	Accountants, &c	3 Packers Ct, Coleman St			6	
Husey, Nich	Accountant, &c	15 Kings Arms Yd, Coleman St			8	
Husey, Nicholas	Accountant & arbitrator	25 Coleman St				0
Husey, N	Accountant	25 Coleman St				1
Husey	Accountant & arbitrator	109 Wood St, Cheapside				45
Hutton, Jas	Accountant	14 Bethnal Green			6	
Hutton, John	Accountant	2 Gt St Helens, Bishopsgate			9	
Hutton, James	Accountant	2 Gt St Helen's, Bishopsgate			0	
Hutton, Jas	Accountant & referee	2 Gt St Helens			1	
Hutton, Jas	Accountant	2 Gt St Helens			234	6
Hutton, Jas, sen	Accountant & referee	2 Gt St Helens				0
Hutton, Jas, sen	Accountant	2 Gt St Helens				123
Illingworth, Hen	Accountant	10 Quality Ct, Chancery La				23
Ingram, John	Accountant	41 Threadneedle St				01234
Iselin, John James	Accountant	John's Coffee House, Cornhill			0	
Iselin, John James	Accountant & referee	Johns Coffee House, Cornhill			1	
Iselin, John Jas	Accountant	Johns Coffee House, Cornhill			234	
Iselin, J J	Accompant	91 Gracechurch St			3	
Iselin, Jno Jas	Accountant	25 Cateaton St			6	

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Jackson & Dick [15]	Accountants	7 Clements Inn				23
Jackson, G	Accomptant & agent	35 Old City Chmbrs, Bishopsgate			0	
Jackson, G	Accountant	35 Old City Chmbrs			1	
Jackson, John	Accountant & agent	2 Sambrook Ct, Basinghall St				<u>8</u>
Jackson, I	Accountant	2 Sambrook Ct, Basinghall St				9
Janson, J C & Co	Accountants & translators	34 Lombard St			<u>0</u>	
Jay	Accountant	14 Barbican			<u>0</u>	
Jay, George	Auctioneer & accountant	23 Old Jewry				56
Jencks & Co	Accountants	33 Henrietta St, Covent Garden			9	
Jenks, James	Accountant	1 Church St/Ct, Lothbury			90	
Jenks, James	Accountant	14 Walbrook			<u>234</u>	6
Jenks, Jas	Accountant	3 Salters Hall Ct, Cannon St				8
Jenks, Jas	Accountant	5 Martins La, Cannon St				<u>56789</u>
Jenkins, W	Accomptant	4 Gt Russell St, Bloomsbury				8
John, Jas	Accountant	32 East India Chmbrs, Leadenhall St				8
Jolit, Saml	Accountant	7 Old Broad St				012
Jones	Accountant	4 White Lion Ct, Birchin La			3	
Jones, E J	Public accountant & author of the English system of balancing books	8 Coleman St				6 8
Jones, Edwd Thos	Public accountant & author of English system of bookkeeping	8 Coleman St				0
Jones, E T	Accountant	8 Coleman St				1
Jones, E T	Public accountant & author of the English system of bookkeeping	8 Coleman St				23456789
Jones, Jas	Accountant & agent	13 Paternoster Row				67
Jones, Jas	Accountant & referee	139 Cheapside				89
Jones, Saml	Auctioneer & accountant	1 Church Pas, Guildhall				6
Jones, Saml	Auctioneer & accountant	7 Basinghall St				7
Jullion, Jas	Accountant	3 New Inn, Strand				0
Jury, Jas	Auctioneer & accountant	3 Pancras La				345
Katte, Stephen [16]	Accountant	86 Cornhill			0	
Katte, S	Accountant	Ball Ct, Cornhill			4	
Katte, Stepn	Accountant	Toms Coffee House				6 8
Kay, Thomas	Accountant	1 Prince's Sq, Ratcliff			9	
Keating, Geo	Accountant	14 Grays Inn Sq				0
Kempster, W H	Accountant	3 Lyons Inn, Strand				4
Kendall, John	Accountant	1 Crosby Sq, Bishopsgate			0	

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Kinder, Rob	Accountant	26 Cateaton St			8	
Kirkpatrick, Geo	Accountant	Quality Ct, Chancery La			34	
Knight, T D	Accountant	2 Angel Ct, Skinner St				89
Knowlton, Chas	Accountant	5 Fountain Pl, City Rd			8	
Lamb, Jas	Accountant	6 Ingram Ct, Fenchurch St				0
Lambert, Robt	Accountant	1 Penton Pl, Pentonville			6	
Lane, W H	Accountant to the Mercers' Company	6 Ironmonger La, Cheapside			1	
Langdon & Co	Accountants & general agents	2 Lyons Inn, Strand				<u>3</u>
Langdon & Co	Accountants	2 Lyons Inn, Strand				456
Langworth, A	Accountant	7 Brunswick St, Gt Surry St			23	
Last, M	Accountant, &c	24 Bread St, Cheapside			6 8	
Last, M	Accountant	24 Bread St				0
Last, Mark	Accountant	37 King St, Cheapside				567
Lawson, Jas	Accountant	16 Garlick Hill			6 8	
Lay, G	Accountant	22 South Molton St			6	
Lay, J	Accountant	78 Gt Titchfield St				0
Leary, C	Accountant	5 Three Kings Ct, Lombard St				<u>5</u>
Leary, C	Accountant	Lombard Ct Chmbrs, Clements La				67
Ledger, Geo	Accountant	Star Ct, Bread St				67
Ledger, George	Accountant	15 Ironmonger La				89
Leeman	Accomptant	51 Threadneedle St, Royal Exchange			0	
Leverton, Thomas	Accountant & surveyor	13 Bedford Sq			0	
Lewis, John	Accountant	31 Bush La, Cannon St				9
Lewis, Wm	Accountant	11 Angel Ct, Throgmorton St				<u>3</u> 56
Lingham, G A	Accountant & auctioneer	9 Milk St				2
Lingham, G A	Accountant	2 Walbrook Bldgs				9
Lingrave, Henry	Accountant & surveyor	10 Commercial Chmbrs			0	
Linton, Wm	Accountant & general agent	4 Nicholas La, Lombard St			0	
Linton, Wm	Accountant	4 Nicholas La, Lombard St			1	
Linton, Wm	Accountant & general agent	4 Nicholas La, Lombard St			2	
Linton, Wm	Accountant	4 Nicholas La			34	
Linton, Wm	Accountant & agent	15 Walbrook			6	
Lockington, Chas	Accountant	8 John St, Oxford St				2345

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Love, Saml	Accountant	19 Basinghall St				3456789
Low, Wm	Accountant	2 Bank Chmbrs, Lothbury				4
Lowe, Richard	Accountant	19 Bridgewater Sq, Barbican			0	
Macklaurin, D	Accountant	83 Lombard St			90	
Maclaurin, Duncan	Accountant & agent	83 Lombard St			12	
Maclaurin, Danl	Accountant	83 Lombard St			34 6	
Maclaurin, Daniel	Auditor & accountant	83 Lombard St			8	
Maclaurin, Danl	Accountant	83 Lombard St				0123456789
Maddick, Geo	Advertising agent & accountant	2 Bartletts Bldgs, Holborn				9
Mallough, J C	Accountant	15 Gt St Helens				9
Marten, Thos	Accountant & agent	149 Fenchurch St				456
May, A J	Accountant	3 Salters Hall Ct			3	
May, A I	Accountant	16 Pinners Hall, Old Broad St			4	
May, A J	Accountant	Pinners Hall, Old Broad St			6 8 0	
May, A J	Accountant	16 Pinners Hall, Old Broad St				123
May, J A	Accountant	16 Pinners Hall, Old Broad St				4
Mayo, John	Accountant	76 Cornhill			12	
Mercier, Fras	Accountant	11 Angel Ct, Throgmorton St				567
Miles, W H	Accountant	13 Bucklersbury				6
Mill & Harrison	Accountants	39 Clements La, Lombard St			9	
Mill & Harrison	Accountants & agents for collecting of rents, &c	39 Clements La, Lombard St			1	
Mill & Harrison	Accountants & agents	39 Clements La, Lombard St			2	
Mill & Harrisons [17]	Accountants	39 Clements La			34	
Millard, Jas	Accountant	4 Penton St, Pentonville				123
Millar, Jas	Accountant	4 Penton St, Pentonville				3
Miller, T D	Accountant	15 Vassal Rd, Brixton				89
Mitchell, Thos	Accountant	4 Copthall Bldgs				01234
Mitchell, Thos	Accountant	20 Brownlow St, Holborn				5
Mitchell, Thos	Accountant	11 Leigh St, Redlion Sq				6
Mitchell, Thos	Accountant	4 Copthall Bldgs				789
Moody & Co	Accountants	1 Leicester Sq				3
Moore, John	Accountant & agent	19 Cursitor St, Chancery La			0	
Moore, T D	Accountant & arbitrator	12 Castle Ct, Budge Row			9	
Moore, Rt Tomlinson	Accountant	12 Castle Ct, Budge Row			0	
Moore, R T	Agent & accomptant	12 Castle Ct, Budge Row			1	
Moore, R T	Accountant & commercial agent	12 Size La, Bucklersbury			2	
Moore, R F	Accountant	12 Castle Ct, Budge Row			4	
Moore, R T	Accountant, &c	12 Castle Ct, Budge Row, Cannon St				6 8

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Moore, R T	Accountant	12 Castle Ct, Budge Row				0123456
Morgan & Rawlings	Accountants	37 Surrey St, Strand			8	
Morris, Jno	Agent & accountant	7 Chapel Pl, Cavendish Sq				5
Morris, J	Accountant	7 Chapel Pl, Cavendish Sq				6789
Moss, W H	Accountant	40 Up Ground St				3
Moss, W H	Accountant	3 Walcott Pl, Kennington Rd				56
Mould, Wm F [18]	Accountant	1 Sion College Gdns, Aldermanbury				4
Moxon, Steph	Accountant	1 Freemans Ct, Cornhill				89
Mullineux, L	Accountant	33 Lwr Whitecross St				9
Mullings, George	Accountant	Pitfield St, Hoxton		9		
Mullins, Geo	Accountant	8 Pitfield St, Hoxton		0		
Musson, Val	Accountant & agent	104 High St, Walworth				9
Nesstrip & Clarkson	Accountants	25 Wormwood St, Bishopsgate			8	
Newbegin, Wm	Accountant	4 Lyons Inn, Strand			0	
Noel, L J J	Notary, accountant & general agency office	16 Carey St, Lincolns Inn				23
Norris, Jos	Accountant	4 Copthall Bldgs				67
Notley, Saml	Accountant	1 Newsman Ct, Cornhill				34
Obree, C H	Accomptant	3 Mitre Ct, Fenchurch St			234 6 8	
Oliver, Geo	Accountant	43 Gutter La, Cheapside			8	
Oliver, Geo	Accountant, auctioneer, &c	8 Lawrence La, Cheapside			0	
Oliver, G	Accountant	8 Lawrence La, Cheapside				1234
Oliver, G	Accountant	7 Lawrence La, Cheapside				56789
Ollivier, C	Accomptant	50 South Molton St			8	
Ollivier, Claud, jun	Accountant	6 Bolton St				1
Ollivier, Claud	Accountant	6 Bolton St, Piccadilly				23 9
Oxley, Arthur	Insurance broker & accountant	37 Nicholas La				9
Parker, T J	Accountant	68 Threadneedle St				45
Parrinton & Son	Accountants	16 King St, Cheapside				01 3456789
Paul, Jno	Accountant, &c	3 Copthall Bldgs, Throgmorton St			6 8	
Paul, Jno	Accountant	3 Copthall Bldgs				012
Peacock	Accountant	16 Tokenhouse Yd, Lothbury			6	
Pearsall, Jas	Accomptant	145 Cheapside			3	
Pearson, J	Accountant	66 Lwr Thames St				3

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Penney, T G	Accountant	Bedford Row, East St, Walworth				23
Penny, Thos G	Accountant & law agent	2 Villa Pl, Walworth Common				5
Percy, R	Accountant	16 Woburn Pl, Russell Sq				2
Percy, R	Accountant, arbitrator & general agent	80 Basinghall St				
		& 16 Woburn Pl, Russell Sq				3
Percy, R L	Accountant	80 Basinghall St				<u>3</u>
Percy, R	Accountant, arbitrator & general agent	16 Woburn Pl, Russell Sq				45
Percy, R	Accountant	16 Woburn Pl, Russell Sq				67
Perkins, H I	Accountant	1 Angel Ct, Throgmorton St			4	
Perkins, H T	Public accountant	1 Angel Ct, Throgmorton St			6 8	
Perkins, H T	Accountant & referee	1 Angel Ct, Throgmorton St				0123
Perkins, H T	Accountant	2 Copthall Bldgs				456
Perkins, H T	Accountant	8 St Swithins La				78
Pickering, Jas	Accountant, general agent, &c	28 Old Jewry				4
Piggott, J W	Accountant	9 Goldsmith St, Wood St				89
Pilliner, Chas	Accountant	4 Dorling Pl, Vauxhall				56
Pinsey, J [19]	Accountant	3 Gt Chesterfield St, Marylebone				5
Piper, John	Accountant	54 Lothbury			1	
Piper, Jno	Accountant & auctioneer	68 Aldermanbury			6	
Plimpton, Stephen	Accomptant & agent	63 Fenchurch St			0	
Pollett, H	Accountant	14 Furnivals Inn, Holborn				1
Pollett, Hugh	Accountant	1 Furnivals Inn				34567
Pollet, Hugh	Accountant	1 Furnivals Inn				89
Poole, Jno	Accountant	33 Old Jewry				
		& 28 Praed St, Edgware Rd				1
Poole, Jno	Accountant	28 Praed St, Edgware Rd				23456
Pratt, Richd	Accountant	4 Copthall Bldgs				0
Price, J D	Accountant & referee	51 Houndsditch			0	
Priestman & Co	Accountants	60 Banner St, St Lukes				23
Purse, J [20]	Accountant & appraiser	2 Gt Chesterfield St, Marylebone				6
Quilter & Ball [21]	Accountants	10½ Kings Arms Yd, Coleman St				345
Quilter, W	Accountant	10½ Kings Arms Yd, Coleman St				678
Quilter, Wm	Accountant	Moorgate St, City				<u>8</u>
Quilter, Wm	Accountant	62 Moorgate St, City				9
Ravenhill, John	Accountant	3 Old Jewry			9	
Ravenhill, Jno	Accountant	4 Edward Pl, Hackney Rd			1234	
Ravenhill, John	Accountant	Jamaica Coffee House, St Michaels All, Cornhill			1234 6	
Ravenhill, J	Accountant, &c	8 Billiter Sq			6 8	

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Ravis, D H	Accountant	70 Gracechurch St			1	
Reseigh, T	Accountant, &c	1 Suffolk La, Cannon St				23456
Rice, Griffith	Accountant	259 Regent St				123 56
Rice, Griffith	Accountant	53 Wigmore St, Cavendish Sq				7
Richards, Wm	Accountant	10 New City Chmbrs, Bishopsgate St			6 8	
Richards, Wm	Accountant	10 & 13 City Chmbrs, Bishopsgate			0	
Richards, W	Accountant	10 City Chmbrs, Bishopsgate			1	
Richards, W	Accountant	12 City Chmbrs, Bishopsgate			2	
Richards, Wm	Accountant	11 & 12 New City Chmbrs, Bishopsgate Within				3 5
Richards, W	Accountant	11 New City Chmbrs				6789
Richardson & Pegler	Accountants	22 Paternoster Row				56789
Ridgway, Alex F	Accountant, collector & commission agent	42 Leicester Sq				3
Ridgway, Alex F	Accountant	42 Leicester Sq				45
Ridgway, R B H	Accountant	4 Trafalgar Sq, Pall Mall East				9
Ring, George	Agent & accountant	25 Finch La, Cornhill		9		
Rigg, G	Agent & accountant	25 Finch La, Cornhill		0		
Ring, Geo	Agent & accountant	2 Bartholomew La		1		
Roberts, Geo	Accountant	18 Aldermanbury				7
Roberts, G W	Accountant	6 Throgmorton St				8
Robinson, G L	Insurance broker & commission agent & accountant	98 Gracechurch St				9
Robinson, Hy	Accountant & agent	2 Gt Pulteney St, Golden Sq				45
Robinson, Hy	Accountant	2 Gt Pulteney St				67
Robinson, Henry	Accountant & commercial agent, Registrar of births, deaths, &c for Berwick St district	4 Cambridge St, Golden Sq				9
Robinson, J & Co	Accountants	21 Lit St Thomas Apostle			34	
Robinson, Jno	Accountant, &c	21 Lit St Thomas Apostle			6 8	
Robinson, Jno	Accountant & general agent	21 Lit St Thomas Apostle			0	
Robinson, Jno	Accountant	21 Lit St Thomas Apostle			12	
Robinson, Jno	Accountant	20 Lit St Thomas Apostle				345
Roche, W	Accountant	1 White Lion Ct, Cornhill				6
Roe, Edw	Accountant	6 North Pl, Grays Inn La				9
Rohde, Saml	Accountant	3 Crosby Sq, Bishopsgate				3
Rohde, Sam	Accountant & agent	3 Crosby Sq				6789
Rose, J M	Accountant	14 Old Jewry			6	
Rose, Joseph	Auctioneer & accountant	Church Ct, Old Jewry		9	6 8	
Rossollotty, B	Accountant	30 Jermyn St				2
Rossollosky, Barthmew	Accountant	31 Jermyn St				3
Rosselloty, Barth	Accountant	31 Jermyn St				4

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Rossellots, B	Accountant	3 Warwick St, Chancery La				6
Rosselly, B	Accountant	3 Warwick St, Chancery La				7
Rosselloty, B	Accountant	3 Warwick St, Charing Cross				89
Rothwell, Wm	Accountant	1 Birchln La				1
Routledge, John	Accountant	2 Britannia Pl, Limehouse			1	
Rowell, Chas J	Accountant & agent	41 Bow La, Cheapside				<u>3</u>
Sampson, Saml	Auctioneer & accountant	16 Size La, Bucklersbury			9	
Sampson, J	Accountant & auctioneer	16 Sise La, Bucklersbury			0	
Sandeman & Austin	Accountants	1 Church Ct, Old Jewry				1
Sandeman & Mould	Accountants, &c	1 Sion College Gdns, Aldermanbury				4
Sandeman & Co	Accountants	36 Old Jewry				67
Sanders, J	Accountant	1 Lit Charlotte St, Blackfriars Rd				9
Scholefield, Jas	Accountant	35 Craven St, City Rd				6
Scott, Thomas	Accountant	23 Nicholas La, Lombard St			9	
Scott, Thos	Accountant	157 Fenchurch St			1	
Seton & Jeffereys	Accountants	1 Trump St, Cheapside				6 8
Shaw, Richd	Accountant & general agent	12 London Rd			2	
Sheldrick, Geo	Accountant	Goldsmiths' Hall				6 8
Shortney, Richard	Commercial accountant	Elder St, Norton Falgate/Spital Sq			90	
Shortney, Rd	Accountant	22 Elder St, Norton Falgate			1	
Silk, S T	Accountant	Cannon Row, Westminster				34
Sim, Wm	Accountant	17 Kings Arms Yd, Coleman St				6 0123
Sim, Wm	Accountant	48 Lothbury				7
Simpson, J H	Accountant	Lit St Thomas Apostle			9	
Simpson, James H	Accountant	20 Lit St Thomas Apostle			0123	
Skaife, S T	Accountant	3 Plough Ct, Lombard St			9	
Skaife, J S	Accomptant	2 Plough Ct, Lombard St			0	
Skaife, J S	Accountant	21 Tokenhouse Yd, Lothbury				1234
Skyrme, Jas	Accountant	1 Angel Ct, Throgmorton St				4
Smith, Edw	Accountant	23 Old Jewry				6
Smith, Jas & Co [22]	Accountants	29 Princes St, Bank				6
Smith, John	Accountant & auctioneer	26 Basinghall St			9 1	
Smith, Jno	Accountant	1 Pancras La, Cheapside				8
Smith, John	Accountant	34 Walbrook				0123
Smith, John	Arbitrator & accomptant	76 Cornhill			0	

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Smith, John	Accountant	76 Cornhill			12	
Smith, J W [23]	Accountant	8 Grays Inn Sq			6	0123456
Smith, J W	Accountant	48 Lincolns Inn Fields				89
Smith, Robert	Accountant	8 Bunhill Row, Moorfields			9	
Smith, Thomas	Accountant	27 Lit St Thomas Apostle			90123	
Smith, Thos	Accomptant	37 Commercial Sale Rooms, Mincing La			234	
Smith, Thos	Accountant	13 St Helens Pl			6 8	
Smith, Wm	Accountant	14 Fenchurch St			6	
Smith, W R	Accountant	110 Fenchurch St			8	
Smith, W R	Accountant & referee	110 Fenchurch St				0
Smith, W R	Accountant	2 Langbourn Chmbrs, Fenchurch St				123
Snow, John Wright	Accountant & auctioneer	56 Dorset St, Salisbury Sq			01	
Snow, John Wright	Appraiser & accountant	56 Dorset St, Salisbury Sq			2	
Snow, J W	Accountant	56 Dorset St, Salisbury Sq			34	
Snow, W I	Appraiser & accountant	56 Dorset St, Salisbury Sq			6 8	
Sparkhall, E	Accountant	142 Cheapside				12345
Spearman, F C M	Accountant	31 York Rd, Westminster Rd				8
Stafford, Joseph	Accountant	6 Love La, Wood St			9	
Stamp, Robt	Accountant	Queens Head Inn Yd, Borough				4
Stanley, Jno	Accountant	41 Threadneedle St			6 8	
Stephens, Jno	Accountant	4 Tysoe St, Spafields				5
Stephens, Thomas	Accountant	John's Coffee House, Cornhill			0	
Stevens, F R	Accountant	12 Staining La				7
Stevens, Jas	Accountant, referee & agent	31 Charing Cross				9
Strachan, Robt	Accountant	43 Bow La			8	
Strachan, Robt	Accountant	39 Poultry				0
Strachan, Robt	Accountant	38 Bow La				1
Strachan, A	Accountant	38 Bow La				2
Strachan, R	Accountant	38 Bow La				3456
Strachan, Robt	Accountant, &c	33 Old Jewry				34
Strachan, Robt	Accountant, &c	38 Bow La				56
Stuart, James	Accountant	Marine Cres, Bermondsey			9	
Sutton, Wm	Accountant	80 Basinghall St				89
Sweet, W	Accountant	4 Old Jewry				8
Syfret, S	Accountant	16 Old Broad St & Lloyds				4

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Symonds, C	Accountant	48 Poland St, Oxford St				9
Tadman	Auctioneer & accountant	87 Leonard St, Shoreditch			8	
Talbot, Wm	Accountant	84 London Wall				0
Talbot, W	Accountant & agent	84 London Wall				12345
Talbot, W	Accountant & general agent	84 London Wall				6789
Tanner, B	Accountant & arbitrator	18 Sweetings All		9		
Tanner, B	Accountant, &c	18 Sweetings All, Cornhill		0		
Tanner, J H F & Co	Accountants, &c	East India Chmbrs			2	
Tanner, J H F & Co	Accountants	East India Chmbrs			34	
Tarrant & Carter	Accountants, &c	8 Basing La		1		
Tarrant & Carter	Accountants & auctioneers	8 Basing La		2		
Tarrant & Carter	Accountants	8 Basing La			34	
Tarrant & Carter	Accountants, &c	8 Basing La, Bread St				6
Tarrant, Saml	Auctioneer & accountant	26 Friday St				8
Taylor, T	Accountant	5 White Lion Ct, Birchin La		9		
Taylor, T	Accountant	3 White Lion Ct, Birchin La		0		
Taylor, T	Accountant	5 Whitelion Pas, Birchin La			34	
Thompson, J	Accountant	7 Birchin La				3456
Thomson & Whitlow	Accountants	6 Falcon St, Falcon Sq				1
Thoreau, P	Accountant	81 Gracechurch St			1	
Threlkeld, Dacre	Accountant, auctioneer & appraiser	133½ Cheapside				0
Threlkeld, D	Accountant & appraiser	47 Gutter La				12
Threlkeld, H	Accountant, &c	2 Star Ct, Bread St				9
Till & Miles	Accountants	25 Change All, Cornhill				45
Till, W	Accountant	25 Change All				678
Tinson, J	Accountant	2 Castle Ct, Budge Row			4	
Tinson, Thos	Accountant, &c	2 Castle Ct, Budge Row, Cannon St			6	
Tinson, Thos	Accountant, &c	15 Walbrook			8	
Tinson, Thos	Accountant	15 Walbrook				0
Titford, W J	Accountant & agent	49 Coleman St, Lothbury		0		
Titford, W J	Accountant	11 New Union St, Moorfields		1		
Todd, Archibald	Accountant & arbitrator	98 Dean St, Soho			6	
Todd, Arch	Accountant	12 Charles St, Trevor Sq				6789
Touray, M P	Accountant	23 Old Jewry				012
Vidler, J W	Accountant	4 Austin Friars				456
Wade, Wm	Accountant	3 New Sq, Lincolns Inn				0123456789
Walls, J	Accountant	14 Clifton St, Finsbury Sq				1

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Walton, Wm	Accountant	2 Philpot La, Fenchurch St			1234 6 8	
Waple, Jas	Accountant	34 Redlion Sq, Holborn				12
Warburton, Wm	Accountant	65 Coleman St			0	
Warner, Thos	Accountant	12 Gt Bland St, Gt Dover St				3456
Watson, Francis	Accountant & agent	7 Gt Smith St, Westminster		9		
Watson, Francis	Accountant	8 Thavies Inn, Holborn		01234	8	0123456789
Watt	Accountant & auctioneer	7 Popes Head All				1
Watt, J	Accountant	54 Aldermanbury				9
Watté, John	Accountant	140 Kingsland Rd			234	
Watte, Jno	Accountant	259 Tottenham Ct Rd				5
Wayland	Accountant	34 East St, Redlion Sq				123
Webb & Gibson	Accountants	9 Friar St, Blackfriars Rd				9
Webb, Geo	Accountant	14 Fenchurch St				1
Webb, G G	Accountant	14 Fenchurch St				2345
Webb, Geo	Accountant	25 Tokenhouse Yd				67
Webb, Geo	Accountant	1 Angel Ct, Throgmorton St				89
Webb, G G	Accountant	13 George Yd, Lombard St				12
Webb, G G	Accountant	12 George Yd, Lombard St				3
Webber, Robt	Agent & accountant	3 Wellington Ter, Blackfriars Rd				8
Webster, R M	Accountant	49 Watling St			12	
Webster, R M	Accountant	2 Cloak La, Queen St			4 6 8	
Webster, R M	Accountant	149 Aldersgate St				34567
Weddell, T	Accountant	28 Bacchus Walk, Hoxton				6
Welbourne, E	Accountant	23 Finch La				67
White, A	Accountant	76 Cornhill			0	
White, Robt	Accomptant	15 London St, Fenchurch St				0
Wilberfoss, R	Accountant & agent	15 Devonshire St, Bishopsgate		9		
Wilberfoss, R [24]	Accomptant	15 Devonshire St, Bishopsgate		0		
Wilkinson & Co	Accountants	27 Southampton Bldgs, Chancery La			0	
Wilkinson, Jno Jas	Accountant	17 Cateaton St				01234567
Wilkinson, Robert	Merchant & accountant	4 Turnwheel St, Cannon St		9		
Wilkinson, R	Accountant, &c	4 Cannon St		0		
Wilkinson, Robt	Accountant	3 Copthall Bldgs			234	
Wilkinson, Robt	Accountant & referee	3 Copthall Bldgs, Throgmorton St			6 8	
Wilkinson, Robt	Accountant	3 Copthall Bldgs				0123456789

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Wilkinson, Thos	Accountant	17 Cateaton St				12
Wilkinson, Thos	Accountant	8 Craigs Ct, Charing Cross				789
Willans, Wm	Accountant	1 Bridge St, Southwark				89
Willatts, Wm	Accountant	8 Fore St, Cripplegate		9		
Willats, Wm	Accountant	8 Fore St, Cripplegate		0		
Willats, Wm	Accountant	22 Paternoster Row, St Pauls			1234	
Willatts, Wm	Accountant	22 Paternoster Row				8 0123
Willats, Wm	Accountant	22 Paternoster Row				4
Willett, Charles	Accountant	7 Budge Row				23
Willet, Chas	Accountant, auctioneer & general agent	7 Budge Row				3
Willey, J & Sons	Agents & accountants	17 Buckingham St, Strand		90		
Willey, John & Son	Agents & accountants	17 Buckingham St, Strand		1		
Willey, Jas	Agent & accountant	17 Buckingham St			34	
Willey, Jas	Accountant	17 Buckingham St, Strand				6 8
Willey, Jas	Accountant	21 Coleman St, Bank				0123
Willey, Jas	Accountant	42 King St, Covent Garden				6
Willey, Jas	Accountant	15 Beaufort Bldgs, Strand				789
Willey, Jas & Thos	Accountants	80 Basinghall St			4	
Willey, Thos	Accountant	9 Frith St, Soho				123456
Williams, C H	Accountant	231 Strand				0
Williams, C H	Accountant & general agent	Aldine Chmbrs, Paternoster Row				1
Williams, John	Agent & accountant	34 Whitecross St			0	
Williams, Wm	Accountant	2 Tavistock Row, Covent Garden				234
Wilson, Alexr	Accountant & arbitrator	17 Tokenhouse Yd				6
Wilson, Alex	Accountant	8 Old Jewry, Cheapside				0123456
Winstanley, Jno	Accountant	5 Austinfriars				0123456
Wood, John	Accountant	15 Basinghall St			01234	
Wood & Horwood	Accountants	15 Basinghall St				6
Wood, Jno	Accountant	3 Basinghall St				012
Wood, Jno	Accountant & referee	15 Jewin Cres				3456
Wood, Jno	Accountant	5 Jewin Cres				789
Wrigglesworth, James	Accountant, &c	3 Pancras La, Bucklersbury		9		
Wrigglesworth, J	Accountant	12 Bucklersbury				8
Wrigglesworth, Jno	Accountant	26 Bucklersbury				01
Wright, G T	Accountant	12 Blenheim St, Bond St				1
Wright, Wm	Accountant & agent	5 Mincing La, Fenchurch St		90		
Wright, Wm	Accountant	157 Fenchurch St			34	
Wright, W	Accountant & agent	65 Paternoster Row				6
Wright, Wm	Accountant, appraiser & agent	40 Liverpool St, Broad St				8
Wright, Wm	Accountant & agent	40 Liverpool St, Finsbury				0123
Wright, Wm	Accountant & agent	35 Royal Tunnel Mart, Rotherhithe				3

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Wryghte, Wm Chas	Accountant	85 Basinghall St				<u>3</u>
Wryghte, W C	Accountant	84 Basinghall St				4
Wrighte, Wm Chas	Accountant	66 Basinghall St				6
Wryght, W C	Accountant	66 Basinghall St				78
Wryght, W C	Accountant	55 Basinghall St				9
Wyman, F & C	Accountants	24 Nicholas La			8	
Yeats	Accountant	8 Throgmorton St				2

Notes

1. See also Quilter & Ball.
2. See Husey & Brown.
3. See Brawn, Thos.
4. See also Smith, Jas & Co.
5. See also Jackson & Dick.
6. See also Dunman, Geo.
7. See also Dimman, Geo.
8. See also Mill & Harrison.
9. See also Katte, Stephen.
10. See also Hill, Timothy.
11. See Bailey & Co.
12. See also Husey & Brown.
13. See also Heald, Timothy.
14. See also Heseey & Brown.
15. See also Dick, Jno.
16. See also Hatte, Stephen.
17. See also Harrison, T.
18. See Sandeman & Mould.
19. See also Pursey, J.
20. See also Pinsey, J.
21. See also Abbott, P H.
22. See also Campbell, Smith & Co.
23. There is a second identical entry for Smith, J W in 1831, 1832 and 1833.
24. There is a second, almost identical, entry in 1820 for Wilberfoss, R included in the alphabetical sequence as if it were spelt with a double 'l'.

PIGOT'S LONDON DIRECTORIES, 1822-1839

The entries listed below have been extracted from the classified sections and any addenda in the following:

Pigot and Co.'s London & Provincial New Commercial Directory ... (1822-23, 1823-24, 1826-27)

Pigot and Co.'s National London, & Provincial Commercial Directory ... (1832-34)

Pigot and Co.'s London Alphabetical and Classified Commercial Directory ... (1836, 1838G)

Pigot and Co.'s Royal National and Commercial Directory ... (1839)

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Abbott, John	Accountant	36 New North St, Finsbury				6
Abbott, John	Accountant	84 Wapping Wall				89
Abbott, P H	Accountant	14 Wallbrook			23	
Abbott & Wilkinson	Accountants	2 Wallbrook			6	
Abbott, Quilter & Ball [1]	Accountants	10½ King's Arms Yd, Coleman St				2
Adams, Edward Richards	Accountant	8 Basinghall St			23	6
Adams, Edward Richards	Accountant	New Bridge St, Blackfriars				2 6 89
Adams, George	Accountant	117 Gt Russell St				6
Adron, Henry	Accountant	33 Old Jewry				8
Ady, Joseph	Accountant	11 Circus, Minories				2
Aldwell, William	Accountant	8 Rotherfield St North, Lwr Rd, Islington				2
Allen, Jno	Accountant (& auctioneer)	74 Judd St			6	
Alston, George	Accountant	89 Hatton Garden				6
Archibald, Alexander	Accountant (& collector of debts)	8 Thayer St, Manchester Sq				2
Arnold, Geo	Accountant	10 Old Fish St				8
Atwood, Ths	Accountant	39 Belvidere Pl, Bridge Rd, Southwark				2
Atwood, Thos	Accountant	8 Wellington Ter/St, Blackfriars				6 89
Auld, Robt	Accountant	Scottish Hall, Crane Ct			23	6
Auld, Robert	Accountant	7 Crane Ct, Fleet St				6
Austie, Alfred	Accountant	5 Adams' Ct, City				9
Bailey, Jas	Accountant	51 Watling St			3	6
Bailey, Joseph & Co	Accountants	1 Castle Ct, Budge Row				2
Bailey, Jas	Accountant	1 Castle Ct, Budge Row, City				6 9
Bailey, John	Auctioneer & accountant	Finch La Chmbrs, Cornhill				8
Baillie	Accountant	28 Villiers St, Strand			2	
Ball, John [2]	Accountant	10½ King's Arms Yd, City				9
Banks, Joseph	Accountant	81 Old Broad St				2
Banks, Joseph	Accountant	18 Fish St Hill				8

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Banner	Accountant (& agent)	31 Lit Mary le Bone St			6	
Barham, James Thomas	Accountant	43 Bread St, Cheapside				2
Barham, Jno	Accountant	& 141 Strand 11 Queen St Pl, Up Thames St				9
Bartlett, John	Accountant	Clement's Inn Chmbrs				6
Barwis, Wm H B	Accountant	1 New Boswell Ct, Carey St				6
Bauck & Patrick	Accountants	13 Paternoster Row			6	
Baylis, Wm	Accountant	12 Grafton St, Bond St			3	
Beal, John & Co	Accountants	27 Mining [? Mincing] La				9
Beall, John	Accountant	15 Grenada Ter, Commercial Rd				6 89
Begbie, G C	Accountant	63 Coleman St, City				<u>89</u>
Bell & Tribe	Accountants	59 Basinghall St				9
Benstead, John S	Accountant	12 Basing La, City				9
Bent, Henry	Accountant	16 Furnival's Inn				6
Berridge, Joseph	Accountant (& agent)	25 Threadneedle St			2	
Berridge, Joseph	Accountant	10 Birchin La, Cornhill				6
Berridge, Jas	Accountant	22 Salters Hall				9
Binckes, John M	Accountant (& surveyor)	74 Coleman St				2
Binham, John	Bill broker (& accountant)	24 Grafton St, Fitzroy Sq			6	
Binns, Wm	Accountant	3 Crooked La, Cannon St				2
Bishop & Burder	Accountants	66 Paternoster Row				6
Blake, Wm	Accountant	11 Gt Winchester St, City			6	
Blake, Wm	Accountant (& arbitrator)	Chancery Chmbrs, Quality Ct, Chancery La				2
Blake, Wm	Accountant (late of Quality Ct, Chancery La)	158 New Bond St				8
Bond, Geo	Accountant	7 Mount Row, Islington			3	
Bond, Geo	Accountant	23 High St, Pentonville			6	
Bond, Geo	Accountant	18 Praed St, Paddington				2
Bond, George	Accountant	23 Somerset Pl, Hoxton				6
Borradaile, John	Accountant	53 Basinghall St			23	
Borradaile, Wm	Accountant	53 Basinghall St			6	
Borradaile, John	Accountant	18 London Wall				2
Bosanquet, Richd John	Accountant	51 Threadneedle St				6
Bottrell, Richard	Accountant	3 Bishopsgate Church Yd				6

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Bousfield, Fredk	Accountant	2 Bow La, Cheapside				2
Bowman, William	Agent (& accountant)	4 Cophall Bldgs, Throgmorton St				2
Boyce, Sml	Accountant	67 Church Row, Fenchurch St				8
Boyes, George Mence	Accountant	31 Abchurch La				6
Boykett, Charles	Accountant	9 Symonds Inn			3 6	
Bradley, B & Co	Accountants	25 St Swithin's La				89
Bray, Wm Forrester	Accountant	Liverpool St, King's Cross				2
Broom & Bagshaw	Accountants	7 Basinghall St				2
Broom & Bagshaw	Accountants	70 Aldermanbury				6 8
Broom & Bagshaw	Accountants	35 Coleman St				9
Brown, Thomas	Accountant	243 Strand				2
Brown, William	Accountant	10 Bucklersbury				6 8
Brown & Russell	Accountants	16 Bucklersbury				9
Bryson, George	Auctioneer & appraiser (& accountant)	20 Lad La			6	2
Bryson, George	Accountant	11 Basing La, City				89
Bumford, J	Accountant	8 Jewin St, Cripplegate			<u>2</u>	
Bumford, John	Accountant	12 Jewin St, Cripplegate			3 6	
Burke	Accountant	2 Bank Chmbrs, Lothbury				6
Burles, Chs	Accountant (& agent)	52 Lit Eastcheap				2
Burrows	Accountant	34 Frith St, Soho				9
Butler, Thos	Accountant	92 Mary St, Hampstead Rd				2
Buttler, Cornelius	Accountant (& agent)	15 Old Jewry			23	
Buttler, Cornelius	Accountant (& agent & broker)	15 Old Jewry				2
Capes, John S	Accountant	39 Friday St, Cheapside			2	
Capes, John Storey	Accountant (& auctioneer)	39 Friday St, Cheapside			3 6	
Capes, John Storey	Auctioneer & appraiser (auctioneer & accountant)	39 Friday St, Cheapside			6	
Capes & Jury	Accountants	2 Budge Row				2
Capes, J S	Accountant	5 Barge Yd, Bucklersbury				6
Capes, J S	Accountant	Barge Yd, Bucklersbury				9
Carlton, George D	Accountant	3 Welbeck St				8
Carter, Jos	Accountant	43 Bread St, Cheapside				2
Castello, Daniel	Accountant	25 Bevis Marks				2
Castello, Daniel [3]	Accountant	8 Bevis Marks				6 8
Cathcart, Peter Hawke	Accountant	80 Chancery La			23 6	

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Chambers, G	Accountant	2 Cobourg Rd, Old Kent Rd				89
Chapman, Henry	Accountant	68 Greenfield St, Whitechapel			6	
Chapman, Wm	Accountant	11 Ball All, Lombard St			6	
Charlton, Richd A	Accountant	18 Warwick Sq				89
Clark, James	Auctioneer & appraiser (& house, land & estate agent; & accountant)	28 St Swithin's La				2
Clarke, Thos	Accountant	21 Finch La, Cornhill		3	6	
Codner, Ts Rd	Accountant	22 Change All, Cornhill				2
Cogan, Edward	Accountant	15 Walbrook				9
Coleman, Jas Edw	Accountant	2 Crown Ct, Broad St				9
Cook, James	Accountant	72 Star St, Edgeware Rd				9
Cookworthy, Fred C	Accountant	24 Castle St, Falcon Sq				9
Cooper, John James	Accountant	1 Bread St, Cheapside			6	
Copeland, Samuel	Accountant	48 Mark La, City				6
Copland, Rob	Accountant	Chancery Chmbrs, Quality Ct			23	
Copland, Robert	Accountant	Quality Ct, Chancery La		6	2	6 89
Corbett, Benjamin	Accountant	2 Pancras La, Bucklersbury				2
Corbett, Benjamin	Accountant	9 Bow La				8
Corbett, Benjamin	Accountant	67 Paternoster Row				9
Cordwell, Charles	Accountant	29 Wyndham St				6
Cornford, T	Accountant	112 Warwick Row, Blackfriars				2
Cornish, John	Accountant	22 Bread St Hill			23 6	
Corpe, Henry	Accountant	3 Bank Chmbrs, Lothbury				6
Costello, Daniel [4]	Accountant	8 Bevis Marks				9
Cottle & Watt	Auctioneers & appraisers (& accountants)	9 Cary La, Foster La			23 6	
Cottle & Watts	Accountants	9 Carey La, Cheapside			3	
Court, Wm	Accountant	3 Lincoln's Inn, New Sq			6	
Cowdrey, Wm	Accountant	65 John St, Holland St				2
Crerar, Robt	Accountant	29 Princes St, Bank			6	
Crombie, Alxr	Accountant	9 Grafton St, Fitzroy Sq				2
Cromwell, Geo	Accountant	2 Bell Yd, Doctors Commons			23 6	

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Crute, Richd	Accountant	21 Wellington St, Newington Causeway				8
Cullen, Robt	Accountant	22½ Basinghall St			<u>2</u>	
Cullen, Robert	Accountant (& arbitrator)	22½ Basinghall St			3	6
Dalton, John W F	Accountant	46 Lime St, City				6 8
Dalzell, Robert Milligan	Accountant	Broad St Chmbrs, Old Broad St				2
Dane, Jas Samuel [5]	Accountant (& agent)	14 Walbrook				2
Dane, James Samuel	Accountant	14 Walbrook				6 89
Daniel, Richd	Accountant	2 King St, Covent Garden				6
Davidson, T R	Accountant	5 Adams' Ct, Old Broad St				2
Davison, Thos Robinson	Accountant	13 Birchin La				6 89
Davies, Evan	Accountant	62 Bread St			3	
Davies, Evan	Accountant	43 Watling St			6	
Davies & Cassin	Accountants	43 Watling St				2
Davies, Evan	Accountant	21 Coleman St				6 89
Daw, James Samuel [6]	Accountant (& agent)	14 Wallbrook			6	
Day, John	Accountant	27 Basinghall St				8
Deacon, Henry	Accountant	33 Waterloo Rd				9
De Bernardi	Accountant	3 Warwick St, Charing Cross				8
De Bernardy, C W	Accountant	3 Warwick St, Charing Cross				9
Deedy, John	Accountant	10 Southwark Sq				6 89
Deudney, Jno	Accountant	1 Whitelion Ct, Cornhill				2
Dewdney, Henry	Accountant (& agent)	7 Waterloo Ter, Commercial Rd				2
Dod, Charles	Accountant	4 Frith St, Soho			23	
Dorvell, George	Accountant	2 Brompton Rd, Knightsbridge				6
Dransfield, James	Accountant	68 Chancery La				6
Dransfield, Jas	Accountant	12 Chatham Pl, Blackfriars				8
Duncan, Andw	Accountant	3 Church Ct, Old Jewry			2	
Duncan, Andw	Accountant (& agent)	3 Church Ct, Old Jewry			3 6	2
Duncan, Andrew	Accountant	10 Tokenhouse Yd				6 89
Dunman, Geo	Accountant (& arbitrator)	6 Wartbrook Pl, Doctors Commons			2	
Dunman, Geo	Accountant (& arbitrator)	6 Wardrobe Pl, Doctors' Commons			3 6	
Dunman, George	Auctioneer & accountant	6 Wardrobe Pl				<u>2</u>
Eagar, Edward	Accountant	20 Bartlett's Bldgs				9
Eastwood, William	Accountant	51 Fore St, City				89

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Edgell, Frederick	Accountant	76 Basinghall St				2
Edgell, Frederick	Accountant	6 Finsbury Pavement				6
Edgell, Hen Parsons	Accountant	5 Edmund Pl, Aldersgate St				2
Edgell, Henry Parsons	Accountant	13 Bouverie St				89
Edney, John	Auctioneer & appraiser (& accountant)	2 St John St, Clerkenwell			3 6	2
Edney, Jno	Accountant	2 St John St, Clerkenwell			6	
Edwards, Jno	Accountant	25 Threadneedle St			6	
Eedes, John	Accountant	14 Lit Knightrider St				6 9
Ekins, Geo	Accountant	2 Brunswick Pl, Bridge Rd, Southwark				2
Evans, Henry	Accountant	12 Copthall Ct			23	
Evans, John Edward	Accountant	1 Trump St, King St, Cheapside				2
Fabion	Accountant	5 Barge Yd, Bucklersbury				2
Faircloth & Armstrong	Accountants	5 Lad La, Wood St				6 89
Fairnington, Wm	Accountant	20 Golden Sq				2
Fall, Geo	Accountant	55 Bread St, Cheapside			23	
Fall & Dorvell	Accountants	30 Bread St			3	
Fall, Geo	Accountant	36 Bread St, Cheapside			6	
Fasson, Benjn	Accountant	17 Lime St, Leadenhall St				6 89
Fawell, T	Accountant	3 Rood La, Fenchurch St			2	
Fawell, Thos	Accountant	2 Lit Tower St			3 6	
Fellows, Thos	Accountant	11 Aldersgate St			3	
Fenn, John	Accountant	35 Commercial Sale Rooms, Mincing La			23	
Fenn, John	Accountant	38 Commercial Sale Rooms, Mincing La			6	
Fenn, John	Accountant (for commercial sale room)	38 London Commercial Sale Rooms, Mincing La				2
Fenn, J	Accountant	38 Commercial Sale Rooms				89
Fernie, Ebenezer	Accountant	35 Cornhill			6	
Fernie, Ebenezer & Jos	Accountants	138 Leadenhall St			2	
Fernie, Joseph	Accountant	138 Leadenhall St			3 6	2 89
Fichet, J B	Accountant	53 Hatfield St, Stamford St, Gt Surrey St & 26 Princes St, Ratcliff Highway			6	
Finney, J	Auctioneer & appraiser (& accountant)	6 Falcon Ct, Fleet St			3	
Finney, John	Accountant	40 Milk St, Cheapside				2
Finney, John	Accountant	52 Watling St				6 89
Flather, Harrison	Accountant	52 Mount St, Davies St				6
Fry, Alfred Augusts	Accountant	53 Gt Ormond St				2

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Fry, Wm Thomas	Accountant	78 Up Stamford St, Waterloo Rd				2
Fry, William Thomas	Accountant	1 Furnival's Inn				6
Fulham, J T	Accountant	41 Threadneedle St				9
Fyffe, Hy M	Accountant	13 Crosby Hall Chmbrs				8
Gaillard, P	Accountant	134 Curtain Rd			3	
Gall, Wm Hy	Accountant	100 Bishopsgate Within			2	
Gall, William Hy	Accountant (& agent)	100 Bishopsgate Within			3	
Garrett, Joshua H	Accountant	64 Long La, Borough				2
Gedge, John Thos	Accountant	4 Wellington St, Strand				9
Gentel, Charles	Accountant	42 Coleman St, City				89
George, Joseph Henry	Accountant (& agent)	57 Gt Suffolk St, Borough				2
Gerlach, G H	Accountant	33 Gt St Helens			2	
Gerlach, P C	Accountant (& agent)	33 Gt St Helen's, Bishopsgate			3	
Gerlach, P C	Accountant	2 St Swithin's La				6
Gerling, Jno Andrews [7]	Accountant	47 West Smithfield				2
Gibbons, Arthur Daniel	Accountant	2 Bath Pl, Marylebone				6
Girling, Jno Andrews [8]	Accountant	21 Maddox St, Regent St				6 89
Glover, Joseph	Accountant	26 Bucklersbury				6 8
Glover, Joseph	Accountant	76 Bucklersbury				9
Goodchap Brothers	Accountants	3 Crooked La, City				9
Goodsir, Jos	Accountant	2 Whitelion Ct, Cornhill				2
Gould, Wm	Accountant	3 Gt Bell All			2	
Graffe, Joseph	Accountant	24 Lucas St, Commercial Rd & George Yd, Lombard St			2 3	
Grafftey, Samuel	Accountant	159 Fenchurch St				2
Grant, John	Accountant	2 Lawrence Pountney La, Cannon St				2
Gray, Hy	Accountant	3 Dean's Ct, Doctors Commons			23	
Gray, Hy	Accountant (& agent)	3 Dean's Ct, Doctors Commons				6
Gray, J	Accountant	18 Edgware Rd			2	
Gray, Hy	Accountant (& agent)	18 Edgware Rd			3	
Gray, Henry	Accountant (& agent)	3 Lwr Frederick St, Edgware Rd				6
Gregory, Samuel	Accountant	18 Old St Rd			23	
Gregory, Samuel	Accountant	18 Pump Row, Old St Rd				6

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Groom, Jas Foster	Accountant	12 Abchurch La, Lombard St				2
Haigh & Co	Accountants	45 Up Marylebone St				9
Hale, John Wm	Accountant	3 White Lion Ct, Cornhill				6 9
Hall, Wm	Accountant	78 Albany St, Regent's Pk				2 8
Halred, John Thos [9]	Accountant	14 Old Jewry				8
Hance, Jno	Accountant	Carpenter's Hall, London Wall			23	
Hardacre, Geo	Accountant	2 Bush La, Cannon St				2
Hardacre, George	Accountant	12 Billiter Sq				6
Harrison, John [10]	Accountant	3 Hagley Pl, New Kent Rd			6	2 6 89
Hatred, John Thomas [11]	Accountant	14 Old Jewry				9
Hayward, Charles	Accountant	Bellchamber's Pas				6
Haywood, Chas	Accountant	Bellchamber's Pas				8
Hazell, John	Accountant	9 Gresse St, Rathbone Pl/Oxford St/ Tottenham Ct Rd				2 6 8
Heald & Son	Accountants	7 Cloak La, Dowgate Hill/Cheapside			23 6	
Heald, Timothy	Accountant	7 Cloak La, Cheapside			6	
Heath, Richard	Accountant (& wool broker)	224 Bermondsey			3	
Heathfield, Matt	Accountant	138 Leadenhall St			3	
Heathfield, Matthew	Accountant (& agent)	138 Leadenhall St				2
Heathfield, Rd	Accountant	2 Green Lettuce La			3	
Heathfield, Richard	Accountant	77 Cornhill				6
Hebert, Henry	Accountant (& agent)	22 Castle St East				2
Hebert, Henry	Accountant	2 Elder St, Spital Sq				6 89
Herbertson, James	Accountant	5 Dufour's Pl, Broad St			6	
Herriott, Walter	Accountant	5 Broad St Chmbrs, Old Broad St				2
Hibon, Wm	Auctioneer & appraiser (& accountant)	34 Old Change, Cheapside			23 6	2
Hill, Robt	Accountant	26 Bucklersbury			2	
Hill, R	Accountant	14 Wallbrook			6	
Hockley, Edward	Accountant	2 Bell Yd, Doctors' Commons				2
Hoile, Isaac & Co	Accountants	22 Cursitor St, Chancery La				6
Holborn, Will	Accountant	8 Cloak La, Dowgate Hill			2	
Holborn, Wm	Accountant	15 Cloak La, Dowgate Hill			3	
Holborn, Wm	Accountant	56 Lombard St			6	
Holborn, William	Accountant (& referee)	56 Lombard St				2

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Holborn, William	Accountant	56 Lombard St				6
Holborn, Wm	Accountant	76 King William St				89
Holding, Geo & Samuel	Accountants	South Sea Chmbrs				6
Holmes, Samuel	Accountant	2 Panton St, Haymarket				2
Hopwood, William	Accountant	13 Paternoster Row				6 89
Horwood, Thos Richd	Accountant	31 St Swithin's La				6
Horwood, Thos Rd	Accountant	32 St Swithin's La				9
Hoyle, John	Accountant	15 Bucklersbury				2
Hoyle, John	Accountant	119 Cheapside				6 89
Hunter, Alex C	Accountant (& commercial agent)	17 & 18 Tokenhouse Yd			6	
Hunter, Alexander C	Accountant (& agent)	17 Tokenhouse Yd, Lothbury				2
Husey & Brown	Accountants (& referees)	91 Watling St			2	
Husey & Brown	Accountants (& referees)	Bishopsgate			3	
Husey & Brown	Accountants	3 Packers Ct, Coleman St			6	
Hutton, Jas	Accountant	2 Gt St Helens			23 6	
Hutton, Jas	Accountant (& referee)	2 Gt St Helen's				2
Illingworth, Henry	Accountant (& arbitrator)	10 Quality Ct, Chancery La				2
Ingall, Charles	Accountant	23 Finch La				9
Ingram, Jno	Accountant	13 South Sea Chmbrs				2
Ingram, Jno	Accountant	26 Dover Pl, New Kent Rd				2
Iselin, Jno Jas	Accountant	91 Gracechurch St			23	
Iselin, Jno Jas	Accountant	John's Coffee House, Cornhill			6	
Jackson & Dick	Accountants	7 Clement's Inn				2 6
Jackson, Geo	Accountant	11 Austin Friars			2	
Jackson, Joseph	Accountant	2 Sambrook Ct, City				9
Jenkins, Walter	Accountant	4 Gt Russell St, Bloomsbury			6	
Jenks, James	Accountant	14 Walbrook			23 6	
Jenks, James	Accountant	5 Martin's La, Cannon St				6 89
Jones	Accountant	4 White Lion Ct, Birchin La			3	
Jones, Edw T	Accountant	3 Chapel Pl, Poultry			3	
Jones, Edward Thomas	Accountant	8 Coleman St, City			6	2 6 8
Jones, Evan	Accountant	71 Lwr Thames St				6
Jones, James	Accountant	13 Paternoster Row				6
Jones, James	Accountant	139A Cheapside				89

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Jones, William	Accountant	31 Basinghall St				9
Joy, William	Accountant	14 Paternoster Row				8
Jullion, J	Accountant	36 Chancery La			3 6	
Jury, James	Accountant	3 Pancras La, Queen St, City				6
Katte, Stephen	Accountant	38 Cornhill			23 6	
Katte, Stephen	Accountant	Tom's Coffee House, Cornhill				2
Katte, Stephen	Accountant	38 Essex St, Strand				6
Kelly, James	Accountant	15 Cannon St Rd, St George's in the East				2
Kinning, Thomas	Accountant	28 Greek St, Soho				6
Kinning, Thomas & Co	Accountants, house agents, surveyors, appraisers & undertakers	20 Hanway St, Oxford St				6
Kirkpatrick, George	Accountant	Quality Ct			3 6	
Knight, T D	Accountant	2 Angel Ct, Skinner St				89
Labram, James	Accountant	8 Brown's La, Spitalfields				6
Lane, W H	Accountant	6 Ironmonger La, Cheapside			2	
Lane, W H	Accountant (to the Mercers' Company)	6 Ironmonger La, Cheapside			3 6	
Last, Mark	Accountant	24 Bread St, Cheapside			6	
Lawson, James	Accountant	16 Garlick Hill, Up Thames St				2
Lay, Jas	Accountant	22 South Molton St, Oxford St			3 6	
Lay, Thomas	Accountant	13 Carburton St, Fitzroy Sq				2
Leary, Cornelius	Accountant	5 Three King's Ct, Lombard St				2 6
Leary, Cornelius	Accountant	19 Clements La				8
Leary, Cornelius	Accountant	19 & 20 Clements La				9
Ledger, George	Accountant	1 Star Ct, Bread St, City				6
Leech, Hy	House, land & estate agent (& accountant)	18 Gate St, Lincoln's Inn Fields			6	
Lingham, Geo Augustus	Accountant (& agent)	9 Milk St, Cheapside				2
Linton, Wm	Accountant (& general agent)	4 Nicholas La, Lombard St			23	
Linton, Wm	Accountant	15 Walbrook			6	
Lockington, Chs	Accountant	8 John St, Oxford St				2
Love, Samuel	Accountant	19 Basinghall St				6 8
Lyon, George	Accountant	29 Crosby Hall Chmbrs				9
M'Donald, Daniel	Accountant	13 Gt Hermitage St				6

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Maclaurin, Daniel	Accountant	40 Coleman St			3	
Maclaurin, Duncan	Accountant (& agent)	83 Lombard St			23	
Maclaurin, Daniel	Accountant	83 Lombard St			6	2 6 89
Manson, Chas Ross	Accountant	24 Diamond Row, Stepney				6
Martin, David	Accountant	13 Paper Bldgs, Temple				8
Martin, W S	Accountant	43 Bread St				6
Mason, Geo W W	Auctioneer & appraiser (& accountant)	19 Castle St, Falcon Sq			3	
Mason, G W W	Accountant	19 Castle St, Falcon Sq			6	
May, Jos	Accountant	3 Salters Hall Ct, Cannon St			3	
May, Josh Ambrose	Accountant	16 Pinner's Hall, Old Broad St			6	
May, A J	Accountant	16 Pinner's Hall, Broad St				2
Mayo, John	Accountant	76 Cornhill			23	
Middlewood, Joshua	Accountant	2 Pope's Head All, Cornhill			6	2 6
Miles, W H	Accountant	13 Bucklersbury				6
Mill & Harrison	Accountants	39 Clement's La			2	
Mill & Harrison [12]	Accountants (& agents)	39 Clement's La			3	
Miller, Dnl Jinnieswood	Accountant	Milford Pl, Camberwell New Rd				2
Miller, James	Accountant	4 Penton St, Pentonville				2 6
Mills, Jn	Auctioneer & appraiser (& accountant)	62 Cornhill			2	
Monday, Joseph	Accountant	2 Adam's Ct, City				2
Moore, John	Accountant (& law stationer)	14 Cursitor St, Chancery La			6	
Moore, R T	Accountant	12 Size La			2	
Moore, Rbt Tomlinson	Accountant	12 Castle Ct, Budge Row			3 6	2
Morris, John	Accountant	7 Chapel Pl, Oxford St				6
Morris, Jopel	Accountant	7 Chapel Pl, Oxford St				8
Morris, John	Accountant	7 Chapel Pl, Oxford St				9
Moxam, Stephen	Accountant	1 Freeman's Ct, Cornhill				89
Munton, Davison	Accountant	1 Surrey Pl, Rotherhithe				2
Nixon, John Henry	Accountant	1 Hall Pl, Kennington La				8
Obree, C H	Accountant	Mitre Ct, Fenchurch St			2	
Obree, Chas Henry	Accountant (& translator of languages & agent in bankruptcies)	Mitre Ct, Fenchurch St			3	
Obree, Chas Henry	Accountant (& translator of languages & agent in bankruptcies)	3 Mitre Ct, Fenchurch St			6	

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
O'Donnoghue, Cornelius	Accountant	3 Cannon Row, Westminster			3	
Oliver, Geo	Accountant	113 Gutter La			6	
Oliver, George	Accountant	7 Lawrence La, City/Cheapside				2 6 8
Oliver, G & Son	Accountants	7 Lawrence La, Cheapside				9
Oliver, Saml	Accountant	9 Gt Distaff La			2	
Oliver, Wm	Accountant	38 Paradise St, Rotherhithe				2
Ollivier, Claud	Accountant	6 Bolton St, Piccadilly				6 89
Orchard, Isaac	Accountant	1 South Sea Chmbrs			2	
Oxley, Arthur	Accountant	37 Nicholas La				9
Parrinton, Joseph & Son	Accountants	16 King St, Cheapside				2
Parrinton & Son	Accountants	16 King St, Cheapside				6 89
Paul, Jn	Accountant (& agent)	3 Copthall Bldgs			6	
Paul, John	Accountant	29 Surrey Pl, Old Kent Rd				6 89
Pearsell, Jas	Accountant (& referee)	145 Cheapside			2	
Pearsall, Jas	Accountant (& referee)	145 Cheapside			3 6	
Perkins, T & T	Accountants	1 Angel Ct, Throgmorton St			6	
Perkins, Henry Timothy	Accountant	1 Angel Ct, Throgmorton St				2
Perkins, Hy Timothy	Accountant	2 Copthall Bldgs, City				6
Perkins, H T	Accountant	8 St Swithins La, City				8
Perry, Thos	Accountant (& agent)	74 Cornhill				2
Perry, Thomas	Accountant	76 Cornhill				6
Pink, Edmd	Accountant	Prior Pl, East St, Walworth				6
Piper, John	Accountant (& auctioneer)	18 Basinghall St			23	
Piper, John	Auctioneer & appraiser (& accountant)	18 Basinghall St			3	
Piper, John	Accountant	68 Aldermanbury			6	
Pitt, William	Accountant	50 Leicester Sq				2
Price, John	Accountant	2 Henry St, Regent's Pk				6
Price, John David	Accountant (& referee)	51 Houndsditch			23	
Price, N Southwell	Accountant	7 Cornhill			3	
Price, N	Accountant (& agent)	29 Princes St, Bank			6	
Prichard, Richd	Accountant	1 Cushion Ct, Old Broad St			6	
Priestman, John B & Co	Accountants	60 Banner St, St Luke's				2
Pursey, Jas	Accountant	2 Gt Chesterfield St, Marylebone				6
Putland, Edward	Accountant	6 White Hart Ct, Lombard St & South St, Greenwich				6

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Quilter, Wm [13]	Accountant	10½ King's Arms Yd, Coleman St				6
Quilter, Wm	Accountant	10 Artillery Pl, City Rd				9
Raphall, Morris James	Accountant	46 Chiswell St				2
Ravenhill, John	Accountant	4 Edward Pl, Hackney Rd			23	
Ravenhill, John	Accountant	8 Billiter Sq			6	
Ravenhill, John	Accountant	Jamaica Coffee House			23	6
Rayson, Thos	Accountant	12 Crutched Friars				2
Reseigh, Thos	Accountant	1 Suffolk La, Cannon St				2
Rice, Griffith	Accountant	259 Regent Circus				2
Richards, Jas Dowell	Accountant	29 Dean St, Commercial Rd East				2
Richards, Wm	Accountant (& arbitrator)	10 New City Chmbrs			23	6
Richards, Wm	Accountant (& averager)	11 & 12 New City Chmbrs, Bishopsgate				2
Richards, Wm	Accountant	12 New City Chmbrs, Bishopsgate				6 8
Richardson & Pegler	Accountants	22 Paternoster Row				6 8
Richardson & Peglar	Accountants	22 Paternoster Row				9
Ridgeway, Rd B H	Accountant	4 Trafalgar Sq, Strand				6 89
Ridgway, Alexander F	Accountant	42 Leicester Sq				6
Ring, Geo	Accountant	2 Bartholomew La			23	
Roberts & Co	Accountants	63 Basinghall St				9
Robinson, George L	Accountant	98 Fenchurch St				9
Robinson, Hny	Accountant	2 Gt Pulteney St, Golden Sq				6
Robinson, Jn	Accountant	21 Lit St Thomas Apostle			3	6
Robinson, John	Accountant	20 Lit St Thomas Apostle				2 6
Rohde, Samuel	Accountant	3 Crosby Sq, Bishopsgate				6 89
Rose, Jos	Auctioneer & appraiser (& accountant)	1 Church Ct, Old Jewry			23	6
Rose, Jos	Auctioneer & appraiser (& house, land & estate agent; & accountant)	1 Church Ct, Old Jewry				
Rose, Geo Hy Joseph	Auctioneer & appraiser (& accountant)	& 12 Owen's Row, Goswell Rd				2
		54 Bow La, City				
		& 12 Owen's Pl, Goswell Rd				6 89
Ross, John	Accountant (& law agent)	47 Fleet La, Farringdon St				2
Rosseloty, Brthlmw	Accountant	3 Warwick St, Cockspur St				6
Rosselotty, B	Accountant	3 Warwick St, Cockspur St				89
Routledge, Isaac	Accountant (& notary)	28 Princes St, Bank			2	
Rowe, John	Accountant	8 Aldermanbury Postern				9

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Rowe, Sarah	Accountant	35 Collier St, Pentonville				6
Runington, John	Accountant	4 Austin Friars				9
Sampson, Saml	Accountant	12 Size La, City			3 6	
Sandeman & Austin	Accountants (& arbitrators)	30 Tokenhouse Yd, Lothbury				2
Saunders, Josh Gray	Accountant	16 Basing La			3	
Sayer, James	Accountant	15 Walbrook, City				2
Scott, Thos	Accountant	33 Gt St Helen's			3	
Searle & Bourne	Accountants	3 Wood St, Cheapside			3	
Selway, Thomas Salmon	Accountant	42 Primrose Hill, Salisbury Sq				9
Seton & Jefferys	Accountants	1 Trump St, Cheapside				6
Shaw, Richard	Accountant (& general agent)	12 London Rd			23	
Sim, Wm	Accountant (& arbitrator)	55 Old Broad St, City			3	
Sim, Wm	Accountant	7 King's Arms Yd, Coleman St				6
Simmons, Jno	Accountant	34A Baker St, Bagnigge Wells Rd				6
Simpson, Jas	Accountant	20 Lit St Thomas Apostle			23	
Skaife, Jno Slade	Accountant	21 Tokenhouse Yd			23	
Smith, H	Accountant	26 New City Chmbrs, Bishopsgate				9
Smith, James Wm	Accountant	8 Gray's Inn Sq			3 6	6
Smith, James W	Accountant	48 Lincolns Inn Fields				89
Smith, John	Accountant	76 Cornhill			23	
Smith, John	Accountant	8 Walbrook				6
Smith, John	Accountant	34 Walbrook, City				2
Smith, Thos	Accountant	27 Lit St Thomas Apostle			23	
Smith, Thos	Accountant	37 Commercial Sale Rooms			23	
Smith, Wm	Accountant	14 Fenchurch St				6
Smith, Wm R	Accountant	Langbourn Chmbrs, Fenchurch St				2
Snow, Jno Wright	Auctioneer & appraiser (& accountant)	56 Dorset St, Salisbury Sq			23	
Snow, John Wright	Appraiser (& accountant)	56 Dorset St, Salisbury Sq				6
Sorrell, W L	Accountant	4 Robert St, Hoxton				9
Sparkall, Edward	Accountant	142 Cheapside				6
Spearman, F C M	Accountant	31 York Rd, Westminster Rd				8

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Stanley, Jno	Accountant	13 South Sea Chmbrs, Threadneedle St			6	
Stevens, James	Accountant	31 Charing Cross				9
Stevens, John Lee	Accountant	352 Strand				2
Strachan, Robt	Accountant	38 Bow La, Cheapside				2
Strachan, Robert	Accountant	33 Old Jewry				6 89
Sweet, William	Accountant	4 Old Jewry				8
Talbot, Wm	Accountant (& agent)	84 London Wall				2
Tanner, J H F & Co	Accountants	East India Chmbrs			2	
Tanner, J H F & Co	Accountants	32 East India Chmbrs			3	
Tarrant & Carter	Accountants (& auctioneers & appraisers)	8 Basing La			23 6	
Tarrant, Sl	Auctioneer & appraiser (& accountant)	53 Quadrant				2
Thomas, Richard	Accountant	4 Cushion Ct, Old Broad St				2
Thomas, R	Accountant	4 Adams Ct, Old Broad St				8
Thomas, R	Accountant	4 Cushion Ct, Old Broad St				9
Threlkeld, Dacre	Accountant	48 Gutter La, Cheapside				2
Threlkald, Dacre	Accountant	4 Wood St, Cheapside				6
Threlkeld, Henry	Accountant	4 Wood St, Cheapside				89
Tietkens, J George	Accountant	43 Lime St			3	
Till, William	Accountant	25 Change All				6
Tinson, Thos	Accountant	2 Castle Ct, Budge Row			6	
Tobitt, Timothy	Accountant	8 Northampton Sq				6
Todd, Archd	Accountant	12 Charles St, Trevor Sq				89
Vidler, John William	Accountant	4 Austin Friars				6
Wade, Wm	Accountant	3 Lincoln's Inn, New Sq			6	
Walton, Wm	Accountant	2 Philpot La, Fenchurch St			23 6	
Waple, Jas	Accountant	34 Redlion St, Holborn				2
Warrand, Sam	Accountant	19 New City Chmbrs, Bishopsgate Within			3	
Warrand, Sam	Accountant	25 New City Chmbrs, Bishopsgate Within			6	
Warren, Thos	Accountant	12 Maryland Pl, Gt Dover St				6
Watson, Francis Pa(d)get	Accountant	8 Thavies Inn, Holborn			23 6	2 6 89
Watt, John	Accountant	54 Aldermanbury				9
Watte, John	Accountant	259 Tottenham Ct Rd				6

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Wayland, Thomas	Accountant	Lwr Craven Pl, Kentish Town				9
Webb & Gidson	Accountants	9 Friar St, Gt Surrey St				8
Webb & Gibson	Accountants	9 Friar St, Gt Surrey St				9
Webb, Gabriel Gregory	Accountant	12 George Yd, Lombard St				2
Webb, G G	Accountant	56 Threadneedle St				6
Webb, George	Accountant	14 Fenchurch St				2
Webb, Geo	Accountant	25 Tokenhouse Yd, Lothbury				6
Webb, George	Accountant	1 Angel Ct, Bank				89
Webster, Ridley Manning	Accountant	2 Cloak La, Cheapside/Queen St			23 6	2
Webster, Ridley Manning	Accountant	14 Ely Pl				89
Welbourne, Ellis	Accountant	23 Finch La, Cornhill				6
Westrup & Norris	Accountants	4 Copthall Bldgs, City				6
Weyland, Thomas	Accountant	33 Ernest St, Regent's Pk				2
Whittell, G Uppam	Accountant	1 Staple St, Borough				2
Whitwell, Jno	Accountant	2 William St, Blackfriars			23 6	
Wilberposs, Rbt	Accountant	Somerset Pl, Commercial Rd East				6
Wilkinson, John James	Accountant	17 Cateaton St				2 6
Wilkinson, John Jas	Accountant	19 Buckingham St, Strand				8
Wilkinson, Robert	Accountant	3 Copthall Bldgs, City			23 6	6 89
Willans, William	Accountant	1 Bridge St, Southwark				6
Willats, Wm	Accountant	22 Paternoster Row			23	
Willatts, Wm	Accountant	22 Paternoster Row			6	2
Willet, Charles	Accountant	7 Budge Row, City				2
Willey, John	Accountant	17 Buckingham St, Strand			2	
Willey, James (late John Willey & Son)	Accountant	17 Buckingham St			<u>2</u>	
Willey, James	Accountant	17 Buckingham St, Strand			3 6	
Willey, James	Accountant	21 Coleman St				2
Willey, James	Accountant	42 King St, Covent Garden				6
Willey, James	Accountant	15 Beaufort Bldgs				89
Willey, John	Accountant	74 Coleman St				9
Williams & Son	Accountants	41 Threadneedle St				9
Willmott, Maria	Accountant	14 Bidborough St, Burton Cres				6
Wilson & Son	Accountants	103 Cheapside				9
Wilson, Alex	Accountant (& arbitrator)	17 Tokenhouse Yd			6	

Name	Occupation	Address	1800-1809	1810-1819	1820-1829	1830-1839
Wilson, Alexander	Accountant (& arbitrator)	8 Old Jewry				2
Wilson, Alexander	Accountant	8 Old Jewry				6 89
Wilson, George	Accountant	8 Philpot St, Whitechapel				2
Withers	Accountant	8 Bucklersbury			3	
Wood, John	Accountant	15 Basinghall St			23	
Wood, John	Accountant	3 Basinghall St				2
Wood, John	Accountant	15 Jewin Cres, Cripplegate				6 89
Wright, George Thomas	Accountant	12 Blenheim St, New Bond St				2
Wright, Richard & Co	Accountant	68 Fore St				2
Wright, Wm	Accountant	157 Fenchurch St			23	
Wright, Wm	Accountant	65 Paternoster Row, St Paul's			6	
Wryghte, William Charles	Accountant	66 Basinghall St				6 89
Wynne, John	Accountant	80 Whitelion St, High St, Islington				2
Yewens, Wm	Accountant	5 Sherborne La, Lombard St			6	
Zeal, John	Accountant	7 King Sq, Goswell Rd				6

Notes

1. See also Ball, John and Quilter, Wm.
2. See also Abbott, P H.
3. See also Costello, Daniel.
4. See also Castello, Daniel.
5. See also Daw, James Samuel.
6. See also Dane, Jas Samuel.
7. See also Girling, Jno Andrews.
8. See also Gerling, Jno Andrews.
9. See also Hatred, John Thomas.
10. See also Mill & Harrison.
11. See also Halred, John Thos.
12. See also Harrison, John.
13. See also Abbott, P H.