

LIST OF ACCOUNTANTS IN SCOTLAND.

*Marked thus * are Members of the Society of Accountants in Edinburgh.*

Marked thus † are Members of the Institute of Accountants and Actuaries in Glasgow.

Marked thus ‡ are Members of the Society of Accountants in Aberdeen.

Marked thus § are Members of the Society of Accountants in England.

Members marked thus ¶ are Members of the Institute of Accountants in London.

ABERDEEN.

Baxter Dan, Commercial bank
‡Crombie John, 76 Union street
‡Fletcher Robert
‡Grant James R. Bank of Scotland
‡Greig T. Knox
‡Hall Harvey
‡Lunan William, 5 Ashley place
McCrombie C. (Parker & Mc.Crombie)
McConnachie Alexander Inkson, 74 Union street
Macaldowie John, 12 St. Nicholas street
‡Machray Alexander, 152 Union street
Marquis ‡Hall, & ‡Milne, 147 Union street
‡Meston James, 75 Union street
‡Milne James, 22 Adelphi
Morgan James (G. N. of S. R.)
Munro William, National Bank of Scotland
‡Murray James A. 19 Union buildings
Paterson Samuel (G. N. of S. R.)
‡Richardson William
Riddell Thomas (N. S. S. Bank)
‡Rennie Archibald J. 123½ Union street
Ross John Adam, 239 Union street
Shaw Thomas Lawrence, 14 Adelphi
‡Sinclair James A. Bank of Scotland
Sim John (N. of S. Bank)
‡Smith John, 265 Union street
‡Tytler James, 137 Union street
Watt James, 12 Virginia street

AIRDRIE.

Cherrie John, 24 South Bridge street
Downie Michael, 45 Stirling street
Finnie & Hailstone, 64 South Bridge street
Gentles George, 7 Stirling street
Henry John, 40 High street

ARBROATH.

Thompson Alexander M. 4 Kirk Wynd

ARDARGIE.

*Lindsay Donald

AYR.

Erskine Jos. jun. 10 Cassillis street
Fergusson Robert, 15 Newmarket street
McCallum & Co. 3 Macneille bldgs, Newmarket st.
McCricrick Alexander, 29 Sandgate street
McCabbin Alexander, 7 Sandgate street
McCubbin William, 39 Sandgate street

BANFF.

Cumming George, Highshore

COATBRIDGE.

McLachlan Henry, Main street

DUMFRIES.

Clark John, 11 Buccleuch street
Macminn Alexander T. 27 High street

DUNBAR.

*Ronaldson Peter, South Belton

DUNDEE.

Hart William, 41 Reform street
Ireland Thomas, 11 Panmure street
McIntyre Daniel, 9 Ward road
McNicholl Charles 27 Bank street
Mills James S. 10 High street
Myles W. & D. 11 Reform street
Nicholson Thomas, 32 Castle street
*Ogilvy John, Harecraig
Parker Thomas L., 41 Reform street
Ritchie W. & R. 6 Panmure street
Simpson Alexander, 51 Reform street
Stiven William, 31 Reform street
*Stuart R. Moody, 31 Bank street
Tosh Alexander, 11 Reform street
Warden John W. 1 King street
Yeaman Robert, 2 Royal Exchange place

EDINBURGH.

Adam R. 10 Royal Exchange
Aitchison E. R., 4 Upper Gilmore place
Aitken Thomas, 51 Hanover street, manager of
 Merchants and Traders Union
Anderson A. H. 16 Grange road
*Anderson Finlay B. 24 St. Andrew square
Anderson W. H. 1 Scienneshill place
Armitage A. B. 3 North St. David street
Armour R. W. 39 George square
*Ballie John M. 15 Northumberland street
*Balgarnie J. H. 9 North St. David street
*Barstow C. M. 32 India street
*Blair Hugh jun. 16 York place
*Bowie J. T. 18 Northumberland street
*Bringloe F. A. 75 George street
*Brodie John, 29 St. Andrew square
Brown Alexander, 4 North St. David street
*Brown James A. 14 Chester street
Clark D. 16 West Claremont street
*Cameron R. F. 24 St. Andrew square
*Carphin J. R. 31 George street
*Carter F. H. & F. W. 5 St. Andrew square
*Chiene & Rolland, 28 Queen street
*Chiene G. T. 7 George street
*Chiene George Todd jun. 28 Queen street
*Craig Alexander, 7 Thistle street
Cook J. M. 37 George street
Cooper David, 1 Summerhall place
Couper Peter, 37 Hanover street
*Cowan R. C. 6 North St. David street
*Dickson F. 7 North St. Andrew street
*Dickson J. Jobson, 23 York place
Douglas W. S. 2 Grayfriars place
*Douglas C. Home,

*Dalgleish John, 5 St. Andrew square
 *Dall & Miller, 38 Hanover street
 *Dickson & Armitage, 3 North St. David street
 *Dovey J. E. 63 Hanover street
 *Downie Alexander, General Register house
 *Drummond J. 26 St. Andrew square
 Drysdale J. 16 Royal Exchange
 *Drysdale T. B. 3 Hart street
 *Dunlop Alexander, New Register house
 Duncan William, 6 Lorne street
 *Dymock T. 62 Frederick street
 Edwards William, 1 Hanover street
 *Ellis James, 5 North St. David street
 *Esson G. A. New Register house
 Ferrier G. 26 St. Andrew square
 Ferrie G. 31 Panmure place
 *Forman Robert, 1 George street
 Fraser D. 13 Gayfield square
 Frost William, 12 Antigua street
 Fuller John, 17 St. Patrick square
 Fuller William, 3 Hill square
 Gaff Thomas, 63 Hanover street
 Galloway Thomas, 45 Frederick street
 Gallie J. 28 Madeira street
 *Gardiner William, Thistle court
 Grant George, 9 Melville terrace
 Grant John, 42 Ann street
 Grant & Co. 27 Cockburn street
 *Haldane James, 24 St. Andrew square
 Halden George, 6 Union street
 *Hanna Thomas C. 45 Frederick street
 Hart G. B. 18 Carlton terrace
 Hay H. S. A. L. 16 North bank street
 *Howden & Molleson, 5 North St. David street
 Hutton E. 120 Gilmour place
 Ireland Thomas, 71 Clerk street
 *Jameison G. A. 24 St. Andrew square
 *Jamieson A. 8 St. Charlotte street
 Johnson Robert, 8 Thistle street
 Kinnear David, 21 Elder street
 *Lamb John, 13 Queen street
 Laurie John, 23 Pitt street, Bomington
 Lees John, 1 Laverockbank road
 ¶Lindsay & Prentice, 55 Castle street
 *Lindsay, *Jamieson & *Haldane, 24 St. Andrew sq.
 Low James, 106 Ferry road
 *Lumsdaine A. 4 South St. Andrew street
 *McAndrew & Blair, 16 York place
 *McBean William, 59 Castle street
 *McCuaig Colin, 47 George street
 McDonald John, 7 Randolphcliff
 McKenzie A. 19 South West Circus place
 *Mackenzie K. 29 St. Andrew square
 *McLagan David, 9 Royal Circus
 McLeish James, 1 Caledonian place
 McLuckie G. 15 Gladestone terrace
 McNair A. 31 St. Andrew square
 Machonochie John, 31 Bernard street
 Mansfield T. J. 7 Thistle street
 *Marshall D. 21 Abercromby place
 *Martin T. & J. 49 Castle street
 Meeke J. T. 16 Upper Grove place
 Meikle Christopher, 16 North Bank street
 Meikle James, Wardie-burn house, Ferry road
 *Meldrum George, 40 Melville street
 Melville T. 4 George street
 Milner, Robertson & Co. 125 Leith walk
 *Miller Hugh, 38 Hanover street
 *Moffat J. F. 13 Queen street
 *Molleson J. A. 5 North St. David street
 *Moncrieff William, 47 Moray place
 *Moncrieff J. F. 15 Arniston place
 *Moncrieff The Hon. F. J. 45 Frederick street
 *More Francis, 24 St. Andrew square
 *Murray & *Romanes, 42 North Castle street
 *Murray D. St. Margarit's tower, Strathern road
 Murray J. 22 West Preston street
 *Murrie Douglas, 22 St. Patrick square
 *Mylne W. R. 36 Castle street
 *Myrtle W. 7 North St. David street
 Naismith R. T. 18 St. Andrew square
 Nicol Alexander, 5 St. Andrew square
 *Niven & *Cowan, 6 North St. David street
 Ogilvy Charles, 16 Manor place
 Orr S. K. 53 George IV. Bridge

*Paterson James, 22 Grindley street
 *Paterson A. 76 George street
 Peacock Hugh C. 12 Sciennes place
 *Pearson C. & D. 128 George street
 *Peddie D. S. 1 George street
 *Pollard James, 137 Princes street
 *Pollard William, 137 Princes street
 *Prentice Charles, 55 Castle street
 Prain H. D. 4 Albert terrace
 *Pringle James, 59 George street
 Raeburn John P. 21 Pitt street
 *Rainie R. 82 Princes street
 *Raleigh S. 9 St. Andrew square
 *Ramsay George, 47 George street
 Ritchie John S. 19 St. Andrew square
 Robertson J. 28 Ruthland street
 *Robertson A. W. 22 Abercromby street
 *Robertson Charles
 Robertson W. B. 53 George IV. Bridge
 *Robertson J. A. 22 Abercromby place
 *Rolland J. H. W. 28 Queen street
 Rollo D. 21 Dondale place
 *Ross William, 38 Frederick street
 *Saunders William jun. 42 Albany street
 Scott J. G. 13 Young gardens
 *Scott R. & E. 25 Melville street
 *Scott David, 4 North St. David street
 *Scott Thomas, 17 Hill street
 *Scott T. jun. 17 Hill street
 *Scott, Moncrieff, & Thompson, 26 Frederick street
 Selon & Porteous, 1 Swinton row
 Shaw James, 6 York place
 Shepherd James, 51 North bridge
 Sinclair James, 7 Brown street
 Smith William, 120 Princes street
 *Smith A. D. 29 St. Andrew square
 *Smith Adam G. 45 Frederick street
 *Smith J. T. 29 St. Andrew square
 Spence J. Avenue villas
 Spence John, 14 Spittal street
 *Spotiswoode R. 7 Thistle street
 *Stewart C. E. 1 Belgrave crescent
 Stewart John, 2 Darlings buildings
 Swanston T. P. 24 Forest road
 Sutherland Donald, 16 Comely bank
 *Taylor John, 30 St. Andrew square
 Thomson C. 14 Montgomery street
 *Thomson Charles W. 26 South Frederick street
 Thomson T. A. 22 York place
 Thomson W. A. 276 Bonnington road
 Thomson W. A. 25 St. James square
 *Tod J. H. 45 Frederick street
 *Turnbull Patrick, 31 Princes street
 *Walker J. 24 Charlotte street, Leith
 *Watson H. G. 123 George street
 *Watson James, 10 Melbourne place
 *Watson James, 6 St. Andrew square
 *Whitson Thomas, 24 St. Andrew square
 *Wilson Richard, 28 Frederick street
 Wight W. 21 Oxford street
 Williamson George, 10 Comely bank
 Wise William, 14 George IV. bridge
 *Wood & Hanna, 45 Frederick street
 Wood R. B. 9 Heriot terrace
 Wood, John A. 6 Palmerston road
 Young W. D. 2 Lord Russell place

ELGIN.

Brown A. 82 High street

GLASGOW.

+Anderson James, 96 West Nile street
 +Anderson William (Kerr, Anderson & Muir), 149
 West George street
 +Auld & +Guild, 65 St. Vincent street
 +Bannatyne & White, 4 West Nile street
 Barr & Carstairs, 43 Renfield street
 Bell & Provan, 17 Gordon street
 Bird David jun. 37 West Nile street
 +Black & +Robson, 14 Prince's square
 +Blair James, 160 Hope street
 +Brodie John A. 3 North court, Royal exchange

Brown T. jun. & Davis, 65 West Regent street
 Bruce M. M. 68 Bath street
 +Carson David S. 132 St. Vincent street
 +Carswell William J. 175 West George street
 +Carswell & Murray, 20 St. Vincent place
 Cathcart D. M. 4 West Nile street
 +Church W. jun. 67 St. Vincint street
 Cooper, Craig & Craig, 116 St. Vincent street
 +Cowan David, 41 St. Vincent place
 Cuthbertson D. & A. Provan & +Strong, 110 West George street
 Dickson G. Irving, 37 West George street
 Downie Robert, 131 West Regent street
 +Drew William, 36 Renfield street
 +Duncan W. T. 65 St. Vincent street
 Dykes & McLagan, 79 St. Vincent street
 +Easton Robert (White & Gardner), 115 Buchanan street
 Findlater John, 43 Renfield street
 +Forrester J. M. & H. 107 St. Vincent street
 Galbraith Walter, 91 Buchanan street
 Galloway Alexander, 59 Bath street
 +Galt James (Reid & Galt), 217 West George street
 Galt Robert sen. 67 West Nile street
 Gilmer Robert, 24 St. Vincent street
 +Gourlay John, 128 St. Vincent street
 +Grahames, Crum & +Spens, 12 St. Vincent place
 Graham J. M. 21 Bath street
 +Graham J. & W. 212 West George street
 +Grierson Archibald, 54 Rosebank terrace
 Hart W. jun. 80 Renfield street
 +Hart Arthur, 65 St. Vincent street
 Henderson & Parker, 28 Renfield street
 Honeyman & Drummond, 68 West Regent street
 Kerr, +Anderson & +Muir, 149 West George street
 +Keith Henry, 31 St. Vincent place
 +Keyden Theo. E. 152 West George street
 Kirkwood B. 119 St. Vincent street
 +Leck Henry, 144 Hope street
 Lindsay W. G. & J. W. 89 West Regent street
 +Macall John jun. 212 West George street
 McCaig P. & Son, 51 Buchanan street
 McCaig Robert Burns, 179 West George street
 +McCelland, +McKinnon & +Blyth, 115 St. Vincent street
 +McCowan & +Houston, 87 St. Vincent street
 +McFarlane & +Hutton, 157 West George street
 McGregor D. B. 51 West Regent street
 McIndoe Thomas, 18 Renfield street
 +McKenzie, +Aitken & +Barclay, 66 St. Vincent st.
 Mackinlay George, 97 West George street
 McKinnon John & Son, 175 West George street
 McKittrick & Moscrip, 51 West Regent street
 McLaren John, 42 Bath street
 McLean John, 49 Virginia street
 +McLean W. & D. 98 West George street
 McMaster D. & Skinner, 29 St. Vincent place
 McMeeken & Reith, 57 Bath street
 McNab James, 22 Renfield street
 +Mann John, 83 West Regent street
 *Maughan William Charles, 190 West George street
 +Miller George, 31 St. Vincent place
 Miller James N. 17 Royal Exchange Buildings
 +Miller John & James H. Ferguson, 71 Queen st.
 Mitchell James, 75 West Nile street
 +Mitchell, Watson & +Wink, 4 National Bank buildings, Queen street
 +Moffatt J. & G. 136 Buchanan street
 +Moore & +Brown, 166 St. Vincent street
 +Mudie William jun. 67 West Regent street
 Muir G. 25 Bath street
 +Muir James (Kerr, Anderson & Muir), 149 West George street
 Neilson Thomas & Son, 9 West Regent street
 Norrie & Anderson, 68 Bath street
 Oliphant R. 97 Union street
 +Outram D. E. 41 St. Vincent place
 Parker John, 116 St. Vincent street
 Paterson & Carswell, 87 Union street
 Pollock Archibald, 202 Hope street
 +Rattray Patrick, 54 St. Vincent street
 +Reid John C. (Reid & Galt), 217 West George st.
 +Reid & +Mair, 40 St. Vincent place
 Robertson A. Carrick, 116 St. Vincent street
 Rutherglen C. K. 92 St. Vincent street
 Robertson James, 22 Renfield street

+Robertson L. & R. H. 58 St. Vincent street
 Robertson & McCallum, 116 St. Vincent street
 Sdeuard James, 133 West George street
 Selkirk J. L. & T. L. 136 Buchanan street
 Shaw James, 94 West Regent street
 Sinclair John S. 160 Hope street
 +Sloan A. & C. T. 155 West George street
 Smith Alexander B. 149 Hope street
 Smith J. & W. 114 Bath street
 Smith William & Stodart, 75 West Nile street
 +Thomson, Johnson & Jackson, 70 George square
 +Todd Ruthven C. 51 St. Vincent street
 Tosh Robert, 119 St. Vincent street
 Turnbull & Parnie, 27 Union street
 *Watson Alexander James, 4 National Bank Buildings, Queen street
 +Watson John E. 149 Hope street
 +White & Gairdner, 115 Buchanan street
 +Wight John, 150 Hope street
 +Wilson John, 59 St. Vincent street

GREENOCK.

Black William, 2 Lyle street
 Campbell Dougald, 49 Cathcart street
 Chalmers Robert, 30 Market street
 Duncan John, 24 West Burn street
 Henderson Thomas, 14 Cathcart street
 Kelso James, 13 William street
 *Lumsdaine Archibald, Mansion house
 Macpherson Robert, Welsh & Walker, 18 Cathcart street
 Milne James jun. 5 Kelly street
 Raff George, 41 Cathcart street
 Ramsay H. S. 11 William street
 Simpson D. M. 28 Hamilton street
 Steven John, 5 Campbell street
 Sinclair James, 46 Cathcart street
 Weir Hugh, 29 West Burn street
 Welsh & Walker, 18 Cathcart street

HAMILTON.

Kemp James, Cadzow street
 Mackie James, Holmes street

INVERNESS.

Barclay John, 2 Kenneth street
 Davidson Robert, 18 Academy street
 Fraser Donald, 7 Castle street
 Grant Daniel J. 38 Bridge street
 Grant John, 17 Union street
 Inkson L. A. 16 Telford street
 MacRae James, 9 Union street

KILMARNOCK.

Anderson James, 1 St. Marnoch place
 Brown John & Son, 87 King street
 Smith & Wallace, 11 King street
 Waugh Thomas, 8 Portland street

PAISLEY.

Adam James, 11 Back row, Ferguslie
 Anderson John, 27 Maxwellton street
 Barclay Hugh, Canal Bank
 Boyd Robert, 46 Moss street
 Fisher John, 4 Causeyside
 Gibb John, 13 West brae
 Hart Alexander, 6 Gauze street
 Hodge Thomas, New Sneddon street
 Lorimer John, 4 Millarston
 Lyle Dalrymple, 4 High street
 Muir John, 23 Moss street
 McGown Alexander B. 14 Gilmour street
 McGown John, 14 Gilmour street
 Winning James, Terrace buildings

PERTH.

Leish James, 18 High street
 Morison J. & R. 3 Blackfriars street

STIRLING.

Maclean J. Grant, Post Office buildings

THURSO.

Coghill Alexander, Sinclair street
 Gunn James
 Sinclair Francis F.