

- Walker, R. B., 1, Richmond Terrace, Blackburn.
- Walker, William, 1, Butts Court, Albion Street, Leeds; 7, Greek Street, Leeds.
- Wallace, D. E., 59, George Street, Edinburgh.
- Wallace, Thomas, 42, Mosley Street, Newcastle-on-Tyne.
- Wallace, W. D., 48, Loughborough Road, Kirkcaldy.
- Waller, A. G., Weston Chambers, Weston Road, Southend-on-Sea; 3, Bucklersbury, E.C.; 7, Broadway, Sheerness; "Kingsley," 409, Westborough Road, Westcliff-on-Sea.
- Waller, S. A., Surrey Chambers, Surrey Street, Lowestoft; Thoroughfare, Halesworth, Suffolk.
- Waller, W. R., Temple Chambers, Temple Avenue, E.C. 4; Delta House, High Road, Buckhurst Hill, Essex; Weston Chambers, Weston Road, Southend-on-Sea; 7, Broadway, Sheerness.
- Walmsley, Fredk., 380/6 and 351/3, Produce Exchange, Hanging Ditch, Manchester.
- Walters, E. S., 16, Brookfield Park, Highgate Road, N.W. 5.
- Walters, W. T., Middle Street, Yeovil.
- Walthall, A. E., 139, Westminster Road, Morecambe, Lancs.
- Walton, A., 7, Bond Place, Leeds.
- Ward, A., 21, Bridge Street, Bradford.
- Ward, P. F., 27, Mosley Street, Newcastle-on-Tyne.
- Wardingley, Wm., Alliance Chambers, Horsefair, Leicester.
- Wares, G. P. J., Bridge Street, Wick.
- Warmsley, F. J., 29, Eastgate Row North, Chester.
- Warren, Sir A., "Mountain Ash," Felstead Road, Wanstead, E. 11.
- Warren, F. J., 3, Victoria Place, Castle Square, Haverfordwest; The Docks, Milford Haven; Savings Bank, Main Street, Pembroke; Britannia Stores, Cardigan; West Wales Farmers' Dairy Offices, Pensarn Road, Carmarthen.
- Warren, H. L., 116, St. Mary Street, Cardiff.
- Warriner, A. H., Bank Chambers, 47, Temple Row, Birmingham.
- Watchorn, R. C., Alliance Chambers, Horsefair Street, Leicester.
- Waterhouse, J. W., 48, Hillside Avenue, Clakesfield, Oldham.
- Waterworth, G., Central Buildings, Richmond Terrace, Blackburn.
- Waterworth, J. W., Changegate Chambers, 8, Low Street, Keighley.
- Watkins, B. N., 7, The Square, Shrewsbury.
- Watling, J. H., 40, Broad Street, Bristol.
- Watson, Arnold, 115, Corn Exchange Buildings, Manchester.
- Watson, H. J., 32, Gluman Gate, Chesterfield.
- Watson, James, Lloyds Bank Chambers, Lowther Street, Carlisle; Central Buildings, Corn Market, Penrith.
- Watson, J. E., "Highfield," Percy Street, Eastwood, Notts.
- Watson, J. W., Savings Bank Chambers, Darlington.
- Watson, Thomas, 6, South Parade, Leeds.
- Watson, O. A., 24, Corridor Chambers, Market Place, Leicester.
- Watson, Russell, 308, The Banks, Rochester; 13, Gordon Terrace, Rochester.
- Watson, Tom, 12, Hargreaves Street, Burnley.
- Watts, A. E., Bush Lane House, Cannon Street, E.C.
- Watts, W. H., 1, Leys Avenue, Letchworth.
- Webb, E., 30, Queen's Park Rise, Brighton.
- Webster, A. J., 38/43, Deansgate Arcade, Manchester; 6, Bloomsbury Square, W.C. 1.
- Weir, C. J., 8, King Street, Cheapside, E.C. 2.
- Wells, C. H., 18, Bank Street, Sheffield; Independent Buildings, 21, Fargate, Sheffield.
- Wenn, T. N., Broad Street, Launceston.
- Wesson, W., 7, Hanover Square, W. 1.
- West, A. G., 51, Market Place, Reading; 8, New Court, Lincoln's Inn, W.C. 2.
- West, F., 24A, Bedford Street, Plymouth.
- Westhead, Joseph, 7, Birley Street, Blackpool; 3, Winckley Square, Preston, Lancs.
- Westhead, Thomas, 1, Martin Street, Stafford.
- Whalley, H., 7, Stradmore Road, Denholme, Bradford.
- Wheatcroft, L., Newton Chambers, 43, Cannon Street, Birmingham; 35, Mayfield Road, Wyde Green, Wilts.
- Wheatcroft, W. A., 11, Leopold Street, Sheffield; 83, Bridge Street, Worksop.
- Wheawill, C., 1, Imperial Arcade, New Street, Huddersfield.
- Whiley, S. H., 276, East Park Road, Leicester.
- Whitaker, A. D., Bank Chambers, 1, Manchester Road, Bradford.
- Whitaker, A. J. P., 38, Market Place, Penzance; Treganna Hill, St. Ives, Cornwall.
- White, James, Hill Lodge, Milton Road, Weston-super-Mare; Co-operative Wholesale Society, Ltd., Broad Quay, Bristol.
- White, J. W., "The Bungalow," Coalbrookdale, Salop; "Clarendon," North Road, Parkstone, Dorset.
- White, Percival, 5, Sussex Terrace, Princess Square, Plymouth; Fore Street, Redruth; Wilts and Dorset Bank Chambers, Torquay.
- White, R., New Chambers, 4, West Cliff Gardens, Folkestone.
- Whitfield, R., "Westercraggs," Stanley, Co. Durham.
- Whyte, J. B., 13, St. James' Place, Paisley; 201, St. Vincent Street, Glasgow.
- Whyte, William, 2, Clydeford Road, Cambuslang, Glasgow.
- Wight, G. W., 150, Hope Street, Glasgow; 22, Surrey Street, Strand, W.C. 2.
- Wigzell, H., 111, Moorgate, E.C. 2; King Street, Maidstone; 35, Havelock Road, Hastings.
- Wildash, G. F., 36, The Drive, Walthamstow, E. 17; 107, Cannon Street, E.C. 4; "Arden Lea," 44, St. Michael's Road, Worthing.
- Wilkie, James, 42, Bank Street, Kirriemuir.
- Wilkie, J. P., 3, Belle Grove Place, Newcastle-on-Tyne.
- Wilkins, H. L., 25/27, Oxford Street, W. 1.
- Wilkins, P. G., Bevois House, 28, Basinghall Street, E.C. 2; "Leyland," New Road, Barnet.
- Wilkinson, J. O., St. James' Chambers, 8, St. James' Street, Accrington; 2, Beaconsfield Street, Haslingden, Lancs.
- Wilks, F. S., 31, Lombard Street, E.C. 3; 26, Kingsfield Road, Watford.
- Williams, C. E., Salop House, Oswestry.
- Williams, E. R., 19, Thurston Road, Liverpool; 28, Chapel Street, Liverpool.
- Williams, E. J., Exchange Buildings, 14, Lowther Street, Carlisle.