

- Keens, T., Chamber of Commerce Buildings, 29 King Street, Luton.
- Keighley, George, Brecon.
- Kelsall, Thomas, Kirkgate, Birstall, nr. Leeds.
- Kemp, S., Cheswardine, Market Drayton.
- Kenyon, William, 50 Samuel Street, Crewe.
- Kerruish, W. M., 21 Athol Street, Douglas, Isle of Man.
- Kevan, W., 12 Acresfield, Bolton.
- Kevans, Edward Vincent, Caledonian Chambers, 31 Dame Street, Dublin.
- Kidney, Robert J., Citizens Chambers, 39 Westmoreland Street, Dublin.
- King, A. Warr, Victoria Place, Woodville Gardens, Gravesend.
- King, J. W., 15 Petteril Street, Carlisle.
- King, T. G., 4 Market Street, Long Sutton, Wisbech.
- Kingsford, E. E. D., 30 High Street, Windsor.
- Kingsland, A. W., Borough Accountant's Office, Albion House, Ramsgate.
- Kinnear, J. A., 8 Westmoreland Street, Dublin.
- Kinsman, J. W., Alexandra Chambers, Taff Street, Pontypridd.
- Kitteringham, G. J., Waltham Cross, Herts.
- Knox, G. Walter, 16 Finsbury Circus, E.C.
- Lang, George, Ward's Buildings, 33 High Bridge, Newcastle-on-Tyne.
- Laing, Adam, 3 Bridge Street, Hawick.
- Langston, Harry A., "Trinco," Oxford Road, Canterbury.
- Lanyon, Elwin C., Norton Schools, Bury St. Edmunds, Suffolk.
- Lark, Albert E., Hall Quay Chambers, Great Yarmouth.
- Larking, R. C., Commercial Chambers, Oxford Place, Norwich.
- Latham, E., "Inglewood," Oakengates, Salop.
- Lee, Herbert, 35 Waterloo Road, Blyth, Northumberland.
- Lenygon, James, 23 Weldon Crescent, Harrow-on-the-Hill.
- Lepine, Cecil H., 12 Coleman Street, E.C.
- Lewis, A. L., 35 Beddington Gardens, Wallington, Surrey.
- Lewis, Ernest H. A., Bentinck Chambers, Market Street, Mansfield.
- Lewis, Frank, 38 Portway, Frome, Somerset.
- Liggins, W., 60 Market Street, Ashby-de-la-Zouch, Leicester.
- Limmer, H. J., Church Square, Cromer, Norfolk.
- Lintott, Fred. M., South Western Chambers, Woking.
- Lister, J. Norman, 21A Silver Street, Halifax.
- Lloyds, Arthur R., Bank Chambers, 12 Hart Street, Henley-on-Thames.
- Loake, Percy, Norbury House, William Street, Kettering.
- Lock, Frederick J., 85 Roberts Road, High Wycombe, and 6 Great Winchester Street, E.C.
- Locking, W. R., Parliament Chambers, 5 Parliament Street, Hull.
- Lovett, F. W., The Wilderness, Bognor.
- Lowden, Stuart M., Ropergate Chambers, Pontefract.
- Loxley, Arthur, Yorkshire Buildings, Wood Street, Wakefield.
- Lusher, A. O., 10 Guildhall Street, Bury St. Edmunds.
- Macdonald, Wm., 140 M'Donald Road, Edinburgh.
- Macfarlane, Robert, 108 Hope Street, Glasgow.
- Macharg, John M., Merchant House Buildings, 7 West George Street, Glasgow.
- Macintosh, R., 5 Dalziel Drive, Pollokshields, Glasgow.
- Macintyre, Arch., 60 Cadzow Street, Hamilton, N.B.
- Maclean, Roderick, 1 Lombard Street, Inverness.
- M'Bain, George, 11 Golden Square, Aberdeen.
- M'Callum, W., 194 St. Vincent Street, Glasgow.
- M'Connell, P., Station Road, Lochgelly.
- M'Farlane, E. S., Lion Chambers, 170 Hope Street, Glasgow.
- M'Lees, Samuel J., 4 Albert Drive, Crosshills, Glasgow.
- M'Lintock, Wm., 149 West George Street, Glasgow.
- M'Pherson, C. H., 35 Newhall Street, Birmingham.
- Malkin, S. W., Rock Cliffe, Cheadle, Staffs.
- Manchip, A. E., Cornhill Chambers, Bridgwater.
- Mann, John, jun., 142 St. Vincent Street, Glasgow.
- Martyn, Anthony, Westwood House, Penshaw, Co. Durham.
- Mason, E. H., Westgate Chambers, Newport, Mon.
- Mason, W. H., 11 Euston Street, Huntingdon.
- Matthews, J. H. S., 2 Sudell Cross, Blackburn.
- Matthews, W. J., Bryn Tawe, Hafod, Swansea.
- Maunder, A. G., 24 Belmont Road, Exeter.
- Maunder, T. J., 3 East Street, Taunton.
- Mayhew, Basil E., Alderman House, Bishopsgate, E.C.
- Meacher, G. W., 56 Sussex Avenue, Ashford, Kent.
- Meats, T. Wheeler, 39 Broad Street, Hereford.
- Mee, Charles, Lawson Cottage, Shephead, Loughborough.
- Mercer, William, 11 St. Peters Street, St. Albans, Herts.
- Metcalfe, C. W., Lower Mallow Street, Limerick.
- Middleton, Stacey, 9 Church Street, Gainsborough.
- Midwinter, W. E., Council Chambers, Cirencester.
- Milne, James W., 46A Union Street, Aberdeen.
- Moloney, J. H. D., 1 North Gt. George's Street, Dublin.
- Moore, Harold J. de C., 2 Gresham Buildings, Basinghall Street, E.C.
- Moore, W. Lewis, 81 Winckley Square, Preston.
- Morgan, Ernest C., Crown Chambers, Newtown, N. Wales.
- Morris, H. B., 20 Pearl Buildings, Portsmouth.
- Moustardier, Montague, 26 Lorne Road, Southsea, Hampshire.
- Muir, David, Walden, Uplawmoor, Renfrewshire.
- Munro, Hector J., Upper Paul Street, Exeter.
- Murray, P., 18 Wellington Place, Belfast.
- Murray, Wm. A. M., Lion Chambers, 170 Hope Street, Glasgow.
- Myers, J. E., Trafalgar Buildings, Charing Cross, London, W.C.
- Mytton, N., Accountant's Office, S. E. and C. Railway, 84 Tooley Street, S.E.
- Napper, C. E., 107 New Lane, Winton Patricroft.
- Nelson, C. H., 17 and 18 Harrington Chambers, 24 North John Street, Liverpool, and Central Chambers, Liscard, Wallasey.
- Nelson, E., 86 Woodbine Road, Gosforth, Newcastle-on-Tyne.
- Nelson, Fred., 27 West Moreland Street, Skipton, Yorkshire.
- New, John, 264 Croydon Road, Newcastle-on-Tyne.