

- Lang, G., Central Exchange Buildings, 50 Grainger Street, Newcastle-on-Tyne.
- Lanyon, E. C., Norton, Bury St. Edmunds.
- Lapish, J. B., Pearl Chambers, East Parade, Leeds.
- Larder, C., Camomile Street Chambers, Bishopsgate, E.C.3.
- Lark, A. E., 2 South Quay, Great Yarmouth.
- Larking, C. G., Invicta Chambers, Pudding Lane, Maidstone; 23 Railway Street, Chatham.
- Larking, R. C., Commercial Chambers, Orford Place, Norwich.
- Lashmore, C. S., 2 Church Street, Cardiff.
- Law, E. I., A. & E. Law & Co., Kingscourt, Bridge Street, Walsall.
- Lawrence, J. E., Carfax, Holywell Road, Abergavenny.
- Lawson, G. R., Palmerston Buildings, 5 Manor Row, Bradford.
- Laycock, S., Barclay's Bank Chambers, North Street, Keighley.
- Layton-Bennett, K. A., 3 London Wall Buildings, E.C.2.
- Leah, H. B., 9 Warren Street, Stockport.
- Learoyd, F. G., Lancashire and Yorkshire Bank Chambers, Halifax.
- Lee, F., 7 Balmoral Chambers, Cloth Hall Street, Huddersfield.
- Leech, H., 48 Brunswick Terrace, West Street, Gateshead, Durham.
- Lees, R., 44 Hamilton Square, Birkenhead.
- Leicester, P. A., 15 Foregate Street, Worcester.
- Leigh, C., 66 St. Mary Street, Warrington.
- Leslie, F., 84 Westmorland Road, Newcastle-on-Tyne.
- Ling, O. A. J., Provident Chambers, 51 Wardwick, Derby; A1 Market Street, Ashby-de-la-Zouch.
- Linton, J. E., 51 High Street, Bala, N. Wales.
- Lintott, F. M., 1 and 2 Queen Street, Cheapside, London, E.C.4; 8 The Broadway, Woking; 22 Wote Street, Basingstoke; 47 High Street, Aldershot.
- Lisle, G., 5 North Saint David Street, Edinburgh.
- Littleboy, W. E., Waterloo House, Waterloo Street, Birmingham.
- Liversidge, H. G., Imperial Buildings, Rotherham.
- Lloyd, J. T., 63 Fore Street, Trowbridge.
- Lloyd, W., 19 Priory Street, Dudley, Worcs.
- Lloyd-Roberts, J., Public Audit Offices, 2 Church Street, Carnarvon; "Cemlyn," Harlech, Merioneth.
- Loake, P., Norbury House, William Street, Kettering.
- Lock, F. J., 23 Eastbury Road, Watford.
- Locking, H. W., 75 Lowgate, Hull.
- Loggie, R. J., 11 Panmure Street, Dundee; 34 Crossgate, Cupar, Fife; 102 South Street, St. Andrews.
- Longcroft, R. G., 6 Broad Street Place, E.C.2; 6 The Parade, Brentwood.
- Longthorn, J., 41A Queen Street, Great Harwood.
- Lord, J. H., Bank Buildings, Bacup.
- Lord, J. R., Irwell Terrace, Bacup.
- Lord, T., 111 Corporation Street, Manchester.
- Lord, W., 132A Bradshawgate, Bolton.
- Louch, H. T., Marine Society House, Clark's Place, Bishopsgate, E.C.2; 11 Manor Court Road, Hanwell, W.7.
- Loughborough, F. C., 16 Prince Street, Bristol.
- Lovelock, H., Kern House, 61-62 Lincoln's Inn Fields, W.C.2.
- Lowe, J. T., 1 Finkle Street, Kendal, Westmorland.
- Lowther, F. R., Council Chambers, Haverfordwest, Pemb.; 22 Great North Road, Milford Haven, Pemb.
- Lucas, A. B., Balfour House, 119 Finsbury Pavement, E.C.2.
- Lusher, A. C., 2 and 3 Guildhall Chambers, Bury St. Edmunds; Rutland Chambers, Newmarket.
- Lyle, P., 239 High Street, Ayr; M'Harrie's Buildings, South Strand Street, Stranraer, Wigtownshire.
- Lynas, H. M., 1 Oxford Place, Leeds.
- M'Bain, A. G., 55 West Regent Street, Glasgow; 43 Watergate, Rothesay, Bute; 8 Hillhead, Lerwick, Shetland Isles.
- M'Bain, G., 11 Golden Square, Aberdeen.
- Macartney, E., 1 Eldon Square, Newcastle-on-Tyne.
- M'Cosh, J., Ocean Chambers, 190 West George Street, Glasgow.
- M'Cutcheon, R. T., 74 Bath Street, Glasgow, C.2.
- M'Donald, T. W., 98 Palmerston Road, Wood Green, London, N.22.
- Macdonald, W., 44 Charlotte Square, Edinburgh.
- M'Farlane, E. S., 153 St. Vincent Street, Glasgow.
- Macfarlane, R., 114 West Campbell Street, Glasgow.
- Macintosh, R., 5 Dalziel Drive, Pollokshields, Glasgow.
- Macintyre, A., Muirbrow Chambers, 118 Madzow Street, Hamilton.
- M'Kean, G. B., 113 St. Vincent Street, Glasgow, C.2.
- Mackie, H. M., 124 St. Vincent Street, Glasgow.
- MacKinnon, J. W., 145 St. Vincent Street, Glasgow.
- M'Lachlan, T., 25 Frederick Street, Edinburgh.
- MacLean, R., 1 Lombard Street, Inverness.
- MacVean, G. S., 194 West Regent Street Glasgow.
- Mahon, F., 4-5 Oriental Chambers, Doncaster.
- Mair, A. J., 5 Frederick Street, Sunderland.
- Malthouse, G., 10 Rossall Road, Harehills, Leeds.
- Mann, Sir John, 142 St. Vincent Street, Glasgow.
- Manvell, L. S., 16-17 Devonshire Square, Bishopsgate, E.C.2.
- March, R. H., 58 Mount Stuart Square, Cardiff.
- Marlow, H., 31 Sherwood Road, Addiscombe, Croydon, Surrey.
- Marriott, G. A., 15 Mosley Street, Manchester.
- Marsden, R. L., 28 Cavendish Street, Chesterfield; Central Chambers, Alfreton.
- Marshall, S., 254 Marlborough Avenue, Hull.
- Marshall, S. W., 107A Mortimer Street, Herne Bay, Kent; Town Hall Chambers, Westgate-on-Sea, Kent; Bouverie Road West, Folkestone; 76 High Street, Broadstairs.
- Martin, J. W., 17 Dormer Place, Leamington Spa, Warwickshire.
- Martin, T. C., E. Milburn House, Newcastle-on-Tyne.