

- Lee, J. A., 21, Potter Street, Worksop.
- Leech, H., 9, Walker Terrace, Bensham Road, Gateshead.
- Leech, W. L., 102, Friar Gate, Derby; High Street, Uttoxeter.
- Lees, R., 67, Argyll Street, Birkenhead.
- Legge, R., 49, Queen Street, Wolverhampton.
- Leicester, P. A., 15, Foregate Street, Worcester.
- Lentell, C. I., Kingsway, Fore Street, Seaton, Devon.
- Lever, A., 34, Brazennose Street, Manchester, 2.
- Levy, I., 39, Cheapside, E.C.2.
- Ling, O. A. J., Provident Chambers, 51, Wardwick, Derby; 84, Market Street, Ashby-de-la-Zouch.
- Ling, W. A. J., 3-4, Great Winchester Street, E.C.2.
- Linton, J. E., Smithfield Buildings, Arenig Street, Bala.
- Lintott, F. M., 1 and 2, Queen Street, Cheapside, E.C.4; Cambridge House, Woking; 22, Wote Street, Basingstoke.
- Lisle, G., 5, North St. David Street, Edinburgh, 2.
- Littleboy, W. E., Waterloo House, 20, Waterloo Street, Birmingham.
- Liversidge, H. G., Imperial Buildings, Rotherham.
- Lloyd, J. T., 63, Fore Street, Trowbridge.
- Lloyd, W., Priory Buildings, Priory Street, Dudley, Worcs.
- Lloyd-Roberts, J., The Public Audit Offices, 2, Church Street, Caernarvon; "Cemlyn," Harlech.
- Lock, F. J., Northbank House, Clarendon Road, Watford.
- Locking, H. W., Corporation Chambers, Trinity House Lane, Hull.
- Lodge, H. W. V., 746, High Road, Tottenham, N.17.
- Loggie, R. J., 11, Panmure Street, Dundee; 34, Crossgate, Cupar; 139, South Street, St. Andrews, Fife.
- Lomax, H., 83, Bridge Street, Manchester, 3.
- Long, J. F., 18, Union Road, Underbank, Stockport.
- Longcroft, R. G., 16, Cannon Street, E.C.4.
- Longthorn, J., 28, Queen Street, Great Harwood.
- Lord, J. R., Irwell Terrace, Bacup.
- Lord, W., 132A, Bradshawgate, Bolton.
- Louch, H. T., Auckland House, 36, Basinghall Street, E.C.2; 149, The Broadway, Hanwell, W.7.
- Loughborough, F. C., 32B, Palatine Road, Withington, Manchester.
- Lovelock, H., Kern House, 61/2, Lincoln's Inn Fields, W.C.2.
- Loveridge, A., 40, Hoghton Street, Southport.
- Lowe, J. T., Yorkshire Penny Bank Chambers, 7, Stricklandgate, Kendal.
- Lowe, O. J., William Deacon's Bank Chambers, Market Street, Leigh, Lancs.
- Lowther, F. R., Council Chambers, Haverfordwest.
- Lucas, A. B., 43-44, Broad Street Avenue, Blomfield Street, E.C.2.
- Lusher, A. O., 2 & 3, Guildhall Chambers, Bury St. Edmunds; Rutland Chambers, Newmarket.
- Lyle, P., 23, Barns Street, Ayr.
- Macallister, R. S., 4, Argyll Street, Oban.
- McBain, A. G., 55, West Regent Street, Glasgow, C.2; 37, St. Olaf Street, Lerwick.
- McBain, G., 11, Golden Square, Aberdeen.
- McCosh, J., Ocean Chambers, 190, West George Street, Glasgow, C.2.
- McCracken, A., 84, Cleethorpe Road, Grimsby.
- McCutcheon, R. T., 113, St. Vincent Street, Glasgow, C.2.
- McDonald, T. W., 98, Palmerston Road, Wood Green, N.22.
- Macdonald, W., 18, York Place, Edinburgh, 1.
- Macdowall, C. G., 4, Tulloch Street, Dingwall.
- Macfadyen, R. E., 4, Cloth Market, Newcastle-upon-Tyne, 1.
- McFarlane, E. S., 175, West George Street, Glasgow, C.2.
- Macfarlane, R., 212, West George Street, Glasgow, C.2.
- Mackintosh, E. B., 1, Hill Street, Arbroath.
- Macintyre, A., 12, Barncluith Road, Hamilton.
- MacIntyre, R. H., Dacre House, 5, Arundel Street, W.C.2.
- McKean, G. B., 113, St. Vincent Street, Glasgow, C.2.
- McKenzie, J. McP., Council Chambers, 109, Colmore Row, Birmingham, 3.
- Mackie, H. M., 124, St. Vincent Street, Glasgow, C.2.
- McLachlan, T., 56, Melville Street, Edinburgh.
- MacLean, R., 1, Lombard Street, Inverness.
- McLeod, A., 7, Royal Bank Place, Glasgow, C.1.
- McLeod, N., C.M.G., D.S.O., 149, West George Street, Glasgow, C.2.
- Macmenemey, R., 49, Bath Street, Glasgow, C.2.
- McMurray, J. C., National Bank Buildings, Kilmarnock.
- MacNaughtan, T. R., 55, West Regent Street, Glasgow, C.2.
- McVean, G. S., 194, West Regent Street, Glasgow, C.2.
- Mahon, F., 4/5, Oriental Chambers, Doncaster.
- Mahon, J. L., Savings Bank Buildings, 64, Stirling Street, Airdrie.
- Mair, A. J., 5, Frederick Street, Sunderland.
- Mann, A., 95, Morrison Street, Glasgow, C.5.
- Mann, Sir John, K.B.E., 8, Frederick's Place, Old Jewry, E.C.2; 142, St. Vincent Street, Glasgow, C.2.
- Mann, J. H., M.B.E., 8, Frederick's Place, Old Jewry, E.C.2.
- March, C. H., Cambrian Buildings, Mount Stuart Square, Cardiff.
- Marsden, R. L., 28, Cavendish Street, Chesterfield; Central Chambers, High Street, Alfreton.
- Marshall, R. N., 109A, Mortimer Street, Herne Bay; Town Hall Chambers, Westgate-on-Sea; 83, High Street, Broadstairs; 1, Albion Road, Birchington.
- Marshall, S., 254, Marlborough Avenue, Hull.
- Martin, T. C., E. Milburn House, Newcastle-upon-Tyne, 1.
- Martin, W. H., 147, Bath Street, Glasgow, C.2.
- Martyn, A., 4, Lumley Crescent, Philadelphia, Fence Houses.
- Mason, E. H., 9, Clarence Street, Cheltenham.
- Massey, J. W., Civic House, Great Charles Street, Birmingham, 3.