

- Kay, William, 122 Birchfield Road, Northampton.
- Keens, Thomas, Howard Chambers, Mill Street, Bedford; 63 Queen Victoria Street, E.C.; Chamber of Commerce Buildings, 29 King Street, Luton.
- Keighley, George, Brecon.
- Kelsall, Thomas, North Terrace, Birstall, Leeds.
- Kemp, S., Cheswardine, Market Drayton.
- Kenyon, F. T., 24A Devonshire Street, Penrith.
- Kenyon, William, 50 Samuel Street, Crewe.
- Kerr, E. R. C., Post Office Buildings, Halifax.
- Kerruish, W. M., 21 Athol Street, Douglas, Isle of Man.
- Kershaw, T. E., 3 King Street, South Parade, Rochdale.
- Kevan, William, 12 Acresfield, Bolton.
- Keys, Clement, Athenæum Chambers, 71 Temple Row, Birmingham; Victoria Chambers, Victoria Street, West Bromwich.
- Kidney, R. J., Citizen's Chambers, 39 Westmoreland Street, Dublin.
- Kilvington, H. H., 17 Scarborough Street, West Hartlepool.
- King, A. W., Victoria Place, Woodville Gardens, Gravesend.
- King, G. C., 110 Edmund Street, Birmingham.
- King, H. G., 17 Ironmonger Lane, E.C.
- King, J. W., 15 Petteril Street, Carlisle.
- King, T. G., 4 Market Street, Long Sutton, Wisbech.
- Kingham, F. H., 9 & 10 Fenchurch Street, London, E.C.
- Kingsland, A. W., Borough Accountant's Office, Albion House, Ramsgate.
- Kinnear, J. A., 8 Westmoreland Street, Dublin.
- Kinsman, J. W., Alexandra Buildings, Taff Street, Pontypridd.
- Kitchen, A. B., 108 Spencer Street, Keighley.
- Kitteringham, G. J., Waltham Cross.
- Kneeshaw, J. W., jun., 7A Hargreaves Street, Burnley.
- Knowles, William, 51 Borough High Street, S.E.
- Knox, G. W., Spencer House, South Place, E.C.
- Laing, Adam, 3 Bridge Street, Hawick.
- Lambert, J. W., 11 Branch Road, Armley, Leeds.
- Lancaster, A. R., Queen's College, Paradise Street, Birmingham.
- Lang, George, Ward's Buildings, 33 High Bridge, Newcastle-on-Tyne.
- Langston, H. A., "Trinco," Oxford Road, Canterbury.
- Lanyon, E. C., Norton, Bury St. Edmunds.
- Larder, Charles, Camomile Street Chambers, Bishopsgate, E.C.
- Lark, A. E., Hall Quay Chambers, Great Yarmouth.
- Larking, Charles, Commercial Chambers, Orford Place, Norwich; 162 High Street, Lowestoft; Bank Chambers, High Street, Maidstone.
- Larking, R. C., Commercial Chambers, Orford Place, Norwich; 162 High Street, Lowestoft; Bank Chambers, High Street, Maidstone.
- Latham, Enoch, Inglewood, Stafford Road, Oakengates, Wellington, Salop.
- Laverick, Martin, 11 John Street, Sunderland.
- Law, Albert, Kingscourt, Bridge Street, Walsall.
- Lawson, C. F., 44 Hamilton Square, Birkenhead.
- Lawson, G. R., 20 Exchange Buildings, Bradford.
- Lawton, Joseph, 19 New Street, Enniscorthy, Co. Wexford.
- Laycock, Stanley, 41 Nashville Terrace, Keighley.
- Leah, H. B., 9 Warren Street, Stockport.
- Learoyd, F. G., Lancashire and Yorkshire Bank Chambers, Halifax.
- Lee, Frederick, Hawksby Court, New Street, Huddersfield.
- Lees, William, 6 Stamford Road, Mossley, Manchester.
- Leman, T. C., St. Peter's Church Walk, Nottingham.
- Lennard, W. W., Oakfield, Builtth Wells, Brecknockshire.
- Lenygon, James, 55 High Street, Harrow.
- Lepine, C. H., 6 Bond Court, Walbrook, E.C.
- Leslie, Frank, 250 Tamworth Road, Newcastle-on-Tyne.
- Levie, G. E., Finsbury Pavement House, E.C.; City Chambers, 2 Darley Street, Bradford.
- Lewis, A. L., 35 Beddington Gardens, Wallington, Surrey.
- Lewis, E. H. A., Bentinck Chambers, Market Street, Mansfield.
- Lewis, Frank, 11 St. James' Square, Bristol.
- Lindley, Rupert, 17 Victoria Park, Shipley, Yorks; 21 Prudential Buildings, Bradford.
- Lintott, F. M., 1 & 2 Queen Street, Cheapside, London, E.C.; South Western Chambers, Woking; 4 Station Road, Aldershot; 22 Wote Street, Basingstoke.
- Lisle, George, 5 North St. David Street, Edinburgh.
- Lister, J. N., Imperial Buildings, Brighouse, Yorks; 21A Silver Street, Halifax.
- Little, George, 57 Moorgate Street, E.C.
- Liversidge, H. G., Imperial Buildings, Rotherham.
- Lloyd, William, 19 Priory Street, Dudley, Worcestershire; 1 & 2 Waterloo Street, Birmingham.
- Loake, Percy, Norbury House, William Street, Kettering.
- Lock, F. J., 85 Robert's Road, High Wycombe.
- Locking, H. W., Colonial Chambers, Land of Green Ginger, Hull.
- Locking, W. R., Parliament Chambers, 5 Parliament Street, Hull.
- Loggie, R. J., 20 Whitehall Street, Dundee.
- Longcroft, R. G., 79 Bishopsgate, E.C.
- Lord, J. H., Bank Buildings, Bacup.
- Lord, J. R., Irwell Terrace, Bacup.
- Lord, Lawrence, Irwell Terrace, Bacup.
- Lord, W., Commercial Institute, 12 Silverwell Street, Bradshawgate, Bolton.
- Lothian, James, 27 Westmoreland Street, Dublin.
- Louch, H. T., 65 Hatton Garden, E.C.; 12 Coleman Street, E.C.; Beaumont, Manor Court Road, Hanwell, W.
- Loughridge, J. C., 16 Wicklow Street, Dublin.
- Lowson, T. C., 34 Castle Street, Forfar.
- Loxley, Arthur, Yorkshire Buildings, Wood Street, Wakefield.
- Lucas, A. B., 19 Coleman Street, E.C.; 27 Chiltern Road, Hitchin, Herts.
- Lusher, A. O., 3 Guildhall Chambers, Bury St. Edmunds.
- Lynas, H. M., 5 Oxford Place, Leeds.
- Macara, Grierson, 108 Hope Street, Glasgow.
- M'Bain, George, 11 Golden Square, Aberdeen.
- M'Callum, William, 194 St. Vincent Street, Glasgow.
- M'Connell, Peter, 9 Harley Terrace, Kirkcaldy.
- M'Cosh, John, Ocean Chambers, 190 West George Street, Glasgow.
- M'Donald, T. W., 98 Palmerston Road, Wood Green, N.; 33 Nicholas Lane, E.C.
- Macdonald, William, "Roselea," Knutsford Drive, Cliftonville, Belfast.
- M'Farlane, E. S., 170 Hope Street, Glasgow.
- Macfarlane, Robert, 108 Hope Street, Glasgow.