

- Shepherd, J. W., 78, King-street, Manchester.
 Sherwood, H. H., Kings Court, 115, Colmore Row, Birmingham; 36, Market Street, Tamworth.
 Shingles, I., Watton Road, Swaffham; Market Place, Swaffham.
 Sibbald, J. M., Smith's Bank Chambers, Market Place, Derby.
 Sievwright, W. B., Royal Bank Buildings, Kinnoul Street, Perth.
 Silcock, B., Bold Street Chambers, 31, Bold Street, Warrington; 104, Victoria Street, S.W. 1.
 Simmons, A., The Market Hall, Redhill.
 Simmonds, H. J., 1, Tremadoc Road, Clapham, S.W. 4; 7, Laurence Pountney Hill, E.C. 4.
 Simnett, J. F., 85, Malvern Street, Stapenhill, Burton-on-Trent.
 Singer, G. K., Hermon Chambers, Tony-pandy, Glam.
 Sisling, A. E., 7, St. Martin's East, Leicester; 9, Clinton Street West, Nottingham.
 Skipper, E., 166, Albert Road, Jarrow; 54, Ellison Street, Jarrow.
 Slater, H., 7, Alexander Street, Petty Cury, Cambridge.
 Slater, J. T., 11, Queen Street, Oldham.
 Slattery, J., 237, Manchester Road, Hollinwood, Oldham.
 Sloan, D. N., 190, West George Street, Glasgow.
 Smalley, R. E., 9, Chapel Street, Preston.
 Smart, W. H., 20, Albany Street, Edinburgh.
 Smedley, C. E., Bush Lane House, Bush Lane, Cannon Street, E.C.; 8, West Stockwell Street, Colchester.
 Smith, Arthur, 10, Fartown Green, Huddersfield.
 Smith, Asa, 4, Lord Street, Keighley.
 Smith, C. E., Warwick Chambers, Corporation Street, Birmingham.
 Smith, C. H., Phoenix Chambers, 84, Colmore Row, Birmingham.
 Smith, F. C., Central Offices, Buxton.
 Smith, F. S., 68, Linden Street, Mansfield.
 Smith, G. W., 23, John William Street, Huddersfield.
 Smith, Henry, Caxton Chambers, 60, Bank Street, Kilmarnock.
 Smith, H. L., 13, Beechcroft Road, Beaconfield, Plymouth.
 Smith, James, 35-36, Wind Street, Swansea.
 Smith, John, "Wynbury," Orchard Road, Linthorpe, Middlesbrough; 22, Rother Road, Withington, Manchester.
 Smith, Joseph, 28, Alton Street, Blackburn.
 Smith, J. A., 8, Forres Street, Edinburgh.
 Smith, J. B., 23, Eldon Square, Newcastle-on-Tyne; 49, Durham Road, Birtley.
 Smith, Michael, 3-4, Charnwood Road, Shepshed, Loughborough; Charncliffe House, Shepshed, Loughborough.
 Smith, R. J., 163, West George Street, Glasgow.
 Smith, William, 4, Lombard Street, Inverness.
 Smith, W., 66, Mark Lane, E.C. 3; 5, Pier Terrace, London Road, Lowestoft.
 Smith, W. A., Commercial Chambers, 71, King Street, South Shields.
 Smith, W. M., 245, Union Street, Aberdeen.
 Smyrke, Wyatt, 66, John Street, Sunderland.
 Snailum, W. W., 5, Church Street, Trowbridge.
 Snape, J. A., Queen's Buildings, 5, John Dalton Street, Manchester; 2A, King Edward Street, Macclesfield.
 Sneddon, J., Herald Buildings, Brandon Street, Hamilton, Lanarkshire; 58, West Regent Street, Glasgow.
 Snow, W. K., 55, Quarry Street, Guildford; South Street, Farnham, Surrey; 40, Chancery Lane, W.C. 2.
 Snowdon, W., 22, Watling Terrace, Willington, Co. Durham.
 Soddy, R. J., 25, Ironmonger Lane, E.C. 2; 122, Terminus Road, Eastbourne.
 Somerville, J. L., 59, George Street, Edinburgh.
 Southern, H. A., 14, Lichfield Street, Wolverhampton; Old Post Office Chambers, Terrace Road, Aberystwyth.
 Sowerbutts, T. W., 16, St. Mary's Parsonage, Manchester.
 Sparks, E. (Junn.), 24, Grainger Street West, Newcastle-on-Tyne; 31, Bondgate Without, Alnwick.
 Sparks, W., 24, Grainger Street West, Newcastle-on-Tyne; 31, Bondgate Without, Alnwick.
 Sparrow, G. W., 11, Bowling Green Street, Leicester; 3, Newhall Street, Birmingham.
 Spiking, H., Hick Lane, Batley.
 Spire, F. A., 24, The Square, Winchester; 493, New Cross Road, S.E. 14.
 Spooner, B., 1, Church Street, Gainsborough; 118, High Street, Scunthorpe.
 Sprague, H. D., 61-62, Chancery Lane, W.C.; 40, George Street, Richmond; 31, High Street, High Wycombe, Bucks.
 Stallwood, O., 26, Martin Lane, Cannon Street, E.C. 4.
 Stansfield, J., 2, Albert Road, Colne, Lancs.; 2, Exchange Street, Liverpool; 23, Vine Street, Nelson.
 Stanton, F. W., 17, Gluman Gate, Chesterfield.
 Stainton, M., 18, Grainger Street West, Newcastle-on-Tyne.
 Starkie, R. E., 6, South Parade, Leeds.
 Steele, H. M., Ocean Chambers, 190, West George Street, Glasgow.
 Stephens, F. W., 26-30, Salisbury House, London Wall, E.C. 2.
 Stephenson, Joseph, 13, Queen Street, Peterborough; 7, South Brink, Wisbech; 5, Church Close, Boston; 2, Market Place, Spalding; 35, Silver Street, Lincoln; 28, St. Thomas Street, Weymouth; 22, Castlegate, Newark-on-Trent; Broadway, St. Ives; St. Mary's Street, Stamford; 44, King Street, King's Lynn; 1, Seaside Terrace, Swanage; 94, High Street, Poole; Wylcurn Offices, Knighton, Radnor; Victoria Hall, Llandrindod Wells; 5-7, Savile Row, Newcastle-on-Tyne; Post Office Chambers, Northgate, Darlington; 1, Gray's Lane, March; Lamb's Corner, Ely; Guildhall Annexe, 23, King Street, E.C.; 45-46, Poland Street, W. 1; 2, The Mall, Ealing, W. 5.
 Stephenson, W. J., 4, Springwell Terrace East, Northallerton.
 Stevens, L. R., 5, Guildhall Chambers, Basinghall Street, E.C.
 Stevenson, B. T., 1 and 2, The Broadway, Tunbridge Wells; 8 and 9, Martin Lane, Cannon Street, E.C. 4.
 Stewart, Charles, Bank Buildings, 2, Union Street, Dundee.
 Stewart, James, 95, Morriston Street, Glasgow.
 Stewart, J. S., 102, Hope Street, Glasgow.
 Stickland, G. G., 88, Chancery Lane, W.C.; Helena Chambers, Ealing, W.