

- Sherwood, H. H., Kings Court, 115, Colmore Row, Birmingham; 36, Market Street, Tamworth, Staffs.
- Shingles, I., Market Place, Swaffham.
- Sibbald, J. M., Smiths Bank Chambers, Market Place, Derby; Crompton's Chambers, Dale Road, Matlock.
- Sidaway, Fred. E., 156, High Street, Blackheath, Birmingham.
- Sievright, W. B., Royal Bank Buildings, Kinnoull Street, Perth.
- Silcock, B., 31, Bold Street, Warrington; 104, Victoria Street, S.W. 1.
- Simmonds, H. J., 1, Tremadoc Road, Clapham, S.W. 4; 7, Lawrence Pountney Hill, E.C. 4.
- Simmons, A., The Market Hall, Redhill, Surrey.
- Simnett, J. F., 206, Station Street, Burton-on-Trent.
- Singer, G. K., Hermon Chambers, Tonypandy, Glam.
- Sisling, A. E., 16, New Street, Leicester; 9, Clinton Street West, Nottingham.
- Skipper, E., 54, Elliston Street, Jarrow.
- Slater, H., 5, St. Andrew's Street, Cambridge.
- Slater, J. T., 11, Queen Street, Oldham.
- Sloan, D. N., 190, West George Street, Glasgow.
- Small, J. H., 3, Hunter Street, Chester.
- 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. 4.
- Smith, Arthur, 10, Fartown Green, Huddersfield.
- Smith, Ass, 4, Lord Street, Keighley.
- Smith, C. E., Warwick Chambers, Corporation Street, Birmingham.
- Smith, C. E. B. M., 1, Athenæum Terrace, Plymouth; Manor Office, Paignton.
- Smith, C. H., Phoenix Chambers, 84, Colmore Row, Birmingham.
- Smith, F. C., Central Offices, Market Place, Buxton.
- Smith, F. S., 71, Rutland Street, Mansfield.
- Smith, G. W., 23, John William Street, Huddersfield.
- Smith, Henry, Caxton Chambers, 60, Bank Street, Kilmarnock.
- Smith, H. L., 13, Beechcroft Road, Peverell, Plymouth.
- Smith, James, 35/36, Wind Street, Swansea.
- Smith, John, "Wynbury," Orchard Road, Linthorpe, Middlesborough; 22, Rathen Road, Withington, Manchester.
- Smith, Joseph, "Kenwyn," 90, Kenwyn Road, Ellacombe, Torquay.
- Smith, J. A., 8, Forres Street, Edinburgh.
- Smith, J. B., 23, Eldon Square, Newcastle-on-Tyne; 49, Durham Road, Birtley, Co. Durham.
- Smith, Michael, 3/4, Charnwood Road, Shepshed, Leicestershire; Charncliffe House, Shepshed, Leicestershire.
- Smith, R. J., 163, West George Street, Glasgow.
- Smith, William, 4, Lombard Street, Inverness.
- Smith, W., 66, Mark Lane, E.C. 3; 3, Waveney 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., 58, West Regent Street, Glasgow; Herald Buildings, Brandon Street, Hamilton.
- 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., 37, Melville Street, Edinburgh.
- Southerne, H. A., 14, Lichfield Street, Wolverhampton; Old Post Office Chambers, Terrace Road, Aberystwyth.
- Sowerbutts, T. W., 16, St. Mary's Parsonage, Manchester.
- Sparks, E. (Jnr.), 24, Grainger Street West, Newcastle-on-Tyne; 31, Bondgate Without, Alnwick.
- Sparks, W., 24, Grainger Street West, Newcastle-on-Tyne.
- 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, R. D., 61/62, Chancery Lane, W.C.; 40, George Street, Richmond, Surrey; 31, High Street, High Wycombe, Bucks.
- Sproat, Edgar, Union Chambers, 45 & 47, Commercial Street, Halifax.
- Stainton, M., 18, Grainger Street West, Newcastle-on-Tyne.
- Stallwood, O., 26, Martin Lane, Cannon Street, E.C. 4.
- Stansfield, J., 2, Albert Road, Colne, Lancs; 2, Exchange Street East, Liverpool; Broad Street Chambers, Nelson.
- Stanton, F. W., 17, Gluman Gate, Chesterfield.
- Starkie, R. E., 6, South Parade, Leeds.
- Steele, H. M., Ocean Chambers, 190, West George Street, Glasgow; 22, Billiter Street, E.C. 3.
- Steele, H. W., Windsor House, Victoria Street, S.W. 1; 22, High Street, Hitchin, Herts.
- Stephens, F. W., 26-30, Salisbury House, London Wall, E.C. 2.
- Stephenson, Joseph, Queen Street Chambers, 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, Hunts; 17, High Street, Stamford; 44, King Street, King's Lynn; 1, Seaside Terrace, Swanage; Wylcown Offices, Knighton, Radnor; Victoria Hall, Llandrindod Wells; 125, Glenthorn Road, Newcastle-on-Tyne; 1, Gray's Lane, March; Lambs Corner, Ely; 2, The Hall, Ealing, W. 5; 15, New Broad Street, E.C. 2; Forrester's Hall, Long Sutton, Lincs.; 30, Butter Market, Bury St. Edmunds.
- Stephenson, W. J., 4, Springwell Terrace East, Northallerton.