

With the colours; a list of Chartered and Incorporated Accountants and their Clerks who are serving with the British Forces on land and sea, 1914-1916

Firm	Firm location	Name	Force joined
(Finance Department Westminster City Hall)	Westminster City Hall	Deansley, W.J., A.S.A.A. (2nd Lieut.).	Army Service Corps
A. R. Cunliffe	Nelson	Langley, R. R	31st Brigade, Royal Field Artillery
A. B. Clutterbuck, City Treasurer	Gloucester	Kingscott, H. G. (Asst. Paymaster)	R.N.V.R.
A. C. Mole & Co.	Taunton	Allison, J.	Army Service Corps.
A. C. Mole & Co.	Taunton	Henderson, J. H., A.S.A.A. (2nd Lieut.).	1/2nd Monmouth Regt. (T.F.).
A. C. Palmer & Co.	London	Goldney, G. G. Prior, A.C.A.	9th Batt., North Staffs Regt.
A. Chichele Rixon	London	Richmond, G. H.	H.A.C.
A. Davidson	Peterhead	Sutherland, J. J.	35th Gordon Highlanders
A. E. Usher	Sunderland	Davies, C.	18th Durham Light Infantry
A. E. Waddington & Bubb	London	Pocock, Ralph Ernest (2nd Lieut.).	R.G.A., Plymouth
A. E. Woodington & Bubb	London	Robinson, James Vernon	9th County of London, Queen Victoria's Rifles.
A. E. Woodington & Bubb	London	Sturt, J. E. (Lance-Corpl.)	7th Batt., City of London Regt.
A. E. Woodington & Bubb	London	Sturt, John Eric	7th (City of London) Batt., London Regt
A. Grierson, Son & Smethurst	Manchester	Harris, P. (2nd Lieut.)	4th Manchester
A. Grierson, Son & Smethurst	Manchester	Lewtas, E. (Lance-Corporal).	21st Service Batt., Manchester Regt.
A. H. Downes	London	Pring, V.	London Rifle Brigade.
A. H. Downes	London	Walter, A. H. B.	" The Queen's," Royal West Surrey Regt.
A. H. Ernst Champness & Co.	London	Hanks, W. W. (Lance-Corporal).	3/16th County of London Regt. (Queen's Westminsters).
A. H. Muir & Addy	Belfast	Smyth, Samuel	R.A.M.C.
A. H. Scampton	Wigan	Thurgood, J.	Army Service Corps, Yorkshire Mounted Brigade, T. & S. Column
A. J. Downs	Hull	Chapman, W.H.	East Riding, R.G.A
A. J. Downs	Hull	Downs, W. S. (2nd Lieut.)	East Riding R.G.A., Territorials
A. J. Hill, Vellacott & Bailey	Belfast	Gardiner, W. C.	19th Royal Irish Rifles.
A. J. Hill, Vellacott & Bailey	Belfast	Poole, W.	5/6th Black Watch.
A. J. Milne	London	Driver, P. T.	2nd Batt., 20th County of London Territorials.
A. Owen John	Swansea	Davies, T. J.	3rd Welsh Field Ambulance R.A.M.C.
A. P. Smith & Co.	Manchester	Rogerson, A. J.	2/2nd East Lancs Field Ambulance, Royal Army Medical Corps (T.).
A. P. Taylor & Co.	Birmingham	Cross, Arthur Harold	Army Service Corps.
A. R. Baker	London	Croft, Stephen	Army Pay Corps.
A. R. Lancaster, Boston & Co.	Birmingham	Boston, A. W., A.C.A.	Military Service
A. S. Cavell, Son & Co.	Bristol	Cavell, L. A. S., A.C.A. (2nd Lieut.).	6th Glo'ster Regt.
A. S. Cavell, Son & Co.	Bristol	Jenkins, F. G., A.C.A.	Red Cross (Royal Navy)
A. S. Parker & Co.	Alexandria	Parker, Arnold S., A.C.A.	5th Manchester Regt.
A. Wright	London	Jackson, A.	Army Pay Corps.
A.C. Palmer & Co.	Northampton	Turner, M.F.	
A.C. Turpin & Co.	Bath	Turpin, C. F.	8th Company, 4th Somerset (Active Service Brigade).
A.C.Mole	Taunton	Key, L.H	Civil Service Rifles
A.Grierson, Son & Smethurst	Manchester	Smethurst, R.R., A.C.A. (Capt.).	Army Service Corps.
A.H. Downes	London	Lillywhite, H.	London Rifle Brigade.
A.H. Downes	London	Pateman, C.	7th Batt., Middlesex Regt.
A.H. Ernst-Champness & Co.	London	Gordon Wright, A.W.	Anti-Aircraft Corps, R.N.A.S. attached to R.N.V.R.
A.H. Hughes	London	Elliott S.J.	12th Batt., County of London Regt
A.H. Muir & Addy	Belfast	Holt, G.C.	6th Black Watch.
A.H. Muir & Addy	Belfast	Muir, A.H., F.C.A. (2nd Lieut.).	12th Royal Inniskilling Fusiliers
A.H. Walkey, A.S.A.A.	Dublin	Hurley, W.J.B. (2nd Lieut.).	Army Service Corps.
A.H.S. Emerson	London	De'ath, F.D., A.S.A.A. (Lance-Corporal)	Army Pay Corps.
A.J. Downs	Hull	Kemp, G.A., A.C.A. (2nd Lieut.)	3rd Kings's own, Yorkshire Light Infantry
A.J. Downs	Hull	Ruthven, J. (2nd Lieut.).	4th Batt., East Yorkshire Regt., Territorials.
A.J. Downs	Hull	Small, T.H.	Wast Riding, R.G.A.
A.J. Downs	Hull	Reynolds, C.C.	East Riding, R.G.A.
A.P. Smith & Co.	Manchester	Smith, H.	16th Batt., Royal Welsh Fusiliers.
A.P. Smith & Co.	Manchester	Wild, C.	Duke of Lancaster's Own Imperial Yeomanry.
A.R. Cunliffe	Nelson	Dawson, O.	3rd Batt., East Lancs Regt.

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A.S. Cavell, Son & Co.	Bristol	Court, A.G.	6th Gloucester Regt.
Accountant Auditors' Department, Corporation of Sheffield	London	Belbin, C. T. C	C Company, 8th Batt., King's Royal Rifles
Accountant to Lloyds	London	Cowdy, C.J.H., F.S.A.A. (Asst.- Paymaster).	Royal Naval Reserve.
Accountant's Department	Hendon	Hargreaves, R. T., A.S.A.A.	Army Service Corps.
Accountant's Dept., Met Water Board	London	Mills, S.W.	1st Batt., 15th County of London, Prince of Wales' Own, Civil Service Rifles
Agar, Bates, Neal & Co.	Birmingham	Holdcroft, W.L., A.C.A.	R.A.M.C.
Alan F. Davidson	North Shields	Shotton, J. M.	6th Division, Motor Machine Gun Section
Albert Godman & Co.	London	Jarvis, W. D.	182 Battery, 57th Brigade, R.F.A.
Alex Hannah	Liverpool	Van Gelder, A. A.	R.N. Vol.R.
Alex. Hannah	Liverpool	Walker, A. H., A.C.A.	
Alexander Nisbet & Co.	London	Harman, F. H.	6th Batt., East Surrey Regt.
Alfred Akenhead	Cardiff	Akenhead, A. G.	7th Batt. (Cyclists) Welsh Regt.
Alfred Akenhead	Cardiff	Hayes, P. A.	7th Bat. (Cyclists) Welsh Regt.
Alfred G. Pugh	Llandudno	Thomas, Ernest	16th Batt., Royal Welsh Fusiliers.
Alfred Henry	London	Smale, John R.A.	1st Essex R.F.A. (T.).
Alfred Henry & Son	London	Chambers, H.	Army Pay Corps.
Alfred Henry & Son	London	Henry, A. R., A.C.A.	19th Royal Fusiliers.
Alfred Henry & Son	London	Henry, Cyril A. (Sergeant)	Mechanical Transport A.S.C., attached to Royal Flying Corps, British Expeditionary Force.
Alfred Henry & Son	London	McKenzie, Alexander (2nd Lieut.).	Queen's Royal West Surrey Regt.
Alfred Laban	London	Shelley, A.	R.N.A.S.
Alfred Laban	London	Side, A. B.	Hon. Artillery Corps
Alfred Laban	London	Simpson, E. A	Queen Victoria's Rifles
Alfred Neill	London	Pawley, T. H	R.A.M.C.
Alfred W. Bates	London	Bray, William E. (Lance-Corporal).	6th Batt. Northampton Regt.
Alfred W. Bates	London	Harris, A. E.	B. Reserve.
Alfred W. Bates	London	Senior, J.H.	R.N.A.S. (A.A.C.).
Alfred, Henry & Son	London	Sinale, John	1st Essex, R. F. A.
Allen Bradley	Keightley	Coles, Wm.Hy. (Corporal).	Yorkshire Hussars
Allen Edwards & Co.	Birmingham	Edwards, A.k., A.C.A.	1st Birmingham City Battalion.
Allen Edwards & Co.	Birmingham	Edwards, A.R.	10th Batt, Royal Warwickshire Regt.
Allen Edwards & Co.	Birmingham	Joiner, A.W.	Warwickshire Yeomanry.
Allen, Attfield & Co.	London	Trew, H.E.	2nd East Surrey.
Allen, Attfield & Co.	London	Ward, C.F.	Inns of Court O.T.C.
Andrew W. Barr & Co.	London	Freston, W. H.	West Kent Yeomanry.
Andrew W. Barr & Co.	London	Hewett, S. G.	Mechanical Transport, Army Service Corps.
Andrew W. Barr & Co.	London	Marks, E. A	
Andrew W. Barr & Co.	London	Olive, R. E.	Queen's Westminster Rifles
Andrew W. Barr & Co.	London	Palmer, C. F.	West Kent Yeomanry
Andrew W. Barr & Co.	London	Stubbs, H. L.	County of London Yeomanry
Andrew W. Barr & Co.	London	While, F. R. (2nd Lieut.).	Middlesex Regt.
Angus Whiting & Co.	London	Johnson, A. E.	New Army (Rangers).
Angus Whiting & Co.	London	Longshaw, Charles Henry	Artists.
Angus Whiting & Co.	London	Walker, R. R.	Royal Army Medical Corps.
Angus, Whiting & Co.	London	Whitby, E. R., A.C.A (Sergeant.).	16th (Service) Batt., Middlesex Regt
Angus, Whiting & Co.	London	Whitley, R.	Public Schools Corps, New Army.
Angus, Whiting & Co.	London	Angus, A. J., A.C.A.	A.S.C.
Annan, Dexter & Co.	London	Armstrong, G. D.	28th County of London (Artists' Rifles)
Annan, Dexter & Co.	London	Belton. R	Royal Field Artillery
Annan, Dexter & Co.	London	Butlin, S. T. (2nd Lieut.)	Royal Garrison Artillery (T.)
Annan, Dexter & Co.	London	Jones, S.G.	London Rifle Brigade.
Annan, Dexter & Co.	London	Moller, A. A. (2nd Lieut.).	2nd Grenadier Guards.

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Annan, Dexter & Co.	London	Monkton, A. R.	28th County of London (Artists' Rifles).
Annan, Dexter & Co.	London	Nicholas, E. N.	Inns of Court Rifles O.T.C
Annan, Dexter & Co.	London	Owen, J. M., A.C.A	28th Country of London (Artists's Rifles)
Annan, Dexter & Co.	London	Page, Herbert J., F.C.A (Captain)	Queen Victoria's Rifles
Annan, Dexter & Co.	London	Pease, D.S.	28th County of London (Artists' Rifles).
Annan, Dexter & Co.	London	Perry, G.M.	Coldstream Guards.
Annan, Dexter & Co.	London	Royston, G.	2/3 County of London Yeomanry.
Annan, Dexter & Co.	London	Sennett, R.L.	28th County of London Regt. (Artists' Rifles).
Annan, Dexter & Co.	London	Stubbs, H. N.	2nd County of London Yeomanry (Westminster Dragoons)
Annan, Dexter & Co.	London	Sutton. T.L	Worcestershire Yeomanry
Annan, Dexter & Co.	London	Warrener, J.V.	2nd City of London Batt., City (of London Regt. (1st Surrey Rifles).
Armitage & Norton	Huddersfield	Collins, E.	5th Batt. Duke of Wellington's West Riding Regt.
Armitage & Norton	Halifax	Hirst, Percy	4th Batt. (Duke of Wellington's) West Riding Regt.
Armitage & Norton	Huddersfield	Norton, Gilbert P., F.C.A. (Capt). (D.S.O)	5th Batt.,Duke of Wellington West Riding Regt.
Armitage & Norton	Huddersfield	Simpson, W. N.	5th Duke of Wellington West Riding Regt.
Armitage & Norton	Huddersfield	Taylor, H. N	5th Batt., Duke of Wellongton's West Riding Regt
Armitage & Norton	Huddersfield	Tullis, A., A.C.A.	3rd Batt., Duke of Wellington's West Riding Regt.
Armitage & Norton	Huddersfield	Woodland, C.A., A.C.A., B.A. (2nd Lieut.).	4th Batt., North Staffordshire Regt.
Armitage & Norton	Leeds	Dexter, F. R. Parkes (2nd Lieut.)	13th K.O.Y.L.I.
Armitage & Norton & Co.	Huddersfield	Pearson, R.H	5th Batt.Duke of Wellington's West Riding Regt.
Armstrong, Harrison, Swan & Co.	London	Charlesworth, W.A.	2nd Batt. Public Schools and University Brigade (Royal Fusiliers)
Arthur E. Green & Co.	London	Green, A. Folland, A.S.A.A. (Lieut.).	Army Service Corps.
Arthur E. Green & Co.	London	King, R. E.	5th Batt., Wiltshire Regt.
Arthur E. Green & Co.	London	Lord, C. P	H Company, 7th Batt., City of London Rifles
Arthur E. Green & Co.	London	Vincent, C.C.	5th Batt. Wiltshire Regt.
Arthur E.Green & Co.	London	Hill, C. F	C Company, 5th Batt., East Surrey Regt.
Arthur J. Hill, Vellacott & Bailey	Belfast	Bailey, J., A.C.A. (Lieut)	A.S.C., Ulster Division
Arthur J. Hill, Vellacott & Bailey		Steward, J. A.	10th Royal Irish Rifles
Arthur J. Hill, Vellacott & Co.	London	Barnes, W. Hurst	R.A.M.C.
Arthur J. Hill, Vellacott & Co.	London	Yeabsley, R. E.	3rd Batt., City of London Royal Fusiliers
Arthur J.Hill, Vellacott & Bailey	Belfast	Elliott, T.B. (2nd Lieut.).	8th Royal Irish Rifles.
Arthur J.Hill, Vellacott & Bailey	Belfast	Keenan, A.M (2nd Lieut.)	8th Royal Irish Rifles
Artkins, Chirnside & Co.	Cork	Houston, E.C	King's Royal Rifles
Ashworth, Mosley & Co.	Manchester	Battersby, D., A.C.A.	4th Co., 21st (s) Batt. Royal Fusiliers.
Ashworth, Mosley & Co.	Belfast	Larmour, A. (Lance-Corpl.).	North Irish Horse
Ashworth, Mosley & Co.	Belfast	McWilliam, W.A. (Co. Q.M. Sergt.).	Royal Irish Rifles.
Ashworth, Mosley & Co.	Manchester	Megson, R.H., A.C.A.	
Aspell & Barnes	Leicester	Taylor, A. P. (2nd Lieut.)	Royal Fusiliers
Aspell & Barnes	Leicester	Thorpe, J.	Army Service Corps
Assistant Accountant, Representative Body of the Church of Ireland	Dublin	Kennedy, R.K.L., A.S.A.A	Dublin University Graduate Corps
Assistant Auditor, National Insurance Audit Dept.	Bradford	Bastow, E., A.S.A.A.	Bradford Batt., Kitchener's Army.
Assistant Auditor, National Insurance Audit Dept.	Leeds	Jacques, H., A.S.A.A.	Royal Army Medical Corps.
Atkins, Chirnside & Co.	Cork	Harkness, C. H.	King's Royal Rifles.
Atkinson & Boyd	Belfast	Maxwell, Geo. Sydney	Inns of Court O.T.C.
Atkinson & Boyd	Belfast	Stone, H.	Royal Irish Rifles
Atkinson & Boyd	Belfast	Stone, Hugh. (Sergeant.)	8th Royal Irish Rifles
Atkinson & Boyd	Belfast	Totton, Herbert (Lance Corporal)	6th Batt., Black Watch (T.).
Atkinson, Smith & Atkinson	Leeds	Bottomley, Henry (Corporal)	8th West Yorks Regt. Leeds Rifles
Atkinson, Smith & Atkinson	Leeds	Butcher, Emmanuel (Sergt.-Major)	15th West Yorkshire Regt. (Leeds Pals Batt.)
Atkinson, Smith & Atkinson	Leeds	Collier, Edward (Corporal).	15th West Yorkshire Regt. (Leeds Pals Batt.).
Atkinson, Smith & Atkinson	Leeds	Fox, Harry (Sergeant).	Royal Garrison Artillery.
Atkinson, Smith & Atkinson	Leeds	Hargreaves, L.	Army Ordnance Corps.

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Atkinson, Smith & Atkinson	Leeds	Heaton, J. A. B.		Signalling Co., 11th Yorks (Green Howards).
Atkinson, Smith & Atkinson.		Sharp, Norman H.		15th West Yorkshire Regt. (Leeds Pals Batt.).
Atkinson, Smith & Atkinson	Leeds	Gill, Robert W.		Royal Fusiliers (Public Schools' Batt.)
Attlee, Edge & Co.	Birmingham	Phillips, G.		Birmingham Batt.
B. Collinge	Manchester	Middleton, C.F.		Seaforth Highlanders
B. Collinge	Manchester	Swarbrick, W.F.		7th Kings Own Liverpool Regt.
Baggaley & West	Nottingham	Thompson, C., A.C.A.		Royal Horse Artillery.
Baggaley & West	Nottingham	Hooley, T.A.		South Notts Hussars
Baker Bros & Halford	Leicester	Cooper. J.A.		4th Leicesters
Baker Bros. & Halford	Leicester	Hackett, R. W.		4th Leicesters.
Baker, Sutton & Co.	London	Spear-Morgan, B.H., A.C.A. (Lieut.).		Border Regt., 10th Service Batt.
Ball, Baker & Co.	London	Cooper, V.R.		Kitchener's Army
Ball, Baker & Co.	London	Dutch, J.W.		Kitchener's Army.
Ball, Baker, Cornigh & Co.	London	Gilbert, H. R.		"A" Squadron, 3rd County of London Yeomanry.
Ball, Baker, Cornish & Co.	London	Frank, C. O., A.C.A.		East Riding of Yorks Yeomanry.
Ball, Baker, Cornish & Co.	London	Grave, E.S.		"G" Company, 7th Batt., City of London Regt.
Ball, Baker, Cornish & Co.	London	Gray, R.B.		16th Res. Batt. County of London Regt. (Queen's Westminster Rifles)
Ball, Baker, Cornish & Co.	London	Hughes, J.R.H.		"A" Squadron, 3rd County of London Yeomanry.
Ball, Baker, Cornish & Co.	London	Newton, L. A		16th Res. Batt., County of London Regt. (Queen's Westminster Rifles)
Ball, Baker, Cornish & Co.	London	Perry, L.R.		9th Res. Batt., County of London Regt. (Victoria Rifles).
Ball, Baker, Cornish & Co.	London	Poore, E. V. (Capt.).		A.S.C.
Ball, Baker, Cornish & Co.	London	Quin, L.M. (Capt.).		A.S.C.
Ball, Baker, Cornish & Co.	London	Tyte, L.C.		14th Res. Batt., County of London Regt. (London Scottish).
Bannatyne & Guthrie	Glasgow	Gibson, James (2nd Lieut.).		H.L.I.
Bannatyne & Guthrie	Glasgow	Howie, J.B		H.L.I
Bannatyne & Guthrie	Glasgow	Lockhead, Thomas		Scottish Horse.
Bannatyne & Guthrie	Glasgow	McArthur, W.		Glasgow University O.T.C.
Bannatyne & Guthrie	Glasgow	McGregor, W.		Glasgow University O.T.C.
Bannatyne & Guthrie	Glasgow	Paton, R. D. (2nd Lieut.).		Royal Scots Fusiliers
Bannatyne & Guthrie	Glasgow	Williams, L. (Sergt.).		Colonial Light Cavalry.
Bannatyne & Guthrie	Glasgow	Wotherspoon, J.T. (2nd Lieut.).		Royal Scots Fusiliers.
Barker, Hall & Co.	London	Saumarez, R. S.		Territorial Army
Barnes, Dunn & Boughton	London	Barnes, Robert Cecil, A.C.A. (Sergt.)		2/1st City of London Regiment
Barnes, Dunn & Boughton	London	Goodman, B. H. (2nd Lieut.)	† Killed	9th Norfolk Regt.
Barnes, Dunn & Broughton	London	Lobb, R.J.		Royal Marine Artillery.
Barron & Barron	York	Binns, Frank		East Riding Yorks Imperial Yeomanry.
Barron & Barron	York	Pecket, H.C., A.C.A.		28th (Service) Batt., King's Royal Rifles.
Barron & Barron	York	Poulter, Edward		161st Battery, R.F.A.
Barron & Barron	York	Poulter, Harry		Royal Horse Guards.
Barron & Barron	York	Rhodes, J.D., A.C.A.		Leeds University O.T.C.
Barron & Barron	York	Sutton, Arthur.		East Riding of Yorkshire Imperial Yeomanry
Barron & Barron	York	Young, Arthur E.		East Riding Yorks Imperial Yeomanry
Barrow, Wade, Guthrie & Co.	Chicago	Boulter, W. B., A.C.A.		22nd (Service) Batt., Royal Fusiliers
Barton, Mayhew & Co.	London	Barker, C.N. (2nd Lieut.)		7th (Reserve) Batt., Dorsetshire Regt.
Barton, Mayhew & Co.	London	Barton, Harold M., F.C.A.		Artists' Rifles.
Barton, Mayhew & Co.	London	Dawson, A.F. (Sergeant).		8th Buffs.
Barton, Mayhew & Co.	London	Dinshaw, D.		H.A.C.
Barton, Mayhew & Co.	London	Hember, R. S.		10th (City of London) Batt., Royal Fusiliers.
Barton, Mayhew & Co.	London	Mayhew, K. Spurling		6th London Field Ambulance, 4th London Division.
Barton, Mayhew & Co.	London	Mill, R. H		Royal Garrison Artillery
Barton, Mayhew & Co.	Montreal	Nisbet, Pollok s., C.A. (Lieut)		26th (New Brunswick) Batt.
Barton, Mayhew & Co.	London	Nixon, W.H.		2nd Brigade, North Midland Division, R.G.A
Barton, Mayhew & Co.	London	Peacock, E.G. (2nd Lieut.).		9th Royal Fusiliers.

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Barton, Mayhew & Co.	London	Steed, B. A.		2nd London Brigade, R.F.A.
Barton, Mayhew & Co.	London	Stuart, C. J. (2nd Lieut.).		3rd East Yorkshire Regt.
Barton, Mayhew & Co.	London	Sylvester, A. E., A.C.A (2nd Lieut)		Sherwood Foresters
Barton, Mayhew & Co.	London	Talbot, C. M., A. C.A (2nd Lieut.).	† Killed	5th Middlesex Regt.
Barton, Mayhew & Co.	London	Wakeling, C. E.		Denmark Hill Hospital.
Barton, Mayhew & Co.	London	Whitmore, H.F. (2nd Lieut.). Musketry Officer.		3rd Manchester Regt.
Basil Hallet & Co.	London	Lovell, J.A., A.C.A		
Bateman Bros.	Stockport	Wrigley, H.D. (Lance - Corporal).		Hussars.
Bauwens & Son	London	O'Farrell, M.		" The Queen's," 24th County of London Batt.
Bayley, Wood & Co.	Manchester	Brookes, George Stanley		7th Batt. Manchester Regiment.
Bayley, Wood & Co.	London	Goodchild, Arthur G.		Surrey Yeomanry
Bayley, Wood & Co.	Manchester	Peters, Richard (Lance-Corporal).		6th Batt. Manchester Regt.
Beard, Bashford & Co.	Sheffield	Lister, Bernard W.		2/3rd West Riding Brigade, R.F.A.
Beard, Bashford & Co.	Sheffield	Rutherford, Bernard		12/5th Yorks and Lancs.
Beard, Bashforth & Co.	Sheffield	Bashforth, Wm., A.C.A. (Quarter-master-Sergeant).		3/4th Yorks and Lancs.
Beard, Bashforth & Co.	Sheffield	Boles, Peter		2/3rd West Riding Brigade, R.F.A.
Beard, Bashforth & Co.	Sheffield	Gent, Harold S. (2nd Lieut.).		11th South Staffs.
Beard, Bashforth & Co.	Sheffield	Green, Stewart, A.C.A. (Quarter-master- Sergeant).		1/5th Yorks and Lancs.
Beaumont & Taylor	Manchester	Taylor, G. P. A.C.A (Capt)		East Lancs. A.S.C
Beevers & Adgie	Leeds	Pickles, J. W.		5th West Yorkshire Regt.
Beevers & Adgie	Leeds	Wells, D. S., A.C.A. (2nd Lieut.).		15th Batt., West Yorkshire Regt.
Begbie, Robinson & Co.	London	Cox, Cyril, A.C.A. (Asst. Paymaster).		R.N.R.
Begbie, Robinson & Co.	London	Hamilton, A. C. (Sergeant).		4th East Anglian Brigade, Royal Field Artillery.
Begbie, Robinson & Co.	London	Phare, E.D		Royal Flying Corps
Begbie, Robinson & Co.	London	Robinson, George (Corporal).		East Anglican Division, A.S.C., Mechanical Transport.
Benjamin Smith, Son & Wilkie	Wolverhampton	Cross, Wm. J., A.C.A.		Army Service Corps.
Bennett & Bennett	Warrington	Thatcher, C. T.		Lancashire Hussars.
Berisford & Heighway	Manchester	Berisford, Frank, A.C.A. (2nd Lieut.).		Durham Light Infantry.
Berisford & Heighway	Manchester	Heighway, Keith, A.C.A. (2nd Lieut.).		Durham Light Infantry.
Bersey, Vincent & Co.	London	Stopherd, W. C. (Sergeant.).		1st County of London Yeomanry
Bersey, Vincent & Co.	London	Sturge, C. (2nd Lieut.).		24th Batt., Riffle Brigade
Bersey, Vincent & Co.	London	Baker, R.P. (2nd Lieut.)		17th County of London Regt.
Bertraam Silcock & Co.	Warrington	Swinton, Cyril		Lancashire Hussars
Bicker & Pettitt	Bournemouth	Bicker, E. H.		7th Hants Regt.
Bicker & Pettitt	Bournemouth	Bicker, H. J.		7th Hants Regt.
Bicker & Pettitt	Bournemouth	Day,S.		Public School and University Corps
Black, Geoghegan & Till	London	Bowles, H. J.		"C" Company, 7th Batt. Norfolks.
Black, Geoghegan & Till	London	Ellerton, A.C.		2nd County of London Yeomanry (Westminster Dragoons).
Black, Geoghegan & Till	London	Keightley, G		Middlesex Hussars, London Mounted Brigade, 3rd Expeditionary Force
Blandford, Lawrence & Hann		Berry, R. M., A.S.A.A.		Army Service Corps.
Blandford, Lawrence & Hann	London	Gardner, W. E.		"C" Co., 2nd City of London Royal Fusiliers.
Blandford, Lawrence & Hann	London	Noakes, H. F.		E Company, 2nd Royal Fusiliers
Blease & Son	London	Cook, Frederick, Junr.		6th Batt., King's (Liverpool) Regt.
Blease & Sons	London	Blease, Harvey, A.C.A (Lieut.)	† Killed	15th Batt. King's (Liverpool) Regt.
Blease & Sons	London	Lawton, George (Lance-Corporal).		6th Batt. King's (Liverpool) Regt.
Blease & Sons	London	Litchfield, A.O.		11th Batt. King's (Liverpool) Regt.
Blease & Sons	London	Peake, E.M.		6th Batt., King's (Liverpool) Regt.
Blease & Sons	London	Smith, Percy, A.C.A.		H.A.C.
Blease & Sons	London	Wooler, Harry (Sergeant).		6th Batt., King's (Liverpool) Regt.
Blease & Sons	London	Wright, A.N.		1st City Batt. King's (Liverpool) Regt.
Bolton, Pitt & Breden	London	Goodwin, C.		Royal Marines

With the colours; a list of Chartered and Incorporated Accountants and their Clerks who are serving with the British Forces on land and sea, 1914-1916

Firm	Firm location	Name	Force joined
Bolton, Pitt & Breden	London	Pitt, Geoffrey Stanhope.	H Company, London Scottish
Bolton, Pitt & Breden	London	Stuart, D. W. (Musketary Officer)	A Squadron, Herts Yeomanry
Bolton, Pitt & Breden	London	Read, J.V., A.C.A.	Public School and University Corps.
Borough Accountant	Eastbourne	Sparrow, W.A., F.S.A.A. (Captain).	1st Home Counties' Field Company, Royal Engineers
Borough Accountant's Department	London	Haythornthwaite, A.	13th County of London, Kensington, B Company, 2nd Batt.
Borough Accountant's Department,	South Shields	Coulthard, R.H., A.S.A.A.	Tynemouth Royal Garrison Artillery
Borough Accountant's Department, Battersea	London	Bradbury, N.	23rd County of London Regt.
Borough Accountants' Dept.	Newark-on-Trent	Ford, J. E. (Lance-Corporal).	Motor Cycle Section, Sherwood Rangers Yeomanry.
Borough Accountant's Dept.	Eastbourne	Williams, H. (Lance-Corpl.).	8th Royal Sussex.
Borough Accountant's Office	Eastbourne	Matthews, E. A. (Lance-Corpl.).	8th Royal Sussex.
Borough of Islington	Islington	Saunders, G. H. N	C Squadron, 3rd County of London Yeomanry
Borough Treasurer's Department	Hornsey	Billing, S. A.	16th County of London Queen's Westminster Rifles.
Borough Treasurer's Department	Camberwell	Bright, C. W.	Assistant Paymaster, R.N.R.
Borough Treasurer's Department	Halifax	Fry, R. G. B.	6th Company, 4th Batt., West Riding Regt.
Borough Treasurer's Department	West Ham	Lee, H. V., A.S.A.A. (Assistant Paymaster).	R.N.R.
Borough Treasurer's Department,	Paddington	Wickham, M., A.S.A.A.	5th Batt. Seaforth Highlanders.
Borough Treasurer's Dept.	West Hartlepool	McGilligan, M. (Corporal).	Northern Cyclists.
Borough Treasurer's Office	Sunderland	Potts, C. E., A.S.A.A. (Lance-Corpl.).	Royal Anglesey Engineers.
Bourner, Bullock & Co.	Hanley	Bladen, H. C.	5th Batt. North Staffs Regt.
Bourner, Bullock & Co.	Hanley	Boulton, R.	5th Battalion North Staffs Regt.
Bourner, Bullock & Co.	Hanley	Bratt, W. H.	Army Service Corps.
Bourner, Bullock & Co.	Hanley	Bullock, G.E.	5th Batt., North Staffs Regt.
Bourner, Bullock & Co.	Hanley	Coulton, W.L.	5th North Staffs
Bourner, Bullock & Co.	Hanley	Cowlshaw, W.E.	5th Batt. North Staffordshire Regt.
Bourner, Bullock & Co.	London	Figgins, H. F. (2nd Lieut.)	3/6th City of London Rifles
Bourner, Bullock & Co.	Hanley	Harrison, W. J.	5th Batt. North Staffs Regt.
Bourner, Bullock & Co.	Hanley	Hoatson, S.B	5th Batt., North Staffs. Regt
Bourner, Bullock & Co.	Hanley	Hudson, C.E.S	5th Batt., North Staffs Regt.
Bourner, Bullock & Co.	Hanley	Riley, A. J.	5th Batt., King's Liverpool Regt. (Territorials)
Bourner, Bullock & Co.	Hanley	Udall, J.S., A.C.A.	5th Batt., North Staffs Regt.
Bourner, Bullock & Co.	Hanley	Walley, E. J.	5th Batt. North Staffs Regt.
Bourner, Bullock & Co.	Hanley	Clark, N.P.	5th Batt., North Staffs Regt.
Bourner, Bullock, Andrew & Co.	London	Barratt, W.	Royal Naval Air Service.
Bourner, Bullock, Andrew & Co.	London	Cooper, A.H.A.	2nd Batt., Queen Victoria's Rifles.
Bourner, Bullock, Andrew & Co.	London	Crook, A. H.	2nd City of London Batt., Royal Fusiliers.
Bourner, Bullock, Andrew & Co.	London	Foster, G. M. S. (2nd Lieut.).	5th Batt., Worcester Regt.
Bourner, Bullock, Andrew & Co.	London	Gilham, D. F.	6th City of London Rifles
Bourner, Bullock, Andrew & Co.	London	Hopkins, A.H	6th City of London Rifles
Bourner, Bullock, Andrew & Co.	London	King, E. R.	Royal Flying Corps.
Bourner, Bullock, Andrew & Co.	London	Thomas, L. G. (2nd Lieut.).	Royal Welsh Fusiliers.
Bourner, Bullock, Andrew and Co.	London	Abbis, F.T.L.	1st London Batt., A.S.C.
Bourner, Bullock, Andrew and Co.	London	Ackroyd, T.N. (2nd Lieut.)	10th Reserve Regt. Cavalry
Bowker, Stevens & Co.	Birmingham	Ripplingham, C. T. (2nd Lieut.).	13th Worcesters
Bowker, Stevens & Co.	Birmingham	Walker, R. A. (Lance-Corporal).	A.S.C.
Bowman & Grimshaw	Blackpool	Chapman, J. A., A.C.A.	Liverpool Scottish.
Bowman & Grimshaw	Blackpool	Odgen, J. H. (Lance-Corporal)	Royal Fusiliers
Bowman & Grimshaw	Blackpool	Tinker, Geo.	King's Liverpool Rifles
Bowman & Grimshaw	Blackpool	Walker, T.	Royal Fusiliers.
Brewer & Knott	London	Dack, H.	2nd City of London Royal Fusiliers (T.).
Brewer & Knott	London	Mills, W., A.C.A	Engineer Units, Royal Naval Division
British-American Tobacco Co., Lim.		Bond, Stanley B., A.C.A. (Lieut.)	East Riding of Yorks Yeomanry
Broads, Paterson & Co.	London	Bradford, E. (Sergt.-Inst.).	R.H.A.
Broads, Paterson & Co.	London	Brown, G. R., A.C.A.	Hampshire Engineers.

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Firm	Firm location	Name	Force joined
Broads, Paterson & Co.	London	Butler, C. Harpham (2nd Lieut.)	Irish Guards
Broads, Paterson & Co.	London	Carter, W. H. (Lance-Sergt.)	4th Essex.
Broads, Paterson & Co.	London	Fletcher, P., A.C.A.	Artists' Corps.
Broads, Paterson & Co.	London	Metcalfe, L. B	Royal Fusiliers
Broads, Paterson & Co.	London	Small, E.	East Surrey Regt.
Broads, Paterson & Co.	London	Spilsbury, E.	R.N.R.
Brockhurst, Picot & Co.	Jersey	Bisson, H. C.	Royal Jersey Artillery.
Brockhurst, Picot & Co.	Jersey	Queree, P. G. (Lance-Corporal).	Army Ordnance Corps.
Brooke & Stocks	Halifax, Bradford	Brooke, Percy	4th (Reserve) Batt., Duke of Wellington's West Riding Regt. Brigade, R.F.A.
Brooke & Stocks	Bradford	Hirst, W.C	4th (Reserve) Batt., Duke of Wellington's West Riding Regt.
Brooke & Stocks	Bradford	Snow, F.J.R.	6th West Yorkshire Regt.
Brooks, Williams & Co.	London	Edwards, Wilfred W.	Honourable Artillery Company.
Brooks, Williams & Co.	London	Lane, Thomas B (Corporal).	R.A.M.C
Brooks, Williams & Co.	London	Monro, John Stuart (2nd Lieut.).	London Scottish.
Brown, Phillips & Stewart	Malay States	Goyder, A.G., A.S.A.A.	Penang Volunteer Force.
Bryden, Fedden & Co.	London	Brockbank, Sydney R.	Officers' Training Corps.
Bryden, Fedden & Co.	London	Brown, A. Stanley	Army Reserve.
Bryden, Fedden & Co.	London	Johnson, Stanley	Artists' Rifles.
Bryden, Fedden & Co.	London	Pettie, W.R.	Lothians and Border Horse.
Bryden, Fedden & Co.	London	Snodgrass, C.A.	1/4th London Rifle Brigade
Bryden, Fedden & Co.	London	Wright, L.R. (Lance -Corpl.).	Royal West Kent Regt.
Buckley & Hall	Hull	Banks, W.H.	Royal Garrison Artillery
Buckley & Hall	Hull	Coope, O., A.S.A.A. (2nd Lieut.)	13th Batt., East Yorks Regt.
Buckley & Hall	Hull	Gawland, J. H. (Corporal).	6th (Service) Batt., East Yorks Regt.
Buckley & Hall	Hull	Haswell, C. W.	Royal Naval Division
Buckley & Hall	Hull	Purnell, P. J. (Sergeant).	East Riding Yorks Imperial Yeomanry.
Buckley & Hall	Hull	Sawyer, J. W. (2nd Lieut)	3rd Batt., East Yorks Regt.
Buckley & Hall	Hull	Smith, G. Gordon (2nd Lieut.).	1st Northumbrian Divisional Cyclists Co.
Buckley & Hall	Hull	Taylor, H.G	Royal Naval Division
Bull, Darton & Pollock	London	Bull, Hilary C. H.	21st County of London Regt. (1st Surrey Rifles)
Bull, Darton & Pollock	London	Somerville, G. Telfer (2nd Lieut.).	12th County of London Regt. (The Rangers).
Burns, Wilson & Co.	Belfast	Burns, Li. V. (2nd Lieut.).	1st Batt., Royal Irish Regt., 27th Division
Burns, Wilson & Co.	Belfast	Edwards, W.V. (Captain).	7th Batt., Royal Irish Fusiliers.
Burns, Wilson & Co.	Belfast	Elliott, J.H., A.C.A	Army Pay Dept.
Burns, Wilson & Co.	Belfast	Wilson, J. C. A.C.A. (2nd Lieut.).	Royal Field Artillery
Butler, Viney & Co.	London	Copp, A.E.	1st (P.S.) Batt., Royal Fusiliers.
Butler, Viney & Co.	London	Gifford, A. A.	London Rifle Brigade.
Butler, Viney & Co.	London	Pinckney, G.E	Army Service Corps
Button, Stevens & Witty	London	Binsted, W. P.	13th County of London (Territorials)
C. H. Brockhurst	Jersey	Picot, Alex. E., A.S.A.A.	3rd Batt. (Infantry) Royal Jersey Militia
C. H. Nevill, Hovey & Co.	London	Powell, F. E.	4th City of London.
C. H. Nevill, Hovey & Co.	London	Whitehead, H. M	12th Batt., London Regt.
C. Herbert Smith & Russell	Birmingham	Openshaw, F.	Warwickshire Imperial Yeomanry
C. Hewetson Nelson, Robson & Co.	Liverpool	McGill, J.P. (Lance - Corpl.).	6th King's Liverpool Regt.
C. Hudson Taylor	London	Johnson, G. E. (Corporal).	Queen's Westminsters.
C. L. Anderson & Co.	Johannesburg	Whiteley, P. E. T., F.S.A.A. (Major)	Pay Dept Nairobi (German East African Forces)
C. R. Scholes	Burry	Brooks, A. W., A.S.A.A. (Quartermaster-Sergt.)	"B" Company, 5th Batt., Lancashire Fusiliers.
C. Ryland Beeby & Co.	London	Plumpton, J. A. (Sergent.)	25th County of London (Cyclists) Regt.
C. Ryland Beeby & Co.	London	Richins, J. (Private)	19th Alexandra (Princess of Wales' Own) Yorks Regt.
C.E. Williams & Co.	Oswestry	Williams, William, A.C.A., A.S.A.A.	Shropshire Yeomanry.
C.F. Oughton	London	Ellerby, H.F. St. G., A.C.A.	Artists' Rifles.
C.F. Williams & Co.	London	Tye, Frank J. (Corporal).	R.F.A.

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C.H. Nevill, Hovey & Co.	London	Bird, S. R.		25th County of London Cyclists Batt.
C.H. Nevill, Hovey & Co.	London	Gosden, D.W., A.C.A. (2nd Lieut.).		1st Wilts.
C.H. Nevill, Hovey & Co.	London	Jones, M.B		Artists.
C.H. Nevill, Hovey & Co.	London	Sadler, E.C. (2nd Lieut.).		9th Worcesters.
C.H. Nevill, Hovey & Co.	London	Sewell, V.H. (Sergeant).		12th Batt. London Regt.
C.H. Nevill, Hovey & Co.	London	Smelt, W.A.C. (2nd Lieut.).		2nd Essex.
C.H. Nevill, Hovey & Co.	London	Taylor, F. H. (2nd Lieut.).		1st Gloucester Regt
C.H. Nevill, Hovey & Co.	London	Vallance, H.C.		London Scottish, 4th London Infantry Brigade, 2nd London Division.
C.H. Patterson, Borough Treasurer	Stratford, E	Peacock, A.H., A.S.A.A (Sergent)		Army Service Corps
C.H.Nevill, Hovey & Co.	London	Rushbrook, M.P.		R.A.M.C.
C.Herbert Smith & Russell	Birmingham	Shedden, L.H.		1st Birmingham City Batt.
C.J. Weir & Co.	London	Larkworthy, O		6th (City of London) King's Royal Rifles
C.P. Barrowcliff	Middlesbrough	Randall, C.R.		Army Service Corps
C.S. Meares & Co.	London	Meares, C.S., F.C.A. (2nd Lieut.).		U.P.S. Corps of the Royal Fusiliers.
C.W. Rooke & Co.	London	Stocks, J. S. B., A.C.A. (Acting Paymaster)		Warley Army Pay Office
c/o Joseph Gundry & Co.	Bridport	Millner, A.T. A.C.A		H.A.C
Calder, Marshall & Ibotson	London	Wells, H. J		C Squadron, Surrey Yeomanry
Calder-Marshall & Ibotson	London	Wood.B. G.		London Scottish
Caldicott & Hudson	Birmingham	Caldicott, Leonard (Sergeant)		16th Middlesex Regt.
Caldicott & Hudson	Birmingham	Sharp, A.B.		3rd Batt., Gordon Highlanders.
Caldicott & Hudson	Birmingham	Thomas, A. C.		Warwickshire Yeomanry.
Callingham, Brown & Co.	London	Bianchi, V. C., A.C.A.		R.A.M.C.
Callingham, Brown & Co.	London	Clark, C.D. (Sergt.).		2/4th City of London Royal Fusiliers
Callingham, Brown & Co.	London	Hornsby, P.R. (2nd Lieut.).		A.S.C.
Callingham, Brown & Co.	London	Howell, R.	§ Wounded	R.A.M.C
Callingham, Brown & Co.	London	Lander. P.W. (Sergt.).		A.S.C
Callingham, Brown & Co.	London	Marks, J. S. (Sergent)		Westminster Dragoons (Yeomanry)
Callingham, Brown & Co.	London	Simms, E. E.		11th Royal West Kent
Callingham, Brown & Co.	London	Simons, G. G.(Lieut.).		A.S.C.
Campbell & Jordan	Wolverhampton	Lockley, R.C.		5th Batt. S. Staffordshire Regt.
Campbell & Jordan	Wolverhampton	Minors, R.T. (2nd Lieut.)		7th Worcestershire Regt.
Campbell & Jordan	Wolverhampton	Pye, J. M.		Queen's Own Royal Regt., Staffordshire Yeomanry.
Campbell & Jordan	Wolverhampton	West, E. H. (Sergeant)		Royal Field Artillery
Campbell, Jordan & Taylor	London	Moore, Wilfred York		Public School Corps.
Campbell, Jordan, Tayler & Co.	London	Evers, A.N., A.S.A.A. (2nd Lieut.).		13th (R) King's Own Yorkshire Light Infantry.
Campbell, Jordan, Tayler & Co.	London	York-Moore,		"D" Co., 18th Batt., Royal Fusiliers
Canadian Appraisal Company	Montreal	Just, Leonard W., A.C.A.		2nd King Edward's Horse.
Cane, Jackson, Jefferys & Freeman	London	Bartlett, S.		Hon. Artillery Corps.
Carlill Burkinshaw & Ferguson	Hull	Fairbotham, J. A.		11th (S) Batt., E. Yorks.
Carlill, Burkinshaw & Ferguson	Hull	Baker, W.A.		E.R. Yorks Yeomanry
Carlill, Burkinshaw & Ferguson	Hull	Blackham, C.		
Carlill, Burkinshaw & Ferguson	Hull	Buttery, F. W.		R.A.M.C.
Carlill, Burkinshaw & Ferguson	Hull	Charter, C.		King's Own Yorks Light Infantry.
Carlill, Burkinshaw & Ferguson	Hull	Flint, J.		Leeds Commercial Battalion.
Carlill, Burkinshaw & Ferguson	Hull	Grassam, J.		14th (Reserve) Batt., East Yorks Regt.
Carlill, Burkinshaw & Ferguson	Hull	Hutchinson, W.H.H., Junr., A.C.A. Lieut, and Adjutant).		2nd Northumberland Brigade, R.F.A.
Carlill, Burkinshaw & Ferguson	Hull	Lax, A. H. (Q.M.S.).		E.R. Yorks Yeomanry.
Carlill, Burkinshaw & Ferguson	Hull	Page, F.K.		10th (S) Batt., E. Yorks
Carlill, Burkinshaw & Ferguson	Hull	Richardson, H.G.		10th (S) Batt., E. Yorks
Carlill, Burkinshaw & Ferguson	Hull	Singleton, B. N. (Lance- Corpl.)		E. R. Yorks Yeomanry
Carlill, Burkinshaw & Ferguson	Hull	Sutton, A. J.		14th (S) Batt., E. Yorks
Carlill, Burkinshaw & Ferguson	Hull	Tesseyman, W. F. (Sergeant).		R.A.M.C.

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Carlill, Burkinshaw & Ferguson	Hull	Young, F	10th (S) Batt., E. Yorks.
Carline & Watson	Chesterfield	Scrimshaw, R. C. (Corpl.)	Northumberland Fusiliers
Carnaby Harrower, Barham & Co.	London	Clark, E.J.	"A" Co., 9th County of London Territorials
Carnaby Harrower, Barham & Co.	Guernsey	Coker, A.	Royal Guernsey Militia
Carnaby Harrower, Barham & Co.	London	Grut, Ralph	"A" Co., 9th County of London Territorials.
Carnaby Harrower, Barham & Co.	London	Powney, F. J.	"A" Co., 13th (Reserve) Batt., London Regt.
Carnaby Harrower, Barham & Co.	London	Thomas, A. H. W. (Sergt.).	73rd Brigade, R. F. A.
Carnaby Harrower, Barham & Co.	London	Milton, A. J	"A" Co., 13th (Reserve) Batt., London Regt.
Carnaby, Harrower, Barham & Co.	London	Ruddock, C.B.S.	"A" Co., 9th County of London Territorials.
Carter & Chaloner	Manchester	Kearns, A.J	Royal Engineers, East Lancashire Brigade
Carter & Chaloner	Manchester	Wilkinson, H.	4th City Batt., Manchester Regt.
Carter & Co.	Birmingham	Carter, E. P. Q. (Lieut.).	1/5th R. Warwick Regt. (T.F.).
Carter & Co.	Birmingham	Carter, Philip H., F.C.A. (Major)	5th Batt. Royal Warwick Regt. (Territorials).
Carter & Co.	Birmingham	Cookson, B.	19th Batt., Royal Fusiliers.
Carter & Co.	Birmingham	Goves, W. N.	1/6th S. Staffs (T. F.).
Carter & Co.	Birmingham	Griffin, A. (Quartermaster-Sergeant).	Staffs Yeomanry.
Carter & Co.	Birmingham	Newman, F. J	R.A.M.C
Carter & Co.	Birmingham	Simmonds, F. R.	South Midland Brigade, R.F.A
Carter & Co.	Birmingham	Smith, G. H. (2nd Lieut.).	3/8th Worcester Regt. (T.F.).
Carter, Son & White	London	Argent, L. S.	Navy.
Carter, Son & White	London	Boakes, G. C. (Corporal)	City of London Royal Fusiliers
Carter, Son & White	London	Hackett, R. H. (2nd Lieut.).	Royal Field Artillery.
Carter, Son & White	London	Lawrence, F.	City of London Rifles.
Carter, Son & White	London	Warren, F.S. (2nd Lieut.).	City of London Royal Fusiliers.
Cash, Stone & Co.	London	Smith, W.C., A.C.A. (2nd Lieut.).	6th Batt., King's Royal Rifles.
Catell, Favell & Hodge	Kettering	Westcombe, W. R	7th Batt., Northants Regt.
Cates, Brown & Harding	London	Harding, A. J.	Victoria Rifles.
Cates, Brown & Harding	London	Harding, P. E., F.C.A. (Lieut.). (Military Cross)	Queen's Westminster Rifles.
Cates, Brown & Harding	London	Martin, W. H. (Sub-Lieut).	Royal Naval Division.
Cates, Brown & Harding	London	Masson, L. G. (Sergt.).	Queen's Westminster Rifles.
Cates, Brown & Harding	London	Snelgrove, S. H. (2nd Lieut.).	King's Royal Rifles.
Chalmers Wade & Co.	London	Howes, F.R	Expeditionary Force Canteens
Chalmers, Wade & Co.	Liverpool	Abbott, G.N.	6th Batt. (Scottish), King's Liverpool Regt.
Chalmers, Wade & Co.	Liverpool	Bark, N.	6th Batt. (Scottish) King's Liverpool Regt.
Chalmers, Wade & Co.	London	Churcher. A.E.C.	Hants T.R.E.
Chalmers, Wade & Co.	Liverpool	Cookson, A, (2nd Lieut.).	10th Batt. (Scottish) King's Liverpool Regt.
Chalmers, Wade & Co.	Liverpool	Ferguson, A. K.	10th Batt (Scottish) King's Liverpool Regt.
Chalmers, Wade & Co.	London	Hall, R. C. (2nd Lieut.).	Yorks and Lancs Regt.
Chalmers, Wade & Co.	London	Holloway, P.	H.A.C.
Chalmers, Wade & Co.	London	Kay, T.L	Royal Army Medical Corps
Chalmers, Wade & Co.	London	Kitson, L. (Sergeant)	London Scottish.
Chalmers, Wade & Co.	London	Knight, T. E.	T.R.F.A.
Chalmers, Wade & Co.	Liverpool	MacGregor, W. R., A.C.A	British Expeditionary Force, France
Chalmers, Wade & Co.	London	Munden, H. E	County of London
Chalmers, Wade & Co.	Liverpool	Porter, E. (2nd Lieut.).	Shropshire Light Infantry.
Chalmers, Wade & Co.	London	Strawn, L.	E. F. Canteens
Chalmers, Wade & Co.	London	Walsh, B.	R.F.A.
Chalmers, Wade & Co.	London	Walsh, B. E.	2/2nd East Anglian Brigade, Royal Field Artillery.
Chalmers, Wade & Co.	Liverpool	White, S.	3rd Batt., South Lancs Regt
Chalmers, Wade & Co.	London	Wilkinson, L. C.L. (Lieut.).	South Lancs Regt.
Chalmers, Wade & Co.	London	Wilson, A.	Sussex Cyclist Corps
Chalmers, Wade & Co.	London	Couldrey, O. (2nd Lieut.).	Yorks Regt.
Chantrey & Chantrey	London	Chantrey, G. M.	Honourable Artillery Company.

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Charles Baker & Co.	London	Walshe, H. H. H., A.C.A.	Hon. Artillery Corps.
Charles Comins & Co.	London	Birch, Howard (2nd Lieut.).	Royal Welsh Fusiliers.
Charles Comins & Co.	London	Sharman, D.R. (2nd Lieut.).	9th Queen's Royal West Surrey.
Charles Comins & Co.	London	Smith, Clifford Thomas	3rd Batt., H.A.C. (Infantry).
Charles Comins & Co.	London	Walton, Harold G., A.C.A. (Sergt.)	13th King's Royal Rifles.
Charles Comins & Co.	London	Comins, Bernard T.	16th Middlesex Regt.
Charles Commins & Co.	Johannesburgh	Murray, W. M. (Asst.Paymaster)	6th Batt., Duke of Cornwall, Light Infantry
Charles Cowell	Newcastle - on - Tyne	Cowell, N.C. (Sergt.).	Northumberland Hussars, Imperial Yeomanry
Charles E. Dolby	Liverpool	Dolby, C. M.	6th Batt. King's Liverpool Regt.
Charles H. Wilson	Leeds	Brawn, R. J.	Royal Army Medical Corps.
Charles H. Wilson	Leeds	Brown, Reginald J.	Royal Army Medical Corps
Charlton & Long	Birmingham	Houghton, F. L., A.C.A	Public Schools and University Corps.
Charlton & Long	Birmingham	Ponsford, James William Prior (Lance-Sergt.).	21st Service Batt., Royal Fusiliers
Chas. Brannan & Co.	London	Watkins, B.N., A.C.A.	C Company, 6th K.S.L.I.
Chas. Eves & Co.	London	Garratt, E. J. P. (Sergt.).	Ammunition Column, 6th London Brigade.
Chas. Eves & Co.	London	Herring, A. C., A.C.A.	Acting Paymaster (Army).
Chas. H. Wilson	Leeds	Garbutt, W. D., A.S.A.A. (Sergt.).	Public School and University Corps.
Chas. H. Wilson	Leeds	Slater, W. J., A.S.A.A.	Price of Wales' Own, West Yorkshire Regt
Chas. Hodgkinson	Birmingham	Hodgkinson, Norman Charles	Army Service Corps.
Chas. M. Loyd & Jones	Cardiff	Singer, C. W., A.C.A. (Corporal)	R.F.A
Chas. O. Nicholson & Co.	Sunderland	Walker, Ernest	R.A.M.C.
Chas. W. Roke & Co.	London	Little, H. V. (Corporal).	Army Pay Corps.
Chas. W. Rooke & Co.	London	Goodyer, L. B. (Lieut.)	Queen's, R. W. Surrey
Chas. W. Rooke & Co.	London	Griffiths, F. C., A.C.A. (Lieut.).	Army Pay Corps.
Chas. W. Rooke & Co.	London	Jackson, E. S. (Lieut.).	
Chas. W. Rooke & Co.	London	King, A. (Sergt.-Major).	11th Fusiliers.
Chas. W. Rooke & Co.	London	Lane, F.C.T (Lance-Sergt.)	6th E. Surrey
Chas. W. Rooke & Co.	London	Moon, H. H.	West Kent Yeomanry.
Chas. W. Rooke & Co.	London	Nicholson, J. E., A.C.A. (Asst. Paymaster	Royal Navy
Chas. W. Rooke & Co.	London	Plumpton, W. E.	25th London Regt
Chas. W. Rooke & Co.	London	Room, F.	2nd Essex Regt.
Chas.O.Nicholson & Co.	Sunderland	Hill, John (Lance-Corporal.).	Northumberland Fusiliers, 31st (Reserve) Batt.
Chatteris, Nichols & Co.	London	Nichols, Charles Lee, Junr.	"A" Battery, H.A.C
Chatteris, Nichols & Co.	London	Nichols, James (2nd Lieut.).	1st Batt., Queen Victoria's Rifles, 9th (County of London) Regt.
Chatteris, Nichols & Co.	London	Judge, Michael James	3/1st London Brigade, Royal Field Artillery.
Chatteris, Nichols & Co.	London	Moore, James Henry	7th Batt., Middlesex.
Chatteris, Nichols & Co.	London	Taylor, H. J	7th Essex Regt.
Chrystal, Irvine & Duncan	Glasgow	Barlow, R. (2nd Lieut.)	2/5th Scottish Fusiliers
Chrystal, Irvine & Duncan	Glasgow	Blair, M. V. (2nd Lieut.).	2/6th Scottish Rifles.
Chrystal, Irvine & Duncan	Glasgow	Elder, Chas. M. (Lance-Corpl.).	3/9th H.L.I.
Chrystal, Irvine & Duncan	Glasgow	Scandrett, G.	37th Scottish Rifles
Chrystal, Irvine & Duncan	Glasgow	Stevenson, H. J. (2nd Lieut.).	37th Scottish Rifles
City Accountants' Dept.	Hull	Pybus, S. J., A.S.A.A.	Hull Batt. East Yorkshire Regiment.
City Treasurer's Department	Nottingham	Foulds, C. L. (2nd Lieut.).	7th Batt. West Yorkshire Regt.
City Treasurer's Office	Leeds	Wilkinson, J.H., A.S.A.A. (Corpl.)	Leeds City Batt., West Yorks Regt.
Clark, Battams, Lanham & Co.	London	Bass, A. S. (Corporal)	8th (Service) Norfolks.
Clark, Battams, Lanham & Co.	London	Buck, B. R.	Civil Service Rifles, 15th County of London
Clark, Battams, Lanham & Co.	London	Clark, G.E.C. (Captain).	8th (Service) Loyal North Lancashires.
Clark, Battams, Lanham & Co.	London	Dawkins, C.C.	The Artists.
Clark, Battams, Lanham & Co.	London	Grant, C.T. (2nd Lieut.).	17th County of London Regt.
Clark, Battams, Lanham & Co.	London	Mager, J. H. (2nd Lieut.).	10th (Service) Norfolk Regt.
Clark, Battams, Lanham & Co.	London	Mills, T. V	Army Service Corps
Clark, Battams, Lanham & Co.	London	Rylands, E.C. (Sergeant- Instructor).	Artists' Rifles. Machine Gun Section

With the colours; a list of Chartered and Incorporated Accountants and their Clerks who are serving with the British Forces on land and sea, 1914-1916

Firm	Firm location	Name		Force joined
Clark, Battams, Lanham & Co.	London	Sheaves, E.G.		Army.
Clark, Battams, Lanham & Co.	London	South, G.R.S.		2nd Batt., Queen Victoria's Rifles
Clark, Dovey & Co.	Cardiff	Kellet, Wm.		Seventh Welsh Reserve Battalion Cyclists
Clarke, Covey & Co.	Cardiff	Shipton, G. F. H. (Sergeant).		2nd Welsh Brigade, Royal Field Artillery
Clarke, Dovey & Co.	Cardiff	McLea, Geo.		R.A.M.C.
Clarkson, Gordon & Dilworth	Toronto	Miller, A.A. A.C.A		1st Northumbrian Brigade
Clement Keys	Birmingham	Keys, C. Geoffrey (2nd Lieut.)		8th Northants
Clement Keys	Birmingham	Keys, Malcolm (2nd Lieut.)		10th Border Regt
Clement Keys	Birmingham	Rowley, J.		2nd Battery, 3rd Midland Brigade, Royal Field Artillery.
Cleveland, Channon & Snowden	London	Jennings, E. S.		1/1st Essex Battery, R.F.A.
Cleveland, Channon & Snowden	London	Kyle, H. G.		31st (Reserve) Batt., Royal Fusiliers.
Cole, Dickin & Hills	London	Bavin, J. D. (2nd Lieut.).		R.F.A.
Cole, Dickin & Hills	London	Dunn, F. S. (Lance-Corporal).		Nairobi Defence Force
Cole, Dickin & Hills	London	Findlay, A. A. (Sergeant).		King's African Rifles.
Cole, Dickin & Hills	London	Griggs, H. G. (Sergeant)		Army Pay Corps.
Cole, Dickin & Hills	London	Hills, A. Hyde, A.C.A (Captain).		Hampshire 38th
Cole, Dickin & Hills	London	Hope, R.C		H.A.C
Cole, Dickin & Hills	London	Hughesdon, R.		H.A.C.
Cole, Dickin & Hills	London	Jemmett, E. R.		Inns of Court (O.T.C.)
Cole, Dickin & Hills	London	Knott, R. L. (Lieut.).	† Killed	Northumberland Fusiliers.
Cole, Dickin & Hills	London	Robertson, J.		Nairobi Defence Force
Cole, Dickin & Hills	London	Sheldrake, J.B.		City of London Fusiliers.
Cook & Leather	Liverpool	Pemberton, G.G. (Corporal).		18th (Service) Batt., King's (Liverpool) Regt.
Cook & Leather	Liverpool	Jones, W. Harold (Lance-Corpl.).		30th Divisional Cyclists Co.
Cook & Leather	Liverpool	Lloyd, W.E.		Cheshire Brigade, R.F.A.
Cooper & Co. oper	Bolton	Bennett, John (Sergeant).	† Killed	1/6th Manchester Regt.
Cooper & Kenny	Dublin	Wilkes, J.F.		Inns of Court O.T.C.
Cooper Bothers & Co.	London	Marsh. H., A.C.A (Lance-Corporal)		15th (Service) Batt., Royal Warwickshire Regt.
Cooper Bros & Co.	London	Guy, K. (Lieut.).		Lancs Fusiliers.
Cooper Bros & Co.	London	Mitchell, R. E		Royal Bucks Hussars
Cooper Bros. & Co.	London	Bartholomew, E., A.C.A.		(Prisoner of War.)
Cooper Bros. & Co.	London	Berton, C. D., A.C.A.		No. 4 Co., H.A.C.
Cooper Bros. & Co.	London	Brown, P.D.		Prisoner of War
Cooper Bros. & Co.	London	Cooper, F.D'Arcy, F.C.A. (Lieut.).		R.F.A
Cooper Bros. & Co.	London	Cooper-Stuart, R. (Lieut.).		W. Yorks Regt.
Cooper Bros. & Co.	London	Elder, A.L., B.A.	§ Wounded	London Scottish.
Cooper Bros. & Co.	London	Elvey, C.L., A.S.A.A.		Inns of Court O.T.C.
Cooper Bros. & Co.	London	Golding, L. W. (Lieut.)		Royal Irish Fusiliers
Cooper Bros. & Co.	London	Hawker, W. J.	§ Wounded	London Irish Rifles (Scout)
Cooper Bros. & Co.	London	Hickey, D. E. (Lieut.).		Suffolk Regt
Cooper Bros. & Co.	London	Johnston, E. H.	† Killed	Rifle Brigade.
Cooper Bros. & Co.	London	Oliver, J. P. (Lieut.).		R.F.A
Cooper Bros. & Co.	London	Oxlade, J. G. (Lance-Corporal)	§ Wounded	24th County of London
Cooper Bros. & Co.	London	Pittman, J. B. (Lieut.).	§ Wounded	Royal Fusiliers
Cooper Bros. & Co.	London	Price, N. S. (Sergeant).	§ Wounded	Queen's Royal West Surrey.
Cooper Bros. & Co.	London	Silvester, Percy., A.S.A.A.		20th County of London. (Territorials)
Cooper Bros. & Co.	London	Simpsons, A. (Lieut.).		R.F.A
Cooper Bros. & Co.	London	Timbrell, H. G. W.		26th London Field Ambulance
Cooper Bros. & Co.	London	Wildy, C.W.		Inns of Court O.T.C.
Cooper Brothers & Co.	London	Attwood, J.C.		12th Royal Fusiliers
Cooper Brothers & Co.	London	Bass, W. E. (Colour-Sergt.).		Queen's Own Royal West Kent Regt.
Cooper Brothers & Co.	London	Burton, C. D.		Honourable Artillery Company
Cooper Brothers & Co.	London	Eales, W.S.		Oxford and Bucks Light Infantry.

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Cooper Brothers & Co.	London	Hand, H. G., A.C.A. (Lieut.).		A.S.C.
Cooper Brothers & Co.	London	Lyon, G (Asst Paymaster)		Royal Naval Reserve
Cooper Brothers & Co.	London	Morrison, K.R. (Lieut.).		Middlesex Regt.
Cooper Brothers & Co.	London	Sawyer, R.		Royal Field Artillery
Cooper Brothers & Co.	London	Wallis, K. H.		Queen Victoria's Rifles.
Cooper Brothers & Co.	London	Wood,L.S. (Lieut.).		Army Service Corps.
Cooper Brothers & Co.	London	Wright, R., A.C.A. (Lance - Sergeant).		13th Royal Fusiliers (Sportsman Batt.).
Cooper Corbidge, Son & Co.	London	Corbidge, A.C.		Royal Bucks Hussars
Cooper Corbidge, Son & Co.	Sheffield	Loxley, C. W.		12th York and Lancaster
Cooper Corbidge, Son & Co.	London	Marks, J. W.		London Welsh
Cooper, Bros & Co.	London	Weekes, P. W (Paymaster)		R.N.V.R.
Cooper, Bros & Co.	London	Wilson, G. R.		Middlesex Regt
Cooper, Scott & Co.	London	Berrill, R.		Hon. Artillery Company.
Corporation of Sheffield	Sheffield	Kimberley, A. W		C Company, 8th Batt., King's Royal Rifles
Council Offices	Acton	Lane, E.A		12th County of London
County Accountant's Department	Durham	Sinclair, F. H.		Lord Durham's Batt, Durham Light Infantry
Craggs, Turketine & Co.	London	Bury, W. R. (Colour-Sergt.)		R.M.L.I.
Craggs, Turketine & Co.	London	Feurer, S.		First London Field Ambulance
Craggs, Turketine & Co.	London	Turketine, Allan W.H.		H.A.C.
Craggs, Turketine & Co.	London	Turketine, Thomas Leslie		H.A.C.
Craggs, Turketine & Co.	London	Tyers, K.		Artists' Rifles.
Craig Gardner & Co.	Belfast	Black, P.		3rd Batt. Northumberland Fusiliers
Craig, Gardner & Co.	Dublin	Bourne, F. K. (2nd Lieut.)		Royal Warwickshire
Craig, Gardner & Co.	Dublin	Cohen, L.		
Craig, Gardner & Co.	Dublin	Cole,A.B.		Officers' Training Corps.
Craig, Gardner & Co.	Belfast	Dickson, Ernest (2nd Lieut.)		17th King's Liverpool
Craig, Gardner & Co.	Dublin	Fryer, F.		South Irish Horse.
Craig, Gardner & Co.	Belfast	Jackson, Maurice (2nd Lieut.).		10th Inniskilling Fusiliers.
Craig, Gardner & Co.	Dublin	Mansfield, W. A.		South Irish Horse
Craig, Gardner & Co.	Belfast	McDowell, Samuel J., A.C.A. (Acting Paymaster).		Army Pay Department.
Craig, Gardner & Co.	Dublin	Perrin, T.F. (Lieut.).		Royal Irish Regt.
Craig, Gardner & Co.	Dublin	Shott, E. J. (Lance Corpl.).		South Irish Horse
Craig, Gardner & Co.	Dublin	Telford, A. E., A.C.A. (Lieut.).		6th Connaught Rangers.
Craig, Gardner & Co.	Dublin	Telford, D. C. (Lieut.).		Royal Engineers.
Craig, Gardner & Harris	Rangoon	Fletcher, T. W., A.C.A.		Burma Contingent.
Craig, Gardner & Co.	Belfast	Walker, George		Royal Irish Rifles, Cadet Corps.
Crane, Christmas & Co.	London	Wood, C. D		London Yeomanry (Roughriders)
Creasey, Son & Wickenden	Tunbridge Wells	Gorham, F.F.		Queen's Own West Kent Yeomanry.
Creasey, Son & Wickenden	Tunbridge Wells	Moon, F. S.		Royal Engineers.
Creasey, Son & Wickenden	Tunbridge Wells	Rattenbury, S.F., A.C.A. (Sergt.).		Queen's Own West Kent Yeomanry.
Creasey, Son & Wickenden	Tunbridge Wells	Taylor, N. C. (Corporal).		Royal Engineers.
Crew, Turnbull & Co.	London	Turnbull, A.B.		London Rifle Brigade.
Crew, Turnbull & Co.	London	Turnbull, R.F., A.C.A., A.S.A.A. (Lieut and Quartermaster).		28th (Artists) County of London Regt
Crew, Turnbull & Co.	London	Barnard, C. T.	† Killed	24th Middlesex Regt.
Crew, Turnbull & Co.	London	Crepin, L. E.		28th County of London Regt. (Artists' Rifles).
Crew, Turnbull & Co.	London	Lee, J.		2nd Bedfordshire Regt.
Crew, Turnbull & Co.	London	Loly, F.M. (Lieutenant).		Essex Regt.
Crewdson, Youatt & Howard	London	Bowden, E. M., A.C.A. (2nd Lieut.).		4th Batt. Buffs (East Kent Regt.)
Crewdson, Youatt & Howard	London	Hart, P. F. (2nd Lieut.)		5th Batt. Worcesters
Crewdson, Youatt & Howard	London	Hirst, C. A, A.S.A.A		Royal Naval Air Service
Crewdson, Youatt & Howard	London	Kingsbury, W.		3rd County of London Yeomanry (Sharpshooters) London Mounted Brigade.
Crewdson, Youatt & Howard	London	Stapleton, H. F.		4th Co., Reserve Batt., Hon. Artillery Company.

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Firm	Firm location	Name		Force joined
Crewdson, Youatt & Howard	London	Sudell, H. J. A.C.A. (1st Lieut.).	† Killed	Army Service Corps
Critchley, Lewis & Ward	Oxford	Lewis, Ernest, A.C.A. (2nd Lieut.).		Expeditionary Force Canteens.
Critchley, Lewis & Ward	Oxford	Pigott, R. J., A.C.A. (Asst. Paymaster)		East India Squadron
Critchley, Lewis & Ward	Oxford	Wilkins, R. (Corporal).		Naval Division (Engineers' Unit).
Critchley, Lewis, Ward & Co.	Oxford	Skinner, E. H.		14th Batt., Oxford and Bucks Light Infantry
Crowther & Evans	Bradford	Thistlethwaite, A. J. H.		London Scottish.
Croydon & King	London	Leonard, L. G.		Royal Flying Corps.
Curtis, Jenkins & Co.	Bristol	Durant, M.		Officers' Training Corps
Curtis, Jenkins & Co.	Bristol	Godby, A.		R.G.A.
Curtis, Jenkins & Co.	Bristol	Grant, P.V.		9th Batt. (Bristol), Gloucester Regt.
Curtis, Jenkins & Co.	Bristol	Hall, W. N.		6th Batt. Gloucester Regt.
Curtis, Jenkins & Co.	Bristol	Masters, A. C.		4th Gloucesters.
Curtis, Jenkins & Co.	Bristol	Rippon, A. E. S.		R.A.M.C
D. H. Bates	Hanley	Hawkins, A. C.		Royal Marine Artillery
D. Macdiamid	Aberfeldy	Robertson, J. A.		36th Black Watch, Royal Highlanders
D. Mcdiarmid	Aberfeldy	Stewart, J. M.		26th Black Watch, Royal Highlanders
Dales & Sykes	Huddersfield	Dyson, K. D.		R.N.R
Dangerfield, Dobell & Brewis	London	Brewis, R. D., A.C.A. (Capt.).		5th Royal West Kent.
Davey, Addiscott & Co.	Plymouth	Martyr, Harry Graham (2nd Lieut.).		3rd Batt. 7th Devonshire Regt. (T.).
Davey, Addiscott & Co.	Plymouth	Potter, P. W. (Lieut.).		13th Batt., Worcester Regt.
David Owen & Co.	Devizes	Cruse, Percival		4th Wilts Territorials.
David Owen & Co.	Devizes	Griffin, William Reginald		4th Wilts Territorials.
David Owen & Co.	Devizes	Hutton, James Laurance		4th Wilts (Territorials).
David Owen & Co.	Devizes	King, Arthur William		4th Wilts Territorials.
David Owen & Co.	Devizes	Parsons, Stanley Courtier		4th Wilts Territorials
David Owen & Co.	Devizes	Snook, Stanley Victor		Kitchener's Army
David Owens & Co.	Devizes	Sainsbury, Donald, A.C.A.		4th Wilts Territorials.
David Sibbald, Stones & Co.	Derby	Stones, F. D., A.C.A. (Captain).		6th Batt., Sherwood Foresters.
David Smith, Garnett & Co.	Manchester	Catterall, S., A.S.A.A.		6th Manchester Regt. (Territorials).
David Smith, Garnett & Co.	Manchester	Gregg, T. W.		2/6th Batt., Manchester Regt.
David Smith, Garnett & Co.	Manchster	Lupton, Leonard (2nd Lieut.).		King's Own, 2nd Lancashire Regt.
David Smith, Garnett & Co.	Manchester	Stone, W. N. (Lieut.).		Lancs Fusiliers
David Smith, Garnett & Co.	Manchester	Watts, W. K		15th Batt., Royal Scots
David Smith, Garnett & Co.	Manchester	Weston, J. H		6th Batt., Manchester Regt.
David Smith, Garnett & Co.	Manchester	Worthington, T.R., A.S.A.A. (Sergt).		"C" Company, 6th Manchester Regt.
David Smith, Garnett & Co.	Manchester	Gibson, D. G. (2nd Lieut.).		19th (Service) batt., Royal Fusiliers.
Davidson, Forster & Co.	Manchester	Milward, L.N		6th Batt., Manchester Regt.
Davies & Crane	Preston	Davies, G. A. (Lieut.).		14th Manchester Regt.
Davies & Crane	Preston	Davies, W. A. (2nd Lieut.).	† Killed	1/4th Loyal North Lancs.
Davies & Crane	Preston	Gouldsbrough, H.		2nd West Lancs F.A.
Davies & Stockdale	Manchester	Stockdale, F., A.C.A.		6th Batt., Manchester Regt.
Davies Bros.	London	Fairweather, J.		Royal Fusiliers (Sportsman)
Davies Bros.	London	Fisher, Wm. Eric, A.C.A. (2nd Lieut.).		Army Service Corps.
Davies Bros.	London	Foot, W. D. (Corporal).		East Surrey Regt.
Davies Bros.	London	Moore, John D. (2nd Lieut.).		Royal Engineers.
Davies, Tait & Co.	London	Harvey, T. (Lance-Corporal)		"A" Co., 6th Batt., Seaforth Highlanders
Davies, Tait & Co.	London	Reed.Henry Folland		Royal Bucks Hussars, 2nd Mounted Division, British Mediterranean Expeditionary Force.
Davison & Gerry	Newcastle-upon-Tyne	Gerry, Ulric R., A.C.A. (Lieut.).		Northumbrian Divisional Cyclist Company.
Davison & Gerry	Sunderland	Todd, C. A.		7th Batt., Durham Light Infantry
Davison & Gerry	Sunderland	Waugh, John		7th Batt., Durham Light Infantry
Davy & Alderson	North Shields	Hedley, J. H. (Capt.).		9th Batt., Northumberland Fusiliers.
Dawson, Chevalier & Graves	Liverpool	Blythe, F. J.		6th Batt. King's Liverpool Regt.

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Dawson, Chevalier & Graves	Liverpool	Gibson, A. D.		Liverpool Scottish.
Dawson, Chevalier & Graves	Liverpool	Hilton, J.H		King's 5th Liverpool Regt
Dawson, Chevalier & Graves	Liverpool	Newton, H.		1st City Batt., King's Liverpool Regt.
Dawson, Chevalier & Graves	Liverpool	Pattison, H. E.		Liverpool Scottish
Dawson, Chevalier & Graves	Liverpool	Shaw, R.G. (Lieut.).		7th Batt., King's Liverpool Regt.
Dawson, Chevalier & Graves	Liverpool	Williamson, T.H.		Liverpool Scottish.
Dawson, Chevalier & Graves	Liverpool	Wilson, T. L., A.S.A.A.		1st Batt., Liverpool Comrades Regt.
de Paula, Turner, Lake & Co.	London	Ellis, E.B. (Lance - Corpl.),		Royal Scots Fusiliers.
De Paula, Turner, Lake & Co.	London	Keighley, J		London Rifle Brigade
De Paula, Turner, Lake & Co.	London	Lake, J.S. A.C.A (Asst. Paymaster)		Royal Naval Reserve
de Paula, Turner, Lake & Co.	London	Pearson, G.		East Surrey Regt.
de Paula, Turner, Lake & Co.	London	Thynne, A. E.		King's Royal Rifles
de Paula, Turner, Lake & Co.	London	West, D. A. (2nd Lieut.).		Dorset R.G.A
Deakin Hale & Co.	Hull	Alexander, H. S. (Lieut.).		East Riding Fortress Royal Engineers.
Deakin, Hale & Co.	London	Hale, P. D. (Colour-Sergt.).		Londron Irish Rifles.
Deane & Davidson	Liverpool	Davidson, W. P., A.C.A. (Lieut.).		R.N.V.R.
Deane & Davidson	Liverpool	McKinnell, R.J. (2nd Lieut.).		10th (Scottish) Batt., King's Liverpool Regt.
Dearden, Brewis & Bardsley	Manchester	Middleton, A. H		3rd Manchester City Battalion
Delloite, Plender, Griffiths & Co.	Petrograd	Kilpatrick, J. (2nd Lieut.).		9th (R.) Batt., Royal Scots Fusiliers
Deloitte, Plender & Griffiths & Co.	Buenos Aires	Nutting, A. Forde, A.C.A (2nd Lieut.)		King's Royal Rifles, 11th (S) Batt.
Deloitte, Plender & Griffiths & Co.	London	Stammers, H. V. (Lieut.).		West Riding Regt.
Deloitte, Plender & Griffiths & Co.	London	Stevenson, J., C.A. (Paymaster)		
Deloitte, Plender, Griffiths & Co.	London	Marshall, C.T.		Cape Peninsular Rifles
Deloitte, Plender Griffiths & Co.	London	Duxson, J. H.		H.A.C.
Deloitte, Plender, Griffith & Co.	London	Bland, C. F., A.C.A. (Captain)		8th Essex Regt. (Cyclists)
Deloitte, Plender, Griffith & Co.	Petrograd	Falle, Bertrame (Captain)		6th Royal Irish Fusiliers
Deloitte, Plender, Griffith & Co.	Petrograd	Fenchelle, George J. (2nd Lieut.)		2nd South Downs Batt., Royal Sussex
Deloitte, Plender, Griffith & Co.	London	Field, V. C. W.		3/1st Essex Yeomanry
Deloitte, Plender, Griffiths & Co.	London	Adams, H.F., A.C.A. (Lance-Corpl.)		Artists' Rifles
Deloitte, Plender, Griffiths & Co.	London	Annan, J. G., A.C.A. (2nd Lieut.)		Royal Garrison Artillery.
Deloitte, Plender, Griffiths & Co.	London	Arrow, F. (Sergeant)		Hon. Artillery Corps.
Deloitte, Plender, Griffiths & Co.	Buenos Aires	Bach, H.C., A.C.A (Staff-Sergeant)		Army Service Corps.
Deloitte, Plender, Griffiths & Co.	Salisbury	Bain, A		
Deloitte, Plender, Griffiths & Co.	London	Ball, G.R. (2nd Lieut.)		14th West Yorkshire Regt.
Deloitte, Plender, Griffiths & Co.	London	Baynes, G.R. (Lieut.)		R.A.M.C.
Deloitte, Plender, Griffiths & Co.	London	Bell, A. H., A.C.A. (Asst. Paymaster)	† Killed	H.M.S. "Goliath"
Deloitte, Plender, Griffiths & Co.	London	Bramall, W. S.		R.A.M.C.
Deloitte, Plender, Griffiths & Co.	Buenos Aires	Brewster, H. J. (2nd Lieut.).		No. 5 Battery, M.M.G.S., Indian Expeditionary Force A.
Deloitte, Plender, Griffiths & Co.	London	Cairns, S. E.		1st Company Reserve Batt., Hon. Artillery Company
Deloitte, Plender, Griffiths & Co.	London	Campbell, F. C.		King's Royal Rifles
Deloitte, Plender, Griffiths & Co.	Buenos Aires	Campbell, W. M., A.C.A. (2nd Lieut.)		9th Batt., Royal Irish Rifles
Deloitte, Plender, Griffiths & Co.	London	Capener, H. (Lieut.)		R.N. Division
Deloitte, Plender, Griffiths & Co.	Chicago	Carter, Reginald A. (Lieut.).		10th Batt., Leicestershire Regt. (attached 7th Lancs Fusiliers).
Deloitte, Plender, Griffiths & Co.	London	Chovil, A.W. (2nd Lieut.).		6th Royal Warwicks.
Deloitte, Plender, Griffiths & Co.	Buenos Aires	Clegg, H.B. (Asst. Paymadter).		R.N.R. (H.M.S. "Hussar").
Deloitte, Plender, Griffiths & Co.	London	Coates, C.G., A.C.A. (Lieut.).		Headquarters, 1st Army Corps
Deloitte, Plender, Griffiths & Co.	London	Collet, R.H., A.C.A		
Deloitte, Plender, Griffiths & Co.	London	Connell, W.C.		Essex Yeomanry.
Deloitte, Plender, Griffiths & Co.	London	Copeland, W.B. (Lieut.).		North Staffordshire Regt.
Deloitte, Plender, Griffiths & Co.	London	Cornwell, S.W., A.C.A. (Lieut.).		Army Service Corps.
Deloitte, Plender, Griffiths & Co.	London	Cracknell, C.G.R. (2nd Lieut.).		24th London Regt.
Deloitte, Plender, Griffiths & Co.	London	Dashwood, G. P. (2nd Lieut.).		Army Service Corps.
Deloitte, Plender, Griffiths & Co.	London	Dawkins, C.G.H., A.C.A. (Lieut.).		Army Service Corps

With the colours; a list of Chartered and Incorporated Accountants and their Clerks who are serving with the British Forces on land and sea, 1914-1916

Firm	Firm location	Name		Force joined
Deloitte, Plender, Griffiths & Co.	London	Dexter, J. E. (Lieut.)		10th Royal Fusiliers
Deloitte, Plender, Griffiths & Co.	London	Dickens, P. C., A.C.A. (2nd Lieut.)		Royal Welsh Guards
Deloitte, Plender, Griffiths & Co.	London	Dormer, C. R., A.C.A. (Lieut.)		Royal Suffolk Hussars
Deloitte, Plender, Griffiths & Co.	Petrograd	Drabble, A. W.		Inns of Court O.T.C.
Deloitte, Plender, Griffiths & Co.	London	Edinger, E.D.		3/8th Essex Regt. (Cyclists).
Deloitte, Plender, Griffiths & Co.	London	Eldridge, P.F.		R.N. Motor Transport.
Deloitte, Plender, Griffiths & Co.	Tucuman	Evans, R.M., A.C.A.		2nd King Edward's Horse.
Deloitte, Plender, Griffiths & Co.	Buenos Aires	Fitzgerald, G.		
Deloitte, Plender, Griffiths & Co.	London	Fleishl, C. (Lieut.).		Army Service Corps.
Deloitte, Plender, Griffiths & Co.	London	Gay, H. H., A.C.A.		Army Service Corps.
Deloitte, Plender, Griffiths & Co.	London	Goulder, C.R.		Royal Field Artillery
Deloitte, Plender, Griffiths & Co.	London	Greenwell, G.E. (Lieut.).		Royal Munster Fusiliers
Deloitte, Plender, Griffiths & Co.	London	Greenwood, L. M. (Lieut.).		13th Durham Light Infantry.
Deloitte, Plender, Griffiths & Co.	Havana, Cuba	Gregory, Albert A. (Lieut.).		A.S.C.
Deloitte, Plender, Griffiths & Co.	London	Habben, R. E., A.C.A. (Lieut.).		Army Service Corps.
Deloitte, Plender, Griffiths & Co.	London	Harper, A. N., A.C.A. (Lieut.).		Army Service Corps.
Deloitte, Plender, Griffiths & Co.		Hind, J. W., (Major)		3rd London Royal Field Artillery
Deloitte, Plender, Griffiths & Co.	London	Holt, G.N. (2nd Lieut.).		10th County of London Regt.
Deloitte, Plender, Griffiths & Co.	London	Hooke, A.H.		Artists' Rifles.
Deloitte, Plender, Griffiths & Co.	London	Horsfield, J.		6th Batt. Manchester Territorials
Deloitte, Plender, Griffiths & Co.	London	Hubbard, Hon, F.S		20th Service Batt., Royal Fusiliers
Deloitte, Plender, Griffiths & Co.	London	Hull, L.		Hospital Ambulance Corps.
Deloitte, Plender, Griffiths & Co.	London	Hurlbatt, E.W., A.C.A.		
Deloitte, Plender, Griffiths & Co.	London	Jackson, W. B. M. (Lieut.).		Sherwood Foresters.
Deloitte, Plender, Griffiths & Co.	London	Jarvis, W. C., A.C.A.		Officers' Training Corps.
Deloitte, Plender, Griffiths & Co.	London	Job, E. D., A.C.A. (Lieut.).		Artists Rifles.
Deloitte, Plender, Griffiths & Co.	London	Jones, L.O. (2nd Lieut.).		11th County of London.
Deloitte, Plender, Griffiths & Co.	Petrograd	Jones, W. Angus (2nd Lieut.).		Duke of York's Light Infantry.
Deloitte, Plender, Griffiths & Co.	London	Lakeman, S. (2nd Lieut.).		3rd London Regt.
Deloitte, Plender, Griffiths & Co.	London	Lambert, H.P (Sergent.)		Royal West Kent Regt.
Deloitte, Plender, Griffiths & Co.	London	Lampson, Sir Cutis G., Bart (2nd Lieut.).		Somerset Light Infantry
Deloitte, Plender, Griffiths & Co.	London	Laughland, J., C.A		
Deloitte, Plender, Griffiths & Co.	London	Limepenny, F.R. (Bombardier)		"A" Battery, H.A. Company.
Deloitte, Plender, Griffiths & Co.	Durban	Mather, E. S.		South African Overseas Contingent.
Deloitte, Plender, Griffiths & Co.	Cape Town	Moore, E. F.		Duke of Edinburgh's Own Rifles.
Deloitte, Plender, Griffiths & Co.	London	Morton, G. B (Captain)		11th (Serv) Batt., Royal Fusiliers
Deloitte, Plender, Griffiths & Co.	London	Munro, G. H. (Lance-Corporal.).		London Scottish
Deloitte, Plender, Griffiths & Co.	Johannesburg	O'Reilly, J. C.		South frican Overseas Contingent
Deloitte, Plender, Griffiths & Co.	Johannesburg	Pickering, N. J.	† Killed	Transvaal Horse Artillery
Deloitte, Plender, Griffiths & Co.	Cardiff	Ravenscrofft, P.D. (Lieut.).		6th King's Royal Rifle Corps.
Deloitte, Plender, Griffiths & Co.	London	Read, H., A.C.A.		City of London Yeomanry (R.R.).
Deloitte, Plender, Griffiths & Co.	London	Rendell, L. (Lieut.).		14th Division, Army Service Corps.
Deloitte, Plender, Griffiths & Co.	Johannesburg	Ross, T. D.		14th Argyll and Sutherland Highlanders.
Deloitte, Plender, Griffiths & Co.	London	Ross-Hume, P.G., A.C.A. (Lieut.).		Royal Flying Corps.
Deloitte, Plender, Griffiths & Co.	London	Sandeman, P.W. (Lieut.).		Royal Garrison Artillery.
Deloitte, Plender, Griffiths & Co.	London	Scamell, P.		Civil Service Rifles
Deloitte, Plender, Griffiths & Co.	London	Scott, C. H. W. (2nd Lieut.)		Army Service Corps
Deloitte, Plender, Griffiths & Co.	London	Sharp, W.D.C., A.C.A. (2nd Lieut.).		2/4th Norfolk Regt.
Deloitte, Plender, Griffiths & Co.	London	Sherlock, C.B.		R.A.M.C.
Deloitte, Plender, Griffiths & Co.	London	Silverwood, C. W., A.C.A. (2nd Lieut.).		6th Batt., Essex Regt.
Deloitte, Plender, Griffiths & Co.	London	Surtees, W. B		9th West Yorkshire Regt.
Deloitte, Plender, Griffiths & Co.	London	Trench, C. R. C. (Captain)		Inns of Court Officers' Training Corps
Deloitte, Plender, Griffiths & Co.	Buenos Aires	Webster, T. A.C.A		Yorkshire Hussars, Machine Gun Section

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Deloitte, Plender, Griffiths & Co.	London	Weeks, R. J., A.C.A. (Asst Paymaster)		Royal Naval Reserve
Deloitte, Plender, Griffiths & Co.	Buenos Aires	White, L. Lee, A.C.A. (Lance Corporal)		20th U.P.S. Batt., Royal Fusiliers
Deloitte, Plender, Griffiths & Co.	London	Williams, V.G.P., A.C.A.		Royal Flying Corps (Motor Despatch Rider).
Deloitte, Plender, Griffiths & Co.	London	Worling, R.D. (2nd Lieut.).		3/7th Gordon Highlanders.
Deloitte, Plender, Griffiths & Co.		Wreford, B., St. J., A.S.A.A.		R.A.M.C.
Deloitte, Plender, Griffiths & Co.	London	Newton, W.H., A.C.A. (Paymaster)		
Deloitte, Plender, Griffiths & Co.	London	Hazeldine, V.		3/9th London Regt.
Dennis Gowar, Ashby & Co.	London	Haile, Robert		Queen's Westminster Rifles.
Derbyshire Bros & Co.	Nottingham	Edgar, R.		Robin Hood Reserves.
Derbyshire Bros & Co.	Nottingham	Taylor, G. D. (2nd Lieut.).		7th Batt., S. Wales Borderers
Derbyshire Bros. & Co.	Nottingham	Baker, H.L.		Robin Hood Reserves
Derbyshire Bros. & Co.	London	Clark, C.A., A.C.A (2nd Lieut.)		7th Batt., Rifle Brigade.
Derbyshire Bros. & Co.	London	Gardiner, E. F., A.C.A.	† Killed	Hon. Artillery Company
Derbyshire Bros. & Co.	London	Haine, R. L.		1st Batt., Honourable Artillery Co.
Derbyshire Bros. & Co.	London	Harper, R. J.		R.G.A.
Derbyshire Bros. & Co.	London	Lait, F.W		Queen Victoria's Rifles
Dixon, Tubbs, Wilson & Co.	London	Blaser, F. A.		London Scottish
Dixon, Wilson, Tubbs & Co.	London	Ballard, C.		London Scottish
Dixon, Wilson, Tubbs & Co.	London	Baxter, A. E. (Lance-Corporal).		Queen Victoria Rifles.
Dixon, Wilson, Tubbs & Co.	London	Bell, D. (Lance-Corporal)		R.A.M.C.
Dixon, Wilson, Tubbs & Co.	London	Boon, C. L.		1st Surrey Rifles (21st County of London)
Dixon, Wilson, Tubbs & Co.	London	Day, P.E. (Lance- Corporal).		Queen Victoria's Rifles.
Dixon, Wilson, Tubbs & Co.	London	Fewell, F. (Lieut.)		Army Service Corps.
Dixon, Wilson, Tubbs & Co.	London	Fielder, C. H. (Lance-Corpl.)		The Queen's
Dixon, Wilson, Tubbs & Co.	London	Gillett, Sydney Harold, A.C.A. (Capt.) (<i>Military Cross</i>)		7th Middlesex Regt.
Dixon, Wilson, Tubbs & Co.	London	Goodhew, N. T. (Corporal)		Royal Field Artillery
Dixon, Wilson, Tubbs & Co.	London	Hill, R.A.R		Royal Flying Corps
Dixon, Wilson, Tubbs & Co.	London	Kayser, K.H		London Rifle Brigade
Dixon, Wilson, Tubbs & Co.	London	Mann, C. C.		Artists' Rifles
Dixon, Wilson, Tubbs & Co.	London	Shillingford, N.F.		Westminster Dragoons.
Dixon, Wilson, Tubbs & Co.	London	Wilson, H. Brian. (2nd Lieut.).		Army Service Corps
Donald Macdonald	Salisbury, Rhodesia	Guthrie, J. R., A.C.A.		4th (Umvoti) Mounted Rifles.
Douglas Lunt, Sparrow & Co.	Birmingham	Lunt, Douglas G., A.C.A		5th Batt., Royal Warwickshire Regt.
Douglas, Lowe & Co.	Johannesburg	Hadfield, G.		Motor Transport Service, Army Service Corps.
Douglas, Mackelvie & Co.	Cape Town	Douglas, James, C.A. (Asst. Paymaster)		Royal Naval Reserve
Douglas, Mackelvie & Co.	Cape Town	Maxwell, J. D. (Lance-Corporal).		Duke of Edinburgh's Own Rifles.
Drury, Thurgood, Hatfield & Co.	London	Baker, C.G.		1st Surrey Yeomanry
Drury, Thurgood, Hatfield & Co.	London	Hatfield, E. R., F.C.A. (Capt.)		14th County of London Battery, R.F.A.
Drury, Thurgood, Hatfield & Co.	London	Hocking, B.		Royal Bucks Hussars.
Drury, Thurgood, Hatfield & Co.	London	Thurgood, J. W. (2nd Lieut.).		10th East Lancashires
Duncan, Belcher & Co.		Duncan, C. M., A.C.A. (2nd Lieut.).		99A Battery, R.F.A.
E. Amsdon & Son	London	Parsons, F. S. (22nd Lieut.).		Oxford and Bucks Light Infantry
E. Amsdon & Son	London	Pond, F. C.		R.A.M.C. (Territorials)
E. C. Baldwin & Son	Brighton	Porter, A..		6th (Cyclists) Batt., Royal Sussex Regt.
E. C. Baldwin & Son	Brighton	West, F		6th (Cyclists) Batt., Royal Sussex Regt.
E. Darnell, City Treasurer	Newcastle-on-Tyne	Bridge, A.J.		6th Batt. Northumberland Fusiliers.
E. Francis	Reading	Francis, O. S. (2nd Lieut.).		1/2nd Batt., Royal Berks Regt.
E. Francis	Reading	Batty, S. H. (Corporal).		32nd Divisional Signalling Co., Royal Engineers.
E. Harlow	Nottingham	Harlow, Eric H.		"C" Co., 10th Sherwood Foresters.
E. Harlow	Nottingham	Webber, R. A. (Quartermaster-Sergt.).		"A" Company, 9th Batt., King's Royal Rifles
E. Kelcham, Bishop & Co.	London	Skinner, H. G		Queen's Westminsters
E. Kelsham, Bishop & Co.	London	Taylor, Garth Smithies (2nd Lieut.).		A.S. Corps (Territorials)

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E. L. Brown	Leeds	Malthouse, G. (Sergeant).		A.S.C
E. L. Burton	London	Theak, H. L.		28th Batt., County of London Regt., Artists' Rifles (Territorials).
E. Layton Bennet & Co.	London	Bennett, E.		Royal Field Artillery
E. Layton Bennett & Co.	London	Doe, F. W.		6th City of London Batt.
E. Layton Bennett & Co.	London	Layton Bennett, G. E., A.C.A.		London Rifle Brigade.
E. Layton Bennett & Co.	London	Layton Bennett, K. A., A.C.A. (Capt.).		7th Middlesex Regt.
E. Layton Bennett & Co.	London	Snow, W.		7th City of London regt.
E. Layton Bennett & Co.	London	Stanbrough, L.		Royal Field Artillery
E. Layton Bennett & Co.	London	Wallis, R. G. (Corporal).		London Rifle Brigade.
E. Littlejohn, Wilson & Co.	London	Angus, A. E.		Royal Engineers.
E. Littlejohn, Wilson & Co.	London	Davies, O. R.		Royal Naval Air Service.
E. Littlejohn, Wilson & Co.	London	Green, W.J.		City of London Cadet Corps.
E. Littlejohn, Wilson & Co.	London	Hart, A. S.		R.F.A.
E. Littlejohn, Wilson & Co.	London	Harvey, A. A.		City of London Cadet Corps.
E. Littlejohn, Wilson & Co.	London	May, S. E.		Army Pay Corps.
E. Littlejohn, Wilson & Co.		McKeever, G.		Artists' Rifles.
E. Littlejohn, Wilson & Co.	London	McKnight, C.H., A.C.A. (Asst. Paymaster).		R.N.
E. Littlejohn, Wilson & Co.	London	Patterson, L. C., A.C.A. (Assistant Paymaster)		Royal Navy
E. Littlejohn, Wilson & Co.	London	Pike, D. K.		Surrey Scouts
E. Littlejohn, Wilson & Co.	London	Price, T. E.		R.F.A.
E. Littlejohn, Wilson & Co.	London	Redfern, G.F., A.C.A. (Lieut.).		A.S.C.
E. Littlejohn,, Wilson & Co.	London	Wilson, A. J		A.S.C
E. Littlejohn,, Wilson & Co.	London	Wingfield, J. F.		London Rifle Brigade
E. Mitchell & Son	Chesterfield	Peabody, W.H.		Royal Nval Division
E. Noel Humphreys	Chester	Barton, Norman R.		"D" Co., 2nd 5th Batt. Cheshire Regt.
E. Pidduck	London	Pidduck, H. E. (2nd Lieut.).		4th Batt. Royal Fusiliers
E. S. Jacob & Haynes	London	Armfield, R. C. N.		Royal Naval Division.
E. S. Jacob & Haynes	London	Curtis, W. C.		Army Pay Dept.
E. S. Jacob & Haynes	London	Jacob, L. E. Brooksby (2nd Lieut.).		3/8th London Post Office Rifles.
E. S. Jacob & Haynes	London	Morgan, Ashton		2nd Co., 1st P. S. Batt., Royal Fusiliers.
E. S. Jacob & Haynes	London	Oakley, H. Bernard		Inns of Court O.T.C.
E. S. Jacob & Haynes	London	Payne, Joseph Edward		6th London, Q.V Rifles
E. T. Collins & Son	Bristol	Lowick, W. M., A.C.A (Captain)		6th Batt., Gloucester Regt.
E. T. Collins & Son	Bristol	Roobottom, J. C., A.C.A. (Corporal).		Royal Engineers (Motor Cyclists Section).
E. T. Peirson & Sons	Coventry	Kirby, W. C. (Sergeant).		R.A.M.C.
E.C. Baldwin & Son	Brighton	Davis, V.		6th (Cyclists) Batt., Royal Sussex Regt.
E.C. Baldwin & Son	Brighton	Green, J.W.		Public School Corps.
E.C. Baldwin & Son	Brighton	Paul, W. Welham., A.C.A.		Durham University O.T.C
E.C. Baldwin & Son	Brighton	Light, J.J.		Royal Army Medical Corps.
E.C. Hitchmough	Cork	Munro, R., A.S.A.A.		8th Batt., Argyle & Sutherland Highlanders
E.J. Riches	Norwich	Cannell, Arthur (Lance-Corporal)		3/6th Batt., Norfolk Regt.
E.Judson Mills & Co.	London	Peter, A. (Assistant Paymaster).		Royal Naval Reserve.
E.Layton Bennett & Co.	London	Edwards, W.F.		Royal Field Artillery.
E.Layton Bennett & Co.	London	Ling, H.		Queen Victoria Rifles.
E.Swallow	Peterborough	Jordan, L.		3/5th Batt., Suffolk Regt.
E.T. Collins & Son	Bristol	Watkins, H.		1/4th Batt., Gloucester Regt.
E.T. Collins & Son	Bristol	Addenbrooke, J.H.		18th Batt., Royal Fusiliers
E.T. Peirson & Sons	Coventry	Peirson, E.L., A.C.A. (Asst. Paymaster).		Royal Navy.
East Riding County Accountant's Office, Beverley.	London	Moorby, T. W., A.S.A.A.		5th (Cyclists') Batt. East Yorks Regt.
East Riding County Council	Beverley	Crompton, J.		Public Schools Batt.
Eben, Clarke & Sons	London	Arnett, F.		Royal Garrison Artillery.
Eben. Clarke & Son	London	Lowes, Cecil Aubrey	† Killed	R.A.M.C

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Edgar Oates	Manchester	Dyer, J. E. S., A.S.A.A.		Public School Corps, Manchester.
Edmonds, Clove, Cook, Ackery & Jones	Portsmouth	Van der Heyde, L.		6th (Cyclists) Batt., Royal Sussex Regt.
Edmonds, Clover, Cook, Ackery & Jones	Portsmouth	Tribe, H.E.		2nd London Divl. T. & S. Column, A.S.C.
Edmonds, Clover, Cook, Ackery & Jones	Portsmouth	Bassett, H. (Lance-Corporal).		Sussex Yeomanry, Territorial (Reserve Squadron).
Edmonds, Clover, Cook, Ackery & Jones	Portsmouth	Colbourne, Louis	† Killed	Public School and University Corps (2nd Division).
Edmonds, Clover, Cook, Ackery & Jones	Portsmouth	Collinson, H.J. (Sergt.).		Surrey Brigade, A.S.C. (Territorial)
Edmonds, Clover, Cook, Ackery & Jones	Portsmouth	Finch, A. L. H.		Royal Garrison Artillery (Territorial).
Edmonds, Clover, Cook, Ackery & Jones	Portsmouth	Laphorn, A. R., A.C.A (2nd Lieut.).		Army Aervice Corps (New Army)
Edmonds, Clover, Cook, Ackery & Jones	Portsmouth	Leach, P. A.		Naval Writer, H.M.S. "Venus."
Edmonds, Clover, Cook, Ackery & Jones	Portsmouth	Rawlings, G.W. (2nd Lieut.).		6th Batt., Hants Regt., Territorial (Reserve).
Edmonds, Clover, Cook, Ackery & Jones	Portsmouth	Rutter, G.		London Electrical Engineers (Territorial).
Edmonds, Clover, Cook, Ackery & Jones	Portsmouth	Smith, O.H.		Southdown Batt. Royal Sussex Regt.
Edmonds, Clover, Cook, Ackery & Jones	Portsmouth	Smithers, Montague (2nd Lieut.).		6th (Cyclists) Batt, Royal Sussex Regt.
Edmonds, Glover, Cook, Arkery & Jones	Portsmouth	Murphy, P.J		Navl Writer, R.N Barracks, Portsmouth
Edmund D. White & Sons	Liverpool	Aston, Wm.		6th Battalion King's Liverpool Regt.
Edmund D. White & Sons	Liverpool	Ellison, C.G.		6th Batt. King's Liverpool Regt.
Edmund D. White & Sons	Liverpool	Halsall, H. S.		10th Batt. King's Liverpool Regt. (Liverpool Scottish).
Edmund D. White & Sons	Liverpool	Porritt, W. M.	† Killed	Awaiting Commission.
Edmund D. White & sons	Liverpool	White, T. Noel., A.C.A		6th Batt., King's Liverpool Regt
Edward Denton & Son	Liverpool	Denton, Williams, F.C.A. (Major T.D.)		7th Batt., The King's (Liverpool Regt.).
Edward Harlow	Nottingham	Ward, Frederick		7th Notts and Derby Regt.
Edward Hope	Accrington	Mason, Derek Cecil		R.A.M.C.
Edward Moore & Sons	London	Stevenson, Archibald Frank, A.C.A.		British Expeditionary Force
Edward Sparks & Son	Newcastle-upon-Tyne	Gibson, T. B.		R.A.M.C.
Edward Swallow	Peterborough	Baker, A.M		London Fusiliers Empire Batt.
Edward Swallow	Peterborough	Swallow, F. C. (Lieut.).		7th Service Batt., Dorset Regt.
Edward Swallow	Peterborough	Tyler, Regd. T.	† Killed	7th Northants.
Edward Taylor & Co.	Birmingham	Henderson, H. S.		Inns of Court O.T.C.
Edward Thomas Peirson & Sons	Coventry	Reddish, H.A.L.		H.A.C.
Edward Thomas Peirson & Sons	Coventry	Salter, H.A.G., A.C.A. (Asst. Paymaster).		R.N.R.
Edward Ware & Co.	Exeter	Giles, E. P.		University and Public Schools Batt., Royal Fusiliers
Edward Ware & Co.	Exeter	Hewer, Allan V. (2nd Lieut.).		6th Batt. Devon Regt.
Edwards & Edwards	Dorchester	Hancock, E. C.		Army Pay Corps.
Edwards & Foster	Birmingham	Bladon, T. Wilfrid (2nd Lieut.).		10th Service Batt. Royal Warwickshire Regt.
Edwards & Foster	Birmingham	Hollyoak, A.G.		
Edwin Bradshaw	Warrington	Bradshaw, Arthur J., A.C.A.		Army Service Corps.
Edwin Bradshaw	Warrington	Bradshaw, Ernest E. (2nd Lieut.).		151st Howitzer Brigade, R.F.A.
Edwin Collier & Co.	Manchester	Heslam, T. W.		Manchester Scottish.
Edwin Collier & Co.	Manchester	McCrossan, Cedric Gordon		7th Manchester.
Edwin Collier & Co.	Manchester	Schoffield, L.		Manchester City Battalion
Edwin Collier & Co.	Manchester	Southern, A.E.		7th Manchester.
Edwin Guthrie & Co.	Manchester	Bowker, T.		Universities and Public Schools
Edwin Guthrie & Co.	Manchester	Brown, J		6th Batt. Manchester Territorials
Edwin Guthrie & Co.	Manchester	Harding, F. L.		London Welsh.
Edwin Guthrie & Co.	Manchester	Hutchinson, J.		6th Batt. Manchester Territorials.
Edwin Guthrie & Co.	Manchester	Boardman, S.		Royal Garrison Artillery
Edwin Hard & Co.	London	Cook, Sidney A.		Royal Garrison Artillery.
Egerton, Chater & Co.	London	Fairbarns, A. H. D.		Public School Corps.
Egerton, Chater & Co.	London	Whybrow, J.W.		Public Schools Corps.
Elles Hill, Boothroyd & Co.	London	Caesar, L. V. (2nd Lieut.)		East Kent Regt.
Elles Hill, Boothroyd & Co.	London	Causer, A. J. M., A.C.A. (2nd Lieut.).		Royal Field Artillery.
Elles Hill, Boothroyd & Co.	London	Collis, E.W.		Inns of Court O.T.C.
Elles Hill, Boothroyd & Co.	London	Hack, Walter Stanley, A.C.A. (2nd Lieut.).		1st 17th Batt. London Regt.

With the colours; a list of Chartered and Incorporated Accountants and their Clerks who are serving with the British Forces on land and sea, 1914-1916

Firm	Firm location	Name		Force joined
Elles Hill, Boothroyd & Co.	London	Springett, L.J.		Royal Field Artillery.
Elles, Salaman, Coates & Co.	London	Bull, Charles Thomas		21st County of London Regt. (1st Surrey Rifles)
Elles, Salaman, Coates & Co.	London	Webb, Robert Norman		Oxfordshire Hussars
Elsworth & Noon	Liverpool	Boyce, S. C.		Royal Field Artillery.
Elsworth & Noon	Liverpool	Phillips, H		Cheshire Regt.
Emerson, Davies Bros.	Cardiff	Davies, E. Emerson, A.C.A.		H.A.C. (now wounded).
Ernest E. Smith & Co.	London	Smith, S.C.M., A.C.A. (Captain).		7th Middlesex Regt.
Ernest T. Kerr	Birmingham	Barker, Gei, (Corpl.)		15th Batt., Royal Warwickshire Regt.
Ernest T. Kerr	Birmingham	Farmer, J. J.		Birmingham University O.T.C.
Ernest T. Kerr	Birmingham	Craik, N.G.L.		15th Batt., Royal Warwick Regt.
Ernest T. Kerr	Birmingham	Edwards, S.Bruce (1st Lieut.).		13th Manchester Regt.
Ernest Turner	Rochdale	Howarth, C		20th Royal Fusiliers
Evans, Peirson & Co.	London	Baker, Norman		H.A.C.
Evans, Peirson & Co.	London	Clark, H.L.		R.A.M.C.
Evans, Peirson & Co.	London	Hanham, F. R.		R.A.M.C.
Evans, Peirson & Co.	London	Hurn, B.		24th Middlesex.
Evans, Peirson & Co.	London	Moore, Robert B.		7th Middlesex.
Evans, Peirson & Co.	London	Powell, H. R.		Royal Flying Corps.
Evans, Peirson & Co.	London	Pullen, Frank J. (2nd Lieut.).		1st Welsh Regt.
Evans, Peirson & Co.	London	Smart, k.J.W.		Royal Flying Corps.
Evans, Peirson & Co.	London	Withey, L.		12th County of London Regt. (The Rangers)
Evans. Peirson & Co.	London	Hobbs, Wilfred (2nd Lieut.).		2nd Bedfordshire Regt.
Evatt & Co.	Ipoh	Bailey, C.V., A.C.A. (Assistant Paymaster)		R.N
Evatt & Co.	Singapore, S.S.	Gold, Percy, A.C.A. (2nd Lieut.)		Scots Guards
Evatt & Co.	Singapore	Smith, T.B., A.S.A.A.		Singapore Volunteer Artillery.
Evatt & Co.	Singapore,S. S.).	van Cuylenburg, G.		H.A.C., Infantry.
Everett, Morgan & Grundy	London	Taylor, Stanley, A.C.A.		British Expeditionary Force.
Example, Test & Co.	London	Example, A. N. (Capt.)	† Killed	6th South Staffordshire Regt.
Eyton & Eyton	Newcastle-on-Tyne	Bell, Frank C.		Tyne Electrical Engineers
Eyton & Eyton	Newcastle - on - Tyne	Eyton, Edward, A.C.A. (Lance - Corpl.)		Northumberland Fusiliers.
Eyton & Eyton	Newcastle-on-Tyne	Palmer, Alfred (Corporal).		Durham Engineers
F. A. K. Hounsell & Co.	London	Monson, C. A., A.C.A. (Lance-Corpl.)	† Killed	London Rifle Brigade.
F. H. Lee & Greaves	Bradford	Flather, Tom		Seaforth Highlanders.
F. Hargreaves	Manchester	Collinge, Geo. F.		22nd Service Batt. Manchester Regt.
F. Hargreaves	Manchester	Griffith, S. V.		Manchester Batt., Royal Engineers (Territorials).
F. Hargreaves	Manchester	Hammond, J. C.		Manchester Batt., Royal Engineers (Territorials).
F. Hunter, Gregory & Lord	Bacup	Aked, W. G.		Manchester Regt.
F. Hunter, Gregory & Lord	Bacup	Pickup, Arthur		R.G.A.
F. Hunter, Gregory & Lord	Bacup	Pickup, Reg. A		Manchester Regt.
F. J. Warren	Haverfordwest	Thies, W. H., A.S.A.A.		Royal Field Artillery.
F. L. Burrows	London	Santler, Wilfred	† Killed	Queen Victoria's Rifles
F. M. Hawnt & Stokes	Birmingham	Hayward, H.		17th Royal Warwickshire.
F. M. Wawn	Sunderland	Leamon, R. W. (2nd Lieut.).		York and Lancaster Regt.
F. T. Kenyon	Penrith	Hanson, J. H.		R.A.M.C.
F. T. Kenyon	Penrith	Mackenzie, L.		Flying Corps
F. W Stephens	London	Wood, H. Orson		Cyclist Corps, Territorial Batt., 7th Royal Sussex
F. W. Fox	Leicester	Tomkins, W. C.		4th Leicesters
F. W. Smith, Riches & Co.	London	Scales, F.		City of London Batt., Royal Fusiliers
F. W. Smith, Riches & Co.	London	Tigar, H. A	† Killed	28th Co., London Batt., Territorial Force
F. W. Stephens	London	Heaver, A. C.		13th County of London (Territorials)
F. Womersley & Sons	Manchester	Womersley, J. W., A.C.A. (Lieut.).	† Killed	8th (Ardwick) Batt., Manchester Regt
F.C. Gardiner & Co.	Scarborough	Chatwin, T.S.		Army Service Corps.
F.C. Gardiner & Co.	Scarborough	Mead, H. (Corporal).		Army Service Corps.

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Firm	Firm location	Name		Force joined
F.Hargreaves	Manchester	Shelmerdine, Arthur J.		4th Batt., Seaforth Highlanders.
F.Hunter, Gregory & Lord	Bacup	Lord, Lawrence		R.A.M.C
F.J. Dawes & Co.	London	Dawes, E.J., A.S.A.A. (Captain).		11th County of London Batt.
F.M. Hawnt & Stokes	Birmingham	Kelland, A.P.P (Asst Paymaster)		Royal Naval Reserve
F.W. Barker	Singapore	Collenette, C.L.,A.C.A.		Penang Maxims, Penang, S.S.
F.W. Fox., A.S.A.A	Leicester	Tomkins, W. C.		4th Leicesters
F.W. Popplewell & Son	Manchester	Huxley, H.S.		8th Batt., Manchester Regt.
F.W. Smith, Riches & Co.	London	Ebsworth, H. E.		H.A.C.
F.W. Smith, Riches & Co.	London	Volt, A.M.W.		9th Co., London Batt., Territorials Force.
F.W. Stephens	London	Langden, A		London Rifle Brigade
F.W. Stephens	London	Pewsey, H.C. (Lieut.).		King's Own Yorkshire Light Infantry.
F.Walmsley	Manchester	Wild, W.A.		Medical Unit of the Royal Naval Department.
Fairbairn, Wingfield & Wykes	London	Duvall, H. H., A.C.A.		University and Public School Boy (Kitchener's Army).
Fairbairn, Wingfield & Wykes	London	Goodwin, G.		City Fusiliers
Fairbairn, Wingfield & Wykes	London	Ross, E.		City Fusiliers.
Fairbairn, Wingfield & Wykes	London	Russell, R.D.		Westminster Dragoons.
Fairbairn, Wingfield & Wykes	London	Wingfield, E. H.		Westminster Dragoons, Territorial Army
Falk, Keeping & Co.	London	Keeping, H.B., A.C.A (Capt.)		Army Service Corps
Falk, Keeping & Co.	London	Searle, E. E		Inns of Court O.T.C. (Staff)
Farrant, Matthews & Co.	Blackburn	Houmphrey, H.W		
Farrant, Matthews & Co.	Blackburn	Kilner, William		Kitchener's Army
Farrant, Matthews & Co.	Blackburn	Twelvetrees, Bernard		Kitchener's Army.
Feasay & Co.	London	Moss, V. A., A.C.A		Honourable Artillery Company
Feasey & Co.	London	Feasey, A. C		University and Public School Force
Feasey & Co.	London	Garnett, H.		3rd County of London Yeomanry.
Fidgeon, Simpson & Co.	London	Fidgeon, H. C., A.C.A.		Hon. Artillery Corps.
Finch & Co.	Preston	Finch, Henry, A.C.A. (2nd Lieut.).		2nd 1st East Lancashire Brigade, R. F. A. (T.).
Finch & Co.	Blackburn	Finch, Thomas, A.C.A. (Lieut.).		2nd 1st East Lancashire Brigade, R. F. A. (T.).
Finney, Son & Sadler	Liverpool	Nancollis, R. T		No 2 Company, 2nd City Batt.,King's Liverpool Regt.
Fisher, Randle & Fisher	Birmingham	Barrett, Arthur		1st Birmingham City Battalion.
Fisher, Randle & Fisher	Birmingham	Mackenzie, Archibald Colin (Sub-Lieut.).		5th Royal Warwick Territorials
Fisher, Randle & Fisher	Birmingham	Newbery, Guy.		2nd Birmingham City Battalion
Fisher, Randle & Fisher	Birmingham	Sargeant, Horace Chas.		Reserve Battalion, 8th Royal Warwickshire Territorials
Fitzpatrick, Graham & Co.	London	Cousins, J.A.		2nd London Brigade, R.F.A.
Fitzpatrick, Graham & Co.	Trinidad	Haigh, D. H., A.C.A.		1st City of Birmingham Batt., Royal Warwickshire Regt.
Fitzpatrick, Graham & Co.	Kingston, Jamaica	Hogg, T. Alan, A.C.A. (2nd Lieut.).		11th Batt., North Staffs Regt.
Fitzpatrick, Graham & Co.	London	Keddie, G.D.F		Artists' Rifles
Fitzpatrick, Graham & Co.	London	Macdonald, D. R., A.C.A.		London Scottish
Fitzpatrick, Graham & Co.	London	Graham, H.M., F.C.A.		"A" Battery, H.A.C.
Fletcher & Fletcher	Salisbury	Card, A. E. (Sergeant)	† Killed	4th Wilts (T.F.)
Fletcher & Fletcher	Salisbury	Knight, Robert Halley (2nd Lieut.).		4th Wilts (T.F.).
Flint & Thompson	Birmingham	Allen, F. A.		R.A.M.C.
Flint & Thompson	Birmingham	Brown, W.T.		14th Royal Warwickshire Regt.
Flint & Thompson	Birmingham	Flint, C. B. B. (2nd Air Mechanic).		Royal Flying Corps.
Flint & Thompson	Birmingham	Furse, T. A. (2nd Lieut.).		14th Royal Warwickshire Regt.
Flint & Thompson	Birmingham	Milward, N.H		17th Royal Warwickshire Regt.
Flint & Thompson	Birmingham	Thompson, V. L.		R.A.M.C.
Flint & Thompson	Birmingham	Tranter, A. (Sergt.).		14th Royal Warwickshire Regt.
Forbes & Walker	Colombo	Kirton, H. H., A.C.A. (2nd Lieut.).		Yorkshire Regt.
Fowler, Scroggie & Co.	Buenos Aires	King, G. E. (Captain)		7th Batt., East Yorks Regt.
Fowler, Scroggie & Co.	Buenos Aires	Robertson, A. E. (Captain).		Royal West Kent Regt.
Francis Atkin & Co.oper	Nottingham	Whistler, G. F.		Notts Royal Horse Artillery
Francis Nicholls, White & Co.	London	Conquest, H.V.		Army Pay Corps.

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Francis Nicholls, White & Co.	London	Fox, S. H.		9th County of London Regt., Queen Victoria's Rifles.
Francis Nicholls, White & Co.	London	Long, H.		Hussars.
Francis Nicholls, White & Co.	London	Rayner, H.A.		6th Essex Batt.
Francis Nicholls, White & Co.	London	Rutherford, P.W. (2nd Lieut.).		10th Service Batt., West Yorkshire Regt.
Francis Nicholls, White & Co.	London	Trotman, H.		9th County of London Regt., Queen Victoria's Rifles.
Francis, Nicholls, White & Co.	London	Brown, W.H.		4th London Howitzer Battery.
Frank Brown & Co.	Stockton-on-Tees	Dobinson, S. R., A.C.A.		4th North Yorks.
Frank Brown & Co.	Stockton-on-Tees	Mitchinson, G. F. (Lance-Corporal).		"C" Squadron, Yorkshire Hussars.
Frank Brown & Co.	Stockton - on - Tees	Ward, J.C. (Lance- Corporal).		5th D.L.I.
Frank Brown & Co.	Stockton-on-Tees	Corner, Percy (Lance-Corporal).		"C" Squadron, Yorkshire Hussars
Fred Kilby	Northampton	Wilson, H.		Northamptonshire Yeomanry
Fred Nunns	Bradford	Nunns, Harold K.		16th West Yorks
Fred Whalley	Liverpool	Parry, A. E. N.		B Company, 8th Liverpool (Irish) Regt.
Fred Wolley	Southampton	Lucas, C. St. J., A.S.A.A		1st Wessex Royal Field Artillery
Fred. W. Smith & Sons	London	Burbery, R.H.		No 7 Section, Royal Army Medical Corps.
Fredk, T, P, Deyes & Co.	Liverpool	Elms, Leo		Comrades' Batt., King's Liverpool Regt.
Fredk. & C.S. Holliday	Leeds	Varley, O., A.S.A.A. (2nd Lieut)		9th Batt., East Yorks Regt.
Fredk. B. Smart & Co.	London	Goodchild, F., A.C.A.		Queen's Westminster Rifles
Fredk. B. Smart & Co.	London	Watson, Harry		"A" Co., Nelson Batt., 2nd Naval Brigade.
Fredk. C. Crosland	Leeds	Westmoreland, Walter		2nd West Riding Field Ambulance, R.A.M.C. (Imperial Service)
Fredk. T. P. Deyes & Co.	Liverpool	Parr, Edmund.		Army Cycle Corps
Fredk. T.P.Deyes & Co.	Liverpool	Corlett, Thomas William		6th King's Liverpool Rifles.
Fredk. Willett & Son	Manchester	Willett, E., A.S.A.A, (Lieut.).		3/8th Manchester Regt.
Fredk.A. Parnaby	London	Edwards, H.A.		Royal Engineers.
Fredk.A. Parnaby	London	Denny, Harold		Royal Field Artillery
Freeman, Hunter & Co.	London	Hunter, John, A.C.A. (2nd Lieut.).		2/5th Batt. Gloucestershire Regt.
Freeman, Hunter & Co.	London	Law, C. L. G. (2nd Lieut.).	† Killed	Suffolk Regt.
Fuller, Wise, Kirby & Fisher	London	Palmer, B. G.		Royal Naval Volunteer Division, Royal Naval Brigade
Furcher, Head & Co.	London	Leydon, W,E.		4th Dragoon Guards.
Futcher, Head & Co.	London	Jones, A.		Hussars.
Futcher, Head & Co.	London	Miles, C. C. A.C.A		City of London Yeomanry
Futcher, Head & Co.	London	Waller, C.		Special Reserve.
G & J. McBain	Aberdeen	Deans, George (Corporal).		4th Gordon Highlanders
G & J. McBain	Aberdeen	McLeod, Walter R.		Royal Field Artillery.
G & J. McBain	Aberdeen	Emslie, John C.		Scottish Horse.
G & J. McBain	Aberdeen	Smart, Albert W.		Royal Garrison Artillery.
G. & J. McBain	Aberdeen	Anderson, William T. B.		Royal Field Artillery
G. & J. McBain	Aberdeen	Donald, James W.	§ Wounded	4th Gordon Highlanders
G. & J. McBain	Aberdeen	Duncan, Harry		Royal Engineers.
G. & J. McBain	Aberdeen	Fenton, J. G. (Lance-Corporal)		Royal Field Artillery
G. & J. McBain	Aberdeen	Fortune, Andrew R.	* Prisoner	4th Gordon Highlanders.
G. & J. McBain	Aberdeen	Fuller, Harold (Lance-Corporal).		Royal Engineers.
G. & J. McBain	Aberdeen	Gatt, Albert		City of Aberdeen Royal Field Artillery.
G. & J. McBain	Aberdeen	Leith, Robert		Royal Garrison Artillery.
G. & J. McBain	Aberdeen	Paterson, James (Sergent.).		Royal Engineers
G. & J. McBain	Aberdeen	Pope, Harvey		Royal Garrison Artillery.
G. C. King	Birmingham	Fletcher, A. G.		3/2nd S.M.F.A., Royal Army Medical Corps.
G. C. Scott	London	Farmer, W. E. (2nd Lieut.)		13th (S.) Batt., East Yorks Regt.
G. E. Holt & Sons	Liverpool	Tempest, O., A.C.A.		Army Service Corps.
G. F. Todd	Bristol	Davies, N. J. (Lieut.).		Horse Transport Section, Army Service Corps.
G. H. Bailey	Dublin	Mullen, Matthew T.		3rd Batt., Royal Dublin Fusiliers
G. H. Russell & Co.	Manchester	Handforth, F. E.		6th Batt., Manchester Regt.
G. L. Hirst	Dewsbury	Johnson, W. A.		Royal Garrison Artillery.

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G. Morris & Co.	London	Tattersall, H. F.		1st Air Mechanic, Royal Flying Corps
G. Morriss & Co.	London	Ruddle, F.R.		Queen's Westminsters.
G. Parker	London	Vansittart, Arnold B., B.A., A.C.A. (2nd Lieut.).	† Killed	11th Hussars.
G. Smetham	Bloemfontein	Smetham, L.		"B" Squadron, Brand's Horse (South Africa)
G. W. Plummer & Co.	Eastbourne	Wheeldon, L. W.		Sussex Yeomanry
G. W. Plummer & Co.	Eastburne	Dolloway, H. J.		Royal Navy ("H.M.S. Canada")
G. W. Plummer & Co.	Eastbourne	Hickman, S. V. (Sergt.).		Sussex Yeomanry
G. W. Plummer & Co.	Eastbourne	Marshall, A.G.		Officers' Training Corps
G. W. Townend & Co.	Goole	Townend, Clarence E.		24th, K. O. Y. L. I
G. W. Townend & Co.	Goole	Townend, Eric William (Co. Q.M.S.).		24th, K. O. Y. L. I
G.A. Evans & Co.	Mountain Ash	Evans, G.A., F.S.A.A. (Major).		5th Batt. Welsh Regt.
G.B. Williams & Ross	Pontypridd	Evans, J.G.		Royal Field Artillery.
G.C. Scott	London	Elliott, C.D. (2nd Lieut.).		3/21st County of London Regt., 1st Surrey Rifles.
G.F. Todd	Bristol	Graham, G.D.		Officers' Training Corps.
G.H. Bailey	Dublin	Kaye-Parry, S., A.C.A. (2nd Lieut.).		7th Batt., Royal Dublin Fusiliers
G.T. Needham	Cardiff	Hopkins, S. C	† Since died	Motor Transport
G.T. Needham	Cardiff	Percival, F. (2nd Lieut.).		2/7th Batt., The Welsh Regt.
Gane, Jackson, Jefferys & Freeman	London	Bowering, J.		19th City of London.
Gane, Jackson, Jefferys & Freeman	London	Cousens, C.E. (Asst. Paymaster).		Army.
Gane, Jackson, Jefferys & Freeman	London	Cox, F.E.C.		Mercantile Marine.
Gane, Jackson, Jefferys & Freeman	London	English, F.P.		London Rifle Brigade.
Gane, Jackson, Jefferys & Freeman	London	Firth, G. R.		East Anglian R. E.
Gane, Jackson, Jefferys & Freeman	London	Fitzgerald, Hon. D. F. N.		R. N. Submarine
Gane, Jackson, Jefferys & Freeman	London	Freeman, F. J. (2nd Lieut.).	* Prisoner	4th West Yorks.
Gane, Jackson, Jefferys & Freeman	London	Gerrard, T.A.		B Battery, H.A.C.
Gane, Jackson, Jefferys & Freeman	London	Gifford, J. H.		Queen's Westminsters.
Gane, Jackson, Jefferys & Freeman	London	Greenwood, J. E.		Artists' Rifles.
Gane, Jackson, Jefferys & Freeman	London	Hubble, C		London Irish
Gane, Jackson, Jefferys & Freeman	London	Money, S. A. K.	† Killed	H.A.C.
Gane, Jackson, Jefferys & Freeman	London	Morton, W. C., A.C.A (2nd Lieut.)		3rd London Brigade, R.F.A
Gane, Jackson, Jefferys & Freeman	London	Phelps, W.A		A Battery, H.A.C.
Gane, Jackson, Jefferys & Freeman	London	Ryan, J.S., A.C.A.		H.A.C.
Gane, Jackson, Jefferys & Freeman	London	Sergeant, A.P.		East Surrey.
Gane, Jackson, Jefferys & Freeman	London	Sharpe, P.G.		London Rifle Brigade.
Gane, Jackson, Jefferys & Freeman	London	Simpson, H. D. (2nd Lieut.).		King's Royal Rifles
Gane, Jackson, Jefferys & Freeman	London	Ward, L.A.		East Surrey.
Gane, Jackson, Jefferys & Freeman	London	Wardall, H.		28th Artists' Rifles.
Gane, Jackson, Jeffreys & Freeman	London	Trebilco, R. J.		9th County of London
Geo Mackeurtan	Durban	Winship, H.		1st Batt., Durban Light Infantry
Geo. Fillingham	Leeds	Fillingham, Alan, A.S.A.A. (2nd Lieut.)		Royal Field Artillery (Northern Command)
Geo. Little & Co.	London	Hogg, S. Rolleston, A.C.A. (2nd Lieut.).		London Rifle Brigade.
George A, Touche & Co.	London	Howard, H.V. (Sub-Lieut.).		R.N.D
George A. Gale	Hull	Brown, W.L.		10th Batt., E.Y.R.
George A. Gale	Hull	Innes, Charles B. (2nd Lieut.).		3/1st North Midland Brigade, R.F.A.
George A. Gale	Hull	Johnson, H.		R.F.A.
George A. Gale	Hull	Nowell, William., A.C.A.		R.A.M.C
George A. Gale	Hull	Shackles, Colin L. (2nd Lieut.).		2nd Northumberland R.F.A.
George A. Gale	Hull	Tuke, H.		11th Batt., E.Y.R.
George A. Touche & Co.	London	Burrell, Ellis Morgan (2nd Lieut.)		15th Batt., Royal Welsh Fusiliers.
George A. Touche & Co.	London	Burridge, G. (Orderly).		British Red Cross
George A. Touche & Co.	London	Donaldson, H., C.A.		R.N.D.
George A. Touche & Co.	London	Dunlop, C. (2nd Lieut.).		Bufs.
George A. Touche & Co.	London	Henstock, F. H. (Sergt.).		10th Essex.

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George A. Touche & Co.	London	Macdonald, G. B (2nd Lieut.).		A.S.C
George A. Touche & Co.	London	Macpherson, H. B. C.A		H. A. C
George A. Touche & Co.	London	Morris, J.		R.F.A.
George A. Touche & Co.	London	Price, G. (Garrison Quartermaster Sergt.).		Q.V.R.
George A. Touche & Co.	London	Pullen, W. C. (Corporal).		R.F.A.
George A. Touche & Co.	London	Wetherall, K. L., A.C.A. (2nd Lieut.).		4th Hants
George F. Wildash	London	Venables, Walter, A.C.A.		Honourable Artillery Company.
George H. Copley & Co.	London	Cosson, K. (Lance-Corporal).		6th East Surrey Regt. (T.).
George H. Copley & Co.	London	Miller, Cecil		28h County of London Regt
George H. Copley & Co.	London	Norman, H.E. (Lance-Corporal)		9th Middlesex Regt. (T)
Gerald F. Todd	Bristol	Feltham, H. L.		No. 3 Section, Signal Co., South Midland Royal Engineers
Gérard van de Linde & Son	London	Birtles, E. L.		Army Service Corps.
Gérard van de Linde & Son	London	Blower, B.		10th Motor Cycle Section, 2nd Army Corps, Headquarters, Expeditionary Force, France
Gérard van de Linde & Son	London	Curtis, B. E., A.C.A.		Artists
Gérard van de Linde & Son	London	Rose-Innes, F.		Royal Engineers.
Gilbert Atkinson	Newcastle-upon-Tyne	Atkinson, G. (2nd Lieut.).		8th Durham Light Infantry.
Gilchrist & Tash	Middlesbrough	Forsyth, William		4th Yorks.
Gillespie Bro. & Co.		Patterson, T. W.		Northern Cyclists Batt.
Gillespie Bros. & Co.	Newcastle-on-Tyne	Downie, N.		16th Service Batt., Northumberland Fusiliers
Gillespie Bros. & Co.	Newcastle-On-Tyne	Hoult, E. (Lance Corporal.).		Army Pay Corps
Gillespie Bros. & Co.	Newcastle - on - Tyne	Liddle, J.H.		Army Service Corps.
Gillespie Brothers & Co.	London	Coppinger, F.		Royal Field Artillery.
Gillespie Brothers & Co.	Newcastle-on-Tyne	Gillespie, J. J., F.C.A. (Major)		3/7th Northumberland Fusiliers
Gillespie Brothers & Co.	Newcastle-on-Tyne	Haigh, S.		21st Provisional Batt., Northumberland Fusiliers.
Gillespie Brothers & Co.	London	Hawkins, G. E. (2nd Lieutenant)		3rd Batt. Welsh Regiment
Gillespie Brothers & Co.	Newcastle-on-Tyne	Rothwell, R.		16th (Service) Northumberland Fusiliers.
Gillespie Brothers & Co.	London	Skrimshire, H. E., A.C.A.		Rifle Brigade
Gillies, Smith & Co.	Manchester	Gillies, F. A., A.C.A. (Lieut.)		7th Batt., Lancs Fusiliers
Glen & Co.	London	Glen, Robert H., F.C.A. (Paymaster)		R.N.R.
Glossop & Render	Bradford	Catterall, Frank		Manchester Battalion the Royal Fusiliers.
Glossop & Render	Bradford	Fairbank, H. H.		6th West Yorkshire Regt.
Glossop & Render	Bradford	Tippett, R. B.		6th West Yorkshire Regt.
Goddard, Dunkley, Davie & Co.	London	Esden, H.A.		15th Batt. London Regt. (Civil Service).
Goddard, Dunkley, Davie & Co.	London	Goddard, R. H.		Inns of Court (Officers' Training Corps.)
Goddard, Dunkley, Davie & Co.	London	Lewis, T.C.V.		4th Batt., West Surrey Regt.
Goddard, Dunkley, Davie & Co.	London	Parsons, L.A., A.C.A.		Hon. Artillery Company.
Goddard, Dunkley, Davie & Co.	London	Perry, F.B.		28th Batt., London Regt. (Artists).
Goodricke, Cotman, Hooper, Phipps & Co.	London	Blyth, Ernest C.		London Scottish
Goodricke, Cotman, Hooper, Phipps & Co.	London	List, Alexander P. (2nd Lieut.).		Bucks Batt., Oxford and Bucks Light Infantry.
Goodricke, Cotman, Hooper, Phipps & Co.	London	Millar, Leslie W. (Asst. Paymaster)		H.M.S Grafton
Goodricke, Cotman, Hooper, Phipps & Co.	London	Milne, Jas. R., C.A. (2nd Lieut)		7th K.S.O.B
Goodricke, Cotman, Hooper, Phipps & Co.	London	Parker, Edmund.	† Killed	5th (City of London) Batt., London Rifle Brigade
Goodricke, Cotman, Hooper, Phipps & Co.	London	Phillips, G. A., A.C.A.		Public School Corps
Goodricke, Cotman, Hooper, Phipps & Co.	London	Tyrer, Norman, A.C.A. (2nd Lieut.).		8th Batt. Bedfordshire Regt.
Goodricke, Cotman, Hooper, Phipps & Co.	London	Woodward, Geoffrey		1st Surrey Rifles.
Goodricke, Cotman, Hooper, Phipps & Co.	London	Wright, Bernard N.		King's Rifles, West Surrey Regt.
Goodricke, Cotman, Hooper, Phips & Co.	London	Wheeler, Arthur L. D		Honourable Artillery Co
Goodricke, Cotman, Hooper, Phips & Co.	London	White, Cyril	† Killed	5th (City of London) Batt., London Rifle Brigade
Goulding & Wensley	Liverpool	Goulding, E.A. (Corporal).		6th Rifle Batt., The King's Liverpool Regiment.
Goulding & Wensley	Liverpool	Goulding, E.S., F.S.A.A. (Captain).		6th Rifle Batt., King's Liverpool Regt.
Goyne & Co. oper	Shrewsbury	Cooper, A. E., A.S.A.A. (Quarter-master- Sergt.).		1st Batt. King's Shropshire Light Infantry
Graggs, Turketine & Co.	London	Phillips, W.G.		Territorials

With the colours; a list of Chartered and Incorporated Accountants and their Clerks who are serving with the British Forces on land and sea, 1914-1916

Firm	Firm location	Name		Force joined
Gray, Stainforth, Newton & Co.	London	Barney, C. H. (Sergt.-Major).		2/4th City of London Regt.
Gray, Stainforth, Newton & Co.	London	Coggs, H.A. (Chief Petter Officer).		R.N.A.S.
Gray, Stainforth, Newton & Co.	London	Grohmann, R. F.		Howe Batt., R.N.D.
Gray, Stainforth, Newton & Co.	London	Marchington, E. W. (2nd Lieut.).		Hertfordshire
Gray, Stainforth, Newton & Co.	London	Newton, L. H., A.C.A (Lieut.-Adjt).		11th County Of London
Gray, Stainforth, Newton & Co.	London	Norman, R. D (2nd Lieut.).		23rd County of London
Gray, Stainforth, Newton & Co.	London	Stainforth, R. H., F.C.A. (2nd Lieut.).		Army Service Corps
Gray, Stainforth, Newton & Co.	London	Stainforth, R. H., F.C.A. (Staff Captain)		Army Service Corps
Gray, Stainforth, Newton & Co.	London	Voisin, H.A. (2nd Lieut.).		Somerset Light Infantry.
Gray, Stainforth, Newton & Co.	London	Wilkins, H.L. (2nd Lieut.).		Manchester Regt.
Greaves & Armstrong	Newcastle-on-Tyne	Moore, W. B.		16th Northumberland Fusiliers.
Greaves & Armstrong	Newcastle-on-Tyne	Thompson, H. J.		19th (Service) Northumberland Fusiliers.
Greaves & Armstrong		Wade, C.		16th Northumberland Fusiliers.
Greenhalgh, Sharp & Co.	Manchester	Bolton, A.		C Squadron, Lancashire Hussars, Yeomanry
Greenhalgh, Sharp & Co.	London	Clarke, W.S.A. (2nd Lieut.).		3rd Batt. Dorset Regt.
Greenhalgh, Sharp & Co.	London	MacAlister, Ernest	† Killed	"D" Co., 5th Batt., Rifle Brigade
Greenhalgh, Sharp & Co.	Manchester	Neaves, G.T.A		Red Cross Dept., Manchester
Griffiths, Keeling, Sherwood & Co.	Birmingham	Bache, J.E.K., A.C.A		10th South Staffs Regt
Griffiths, Keeling, Sherwood & Co.	Birmingham	Holden, S.B.		2nd Worcestershire Yeomanry.
Griffiths, Keeling, Sherwood & Co.	Birmingham	McKenzie, J.		5th Batt. South Staffs Regt.
Grigg & Perkins	Bristol	Cole, F.A. (Lieut.).		Royal Naval Division
Grimwood Roberts & Co.	London	Sparkling, P.S.		Artists' Rifles
Grimwood, Roberts & Co.	London	Grimwood, James, F.S.A.A. (Major)		7th Service Batt. 24th Regt. South Wales Borderers.
Grimwood, Roberts & Co.	London	Roberts, G. Watkison, F.S.A.A. (Chief Petty Officer)		Royal Naval Volunteer Reserve, Anti-Aircraft Corps
Groome & Ramsdale	Manchester	Mather, S.		8th Manchester City Batt.
Gundry, Straus & Soper	London	Band, E.O.		2nd London Division R.A.M.C.
Gundry, Straus & Soper	London	Gregory, R. G.		1st Surrey Rifles.
Gundry, Straus & Soper	London	Hobbs, H. W		Headqaurters Co.,A.S.C.,T.F
Gundry, Straus & Soper	London	Rayman, H.J.		3rd Company, Rifle Brigade
Gundry, Straus & Soper	London	Saunders, H.		4th London Field Ambulance, R.A.M.C.T.
Guthrie & Co.	London	Rennie, J.S.M., A.S.A.A. (Sapper).		Royal Singapore Engineers.
Guthrie & Co., Lim.	Singapore	Duff, C. L. D., A.C.A. (Acting Paymaster)		Army Pay Dept.
H. B. Brandon & Co.	Belfast	Boyd, W. H. (2nd Lieut.).		6th Batt., Royal Irish Rifles.
H. B. Brandon & Co.	Belfast	Chambers, T. R.		Royal Fusiliers.
H. B. Brandon & Co.	Belfast	Curran, W.		Royal Fusiliers.
H. B. Brandon & Co.	Montreal	Davidson, N. W.		Field Ambulance Corps, 2nd Canadian Division.
H. B. Brandon & Co.	Belfast	Dobbin, W. K., A.C.A.		Royal Fusiliers
H. B. Brandon & Co.	Belfast	May, H. K. (2nd Lieut.).		Royal Berkshire Regt.
H. B. Brandon & Co.	Belfast	Walsh, E. A.		Royal Irish Fusiliers.
H. B. Dickinson	Manchester	Allen, F. E.		6th Batt. Manchester Regt.
H. Barrett	Barnstaple	Barrett, W. L.		Army Service Corps.
H. Gibson	Cape Town	Gibson, C. D. (Corporal).		South African Medical Corps.
H. H. Boyd & Magill	Belfast	Magill, Ernest E		H. M. Motor Boat Service
H. Isaac	Liverpool	Kermonde, A		6th Batt., King's Liverpool Regt (Territorials.)
H. Marshall	Stockport	Heydon, Arthur, A.C.A.		Expeditionary Force
H. P. Gould & Son	Norwich	Hatch, Keith (Lieut.)		R.A.M.C.
H. P. Gould & Son	Norwich	Hayhow, Geoffrey S. (Corporal)		East Anglian Brigade, Royal Field Artillery
H. P. Gould & Son	Norwich	Palmer, Frederick W.		1st Batt., Norfolk Yeomanry
H. P. Gould & Son	Norwich	Rossi, C. P. (2nd Lieut.).		10th Batt., Norfolk Regt.
H. S. Baker & Co.	London	Pocock, T. G.		Nelson Brigade, Royal Naval Volunteer Brigade
H. S. Ferguson & Co.	Manchester	Ashby, George Oswald		3rd Public School Batt., Royal Fusiliers.
H. W. & J. Blackburn	Leeds	Blackburn, Geoffrey Gaskell, B.A., A.C.A.		10th Batt. Prince of Wales' Own (West Yorkshire Regt.).

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Firm	Firm location	Name		Force joined
H. W. Bretherton & Co.	Liverpool	Bretherton, H. W., A.C.A. (Lt.-Col.)		15th Batt., Cheshire Regt.
H.A. Wood & A.J.Mair	Sunderland	Cowan, A.		County Batt. Durham Light Infantry
H.Appleyard	Dewsbury	Dawson, William Burnley, A.C.A.		"A" Co., Army Service Corps
H.B. Brandon & Co.	Belfast	McMahon, H. (Lance- Corporal).		6th Black Watch
H.B. Brandon & Co.	Belfast	Rea, H.F., A.C.A. (2nd Lieut.).		20th Batt., Royal Irish Rifles.
H.D. Moorhouse & Co.	Manchester	McGregor, J.		Royal Fusiliers.
H.E. Miller & Taylor		Miller, H.C.E		H.A.C
H.H. Blake	London	Crease, E. H. (Sergt.).		A Squadron, West Kent Yeomanry.
H.J. Eldridge, F.S.A.A	London	Newby, D. A. (2nd Lieut.).		5th Batt., Suffolk Regt.
H.P. Gould & Son	Norwich	Collins, S.C. (Sergeant-Major).		2nd Batt., 5th Norfolk Regt.
H.P. Gould & Son	Norwich	Gould, R.P. (Captain).		33rd Divisional Cyclist Corps.
H.S. Baker & Co.	London	Baker, Hubert, A.C.A. (2nd Lieut.)		Royal Engineers
H.S. Baker & Co.	London	Reuss, F.V., A.C.A.		Artists' Rifles.
H.S. Lysons & Co.	Manchester	Reynolds, Edmund (Lance - Corpl.).		3/7th Manchesters.
H.Shaw	Ashton - Under - Lyne	Corcoran, Chas.E.,A.S.A.A.(Corpl.)		F Company, Royal Army Medical Corps
H.V. Davis	Glastonbury	Wilkinson, J.		South-Western Mounted Brigade, Army Service Corps.
H.W. Bretherton & Co.	Liverpool	Lewis, H.N.		10th Batt., Liverpool Regt. (Liverpool Scottish).
Halliday, Pearson & Co.	Manchester	Norman, C. (Lieut.).		6th Batt., Cheshire Regt.
Halliday, Pearson & Co.	Manchester	Pearson, F.G.		22nd (Service) Batt., Royal Fusiliers
Ham, Dennehy & Co.	Bristol	Dennehy, C.J., A.C.A. (Captain).		4th Gloucesters
Hamer, Ferguson & Hamer	Manchester	Hamer, Frank, A.C.A. (Captain).	† Killed	9th Battalion Manchester Regt.
Hamilton & Rowland	Southampton	Page, D. A		18th (Service) Batt., Royal Fusiliers
Hamilton, Rowland & Locke	Southampton	Copeland, F.		Royal Army Medical Corps (Territorials).
Hancock & Ashford	Sheffield	Barr, Thomas		West Riding Brigade, R.F.A. (Territorials)
Harman & Gowen	Norwich	Barnes, H.		8th Norfolks.
Harman & Gowen	Norwich	Clarke, Frank W. (Corporal).		K.O.R.R.N.Y
Harman & Gowen	Norwich	Harman, G. Durant, A.C.A. (Captain)		Royal Field Artillery.
Harman & Gowen	Norwich	Haydon, F. A. (Sergeant)		6th Norfolk Cyclists (T.)
Harman & Gowen	Norwich	Nichols, D. H.		Royal Engineers
Harman & Gowen	Norwich	Porter, Ernest E.		Public Schools Batt.
Harman & Gowen	Norwich	Stone, F. A.		Army Cyclists Corps
Harman & Gowen	Norwich	Trowse, F.W.		Public Schools Batt.
Harmen & Gowen	Norwich	Bishop, S. C.		4th Norfolks.
Harmood- Banner & Son	London	Green, F.S., A.C.A. (2nd Lieut.).		Army Service Corps.
Harmood-Banner & Son	Liverpool	Alexander, H. G., A.C.A (Lieut.).		7th King's Liverpool Regt.
Harmood-Banner & Son	Liverpool	Barber, W.		6th King's Liverpool Regt.
Harmood-Banner & Son	Liverpool	Barnes, W.A.		6th King's Liverpool Regt.
Harmood-Banner & Son	Liverpool	Clough, A.R.		Lancs & Cheshire R.G.A
Harmood-Banner & Son	Liverpool	Finalyson, M.		4th West Lancs (Howitzer) Brigade, R.F.A.
Harmood-Banner & Son	Liverpool	Imison, G. H.		2nd Liverpool (Batt.), King's Liverpool Regt.
Harmood-Banner & Son	Liverpool	Leeming, R., A.S.A.A.		Royal Naval Volunteers.
Harmood-Banner & Son	Liverpool	Price, T. H.		Lancashire Hussars, Yeomanry.
Harmood-Banner & Son	Liverpool	Roper, L. W. (Lieut.).		7th King's Liverpool Regt.
Harmood-Banner & Son	Liverpool	Skinner, F. B. (Lance Corporal)		Herts Yeomanry
Harmood-Banner & Son	Liverpool	Snelson, F.		2nd Liverpool Batt., King's Liverpool Regt.
Harmood-Banner & Son	Liverpool	Thompson, J. G. (Capt.).		7th King's Liverpool Regt.
Harmwood-Banner & Son	Liverpool	Seldon, R. H.		Queen's Royal West Surreys
Harmwood-Banner & Son	Liverpool	Stewart, N. A.		10th Scottish, King's Liverpool Regt.
Harold E. Clarke & Co.	Birmingham	Alabaster, J. W., A.C.A. (2nd Lieut.).		3rd Royal Warwickshire Regt.
Harold E. Clarke & Co.	Birmingham	Morgan, G. D. (Sergeant).		R.A.M.C.
Harold E. Clarke & Co.	Birmingham	Saunders, G. E., A.C.A. (2nd Lieut.).		Army Service Corps
Harold W. Locking	Hull	Bishop, W. R.		5th E. Yorks.
Harper & Broom	London	Barber, Arthur		London Rifle Brigade

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Harper & Broom	London	Harper, C. E. (2nd Lieut.)		Army Service Corps.
Harper & Broom	London	Harper, F. H., A.S.A.A. (Lieut.)		Army Service Corps.
Harper & Broom	London	Harper, John L., A.C.A.		
Harper & Broom	London	Nicholls, J.		38th R.F.(H.) A.
Harper & Broom	London	Parker, A. G.		3rd, 25th Cyclist Batt. London Regt.
Harper & Broom	London	Thwaites, A. J.		3rd, 25th Cyclist Batt., London Regt.
Harper Bros. & Feather	London	Balderson, H.L.P. (2nd Lieut.)		8th Devons.
Harper Bros. & Feather	London	Harper, A. Hugh, A.C.A.		
Harper Bros. & Feather	London	Newington, C.C		Awaiting Commision
Harper Smiths	Norwich	Chapman, E. J.		Lord Kitchener's Army.
Harrap & Frith	London	Harrap, Ernest Charles, A.C.A. (Sergt.)		1st Batt. (Infantry) Honourable Artillery Co.
Harris Allan & Co.	London	Alden, H., A.S.A.A (Asst. Paymaster).		R.N.R
Harris Allan & Co.	London	Brown, R.		H.A.C
Harris, Allan & Co.	London	Anderson, W. B.		Public School and University Royal Fusiliers.
Harris, Allan & Co.	London	Brockes, E. H. (Corporal).		The Queen's, Royal West Surrey Regt.
Harris, Allan & Co.	London	Dickinson, A. P.		Liverpool Scottish
Harris, Allan & Co.	London	Fletcher, T. W., A.C.A.		Seaforth Highlanders.
Harris, Allan & Co.	London	Harris, W. E., A.C.A. (2nd Lieut.)		Northumberland Fusiliers
Harris, Allan & Co.	London	Holland, W.A.G. (Co. Q.M.S.).		Essex Regt.
Harris, Allan & Co.	London	Oxenford, D		Artists' Rifles
Harris, Allan & Co.	London	Robin, J. A., C.A. (2nd Lieut.)		Public Schools and University Brigade, Royal Fusiliers.
Harris, Allan & Co.	London	Shaw, A.J.		Argyll & Sunderland Highlanders.
Harris, Allan & Co.	London	Whitby, P		Field Ambulance Transport
Harris, Allan & Co.	London	Wilson, D., C.A		Ross Battery
Harris, Allan & Co.	London	Wood, J.		Seaforth Highlanders
Harris, Allen & Co.	Paris	Vereen, A.de		Alsation Volunteers.
Harrison & Sedgwick	Derby	Mellor, P.W., A.C.A.		7th Batt. Notts and Derby Regt.
Harrison 7 Crosfield, Lim	Kuala Lumpur	Neeley, C. W., A.C.A. (Lieut.)		14th Batt., Royal Fusiliers
Harrison, West, Ledsam & Co.	Birmingham	Broughton, E. W.		1st City of Birmingham Batt., Royal Warwickshire Regt.
Harrison, West, Ledsam & Co.	Birmingham	Grove, P. A., A.C.A.		Royal Warwickshire Regt., 1st City of Birmingham Battalion.
Harrison, West, Ledsam & Co.	Birmingham	Hackett, J.		1st City of Birmingham Batt., Royal Warwickshire Regt.
Harrison, West, Ledsam & Co.	Birmingham	Silvester, G. F.		1st City of Birmingham Batt., Royal Warwickshire Regt.
Harrocks & Hanscombe	Bolton	Hanscombe, William, A.C.A.		4th Public Batt. Royal Fusiliers.
Harrop & Frith	London	Frith, P. L., A.C.A.		Hon. Artillery Corps.
Harry Day & Co.	Worcester	Bull, C.G.		Old Public School and University Men's Force
Harry Day & Co.	Worcester	Bull, Cyril George (2nd Lieut.)		1th Worcesters
Harry Day & Co.	Worcester	Sharpe, J.C.		Bankers' Batt., Royal Fusiliers.
Harry Gibson	Cape Town	Gibson, Cyril		German East Africa Expeditionary Force.
Harry L. Price & Co.	Manchester	Booth, E. V.		2/6th Manchester Regt.
Harry L. Price & Co.	Manchester	Eaves, Arthur Tyldesley		Royal Marine Light Infantry
Harry L. Price & Co.	Manchester	Ford, H. S.		R.A.M.C
Harry L. Price & Co.	Manchester	Naismith, H.J		R.A.M.C
Harry L. Price & Co.	Manchester	Warren, James Leonard		Royal Naval Reserves.
Harry L. Price & Co.	Manchester	Charlton, J.		2/6th Manchester Regt.
Harry L. Price & Co.	Manchester	Cheadle, A.E.		D.L.O.V.
Harry Luker	London	Fawdry, G.		"R" Co., 3rd Batt., Oxon and Bucks Light Infantry
Hart, Moss & Co.	Rotherham	Cowlshaw, Clifford (2nd Lieut.)		5th York and Lancashire Regt.
Hart, Moss & Co.	Rotherham	Holmes, J.R.		Y. & L. Regt.
Hart, Moss & Co.	Rotherham	Millward, Alfred		Sheffield City Batt.
Hart, Moss & Co.	Rotherham	Moss, Arthur Herbert, A.C.A (Staff-Sergt.)		A.S.C
Hart, Moss & Co.	Rotherham	Nicholson, Norwood, A.C.A		Inns of Court O.T.C
Hartley & Hartley	London	Burton, R. H.	‡ Missing	13th County of London Batt.
Hartley & Hartley	London	Charlton, G.H., A.C.A. (Lieut.)		9th Batt. Royal Welsh Fusiliers

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Firm	Firm location	Name		Force joined
Hartley & Hartley	London	Howard, A.		Army Pay Corps
Hartley & Hartley	London	Sarchet, H. Le G. (2nd Lieut.)		Royal Berks Infantry
Hartley & Hartley	London	Jones, D.P. (2nd Lieut.)		Royal Welsh Fusiliers.
Harvey Preen & Co.	London	Graves, W.R.		Gun Section, Middlesex Hussars.
Harvey Preen & Co.	London	Mayer, B.		1st Troop, B squadron, 3rd London Yeomanry, London Mounted Brigade.
Haswell Bros.	Chester	Hughes, Albert Edward (Lance-Corpl.)		2/5th Batt. (F.C.), Cheshire Regt.
Haswell Bros.	Chester	Armstrong, James V.		R.A.M.C. (South Lancs).
Haswell Brothers	Chester	Vernon, Norman H.		3/5th (E.C.) Batt., Cheshire Regt.
Hawnt & Stokes	Birmingham	Aston, A. (Lieut.)		9th South Stafford.
Hayes & Co.	London	Hull, B.		"C" Co., 15th Batt., London Regt., 4th London Infantry Brigade.
Hayes & Co.	London	Morgan, A. T.		C Company, 5th Fusiliers.
Haythornthwaite & Warmsley	Blackburn	Hall, E., A.C.A.		11th Hussars.
Haythornthwaite & Warmsley	Blackburn	Norris, John H.		16th Royal Welsh Fusiliers
Heathcote & Co. Ieman	Birmingham	Guest, F. H.		2nd South Midland Field Ambulance
Heathcote & Co. Ieman	Birmingham	Joseph, Evelyn		1st City of Birmingham Batt., 11th Warwickshire.
Heathcote & Co. Ieman	Birmingham	Powley, Horace		2nd City of Birmingham Batt, 12th Warwickshire.
Heisch, Porter & Co.	London	Porter, Herbert, A.C.A. (Quartermaster-Sergeant).		Inns of Court O.T.C.
Heisch, Porter & Co.	London	Beacham, Sidney		2nd County of London Imperial Yeomanry, Westminster Dragoons.
Helmere, Helmore & Co.	London	Helmere, G. Donald (Sub-Lieut.).		Royal Naval Division.
Helroyd, West & Northcott	London	Northcott, W. C., F.C.A. (Paymaster)		M.F.A. "Intaba," Supply ship No 4
Henderson & Eastwood	Liverpool	Brookes, H. (Corpl.).		Army Service Corps. North Lancashire Brigade.
Henry Chapman, Son & Co.		Chapman, C. L. (Captain) (Military Cross).		4th Northumbrian Howitzer Brigade, R.F.A.
Henry Chapman, Son & Co.	South Shields	Chapman, R., A.C.A. (Major) (D.S.O.)		4th Northumbrian Howitzer Brigade, R.F.A.
Henry Chapman, Son & Co.	South Shields	Gibson, John (Sergt.).		4th Northumbrian Howitzer Brigade, R.F.A.
Henry Charles Aked	Halifax	Aked, Thomas Wilfrid (Corporal).		3rd Fourth Batt. King's Own Yorkshire Light Infantry.
Henry Charles Aked	Halifax	Wilson, John		"A" Battery, 168th R.F.A. 3rd Brigade
Henry F. Hill	London	Smith, F.E.		4th Batt., Cameron Highlanders.
Henry J. Burgess	London	Blunn, Ashley, G.		2nd Batt. Queen's Westminster Rifles
Henry Lund	Reading	Humphreys, J.H. (Capt.).		7th East Lancashire Regt.
Henry, Sunley & Co.	London	Sunley, Henry. (2nd Lieut.).		Army Service Corps
Herbert Kingston	London	Robertson, K. G.		1st Batt., Surrey Regt
Herbert Pepper & Rudland	Birmingham	Bodin, W. L.		Queen's Own Worcestershire Hussars
Herbert Pepper & Rudland	Birmingham	Burton, -.		Birmingham City Battalion
Herbert Pepper & Rudland	Birmingham	Hindsley, Eric		3rd Batt., Birmingham City Batt.
Herbert W. Alliot	London	Cross, W. H.		Royal Field Artillery.
Herbert W. Alliot	London	Gillbe, J. A.		7th City of London Rifles
Herbert W. Alliot	London	Gross, H. R. (2nd Lieut.).		10th Batt., Leicester Regt.
Herbert W. Alliot	London	Vallance, A.R.		6th Batt., Northampton Regt.
Herbert W. Alliot	London	Wheeler, Val		6th Seaforth Highlanders
Herbet Godkin & Co.	Leicester	Godkin, J. N., A.S.A.A. (2nd Lieut.)		176th (Howitzer) Brigade, R.F.A.
Heywood & Griffiths	Liverpool	Heywood, R. P., A.C.A (2nd Lieut.).		Liverpool Regt
Hibberd, Bull & Co.	London	Clayton, Philip Richard		Surrey Yeomanry (Territorials).
Hibberd, Bull & Co.	London	Ford, R. S.		10th Batt. Middlesex Regt.
Hibberd, Bull & Co.	London	Ingram, John D., A.C.A.	Died of wounds	16th County of London, Queen's Westminsters.
Hibberd, Bull & Co.	London	Ivey, R. T.		16th County of London, Queen's
Hibberd, Bull & Co.	London	Merry, E.R.		King's Royal Rifles.
Hibberd, Bull & Co.	London	Bull, Wilfred Herbert, A.C.A. (Captain).		7th Service Battalion Bedfordshire Regiment.
Hibberd, Bull & Co.	London	Hutchinson, L.C., A.C.A.	† Killed	13th County of London (Kensington Rifles).
Hicks, Walters & Co.	London	Fisher, S. G.		Machine Gun Section, 1st Herts Regt.
Hill & Danby	Nottingham	Danby, S., A.C.A. (Lance-Corporal). (Military Cross).		Royal Engineers.

With the colours; a list of Chartered and Incorporated Accountants and their Clerks who are serving with the British Forces on land and sea, 1914-1916

Firm	Firm location	Name	Force joined
Hillyer & Hillyer	London	Ames, S.	6th (Cyclist) Batt., Royal Sussex Regt. (T.F.).
Hillyer & Hillyer	London	Hillyer, S. G., F.C.A. (2nd Lieut.).	11th Batt., East Surrey Regt.
Hillyer & Hillyer	London	Sinnott, G.	2nd Batt., H.A.C.
Hilton, Sharpe & Clarke	London	Rix, S. M.	"A" Squadron, Middlesex Imperial Yeomanry
Hilton, Sharpe & Clarke	Brighton	Stubbs, C. A.	Worthing Troops, Sussex Yeomanry
Hirst & White	Newark	Tandy, P. (Corpl.).	Sherwood, Rangers Yeomanry
Hodgson, Harris & Co.	Hull	Agerskow, O.R.W.	10th (S.) Batt., East Yorks Regt.
Hodgson, Harris & Co.	Hull	Bacon, E.	East Riding Royal Garrison Artillery
Hodgson, Harris & Co.	Hull	Baggley, G.	East Riding Royal Garrison Artillery
Hodgson, Harris & Co.	Hull	Barclay, G.W.	4th Cameron Highlanders
Hodgson, Harris & Co.	Hull	Best, A. B.	East Riding Yeomanry, B Squadron
Hodgson, Harris & Co.	Hull	Blyth, A. E.	East Riding Yeomanry, B Squadron
Hodgson, Harris & Co.	Hull	Carnes, G. E.	East Riding Yeomanry.
Hodgson, Harris & Co.	Grimsby	Charlton, F.	10th (S.) Batt., East Yorks Regt.
Hodgson, Harris & Co.	London	Coultons, W.T.	12th County of London Rangers (Rifle Brigade).
Hodgson, Harris & Co.	Hull	Dove, G. (Sergeant)	5th Batt., King's Own Yorkshire Light Infantry
Hodgson, Harris & Co.	Hull	Edwards, B.	18th Royal Fusiliers.
Hodgson, Harris & Co.	Hull	Fewlass, J. R.	East Riding Royal Garrison Artillery
Hodgson, Harris & Co.	Hull	Holderness, H.A.	2nd Air Mechanic, Royal Flying Corps.
Hodgson, Harris & Co.	Grimsby	Holmes, H.	1st North Midland Brigade, Royal Field Artillery (T.F.).
Hodgson, Harris & Co.	London	Jones, S.A.	12th County of London Rangers (Rifle Brigade).
Hodgson, Harris & Co.	Hull	King, S.	East Riding of Yorkshire (Fortress) Royal Engineers.
Hodgson, Harris & Co.	Hull	Manders, A.	4th Batt., East Yorks Regt. (T)
Hodgson, Harris & Co.	Hull	Mowfouth, F. S. (Sergt.)	3rd Northumbrian Field Ambulance, R.A.M.C. (T.)
Hodgson, Harris & Co.	Hull	Penman, W.	4th Batt., East Yorks Regt. (T.).
Hodgson, Harris & Co.	Hull	Petch, P.J.	4th Batt., East Yorks Regt. (T.).
Hodgson, Harris & Co.	Hull	Raines, G.A. (Corporal).	4th Batt., East Yorks Regt. (T.).
Hodgson, Harris & Co.	Hull	Rickatson, A. E.	1st North Midland Brigade, Royal Field Artillery
Hodgson, Harris & Co.	Hull	Sanderson, E. Lloyd (Lieut).	East Riding Yeomanry, B Squadron.
Hodgson, Harris & Co.	Hull	Smelt, C.L.	East Riding Royal Garrison Artillery.
Hodgson, Harris & Co.	Hull	Strachan, H. F.	10th (S) Batt., East Yorks Regt.
Hodgson, Harris & Co.	Hull	Thorley, H.	East Riding Royal Garrison Artillery, Reserve Unit
Hodgson, Harris & Co.	Hull	Vernon, G.A.	5th Cyclists Batt. East Yorks Regt.
Hodgson, Harris & Co.	Hull	Waddington, W. C.	10th (S.) Batt., East Yorks Regt.
Hodgson, Harris & Co.	Hull	Walker, A.	3/4th East Yorks Regt.
Hodgson, Harris & Co.	Hull	Warburton, P. (Lieut.).	Royal Artillery.
Hodgson, Harris & Co.	Hull	Williams, T.C.	4th Batt., East Yorkshire Regt. (T.).
Hodgson, Harris & Co.	Hull	Witty, C. W.	5th (Cyclist) Batt., East Yorkshire Regt
Hodgson, Harris & Co.	Hull	Young, Sidney	King's Royal Rifles
Hodgson, Harris & Co.	Hull	Cannell, R. S.	East Riding Yeomanry
Hodgson, Harrison & Co.	Hull	Wheeldon, F. W. (Corporal)	East Riding Yeomanry, A Squadron.
Hodgson, Ward & Morris	Liverpool	Cookson, J.E. (2nd Lieut.).	2/10th Liverpool Scottish.
Hodgson, Ward & Morris	Liverpool	Dumbill, T. P.	7th King's Liverpool Regt.
Hodgson, Ward & Morris	Liverpool	Entwisle, C.	Royal Naval Division.
Hodgson, Ward & Morris	Liverpool	Moreton, W. F. F.	3rd West Lancashire Artillery.
Hodgson, Harris & Co.	Hull	Akester, G. (Lance-Corporal).	10th (S.) Batt., East Yorks Regt.
Holdsworth, McDowell & Co.	Liverpool	Forrest, E.	3rd City Batt., King's Liverpool Regt. (Territorials)
Holman & Foxcroft	London	Charles, P.	City of London Fusiliers.
Holman & Foxcroft	London	Harris, L. F.	Royal Engineers
Holman & Foxcroft	London	Purchase, R.	Royal Engineers.
Holman & Foxcroft	London	Woodgate, F. (Corporal).	Army Pay Corps.
Holman & Foxcroft	London	Holman, Walter, A.S.A.A.	Acting Army Paymaster.
Holmes, Spence & Co.	Newcastle - upon - Tyne	Hunter, L.E. (2nd Lieut.).	13th Batt. York and Lancaster Regt.

With the colours; a list of Chartered and Incorporated Accountants and their Clerks who are serving with the British Forces on land and sea, 1914-1916

Firm	Firm location	Name		Force joined
Holmes, Spence & Co.		McLeod, D.K.		9th Northumberland Fusiliers.
Holroyd, West & Northcott	London	Moon, Stanley Vokes, A.C.A. (Asst. Paymaster).		R.N.R.
Hooper & Hooper	Bradford	Wood, B. Junr., A.C.A		Inns of Court O.T.C
Hopps, Bankart & Ashworth	London	Newill, Bail. F., A.C.A. (Capt.).		British Expeditionary Force
Horace Cawood	Sheffield	Ambler, Frederick (2nd Lieut.).		5th Lancashire Fusiliers
Horace Cawood	Sheffield	Drake, Lewis		3rd West Riding Brigade, R. F. A.
Horace Cawood	Sheffield	Etchells, John (Corporal).		3rd West Riding Brigade, R.F.A.
Howard & Maisey	Leeds	Mould, J.		3rd Battery, 1st West Riding Brigade (Yorks) Royal Field Artillery (T)
Howard & Maisey	Leeds	Maisey, J. G. (Private).		1st W. Riding Brigade (Yorks), R.A.M.C
Howard & Maisy	Bradford	Howard, Robert Farrar		"H" Co., 6th West Yorks (Reserve)
Howard Button, Hamp & Co.	London	Carter, W. C. (Lance-Corpl.)		Artists' Rifles.
Howard Button, Hamp & Co.	London	Dunford, R.		1st Surrey Rifles.
Howard Button, Hamp & Co.	London	Stewart, D. A. (2nd Lieut.)		14th Cheshires
Howard Button, Hamp & Co.	London	Wedgwood, F.		Artists' Rifles
Howard Howes & Co.	London	Howard, W.N.,M.A., A.C.A		National Reserve
Howard Morris & Crocker	Portsmouth	Bell, G.B. (Lance-Corporal)		9th (Cyclists) Territorial Batt., Hants Regt.
Howard Morris & Crocker	Portsmouth	Kemp, N.C		9th (Cyclists) Territorial Batt., Hants Regt.
Howard Morris & Crocker	Portsmouth	Mortlock, H. E .R. M		R.A.M.C
Howard Morris & Crocker	Portsmouth	Rand, S.C.		Hants (Fortress) Royal Engineers, Territorials.
Howard Smith, Slocombe & Co.	Birmingham	Brearley, S. B. (2nd Lieut.).		Devon. Regt,
Howard Smith, Slocombe & Co.	Birmingham	Brettell, W. N. (2nd Lieut.).		Worcestershire Regt.
Howard Smith, Slocombe & Co.	Birmingham	Henderson, W. D., A.C.A. (2nd Lieut.).		North Staffs Regt.
Howard, Howes & Co.	London	Attoe, E. G. (Sergt.).		Royal Field Artillery.
Howard, Howes & Co.	London	Blackadder, R. J., C.A. (Lieut.).		R.G.A.
Howard, Howes & Co.	London	Hebdon, H. H. (Sergeant).		Rough Riders.
Howard, Howes & Co.	London	Howard, K.N., A.C.A (Co. Q.M.S.)		Inns of Court O.T.C
Howard, Howes & Co.	London	Pearce, E.L.		Royal Field Artillery
Howard, Howes & Co.	London	Smith, A.H. (Lieut.).		Leicester Regt.
Howard, Howes & Co.	London	Thompson, G. E. V.		9th County of London, Queen Victoria's Rifles.
Howard, Howes & Co.	London	Walters, A. H. L.		3rd Co., London Yeomanry, London Mounted Brigade.
Howard, Howes & Co.	London	Weatherley		National Reserve
Howard, Howes & Co.	London	Whitehead, P.		Royal Naval
Howard, Morris & Crocker	Portsmouth	Ash, G. S. (2nd Lieut.)		Portsmouth Battalion
Howell & Sons	London	Clark, H.B, (2nd Lieut.).		3/12th London Regt. (The Rangers).
Hubbart, Durose & Pain	Nottingham	Armitage, S. R. (2nd Lieut.)		7th Batt. Notts and Derby (Robin Hood's Reserve)
Hubbart, Durose & Pain	Nottingham	Cresswell, L. C. (2nd Lieut.).		3rd York and Lancaster.
Hubbart, Durose & Pain	Nottingham	Durose, S. T. (2nd Lieut.).		7th Batt., Notts and Derby (Robin Hood's Reserve)
Hubbart, Durose & Pain	Nottingham	Hews, C. H.		5th Batt., Leicesters (Reserve).
Hubbart, Durose & Pain	Nottingham	Holliday, C.A.		Notts R.H.A.
Hubbart, Durose & Pain	Nottingham	Morris, L		7th Nott and Derby (R.H.Reserve)
Hubbart, Durose & Pain	Nottingham	Sansom, A. (Lance-Corpl.)		King's Royal Rifles
Hubert Smith & Co.	Sheffield	Hutt, Maurice		Sheffield Batt., Yorks and Lancs Regt.
Hudson Smith, Briggs & Co.	London	Gedge, D. R. W.		A.S.C.
Hudson Smith, Briggs & Co.	Bristol	Watts, F. K. (Sergt.).		"A" Company, 4th Batt., Gloucester Regt.
Hudson Smith, Briggs, Smith & Taylor	Bristol	Barnett, P. (2nd Lieut.).		30th Royal Fusiliers (2nd Sportsman's)
Hudson Smith, Briggs, Smith & Taylor	Bristol	Clark, R.Kynoch (Asst. Paymaster).		Royal Naval Reserve.
Hudson Smith, Briggs, Smith & Taylor	London	Clarke, H. E. (2nd Lieut.).	† Killed	2/12th London
Hudson Smith, Briggs, Smith & Taylor	Bristol	Eason, E.A.		6th Gloucesters, T.F.
Hudson Smith, Briggs, Smith & Taylor	Bristol	Harris, Samuel Stewart (2nd Lieut.)		6th Gloucesters
Hudson Smith, Briggs, Smith & Taylor	Bristol	Love, Ronald Barclay (2nd Lieut.).	† Killed	8th (S) Batt., Lincolns
Hudson Smith, Briggs, Smith & Taylor		Watts, W.		4th Gloucesters T. F.
Hudson Smith, Briggs, Smith & Taylor	Bristol	Welch, John Eric Haddon (2nd Lieut.).	† Killed	8th (S.) Batt., Lincolns
Hugh Beswick	London	Ratcliffe, H.C.		R.A.M.C.

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Hugh, Smylie & Co.	Belfast	Neill, R. L. (2nd Lieut.).		3rd R.I.R
Hugh, Smylie & Co.	Belfast	Sladdery, J.M.		14th R.I.R
Hugh, Smylie & Co.	Belfast	Smylie, Cecil V. (2nd Lieut.)		4th R.I.R.
Hugh, Smylie & Co.	Belfast	Smylie, D.J. (2nd Lieut.)		3rd Royal Inniskilling Fusiliers
Humble & Glenton		Lambert, W.G.C. (2nd Lieut.).		15th Northumberland Fusiliers
Hutchins & Plowman	London	Grimwade, A. M. (Corpl.).		R.A.M.C.
Hutchins & Plowman	London	Cocke, A.L., A.C.A		Hon. Artillery Company
Hyland & Riches	London	Hughes, Clifford Brynmor		"E" Co., 8th Essex Cyclists' Battalion.
Hyland & Riches	London	Hyland, J.S.		2nd County of London Yeomanry, Westminster Dragoons.
Hyland and Riches	London	Allberry, C. C. (2nd Lieut.)		10th (Service) Batt., 17th Leicestershire Regt.
I.L. Ensor & Son	Ipswich	Ensor, Lionel, A.C.A. (Lieut.).		9th Suffolk Regt.
J & A. W. Sully & Co.	London	Hurd, H.E.		12th Gloucester Regt.
J & A. W. Sully & Co.	London	Reeves, E.J. (2nd Lieut.).		No 2 Co., 3rd Batt., Royal Fusiliers.
J & A. W. Sully & Co.	London	Shackleford, W.A.		7th Middlesex
J & H. Grace	Bristol	Twiggs, H.S.		Hospital Orderly, St. John Ambulance Association (in France).
J. & A. W. Sully	Bridgewater	Wheeler, E. M. (Sergeant)		Army Service Corps, South Western Brigade
J. & A. W. Sully & Co.	London	Brockhurst, C. E. (2nd Lieut.).		13th County of London.
J. & A. W. Sully & Co.	London	Carvall, C. F.		Army Pay Corps.
J. & A. W. Sully & Co.	London	Gayford, G. W. (2nd Lieut.).	† Killed	R.F.A.
J. & A. W. Sully & Co.	Bridgewater	Gregory, E. R.		1st Wessex Royal Army Medical Corps.
J. & A. W. Sully & Co.	London	Helps, V. W.		35th Signal Corps, Royal Engineers.
J. & A. W. Sully & Co.	London	Scott, M. E		3rd Batt., 6th City of London
J. & A. W. Sully & Co.	London	Sully, A. V. (2nd Lieut.).		9th Bedfordshire Regt.
J. & A. W. Sully & Co.	London	Sully, D. E. (2nd Lieut.).		9th Somerset Regt
J. & A. W. Sully & Co.	London	Sully, D.G.		"C" Co., 1st Batt., London Scottish
J. & A.W. Sully & Co.	London	Burrough, M.W.		West Somerset Imperial Yeomanry
J. & H. Grace	Bristol	Brunt, M.H.		R.A.M.C.
J. & H. Grace	Bristol	Skinner, A. A.		South Midland Royal Engineers
J. & J. Sawyer & Co.	London	Driscoll, E. J., A.C.A. (Lieut.).		Royal Field Artillery.
J. & J. Sawyer & Co.	London	Western, W. H. (Bomb.).		Royal Field Artillery
J. A. Gardner & Co.	Newcastle-on-Tyne	Kirby, James S.		Public Schools Batt., Royal Fusiliers.
J. A. Heselton & Son	Bradford	Ashburner, R, P. F.		4th Public Schools Batt., Royal Fusiliers.
J. A. Heselton & Son	Bradford	Heselton, A. W. (Lieut.).		6th West Yorks Regt.
J. A. Heselton & Son	Bradford	Whitaker, S.		16th West Yorkshire Regt
J. B. Boyd, Wrigley & Co.	Manchester	Barton, J. T., A.S.A.A.		Army Service Corps (East Lancs Territorials).
J. B. Boyd, Wrigley & Co.	Manchester	Gibson, H.		A Company, 3rd Batt., Royal Fusiliers (Public Schools and University Corps).
J. B. Lapish	Leeds	Ferrand, G. M.		D Company, West Yorks Regt.
J. B. Lapish	Leeds	Waud, Norman (Lance-Corporal)		Q.O Yorkshire Dragoons, Imperial Service Unit
J. C. Kirk & Son	Leeds	Hewitt, Wilfred		8th Batt. West Yorks Regt., Leeds Rifles.
J. D. Griffiths	Cardiff	Barnett, R. N. (2nd Lieut.).		Royal Garrison Artillery.
J. Davidson	Leeds	Spruce, W.E.		1st West Riding Brigade, Royal Field Artillery.
J. Dix Lewis, Caesar & Co.	London	Brice, J. C.		Public Schools Corps.
J. Dix Lewis,, Ceasar & Co.	London	Suttill, R., A.C.A.		Artists
J. Durie Kerr	Birmingham	Shelton, G.		R.A.M.C.
J. Durie Kerr	Birmingham	Sneade, C. G. (2nd Lieut.).		13th Worcesters.
J. Durie Kerr	Birmingham	Southam, H.D.		R.A.M.C.
J. Durie Kerr	Birmingham	Stevens, R. C.		17th Warwicks
J. E. Denney, Bogle & Co.	London	Armstrong, A. R.		H.A.C.
J. E. Pritchard & Co.	Birmingham	Cartlidge, H. W.		14th Batt., Royal Warwickshire Regt.
J. E. Pritchard & Co.	Birmingham	Davis, A.		16th Batt., Royal Warwickshire Regt.
J. E. Pritchard & Co.	Birmingham	Dickson, A.		8th Batt., Royal Warwickshire Regt.
J. E. Riberry & Co.	Birmingham	Brookes, John H.		14th Royal Warwicks.
J. Edward Myers & Clark	London	Brown, Arthur Horace Mortimer, A.C.A.		Inns of Court O.T.C.

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Firm	Firm location	Name	Force joined
J. Edward Myers & Clark	London	Higgins, E. (Warrant Officer)	Late Indian army attached to the War Office drilling troops
J. Edward Myers & Clark	London	Mallory, John Charles	Inns of Court O.T.C
J. Edward Myers & Clark	London	Nash, F. B.	Queen Victoria Rifles, 9th County of London Territorial Force
J. H. Kemp	London	Kingston, W. R.	R.N.V.R.
J. Hopkins Treasurer's Department	Rhondda	Thomas, B. T.	Welsh Guards.
J. J. David	Cardiff	David, J. J., F.S.A.A. (Colonel).	2nd Welsh (Reserve) Brigade, Royal Field Artillery.
J. J. V. Taylor & Co.	London	Walsh, A. S., A.C.A.	Motor Transport, A.S.C.
J. Jackson, Saint & Co.	Carlisle	Rigg, H. J.	Westmorland and Cumberland Yeomanry
J. Keith Dowden	Salisbury	Sutton, E. S.	Wilts Yeomanry
J. M. Fellows, Crabb & Co.	London	Iles, F. E.	Army Pay Corps, attached to Royal Field Artillery.
J. McLellan & Sons	London	Tricker, W.	9th County of London (Territorials).
J. N. Godkin	Leicester	Leech, A. J.	147th (Leicester) Heavy Artillery, Royal Garrison Artillery.
J. Norman Lister	Halifax	Riley, H. J.	Royal Garrison Artillery
J. Nutt & Son	Derby	Horne, H. R.	4th Batt. Public School Brigade, Royal Fusiliers
J. Potter	Blackpool	Newton, T. H. (Bombadier)	Royal Field Artillery
J. Potter, F.S.A.A.	Blackpool	Pallister, S. W.	Army Service Corps
J. Shaw, Green & Co.	Warrington	Lee, A.	4th Company, 3rd Liverpool Batt., King's Liverpool Regt.
J. Stuart Harrison & Co.	London	Harrison, J. S., A.C.A.	London Scottish
J. T. Saunders & Co.	Cardiff	Morgan, O. K.	"I" Company, 10th Rhondda Welsh Regt.
J. W. Allen	London	Stevens, E. H.	1st Surrey Rifles
J. W. Best & Co.	Sheffield	Andrew, G.	Royal Naval Air Service.
J. W. Best & Co.	Sheffield	Foxon, D. H.	12th Yorks and Lancs.
J. W. Best & Co.	Sheffield	Gillatt, T. W.	Naval Airship Expeditionary Force
J. W. Best & Co.	Sheffield	Moon, H. (Corporal).	King's Own Yorks Light Infantry.
J. W. Best & Co.	Sheffield	Nicholson, R. F.	Queen's Own Yorkshire Dragoons
J. W. Best & Co.	Sheffield	Scarr, J. (Sergeant)	King's Own Yorks Light Infantry
J. W. Best and Co.	Sheffield	Hides, Geo. H	4th Dragoon Guards
J. W. Burdett	London	Oakley, E.C (2nd Lieut.).	13th Warwickshires
J. W. Close, Hirst & Co.	Leeds	Ormsby, William Benson	Army Service Corps Transport
J. W. Close, Hirst & Co.	Leeds	Tebb, H. R.	21st King's Royal Rifles.
J. W. Close, Hirst & Co.	Leeds	Walls, William James	Army Service Corps Transport.
J. W. Davidson, Cookson & Co.	Liverpool	Davidson, W. A., A.C.A.	10th (Scottish) Batt. The King's (Liverpool) Regt.
J. W. Davidson, Cookson & Co.	Liverpool	Dyall, L. A.	1st City Batt., King's Liverpool Regt.
J. W. Davidson, Cookson & Co.	Liverpool	Ronson, G. R.	1st City Batt., King's (Liverpool) Regt.
J. W. Kneeshaw, Junr.	Burnley	Spencer, Arthur	R.A.M.C.
J. W. Reynolds	Bradford	Hanson, H.	18th King's Royal Rifle Corps.
J. W. Reynolds	Bradford	Metcalfe, N	20th West Yorkshire Regt.
J. W. Scarlett & Goldsack	Ramsgate	Scarlett, C. S.	1st Service Battery, Royal Field Artillery
J. Williams	Chester	Laird, Colin	3rd Company, 1st City Battalion, King's Liverpool Regiment.
J.A Scott	London	Mills, W., A.C.A., (Corpl.).	R.N.Division
J.A. Gardener & Co.	Newcastle - upon - Tyne	Whitfield, Norman	Northern Cyclist Batt., Territorials.
J.A. Heselton & Son	Bradford	Oates, W. V	16th West Yorks Regt.
J.A. Heselton & Son	Bradford	Shipton, G.	R.F.A.
J.B. Lacy & Sons	Cork	Lacy, J. Hugh (2nd Lieut.)	13th Notts and Derbys (Sherwood Foresters.)
J.Dix Lewis, Caesar & Co.	London	Baines, Geo (Quartermaster-Sergt.).	East Surrey Regiment
J.Dix Lewis, Caesar & Co.	London	Day, L.H. (2nd Lieut.).	Yorks Light Infantry
J.Dix Lewis, Caesar & Co.	London	Huggins, H.D.	Artists.
J.Dix Lewis, Caesar & Co.	London	Smith, S.G.	Artists.
J.E. Denney, Bogle & Co.	London	Errington, Aubrey L.	Royal Flying Corps.
J.Edward Myers & Clark	London	Clements, R.L. (Lance-Corpl.).	6th Cyclist Batt. Royal Sussex Regt.
J.G. Coldwells	London	Coldwells, L.G.	14th London Batt. London Scottish.
J.G. Coldwells	London	Lindsay, H.A.	3rd Battery, 1st City of London Brigade, Royal Field Artillery.
J.G. Nixon & Co.	Newcastle - upon - Tyne	Graham, R.M. (2nd Lieut.).	Royal Field Artillery.

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Firm	Firm location	Name		Force joined
J.H. Lord	Bacup	Horrocks, Frank, A.S.S.A. (Asst. Paymaster)		Royal Naval Resrve
J.J. Burnett & Sons	Southampton	Burnett, F.H., A.S.A.A. (Captain).		5th Batt. Hampshire Regt. (Territorial).
J.Jackson Saint & Co.	Carlisle	Saint, J.B.		4th Border Regt.
J.Jackson Saint & Co.	Carlisle	Shepherd, J.		Lonsdal Batt., Border Regt.
J.M. Fells	London	Baldry, E.		3rd Batt., West Surrey Rifles
J.M.R. Francis & Sharpe	London	Green, George Ewin		Inns of Court Officers' Training Corps.
J.McLellan & Sons	London	Peckham, E.T.		5th Batt., East Surrey Regt.
J.N. Nutt & Son	Derby	Nutt, D.G.		4h Batt., Public School Brigade, Royal Fusiliers
J.P. Clarkson	London	Entwisle, C.H.		3/18th Batt., London Regt., London Irish Rifles.
J.Paxton Clarkson	London	Huntingdon, H.		5th East Surrey Regt. (Territorials).
J.R. Smart & Co.	Peterborough	Beall, A. E., A.S.A.A. (2nd Lieut)		3/5th King's Own Yorkshire Light Infantry
J.S. Little	London	Davis, W.J.		Devon Regt.
J.S. Little	London	Odell, R.		Essex Territorials
J.S. Streets	Lincoln	Hutchingson, W.S.		6th Batt. (Service) Lincolnshire Regt
J.Stott & Sons	Manchester	Chapman, W		1/6th Batt.,Royal Scots Regt.
J.T. Saunders	Cardiff	Evans, W.C.		29th (Reserve) Batt., Royal Fusiliers
J.W. Allen	London	Balls, H.J.		London Rifle Brigade
J.W. Armstrong	Newcastle -on- Tyne	Johnston, R.		6th Northumberland Fusiliers.
J.W. Best & Co.	Sheffield	Whitlam, S.		Northumberland Fusiliers.
J.W. Best & Co.	Sheffield	Wright, H.B.		R.F.A.
J.W. Davidson, Cookson & Co.	Liverpool	Cowman, R.J.		1st City Batt., Kings's Liverpool Regt.
J.W.Davidson, Cookson & Co.	Liverpool	Jones, H.V.		2nd West Lancashire Field Artillery.
J.W.Thompson & Co.	Leeds	Dawson, Sydney (Lieut.).		8th Batt., The York and Lancaster Regt.
J.W.Thompson & Co.	Leeds	Mitchell, Charles Henry., (2nd Lieut.)		26th, P. W. O West Yorkshire
J.Wolstenholme	Rochdale	Holmes, A.D.		6th Company, 5th Batt., King's Royal Rifles.
Jackson, Pixley, Browning, Husey & Co.	London	Baker, C.E.		16th County of London (Queen's Westminsters)
Jackson, Pixley, Browning, Husey & Co.	London	Binnie, L. L.		14th County of London (London Scottish)
Jackson, Pixley, Browning, Husey & Co.	London	Bishop, W. L., F.C.A. (Lieut.).		East Surrey Regt.
Jackson, Pixley, Browning, Husey & Co.	London	Blandy, G.		Inns of Court (O.T.C.)
Jackson, Pixley, Browning, Husey & Co.	London	Brewer, T. Ll.		P.S.U. Brigade, Royal Fusiliers.
Jackson, Pixley, Browning, Husey & Co.	London	Hawley, F. G., A.C.A.		1st City of London Yeomanry (Duke of Cambridge's Hussars)
Jackson, Pixley, Browning, Husey & Co.	London	Hogben, W.I.		P.S.U. Brigade, Royal Fusiliers.
Jackson, Pixley, Browning, Husey & Co.	London	Husey, R.H. (Capt.).		5th City of London (L.R.B.).
Jackson, Pixley, Browning, Husey & Co.	London	Jackson, F. W. J., A.C.A. (Sergt.).		Inns of Court (O.T.C.)
Jackson, Pixley, Browning, Husey & Co.	London	Lane, J		5th City of London (L.R.B)
Jackson, Pixley, Browning, Husey & Co.	London	McClellan, J.		5th City of London (L.R.B.).
Jackson, Pixley, Browning, Husey & Co.	London	Morton, H. (2nd Lieut.).		East Yorks Yeomanry
Jackson, Pixley, Browning, Husey & Co.	London	Oldfield, C. V., A.C.A. (2nd Lieut.)		West Yorks Light Infantry (R. Reserve).
Jackson, Pixley, Browning, Husey & Co.	London	Potts, J. T. (Colour-Sergt.).		Royal Marine Light Infantry.
Jackson, Pixley, Browning, Husey & Co.	London	Rolland, J. B., A.C.A. (2nd Lieut.).		East Yorks Yeomanry.
Jackson, Pixley, Browning, Husey & Co.	London	Smith, C.E.B.M., A.C.A.		28th County of London (Artists).
Jackson, Pixley, Browning, Husey & Co.	London	Standring, B. A.	† Killed	Royal Warwickshire Regt.
Jackson, Saint & Co.	Carlisle	Rigg, H. J. (Corpl.).		Westmorland and Cumberland Yeomanry
Jackson, Taylor Abernethy & Co.	London	Clark, Howard S., A.S.A.A.		2nd County of London Westminster Dragoons.
Jackson, Taylor, Abernethy & Co.	London	Fielding, Herbert H. (Private)		Queen's Westminster Rifles
Jackson, Taylor, Abernethy & Co.	London	Hiscocks, Leonard G.		9th County of London (Queen Victoria's Rifles) Territorials
Jackson, Taylor, Abernethy & Co.	London	Jackson, Horace William		Royal Field Artillery.
Jackson, Taylor, Abernethy & Co.	London	Jessep, George D.		9th County of London (Queen Victoria's Rifles (Territorials).
Jackson, Taylor, Abernethy & Co.	London	Mack, Frederick George		R.A.M.C
Jackson, Taylor, Abernethy & Co.	London	Small,W.E., A.C.A.		3rd Batt., H.A.C.
James & Henry Grace	Bristol	Banks, R.H.		Royal Army Ordnance Corps.
James & Henry Grace	Bristol	Beck, P.H., A.C.A.		6th Gloucestershire Territorial Reserves.
James & Henry Grace	Bristol	Edwards, T.H., A.C.A.		Royal Army Ordnance Corps.

With the colours; a list of Chartered and Incorporated Accountants and their Clerks who are serving with the British Forces on land and sea, 1914-1916

Firm	Firm location	Name		Force joined
James & Henry Grace	Bristol	Osmond, C.S.F.		Royal Gloucestershire Hussars
James & Henry Grace	Bristol	Roe, F. Leslie	† Killed	6th Batt., Gloucester Regt.
James Carter & Sons	Bolton	Carter, Peers Owen, A.C.A. (Lance-Corporal).		A.S.C. Mechanical Transport Section
James E. Costello	London	Epps, R.H.		R.G.A.
James E. Costello	London	Nash, W. A		Royal Flying Corps
James E. Ward & Co.	London	Miller, E.D. A.C.A		Inns of Court O.T.C
James Gibson & Sons	Barnsley	Gibson, H. A., A.C.A.		Royal Engineers.
James K. Tattersall	Chorley	Rigby, G. H.		Army Service Corps
James K. Tattersall	Chorley	Waring, F.		Artists' Rifles.
James K. Tattersall	Chorley	Withnell. A		Royal Garrison Artillery
James L. & F. S. Oliver	Newcastle-on-Tyne	Dodds, H. J.		4th Northumbrian Fusiliers
James L. & F.S. Oliver.		Green, H.W.		Northern Cyclists Battalion.
James M. Brodie & Co.	Glasgow	Robertson, James., (Petty Officer). R.N.V.R.		2nd Naval Royal Brigade (Anson Batt)
James Watson & Son	Carlisle	Sharp, J., A.C.A.		4th Boarder Regt. (Territorials).
James Worley & Sons	London	Clark, F.W., A.C.A. (Acting Paymaster).		Army Pay Dept.
Jarvis Barber & Sons	Sheffield	Watson, J.O.		Sheffield Batt., Lancs and Yorks Regt.
Jason, Pixley, Browning, Husey & Co.	London	Thom, L. W., C.A., Scotland.		28th County of London (Artists).
Jihn Adamson, Son & Co.	Manchester	Chadwick, L. A. (2nd Lieut.).		8th Batt., Manchester Regt., East Lancashire Territorials.
Jno. Brierley & Son	Oldham	Brierley, Eric (Acting Paymaster)		At Shrewbury.
Jno. Brierley & Sons	Oldham	Hall, Harold Platt		R.F.A.
John A. Walbank & Co.	Newcastle-upon-Tyne	Foggin, H. D.		Tyneside Commercial Batt. Northumberland Fusiliers.
John A. Wallbank & Co.	Newcastle-upon-Tyne	Barnard, Sam		Tyneside Electrical Engineers, R.E.
John Adamson, Son & Co.	Manchester	Richardson. H. F		6th Batt., Manchester Regt., East Lancashire Territorials
John Baker & Sons	London	Baker, C.		4th London Howitzer Brigade, Royal Field Artillery
John Baker & Sons	London	Bell, F.A., A.C.A		28th County of London Batt. (Artists Rifles O.T.C)
John Baker & Sons	London	Finch. H. C.		11th Hussars.
John Baker & Sons	London	French, J. F.		Westminster Dragoons.
John Baker & Sons	London	French, T. H.		4th London Howitzer Brigade, Royal Field Artillery.
John Baker & Sons	London	Hughes, C.J.G.		R.A.M.C.
John Baker & Sons	London	Pope, W. S.		4th London Howitzer Brigade, Royal Field Artillery.
John Baker & Sons	London	Pucknell, A. W.		R.G.A.
John Baker & Sons	London	Taylor, G. T.		R.F.A
John Burke & Son	London	Platt, Robert. (Acting Paymaster)		Woolwich Depot
John C. Bruford	London	Miles, N. R (2nd Lieut.)		44th Royal Fusiliers
John G. Benson & Sons	Newcastle-on-Tyne	Laws, R.		Army Service Corps.
John G. Benson & Sons.		Makepeace, I. W		16th Northumberland Fusiliers
John G. Johnston & Son	Belfast	Johnson, W.H. (2nd Lieut.).		Old Public School Boys' Battalion.
John Gordon & Co.	Leeds	Bowring, Horace W.		15th W. Yorks Regt.
John Gordon & Co.	Leeds	Chalton, J. S. (2nd Lieut.).		1st W.R. Brigade. R.F.A. (T.).
John Gordon & Co.	Leeds	Clay, H. (2nd Lieut.).		7th W. Riding Regt, (T.).
John Gordon & Co.	Leeds	Evans, Llewelya		1st W.R.Field Ambulance, R.A.M.C. (T.).
John Gordon & Co.	Leeds	Gordon, Charles F. (Captain)		1st W.R. Brigade, R.F.A.
John Gordon & Co.	Leeds	Lindley, F.J.		Army Ordnance Dept.
John Gordon & Co.	Leeds	Lindley, W. Bernard (2nd Lieut.).		Army Service Corps.
John Gordon & Co.	Leeds	Pickersgill, F. (ILance-Corpl.).		8th Batt., W.Yorkshire Regt.
John Gordon & Co.	Leeds	Revell, C.		3rd W.R.Brigade, R.F.A. (T.).
John Gordon & Co.	Leeds	Robinson, W.		Army Ordnance Corps.
John Gordon & Co.	Leeds	Sheppard, R.W.		15th (Leeds) West Yorks Regt.
John Gordon & Co.	Leeds	Simpson, Joseph (Lance- Corporal)		8th Batt, West Yorks Regt. (Leeds Rifles)
John Gordon & Co.	Leeds	Slater, H.		Royal Naval Division
John Goulding	Beverley	Simpsons, A.		5th (Cyclists) Batt., East Yorks Regt. (Territorials)
John H. Gent	Birmingham	Pearce, H.E.		Headquarters Company, A.S.C, South Midlands District.
John Hall & Co.	London	Hall, Michael (Lance-Corporal).		Royal Engineers, Signal Service.

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John James, Denton-Clarke & Co.	London	Owen, E. W		London Regt, 8th Howitzer Brigade
John Jenkins & Co.	Cardiff	Jenkins, Ernest John (2nd Lieut.).		Glamorgan Garrison Artillery.
John Jenkins & Co.	Cardiff	Jenkins, Ralph George (Lieut.).		Glamorgan Garrison Artillery.
John M. Burtenshaw & Co.	London	Burtenshaw, F. A., A.C.A.		Public Service Batt., Royal Navy Division
John M. Winter & Sons	Newcastle-on-Tyne	Aubin. J.F.G (2nd Lieut)		6th Durham Light Infantry
John M. Winter & Sons	Newcastle - on - Tyne	Coy, J.S.		O.T.C.
John M. Winter & Sons	Newcastle-on-Tyne	Crosier, F. H. (Lance-Corporal)		Newcastle Batt. Northumberland Fusiliers.
John M. Winter & Sons	Newcastle-on-Tyne	Johnson, G. H. (2nd Lieut.).		Durham Light Infantry
John M. Winter & Sons	Newcastle-upon-Tyne	Robinson, Ernest, F.C.A. (Lt.-Col.).		Tyne Electrical Engineers, R.E.
John M. Winter & Sons	Newcastle-upon-Tyne	Walton, G. H. (Lieut.).		13th West Yorks.
John M. Winter & Sons	Newcastle-on-Tyne	Young, D. L		London Rifles
John M. Winter & Sons.	Newcastle - on - Tyne	Chaston, H.		16th Northumberland Fusiliers.
John M. Winter & Sons.		Williams, J.H. (Lieut.).		Durham Light Infantry.
John Mackie & Co.	Dublin	Boyd, Lionel C.		Inns of Court O.T.C.
John Mackie & Co.	Dublin	Kay, George (Lance Corporal)		8th Royal Highlanders (Black Watch)
John Mackie & Co.	Dublin	Strachan, A. H.	§ Wounded	7th Royal Dublin Fusiliers
John McCullough & Son	Belfast	Houston, Bertram (Lance Corporal)		Royal Irish Fusiliers
John McCullough & Son	Belfast	Kerr, George (Sergt)		Royal Army Medical Corps
John M'Cullough & Sons	Belfast	Winnington, J.		North Irish Horse
John Parker & Sons	Sunderland	Render, P.M.		Royal Engineers.
John Parker & Sons	Sunderland	Wallace, W. T. (2nd Lieut.).		R.F.A. Wearside Batt.
John Potter	Blackpool	Harrison, C. D.		8th (Irish) King's Liverpool Regt.
John R. Smart & Co.	Peterborough	Beall, A. E., A.S.A.A. (2nd Lieut)		King's Own Berks Light Infantry
John R. Smart & Co.	Peterbrough	Smart, Robert Stanley, A.C.A. (2nd Lieut.).		7th Dorsets.
John R. Smart & Co.	Peterborough	Wells, K.		Navy
John Stubbs & Co.	Liverpool	Kendrick, J.D. (Lance Corporal)		R.A.M.C
John Stubbs & Co.	Liverpool	Middle, George Frank		Royal Engineers (Wireless), Worcester
John Stubbs & Co.	Liverpool	Stubbs, J. H. (2nd Lieut.).		9th (Reserve) Batt., Royal Scots Fusiliers
John Stubbs & Co.	Liverpool	Taylor, K. W. (2nd Lieut.)		37th Durham Light Infantry
John Stubbs & Co.	Liverpool	Whitehead, R		9th South Lancs
John Watson & Sons	Sheffield	Oates, G.G.		Sheffied City Batt.,(12th Service) York and Lancaster Regt.
John Winn	Newcastle - on - Tyne	Watson, Raymond Victor		Officers' Training Corps.
John Winter & Sons	Newcastle-on-Tyne	Winter, R. P. Junr., (2nd Lieut)		Tyne Electrical Engineers
Johnstone Davies & Co.	Kidderminster	Davies, O. W., A.S.A.A.		Birmingham City Battalion.
Johnstone, Davies & Co.	Kidderminster	Downton, J. G.		Stores Department, Army Ordnance Corps.
Johnstone, Davies & Co.	Kidderminster	Lawson, A. St. C.		Birmingham City Battalion, Lord Kitchener's Army.
Johnstone, Davies & Co.	Kidderminster	Moulder, H.		A.O.C., H.M. Gun Wharf, Chatham
Jones & Robathan	Cardiff	Bond, Gilbert H.		7th Welsh Cyclist Batt.
Jones & Robathan	Cardiff	Jones, J. Griffith, A.C.A. (Major).		5th Reserve Batt., Welsh Regt.
Jones & Robathan	Cardiff	Rainforth, G.F., A.C.A.		Public Schools Batt., Royal Fusiliers.
Jones & Robathan	Cardiff	Robathan, Percival E., C.A. (Lieut.).		17th Batt., Welsh Regt.
Jones, Crewdson & Youatt	Manchester	Acton, H.		Army Reserve
Jones, Crewdson & Youatt	Manchester	Ashton, J. H., A.C.A.		Army Reserve.
Jones, Crewdson & Youatt	Manchester	Ashworth, Frank H., A.C.A (Lieut.)		Essex and Suffolk R.G.A.
Jones, Crewdson & Youatt	Manchester	Ballantyne, T.N., A.C.A.		Officers' Training Corps., Durham
Jones, Crewdson & Youatt	Manchester	Dewhurst, E., A.C.A. (Lance-Sergt.).		West Yorks Regt.
Jones, Crewdson & Youatt	Manchester	Eville, G., A.C.A. (Lieut.).		2nd Batt., Manchester Regt.
Jones, Crewdson & Youatt	Manchester	Goude, R.		Royal Fusiliers.
Jones, Crewdson & Youatt	Manchester	Gresty, H.		R.A.M.C.
Jones, Crewdson & Youatt	Manchester	Halstead, A. F. (Lieut.).	† Killed	15th Batt., Rifle Brigade.
Jones, Crewdson & Youatt	Manchester	Harrison, C. F.		Home Defence
Jones, Crewdson & Youatt	Manchester	Hobson, F. (Corporal).		12th Rifle Brigade
Jones, Crewdson & Youatt	Manchester	Johnson, R. R.		1st Liverpool City Batt.

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Jones, Crewdson & Youatt	Manchester	Jones, S.T.	1/6th Reserve Batt., Manchester Regt.
Jones, Crewdson & Youatt	Manchster	Lucas, E	R.A.M.C
Jones, Crewdson & Youatt	Manchester	Morley, H. L. C. (Lieut.).	1/8th Manchester Regt. (T.F.)
Jones, Crewdson & Youatt	London	Mumford, J. H., A.C.A. (2nd Lieut.).	East Lancs Brigade, R.F.A
Jones, Crewdson & Youatt	Manchester	Nish, F. W.	Army Reserve
Jones, Crewdson & Youatt	Manchester	Norris, J.	Rifle Brigade
Jones, Crewdson & Youatt	Manchester	Railton, O.C. (Lieut.).	1/8th Manchester Regt.
Jones, Crewdson & Youatt	Manchester	Robinson, R.	6th Manchester Regt.
Jones, Crewdson & Youatt	Manchester	Rogerson, E.	Royal Field Artillery.
Jones, Crewdson & Youatt	Manchester	Sellars, B. A., A.C.A. (Lieut.)	62nd W.R. Div. Transport
Jones, Crewdson & Youatt	Manchester	Skinner, C. M., F.C.A	Army Reserve
Jones, Crewdson & Youatt	Manchester	Watson, J.M. (2nd Lieut.).	12th Scottish Rifles.
Jones, Crewdson & Youatt	Manchester	Wilkinson, R.	Home Defence.
Joseph Fletcher & Hanscomb	London	Bailey, H.	Royal Fusiliers
Joseph Fletcher & Hanscombe	London	Fletcher, R. C., A.C.A.	Artisits' Rifles.
Joseph Miller	Newcastele-on-Tyne	Miller, Herbert. A.C.A. (Asst Paymaster)	Royal Naval Reserve
Joseph Miller	Newcastle-on-Tyne	Stock, W.C.	Northumberland Hussars, Imperial Yeomanry
Joseph Smith	Blackburn	Britcliffe, A. W.	R.A.M.C.
Joseph Smith	Blackburn	Fielder, Herbert (Corporal)	Army Service Corps.
Joseph Smith	Blackburn	Monk, R. M. (2nd Lieut.).	Audit Dept., York.
Joseph Smith	Blackburn	Wolstenholme, H.	
Joseph W. Shepherd	Manchester	Abbotts, R.W.	4th Company, 3rd Batt., Public School and University Corps, Royal Fusiliers
Joshua Wortley & Sons	Sheffield	Gowers, Winfrid B., A.C.A.	Sheffield Anti-Aircraft Corps.
Joshua Wortley & Sons	Sheffield	Knighton, G. H., A.C.A.	12th Service Batt., Yorks and Lancs Regt.
Josolyne Miles & Co.	London	Baillie, Murray, A.C.A	British Red Cross Society
Josolyne Miles & Co.	London	Bickley, W. A., A.C.A	Assistnt Paymaster
Josolyne Miles & Co.	London	Bispham, J.	6th Batt. Manchester Regt.
Josolyne Miles & Co.	London	Brewer, A. W.	Army Pay Corps.
Josolyne Miles & Co.	London	Carr, G. H.	London Scottish.
Josolyne Miles & Co.	London	Cartwright, G.	Cameron Highlanders.
Josolyne Miles & Co.	London	Cullingworth, F.	Royal Field Artillery.
Josolyne Miles & Co.	London	Ocock, W. P., A.C.A.	10th Batt., Middlesex Regt.
Josolyne Miles & Co.	London	Steele, Claude G., A.C.A. (Lieut.).	10th Batt., Loyal North Lancashire Regt.
Josolyne Miles & Co.	London	Ticehurst, J. V.	R.A.M.C.
Josolyne, Miles & Co.	London	Booth, S. E.	R.A.M.C.
Josolyne, Miles & Co.	London	Fabian, A. S.	H.A.C.
Josolyne, Miles & Co.	London	Lumb, W.	Public Schools and University Corps
Josolyne, Miles & Co.	London	Platt, T. G., A.C.A.	Officers' Training Corps
Josolyne, Miles & Co.	London	Sline, B. S. J.	Army Pay Corps
Josolyne, Miles & Co.	London	Taylor, G. C.	Hertfordshire Yeomanry
Jospeh Miller	Newcastle-on-Tyne	Proctor, L. S. (2nd Lieut.).	3rd Northumberland Fusiliers.
Jospeh Miller	Newcastle-on-Tyne	Race, R. G., A.C.A. (2nd Lieut.).	Northern Cyclists Batt.
Kemp, Sons, Sendell & Co.	London	Hart, Kenneth E., A.C.A. (1st Lieut.)	13th County of London Regt.
Kemp, Sons, Sendell & Co.	London	Hooton, E.C	Inns of Court Officers' Training Corps
Kemp, Sons, Sendell & Co.	London	Lincoln, A.W.	8th Batt. Middlesex Regt.
Kidsons, Taylor & Co.	Manchester	Diaper, William Neville	Manchester Royal Engineers
Kidsons, Taylor & Co.	Manchester	Grindrod, John	4th Manchester (City) Batt.
Kidsons, Taylor & Co.	Manchester	Jepson, Edwin Ormerod	"D" Company, Liverpool Scottish
Kidsons, Taylor & Co.	Manchester	Jones, E. Leslie (2nd Lieut.).	9th Service Batt., East Lancashire Regt.
Kidsons, Taylor & Co.	Manchester	Perry, Wilfred Vivian	7th City Batt. Manchester Regt.
Kidsons, Tyler & Co.	Manchester	Schofield, George Francis.	4th Manchester (City) Batt.
Kimberley, Morrison & Co.	Birmingham	Child, W.B.	Birmingham Batt., Royal Warwick Regt.
Kimberley, Morrison & Co.	Birmingham	Kimberley, T. E., F.C.A. (Colonel).	3rd South Midland Brigade, R.F.A.

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Firm	Firm location	Name		Force joined
Kingham, Attenborough & Co.	London	Kingham, F. A.	* Prisoner	H.A.C.
Knox, Burbidge & Co.	Sheffield	Roberts, George Graham.		
Knox, Burbidge & Co.	Sheffield	Haslam, G.		
Knox, Cropper & Co.	London	Blest, Malcolm Alexander (Captain)	† Killed	8th Middlesex Regt.
Knox, Cropper & Co.	London	Fanshawe, Hubert F. (Corporal)		Queen's Westminster Rifles
Knox, Cropper & Co.	London	Fison, Alexander K. (Lieut.).		11th Essex Regt.
Knox, Cropper & Co.	London	Hussey Harold E. (Lance-Corporal).		18th Royal Fusiliers.
Knox, Cropper & Co.	London	Morris, John Talwin, A.C.A. (Capt.).		Q.O. Dorset Yeomanry.
Knox, Cropper & Co.	London	Parker, R. T.		Motor Transport, A.S.C
Knox, Cropper & Co.	London	Stafford, A. (Corporal.).		6th Middlesex Regt.
Knox, Cropper & Co.	London	Towers, W. A.		Honourable Artillery Company
Knox, Haddal, Dodd & Co.	Liverpool	Clague, A.T.		6th Liverpools (King's).
Knox, Hassal, Dodd & Co.	Liverpool	Morris, T. S		6th Liverpools (King's)
Knox, Hassal, Dodd & Co.	Liverpool	Thompson, R. J.		Liverpool Scottish.
Knox, Hassall, Dodd & Co.	Liverpool	Petrie, G. (2nd Lieut.).		3/8th Irish Batt., King's Liverpool Regt.
Knox, Hassall, Dodd & Co.	Liverpool	Satterfield, Hassall, J. A. (2nd Lieut.).		South Lancs Regt.
L. Aspinall	Blackpool	Aspinall, I. G. (2nd Lieut.).		3/5th South Lancs Regt.
L.A. Whiteley	Johannesburg	Pearse, R.B.		Sportsman Batt., South African Expeditionary Force.
L.H. Rusby & Co.	London	Rusby, L. H., A.C.A. (Corporal).		London Rifle Brigade.
L.W.A. Hirst	Manchester	Brown, N. W.		Welsh Fusiliers
Langton & Lepine	London	Anderson, William		1st Surrey Rifles, 21st County of London Regt.
Langton & MacConnal	Liverpool	Tunnington, Neils J.		1st Batt. King's (Liverpool) Regt. ("Pals").
Larking & Larking	Norwich	Chamberlain, G. L. (2nd Lieut.).		East Anglian Field Artillery
Larking & Larking	Norwich	Chamberlin, G. L. (Lieut.).		2nd East Anglian Field Artillery
Larking & Larking	Maidstone	Coleman, S.M.,A.C.A.		3rd Batt., Queen's Royal Westminster Rifles.
Larking & Larking	Maidstone	Francis, C. W. R. (2nd Lieut.).		Army Service Corps.
Larking & Larking	Norwich	Haddow, R. V. (Lance-Corpl.).		Army Service Corps.
Larking & Larking	Norwich	Kirby, F. J.		Armoured Car Section.
Larking & Larking	Norwich	Larking, C. Gordon, A.C.A (2nd Lieut.)		3rd Batt., Royal Sussex Regt.
Larking & Larking	Norwich	Larking, Roland C., A.C.A (2nd Lieut.).		34th Norfolk Regt.
Larking & Larking	Maidstone	Mason, L.		Royal Flying Corps.
Larking & Larking	Norwich	Nunn, F. M.		18th Batt., Royal Fusiliers (Public School Corps)
Larking & Larking	Norwich	Read, R.L.		7th London Regt.
Larking & Larking	Norwich	Rumsey, P.C.		Royal Flying Corps
Larking & Larking	Norwich	Myson, F. E. (Corporal).		R.A.M.C, 2nd Anglican Field Artillery
Late with Bryden, Fedden & Co.	London	McCluer, K. H. (Capt.).		Northamptonshire Regt.
Leake & Co.	London	Anderson, R. L.		London Scottish
Leake & Co.	London	Deeker, H.A. (2nd Lieut.).		10th Middlesex.
Leake & Co.	London	Evans, F.J.		Essex Regt. (Cyclists' Corps).
Leake & Co.	London	Horne, O. W (2nd Lieut.).		2nd Essex.
Leake & Co.	London	Parrett, W. C		Duke of Cornwall's Light Infantry
Leake & Co.	London	Savage, C. G.		Canadian Black Watch
Learoyd & Sons	Halifax	Gunnis, Frank		1/4th West Riding Regt.
Learoyd & Sons	Halifax	Holcroft, J. Norman		21st (Pioneer) West Riding Regt.
Learoyd & Sons	Halifax	Learoyd, Ernest Paul (Major and Adjutant)		2/4th West Riding Regt.
Learoyd & Sons	Halifax	Siddal, Douglas H.		31st Divisional Cyclist Corps
Leather & Veale	Leeds	Brown, R.		Leeds City Batt., W. Yorks Regt.
Leather & Veale	Leeds	Fisher, G. L.		Royal Garrison Artillery.
Leather & Veale	Leeds	Harris, G. S. (2nd Lieut.).		W. Yorks Regt.
Leather & Veale	Leeds	Macleay, R. C.		Argyll & Sutherland Highlanders
Leather & Veale	Leeds	McMullen, E.N., A.S.A.A.	† Killed	6th Batt. Royal Highlanders (Black Watch).
Leather & Veale	Leeds	Morrison, J. B.		King's Own Yorks Light Infantry
Leather & Veale	Leeds	Reader, W.H. (2nd Lieut.).		Seaforth Highlanders

With the colours; a list of Chartered and Incorporated Accountants and their Clerks who are serving with the British Forces on land and sea, 1914-1916

Firm	Firm location	Name		Force joined
Leather & Veale	Leeds	Reynard, B.		Army Service Corps
Leather & Veale	Leeds	Reynard, H.		Royal Field Artillery.
Leather & Veale	Leeds	Ridley, A. E.		Royal Garrison Artillery
Leather & Veale	Leeds	Shackleton, H.L.N.		R.A.M.C.
Leather & Veale	Leeds	Tetley, R. F., B.A. (Lieut.).		W. Yorks Regt.
Leather & Veale	Leeds	Vero, William (Corporal).		Leeds City Batt., W. Yorks Regt.
Leather & Veale	Leeds	White, C.		Leeds University O.T.C.
Lee & Whitfield	Leeds	Allen, W. S. (Lieut.)		Artillery (T.F.).
Lee & Whitfield	Leeds	Beecroft, T., Junr.		15th West Yorks Regt.
Lee & Whitfield	Leeds	Brayshaw, C. E.		West Riding Howitzer Brigade (T.F.).
Lee & Whitfield	Leeds	Jackson, G. G. (Sergeant).		R.A.M.C. (T.F.).
Lee & Whitfield	Leeds	Thompson, R. L. (Corporal).		Cameron Highlanders.
Lee & Whitfield	Leeds	Whitfield, E. (Corporal)		West Riding Howitzer Brigade. (T.F.).
Legg & Smith	London	Legg, J. F., F.C.A. (Sergeant).		Foreign Service Batt, 5th City of London Rifles.
Leman & Sons	Nottingham	Davies, W.L.		3rd Sherwood Foresters
Leman & Sons	Nottingham	Harwood, A. B.		12th Batt., Sherwood Foresters
Leman & Sons	Nottingham	Knight, A. E.		Sherwood Rangers.
Leman & Sons	Nottingham	Leman, T. H. (2nd Lieut.).		7th Notts and Derby.
Leman & Sons	Nottingham	Whitehead, J. L.		South Notts Hussars
Leng, Roberts & Co.	Buenos Aires	Dodds, W. M., A.C.A. (2nd Lieut.)		18th Batt., Northumberland Fusiliers
Leopoldina Railway Co., Lim	Rio de Janeiro	Macfarlane, A. D., A.S.A.A (2nd Lieut.).		Royal Field Artillery
Lever Brothers, Lim.	Liverpool	Howard, Alec., A.C.A		3rd Public School Battalion, Royal Fusiliers
Lewis & Mounsey	London	Banks, R.H.		
Lewis & Mounsey	London	Bayne, H.G.		Artists' Rifles
Lewis & Mounsey	London	Brooks, J. R.	† Killed	13th London Rifles.
Lewis & Mounsey	London	Davies, C. M.		
Lewis & Mounsey	London	Garner, W.		Army Service Corps.
Lewis & Mounsey	London	Irving, F. W.		
Lewis & Mounsey	London	Newbery, H. E		Artists' Rifles
Lewis & Mounsey	London	Newbery, H. S.		
Lewis & Mounsey	London	Rigby, J.		
Lewis & Mounsey	Liverpool	Snelson, N.		
Lewis & Mounsey	London	Thompson, T. G.		
Lewis & Mounsey	London	Waldron, F. E.		
Lewis & Mounsey	Liverpool	Walker, B. S.	† Killed	
Lewis & Raynham	Cardiff	Sparkes, E. (Bomb.).		Royal Field Artillery.
Lewis Vizard & Son	Cheltenham	Batten, R. H. O.		5th Batt. Gloucester Territorial Regt.
Lewis Vizard & Son	Cheltenham	Bishop, C. J. S.		5th Batt. Gloucester Territorial Regt.
Lewis Vizard & Son	Cheltenham	Vizard, Lewis Newto, F.S.A.A.		Inns of Court O.T.C.
Lingard, Middleton, Dann & Co.	Manchester	Dann, J. C.		King's Royal Rifles.
Lingard, Middleton, Dann & Co.	Manchester	Seddon, J. A.		Officers' Training Corps, Manchester University Section
Lingard, Middleton, Dann & Co.	Manchester	Taylor, S. N.		Royal Horse Artillery.
Litton, Pownall, Blakey & Higson	Manchester	Bridge, H.		12th Batt., King's Liverpool Regt.
Litton, Pownall, Blakey & Higson	Manchester	Brocklebank, B. V.		6th Batt. Manchester Regt.
Litton, Pownall, Blakey & Higson	Manchester	Butcher, W. R.		6th Batt. Manchester Regt.
Litton, Pownall, Blakey & Higson	Manchester	Mayor, F.		Royal Army Medical Corps.
Litton, Pownall, Blakey & Higson	Manchester	West, G. T		5th Batt., Manchester Regt.
Lloyd, Walker & Evans	Liverpool	Brodbelt, Guy, A.C.A. (2nd Lieut.).		9th Liverpools.
Lockwood, Turner & Wood	Huddersfield	Lockwood, G.F., A.C.A (Lance- Corporal).		Yorkshire Dragoons.
Lomax & Clements	London	Barnes, W.A.		A Company, 11th Batt. Royal Fusiliers
Lomax & Clements	London	Beddall, A.E.		5th Essex and Suffolk Garrison Artillery
Lomax & Clements	London	Gann, C. G.		Inns of Court O.T.C.
Lomax & Clements	London	Poulter, A. M.		Army Pay Corps (attached to Royal Horse Artillery).

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Lomax & Clements	London	Walton, F. A.		London Rifle Brigade.
London General Omnibus Co.	London	Morgan, A. B., A.C.A.		20th (Service) Batt., Royal Fusiliers.
Longcroft, Smith & Co.	London	Coombe, Leslie		Middlesex Hussars.
Longcroft, Smith & Co.	London	Mossman, C. F.		Royal Naval Air Service
Lonsdale & Marsh	Liverpool	France, S. C.		17th King's Liverpool Regt.
Lonsdale & Marsh	Liverpool	Haworth, R., A.C.A. (Lieut.)		Army Service Corps.
Lonsdale & Marsh	Liverpool	Scotts, A. H. H.		10th Liverpool Scottish
Louch & Bagley	London	Cufley, J. W.		R.N.A.S., Anti-Aircraft Corps.
Louis Nicholas	Liverpool	Collister, Frederick		2nd City Battalion, King's Liverpool Regt.
Louis Nicholas	Liverpool	Davies, H.		1st City Battalion, King's Liverpool Regt.
Louis Nicholas	Liverpool	Henry, S. Oliver		1st City Battalion, King's Liverpool Regt.
Louis Nicholas	Liverpool	Hunt, Roland.		1st City Battalion, King's Liverpool Regt.
Louis Nicholas	Liverpool	Shepherd, F.		Territorials.
Louis Nicholas	Liverpool	Wakelan, Walter (Quartermaster-Sergt.).		Welsh Border Mounted Brigade, T. and S. Column.
Louis Nicholas	Liverpool	Wood, Arthur		3rd City Batt, King's Liverpool Regt
Lovering, Payne & Co.	London	Fox, H. G., A.C.A. (Lieut.).		Army Service Corps.
Lovewell Blake & Co.	Grea Yarmouth	Blake, W. L. (Lieut.)		5th Batt. Norfolk Regt.
Lovewell Blake & Co.	Great Yarmouth	Lark, G.P.		6th Cyclist Batt., Norfolk Regt.
Lovewell Blake & Co.	Great Yarmouth	Tonbridge, S. T., A.S.A.A. (Captain)		6th Batt., Norfolk Regt. (Cyclists)
Lovewell Blake & Co.	Great Yarmouth	Watson, H.		6th Cyclist Batt. Norfolk Regt.
Lovewell, Blake & Co.	Great Yarmouth	Daniels, J. C.		6th Cyclist Batt., Norfolk Regt.
Lovewell, Blake & Co.	Great Yarmouth	Lines, T.W.		6th Cyclists' Batt, Norfolk Regt.
Lovewell, Blake & Co.	Great Yarmouth	London, G.W.		6th Cyclists' Batt, Norfolk Regt.
Lovewell, Blake & Co.	Great Yarmouth	Overton, E. C. (Sergeant)		6th Cyclist Batt., Norfolk Regt.
Luckin & Sheldrake	Chelmsford	Ambrose, S. E.		R.A.M.C., Ipswich.
Luckin & Sheldrake	Chelmsford	Firman, C. C.		Essex (Fortress) Royal Engineers.
Luckin & Sheldrake	Chelmsford	Wesley, E. H.		Kensington Batt., Royal Fusiliers
M. Crowley & Co.	Dublin	Cunniam, G.		South Irish Horse.
M. O. Beale & Co.	London	Stevens, Maurice E.		6th Batt., Wiltshire Regt.
Mackay, Irons & Co.	Dundee	Batchelor, D. E. (Lieut.).		Army Pay Corps.
Mackay, Irons & Co.	Dundee	Doull, J. (2nd Lieut.)		11th Gordon Highlanders
Mackay, Irons & Co.	Dundee	Hall, G.		3/14th (County of London) Batt., London Scottish.
Mackay, Irons & Co.	Dundee	Hall, K. S. (2nd Lieut.).	† Killed	Army Cyclist Corps.
Mackay, Irons & Co.	Dundee	Harley, N.		4th Black Watch.
Mackay, Irons & Co.	Dundee	Macpherson, G. L. (Lieut.).		5th Batt., Black Watch
Mackay, Irons & Co.	Dundee	McPherson, R.S.L. (2nd Lieut.).		1/5th Batt., Black Watch.
Mackay, Irons & Co.	Dundee	Prophet, N. R.		Royal Field Artillery (Reserve).
Mackay, Irons & Co.	Dundee	Scott, J. L.		3rd 28th (County of London) Batt., Artists' Rifles
Mackay, Irons & Co.	Dundee	Towns, H. W. (Quartermaster-Sergt.).		Army Service Corps
Mackay, Irons & Co.	Dundee	Watson, P.T.		4th Batt. Black Watch.
Mackay, Irons & Co.	Dundee	Watson, S.L. (Lieut.).	† Killed	4th Batt. Black Watch.
Mackay, Irons & Co.	Dundee	Baxter, D. (Sergt).		3/4th Black Watch, Gordon Highlanders
Mackay, Irons & Co.	Dundee	Lindsay, R. (Corpl.).		23rd Batt., Royal Fusiliers.
Mackintosh & Ridsdale	Birmingham	Tidmus, Edward.		6th Royal Warwicks Regt.
Macredie & Evans	Sheffield	Skidmore, J. Wm.		Sheffield City Batt., York and Lancaster Regt.
Martin E, Lynas & Co.	Belfast	Motherwell, D.		Royal Irish Rifles
Martin Farlow & Co.	London	Farlow, J. King, Junr., A.S.A.A. (2nd Lieut.)		3/8th London Howitzer Brigade, R.F.A.
Martin Farlow & Co.	London	Fry, R. S. B.	§ Wounded	Public School and University Corps.
Martin Shaw, Leslie & Shaw	Belfast	Bass, W. N.		Friends' Ambulance Corps.
Martin Shaw, Leslie & Shaw	Belfast	Beattie, N., A.C.A.		
Martin Shaw, Leslie & Shaw	Belfast	Beattie, Norman, A.C.A. (C.Q.M. Sergeant).		R.I.R.
Martin Shaw, Leslie & Shaw	Belfast	Beattie, Sydney (Corporal).		R.I.R.
Martin Shaw, Leslie & Shaw	Belfast	Drean, R. Stanley, A.C.A. (C.Q.M Sergeant).		R.I.R

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Martin Shaw, Leslie & Shaw	Belfast	Hogg, G.		
Martin Shaw, Leslie & Shaw	Belfast	Hogg, W. Gordon (2nd Lieut.).		R.I.R.
Martin Shaw, Leslie & Shaw	Belfast	Kirkaldy, W. J.		R.A.M.C.
Martin Shaw, Lwalie & Shaw	Belfast	Crawford, Ernest, A.C.A. (S.Q.M. Sergeant).		6th Inniskilling Dragoons
Martin Shaw, Lwalie & Shaw	Belfast	Crawfords, W.E., A.C.A.		
Martin, Farlow & Co.	London	Barton, L. S.		Royal Army Medical Corps
Martin, Farlow & Co.	London	Flook, T. E.		Civil Service Rifles.
Martin, Farlow & Co.	London	Johns, Chas., A.S.A.A.		Honourable Artillery Company.
Martin, Farlow & Co.	London	O'Brien, D.		Hon. Artillery Company
Martin, Farlow & Co.	London	Pippen, T. J.		38th Essex (Cyclists)
Martin, Farlow & Co.	London	Saffery, C.W.		Queen's Westminster Rifles (Territorials).
Martin, Farlow & Co.	London	Tanner, C. C.L. (Trooper)		City Of London Yeomanry (Rough Riders)
Marwick, Mitchell & Co.	Glasgow	Baldwin, C.Y. (C.A., Scotland)	§ Wounded	Royal Munster Fusiliers
Marwick, Mitchell & Co.	London	Garratt, Percy, F.C.A.		
Marwick, Mitchell, Peat & Co.	Winnipeg	Frank, Reginald, A.C.A.		Army Service Corps, 1st Canadian Contingent.
Marwick, Mitchell, Peat & Co.	Paris	Reeves, Frederick Kingham, A.C.A.		Home Counties Royal Field Artillery.
Mason & Son	London	Huggons, A.F.		Civil Service Rifles.
Mason & Son	London	Mead, L.G. (Sergt.)		22nd County of London Batt., The Queen's Territorials.
Matthew J. Dunsford	Exeter	Bird, C. E. L., A.S.A.A. (L.-Sgt.).		4th Devon Batt.
Maurice G. Dadley	Coventry	Blasdale, B.		R.A.M.C.
Maurice G. Dadley	Coventry	Bullock, Rowland Wm. (2nd Lieut.)		7th Royal Warwickshire Regt.
Maurice Jenks, Percival & Co.	London	Long, J.W.		3rd Battalion Norfolk Regt.
Maurice Jenks, Percival & Co.	London	Beale, Norman		University and Public Schools Batt.
Maurice Jenks, Percival & Co.	London	Crosthwaite, J. D. (Lieut.).		Royal Fusiliers.
Maurice Jenks, Percival & Co.	London	Emsell, Basil (Lieut.).		4th Dragoon Guards.
Maurice Jenks, Percival & Co.	London	Hazeldine, Donald		University and Public Schools Batt.
Maurice, Jenks, Percival & Co.	London	Watson, T		2nd Essex Battery, Royal Field Artillery
Maw, Collins & Sons	Liverpool	Collins, Augustus H., A.C.A.		H.A.C.
Maw, Collins & Sons	Liverpool	Collins, Charles, Junr., A.C.A.(Asst. Paymaster).		Royal Naval Reserve.
Maw, Collins & Sons	Liverpool	Jones, P.N.B.		6th (Rifle) Batt., King's Liverpool Regt.
Maw, Collins & Sons	Liverpool	Livesey, W.A.		2nd City Batt., King's Liverpool Regt.
Maw, Collins & Sons	Liverpool	Mackay, L. A.		10th Batt., (Liverpool Scottish) King's Liverpool Regt.
Maxwell Hicks & Co.	London	Martin, P.		"G" Company, 23rd Batt. County of London.
Maxwell Hicks & Co.	London	Swansth, B.		Artists
Maxwell, Hicks & Co.	London	Lucas, W.		Victoria Rifles
Maxwell, Hicks & Co.	London	Palmer, Bennett, A.C.A.		Royal Navy
Maynard & Son	London	Bayford, H.W.(Lance-Corpl.)		Westminster Dragoons
Maynard & Son	London	Hart, Samuel		"E" Co., 5th City of London Rifles
Maynard & Son	London	Pope, W. R. D. (Corporal).		Essex Brigade Company, Army Service Corps.
Maynard & Son	London	Springall, G. B.		City of London Rifles.
Mc Pherson, Thompson & Co.	Birmingham	Lucas, E		Warwickshire Yeomanry
McAuliffe, Davis & Hope	London	Adams, L., A.C.A. (2nd Lieut.)		Royal Field Artillery
McAuliffe, Davis & Hope	London	Addington, P.B., A.C.A. (Asst. Paymaster).		Royal Naval Reserve.
McAuliffe, Davis & Hope	London	Barker, F.W. (2nd Lieut.)		Westminster Dragoons
McAuliffe, Davis & Hope	London	Barwell, E. E.		Royal Naval Air Service (Anti-Aircraft Corps).
McAuliffe, Davis & Hope	London	Bostick, J. (Lieut.)		The Queen's, Royal West Surrey
McAuliffe, Davis & Hope	London	Coutts, J.,C.A. (Staff-Sergeant).		6th Seaforth Highlanders.
McAuliffe, Davis & Hope	London	Daukes, A. H. (Lieut.)		King's Royal Rifles.
McAuliffe, Davis & Hope	London	Fennimore, L. J.		Army Service Corps.
McAuliffe, Davis & Hope	London	Griffin, R., A.C.A. (Flight Sub-Lieut)		Royal Naval Flying Corps.
McAuliffe, Davis & Hope	London	Jones, A.W.		London Scottish.
McAuliffe, Davis & Hope	London	Lee, C. E.		Army Service Corps, Mechanical Transport.
McAuliffe, Davis & Hope	London	Lee, H. E. (2nd Lieut.).		14th West Yorks.

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McAuliffe, Davis & Hope	London	May, E. G. K. S. (Lieut.).		City of London Yeomanry.
McAuliffe, Davis & Hope	London	Stanham, R. G. (Captain.).		7th Leicestershire Regt.
McAuliffe, Davis & Hope	London	Stanley, G. H. (2nd Lieut.).		Royal Field Artillery
McAuliffe, Davis & Hope	London	Petersen, W.S. (2nd Lieut.).	† Killed	2nd Life Guards.
McAulliffe, Davis & Hope	London	Stotesbury, L. G. (Sergt.-Major)		Army Service Corps
McAulliffe, Davis & Hope	London	Hickman, K. W. (2nd Lieut.).		Army Service Corps.
McIntosh Whyte	London	Morley, J. E. (2nd Lieut.).		12th Essex Regt.
McNair, Mason, Evans & Co.	London	Harrington, A. B.	† Killed	18th County of London Regt.
McPherson, Thompson & Co.	Birmingham	Cowper, F.N. (2nd Lieut.).		1st Suffolks
McPherson, Thompson & Co.	Birmingham	Elkington, G.L. (Lieut.).		3rd Lancs Fusiliers.
Mellor, Snape & Co.	Manchester	Lindley, Ernest (Q.M. Sergeant).		14th Batt., Royal Welsh Fusiliers.
Mellor, Snape & Co.	Manchester	Snape, James Allen, A.C.A. (Captain).		3/7th Cheshire Regt.
Mellors, Basden & Mellors	Nottingham	Basden, E. D., M.A., A.C.A. (Lieut.). (Military Cross)		9th Sherwood Foresters
Mellors, Basden & Mellors	Nottingham	Lavender, C.		Public Schools Batt., Middlesex Regt.
Mellors, Basden & Mellors	Nottingham	Piggin, F., A.C.A.		
Mellors, Basden & Mellors	Nottingham	Pragnell, F., A.C.A. (2nd Lieut.).		
Mellors, Basden & Mellors	Nottingham	Stark, B. G.		11th Batt., Sherwood Foresters
Meredith & Co.	Birmingham	Beale, A. P.G., A.C.A. (Lieut)		3rd South Midland Brigade, R.F.A
Meredith & Co.	Birmingham	Bodington, W. (Staff-Sergt.)		Army Service Corps.
Meredith & Co.	Birmingham	Harrison, F. S. (Asst. Paymaster)		Royal Naval Reserve
Meredith & Co.	Birmingham	Lawrence, H. E. (Corporal).		Coldstream Guards.
Meredith & Co.	Birmingham	Milward, H. L., A.S.A.A. (Corporal)		Signal Servie, Motor Cycling Corps, Royal Engineers
Meredith & Co.	Birmingham	Woolf, J.C. (Staff-Sergeant).		Army Pay Corps.
Merrett, Son & Street	London	Jemmett, P. R.		25th County of London (Cyclists Batt.).
Merrett, Son & Street	London	Shanley, W.M.		Universities and Public Schools
Merrett, Son & Street	London	Soundy, H.E.		9th City of London Territorials.
Merrett, Son & Street	London	Street, J. C., F.C.A.		Universities and Public Schools
Metcalfe & McKenzie	Sunderland	McKenzie, F.		Army Service Corps.
Metropolitan Water Board	London	Way, H. L		Inns of Court Officers' Training Corps
Metzner & Sprague	London	Armour, S. H.		London Scottish.
Metzner & Sprague	High Wycombe	Bird, F. J.		Berks Yeomanry.
Metzner & Sprague	Richmond, Surrey	Brown, C. F.		6th East Surrey (Scouts).
Metzner & Sprague	High Wycombe	Harvey, R.		R.G.A.
Metzner & Sprague	London	Pye, W. S. M. (2nd Lieut.).		13th Batt., Middlesex Regt.
Metzner & Sprague	High Wycombe	Schofield, C. E.		Royal Engineers
Metzner & Sprague	Richmond, Surrey	Sorrell, H.A.G. (2nd Lieut.).		3/3rd Royal Fusiliers.
Metzner & Sprague	London	Sprague, H.D., M.A., C.A. (Major).		6th London (Reserve), R.F.A.
Metzner & Sprague	High Wycombe	Turner, A.		Royal Navy.
Miall, Wilkins, Avert & Co.	London	Devall, C.J.		Royal Engineers.
Miall, Wilkins, Avery & Co.	London	Allen, Sidney, A.C.A., A.I.A.		Director of Finance on the Continent, British Red Cross Society
Miall, Wilkins, Avery & Co.	London	Athey, F. G.		Essex Yeomanry.
Miall, Wilkins, Avery & Co.	London	Avery, J.R. (Lieut)		Army Cyclist Corps
Miall, Wilkins, Avery & Co.	London	Barfield, E.C. (Sergt.)		R.A.M.C., Sanitary Division
Miall, Wilkins, Avery & Co.	London	Ellis, H.W. (Colour- Sergeant).		7th Royal Fusiliers.
Miall, Wilkins, Avery & Co.	London	Hoare, L.C		London Rifle Brigade
Miall, Wilkins, Avery & Co.	London	Osborne, R. J		Inns of Court O.T.C
Miall, Wilkins, Avery & Co.	London	Page, F.H.		Queen's Westminster Rifles
Miall, Wilkins, Avery & Co.	London	Rice, G.V. (Capt.).		Royal Field Artillery.
Middlesex County Council	Middlesex	King, F. B.		16th County of London, Queen's Westminster Rifles (Reserve) Batt.
Middleton & Middleton	Newcastle-on-Tyne	Robson, L.		Durham (Fortress) Royal Engineers.
Ministry of Finance, Egyptian Govt	Cairo	Scamell, R. F., A.S.A.A. (2nd Lieut.).	† Killed	11th Gloucester Regt.
Mitchell & Bunting	Liverpool	Batty, J. S. (Lieut.).		3rd East Lancs R.F.A.

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Mitchell & Bunting	Liverpool	McKnight, S.		Naval Volunteer Reserve.
Mitchell & Bunting	Liverpool	Milroy, D.(Sub-Lieut)	† Killed	Naval Volunteer Reserve
Monkhouse, Goddard & Co.	Newcastle-upon-Tyne	Allan, R. J., A.C.A. (Corporal).		9th Batt. Northumberland Fusiliers
Monkhouse, Goddard & Co.	Newcastle-upon-Tyne	Brown, N. S. (2nd Lieut.).		Royal Field Artillery
Monkhouse, Goddard & Co.	Newcastle-upon-Tyne	Hall, N. B., A.C.A. (Sergt.).		10th (Service) Durham Light Infantry.
Monkhouse, Goddard & Co.	Newcastle-upon-Tyne	Harrison, Wilfrid, A.C.A.		21st (Service) Royal Fusiliers
Monkhouse, Goddard & Co.	Newcastle-Upon-Tyne	Howey, S. W (Sergt.).		7th Batt., Durham Light Brigade
Monkhouse, Goddard & Co.	Newcastle-Upon-Tyne	Hudson, J.C		9th Batt.,Northumberland Fusiliers
Monkhouse, Goddard & Co.	Newcastleupon-Tyne	Swan, WM., Junr. (2nd Lieut).		9th Batt., Durham Light Infantry
Monkhouse, Stoneham & Co.	London	Bartholomew, Allen, G., F.C.A. (Captain)		9th Batt. Middlesex Regt.
Monkhouse, Stoneham & Co.	London	Cownie, Ivor		28th County of London (Artists) Batt.
Monkhouse, Stoneham & Co.	London	Hankins, Thomas P., A.C.A.		28th County of London (Artists') Batt.
Monkhouse, Stoneham & Co.	London	Marlborough, Wm. G.		London Rifles Brigade
Monkhouse, Stoneham & Co.	London	Powell, Ernest		3rd Wiltshire Regt.
Monkhouse, Stoneham & Co.	London	Sly, Alan		Royal Naval Division.
Monkhouse, Stoneham & Co.	London	Wood, Hubert		28th County of London (Artists) Batt.
Monkhouse, Stoneham & Co.	London	Wood, Leslie		Hon. Artillery Company.
Moore & Morell	Nottingham	Bowden, C. H. (2nd Lieut.).		19th (Local Reserve) Batt., West Yorkshire Regt.
Moore & Morell	Nottingham	Charlton, R.	† Killed	2nd Sherwood Foresters, Notts and Derby
Moore & Morell	Nottingham	Morell, Arthur L., A.C.A.		Royal Garrison Artillery.
Moore & Morell	Nottingham	Salisbury, P.H. (2nd Lieut.).		10th Service Batt. Leicestershire Regt.
Moore & Smalley	Preston	Lucas, F.		Public Schools and University Batt., Royal Fusiliers
Morgan, Hardcastle & Morgan	London	Fox, S. C.		8th London (Howitzer) Brigade, Royal Field Artillery.
Morgan, Hardcastle & Morgan	London	Gordon, D. H.		11th Batt., City of London Royal Fusiliers
Morgan, Hardcastle & Morgan	London	Hardcastle, B. de V., A.S.A.A. (2nd Lieut.).		10th County of London Infantry Batt.
Morgan, Hardcastle & Morgan	London	King, S.		3rd County of London Yeomanry (Sharpshooters).
Morgan, Hardcastle & Morgan	London	Morgan, F. W. F., A.S.A.A.		3rd County of London Yeomanry.
Morgan, Hardcastle & Morgan	London	Porter, L. W.		Royal Naval Division.
Morison & Bell	London	Morison, H. McD., A.C.A. (2nd Lieut.).		4th Batt., Cameron Highlanders.
Morris Gregory, Holmes & Hansford	Manchester	Roberts, G. E.		
Morrish, Grant & Co.	London	Collins, H.D.		Public School Corps
Morrish, Grant & Co.	London	Wyllie, Hugh W., A.C.A.		10th Batt., Royal Fusiliers.
Muras, Harries, Johnston & Co.	Wolverhampton	Amery, James, Commissionaire (Petty Officer)		Royal Naval Reserve.
Muras, Harries, Johnston & Co.	Wolverhampton	Ashley, C. A.		Birmingham City Battalion
Muras, Harries, Johnston & Co.		Bendall, S., A.C.A.		5th Batt. South Staffs Regt.
Muras, Harries, Johnston & Co.	Wolverhampton	Harries, N. G., A.C.A. (Capt.).		Reserve Batt., 6th South Staffs Regt.
Muras, Harries, Johnston & Co.	Walsall	Perry, E.L.		5th South Staffs Regt.
Muras, Harries, Johnston & Co.	Wolverhampton	Silvers, F. P.		5th Batt., South Staffs Regt.
Muras, Harries, Johnston & Co.	Wolverhampton	Summers, S.		6th Batt., South Staffs, Regt.
Muras, Harries, Johnston & Co.	Wolverhampton	Varley, J. Stainton (2nd Lieut.).		6th South Staffs Regt.
Murras, Harries, Johnston & Co.	Wolverhampton	Yates, A. B		Birmingham City Battalion
Murray, Burman & Co.	Manchester	Burman, F.S., A.C.A. (Lance-Corpl.).		C Squadron, D.L.O.Y.
Myers, Davies & Co.	London	Davies, Maxwell H. (Sergt.).		6th London Rifles.
Myers, Davies & Co.	London	Field, Lawrence, A.		
Myers, Davies & Co.	London	Rundle, Stanley (Writer).		Royal Navy.
Myers, Davies & Co.	London	Wale, A. W.		A.S.C.
N. Spencer	Halifax	Garfitt, William		14th Batt. King's Royal Rifles.
N.Spenser	Halifax	Walton, George		2nd 4th Batt., W.R. Regt.
Nairne, Son & Green	Manchester	Tissington, C. F.		6th Manchester (Territorial) Batt.
Nasmith, Coutts & Co.	Manchester	Snowball, W.		Public Schools and Universities Batt.
Nasmith, Coutts & Co.	Manchester	Wolstenholme, W. G		Public Schools and Universities Batt.
National Insurance Audit Department	Leeds	Bastow, E., A.S.A.A.		"F" Co., 15th City of London Batt., Civil Service Rifles (Territorials)
National Insurance Audit Department	Manchester	Howard, R, A.S.A.A		B8 Company, 3rd Batt., Royal Fusiliers (Public School Corps)

With the colours; a list of Chartered and Incorporated Accountants and their Clerks who are serving with the British Forces on land and sea, 1914-1916

Firm	Firm location	Name		Force joined
National Insurance Audit Dept	Sheffield	Wells, C. H., A.S.A.A		Sheffield City Batt., Lancs & Yorks Regt
National Insurance Audit Dept.	Swansea	Davies, Tudor, A.S.A.A. (2nd Lieut.).		Welsh Border Brigade, Army Service Corps.
National Insurance Commissioners	Cork	Knox, John, A.C.A.		Royal Naval Reserve.
National Insurance, Audit Department	Sheffield	Crosland, H., A.S.A.A.		Sheffield City Batt., Lancs and Yorks Regt.
National Insurance, Audit Dept.	London	Curtis, B. L.		E Company, 16th Country of London Batt., Civil Service Rifles.
Navin Son & Green	Manchester	Worsnup, J.A., A.S.A.A.		Royal Army Medical Corps.
Naylor & Brady	Sheffield	Slaney, Arnold		Artists' Rifles
Netherwood & Lee	Huddersfield	Robinson, Robert William		5th Batt. Duke of Wellington's West Riding Regt.
Newson-Smith, Lord & Mundy	London	Clarke, S.T.		9th County of London (Queen Victoria) Rifles.
Newson-Smith, Lord & Mundy	London	Cole, E.J.		9th County of London (Queen Victoria) Rifles.
Newson-Smith, Lord & Mundy	London	Elstob, F.C.		9th County of London, Queen Victoria's Rifles.
Newson-Smith, Lord & Mundy	London	Knightbridge, K. M.		19th Hussars.
Newson-Smith, Lord & Mundy	London	Woodcock, G., A.C.A.		University and Public Corps.
Newton & Baskerville	Manchester	Hampson, A.		3/6th Manchester Regt.
Nichol Winchcombe & W. R. Gresty	Cardiff	Mathews, C. A.		7th Welsh Cyclists.
Noel & Shackell	Cardiff	Gray, J.S.		R.A.M.C.
Noel & Shackell	Cardiff	Holland, Vivian W.(Corporal).		R.F.A., Welsh Army Corps.
Noel & Shakell	Cardiff	Hale, W. J. (2nd Lieut.).		12th Royal Welsh Fusiliers.
Norcliffe Spencer	Halifax	Shaw, C.R.		3/4th West Riding Regt.
Norton, Slade & Co.	London	Brooks, D.		London Rifle Brigade
Norton, Slade & Co.	London	Durham, A.		R.A.M.C.
Norton, Slade & Co.	London	Gooch, R. N.		Army Pay Corps.
Norton, Slade & Co.	London	Parson, F. C.		Royal Engineers
Oakley & Williams	London	Burke, H.		Leicestershire Pioneers
Oakley & Williams	London	Price, Eardley, E. C. (2nd Lieut.).		12th Essex.
Oakley & Williams	London	Price, Rollo (Corporal).	§ Wounded	London Scottish.
Ogden, Palmer & Langton	London	Johnson, James (Corporal).		Devonshire Brigade, R.F.A. (T.).
Oldham, Holland & Co.	London	Dutton, W. J.		Artists' Rifles.
Oldham, Holland & Co.	London	Jones, C. L.A.		H.A.C.
Oldham, Holland & Co.	London	Petrie, V.S.		Army Service Corps.
Oldham, Hollnad & Co.	London	Waters, P.		R.A.M.C.
Ormsby & Rhodes	Dublin	Baker, G.E. (2nd Lieut)		12th Inniskilling Fusiliers
Ormsby & Rhodes	Dublin	Baker, G.E.C.		Tyrone Batt., Enniskilling Fusiliers
Ormsby & Rhodes	Dublin	Cole Baker, G.E.		Royal Inniskilling Fusiliers
Ormsby & Rhodes	Dublin	Ormsby, A.R., A.C.A. (Lieut.).		A.S.C
Oscar Berry & Co.	London	Clements, A.G.		3rd County of London Yeomanry (Sharpshooters).
Oscar Berry & Co.	London	Goldsmith, R. O.		Duke of Cornwall's Light Infantry
Oscar Berry & Co.	London	Hole, J.S.		H.A.C.
Oscar Berry & Co.	London	Michie, A.		Civil Service Corps
Oscar Berry & Co.	London	Wheatcroft, C		Royal Army Medical Corps
Owen Avison	Huddersfield	Jefferson, D. P.		5th Batt. Duke of Wellington's West Riding Regiment (Territorials).
Owen Avison	Huddersfield	Avison, D (2nd Lieut)		3/5th Batt. Duke of Wellington's West Riding Regt. (Territorials)
P. Cooper Parry	Brierley Hill	Parry, P. Cooper, A.C.A. (2nd Lieut.).		9th Battalion South Staffs Regt.
P. E. Farr, F.S.A.A.	London	Mason, B. W.		R.N.R.
P. H. Henshaw	Nottingham	Fox, F. D.		Officers' Training Corps, University College, Nottingham.
P. H. Pope & Son	Tunstall	Downs, N. T. (Bombardier)		Royal Field Artillery
P. Salisbury	Kimberley	Duncan, H. D.		1st Batt. Kimberley Regt.
P. Salisbury	Kimberley	Ragnham, E. H.		1st Batt., Kimberley Regt.
P. Thompson, Son & Gibbon	Manchester	Pilling, T.		
P.E.J. Gauntlett	London	Sendell, Claude Hume		28th London Regt. (The Artists' Rifles)
P.Gregson	Manchester	Whittle, R.E.		Duke of Lancaster's Own Yeomanry.
P.L. Ellis & Co.	London	Smith, E.H.M., A.C.A.		10th Royal Fusiliers.
Painter, Mayne & Walker	London	Smith, J.R., A.S.A.A. (Staff Sergt - Major).		Army Service Corps.

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Palmer, Haines & Co.	London	Fox, Francis Darwin		Public Schools' Special Corps.
Palmer, Haines & Co.	London	White, Henry James		6th Royal Berkshire Regt.
Pannell & Co.	London	Bakes, J.H.		6th Batt. (Duke of Cornwall's) Light Infantry
Pannell & Co.	London	Martin, F. E.		11th Batt. Rifle Brigade.
Pannell & Co.	London	Ogilvy, W.		7th City of London Rifles
Pannell & Co.	London	Seal, A.		11th Batt., Rifle Brigade
Pannell & Co.	London	Hooke, W.S.		11th Batt. Rifle Brigade.
Parkinson & Goyder	Bradford	Parkinson, G. H., A.S.A.A.		6th West Yorks (Reserve) Batt.
Parkinson, Maher & Co.	Manchester	Banton, A.L.		2nd East Lancashire Royal Field Artillery
Parkinson, Mather & Co.	Manchester	Gill, H. C., A.C.A. (Lieut.)		2/6th Batt., Lancashire Fusiliers
Parkinson, Mather & Co.	Manchester	Scott, J. L.		6th Batt., Manchester Regt
Parsons & Jolliffe	Newport, Mon.	Thompson, H. C. R. (Captain).		1st Mon. Territorials.
Parsons & Jolliffe	Newport, Mon.	Lewis, David John (Asst. Paymaster).		Royal Navy.
Parsons & Jolliffe	Newport, Mon.	Morgan, A. E. (2nd Lieut.).	§ Wounded	1st South Wales Borderers.
Parsons & Jolliffe	Newport, Mon	North, F. H (Lance-Sergeant)	§ Wounded	1st Monmouthshire Regt.
Parsons & Jolliffe	Newport, Mon	North, Harold		1st Mon. Territorials
Parsons & Jolliffe	Newport, Mon.	Trew, T.H. (2nd Lieut.).		7th Yorks and Lancasters.
Parsons & Jolliffe	Newport, Mon.).	Watkins, M.H. (2nd Lieut.).		3/4th Welsh Brigade, R.F.A.
Parsons & Jolliffe	Newport	Wyatt, H.T.		2/1st Monmouthshire Regt.
Parsons & Jolliffe	Newport	Lewis, Gwilym (Assistant Paymaster).		R.N.R.
Parsons & Jolloffe	Newport, Mon.	Jolliffe, L. (Corporal).	§ Wounded	1st Mon. Territorials.
Pattullo, Forde & Co.	London	Brodie, W. C.		"I" Co., 2nd Batt., London Scottish.
Pattullo, Forde & Co.	London	Cameron, W.		City Fusiliers
Pattullo, Forde & Co.	London	Emerson, Frank		10th Battalion Royal Fusiliers.
Pattullo, Forde & Co.	London	Ground, George D.		25th County of London Cycling Batt.
Pattullo, Forde & Co.	London	Hasloch, John		Inns of Court O.T.C.
Pattullo, Forde & Co.	London	Kessler, R.J.		R.A.M.C
Pattullo, Forde & Co.	London	Lion, Felix J. (Lance- Sergeant).		10th Service Batt. Royal Fusiliers.
Pattullo, Forde & Co.	London	Locke, Percy George		Queen's Royal West Surrey Regt.
Pattullo, Forde & Co.	London	Sothcott, Raymond		Inns of Court Officers' Training Corps.
Pattullo, Forde & Co.	London	Thompson, S. A.		R.A.M.C.
Pattulo, Forde & Co.	London	Freeman, Frank W.		26th Royal Fusiliers, Bankers' Batt.
Pearson & Nightingale	Wolverhampton	Copeland, L.M.		5th South Staffords
Pearson & Nightingale	Wolvehampton	Kendrick, F.A.(Lance Corporal)		"F" Company, R.A.M.C
Percival Maw & Co.	London	Dawson, Leonard H.		2/7th Battery, 2/3rd London Brigade, R.F.A.
Percival Maw & Co.	London	Moore, Frederick T.		3/1st East Anglian (Essex), R.G.A., Heavy Battery.
Percy A. Bates	Leicester	Pool, Frank.		18th (Service) Batt. Royal Fusiliers
Percy A. Bates	Leicester	Wheeler, Stanley V	† Killed	4th Batt., Leicestershire Regt.
Percy F. Ward	Newcastle-on-Tyne	Blayney, B. W. (2nd Lieut.)		19th Northumberland Fusiliers
Percy F. Ward	Newcastle - upon - Tyne	Lodge, T.S. (Quartermaster- Sergt.).		5th Northumberland Fusiliers.
Percy F. Ward	Newcastle-on-Tyne	Martin, J. (Corpl.).		Royal Field Artillery.
Percy F. Ward	Newcastle-on-Tyne	Maughan, E. R. (Corpl.).		Royal Field Artillery.
Percy F. Ward	Newcastle-on-Tyne	Richardson, R. B. (Corpl.).		Royal Engineers (Despatch Rider)
Percy F. Ward	Newcastle-on-Tyne	Robson, J. E. (2nd Lieut.).		18th Northumberland Fusiliers.
Percy H. Henshaw	Nottingham	Baxter, W.		17th Batt., Sherwood Foresters.
Percy H. Henshaw	Nottingham	Broadley, Thomas		20th Battery, Motor Machine Gun, R.F.A.
Percy H. Henshaw	Nottingham	Newham, Harry		Royal Navy
Percy H. Henshaw	Nottingham	Starr, Wallace J. S		Royal Navy
Percy Hodgkinson	Bradford	Hodgkinson, Leonard		H.A.C.
Percy Mason & Co.	London	Cooper, Walter C. (Lance-Corporal)		Royal Field Artillery
Percy Mason & Co.	London	Goldney, A. R.		6th City of London Rifle Brigade
Percy Mason & Co.	London	Heath, G. A. W. (2nd Lieut.).		South Wales Borderers.
Percy Mason & Co.	London	Parry, R. D.		Army Service Corps

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Percy Mason & Co.	London	Pegram, R.G.		Queen Victoria's Rifles.
Percy Mason & Co.	London	Richards, Dudley		Royal Horse Guards.
Percy Mason & Co.	London	Steinberg, S.		14th Middlesex
Percy Mason & Co.	London	Webber, Leslie		R.A.M.C
Percy Mason & Co.	London	Woodward, Garnet		Queen's Westminster Rifles.
Percy Mason & Co.	London	Young, F. A.		Royal Field Artillery
Peveler & Peveler	Leeds	Arnold, A. C.		"C" Company, 8th Batt., West Yorks Regt. (Territorials).
Philip Swanwick, Terras & Co.	Manchester	Anderton, W. F.		41st Batt., R.F.A., 42nd Brigade, 3rd Division.
Philip Swanwick, Terras & Co.	Manchester	Brickmann, Ivan P., A.C.A.		
Philip Swanwick, Terras & Co.	Manchester	Brierley, S.		Public Schools Batt.
Philip Swanwick, Terras & Co.	Manchester	Burnett, A.H., A.C.A. (Lance-Sergt.).		16th Batt. Middlesex Regt.
Philip Swanwick, Terras & Co.	Manchester	Grainger, H.		A.S.C., Mechanical Transport.
Philip Swanwick, Terras & Co.	Manchester	Hutchinson, J.F.(Lieut.).		Flying Corps.
Philip Swanwick, Terras & Co.	Manchester	Whittall, E.B. (2nd Lieut.).		King's Own Royal Lancs Regt.
Phillip E. Farr	London	Johnston, A.Y. (2nd Lieut.).		Gordon Highlanders.
Phipps, Manvell & Co.	London	Gillespie, G. (2nd Lieut.)	* Prisoner	9th Middlesex
Phipps, Manvell & Co.	London	Phipps, Percy, F.C.A. (Lieut.).		A.S.C
Pike, Rogers & Co.	London	Field, S. N. (O.R. Sergt.)		7th Batt., Royal Scots Fusiliers
Pike, Rogers & Co.	London	Pike, E. C., A.S.A.A. (Assistant Paymaster).		R.N.R.
Pittman, Smyth & Aris	London	Amsden, N.		10th Royal Fusiliers.
Pittman, Smyth & Aris	London	Barnett, W.		R.A.M.C.
Pittman, Smyth & Aris	London	Mathews, J. T., A.C.A.		R.N.V.R.
Pittman, Smyth & Aris	London	Pattman, V.		Canadian Pay Dept
Pittman, Smyth & Aris	London	Smyth, L.J.	§ Wounded	10th Royal Fusiliers
Pittman, Smyth & Aris	London	Wilson, S.		R.A.M.C.
Platts & Son	Leeds	Dobson, A., A.C.A. (Acting Paymaster)		Army Pay Dept.
Poppleton & Appleby	Birmingham	Bailey, F.		R.A.M.C. (British Expeditionary Force)
Poppleton & Appleby	Birmingham	Hawker, H. (Sergt. Major)		Royal Engineers
Poppleton & Appleby	Birmingham	Mould, C.		2nd City of Birmingham Batt.
Poppleton & Appleby	Birmingham	Poppleton, C. G. (Lieut.).		2nd City of Birmingham Batt.
Poppleton & Appleby	Birmingham	Preston, L. G. (Lance-Corporal).		8th Service Batt. Black Watch.
Poppleton, Appleby & Hawkins	London	Bronson, William, A.S.A.A.		Royal Engineers
Poppleton, Appleby & Hawkins	London	Lowe, A. W		Royal Field Artillery
Poppleton, Appleby & Hawkins	London	Poppleton, C. (2nd Lieut.).		Royal Warwickshire Regt.
Poppleton, Appleby & Turner	Sheffield	Clarke, A.A.		Cavalry Section, General Headquarters, British Expeditionary Force.
Powell, Jerome & Co.	Birmingham	Hill, C.		6th Service Batt., Duke of Cornwall's Light Infantry
Powell, Jerome & Co.	Birmingham	Little, R.J.		K Co., R.A.M.C.
Powell, Jerome & Co.	Birmingham	Pearce, D.J.		R.A.M.C.
Powell, Jerome & Co.	Birmingham	Powell, C. P. (2nd Lieut.).		3/5th South Staffordshire Regt.
Powell, Jerome & Co.	Birmingham	Sherwood, W.J.		16th Birmingham City Batt., Warwicks.
Price Waterhouse & Co.	London	Watson, T	† Killed	4th Royal Scots
Price, Waterhouse & Co.	St. Louis	Alexander, G. A. H.		3/4th Batt., Hampshire Regt.
Price, Waterhouse & Co.	London	Allison, T. B.		Surrey Yeomanry.
Price, Waterhouse & Co.	London	Atkins, L. G.		5th City of London Rifles.
Price, Waterhouse & Co.	London	Barber, A. P., A.C.A.		Honourable Artillery Company
Price, Waterhouse & Co.	Winnipeg	Beall, C		Duke of Norfolk's 1st Batt., Kimberley Regt.
Price, Waterhouse & Co.	London	Boon, E. S. B.		10th Middlesex
Price, Waterhouse & Co.	London	Booth, H. R., A.C.A.		Expeditionary Force
Price, Waterhouse & Co.	Newcastle	Boss, J. G., A.C.A. (Captain)		Northern Cyclists' Batt.
Price, Waterhouse & Co.	Chicago	Butt, R. A., A.C.A.		Officers' Training Corps.
Price, Waterhouse & Co.	London	Challands, R. S., A.C.A., M.A.		2/1st Worcestershire Yeomanry.
Price, Waterhouse & Co.	Manchester	Charlton, F.F., A.C.A.		
Price, Waterhouse & Co.	London	Coates, W.G.		

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Price, Waterhouse & Co.	London	Cooper, W.F.		Public School Boys' Batt.
Price, Waterhouse & Co.	London	Cundall, T.		5th City of London Rifles
Price, Waterhouse & Co.	London	Davies, S. N., A.C.A., (2nd Lieut.).		Royal Fusiliers
Price, Waterhouse & Co.	Vancouver	de Wolf, T. St. E.		72nd Seaforth Highlanders of Canada
Price, Waterhouse & Co.	London	Doulton, B. D.		
Price, Waterhouse & Co.	London	Dukes, E. H.		Lincolnshire Regt.
Price, Waterhouse & Co.	London	Dunbar, A. E., A.C.A.		
Price, Waterhouse & Co.	London	Edelsten, m. (Temp.Lieut.).		Army Service Corps.
Price, Waterhouse & Co.	London	Fairlie, G. (2nd Lieut.)		Loyal North Lancashire Regt.
Price, Waterhouse & Co.	London	Fish, R. C.		
Price, Waterhouse & Co.	London	Gethen, C. F.		Army Service Corps.
Price, Waterhouse & Co.	London	Grant, J., C.A.		6th Cameron Highlanders.
Price, Waterhouse & Co.	London	Greenbank, F.R.H.		Public School Boys' Batt.
Price, Waterhouse & Co.	London	Greenslade, W.H.W., A.C.A. (2nd Lieut.).		1/1st East Anglian Brigade, R.F.A.
Price, Waterhouse & Co.	London	Gregory, A. N.		4th City of London, Royal Fusiliers.
Price, Waterhouse & Co.	London	Groom, C., A.C.A.		
Price, Waterhouse & Co.	Liverpool	Halsall, R.		R.F.A.
Price, Waterhouse & Co.	London	Hancocks, F. G.		5th City of London Rifles.
Price, Waterhouse & Co.	London	Hartley, F., A.C.A.		A.S.C.
Price, Waterhouse & Co.	St. Louis	Hartnett, P. G.		81st Canadian Batt.
Price, Waterhouse & Co.	St Louis	Hemsley, H. N., A.C.A.		
Price, Waterhouse & Co.	London	Hill, A. L. (2nd Lieut.).	† Killed	1st Middlesex Regt
Price, Waterhouse & Co.	London	Hornug, G.		
Price, Waterhouse & Co.	Cairo	Jameson, R. H., A.C.A.		Expeditionary Force.
Price, Waterhouse & Co.	London	Jamieson, R. E.		4th Queen's West Surrey.
Price, Waterhouse & Co.	London	Lampard, P.S	† Killed	Hon Artillery Corps
Price, Waterhouse & Co.	London	Langdon, J.H. A.C.A		Hon Artillery Corps
Price, Waterhouse & Co.	London	Langley, L.E		Regular Army
Price, Waterhouse & Co.	London	Lord, R. H., A.C.A		Honourable Artillery Corps
Price, Waterhouse & Co.	London	Macbeth, J. N.		London Scottish
Price, Waterhouse & Co.	Liverpool	Mellor, H.		3/5th Batt., The King's Liverpool Regt.
Price, Waterhouse & Co.	London	Moffatt, E. H.		12th County of London.
Price, Waterhouse & Co.	London	Mortleman, W.R., A.C.A		Hounarable Artillery Corps
Price, Waterhouse & Co.	London	Nicholls,C., A.C.A (Lieut.).		Royal Welsh Fusiliers
Price, Waterhouse & Co.	Liverpool	O'Shea, T. (Sergt.).		The King's Liverpool Regt
Price, Waterhouse & Co.	Newcastle	Parmeter, T. P., A.C.A. (Lieut.).		Northumberland Fusiliers
Price, Waterhouse & Co.	London	Sillem, H. N.		Interpreter, Intelligence Dept.
Price, Waterhouse & Co.	London	Simpson, G. B.		
Price, Waterhouse & Co.	Los Angeles	Skelton, George.		" G" Co., 29th Batt., 2nd Canadian Expeditionary Force.
Price, Waterhouse & Co.	London	Smith, N.J.K., A.C.A.		17th City of London.
Price, Waterhouse & Co.	London	Smith, S.H., A.C.A. (2nd Lieut.).		East Yorkshire Regt.
Price, Waterhouse & Co.	London	Sneath, R.E. (Lieut.).		2nd London Regt.
Price, Waterhouse & Co.	London	Sparke, E.		Regular Army.
Price, Waterhouse & Co.	London	Swallow, Sydney A., A.C.A.		H.A.C.
Price, Waterhouse & Co.	London	Symondson, F.S		Honourable Artillery Corps
Price, Waterhouse & Co.	London	Tackley, R. C		Artists Rifles
Price, Waterhouse & Co.	Montreal	Taylor, J. W.		24th Canadians
Price, Waterhouse & Co.	St Louis, Missouri	Tyack, W.D., A.C.A. (2nd Lieut.).		Light Infantry.
Price, Waterhouse & Co.	London	Wadsworth, B. H., A.C.A.		H.A.C.
Price, Waterhouse & Co.	London	Wallace, D. W.		Roughriders.
Price, Waterhouse & Co.	London	Warner, B., A.C.A.		Artists' Rifles.
Price, Waterhouse & Co.	London	White, A. B., A.C.A.		5th City of London Rifles
Price, Waterhouse & Co.	London	White, S. E., A.C.A.		Queen Victoria's Rifles

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Firm	Firm location	Name	Force joined
Price, Waterhouse & Co.	London	Willcox, G.A.	City of London Yeomanry.
Price, Waterhouse & Co.	London	Williams, T.S.H., A.C.A.	Public School Boys' Middlesex.
Price, Waterhouse & Co.	London	Williamson, L., C.A.	London Scottish, 14th County of London.
Price, Waterhouse & Co.	London	Wingate, W. A. R	General Service Staff
Price, Waterhouse & Co.	Liverpool	Woodhead, S.	A.S.C.
Price, Waterhouse & Co.	Liverpool	Yates, C. J	Liverpool Scottish
Price, Waterhouse & Co.	London	Burgess, J.	5th City of London Rifles
Price, Waterhouse & Co.	St Louis	Burlinson, M.A., C.A (New Zealand). (Corporal).	3rd Infantry Brigade, 1st Canadian Contingent.
Price, Waterhouse & Co.	London	Craddock, D.V.L.	
Price, Waterhouse & Co.	Winnipeg	Craggs, George Somerville, M.A., A.C.A. (Lieut.)	Canadian Contingent.
Price, Waterhouse & Co.	London	Crampton, H., A.C.A.	Artists' Rifles.
Price, Waterhouse & Co.	London	Evanson, E.	London Rifle Brigade.
Price, Waterhouse & Co.	London	Jones, A.E., A.C.A. (2nd Lieut.).	5th Royal Welsh Fusiliers.
Price, Waterhouse & Co.	London	Jones, D.T., A.C.A.	Inns of Court Rifles.
Prideaux, Frere, Brown & Co.	London	Andrews, L. (Bomdr.)	7th London Brigade, R.F.A.
Prideaux, Frere, Brown & Co.	London	Holland, C.B.	Universities and Public Schools Corps.
Prideaux, Frere, Brown & Co.	London	Honey, W.	12th County of London Batt. (The Rangers).
Prideaux, Frere, Brown & Co.	London	Honey, W.H.(Sergt.).	7th London Brigade, R.F.A.
Prideaux, Frere, Brown & Co.	London	Major, T. R.	12th County of London Batt., (The Rangers)
Pridie, Stacey, Brewster & Trenchard	London	Hawkins, G. W.	4th (Service) Batt., Essex Regt.
Pridie, Stacey, Brewster & Trenchard	London	Hicks, R. W	"A" Co., 41st City of London Royal Fusiliers
Pridie, Stacey, Brewster & Trenchard	London	Stacey, Gerald A., A.C.A. (Captain). (D.S.O. and Legion of Honour	2nd City of London Fusiliers
Proctor & Proctor	Burnley	Butterfield, L. (Sergeant)	R.F.A.
Proctor & Proctor	Burnley	Clegg, T. (Lance Corpl.).	Army Service Corps
Proctor & Proctor	Burnley	Edmondson, A.	Territorial Field Artillery
Proctor & Proctor	Burnley	Heap, Reuben	R.A.M.C.
Proctor & Proctor	Bunley	Lancaster, A.K. (2nd Lieut.).	3rd East Lancs.
Proctor & Proctor	Burnley	Lupton, E. W.	Army Service Corps.
Proctor & Proctor	Burnley	Parkison, T	Royal Fusiliers
Proctor & Proctor	Burnley	Stephenson, N. D. (2nd Lieut.).	Loyal North Lancashires
Proctor & Proctor	Burnley	Whitney, P.	R.A.M.C.
Proctor & Proctor	Bunley	Horne, E. H	Army Service Corps
Provincial Audit Dept.	Union of South Africa	George, H. B., A.S.A.A.	S.A.M.C. (South African Overseas Expeditionary Force).
Public Trustee Office		Barnett, H. A., A.C.A.	Artists' Rifles
Public Trustee Office		Thompson, R. H. G., A.C.A	Artists' Rifles
Pulleyn, Creer & Co.	York	Sawyer, H.	Yorkshire Hussars
Pulleyn, Creer & Co.	York	Volans, C. (Sergt.).	5th West Yorkshire Territorials.
Pulleyn, Creer & Co.	York	Warner, R.E.	Public School Corps (New Army).
Queen & Foster	Liverpool	Morris, F. (Staff-Sergt.).	9th Batt., King's Liverpool Regt. (Territorials).
R. Carpenter	Brighton	Buxton, C. F.	Royal Garrison Artillery
R. Carpenter	Brighton	Galpin, G. F.	Hon. Artillery Company
R. Crabtree & Son	Hebden Bridge	Hopwood, Tom	20th Batt., Royal Fusiliers
R. Duncan French & Co.	Liverpool	Ellinson, W.E.	10th Liverpool Scottish.
R. Duncan French & Co.	Liverpool	Johnston, R.L. (Corporal).	11th Cheshires
R. E. Mitchell	London	Kingston, H. F. (2nd Lieut.).	King's Own Yorkshire Light Infantry.
R. E. Starkie	Leeds	Harris, C. S.	2nd (West Riding) Field Ambulance, Royal Army Medical Corps.
R. Evans Smith & Co.	London	Bradbury, Ernest A. (Quartermaster-Sergt.)	Public Schools (Royal Fusiliers).
R. Evans Smith & Co.	London	Brown, D. A.	Army Pay Corps.
R. Evans Smith & Co.	London	Howe, Ralph S.	Queen's Westminsters
R. Evans Smith & Co.	London	Wear, A.	Public Schools (Royal Fusiliers)
R. F. Miller & Co.	Manchester	Bogle, T.	Manchester Brigade Co., A.S.C.
R. F. Miller & Co.	Barrow-in-Furness	Carter, W. E.	Army Audit Office, Western Command.

With the colours; a list of Chartered and Incorporated Accountants and their Clerks who are serving with the British Forces on land and sea, 1914-1916

Firm	Firm location	Name		Force joined
R. F. Miller & Co.	Manchester	Mossop, H. A.C.A. (Capt)		Lancashire and Chesire Royal Garrison Artillery
R. F. Miller & Co.	Barrow-in- Furness	Tootill, E. C.		Yeomanry
R. F. Miller & Co.	Barrow-in-Furness	Waddington, Eric James		A.S.C. (Mechanical Transport).
R. F. Roberts	London	West, Cyril B.		1st, 15th County of London Regt. (Civil Service Rifles)
R. H. March	Cardiff	March, C. H., A.C.A		2nd Welsh R.F.A
R. H. March, F.C.A	Cardiff	Stephens, Cuthbert		Glam. R.G.A. Territorials
R. H. March, F.C.A.	Cardiff	Dix, George		Kitchener's Army, "Cardiff Commercial" Battalion
R. H. Sinclair, F.S.A.A.	Greenock	Burt, H.		17th (Service) Batt., Highland Light Infantry (3rd Glasgow), Chamber of Commerce Batt.
R. Hall	Matlock	Marsden, J. W.		Army Service Corps
R. Hall	Matlock	Rogers, E.		2/6th Sherwood Foresters, Notts and Derby Regt.
R. J. Sissons & Co.	London	Bremner, A. D.	† Killed	19th County of London Territorials.
R. J. Soddy	London	Brooker, F. A., A.C.A.		Sussex Imperial Yeomanry.
R. R. France	Leeds	Waddington, L. G., A.S.A.A.		Leeds Batt., West Yorks Regt.
R. R. Preston & Son	Leicester	Bonner, W. I. (Sergeant)		3rd Batt., Leicester Regt.
R. Slater Windle	Barnoldswick	Hargreaves, B.		Royal Army Medical Corps.
R. W. & J. A. Sisson	Newcastle-upon-Tyne	Carrick, C. B. (2nd Lieut.).		3rd Northumberland Fusiliers.
R. W. & J. A. Sisson	Newcastle-upon-Tyne	Layfield, F. (Sergeant).		Royal Engineers.
R. W. & J. A. Sisson	Newcastle-upon-Tyne	Ritson, A. S., B.A.		Royal Field Artillery
R. W. & J. A. Sisson	Newcastle-upon-Tyne	Sisson, H. A., M. A., A.C.A (2nd Lieut.).		Royal Enginners
R. W. & J.A. Sisson	Newcastle-upon-Tyne	Mitschke, F. (Sergt.).		Northumberland Hussars (Imperial Yeomanry).
R.Carpenter	Brighton	Peerless, C.L.		R.A.M.C.
R.Duncan French & Co.	Liverpool	Mellody, Adrian		11th Cheshires.
R.Evans Smith & Co.	London	Coyne, C.		10th London Regt.
R.F Miller & Co.	Manchester	Hobkirk, R., A.C.A (Lieut.).		18th (Service) Batt., Manchester Regt
R.F. Miller & Co.	Barrow-in-Furness	Kelly, A		4th Kings' Own
R.F. Miller & Co.	Manchester	Waring, A.B.		8th Batt., Lancashire Fusiliers.
R.F. Roberts	London	Jones, A.		3rd Batt., Westminster Dragoons.
R.Freame, Baker & Co.	London	Holliday, J.H.		Imperial Fusiliers.
R.H. March	Cardiff	Evans, S.T., A.C.A.		Honourable Artillery Corps.
R.H. March	Cardiff	Longdon-Griffiths, C.H., A.C.A. (Assistant Paymaster).		R.N.R.
R.H. March	Cardiff	Reid, R.O., A.C.A.		East Riding Yeomanry.
R.H. Miller & Co.	London	Clippingdale, G.		O Company, London Rifle Brigade (Territorials).
R.J. Sissons & Co.	London	Bell, H. D. (Asst, Paymaster).		Royal Naval Reserve
R.J. Sissons & Co.	London	Clark, E. (Asst. Paymaster).		Royal Naval Reserve.
R.Leyshon &co	Cardiff	Hoops, R. H.		Inns of Court O.T.C
R.Milne	Glasgow	Samuels, W.		19th Highland Light Infantry.
R.R Preston & Son	Leicester	Hobson, F.J. (Corporal).		R.F.A., Motor Machine Gun Section.
R.R. Preston & Son	Leicester	Cooke, G.G.		Motor Transport.
R.R. Preston & Son	Leicester	Smith, A.J. (Sergeant).		7th Batt. Leicestershire Regt.
R.R. Preston & Son	Leicester	Waterman, F.J. (Corporal).		7th Batt. Leicestershire Regt.
R.T. Dunlop	Glasgow	Adam, S.		6th Highland Light Infantry
R.T. Dunlop	Glasgow	Wright, Alan		Ammunition Column, 3rd Lowland Brigade, Royal Field Artillery.
R.W. & J.A. Sisson	Newcastle - on - Tyne	Crawford, J.R. (2nd Lieut.).		3rd Sherwood Foresters.
Ralph D. Higgs	Haywards Heath	Humphrey, H.S.		3rd Batt., 5th City of London Rifle Brigade.
Ralph D. Higgs (Haywards Heath).	Haywards Heath	Willie, F.		No. 1 Co., 2nd Batt., H.A.C
Ralph H. Bridgwater	Birmingham	Gardner, H. J.		Coldstream Guards.
Ratray Bros., Alexander & France	London	Garner, R. A. G., A.S.A.A. (Assistant Paymaster)		R.N.R.
Rawlinson & Mitchell	Bradford	Brodie, M. R., A.S.A.A.		20th W. Yorks.
Rawlinson & Mitchell	Bradford	Rawlinson, T.S.		R.A.M.C.
Rawlinson & Mitchell	Bradford	Sharpe, H.J.		Cameron Highlanders.
Rawlinson & Mitchell	Bradford	Woodroffe, - (2nd Lieut.).		Yorks and Lancs Regt.

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Rees, Baguley & Co.	London	Cobbett, M.R., A.C.A. (2nd Lieut.).		12th (Service) Batt., Royal Fusiliers
Reeve, Parker & Co.	London	Robinson, Stanford L.		"Q" Company, London Rifle Brigade.
Rhodes & Stringer	Bradford	Haigh, J. D. B.		6th (Reserve) Batt., West Yorkshire Regt.
Richard Ormond & Son	Newcastle-on-Tyne	Taylor, W. A.		6th Northumberland Fusiliers.
Richard Watson & Son	Burnley	Dewhurst, H.		R.A.M.C.
Richard Watson & Son	Burnley	Driver, John		6th, "C" Brigade, Royal Field Artillery.
Richard Watson & Son	Burnley	Gregory, J.		5th East Lancs Regt.
Richard Watson & Son	Burnley	O'Brien, T.		2nd City Batt., King's Liverpool Regt.
Richard Weston	Skipton-in-Craven	Barry, W. P.		1/6th Duke of Wellington's West Riding Regt.
Riches Hewitt & Co.	London	Harris, H. V.		20th County of London (Territorials)
Robert Allen & R. H. Newton	Newcastle-on-Tyne	Allen, Robert, A.C.A. (2nd Lieut.).	§ Wounded	4th Batt. (Territorials) Northumberland Fusiliers.
Robert Allen & R.H. Newton	Newcastle - on - Tyne	De Redder, S. (2nd Lieut.).		Northumberland Fusiliers
Robert Carpenter	Brighton	Box, H. J		"A" Co., 4th Batt., Royal Sussex Regt. (Territorials)
Robert Gair	Newcastle-on-Tyne	Rodger, Thomas		Royal Naval Volunteer Reserve.
Robert Hollows	Wigan	Corlett, Douglas Stephen (2nd Lieut.).		16th Reserve Batt., Royal Fusiliers.
Robert J. Soddy	London	Martin, J. G. H.		12th Batt., County of London Regt.
Robert J. Ward & Co.	London	Brewis, Errington		1st Surrey Rifles.
Robert J. Ward & Co.	London	Eiloart, Alex. Colin		R.A.M.C.
Robert Rhodes	Nottingham	Johnson, T. H.		8th Notts and Derbys.
Robert Rhodes	Nottingham	Parker, Claude		South Notts Hussars (Machine Gun Section).
Robert Stephen & Son	Dublin	Stephen, W.		7th Batt., Royal Dublin Fusiliers
Robert Walsh & Sons	Belfast	Hall, A. C. G.		Royal Engineers.
Robert Young	Elgin	Proud, R. W.		6th Seaforth Highlanders.
Robertson Lawson & Co.	London	Merritt, John		Royal Engineers, Signal Co.
Robertson Lawson & Co.	London	Silver, N. Keith (Lance - Sergt.).		19th Batt., London Regt.
Robertson, Hill & Co.	London	Bowling, T., A.C.A.		Artists Rifles.
Robertson, Hill & Co.	London	Dunwoody, S. R., A.C.A.		13th County of London.
Robertson, Hill & Co.	London	Hill, R.D.F., F.C.A.		Public Schools and University Corps
Robertson, Hill & Co.	London	Silverster, R. F., A.S.A.A.		Assistant Paymaster, R.N.R
Robertson, Lawson & Co.	London	King, Douglas		London Scottish.
Robertson, Lawson & Co.	London	Palmer, Frank A. (Lance- Corporal)		19th Batt., County of London Regt.
Robt. C. & Henry Haworth & Co.	Manchester	Haworth, Richard		Earl of Chester's Yeomanry
Robt. C. Hy. Haworth & Co.	Manchester	Wheatley-Jones, F. (2nd Lieut.).		36th Batt., Cheshire Regt
Robt. Rhodes	Nottingham	Darby, F. (Lance Corpl.).		A.O.C.
Robt. Rhodes	Nottingham	Gidlow, W. H.		R.A.M.C.
Robt. Rhodes	Nottingham	Heath, Henry		A.O.C.
Robt. Walsh & Sons.		McKinstry, Joseph		7th (Service) Batt. Dorsetshire Regt.
Rogers, Son & Page	Nottingham	Holding, B.C.		Army Service Corps.
Rogers, Son & Page	Nottingham	Selby, B. (Corporal).		Army Service Corps
Rogers, Son & Page	Nottingham	Whitt, A.F.		Army Service Corps.
Rowley & Pemberton	London	Pemberton, W.G.T., A.C.A.		Artists' Rifles.
Roy C. Dunford	Newcastle-upon-Tyne	Dunford, Roy C., A.C.A. (2nd Lieut.)	§ Wounded	6th Northumberland Fusiliers.
Roy C. Dunford	Newcastle - upon - Tyne	Hodges, W.C. (2nd Lieut.).		54th East Anglian Divisional Cyclist Company.
Rusell, Harris & Co.	London	Kearns, W.G (Corporal).	† Killed	11th Batt., County of London (Finsbury Rifles)
Rusell, Harris & Co.	London	Weekes, A. H. N (Captain.)		4th Royal Sussex Regt
Rushton & Toulmin	Preston	Charnley, T.		165th Brigade, R.F.A.
Rushton & Toulmin	Preston	Cross, H. (2nd Lieut.).		2nd Durham Light Infantry.
Rushton & Toulmin	Preston	Jump, J.H.		2/10th King's Liverpool Regt. (Scottish).
Russell, Harris & Co.	Cairo	Brewis, R. B., C.A. (Lieut.).	§ Wounded	6th Lans Fusiliers.
Russell, Harris & Co.	London	de Ayala, E.		14th Hussars - Alencon (French Army).
Russell, Harris & Co.	Cairo	Delany, H.S. (2nd Lieut.).		5th Royal Dublin Fusiliers
Russell, Harris & Co.	Cairo	Ebsworth, H.		Herts Yeomanry
Russell, Harris & Co.	London	Gardiner, H., A.C.A. (2nd Lieut.).		172nd Battery, R.F.A.

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Firm	Firm location	Name		Force joined
Russell, Harris & Co.	London	Milton, J.M. (2nd Lieut.)	† Killed	13th Northumberland Fusiliers
Russell, Harris & Co.	London	Pike, S. (Captain).		7th Royal Berkshire Regt.
Russell, Harris & Co.	Cairo	Beale, R. (2nd Lieut)		4th Lancs Fusiliers
Russell, Harris & Co.	London	McIntyre, R.W., C.A. (Captain) (Military Cross)	§ Wounded	1/4th Royal Highlanders (Black Watch)
Russell, Harris & Co.	London	Meade, R.G. (2nd Lieut.).		Reserve Cavalry.
Russell, Harris & Co.	London	Pepper, J.E. (Lance - Corporal).	§ Wounded	7th London Regt. (Signal Section).
S. Henstridge	Birmingham	Henstridge, E. W.		3/6th Batt., Royal Warwicks.
S. J. Dudbridge & Sons	Stroud	Dudbridge, L.		2/5th Gloucester Regt.
S. J. Dudbridge & Sons	Stroud	Fry, H. J.		1/5th Gloucester Regt.
S. J. McGibbon	Perth, W. A.	Marshall, J. H.		Australian Army Medical Corps.
S. L. Wicox	Birmingham	Tasker, E.		Birmingham City Batt., Royal Warwicks
S. Staton & Son	Manchester	Carlisle, M. R.		7th Manchester Territorial (Reserve) Batt.
S. W. Culley & West	Cardiff	Pittard, R. M.		Inns of Court O.T.C.
S.J. Dudbridge & Sons	Stroud	Perkins, E.E.		3rd Royal Gloucester Hussars.
S.J. McGibbon	Perth, W.A	Lathlain, F.B (Lieut.).		Australian Expeditionary Force
S.J. McGibbon	Perth, W.A.	Vigors, T.		Australian Army Service Corps.
S.L. Wilcox	Birmingham	Hills, F.J.P		Royal Army Medical Corps
S.L. Wilcox	Birmingham	Wilcox, S.L. Jumr. (Corporal).		Royal Army Medical Corps.
S.L.Wilcox	Birmingham	Wright, W.H.P.		Kitchener's Army.
S.Pearson & Son, Lim.	Mexico City	Sharpe, C.J., A.C.A. (Asst.Paymaster).		H.M.S. " Commonwealth".
Saffery, Sons & Co.	London	Blake, C. F. (2nd Lieut.).		Army Service Corps.
Saffery, Sons & Co.	London	Bustard, T. S. (2nd Lieut.)		Army Service Corps.
Saffery, Sons & Co.	London	Camp, -.		Rifle Brigade
Saffery, Sons & Co.	London	Hammond, C. C. (2nd Lieut.).		3rd Royal West Surrey Regt.
Saffery, Sons & Co.	London	Rudman, A.R. (Sergt- Paymaster).		Army Pay Corps.
Saffery, Sons & Co.	London	Saffery, Cecil F., A.C.A. (Capt.).		2/6th East Surrey Regt.
Saffery, Sons & Co.	London	Sheraton, R.F.W.		Officers' Training Corps.
Saker & Davis	London	Chapman, S. P.		25th London, 2nd Batt. (Cyclists).
Saker & Davis	London	Radix, H. C.		Drake's Batt., Royal Naval Brigade.
Saker & Davis	London	Tranter, E. S.		4th Batt., Queen's Infantry
Saker & Davis	London	Saker, S.F.C., A.C.A.		28th Batt. County of London Regt. (Artists' Rifles).
Salmon & Barnaschoné	London	Rowe, G. L. W.		
Samuel Ambler	Liverpool	Ambler, Percy (Lieut.).		5th Batt. King's (Liverpool) Regt.
Samuel F. Cuffe & Co.	London	Engall, J. Sherwin		City of Westminster Volunteers.
Samuel F. Cuffe & Co.	London	Ferguson, W. A. M.		1st Batt. Royal Fusiliers, Public Schools Brigade
Samuel Smyth & Co.	Belfast	Kelso, Neil (Corporal).		Seaforth Highlanders
Samuel Taylor & Son	Swansea	Francis, S. L.		5th City of London Rifles.
Samuel Taylor & Son	Swansea	Jones, D.B.		28th London Regt. (Artists' Rifles) Westminster.
Samuel Taylor & Son	Swansea	Taylor, C.S.M		28th London Regt (Artists Rifles)
Samuel Taylor & Son	Swansea	Thomas, R. G.		Nottingham University O.T.C.
Sands & Flinders	Nottingham	Smith, F.S.		9th Batt. King's Royal Rifles.
Santa Gertrude Jute Mill Co., Lim.	Mexico	James, R. W., A.C.A.		3/28th Batt., Artists' Rifles.
Saunders, Bobart & Saunders	London	Leonard, F. B. F.		18th Batt., London Regt. (3rd Batt., London Irish Rifles).
Sayers & Wesson	London	Carey, R. E., A.C.A.		9th County of London
Sayers & Wesson	London	Child, P.G.		2/1st Royal Bucks Hussars
Sayers & Wesson	London	Collas, C.		Queen Mary's Own.
Sayers & Wesson	London	Collins, E.H.		9th County of London.
Sayers & Wesson	London	Dowdell, E. G.		20th County of London Batt.
Sayers & Wesson	London	Sayers, Arthur W.		East Surrey Regt.
Sayers & Wesson	London	Higgins, M. C		21st Royal Bucks Hussars
Scarff & Co.	London	Thompson, J. P., A.C.A. (2nd Lieut.).		3/5th Batt., Northumberland Fusiliers.
Sellars, Dicksee & Co.	London	Chapman, Harold Hilton, A.C.A.		Army Pay Corps.
Sellars, Dicksee & Co.	London	Parsons, R. C., A.C.A. (Asst. Paymaster.).		R.N.R.

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Sellars, Dicksee & Co.	London	Rabbitts, S. A.		Westminster Hussars.
Sellars, Dicksee & Co.	London	Wendt, L. C. (2nd Lieut.).		A.S.C
Sellars, Dicksee & Co.	London	Young, G. A (2nd Lieut.).		Northampton Regt
Septimus Short & Co.	Chesterfield	Harrison, Walter		Royal Naval Volunteer Reserve
Septimus Short & Co.	Chesterfield	Black, Jack		Signal Co., Royal Engineers.
Sewell, Hutchinson & Co.	London	Davies, A. (Company Sergt.-Major).		King's Own Royal Rifles.
Sewell, Hutchinson & Co.	London	Dyer, C. J. F. (2nd Lieut.).		Royal West Kent Regt.
Sewell, Hutchinson & Co.	London	Garlick, V.		Inns of Court O.T.C.
Sewell, Hutchinson & Co.	London	Webster, A. N. S.		London Scottish
Sharp, Parsons & Co.	Birmingham	Roberts, D. A., A.C.A		15th (Service) Batt., Royal Warwickshire Regt.
Sharp, Parsons & Co.	Birmingham	Tropman, J.S., A.C.A.		14th Batt. Royal Warwickshire Regt.
Shepherd, Howell & Co.	Cardiff	Arnott, Wm. M.		1st Gordon Highlanders.
Shepherd, Howell & Co.	Cardiff	Hellier, E. C.		20th Welsh Regt.
Shepherd, Howell & Co.	Cardiff	Lawrence, F. M. (Asst. Paymaster)		Royal Naval Reserve.
Shepherd, Howell & Co.	Cardiff	Morgan, C. L.		R.A.M.C. (T.).
Shepherd, Howell & Co.	Cardiff	Scull, R. H.		7th Welsh Regt. (Cyclists)
Short, Smedley, Bensusan -Butt & Drake	Colchester	Warner, A.E.		2nd Division East Anglian Field Ambulance.
Short, Smedley, Bensusan-Butt & Drake	London	Drake, D. B., A.C.A.		28th County of London (Artists') Batt.
Short, Smedley, Bensusan-Butt & Drake	Colchester	Grayson, R.G.		Reserve Battalion, 5th Essex Regt.
Short, Smedley, Bensusan-Butt & Drake	Colchester	Millican, R. I		C.L.B. Battalion King's Royal Rifles
Shuttleworth & Haworth	Manchester	Booth, W. H.	† Killed	6th Battalion Manchester Regt
Shuttleworth & Haworth	Manchester	Chadburn, G. A.		6th Battalion Manchester Regt.
Shuttleworth & Haworth	Manchester	Coulter, S.		Royal Fusiliers (U.P.S.).
Shuttleworth & Haworth	Manchester	Hankinson, A.		R.E.
Shuttleworth & Haworth	Manchester	Haworth, G. Eric (Lieut.)		6th Batt., Cheshire Regt.
Shuttleworth & Haworth	Manchester	Messenger, Ernest		6th Batt., Manchester Regt.
Shuttleworth & Haworth	Manchester	Plumbley, W. E.		R.A.M.C.
Shuttleworth & Haworth	Manchester	Robinson, T.		R.F.A.
Shuttleworth & Haworth	Manchester	Sharp, J.C.		Royal Fusiliers (U.P.S.).
Shuttleworth & Haworth	Manchester	Shaw, J.		Royal Fusiliers (U.P.S.).
Shuttleworth & Haworth	Manchester	Smethurst, S.R.		30th Div., Cyclists Corps.
Shuttleworth & Haworth	Manchester	Whittaker, A.D.		6th Batt., Manchester Regt.
Shuttleworth & Haworth	Manchester	Wild, W., A.C.A.		R.F.A.
Sibson, Dyer & Co.	Manchester	Dyer, A., A.S.A.A.		Royal Army Medical Corps (Territorials).
Sidney H. Hossell & Co.	Birmingham	Chaloner, P. R. (Lance-Corporal).		6th Batt., Royal Warwickshire Regt.
Sidney, Jeffreys & Co.	London	Wolfe, E George (Asst Paymaster)		H.M.S "Victory"
Simon Jude & West	Liverpool	Adams, C.F.P.		Transport Section, 6th Batt., King's Liverpool Regt.
Simon Jude & West	Liverpool	Appleton, G. R.		Army Service Corps.
Simon Jude & West	Liverpool	Bond, E. W.		Royal Army Medical Corps.
Simon Jude & West	Liverpool	McAdam, John H,		6th Batt., King's Liverpool Regt.
Simon Jude & West	Liverpool	Smyth, R.F.		West Lancashire Field Artillery
Simon Jude & West	Liverpool	White, Claude		10th (Scottish) Batt., King's Liverpool Regt.
Simon Jude & West	Liverpool	Jude, Leo. G. (2nd Lieut.).		10th Batt., Loyal North Lancashire Regt.
Singleton, Fabian & Co.	London	Bennett, G.C.		"F" Company, Rifle Brigade
Singleton, Fabian & Co.	London	Boorman, D. S.		London Rifle Brigade
Singleton, Fabian & Co.	London	Cole, C.A.		
Singleton, Fabian & Co.	London	Eyre, L.B.		
Singleton, Fabian & Co.	London	Fabian, S. J.	† Killed	H.A.C.
Singleton, Fabian & Co.	London	Stillwell, F. H. (Major)		4th City of London Fusiliers
Singleton, Fabian & Co.	London	Suckling, P.		Artists
Smallfield, Rawlins & Co.	London	Rawlins, A.		6th Lancer Reserve Regt.
Smith, Baker & Price	Gloucester	Beaks, F		Army Ordnance Corps.
Smith, Baker & Price	Gloucster	Munday, V. G.		Army Ordnance Corps

With the colours; a list of Chartered and Incorporated Accountants and their Clerks who are serving with the British Forces on land and sea, 1914-1916

Firm	Firm location	Name		Force joined
Smith, Baker & Price	Gloucester	Parsons, L. C.		1st Royal Gloucester Hussars
Smith, Baker & Price	Gloucester	Wintle, A. H		5th Batt., Gloucestershire Regt
Spence, Paynter & Morris	London	Clarke-Lens, B.L.(2nd Lieut.).		North Staffordshire Regt.
Spicer & Pegler	London	Bavin, N. B. (2nd Lieut.).	† Killed	3rd Essex Regt.
Spicer & Pegler	London	Bevan, T. (2nd Lieut.).		1st Hertfordshire (T.F.).
Spicer & Pegler	London	Brand, H. (Captain).		10th Royal Sussex.
Spicer & Pegler	London	Carter, H. F. (2nd Lieut.).		17th County of London
Spicer & Pegler	London	Chivers, J.S.		O.T.C. (Cambridge)
Spicer & Pegler	London	Clarke, F.L.		1st Batt., Queen's Westminster Rifles
Spicer & Pegler	London	Comins, C.J. (2nd Lieut.).		202nd Battery, R.F.A.
Spicer & Pegler	London	Dent, L. M.E. (2nd Lieut.), D.S.O.		6th Dragoon Guards
Spicer & Pegler	London	Fenwick, B. A. (Captain)		9th E. Surrey Regt.
Spicer & Pegler	London	Gibbons, P. H. (2nd Lieut.).		3/1st Wessex R.F.A. (T.F.).
Spicer & Pegler	London	Guise, H. G. C. (2nd Lieut.).	† Killed	5th Batt. Gloucester Regt.
Spicer & Pegler	London	Hallifax, W. J. (Lance-Corporal).		"C" Co., 10th Royal Fusiliers.
Spicer & Pegler	London	Krohn, A. (2nd Lieut.).		
Spicer & Pegler	London	Lough, A. A., A.C.A		Queen's Westminster Rifles
Spicer & Pegler	London	Lucas, G. M. E (2nd Lieut.).		4th Royal Inniskilling Fusiliers
Spicer & Pegler	London	Macfarlane, - (2nd Lieut)		5th Gordon Highlanders
Spicer & Pegler	London	Mansfield, W. H. C. (Captain), D.S.O		King's (Shropshire Light Infantry) Flying Corps
Spicer & Pegler	London	Maxwell, H. St. G. (Captain).		6th Suffolk (T.F.).
Spicer & Pegler	London	Narborough, J. J		Royal Flying Corps
Spicer & Pegler	London	Nisbet, D.G. (Lieut.).		3rd South Wales Borderers
Spicer & Pegler	London	Trimming, C.W. (Sergeant).	† Killed	8th Service Batt., King's Royal Rifles.
Spicer & Pegler	London	Wallace, W. G. (Lieut.).		3rd (City of London) Royal Fusiliers
Spicer & Pegler	London	Wilson, A.T. (2nd Lieut.).		Royal Horse Guards
Spicer & Pegler	London	Winn, J	† Killed	London Rifle Brigade
Spicer & Pegler	London	Woodfield, W.		2/6th Cyclist Batt., Royal Sussex Regt.
Spicer & Pegler	London	Wright, A.A.		Essex Yeomanry.
Spicer & Pegler	London	Wright, W.G. (Trumpet Major).		3rd Co.London Yeomanry (Sharp - shooter).
Spicer & Pegler	London	Curwen, B. M. (2nd Lieut.).		15th Rifle Brigade.
Spicer & Pegler	London	Curwen, C. N. (2nd Lieut.).		15th King's Royal Rifle Corps.
Spicer & Pegler	London	Whitfield, - (Co. Q.M.S.).		5th Batt. Dorsetshire Regt.
Spicer & Pegler	London	Milne, D. W., (Captain)		8th (City of London) Post Office Rifles
Stannard & Ellis	St. Helens	Stannard, W. L., A.S.A.A. (Captain.).		5th South Lancashire Regt.
Stead, Taylor & Stead	Liverpool	Beckett, William M		3rd Batt. King's (Liverpool Regt.)
Stead, Taylor & Stead	Liverpool	Latimer, R. A., A.C.A (Asst Paymaster)		R.N.R
Stead, Taylor & Stead	Liverpool	Stockdale, W		6th King's (Liverpool)
Stead, Taylor & Stead	Liverpool	Wainman, H.		R.A.M.C.
Stead, Taylor & Stead	Liverpool	Crawford, W.		Army Service Corps.
Stewart Blacker Quin	Belfast	Morton, J. L		Royal Irish Rifles
Stewart Blacker Quin & Co.	Belfast	Darnell, C. V.		Royal Garrison Artillery.
Stewart Blacker Quin & Co.	Belfast	Gillespie, Alexander P. (Assistant Paymaster)		R.N. Reserve
Stewart Blacker Quin & Co.	Belfast	Greenwood, T.		Royal Naval Reserve.
Stewart Blacker Quin & Co.	Belfast	Malcomson, Norman D.		Royal Irish Rifles
Stewart Blacker Quin & Co.	Belfast	Sweeney, R. E (Staff Sergt.).		Army Service Corps
Stewart M. Galloway, Sloan & Dow	Glasgow	Russell, W.		4th Company, 3rd Glasgow Batt., Highland Light Infantry.
Stokes Bros & Pim	Dublin	Joy, F.C.P., A.C.A. (Lieut.).	† Killed	3rd Royal Irish Rifles.
Stokes Bros & Pim	Dublin	Marrable, F.A., A.C.A (Sergent)	† Killed	7th Royal Dublin Fusiliers
Stokes Bros. & Pim	Dublin	Deane, A.E. (Corporal).		Army Service Corps
Stokes Bros. & Pim	Dublin	Pim, Francis H., A.C.A. (Lieut.).		A.S.C
Stokes Bros. & Pim	Dublin	Tutty, E. (Corporal).		9th Inniskilling Fusiliers.
Stokes Bros. & Pim	Dublin	Wilson, B. P. A., A.C.A. (Sergeant-Major)		6th Inniskilling Dragoons

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Firm	Firm location	Name	Force joined
Stone & Best	London	Batley, J. W.	Royal Naval Volunteer Reserve.
Stone & Best	London	Collier, N.A.	Queen Victoria's Rifles
Stone & Best	London	Hammond, E. (Corporal).	Royal Engineers.
Stone & Best	London	Stone, H. C. (2nd Lieut.).	4th Queen's Royal Surrey Regt.
Stowell & Bayley	Manchester	Edwards, J.G.	6th Manchester Regt. (T.F.)
Stowell & Bayley	Manchester	Nolan, L.	Public Schools Batt.
Stowell & Bayley	Manchester	Elton, Hy. G. (Lieut.).	8th Manchester Regt. (T.F.).
Stoy, Threlford & Co.	London	Stoy, A. F., F. C.A. (Asst Paymaster)	H.M.S. " Benbow."
Stoy, Threlford & Co.	London	Threlford, W. Lacon, F. C. A. (Asst Paymaster)	H. M. S "Grafton"
Strachan & Co.	Newcastle-upon-Tyne	Campbell, W. R.	1/4th Northumberland Fusiliers
Strachan & Co.	Newcastle-upon-Tyne	Dodds, E. (Corporal)	3/1st Northumberland Brigade, R.F.A.
Strachan & Co.	Newcastle-upon-Tyne	Heslop, A. G. (Lieut.).	2/9th Durham Light Infantry.
Strachan & Co.	Newcastle-upon-Tyne	Heslop, E. R. (Lieut.).	2/9th Durham Light Infantry.
Strachan & Co.	Newcastle-upon-Tyne	Lazzari, P.	3/1st Northumberland Divisional Royal Engineers.
Strachan & Co.	Newcastle - upon - Tyne	London, G.N.	Tyne Electrical Engineers.
Strachan & Co.	Newcastle-upon-Tyne	Marshall, V. C.	1st Northern Cyclist Batt.
Strachan & Co.	Newcastle-upon-Tyne	Young, R. E. (Lance Corporal)	3rd Seaforth Highlanders
Styler, Fray & Whittington	Manchester	Thomas, Frank N.	Royal Army Medical Corps.
Sydney G.Owen	Swansea	Edwards, R.H. (Asst. Paymaster).	Royal Naval Reserve.
Sydney Jeffreys & Co.	London	Cave, F.	Public School Corps.
Sydney Jeffreys & Co.	London	Hooper, W.D., A.C.A	Public Schools Battalion (Middlesex Regt)
Sydney Jeffreys & Co.	London	Jeffreys, A. H.	Inns of Court (O.T.C.)
Sydney Jeffreys & Co.	London	Maller, F.S	6th Batt., Essex Regt.
Sydney Merritt & Co.	Iquique	Ward, N.G., A.C.A.	3/28th London Regt. (Artists' Rifles).
T C. Parkin	Sheffield	Pinder, Frank	8th Batt., Duke of Wellington Regt.
T. & H. P. Bee	Preston	Pomfret, Walter, A.C.A. (Paymaster)	Army Pay Corps
T. & J.L. Tunstall & Co.	Warrington	Smith, John Lancelot	4th Batt. South Lancashire Regt.
T. B. Scattergood & Co.	Birmingham	Haseler, M. N., A.C.A. (Lieut.)	12th (Service) Batt., Royal Warwickshire Regt.
T. B. Scattergood & Co.	Birmingham	Johnson, R. D. R.	Warwickshire Yeomanry.
T. B. Scattergood & Co.	Birmingham	Richey, W. D. (Corporal)	15th Batt., Royal Warwickshire Regt.
T. C. Martin	Newcastle-on-Tyne	Bowes, H. (Quartermaster - Sergt.).	Army Veterinary Corps
T. C. Squance & Sons	Sunderland	Brown, A. J. (Corporal).	Northumbrian Division, Army Service Corps.
T. C. Squance & Sons	Sunderland	Squance, E.L. (Lieut.).	3rd Northumbrian Brigade, R.F.A.
T. C. Squance & Sons.		Ritson, N. D. (2nd Lieut.).	Royal Field Artillery
T. C. Squance & Sons.	Sunderland	Ritson, Norman	7th Durham Light Infantry
T. Coombs	Leeds	Goldthorpe, C. H.	29th Royal Fusiliers (Public Schools Batt.)
T. D. Marshall, Claypole & Co.	London	Marshall, T. D., A.C.A.	4th Batt. Royal West Kent Regt.
T. E. Lowe	Wolverhampton	Windle, A. R.	Q.O.R., Staffs Yeomanry
T. E. Rowell	North Shields	Dingle, J. (2nd Lieut.)	3rd Batt., Northumberland Fusiliers
T. Fredk, Thorne, Lancaster, Farey		Curtis, C. A.	Essex Yeomanry.
T. Fredk. Thorne, Lancaster, Farey & Co.	London	Chatterley, E.W.	London Rifle Brigade.
T. Fredk. Thorne, Lancaster, Farey & Co.	London	Downing, B. E.	Surrey Regt.
T. Fredk. Thorne, Lancaster, Farey & Co.	London	Robertson, R.	London Scottish.
T. Fredk. Thorne, Lancaster, Farey & Co.	London	Smith, W.A.	Royal Garrison Artillery.
T. Fredk. Thorne, Lancaster, Farey & Co.	London	Alcock, W. E.	Royal Field Artillery
T. Fuller Carter, Son & White	London	Bell, Norman, A.C.A. (Asst, Paymaster).	R.N.R
T. G. Shuttleworth & Son	Sheffield	Shuttleworth, E. R.	Public Schools Batt., Royal Naval Division
T. G. Shuttleworth & Son	Sheffield	Shuttleworth, K. G	Public Schools Batt., Royal Naval Division
T. G. Shuttleworth & Son	Sheffield	Simpson, A. R. F.	Coldstream Guards
T. Glen	East Retford	Glenn, C. T.	Sherwood Rangers Yeomanry
T. Ivor Jones & Co.	Swansea	Procter, R. C., A.C.A. (Capt.).	17th (Reserve) Batt., County of London Regt.
T. Johnston & Co.	Manchester	Johnston, S., A.C.A.	21st Batt., Royal Fusiliers.
T. Keens	Luton	Plummer, W. T. (2nd Lieut.).	East Anglian Royal Engineers

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T. Keens	Luton	Webb, F.	2nd Batt., Queen Victoria's Rifles
T. Mackie	Peterhead	Neish, R	Royal Field Artillery
T. R. G. Rowland	Stockton-on-Tees	Stephenson, W. H.	14th Worcester (Pioneers) Regt.
T. Smethurst & Co.	Manchester	Hamer, H. (Lieut.).	8th Batt., Royal North Lancs Regt.
T. Smethurst & Co.	Manchester	Sykes, J.D.	
T. Sterling	Johannesburg	Rowe, W. E.	South African Expeditionary Force.
T.C. Parkin	Sheffield	Coates, Walter	12th Batt. York and Lancashire Regiment.
T.C. Squance & Sons	London	Adamson, F.W.	Northumberland Yeomanry Hussars
T.E. Lowe	Wolverhampton	Orton, J. R. (Corpl.).	8th South Staffs
T.Fredk, Thorne, Lancaster, Farey & Co.	London	Lancaster, M.W.H	Universities and Public Schools Batt.
T.Fredk. Thorne, Lancaster, Farey & Co.	London	Moseley, E.	London Rifle Brigade
T.Fredk. Thorne, Lancaster, Farey & Co.	London	Tomkins, H. A	Middlesex Hussars
T.H. Taylor	Bishop Auckland	Tullett, J.C.	Northern Cyclist Batt.
T.H. Taylor	Bishop Auckland	Tullett, W.	Northern Cyclist Batt.
T.Keens	Luton	Turney, W.L.	R.A.M.C.
T.Mackie	Peterhead	Cowie, J.	Royal Garrison Artillery.
T.May & Co.	Leicester	Hubbard, J.L	Leicestershire Royal Horse Artillery
T.May & Co.	Leicester	Parker, F. N	Leicestershire Royal Horse Artillery
T.P. Deyes & Co.	Liverpool	Lewis, Wm. G., A.C.A	1st King's Liverpool City Batt.
T.P.McNaught & Co.	London	McNaught, Bruce R.	London Scottish.
Temple, Gothard & Co.	London	Watling, A. (Corporal).	Army Services Corps.
The British American Tobacco Co., Lim.	London	Clegg, T. H., A.C.A. (2nd Lieut.).	20th Service Batt., Manchester Regt
Thomas Bowden, Sons & Nephew	Newcastle-upon-Tyne	Mann, Leslie.	Quayside Co., 9th Batt.,Northumberland Fusiliers
Thomas Bowden, Sons & Newphew	Newcastle - upon - Tyne	Mc Kellen, F., A.S.A.A.	Newcastle Batt., Northumberland Fusiliers.
Thomas H. Casey & Son	Portsmouth	Adams, F.A.	Army Ordnance Corps.
Thomas H. Casey & Son	Portsmouth	Cave, Carl F., A.C.A. (Lieut.).	Army Service Corps.
Thomas H. Casey & Son	Portsmouth	Cooke, C.P.W.	R.A.M.C
Thomas H. Casey & Son	Portsmouth	Hook, A.E.(Lieut.).	Royal Wilts Yeomanry.
Thomas H. Casey & Son	Portsmouth	Kirkman, R. K., A.C.A.	H.A.C.
Thomas Paton Boyce & Co.	Bradford	Bowran, R.O., A.S.A.A.	16th West Yorkshire Regt.
Thomas Paton, Boyce & Co.	Bradford	Bentley, A. M. (2nd Lieut.).	R.G.A.
Thomas Paton, Boyce & Co.		Brooker, R.	3/4th West Riding (Howitzer)
Thomas Paton, Boyce & Co.	Bradford	Culloden, H. (Lance-Corporal).	16th West Yorkshire Regt.
Thomas Paton, Boyce & Co.	Bradford	Goldthorp, H. D. (2nd Lieut.)	A.S.C.
Thomas Paton, Boyce & Co.	Bradford	Ryall, H. (Sergeant).	R.A.M.C.
Thomas Paton, Boyce & Co.	Bradford	Squires, A.G.	Army Service Corps.
Thomas Paton, Boyce & Co.	Bradford	Todd, J. C.	16th West Yorkshire Regt.
Thomas Paton, Boyce & Co.	Bradford	Welsh, Aillan., A.C.A. (2nd Lieut.).	36th Batt., West Yorkshire Regt.
Thomas Silvey & Co.	Manchester	Barnett, F.	Royal Garrison Artillery
Thomas Silvey & Co.	Manchester	Lockwood, H.	East Lancs Royal Field Artillery
Thomas Silvey & Co.	Manchester	Pendergast, F.G. (Company Quarter-master-Sergeant).	7th Manchester (Territorials).
Thomas Taylor & Co.	Bishop Auckland	Wrench, J.G., A.S.A.A.	Lord Durham's Batt. (Kitchener's Army).
Thomas White	Londonderry	White, Gordon	Black Watch
Thomas, Paton Boyce & Co.	Bradford	Robertson, J. B., A.C.A.	16th West Yorkshire Regt.
Thomson Brodie & Lawson	Glasgow	Brodie, Thomson, C.A.	Inns of Court O.T.C.
Thomson Brodie & Lawson	Glasgow	Lawson, H. Muir, C.A.	2nd A/M Royal Flying Corps.
Thomson, Hill & Co.	London	Godfrey, Victor	Artists' Rifles, 28th County of London Regt.
Thomspn, Hill & Co.	London	Besch, R. C. F.	Artists's Rifles, 28th County of London Regt.
Thos. A. Pearce	Dorchester	Pearce, H.G., A.C.A.	1st Imperial Australian Expeditionary Force.
Thos. A. Pearce & Clayton	Dorchester	Barrow, C. J. (Sergeant).	1/4th Dorset Regt.
Thos. Bowden, Sons & Nephew	Newcastle-on-Tyne	Adam, A.B. (Corpl.)	Royal Army Medical Corps.
Thos. Bowden, Sons & Nephew	Newcastle-on-Tyne	Adam, G. (Lieut.)	Royal Engineers

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Thos. Bowden, Sons & Nephew	Newcastle-on-Tyne	Bowden, E. R., A.C.A. (2nd Lieut.).	† Killed	6th Northumberland Fusiliers.
Thos. Bowden, Sons & Nephew		Pattison, F.		Northumberland Hussars, Imperial Yeomanry
Thos. Bowden, Sons & Nephew		Wallis, A. B.		3rd Durham Light Infantry.
Thos. Bowden, Sons & Nephew	Newcastle-on-Tyne	Spencer, T.W., A.C.A. (2nd Lieut.).		9th Durham Light Infantry.
Thos. Smethurst & Co.	Manchester	Halstead, T. N., A.C.A.		20th (Service) Batt., Royal Fusiliers
Thos.A. Pearce & Clayton	Dorchester	Kibbey, F. (Corporal)		1st 4th Dorset Regt.
Thos.A. Pearce & Clayton	Dorchester	Smith, E.L.		Inns of Court O.T.C.
Thrale C. Martin	Newcastle - upon -Tyne	Cooper, D.J. (Lieut.).		Army Service Corps
Thrale C. Martin	Newcastle-upon-Tyne	Dixon, R. N.		8th Durham Light Infantry
Thrale C. Martin	Newcastle -upon- Tyne	Eggleton, H.		Durham University O.T.C.
Thrale C. Martin	Newcastle-Upon-Tyne	Hilton, J. E		Durham University O.T.C
Thrale C. Martin	Newcastle-upon-Tyne	King, O. T.		R.F.A.
Thrale C. Martin	Newcastle-upon-Tyne	Punshon, J. W. (Sergt.).		16th Northumberland Fusiliers.
Tildesley & Page	Wolverhampton	Caswell, C.		5th South Staffs (T.F.).
Tildesley & Page	Wolverhampton	Devitt, A. (Corporal).		Royal Engineers.
Tildesley & Page	Wolverhampton	Ivens, R. T.		6th South Staffs (T.F.).
Tildesley & Page	Wolverhampton	Littlehales, A.D.		Inns of Court O.T.C.
Tildesley & Page	Wolverhampton	Oliver, E. P (Corporal)		Army Ordnance Corps
Tildesley & Page	Wolverhampton	Page, E. W., A.C.A. (2nd Lieut.).		36th South Staffs Regt
Timms & Walker	Derby	Phillips, Sidney		3rd Sherwood Foresters
Titchmarsh & Miller	Ipswich	Garnham, Ernest		1st East Anglian R.A.M.C.
Titchmarsh & Miller	Ipswich	Miller, Herbert. A.C.A. (Major)		Essex and Suffolk Royal Garrison Artillery
Titus Thorp & Ainsworth	Preston	Welch, R. H. (2nd Lieut.)		King's Own Royal Lancaster Regt.
Titus Thorp & Ainsworth	Preston	Conner, J.		Liverpool Scottish
Touche, Faller & Co.	Buenos Aires	Allen, W. A. T.		Officers' Training Corps.
Touche, Faller & Co.	Buenos Aires	Boadle, S.J.		Officers' Training Corps.
Touche, Faller & Co.	Buenos Aires	Jones, R.C.		Officers' Training Corps.
Touche, Faller & Co.	Buenos Aires	Oliver, E. C. (Asst. Paymaster.).		Royal Navy
Touche, Faller & Co.	Buenos Aires	Painter, A. C. (Asst. Paymaster)		Royal Navy
Touche, Faller & Co.	Buenos Aires	Wilkins, E.T., A.C.A. (Lieut.).		Royal Marines.
Toy Campbell & Co.	London	Davis, Ivor H., A.C.A. (2nd Lieut.).		8th Batt. Welsh (pioneers) Regt.
Toy, Campbell & Co.	London	Anderson, C. N.		4th Batt., Cameron Highlanders.
Toy, Campbell & Co.	London	Chardin, F.W. (Sub Lieut.).		R.N.V.R.
Toy, Campbell & Co.	London	Crowhurst, L. H.		3rd Batt., Essex Cyclist Regt.
Toy, Campbell & Co.	London	Link, Geoffrey		Universities and Public Schools Royal Fusilliers.
Toy, Campbell & Co.	London	MacIntyre, R. H. (Lance Corporal).		Inns of Court O.T.C
Toy, Campbell & Co.	London	Malsch, WM. James. A.C.A. (2nd Lieut.)		West Riding Regt.
Toy, Campbell & Co.	London	Storey, A.G.		4th Batt., Essex Rifles
Treasurer's Department	Monmouthshire	Stafford, P. H. (Sergt.).		No.4 Section, Welsh Divisional Signal Column
Tribe, Clark & Co.	Bristol	Weir, G. M		6th Batt., Gloucester Regt.
Tribe, Clarke & Co.	Bristol	Bennett, R. M., A.C.A		R.A.M.C.
Tribe, Clarke & Co.	Bristol	Middleton, F. W		6th Batt., Gloster Regt
Tribe, Clarke & Co.	Bristol	Mills, F.H., A.C.A		12th (Service) Batt., Gloster Regt.
Tribe, Clarke & Co.	Bristol	Wright, E.		12th Batt. Gloster Regt.
Tribe, Clarke, Painter & Co.	London	Bamberger, W.E.W.		
Turquand, Youngs & Co.	London	Lawson, F., A.C.A. (2nd Lieut.).		9th Batt., Royal Berkshire Regt.
Tyler & Wheatcroft	Birmingham	Muggleton, B. C (Staff- Sergt.).		Army Ordnance Corps
Tyler & Wheatcroft	Birmingham	Mercer, H.N. (Corporal).		17th Royal Warwicks.
Urban District Council	Wombwell	Wallis, F., A.S.A.A. (Quartermaster-Sergt.).		2/5th Yorks and Lancs Regt.
V.S. Wright	London	Gourlay, D.T.W. (Corporal).		18th Batt., Royal Fusiliers
Vasey, Oliver & Co.	South Shields	Irvin, David (Lieut.).		16th Northumberland Fusiliers.
Vasey, Oliver & Co.	South Shields	Potts, Harold		Army Service Corps.
Vellacott, Miller & Co.	London	Ballard, A.H.		Inns of Court O.T.C.

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Vellacott, Miller & Co.	London	Dawney, C.S.		London Scottish
Vellacott, Miller & Co.	London	Thompson, H. C. S., A.C.A. (1st Lieut.).	§ Wounded	Army Service Corps.
Vellacott, Miller & Co.	London	Thompson, H.C.S., A.C.A. (Lance Corpl.)		"C" Co, London Scottish
Vellacott, Miller & Co.	London	White, J. H. (Sergeant.).		2nd, 16th BattLondon Battery, R.F.A
Viney, Price & Goodyear	London	Apps, G. A., A.C.A. (2nd Lieut.).		3rd Essex Regt.
Viney, Price & Goodyear	London	Boustred, R. W.		28th Batt., London Regt.
Viney, Price & Goodyear	London	Burlace, F.W.		6th Batt., London Regt.
Viney, Price & Goodyear	London	Carrington, F. J.		Royal Flying Corps.
Viney, Price & Goodyear	London	Chapman, R. V. (Sub-Lieut.).		Royal Naval Division.
Viney, Price & Goodyear	London	Cregan, H. Q., A.C.A. (Acting Paymaster)		Army Pay Corps
Viney, Price & Goodyear	London	Dean, E.A.		H.A.C.
Viney, Price & Goodyear	London	Dodds-Price, K. J.		28th Batt., London Regt.
Viney, Price & Goodyear	London	Garner-Smith, E. J., A.C.A. (Lieut.).	† Killed	24th County of London (Queen's).
Viney, Price & Goodyear	London	Giels, W.		Army Pay Corps.
Viney, Price & Goodyear	London	Green, A.G.		Inns of Court O.T.C.
Viney, Price & Goodyear	London	Hayman, H. J.		21st City of London Regt.
Viney, Price & Goodyear	London	Hooton, B. W		London Scottish
Viney, Price & Goodyear	London	Jackson, H. E. (Lance-Corporal).		Queen Victoria's Rifles/
Viney, Price & Goodyear	London	Newman, L. B.		Royal Bucks Yeomanry
Viney, Price & Goodyear	London	Rambant, H.C. (2nd Lieut.).		Bedfordshire Yeomanry.
Viney, Price & Goodyear	London	Read, H.		4th London Howitzer Brigade, R.A.
Viney, Price & Goodyear	London, Belfast.	Stewart, A. L. (Lieut.).		6th Batt., London Regt.
Viney, Price & Goodyear	London	Thomason, F. L. (2nd Lieut.).		6th Batt., Royal Fusiliers.
Viney, Price & Goodyear	London	Thompson, A. H., A.C.A.		London Scottish.
Viney, Price & Goodyear	London	Watkins, S.J.		H.A.C.
Viney, Price & Goodyear	London	White, W. H.		Expeditionary Field Canteen
Viney, Price & Goodyear	London	Williams, Wm. (Lance- Corporal).		15th Royal Welsh Fusiliers.
Viney, Price & Goodyear	London	Woodhams, F., A.C.A.		London Rifle Brigade.
W. & J. H. Trease	Nottingham	Trease, R. E., A.C.A.		Notts, R.H.A.
W. A. Browne & Co.	London	Leeds, F. R., A.C.A.		Royal Fusiliers.
W. A. Browne & Co.	London	Skevington, A. P. (Lance- Corporal)		Artists' Rifles
W. A. Browne & Co.	London	Young, J. H., A.C.A. (Lieut.).		The Queen's
W. A. Schultz & Co.	London	Brown, G. C., A.C.A.		11th Batt. Royal Fusiliers.
W. A. Schultz & Co.	London	Fearnley, W. H., A.C.A. (Acting Paymaster)		War Office (Dublin)
W. A. Schultz & Co.	London	Manwaring, O. D		6th Batt., City of London Regt.
W. A. Schultz & Co.	London	Schultz, A. E.		11th Batt., South Staffs Regt.
W. A. Shultz & Co.	London	Stewart, F. L		5th Batt., City of London Regt.
W. B. Jones	London	Stacey, A.H.		Motor Gun Secrion, 4/3rd Batt., City of London Royal Fusiliers.
W. B. Keen & Co.	London	Ambler, J. L., A.C.A.		H.A.C.
W. B. Keen & Co.	London	Bass, R. H.		6th City of London Rifles.
W. B. Keen & Co.	London	Gripper, B. J. (Lieut.).		1st Batt. Herts Territorials.
W. B. Keen & Co.	London	Guest, P. A. (Corpl.).		Queen's (Territorials).
W. B. Keen & Co.	London	Harris, Trevor		Royal Naval Volunteers
W. B. Keen & Co.	London	King, E. G.		R.N.A.S., Anti-Aircraft.
W. B. Keen & Co.	London	King, J. A.		R.A.M.C.
W. B. Keen & Co.	London	Laurence, D. W.		Royal Irish.
W. B. Keen & Co.	London	Staples, H. J.		Duke of Cornwall's Light Infantry
W. B. Kenn & Co.	London	Allwright, A. B.		R.N.A.S., Anti-Aircraft.
W. B. Peat & Co.	London	Alldread, W. T.		Scottish Horse.
W. B. Peat & Co.	London	Anthony, A.		Anti-Aircraft Corps (Royal Naval Air Service).
W. B. Peat & Co.	Middlesbrough	Arnett, A. L.		Yorkshire Hussars.
W. B. Peat & Co.	York	Atkinson, F.		Royal Garrison Artillery.
W. B. Peat & Co.	Middlesbrough	Bartley, R.		18th Service Batt., Northumberland Fusiliers.

With the colours; a list of Chartered and Incorporated Accountants and their Clerks who are serving with the British Forces on land and sea, 1914-1916

Firm	Firm location	Name		Force joined
W. B. Peat & Co.	London	Batten, J. (Sergeant).		12th County of London.
W. B. Peat & Co.	London	Bowser, H. F. (2nd Lieut.).		7th Batt. Middlesex Regt.
W. B. Peat & Co.	Cardiff	Boyce, R. E		Royal Field Artillery.
W. B. Peat & Co.	London	Brighten, R. D. J. (2nd Lieut.).	† Killed	5th Beford Regt.
W. B. Peat & Co.	Barrow	Curwen, W. (2nd Lieut.).		14th Service Batt., Cheshire Regt.
W. B. Peat & Co.	London	Cuthbertson, H.		Army Service Corps.
W. B. Peat & Co.	London	Dashwood, A. C. H. (2nd Lieut.).		6th Batt. Royal Fusiliers (Special Reserve).
W. B. Peat & Co.	London	Digby, A. E., A.C.A. (2nd Lieut.)		Royal Marine Light Infantry
W. B. Peat & Co.	London	Drysdale, H. D., A.C.A. (2nd Lieut.).		13th Batt., Highland Light Infantry
W. B. Peat & Co.	London	Dyer, H.		London Rifle Brigade.
W. B. Peat & Co.	Leeds	Franks, R. V. (Sergeant)		Royal Engineers, Scots Greys.
W. B. Peat & Co.	London	Garwood, R. E.		Army Veterinary Corps.
W. B. Peat & Co.	London	Gyton, L. R.		London Rifle Brigade (5th City of London).
W. B. Peat & Co.	London	Hadden, R. C., A.C.A.		Army Service Corps.
W. B. Peat & Co.	Barrow	Haynes, R. A. (2nd Lieut.)		4th East Lancashire Brigade (The Cumberland Artillery), R.F.A.
W. B. Peat & Co.	London	Henderson, M. S.		London Scottish (14th County of London).
W. B. Peat & Co.	Middlesbrough	Heslop, R.		4th Platoon, C Company, 9th Batt. West Riding Regt. (The Duke of Wellington's).
W. B. Peat & Co.	London	Hicks, F. W		Royal Fusiliers (Territorials)
W. B. Peat & Co.	London	Hill, W. J		Royal Army Medical Corps
W. B. Peat & Co.	York	Jackson, C. A.		Records Office (West Yorkshire Regt.)
W. B. Peat & Co.	Leeds	Jackson, J. T. H.		Royal Field (Leeds) Artillery (T.).
W. B. Peat & Co.	London	Kimpton, G.		Royal Army Medical Corps.
W. B. Peat & Co.	Barrow	Kitchen, H. (Lance-Corporal).		10th Batt., King's Own Royal Lancashire Regt.
W. B. Peat & Co.	London	Lawrence, L. B.		5th Batt., Royal Inniskilling Fusiliers.
W. B. Peat & Co.	London	Lyon, C. C., A.S.A.A. (Lance - Corpl.).		Royal Engineers
W. B. Peat & Co.	London	May, C. W. P. (2nd Lieut.).		Royal Flying Corps.
W. B. Peat & Co.	London	Mulligan, A		2nd Batt., Queen Victoria's Rifles
W. B. Peat & Co.	London	Newton, A. G (2nd Lieut.).		Essex Regt
W. B. Peat & Co.	London	O'Malley, W. J. (2nd Lieut.).		6th London Brigade, Royal Field Artillery
W. B. Peat & Co.	London	Payne, C. B.		Westminster Dragoons
W. B. Peat & Co.	Cardiff	Pocklington, H. D. R		7th (Reserve) Batt. (Cyclists), Welsh Regt.
W. B. Peat & Co.	London	Pratt, S. H. (2nd Lieut.).		5th Batt., Royal Fusiliers.
W. B. Peat & Co.	London	Pryer, S. C.		12th County of London.
W. B. Peat & Co.	London	Pym, F. L.		Inns of Court Officers' Training Corps.
W. B. Peat & Co.	Barrow	Richardson, R. C. (2nd Lieut.).		4th West Yorkshire Regt.
W. B. Peat & Co.	London	Rob. T. A. H.		5th London Rifle Brigade
W. B. Peat & Co.	London	Schulte, E. L		Middlesex Yeomanry
W. B. Peat & Co.	London	Stanley, A.G.		Welsh Fusiliers
W. B. Peat & Co.	London	Sutton, V. C. W.		Honourable Artillery Company
W. B. Peat & Co.	Barrow	Teasdale, F. J.		10th Batt., King's Own Royal Lancashire Regt.
W. B. Peat & Co.	Leeds	Thompson, C. H.		Royal Engineers.
W. B. Peat & Co.	Leeds	Tomlinson, W. H		Royal Field (Leeds) Artillery (Territorials)
W. B. Peat & Co.	London	Wackerbath, H. P.		Army Pay Corps.
W. B. Peat & Co.	Leeds	Walker, C.		Army Record Office (York).
W. B. Peat & Co.	Barrow	Walker, F. C. (C. Q.M. Sergeant).		2/4th Yorkshire Regiment.
W. B. Peat & Co.	London	Walker, F. J., A.C.A.	† Killed	Manchester Regt., 6th Battalion.
W. B. Peat & Co.	London	Walker, H. S.		Army Pay Corps.
W. B. Peat & Co.	Middlesborough	Wilson, J. R.		Royal Engineers
W. B. Peat & Co.	Middlesborough	Wintersgill, C.		Royal Garrison Artillery
W. B. Peat & Co.	London	Young, D		Honourable Artillery Company
W. B. Peat & Co.	London	Askin, R. C. (2nd Lieut.).		20th Hussars.
W. B. Peat & Co.	Middlesbrough	Cains, S. M.		"H" Company, 4th Reserve Batt. Yorkshire Light Infantry
W. B. Peat & Co.	Leeds	Carlisle, G. C.		Leeds University Officers' Training Corps.

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Firm	Firm location	Name		Force joined
W. Bolton & Co.	Manchester	Cunliffe, W. S., A.C.A. (Capt.).		19th (Service) Batt., Manchester Regt.
W. C. Black	Portsmouth	Morley, A.		3rd Hants Regt.
W. C. Eddis & Sons	Toronto	Pratt, W. (Quartermaster-Sergeant-Major)	† Killed	3rd Batt., Canadian Expeditionary Force.
W. C. Eddis & Sons	Toronto	Ross, G. F. (Flight Sub-Lieut.).		Naval Service.
W. C. MacBean	Peterhead	Allan, R.,		5th Gordons
W. Carr & Co.	Barnsley	Oxley, H., F.S.A.A. (Lieut. And Quartermaster)		Barnsley Batt., York and Lancaster Regt.
W. Chadwick & Sons	Hyde	Chadwick, E. N.		10th Seaforth Highlanders.
W. Chadwick & Sons	Hyde	Greenwood, T. W.		10th Seaforth Highlanders
W. Clayton	Leeds	Browning, H.		Leeds Batt. (Prince of Wales' Own) West Yorkshire Regt.
W. D. Goatly & Son	London	Goatly, C. R. A., A.S.A.A. (2nd Lieut.)		Penang Volunteers, S.S.
W. Dennis Wood	Mexborough	Bellamy, C.		6th Batt., Rifle Brigade
W. Dunhill	Dewsbury	Hopwood, H.F. (Third Writer)		Royal Naval Reserve
W. E. Nelson & Co.	Liverpool	Kinghorn, W.		6th Batt., King's Liverpool Regt. (Territorials)
W. E. Nelson & Co.	Liverpool	Rimmer, H.		6th Batt., King's Liverpool Regt. (Territorials)
W. E. Rider, Cooper & Co.	Birmingham	Rider, W. E., A.S.A.A. (Captain).		Army Service Corps
W. E. Rider, Cooper & Co.	Birmigham	Yule, C. J		Army Pay Corps
W. E. Sykes	Huddersfield	Sykes, W. E. A.C.A		Royal Horse Artillery
W. E. Sykes	Huddersfield	Wood, Arthur		3rd Duke of Wellington's Regt
W. Ernest Scott	Hull	Priest, R. E. P.		25th Brigade, R.F.A. (T.).
W. Fortune & Son	West Hartlepool	Akers, C. C., A.S.A.A. (2nd Lieut.).		3rd Northumbrian Div., Ammunition Column, R.F.A. (T.).
W. G. Hodges	Bloemfontein	Leith, A. S.		Bloemfontein Town Guard.
W. G. rayner & Co.	London	Ashworth, R. (Asst. Paymaster).		R.N.R.
W. G. Rayner & Co.	London	Morris, S.T		Asst. Paymaster, R.N.R
W. G. Rayner & Co.	London	Straker, S.		London Rifle Brigade (Territorials)
W. Gaunt	Leeds	Cryer, J. C.		1st West Riding Brigade (3rd Battery) Royal Field Artillery.
W. H. Jack & Co.	Glasgow	Chalmers, G. K.		Scottish Horse.
W. H. Jack & Co.	Glasgow	Ritchie, P. C., F.S.A.A. (Lance Corpl.).		5th Scottish Rifles
W. H. Payne & Co.	London	Payne, W.H., Junr.		1st Public School Batt., Royal Fusiliers
W. H. Shaw & Son	Dewsbury	Brooke, H., A.C.A. (Acting Paymaster)		Army Pay Dept.
W. H. Smith	Leeds	Bottomley, S.		Royal Army Medical Corps.
W. Herbert Smith	Leeds	Atkinson, G. R.		4th Company, Leeds Batt. West Yorkshire Regt.
W. J. Bennett	Cardiff	Harland, N.		No.4 Platoon, No. 1 Company, Commercial Batt., 10th Welsh Regt.
W. J. King & Son	Gravesend	Ashdown, Douglas (Lance-Corpl.)		R.W. Kents
W. J. King & Son	Gravesend	Pittock, F. A.		R.F.A.
W. J. King & Son	Gravesend	Young, Sydney (Lance Corporal)		7th London T.F.
W. J. Macdonald	Tain	Macdonald, R. R. M (Lieut.).		4th Seaforths
W. J. Macdonald	Tain	Thompson, J.		4th Seaforths
W. K. Snow, F.S.A.A.	Guildford	Dyer, R. G.		Hants Royal Garrison Artillery (T.)
W. Keller Snow	Guildford	Clark, J.		5th Queen's Royal West Surrey Regt.
W. Keller Snow	Guildford	Mills, A.E		Army Service Corps
W. L. Moore & Son	Preston	Moore, Keith Haydon, A.C.A. (Lieut.).	† Killed	4th Loyal North Lancs Regt.
W. L. Scott	Peterhead	Mackay, E. D		3rd Batt. Royal Scots
W. Macbean	Peterhead	Webster, W.		R.A.M.C (Aberdeen)
W. McIntosh Whyte	London	Harrison, F. O. P., A.S.A.A. (Lieut.)		34th Div. Train, Army Service Corps.
W. Nicklin	Manchester	Flynn, B. A. A.		10th Batt., Royal Dublin Fusiliers.
W. P. Shelmerdine	Manchester	Tomlinson, J.		32 East Lancs Field Ambulance, R.A.M.C.
W. Percy Vickerman	Hull	Gresham, L. S. (2nd Lieut.).		2/4th Batt., E. Yorks Regt.
W. Picton Jones	Swansea	David, E. H.		Bedford Regiment.
W. R. Hamilton & Co.	Nottingham	Morell, K. W. (Lance-Corpl.).		5th Grimsby Batt.
W. R. Hamilton & Co.	Nottingham	Pratt, F. N. (2nd Lieut.).		3rd York and Lancs Regt.
W. Robson Boyd	Great Grimsby	Cronin, W.		H.A.C.
W. Robson Boyd	Great Grimsby	Frith, G.		R.F.A.
W. T. Graham & Co.	Belfast	Spence, J.M.		14th Batt., Royal Irish Rifles

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W. T. Walton	West Hartlepool	Groves, T. J. (2nd Lieut.).		28th Northumberland Fusiliers.
W. T. Walton & Son	West Hartlepool	Marston, A. F. (Staff-Sergt.).		5th Batt., Durham Light Infantry.
W. T. Walton & Son	West Hartlepool	Watt, T		21st Reserve Batt., Durham Light Infantry
W. Vincent Vale	Wolverhampton	Johnson, G. H.		Base Co., 5th South Staffs Regt. (Territorials)
W.A. Browne & Co.	London	Pendred, E.N.		R.A.M.C.
W.A. Schultz & Co.	London	Wright, C., A.C.A.		Middlesex Yeomanry.
W.Arthur Smith	South Shields	Smith, Arthur		Argull & Sutherland Highlanders.
W.B Peat & Co.	Middlesborough	Howitt, H.G., A.C.A (Adjutant)		Alexandra, Prince of Wales Own, 4th Yorks Regt
W.B. Keen & Co.	London	Baker, A.W,		Honourable Artillery Company
W.B. Keen & Co.	London	Bryan, H.V., A.C.A.		H.A.C
W.B. Keen & Co.	London	Copinger, T.P.		H.A.C.
W.B. Keen & Co.	London	Horscroft, H.		R.N.A.S. Transport
W.B. Keen & Co.	London	Kay, W.G (Private)		Artists
W.B. Keen & Co.	London	Lake, G.V		City of London R.F.A
W.B. Keen & Co.	London	Last, C.E		3rd City of London Royal Fusiliers
W.B. Keen & Co.	London	Mackey, W J. (Sergt.- Major)		R.F.A
W.B. Keen & Co.	London	Willcox, A.E.		8th Batt. Rifle Brigade.
W.B. Peat & Co.	London	Austen, C.C		Royal Army Medical Corps.
W.B. Peat & Co.	Barrow	Brunskill, A.A.J. (Sergeant).		14th Batt., Argyll and Sutherland Highlanders
W.B. Peat & Co.	Middlesbrough	Burns, N		Scottish Horse, Imperial Yeomanry
W.B. Peat & Co.	London	Charles, F.W. (2nd Lieut.).		1st City of London Fusiliers
W.B. Peat & Co.	London	Clark, G.H.		10th Royal Fusiliers
W.B. Peat & Co.	Middlesbrough	Davis, H		Alexandra, Princess o f Wales' Own , 4th Yorks Regt.
W.B. Peat & Co.	Middlesbrough	Easton, A.L.		151st Heavy Battery, Royal Garrison Artillery.
W.B. Peat & Co.	London	Easton, G.H. (2nd Lieut.).		8th Hussars.
W.B. Peat & Co.	London	Garratt, O. D., A.S.A.A. (Co. Q.M. Sergeant).		4th Batt., City of London Royal Fusiliers.
W.B. Peat & Co.	London	German, A. G.		Inns of Court O.T.C.
W.B. Peat & Co.	London	Gibb, W. I.		Inns of Court O.T.C.
W.B. Peat & Co.	London	Gibbons, M.		Scottish Horse.
W.B. Peat & Co.	Barrow	Granville, F.		Royal Field Artillery.
W.B. Peat & Co.	York	Hunter, D.		Yorkshire Dragoons (Territorials).
W.B. Peat & Co.	Middlesbrough	Huntley, C.H.		Royal Marines.
W.B. Peat & Co.	London	Linken, G.E.		Royal Army Medical Corps.
W.B. Peat & Co.	Middlesbrough	McDonald, C.		H Company, 4th Reserve Batt., Yorkshire Light Infantry Regt.
W.B. Peat & Co.	Nottingham	McNicol, D.F.	† Since died	"Sherwood Foresters," 13th Notts and Derbyshire Regt.
W.B. Peat & Co.	London	Mearns, S.H., C.A. (Assistant Paymaster).		Royal Navy.
W.B. Peat & Co.	Middlesbrough	Menzies, J.H.		Yorkshire Hussars (5th Cavalry Reserve).
W.B. Peat & Co.	London	Millican, F		Artists's Rifles
W.B. Peat & Co.	Middlesborough	Mitchell, J		Durham University Officers' Training Corps
W.B. Peat & Co.	Middlesbrough	Pearson, C.		4th Platoon, C Company , 9th Batt. West Riding Regt. (The Duke of Wellington's)
W.B. Peat & Co.	London	Peat, C.U. (2nd Lieut.).		City of London Rough Riders.
W.B. Peat & Co.	London	Peat, R.M., B.A., A.C.A. (Lieut.).		City of London Rough Riders.
W.B. Peat & Co.	London	Ramsden, R.W., A.C.A. (Lieut.).		Army Pay Department.
W.B. Peat & Co.	London	Read, A.H. (2nd Lieut.).		3rd Batt., Royal Sussex Regt.
W.B. Peat & Co.	London	Sanders, H.J., A.C.A.		Royal Warwickshire (1st County of Birmingham Battalion).
W.B. Peat & Co.	London	Semple, R.		London Scottish (14th County of London).
W.B. Peat & Co.	London	Sharpe, A.A.		Middlesex Regt. (Territorials).
W.B. Peat & Co.	Middlesbrough	Shaw, R.G.		4th Platoon, C Company, 9th Batt. West Riding Regt. (The Duke of Wellington's).
W.B. Peat & Co.	London	Shaw, R.R., C.A. (Assistant Pay-master).		Royal Navy.
W.B. Peat & Co.	London	Tuckwell, H.M.S. (2nd Lieut.).		Royal Field Artillery.
W.B. Peat & Co.	London	Ward, W. (2nd Lieut.).		Royal Marine Light Infantry
W.B. Peat & Co.	Middlesbrough	Williamson, H.V.		Royal Marines.
W.B. Peat & Co.	London	Adams, R.		Artists (28th Country of London)

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W.B. Peat & Co.	London	Collins, B.		Honourable Artillery Company.
W.B. Peat & Co.	Darlington	Coverdale, J.W. (Lance-Corporal).		9th Durham Light Infantry.
W.B. Peat & Co.	London	Smith G.		"Sherwood Foresters, " 12th Notts and Derby Regt.
W.B. Peat & Co.	London	Smith, G.J.S.		Wireless Telegraph Department Staff, Royal Navy.
W.B. Peat & Co.	London	Smith, H.A. (Asst. Paymaster).		Royal Navy.
W.B.Keen & Co.	London	Hogg, F.A.		King's Royal Rifles.
W.B.Keen & Co.	London	Keen, A.C., A.C.A (Capt and Adjutant)		7th Battalion Middlesex T.R
W.B.Peat & Co.	Cardiff	Cooper, L.H.		"B" Reserve Battery, Honourable Artillery Company.
W.C. MacBean	Peterhead	Davie, J.		5th Gordons.
W.C. Wickham	London	Smith, V.G.		Dorset Regt.
W.C.Eddis & Sons	Toronto	Eddis, A.G. (Lieut.).	† Killed	3rd Batt., Canadian Expeditionary Force.
W.D. Goatley	London	Church, T.E.		2nd East Anglian Brigade, Royal Field Artillery.
W.E. Rider, Cooper & Co.	Birmingham	Colesworthy, H.E.		A.S.C.
W.G. Rayner & Co.	London	Rayner, W.A., A.S.A.A.		Assistant Paymaster, R.N.R.
W.G.Rayner & Co.	London	Ladefoged, E		28th County of London (Territorials)
W.H. Jones & Co.	Liverpool	Llewellyn, W.L1.		Liverpool Scottish.
W.H. Payne & Co.	London	Rumsey, W.H.		2nd Batt., 6th City of London Regt.
W.H. Smith	Leeds	Wardale, J.		Royal Field Artillery.
W.H. Smith	Leeds	Watherstone, F.		Royal Field Artillery.
W.H.Hirst	Leeds	Hirst, Thomas		2nd Life Guards
W.J. Bennett	Cardiff	Hoare, Alex. C (Lance-Corporal.).		Signal Troop, C Squadron, South Wales Mounted Brigade
W.J. Ford	Bristol	Howell, G, S		4th Gloucester Regt. (Territorials)
W.J. King & Son	Gravesend	Day, Wm., Junr. (Lieut.).		Kent Brigade Co., Army Service Corps
W.J. King & Son	Gravesend	Elvidge, C.E.		R.W. Kents.
W.J. Smith & Son	London	Hope, D.		Royal Field Artillery
W.M. Bayliss	Oxford	Bayliss, B. (Lance-Corpl.).		Oxford and Bucks Light Infantry
W.Peat & Co.	London	Keegan, E.J		Royal Marine Artillery
W.Peat & Co.	London	Laird, J.D (2nd Lieut.).		5th Batt., Royal Fusiliers
W.Percy Vickerman	Hull	Cockin, H.		R.A.M.C.
W.Robson Boyd	Great Grimsby	Smith, H.C.		10th Lincolns.
W.Rowland Waller & Co.	London	Cock, Federick George		London Rifle Brigade.
W.S. Robinson	Scarborough	Watson, H.J.		161st (Yorks) Brigade, R.F.A.
W.S. Robinson, F.C.A.	Scarborough	Coulson, E.T.,A.C.A (Co.Q.M. Sergeant).		5th Batt. Yorkshire Regt.
W.Spencer Jones & Co.	Liverpool	Jones, W. Spencer, A.C.A.		2nd City Batt. Liverpool
W.T. Bell & Co.	Manchester	Ward, George		Manchester University Officers'
W.T. Graham & Co.	Belfast	Essex, W.		Inns of Court O.T.C.
W.T. Graham & Co.	Belfast	Hind, E.W.J (Corpl.).		14th Batt., Royal Irish Rifles
W.T. Walton & Sons	West Hartlepool	Walton, H.W.		Administrative Office, No. 2 Fortress, West Hartlepool
W.Vincent Vale	Wolverhampton	Vale, H.V.		3rd North Midland Field Artillery, R.A.M.C. (Territorials).
Wainwright, Son & Co.	Ashton-under-Lyne	Platt, T. A., A.C.A.		Expeditionary Force
Wakefield, Dodd & Thornely	Chester	Jackson, G. F., A.S.A.A. (Staff Sergt.-Major).		Army Service Corps.
Wall & Tanfield	Birmingham	Sutton, D. B.		35th Warwickshires
Wallace, Smith & Kenion	Liverpool	Kenion, H.C., A.C.A (Sergt.)		King Edward's Horse
Walter Dawson & Son	Dewsbury	Dawson, Gilbert, A.C.A.		Royal Naval Aero.
Walter Humphreys & Co.	Stockport	Beecroft, W.H.		1/6th Batt. Manchester Regt., East Lancashire Territorial Division
Walter Hunter & Co.	Newport, Mon.	Richardson, R. W. (Received Commision.).		4th Service Batt., North Staffordshire Regt.
Walter J. Smith & Son	London	Elledge, W.		Civil Services Rifles.
Walter Meacock & Co.	Newport, Mon	Avery, J.F		12th Gwent Batt., South Wales Borderers.
Walter, Hunter & Co.	Newport	Thomas, R. C. L. (Lieut.).		1st Batt. Monmouthshire Regt.
Walton, Watts & Co.	Machester	Crummack, E. S. (Corporal).		20th Signal Co. (Royal Engineers).
Walton, Watts & Co.	Manchester	Drew, D. E.		Inns of Court O.T.C.
Walton, Watts & Co.	Manchester	Ellis, C.W.		29th (R.) Batt., Royal Fusiliers.
Walton, Watts & Co.	Manchester	Fraser, Harry Clegg (Lance-Corpl.).		16th Batt., Manchester Regt.

With the colours; a list of Chartered and Incorporated Accountants and their Clerks who are serving with the British Forces on land and sea, 1914-1916

Firm	Firm location	Name		Force joined
Walton, Watts & Co.	Manchester	Pierce, R.		East Lancs R.F.A.
Walton, Watts & Co.	Manchester	Pilling, F.H.		36th Manchester Regt.
Walton, Watts & Co.	Manchester	Stretch, F.G. (Sergt.).		16th Manchester Regt.
Ware, Hellyer & Co.		Ware, Ralph, A.C.A.		Officers' Training Corps.
Watchorn & Downing	Leicester	Downing, G. A., A.C.A. (Staff Sergt.-Major)		Army Service Corps.
Waterworth, Rudd & Hare	Blackburn	Boothman, J. W.		Royal Army Medical Corps.
Waterworth, Rudd & Hare	Blackburn	Clough, J.W.		Army Service Corps
Waterworth, Rudd & Hare	Blackburn	Doxey, William Herbert		22nd Batt., Manchester Regt.
Waterworth, Rudd & Hare	Blackburn	Grimshaw, William		4th East Lancashire Regt. (T.).
Waterworth, Rudd & Hare	Blackburn	Parker, Pelham (Sergt.).		Army Service Corps
Waterworth, Rudd & Hare	Blackburn	Rodgers, Thomas Bernard		22nd Batt., Manchester Regt.
Waterworth, Rudd & Hare	Blackburn	Sanderson, Robert		10th (Scottish) King's (Liverpool) Regt
Waterworth, Rudd & Hare	Blackburn	Taylor, Frank (Corporal)		Army Ordnance Corps
Waterwoth, Rudd & Hare	Blackburn	Wray, John David		2nd West Lancashire Royal Field Artillery.
Watling, Parker & Co.	Bristol	Bennett, R. M.		Officers' Training Corps.
Watling, Parker & Co.	Bristol	Watling, John Basil (2nd Lieut.).		Royal Engineers (South Midland).
Watson, Heslop & Sansom	Darlington	Heslop, T.		
Watson, Heslop & Sansom	Darlington	Pearson, D.L.		
Watson, Sowter & Co.	Derby	Whitehead, Stanley		Public Schools Battalion, Royal Fusiliers
Webb & Hall	Manchester	Butterworth, W.		3/6th Manchesters (Territorials)
Webb & Hall	Manchester	Ford, Frank A.		Royal Engineers, East Lancashire Territorials.
Webb & Hall	Manchester	Greaves, A.S. (2nd Lieut.).	* Prisoner	13th Batt., Lancashire Fusiliers
Webb & Hall	Manchester	Webb, Frank D. (Staff Sergeant.).		16th Manchesters
Webb, Read, Hegan, Callingham & Co.	Winnipeg	Hill, C.A.T., F.C.A (Co. Sergt.- Major).		27th Canadian Battalion
Wederell, Trenow, Gillatt & Co.	London	Bird, Leslie W. (2nd Lieut.).		11th Essex
Wederell, Trenow, Gillatt & Co.	London	Cooper, Reginald Percy (2nd Lieut.).		Manchester Regt.
Wederell, Trenow, Gillatt & Co.	London	Edwards, R. (2nd Lieut.).	† Killed	6th Rifle Brigade.
Wederell, Trenow, Gillatt & Co.	London	Parry, Norman Ernest (2nd Lieut.).		1st 13th London Regt. (Kensington Rifles).
Wederell, Trenow, Gillatt & Co.	London	Ryley, E.J.		8th Cyclists Batt., Essex Regt.
Wederell, Trenow, Gillatt & Co.	London	Trenow, Geoffrey F., A.C.A. (2nd Lieut.).		London Rifle Brigade
Wederell, Trenow, Gillatt & Co.	London	Tuck, Duncan Beresford (2nd Lieut.).		16th Middlesex.
Wederell, Trenow, Gillatt & Co.	London	Watson, Stafford F.		Queen's Westminster Rifles.
Welch & Parkinson	Liverpool	Fleming, R. G.		6th (Rifle) Batt., King's Liverpool Regt.
Welch & Parkinson	Liverpool	Kendall, Charles		6th (Rifle) Batt., King's Liverpool Regt.
Welton, Jones & Co.	London	Downman, T. F. C., A.C.A.		Army Pay Corps.
Welton, Jones & Co.	London	Dyball, C.		13h Batt. Royal Fusiliers.
Welton, Jones & Co.	London	Hebblethwaite, R. S.		13th Batt. Royal Fusiliers.
Welton, Jones & Co.	London	Macqueen, W. S.		13th Batt., Royal Fusiliers
Welton, Jones & Co.	London	Pike, H. A.		13th Batt. Royal Fusiliers
Wenn & Elsom	Oxford	Bellamy, John H		Royal West Kents.
Wenn & Elsom	Oxford	Bellman, Francis John (2nd Lieut.).		Royal West Kents.
Wenn & Elsom	Oxford	Wenn, Harold Jackson		Inns of Court Officers' Training Corps
Wentworth Price & Gadsby	Cardiff	Gadsby, Clement, A.C.A. (2nd Lieut.).		4th Manchester Regt.
Wentworth, Price & Gadsby	Cardiff	Horwood, L (2nd Lieut.).		Royal Field Artillery
Wentworth, Price & Gadsby	Cardiff	Rodd, B. E.		7th Welsh Reserve Regt.
Wentworth, Price & Gadsby	Cardiff	Watkins, W.		7th Batt. (Reserve) Welsh Regt.
West & Drake	London	Bain, William Wallace (Lance-Corpl.)		Royal Welsh Fusiliers
West & Drake	London	Drake, John F., F.C.A. (Lieut.).		Army Service Corps.
West & Drake	Reading	Farrow, R. J. R. (2nd Lieut.)		Cheshire Regt.
West & Drake	Reading	Heelas, E. L. (Lieut.).		Royal Berks Regiment.
West & Drake	London	Hodding, William Marchant, A.C.A. (Lieut.).		Royal Marine Light Infantry.
West & Drake	London	Knight, Alan Thomas		London Rifle Brigade.
West & Drake	London	Parr, Victor Lewis		King's Royal Rifles

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West & Drake	London	Wilson, H. B		Artists' Rifles
Westcott, Maskall & Co.	London	May, O. H., A.C.A.		Signal Company, Royal Engineers.
Wheatley, Pearce & Co.	Poole	Milledge, J. West (Corporal)		7th Hants
Wheatley, Pearce & Co.	Poole, Dorset	Strudwicke, W. E. A.C.A. (Corpl.).		R.F.A
Wheatley, Pearce & Co.	Poole, Dorset	Tiley, Gordon. (Lance Corporal)		4th Dorsets
Wheatley, Pearce & Co.	Poole, Dorset	Wheatley, F.G., F.C.A. (Lieut-Col V.D.).		Chief Recruiting Officer for the County of Dorset
Wheawill & Sudworth	Huddersfield	Levitt, R. H., A.C.A.		Yorkshire Dragoons.
Wheeler & Monro	London	Monro, J., S.		London Scottish.
Wheller, Meats & Co.	Hereford	Froggatt, H.		R.A.M.C.
Whinney Smith & Whinney	London	Howe, E.G		28th (County of London) Batt., The London Regt. (Artists's Rifles)
Whinney, Smith & Whinney	London	Allen, M. R.		28th (County of London) Batt., The London Regt. (Artists' Rifles).
Whinney, Smith & Whinney	London	Balinari C. (Corporal)		6th Batt. Royal Fusiliers
Whinney, Smith & Whinney	London	Brown, E. J. (2nd Lieut.).		4th Batt., " The Queen's." Royal West Surrey Regt.
Whinney, Smith & Whinney	London	Bushell, R. H. C.		16th (County of London) Batt., The London Regt. (Queen's Westminster Rifles)
Whinney, Smith & Whinney	London	Hey, S.		Honourable Artillery Company
Whinney, Smith & Whinney	London	James, W. (Sergeant)		11th Batt. The Welsh Regt.
Whinney, Smith & Whinney	London	Leader, E. G. (Battery Sergt.-Major).		Royal Garrison Artillery.
Whinney, Smith & Whinney	London	Leder, L. de. L.		City of London (Roughriders).
Whinney, Smith & Whinney	London	Mackay, R. F. B		
Whinney, Smith & Whinney	London	Postlethwaite, F. H.		Hon. Artillery Company.
Whinney, Smith & Whinney	London	Potter, H. A.		14th (County of London) Batt., The London Regt. (London Scottish)
Whinney, Smith & Whinney	London	Watkins, L.A.		21st (County of London) Batt., The London Regt. (1st Surrey Rifles)
Whinney, Smith & Whinney	London	Watts, A. E.		19th (County of London) Batt., The London Regt (Queen's Westminster Rifles)
Whinney, Smith & Whinney	London	Whinney, Frank Toller., A.C.A. (Major)		4th Batt., "The Queen's " Royal West Surrey Regt
Whinney, Smith & Whinney	London	Wilson, A.C		14th (County of London) Batt., The London Regt. (London Scottish)
White & Pawley	Plymouth	Martin, G. H. (Lance-Corporal).		4th Co., Devon Cyclists.
White & Pawley	Plymouth	Nankivell, C. L., A.S.A.A. (Asst Paymster)		R.N.R
White & Pawley	Plymouth	Pine, A. H.		Army Service Corps
White & Pawley	Plymouth	Richards. W. T.		Devon (Fortess) Royal Engineers (Territorials)
Whitehill & Whitehill	Birmingham	Guest, Cyril Stuart (2nd Lieut.).		10th South Staffordshire Regt.
Whitehill & Whitehill	Birmingham	Jackson, J. E.		Staffordshire Yeomanry.
Whitehill & Whitehill	Birmingham	Whitehill, Robert Douglas. (2nd Lieut.).		8th Royal Warwickshire Regt.
Whittaker & Bailey	Southampton	Elkington, W.H.		Hants Royal Garrison Artillery (Territorials).
Whittaker & Provis	Manchester	Grimshaw, G. F., A.S.A.A. (Company-Quartermaster-Sergt.).		19th (Service) Batt., Manchester Regt.
Whittaker, Needham & Co.	Manchester	Chadwick, S. V. (Sergeant)		Royal Army Ordnance Corps, 19th (Service) Co.
Whittaker, Needham & Co.	Manchester	Clegg, E.G.		R.A.M.C.
Whittaker, Needham & Co.	Manchester	Clough, Stanley		3rd Batt. Public Schools and University Corps (Royal Fusiliers).
Whittaker, Needham & Co.	Manchester	Cough, S.		
Whittaker, Needham & Co.	Manchester	Goodwin, J. (Sergeant)		5th Cheshire Regt. (Territorials)
Whittaker, Needham & Co.	Manchester	Roberts, Arnold E. (2nd Lieut.).		York & Lancaster Regt.
Whittaker, Needham & Co.	Manchester	Smith, Harold M., A.C.A. (Corpl.).	† Killed	6th Manchester Territorial Batt,
Whittaker, Needham & Co.	Manchester	Southern, Alfred		21st (S.B.) Manchester.
Whittaker, Needham & Co.	Manchester	Whitaker, F. N (Corporal)		O.T.C.
Whittaker, Needham & Co.	Manchester	Woodhouse, A. (Corporal).		R.A.M.C.
Wilde and Ferguson-Davie		Ferguson-Davie, H. G. (2nd Lieut.)	† Killed	Portsmouth Division, Royal Marines
Wilfred T. Walters	Yeovil	Firkins, C. E.		5th Batt., Prince Albert's Somerset Light Infantry (Territorials).
Wilfred T. Walters	Yeovil	Smith, G.S. (Corporal).		X Co., 14th Gloucesters.
William Luxton, West & Co.	Plymouth	Elson, T.W.		Royal Garrison Artillery, Devon, T.F.
William Blakey	Newcastle-on-Tyne	Armstrong, E.,		Royal Fusiliers (Public Schools Battalion).
William Blakey	Newcastle-on-Tyne	Boyd, A.		2nd Dragoon Guards (Queen's Bays)
William Blakey	Newcastle - upon - Tyne	Hutchinson, Wm.		Northumberland Hussars, Imperial Yeomanry.
William Fortune & Son	West Hartlepool	Welsh, Fortune S., A.C.A		Royal Garrison Artillery

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William Grimes	Bristol	Bramley, Harry Brian	9th Gloucestershire Regt.
William Grimes	Bristol	Cameron, Eric	1st Midland Brigade, Royal Field Artillery
William Heppard & Son	Blackburn	Heppard, John L'Estrange, A.C.A. (Captain)	4th Batt., EastLancashire Regt. (T.).
William Luxon, West & Co.	Plymouth	Teglio, M.	24th Batt., Royal Fusiliers.
William Rose	Newcatle-Upon-Tyne	Newton, R. L	A.S.C
William Rose	Newcastle - upon - Tyne	Ramsay, N..B. (Lieut.).	6th Northumberland Fusiliers.
William Rose	Newcastle - upon - Tyne	Smith, J.J.	A.S.C
William S. Ogle & Co.	London	Johnson, H. E.	R.A.M.C. (T.).
William S. Ogle & Co.	London	Porter, R. Howie, F.C.A. (2nd Lieut.).	2nd London Brigade, R.F.A., Territorial Force.
William S. Ogle & Co.	London	Rout, G. J.	Army Service Corps.
William Scott	Manchester	Scott, William. A.C.A.	6th Batt., Manchester Regt
William, Norman & Sons	London	Norman, Alfred R., A.C.A. (Asst. Paymaster)	Royal Navy
Williams, Lathwood & Co.	Birmingham	Emmens, R.R.	3rd Cavalry Supply Column.
Williams, Stoker & Worssam	London	Brindley, S. G., A.C.A. (2nd Lieut.).	Army Service Corps.
Williams, Stoker & Worssam	London	Deering, A.L.	London Rifle Brigade.
Williams, Stoker & Worssam	London	Underwood, Cyril H. (2nd Lieut.).	17th County of London Regt.
Williams, Stoker & Worssam	London	Worssam, C.A., A.C.A. (Lieut.).	Army Ordnance Dept.
Williams, Stoler & Worssam	London	Williams, E.A.M. (2nd Lieut.).	3rd Middlesex Regt.
Wilmot Welch & Co.	Liverpool	Morris, H.	Royal Engineers.
Wilmot Welch & Co.	Liverpool	Welch, Wilmot, A.C.A. (Capt.).	3rd Chesire Brigade, R.F.A
Wilshire, Hall & Co.	Derby	McIntyre, T.S.	Public School Batt., Royal Fusiliers.
Wilson, de Zouche & Mackenzie	Liverpool	Croft, J. A.	Royal Field Artillery.
Wilson, de Zouche & Mackenzie	Liverpool	Fairclough, Wm.	6th King's (Liverpool) Regt.
Wilson, de Zouche & Mackenzie	Liverpool	Mackenzie, K. H., A.C.A	Inns of Court O.T.C
Wm. F. Smart & Son	London	Boswood, Charles George Gordon, A.C.A.	"E" Co., 28th County of London Regt., Artists' Rifles
Wm. Fortune & Son	West Hartlepool	Fortune, S. W., A.C.A. (2nd Lieut.).	10th Rifle Brigade.
Wm. Grisewood & Son	Liverpool	Peers, Albert Ellis (Lance-Corporal).	Army Service Corps.
Wm. Harland & Son	Stockton-on-Tees	Baxter, Chas.	Royal Field Artillery
Wm. Harland & Son	Stockton - on - Tees	Day, Geo	R.E. Records
Wm. Hart	Derby	Hunter, M. (2nd Lieut.).	5th Batt., Notts and Derby (Reserve).
Wm. Hart	Derby	Shaw, John H.	Derbyshire Yeomanry.
Wm. Hart	Derby	Wheatley, R.	4th Public School Batt., Royal Fusiliers
Wm. M. Gray, Son & Co.	Bradford	Dutton, Harold	4th Cameron Highlanders.
Wm. M. Gray, Son & Co.	Bradford	Gray, F.M. (2nd Lieut.).	16th Batt., W. Yorks Regt.
Wm. Norman & Sons	London	Cooke, J.H.	Army Pay Corps.
Wm. Patterson	Newcastle-upon-Tyne	McChlery, W. E.	9th Batt., Northumberland Fusiliers
Wm. Patterson	Newcastle-on-Tyne	Bell, S.M. (2nd Lieut.)	9th Durham Light Infantry
Wm. Wrigley & Son	Oldham	Tindale, A., A.S.A.A	Army Pay Corps
Wm. Norman & Sons	London	Hoan, S.R	Royal Navy
Wood & Albery	London	Nowlan, Victor	City of London Yeomanry (Rough Riders)
Wood & Radermacher	London	Mathie, J. (2nd Lieut.).	9th (Service) Batt., Bedfordshire Regt.
Wood & Radermacher	London	Thorowgood, E. Linford	Artists' Rifles
Woodman, Cox & Co.	London.	Phare, D.G., A.C.A. (2nd Lieut.).	Army Service Corps.
Woodthorpe, Bevan & Co.	London	Cossar, J.M. (Captin).	7th Middlesex Regt.
Woodthorpe, Bevan & Co.	London	Cuthbert, H. V.	10th Middlesex Regt.
Woodthorpe, Bevan & Co.	London	Hummel, H.V. (2nd Lieut.).	Royal Field Artillery, 2nd City of London Battery.
Woodthorpe, Bevan & Co.	London	Penn, A.	5th London Regt., London Rifle Brigade.
Woodthorpe, Bevan & Co.	London	Robinson, A.	Royal Field Artillery, 40th Division Ammunition Column.
Woodthorpe, Bevan & Co.	London	Woodthorpe, Leslie (Lieut.).	1st City of London Royal Fusiliers.
Woodthorpe, Bevan & Co.	London	Woodthorpe, William E., F.C.A.(2nd Lieut.).	3rd Dorset Regt.
Woodward & Heaton	Birmingham	Hughes, C. Leslie, A.C.A. (2nd Lieut.).	7th Batt. Dorset Regt. Expeditionary Force Canteens.
Woolger, Hennell & Co.	London	Allport, S.	Royal Bucks Hussars.
Woolger, Hennell & Co.	London	Bailey, S.	R.A.M.C.

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Woolger, Hennell & Co.	London	Duff, W. P. (2nd Lieut.).		Sherwood Foresters.
Woolger, Hennell & Co.	London	Kitchener, J. G.		"B" Co., 23rd County of London Regt.
Woolger, Hennell & Co.	London	Metcalfe, A.G		18th Royal Fusiliers
Woolger, Hennell & Co.	London	Miles, F.S. (Colour-Serg.t-Major.).		6th Service Batt., Royal Irish Rifles
Woolger, Hennell & Co.	London	Robertson, C. W (2nd Lieut).		3rd Manchesters
Woolger, Hennell & Co.	London	Stanney, B.		"E" County of London Regt
Wright, Fitzsimons & Mayes	Belfast	Brown, R.		Black Watch
Wright, Fitzsimons & Mayes	Belfast	Gwynne, Victor S.		12th Royal Inniskilling Fusiliers.
Wright, Fitzsimons & Mayes	Belfast	Mayes, T. H., A.C.A. (Lieut.).		14th Royal Irish Rifles.
Wright, Fitzsimons & Mayes	Belfast	Pyper, Wm. Henry		Sports Batt., 23rd Royal Fusiliers.
Wright, Sudbury & Barclay	London	Smith, W.R.		G Company, 24th Batt., City of London Regt.
Wright, Vine & Clothier	Shrewsbury	Asbury, C. S. (Corpl.)		King's Shropshire Light Infantry
Wright, Wake, Price & Co.	London	Ridpath, F.C.L., A.C.A.		Artists' Rifles
Wykes & Co.	Leicester	Allen, R. H.		A.O.C.
Wykes & Co.	Leicester	Birch, J. E. L.		A.O.C.
Wykes & Co.	Leicester	Blakesley, F. L.		R.A.M.C. (M.T.)
Wykes & Co.	Leicester	Chambers, W. C.		R.A.M.C.
Wykes & Co.	Leicester	Cox, A.J.		Inns of Court O.T.C
Wykes & Co.	Leicester	Johnston, J.M. (Corporal).		R.A.M.C.
Wykes & Co.	Leicester	Mead, P.I.		Inns of Courts O.T.C.
Wykes & Co.	Leicester	Riddle, J. T.		Leicester Heavy Artillery (R.G.A.).
Wykes & Co.	Leicester	Sharman, R.F.		A.O.C.
Wykes & Co.	Leicester	Smith, A.W. (Lance-Corpl.).		1/4th Leicestershire Regt.
Wykes & Co.	Leicester	Smith, E.W.		28th County of London (Artists).
Wykes & Co.	Leicester	Wardle, J. (Lance- Corpl.).		R.A.M.C.
Wykes & Co.	Leicester	Warr, H.E.		R.A.M.C.
Wykes & Co.	Leicester	Whittingham, T. (Lieut.).	† Killed	1/4th Leicestershire Regt.
Wykes & Co.	Leicester	Wykes, L.V., A.C.A. (Major).		1/4th Leicestershire Regt.
Wykes & Co.	Leicester	Wykes, P.R., A.C.A. (2nd Lieut.).		3/5th Leicestershire Regt.
Wykes & Co.	Leicester	Clark, H.E. (Sergt.).		R.A.M.C.
Yeatman, Melbourn & Co.	London	Flew, Howard, A.C.A		Public School and University Batt.
Youels, Chant & Co.	London	Arnold, G. W.		Pay Corps.
Youels, Chant & Co.	London	Klugman, J.		Rifle Brigade.
Youels, Chant & Co.	London	Meade, J.S.		A.S.C.
Youels, Chant & Co.	London	Missing, H.S.		London Rifle Brigade
Youels, Chant & Co.	London	Youels, J. A., A.C.A. (Cadet)		Artists' Rifles, O.T.C
	Birmingham	Abbott, Eric Goward		
		Adams, A.D. (Sergt.)		Duke of Edinburgh's Own Volunteer Rifles
	Wolverhampton	Addenbrooke, T., A.C.A. (Capt.)		6th South Staffordshire Regt.
	Middlesex	Alderson, J.R., A.C.A		Territorial Force
	Manchester	Allured, W.		
		Armstrong, H. J., A.C.A (2nd Lieut.).		18th (Service) Northumberland Fusiliers.
		Arnold, A. H.		12th Citizen Battery (South Africa)
	Sheffield	Arridge, Herbert C.		
	Bolton	Ashley, H. J.		
	Manchester	Ashley, Herbert J.		
	Barnstaple	Ashton, H., F.S.A.A., V.D. (Lieut.-Colonel).		6th Batt., Devon Regt.
	Blackpool	Aspinall, I. G., A.C.A. (2nd Lieut.).		10th Batt., E. Lancs Regt.
	Blackburn	Aspinall, W.		
	London	Atherton, G. L.		
	London	Atherton, Guy		
		Atkinson, H. N.		Town Guard Artillery
	London	Attenborough, J. H.		

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	Cambridge	Bailey, George S		
	Worcestershire	Baker, B.M.E., A.C.A. (2nd Lieut.)		3rd Batt., Royal West Kent Regt.
		Bakkes, C.J.		Cape Garrison Artillery
	Liverpool	Balmforth, Cyril Edmund		
	Skipton	Baney, Wm. P.		
	London	Banning, S., F.S.A.A. (Capt.)		6th Brigade London Division, National Reserve
	London	Barker, F. Charles, A.C.A. (Lance-Corporal)		A.S.C.
	London	Barker, Percy F., A.C.A.		A.S.C.
	London	Barnard, C. C.		
	London	Barton, C. G.		
		Bates, B. A., A.C.A. (Military Cross)		
	Manchester	Batty, L.		
		Bavin, L. G., A.C.A. (Lieut.).		37th Division, Cyclist Co.
	London	Baxter, L		
	Birmingham	Bayliss, W.H.		
		Bayly, P. (Sergeant)		Duke of Edinburgh's Own Volunteer Rifles
		Beaton, F. J. (Lieut)		1st Batt., Kimberley Regt.
		Beech, E. W., A.C.A	† Killed	
		Bell, P.G.D.		Town Guard
	Yorks	Bellew, G. J., A.S.A.A		3/2nd West Riding Batt., R.F.A.
	Birmingham	Bendall, G. E.A.		
	London	Benzecry, S.		
	London	Bevan, W. H.		
	Whitehaven	Bewlay, H. J., A.S.A.A. (Captain).		G Company, 5th Battalion, The Border Regt.
	Stoke-on-Trent	Birbeck, C. S.		
		Birch, H. W (Lieut.).		Royal Naval Reserve.
	London	Bird, Harold		
	Birmingham	Bishop, P.		
	Putney	Bitch, Cecil J.E.		
	London	Blackborn, C. S.		
	London	Blackburn, Edgar, A.C.A.		"A" Battery, Hon. Artillery Company.
	London	Blake, R. D. C.		
	London	Blake, T. R.		
		Bleakley, J. K.		Town Guard Artillery
	Watford	Blight, H. V., A.C.A. (2nd Lieut.)		Army Service Corps.
	Manchester	Bolton, W. C.		
		Booth, A. M., A.C.A.	† Killed	
		Booth, W. L., A.C.A.	† Killed	
	Shrewsbury	Boulton, H., A.C.A. (Capt.)		4th King's Shropshire Light Infantry
	London	Bourne, J. F.		
	London	Bowler, J.S., A.C.A.		Army Pay Dept.
	Nottingham	Boynton, V. B., A.C.A.		R.A.M.C.
	Manchester	Brabin, E.		
	London	Bradley, R. E.		
	London	Brass, D. J.		
	Buenos Aires	Brayshaw, Percy St. Q., A.C.A.		H.A.C.
		Brearley, J. K.		Town Guard Artillery.
	Mirfield, Yorks.	Brearley, T., A.C.A. (Captain)		8th Batt., King's Own Yorkshire Light Infantry.
	London	Brightman, R. B.		
	Dewsbury	Broadhead, E.		
		Brocklehurst, E. H., A.C.A.	† Killed	
		Brokenshaw, H. (Lieut.).		Natal Light Horse.
	Birmingham	Bromwich, L. F.		

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Firm	Firm location	Name		Force joined
	London	Brooke, G. A.		
	Harrogate	Brown, B. E.		
		Brown, H.		Natal Light Horse.
	Sheffield	Brown, J. Castle		
	Nuneaton	Brown, P. Kennish, A.C.A. (2nd Lieut.).		9th Lincolnshire Regt.
	Birmingham	Brown, V.L.W.		
	London	Browning, Bernard J.		
	Lewisham	Broxup, Thomas S.		
		Bryan, E.R., A.C.A.		19th Batt., Royal Fusiliers.
	Birmingham	Buchanan, A.U.		
	Ashton-under-Lyne	Buckley, Arthur		
	London	Budgen, S.N., A.C.A		H.A.C
	Nottingham	Bullivant, J.B.		
	London	Burdett, J.W., A.C.A.(Lieut.).		6th Leicestershire
	London	Burgess, A.T.		
		Burgess, E.F.		Town Guard Artillery
	London	Burke, N.F.		24th Batt., County of London Regt. (Queen's).
	Federated Malay States	Burroughs, E.C., A.S.A.A.		Australian Expeditionary Force.
	Bradford	Burrows, E, Allison (Asst. Paymaster)		R.N.R
	London	Butler, R. M., A.C.A.		Inns of Court O.T.C.
	Burnley	Butterfield, Arthur		
	Eastbourne	Came, D. F.		
	Eastbourne	Came-Digby, F. G.		
		Carstens, J. (Sergt.).		Cape Peninsula Rifles.
		Carter, F. B., F.C.A. (Major).	† Killed	
	Bolton	Carter, James, Junr.		
		Cartwright, H. M.		Imperial Light Horse (South Africa)
	London	Catling, Bernard, A.C.A.		H.A.C.
	Wallasey	Chambers, H. T., A.C.A. (1st Lieut.).		Army Service Corps.
	Rayleigh, Essex	Chapman, A. R., A.C.A.		"B" Co., 19th Royal Fusiliers University and Public School Brigade.
	London	Chard, Alec.		
	London	Chichester, A.O.N.C.		
	London	Clark, F.G.	† Killed	
		Clarke, C.		Essex Territorials
	Bristol	Clarke, H.R., A.S.A.A.		D Squadron, Royal Gloucestershire Hussars, 1st South Midland Mounted Brigade.
	Mansfield	Clifford, W.H.		
	Birmingham	Clubb, Howard W.		
	Liverpool	Coates, J.M.S.		
	Sidmouth	Coates, Stanley Harvey, A.C.A.		H.A.C.
	Liverpool	Cochran, W.Battersby		
		Colborne.Smith -		2nd Batt. Durban Light Infantry
	London	Coles, William M.		
	Carlisle	Collins, J.E.		
	London	Collis, H.D.		
	London	Conibear, W.J., A.S.A.A. (Acting Paymaster)		
	Preston	Conner, J., Junr.		
	Liverpool	Cook, Jnr., Frederick		
	London	Cook, S.C., A.S.A.A.		Inns of Court O.T.C.
	Hull	Cookson, S.F.		
	London	Cormack, A.R		
	London	Covington, A.H.		
	Hull	Cowley, Francis Howard		
	London	Cox, E.F., A.S.A.A. (2nd Lieut.).		7th Suffolk Regt.

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Firm	Firm location	Name		Force joined
	London	Creedy, A. F., A.C.A. (2nd Lieut.)		Army Service Corps.
	Manchester	Crews, A. J.		
	Wigan	Critchley, Junr., Wm		
	Blackpool	Croasdale, J.		
	London	Croft, Benjamin, A.C.A.		Expeditionary Force
	Cornwall	Croggon, J. F. S., M.A., A.C.A.		Sherwood Foresters.
	Paris	Crowther, T., A.C.A. (Staff Sergt.-Major)		Army Service Corps.
	Manchester	Cundall, Walter, L.		
	London	Cunningham, G.		
	Edinburgh	Cuthbert, S., F.S.A.A. (Lieut.-Col.). Army Paymaster).		4th Royal Scots.
	Ipswich	Dale, Sherley		
	London	Dampney, H. F., A.S.A.A.		Queen Victoria's Rifles.
	London	Danby, Norton H.		
	Bolton	Daniels, Harry		
	London	Daphne, Arthur	† Killed	
	Birmingham	Darlington, F.		
		Davie, H. G. F., A.C.A.	† Killed	
	Southend-on-Sea	Davies, H. G., A.C.A. (Captain_	§ Wounded	7th King's Own Royal Lancaster Regt.
		Davis, Basil J., A.C.A. (Asst. Paymaster).		Royal Naval Reserve.
	Birmingham	Davis, Kenneth, F.S.A.A. (Lieut.)		O Company, Royal Warwickshire Regt.
	Bristol	Davis, N.J.		
	London	Davis, W.G., A.S.A.A.		Naval Air Service, Anti Aircraft Corps.
	London	Day, Leonard A.		
	London	Deane, A.R.		
	London	Dennis, L.W.		
	Durham	Dent, T.E., A.S.A.A. (Lieut.).		11th Regt., Canadian Mounted Rifles
	West Hartlepool	Denton, B.L., A.S.A.A. (2nd Lieut.).		Durham Garrison Artillery
	Manchester	Diaper, A. F.		
	Manchester	Diaper, F. L.		
		Dichetts, G. H. (Sergt.)		7th Citizen Battery (South Africa)
	Manchester	Dook, F.		
	Oxford	Dorn, J. S. G.		
		Dovey, R. E. G., A.S.A.A. (Staff Sergt.)		R.A.M.C.
	London	Dowdell, W. J., A.C.A.		Engineer Units, Royal Naval Division
	Birmingham	Downes, G. H.		
		Downey, K.		Town Guard Artillery
	London	Drew, A. D.		
	Leicester	Driver, A. S.		
	Southampton	Drummond, J. H.		
	Leeds	Duckett, F. H.		
		Dudley, B., A.C.A. (Lieut.).		Northumbrian Divisional Royal Engineers.
		Dugon, A. L., A.C.A.		R.N.V.R.
		Duncan, V. J.		Durban Light Infantry.
	London	Dunn, W. Gidley, A.S.A.A. (Major)		23rd County of London Regt.
	London	Dutchman, R. H.		
		Dyson, A. E., A.C.A.		9th King's Shropshire L.I.
	London	East, Alfred E.		
	Brighton	Edmondson, G.H.		
	London	Edwards, H.F.		
	Northampton	Edwards, T.G.B.		
	London	Ellis, C.O.		
	London	Emblow, A.G.		

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	London	Emson, F.R., F.S.A.A. (Acting Paymaster)		Royal Naval Reserve.
	Cardiff	Evans, E.W.		
	London	Evans, Frederick Lewis		
	London	Evans, N.H.		
	London	Evans, T.S., A.C.A. (Quartermaster - Sergt.).		Royal Field Artillery.
		Fellows-Smith, H., F.S.A.A.		Chairman and Section Leader of the Durban Australasian Defence
	Kilmarnock	Finlay, J. G., F.S.A.A.		17th Highland Light Infantry.
	Winnipeg, Canada	Fisher, A. H., A.S.A.A.		8th Batt., Canadian Contingent.
	London	Fisher, Frederick Sherwin		
	Shanghai	Ford, J. T., A.C.A. (Capt.).		3rd Hampshire Batt.
		Forth, W. V.		1st Batt., Durban Light Infantry.
	Manchester	Foster, R. J.		
	London	Fowles, E. L. D.		
	Eastbourne	Francis, D.		
	London	Franck, H. E., A.C.A. (Sergt.).		Artists' Rifles.
		Frank, A. J.	† Killed	
		Franklin, W. L. S., A.S.A.A.		"A" Squadron, Brand's Horse (South Africa).
		Fraser, W. R.		2nd Batt., Durban Light Infantry.
	London	Frere, P. R.		
	London	Gabb, W. J.		
	London	Gardner, C.		
	London	George, J. D.		City of London Yeomanry (Rough Riders).
	Manchester	George, P. M.		
	London	Giles, S. E., A.S.A.A. (Assistant Paymaster)		R.N.R.
	London	Gill, W. G. O.		
	London	Gobbitt, Reginald H. S., A.C.A. (Asst. Paymaster)		Royal Naval Reserve
	Liverpool	Golding, J.		Duke of Lancaster's Own (Yeomanry)
	Bradford	Goldthorpe, N. D.		
	Manchester	Gomersall, W. E.		
	Birmingham	Goode, George Gregory		
		Goodwill, E. A.		12th Citizen Battery (South Africa)
	Liverpool	Goodwin, S. E., A.C.A. (Lieut.)		8th (Irish) Batt., King's Liverpool Regt.
	London	Goodyear, K. C.	† Killed	
	Cape Colony	Gordon, A. B., F.S.A.A (late Captain, Kaffarian Rifles)		King William's Town Rifle Defence Association
	London	Gordon, E.M>B., A.C.A. (Quarter-master - Sergt.).		1/5th London Rifle Brigade.
	Dudley	Gough, Norman		
	London	Grant, J.A.		
	London	Gray, C.R.		
	Sheffield	Grayson, Riley B.		
		Greatrex, B.V.R.		Natal Light Horse.
	Newcastle - upon - Tyne	Green, Cuthbert		
	London	Greenwood, F.T., A.C.A. (Corporal).		28th County of London Regt. (Artists).
	Leeds	Greenwood, H.		
	London	Griffith, F. G.		
	Cardiff	Griffiths, J. P., A.S.A.A. (Asst. Paymaster)		R.N.R.
	Preston	Griffiths, N. M., A.C.A. (2nd Lieut.).		Army Service Corps.
	Birmingham	Grindall, Henry, Junr., A.C.A.		South Midland Brigade (Warwickshire) Royal Garrison Artillery.
	Northampton	Gurney, R.		
	Romford	Gysin, H., A.C.A.		Medical Orderly, 28th Batt., London Regt. (Artists).
		Hall, H.	† Killed	
	London	Handford, Bernard (2nd Lieut.).		A.S.C.

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	London	Handley, G. L., M. A., A.C.A. (Lieut.).		Royal Field Artillery.
		Hands, P. A. M., A.S.A.A.		"K" Squadron, 2nd Regiment, Imperial Light Horse (South Africa).
	London	Hanna, F. C.		
	Birmingham	Harcourt, Harold Leslie		
		Harding, M. J. (Lieut.).		Town Guard.
	London	Hardy, John D.		
	Burnley	Hargreaves, Fred.		
	West Hartlepool	Harris, Wm. J.		
		Hart, H. G., A.C.A.	† Killed	
	London	Hartley, R. H., A.S.A.A.		9th Batt. Middlesex Regt.
	London	Hartree, E. M.		
	London	Hatton, H. H., A.C.A.	† Killed	Expeditionary Force
	Manchester	Haynes, B. H.		
	Great Yarmouth	Haywood, L. D.		
	Prince Albert, Sask.	Henderson, D. A., A.C.A. (Sergt.)		12th Reserve Batt., Canadian Expeditionary Force.
	London	Henning, C. B., A.S.A.A. (Staff Sergeant-Major)		Army Service Corps.
	London	Herridge, Lionel		
	London	Hertel, A. C., A.S.A.A.		6th Company, 5th Batt., Royal Rifles.
	Manchester	Hesketh, J. E. B.		
	London	Hess, N.		
	Harrow	Hewlett, T. F., A.C.A.		R.N.A.S. (Anti-Aircraft Corps).
	London	Heywood, H. S., A.S.A.A.		London Rifle Brigade
	London	Hickman, John. R.		
	London	Hickox, E. Baskerville, A.S.A.A. (Lieut.).	§ Wounded	9th Service Batt., Essex Regt
	London	Hill, Gerald P.		
	London	Hill, L.T. S		
	Manchester	Hill, S, Moire-Byers, A.C.A		20th (Service) Batt., Royal Fusiliers
	London	Hine, C. A		
	Manchester	Hitchmough, R.C		
	Leeds	Hoffman, J.M.H.		
	London	Holland, H.W., A.C.A. (Capt.).		Inns of Court O.T.C., Censor's Staff, British Expeditionary Force.
	London	Holland, Talbot W., F.C.A.(Lieut.).		Royal Naval Volunteer Reserve.
		Holliday, H.		South African Forces.
	Grimsby	Hollis, J.A.		
	Harrow	Holman, Wilfred, A.C.A.		Army Service Corps.
	London	Holmes, R.B., A.C.A.		Army Pay Corps.
	Sheffield	Holroyd, E. H.H.		
		Homer, H.W.		Town Guard
	London	Hooper, Reginald G.		
		Hope, Guy C		1st Batt. Durban Light Infantry
	London	Horne, T. W.		
	Bolton	Horrocks, H.		
	Manchester	Houghton, G. Leighton		
	Belfast	Howard, T, S. A.C.A (2nd Lieut.).		R.G.A (Pembroke Dock)
	London	Huggins, D.F		
	London	Hughes, J.R.		
	Toronto	Hughes, John, A.C.A. (Lieut.).		
	London	Hull, J.H.E., A.C.A. (Warrant Officer).		Expeditionary Force Canteens.
	Wolverhampton	Hunt, A.E., A.S.A.A.		5th (Reserve) Batt., Grenadier Guards.
	Glasgow	Hunter, A.W., A.S.A.a.		3/1st Lowland Division, Cyclist Corps.
	Bristol	Hunton, R.W., A.C.A. (Asst. Paymaster).		Royal Naval Reserve.
	London	Hutchinson, F.W.	* Prisoner	H.A.C.
	London	Hyde, F.		

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	Blackpool	Ibbotson, G. S.		"D" Co., 7th Batt., Loyal North Lancs Regt.
	Birmingham	Impey, Norman D.		
	Chicago	Ingram, M. R., A.C.A.		4th Overseas University Co., P.P.C.L.I., Canadian Expeditionary Force.
	Liverpool	Isaac, H., A.S.A.A.		43rd Army Service Corps, Divisional Train, Welsh Army Corps.
	London	Isard, O. C.		
		Iveson, F. T., A.C.A.	† Killed	Public School and University Corps
	London	Jackson, Chas. C., A.C.A. (Acting Paymaster).		No. 6 Regimental District.
	London	Jackson, Louis		
	Sunderland	Jacobs, D. A.		
		Jarvis, G. B. (Lieut.).		Kaffrarian Rifles (South Africa).
	London	Jehring, Edgar Dunlop		
	Sheffield	Jenkinson, H. Edgar, A.C.A. (2nd Lieut.).		2/4th Batt. (Hallamshires) York and Lancaster Regt.
	London	Johnson, Arthur Cecil	† Killed	
	Hull	Johnson, E.		
	London	Johnson, G.O.		
	Liverpool	Johnson, R. L.		Wallasey and Wirrall Batt.
	Wigan	Johnson, Thomas		
	Northampton	Johnston, A.R.		
	London	Jones, Kenneth C.		
		Jones, S.		Transport Corps (South Africa)
	London	Jordan, V.H.		
	Hull	Judge, Charles Harland	† Killed	
	Bury	Kay, G.C		
	London	Killby, Carlton. A.C.A		Territorials
	London	King, L. J. R., F.S.A.A.		Artists' Rifles.
	Durban	Kirk, C. W., A.S.A.A. (Squadron Quartermaster-Sergt.).		2nd King Edward's Horse.
		Koller, R.		No. 4 Company, Kimberley Regt.
	London	Lake, H.C.E		
	London	Lake, H.V		
	Tettenhall Staffs	Lamb, A.L		
	London	Lammin, J. (2nd Lieut.).		
	London	Lane, H.M		
		Langdon, A		London Rifle Brigade
	London	Langford, A.W.T		
	Hull	Laurence, Ernest		
	London	Lawrence, J. H.		
		Leak, G. A.		Cape Peninsula Rifles.
	Sheffield	Lean, D. W. H.		
	Huddersfield	Lee, Frederick Arthur		
	London	Leeds, P. W.		
	London	Legg-Wilkinson, L. C.		
	Worcester	Leicester, Philip, A.C.A. (2nd Lieut.).		11th (Service) Batt., Worcester Regt.
	Nottingham	Leman, F. H.		
	London	Lewis, Dudley		
		Ley, E.M. (Captain).	§ Wounded	
	Southampton	Lisby, L.N.		
	London	Little, Clement W.R.		
	London	Little, J.S., A.C.A. (Asst. Paymaster).		Royal Naval Reserve.
	Liverpool	Lockett, A.N.		
	Warrington	Longstaff, R.		
	London	Lovegrove, T.J		
	London	Lovelock, A. R		

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		Lovett, H. J (Lieut.).		
	Wolverhampton	Lowe, T. F., F.S.A.A. (Major)		Imperial Service Batt., 6th South Staffordshire Regt.
	London	Lunn, P. R		
		Lunt, E		
	Manchester	Mackenzie, J. Stuart		
	Blackpool	Mackenzie, Wm.		
	London	Mann, R. L.		
	London	Mansfield, F. A		
	Leicester	Mansfield, Horace WM.		
	Manchester	Marginson, Hy.		
	London	Marks, Herbert H		Finsbury Rifles
	Manchester	Marsden, P. S. (2nd Lieut.).		
	Argentina	Martin, A. C. (2nd Lieut.).		Royal Field Artillery.
	Manchester	Mather, A. R.		
		Mathwin, D. G., A.C.A.	† Killed	
	London	Matthews, C. H.		
	Birmingham	Maulin, E.		
	London	Maw, J. E. M.		
	Ipswich	Mayhew, Kenneth S.		
	London	McArthur, L.		
		McArthur, L. W. (Military Cross).		
	London	McDonald, T.J.M.		
	Liverpool	McDowell, T.H., A.S.A.A. (2nd Lieut.).		3rd Batt., Cheshire Regt.
	London	McEwen, J.M., A.S.A.A. (Lieut.).		R.N.V.R. (Motor Boat Reserve).
	Cardiff	McLay, C.E.		
	Newport, Mon	Meacock, Robert Walter		
	London	Mellows, J.H., A.C.A.		H.A.C.
	London	Michell, K.H., A.C.A (Corporal)		Royal Garrison Artillery
		Michelmore, . (2nd Lieut.).		Army Service Corps
		Michter, H. C. (Lance Coropral)		Duke of Edinburgh's Own Volunteer Rifles
	Newcastele-on-Tyne	Middleton, Alan		
	London	Middleton, S. C		
	Swansea	Miles, W. G		
	Birmingham	Minahan, E.		
	Wigan	Molyneux, J., A.S.A.A. (Corpl.).		West Lancs Transport and Supply Column, Army Service Corps.
	London	Moon, Basil Oliver, B.A., A.C.A.	† Killed	Expeditionary Force.
	London	Moore, C. C.		
	London	Moore, K. A. E.		
	London	Morris, S. G., A.S.A.A. (Sub-Lieut.).		Royal Naval Volunteer Reserve
	London	Mortleman, E. A		
	London	Morum, J. H	† Killed	
	London	Mullins, J. O	† Killed	
	London	Mumford, G. C.		
		Murray, D.D.C (Captain)		Brand's Horse, Orange Free State
	London	Musto, C.R.		
	London	Mycroft, Frank Sydney		
	Birmingham	Neal, David		
	Cape Town	Neill, D. W., A.S.A.A		"K" Squadron, 2nd Regt, Imperial Light Horse (South Africa)
		Newton, C.K (Lieut.).		Cape Town Highlanders
	Plymouth	Nias, J. S., A.C.A. (Asst. Paymaster.).		R.N.R
	Preston	Nicholson, Norman. A.C.A.		Old Public School Boys & University Corps
	London	Norris, Percy		
	Great Yarmouth	Nutmann, W. S., A.S.A.A.		King's Own Regt., Norfolk Imperial Yeomanry

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	Chester	Okell, J. D.		
	London	Oldacre, Harold.		
	Rotherham	Oliver, Edgar., A.S.A.A.		Army Pay Corps
	Manchester	Orford, H. S., A.C.A. (2nd Lieut.).		38th Batt., Manchester Regt.
	London	Page, J. B.		
	Loughborough	Paget, J. T. G., A.C.A.		British Expeditionary Force
	Manchester	Parker, P. C.		
	Preston	Parker, Percival., A.C.A. (Lieut.).		4th Loyal North Lancs Regt.
	London	Parker, R. M.		
		Parker, William., F.C.A. (Major).		24th Batt. London Regt. (Queen's).
	Liverpool	Patterson, F.		10th (Scottish) King's Liverpool Regt.
	London	Payne, S.D.		
	London	Peacock, G.		
	Liverpool	Peake, Edward M.		
		Pearse, D.K.		Natal Carbineers.
	London	Penn, H.S., A.C.A. (Asst. Pay-master).		R.N.R.
	London	Peto, W.M.		
	Birmingham	Pickering, J. H.		
	London	Pinto, Ralph.		
	London	Plumb, Leslie, W.		
		Pollard, G. C. (D.S.O)		
	London	Pollard, W., A.C.A. (Asst Paymaster)		R.N.R.
	Bristol	Poole, W. Alan		
		Pope, R. J.		South African Forces.
	London	Porter, R., A.S.A.A.		2nd Hon. Artillery Company.
		Potter, P., A.C.A.		Inns of Court O.T.C.
	Coventry	Poulton, Fred		
	Manchester	Preston, W. R.		
	Epsom	Prichard, O. Tudor		
	London	Prior, Leslie M. S.		
	Birmingham	Reeves, H.H.H.		
	London	Reid, N.S.		
	Dublin	Reilly, M.F., A.C.A.		29th (Vancouver) Batt., 2nd Canadian Expeditionary Force.
	London	Rex, A.M., A.C.A.		22nd Battery, 3rd Brigade, R.F.A.
	London	Rhodes, H., Junr.		28th Batt., London Regt. (Artists' Rifles).
	London	Richards, R.		
	Cardiff	Richards, R.A., F.S.A.A. (Quarter-master and Hon. Major).		Territorial Reserve.
	London	Richardson, R.		
		Ridsdale, J. S., A.C.A		Inns of Court O.T.C.
	Sunderland	Ritson, A. Stewart		
	London	Roberts, P. V.		
	Manchester	Roberts, W. A		
	Prince Rupert, B.C.	Robertson, P., A.S.A.A. (Asst. Army Paymaster).		(Civil Division), Shrewsbury.
		Robinson, C. K. (Corporal).	† Since died	New Zealand Mounted Rifles.
	London	Roffey, J. C., A.C.A.		3/6th City of London Rifles.
	London	Rose, S. A.		
		Ross, A. R., A.S.A.A. (2nd Lieut.).		Army Service Corps.
		Rountree, A. F., A.C.A.		Calcutta Light Horse.
	Manchester	Rowell, H. W., A.C.A.		2/6th Manchester Regt.
	Bristol	Rugman, F.D.		
	London	Russell, Arthur Edward		
	Manchester	Rylands, H.B. (Lieut.).		

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Firm	Firm location	Name	Force joined
	London	Sanderson, Herbert, A.C.A. (Sergt.).	Westminster Dragoons
	London	Sandys-Thomas, C. J	
	Birmingham	Sapcote, R.	
	London	Saphin, A. B., A.C.A	Public Schools Batt., Middlesex Regt.
	London	Sayers, Joseph E. H	
	Keighley	Scaife, H., A.S.A.A.	2nd London Sanitary Company
		Scott, B.	Capefield Artillery
	London	Scott, James. A., F.C.A. (Lieut)	London Scottish
		Searle, C. S.	2nd Batt., Durban Light Infantry
	Surrey	Sewell, Oscar H., A.C.A.	4th (U.P.S.) Batt., Royal Fusiliers.
		Shairp, A.	Town Guard
	Manchester	Sharp, C.H.	
	Manchester	Shaw, A.N.	
	Manchester	Shaw, E. (2nd Lieut.).	
	London	Sheen, Ronald	
	Ipswich	Sherwood, John	
	London	Shoveller, H. L., A.C.A.	Hon. Artillery Corps
		Simpson, S. A	7th Citizen Battery (South Africa)
	London	Singlehurst, R. Bruce,. A.C.A. (2nd Lieut.).	12th (Service) Batt., Northumberland Fusiliers
	Hull	Smailes, W.	
	Birmingham	Smith, C.C.	
		Smith, C.O.C.	South African Forces.
	London	Smith, G.A., A.S.A.A. (Assistant Paymaster).	Royal Naval Reserve.
	Middlesbrough	Smith, J.B.	
	London	Smith, Stanley B.	
	Durban	Smith, W. Murray, F.S.A.A. (Lieut.-Colonel).	Natal Mounted Rifles.
	London	Smyth, S.C.	
	Bristol	Speid, W.W.	
	Folkestone	Spurgen, J.C., A.S.A.A.	1st Kent Battery, 3rd Home Counties (Cinque Ports) Brigade, Royal Field Artillery
	London	Staning, Douglas, C.A. (Lieut.).	Army Pay Dept.
	London	Stanistreet, H. L.	
	London	Stileman, E. R. C., A.C.A. (Asst Paymaster)	R.N.R
	London	Stone, J. E., A.S.A.A.	Royal Garrison Artillery
	Manchester	Stopford, J.	
	Pinner, Middlesex	Stow, D. F. A.C.A. (Captain).	Army Pay Corps
		Stretch, L.G.	Town Guard Artillery
	Derby	Stroyan, Lindsay Spencer	
	Liverpool	Sturgeon, A. J. (1st Lieut.)	Army Service Corps
	London	Sunley, Garbutt	
		Sutherland. H. O.C.	12th Citizen Battery (South Africa)
	Manchester	Swarbrick, F. W.	
	London	Symonds, W. F	
	London	Tandy, F. W, A.C.A	Army Pay Corps
	London	Tarrant, G. F	
	Manchester	Taylor, A. L	
	London	Taylor, A. Raymond. A.C.A. (Asst Paymaster)	Royal Naval Reserve
	London	Taylor, Fredk	
	Birmingham	Taylor, H. S	
	Wakefield	Taylor, H. V.	
	Manchester	Taylor, L	
	London	Taylor, Sidney G., A.C.A. (2nd Lieut.).	R.F.A.
	London	Telfer, Somerville Goodman	
		Templeton, R.	12th Citizen Battery (South Africa).

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Firm	Firm location	Name	Force joined
		Thistlethwaite, Bernard, A.C.A.	Acting Paymaster (Army).
	Epsom	Thomas, H.	
	Manchester	Thompson, A.	
	Kidderminster	Thompson, Lionel, A.C.A.	British Expeditionary Force.
	British North Borneo	Thompson, N., A.S.A.A. (2nd Lieut.).	17th Service Batt., Durham Light Infantry.
	Southampton	Thomsett, F. W.	
	London	Thomson, D. C.	
		Thornton, H. D.	Town Guard
	Sheffield	Thorpe, J. L.	
	London	Thurgood, H. L.	
	London	Thynne, G. A. C., A.C.A (Lieut.).	Royal North Devon Hussars
	London	Tidmarsh, T. H., A.S.A.A	No 4 Co., 13th Batt., Royal Fusiliers
	London	Todd, H. C.	
	Sheffield	Tomasson, H. Hugh, A.C.A.	
	Sheffield	Toothill, Albert Henry	
	Manchester	Travis, A. E.	
	Carlisle	Tucker, B.H.G.	
		Tucker, L.E., A.C.A.	† Killed
	London	Tuffill, H.B., A.C.A. (Asst. Paymaster).	Royal Naval Reserve.
	London	Tuke, W. C., A.S.A.A. (Staff - Sergt- Major).	Army Service Corps
	Birmingham	Twilton, Reginald J.	
	London	Twiss, Percy J., A.C.A.	R.A.M.C.
	London	Tydeman, E.C.	
	London	Vick, A.O., A.C.A. (2nd Lieut.).	11th Batt., Yorkshire Light Infantry.
	Manchester	Vipond, Hugh	
	Leicester	Waite, F. M.	
	Liverpool	Walker, G. H. W.	
	Birmingham	Walker, G. W. H.	
	Edmonton, Alta., Canada)	Walker, M. H., A.C.A. (Lieut.).	63rd Batt., Canadian Expeditionary Force.
	Dublin	Walkey, A. J., A.S.A.A. (2nd Lieut.).	6th Batt. Royal Inniskilling Fusiliers.
	London	Waller, Frank Rowland	
	Newcastle-upon-Tyne	Waller, H. W., A.C.A. (2nd Lieut.).	21st Northumberland Fusiliers.
	St. Helens	Wallis, A. Cecil, A.C.A.	2/5th S. Lancs Regt.
	Nottingham	Wallis, S. A., B.A., A.C.A.	"D" Co., 12th Sherwood Foresters.
	Leeds	Walters, Reginald Arthur	
		Walton, J.D.	Natal Carbineers.
	Sunderland	Walton, N.H., A.S.A.A.	15th London Batt. (Prince of Wales's Own), Civil Service Rifles.
	Liverpool	Walton, W.E.	12th Batt., King's Liverpool (City Regt).
	Sheffield	Warburton, S.E.	
	Johannesburg	Ward, G.D. (Captain).	Army Ordnance Department.
		Watkins, R.N. (2nd Lieut.).	Lancashire Regt.
	London	Watling, J.T., A.S.A.A. (Lieutenant).	Royal Garrison Artillery.
	Preston	Watt, Gordon	
		Wawn, F. M., F.C.A. (Capt.).	7th Durham Light Infantry
	Brighton	Way, A. B	
	London	Webb, R. D. Clarkson	
		Webb, V.G.	3rd London Brigade, R.F.A
	London	Webster, A. E., F.S.A.A (Paymaster)	Royal Naval Volunteer Reserve
	London	Webster, J. D	
	London	White, F. D., A.S.A.A. (2nd Lieut)	3rd, 10th Middlesex Regt., Officers Training Corps
	London	Whiting, R.C.	
	London	Wickham, H.T., A.C.A.	Royal Engineers.
	Leeds	Wigglesworth, S.	

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	Manchester	Wigley, Edgar	
	Ipswich	Wilkinson, E.P.	
	London	Wilks, F.S., A.C.A. (Lieut.).	Army Service Corps.
	London	Willans, H.	
	London	Williams, Herne Raymond (Asst. Paymaster).	
	Carlisle	Williamson, Arthur	
	Manchester	Williamson, V. B., A.C.A.	Army Pay Corps
	London	Wilson, C. B.	
	Bradford	Wilson, C. W.	
		Wilson, Chas. H., F.S.A.A. (Hon. Captain.).	Leeds Batt., (Prince of Wales' Own) West Yorkshire Regt
	Manchester	Wilson, W. A.	
	Leeds	Wilson. C. P., A.S.A.A	Royal Army Flying Corps
	London	Wilson. S. R.	
	London	Winchester, C. W. C.	
	Bedford	Wing, W. D., A.C.A. (2nd Lieut.).	21st Bedfordshire Yeomanry
	Manchester	Winterbottom, S. H.	
	Manchester	Withers, K. H.	
	Manchester	Womersley, F. G. (2nd Lieut.).	
	Bulawayo	Woodthorpe, G.A., A.S.A.A. (Lieut.).	Southern Rhodesian Volunteers, O.C. Horse Artillery Section,
	Bolton	Worthington, G.H.	
	Sheffield	Wortley, J.F.	
	Derby	Wright, H.D.M.	
	Karachi	Wyatt, E.F.B., A.S.A.A. (Capt.).	3rd South Lancashire Regt.
	Godalming	Wyatt. C.P., A.C.A. (Lieut.).	Norfolk Yeomanry.
	London	Wyllie, J.S., A.C.A.	No. 9 Platoon, 10th Batt., Royal Fusiliers.
	Whitehaven	Wyllie, R.Lyon	
	Bristol	Young, C. H.	
		Young, C. M.	Ceylon Engineer Volunteers
	Manchester	Young, J. Eric., A.C.A.	Manchester Battalion, Public School Brigade
	Disley	Young, J. H.	
	Manchester	Young, J.H.B.	
	Manchester	Young, Leslie	
		Young, W. H.	Town Guard Artillery