

NAME.	FIRM.	FORCE JOINED.
Bowden, C. H. (2nd Lieut.).	Moore & Morell (Nottingham).	19th (Local Reserve) Batt., West Yorkshire Regt.
Bowden, E. M., A.C.A. (2nd Lieut.).	Crewdson, Youatt & Howard (London).	4th Batt. Buffs (East Kent Regt.)
†Bowden, E. R., A.C.A. (2nd Lieut.).	Thos. Bowden, Sons & Nephew (Newcastle-on-Tyne).	6th Northumberland Fusiliers.
Bowering, J.	Gaie, Jackson, Jefferys & Freeman (London).	19th City of London.
Bowes, H. (Quartermaster-Sergt.).	T. C. Martin (Newcastle-on-Tyne).	Army Veterinary Corps.
Bowker, T.	Edwin Guthrie & Co. (Manchester).	Universities and Public Schools.
Bowler, J. S., A.C.A.	(London).	Army Pay Dept.
Bowles, H. J.	Black, Geoghegan & Till (London).	"C" Company, 7th Batt. Norfolks.
Bowling, T., A.C.A.	Robertson, Hill & Co. (London).	Artists' Rifles.
Bowran, R. O., A.S.A.A.	Thomas Paton Boyce & Co. (Bradford).	16th West Yorkshire Regt.
Bowring, Horace W.	John Gorda & Co. (Leeds).	15th W. Yorks Regt.
Bowser, H. F. (2nd Lieut.).	W. B. Peat & Co. (London).	7th Batt., Middlesex Regt.
Box, H. J.	Robert Carpenter (Brighton).	"A" Co., 4th Batt., Royal Sussex Regt. (Territorials).
Boyce, R. E.	W. B. Peat & Co. (Cardiff).	Royal Field Artillery.
Boyce, S. C.	Elsworth & Noon (Liverpool).	Royal Field Artillery.
Boyd, A.	William Blakey (Newcastle-on-Tyne).	2nd Dragoon Guards (Queen's Bays)
Boyd, Lionel C.	John Mackie & Co. (Dublin).	Inns of Court O.T.C.
Boyd, W. H. (2nd Lieut.).	H. B. Brandon & Co. (Belfast).	6th Batt., Royal Irish Rifles.
Boynton, V. B., A.C.A.	(Nottingham).	R.A.M.C.
Brabin, E.	(Manchester).	
Bradbury, Ernest A. (Quartermaster-Sergt.).	R. Evans Smith & Co. (London).	Public Schools (Royal Fusiliers).
Bradbury, N.	Borough Accountant's Department, Battersea (London).	23rd County of London Regt.
Bradford, E. (Sergt.-Inst.).	Broads, Paterson & Co. (London).	R.H.A.
Bradley, R. E.	(London).	
Bradshaw, Arthur J., A.C.A.	Edwin Bradshaw (Warrington).	Army Service Corps.
Bradshaw, Ernest E. (2nd Lieut.).	Edwin Bradshaw (Warrington).	151st Howitzer Brigade, R.F.A.
Bramall, W. S.	Deloitte, Plender, Griffiths & Co. (London).	R.A.M.C.
Bramley, Harry Brian	William Grimes (Bristol).	9th Gloucestershire Regt.
Brand, H. (Captain).	Spicer & Pegler (London).	10th Royal Sussex.
Brass, D. J.	(London).	
Bratt, W. H.	Bourner, Bullock & Co. (Hanley).	Army Service Corps.
Brawn, R. J.	Charles H. Wilson (Leeds).	Royal Army Medical Corps.
Bray, William E. (Lance-Corporal).	Alfred W. Bates (London).	6th Batt. Northampton Regt.
Brayshaw, C. E.	Lee & Whitfield (Leeds).	West Riding Howitzer Brigade (T.F.).
Brayshaw, Percy St. Q., A.C.A.	(Buenos Aires).	H.A.C.
Brearley, J. K.	Howard Smith, Slocombe & Co. (Birmingham).	Town Guard Artillery.
Brearley, S. B. (2nd Lieut.).	(Mirfield, Yorks).	Devon Regt.
Brearley, T., A.C.A. (Captain).		8th Batt., King's Own Yorkshire Light Infantry.
†Bremner, A. D.	R. J. Sissons & Co. (London).	19th County of London Territorials.
Bretherton, H. W., A.C.A. (Lt.-Col.).	H. W. Bretherton & Co. (Liverpool).	15th Batt., Cheshire Regt.
Brettell, W. N. (2nd Lieut.).	Howard Smith, Slocombe & Co. (Birmingham).	Worcestershire Regt.
Brewer, A. W.	Josolyne Miles & Co. (London).	Army Pay Corps.
Brewer, T. Ll.	Jackson, Pixley, Browning, Husey & Co. (London).	P.S.U. Brigade, Royal Fusiliers.
Brewis, Errington	Robert J. Ward & Co. (London).	1st Surrey Rifles.
§Brewis, R. B., C.A. (Lieut.).	Russell, Harris & Co. (Cairo).	6th Lancs Fusiliers.
Brewis, R. D., A.C.A. (Capt.).	Dangerfield, Dobell & Brewis (London).	5th Royal West Kent.
Brewster, H. J. (2nd Lieut.).	Deloitte, Plender, Griffiths & Co. (Buenos Aires).	No. 5 Battery, M.M.G.S., Indian Expeditionary Force A.
Brice, J. C.	J. Dix Lewis, Caesar & Co. (London)	Public School Corps.
Brickmann, Ivan P., A.C.A.	Philip Swanwick, Terras & Co. (Manchester).	

†Killed. §Wounded. ‡Missing. ¶Since died. ¶Died of wounds.