

NAME.	FIRM.	FORCE JOINED.
Halstead, T. N., A.C.A. †Hamer, Frank, A.C.A. (Captain).	Thos. Smethurst & Co. (Manchester). Hamer, Ferguson & Hamer (Manchester).	20th (Service) Batt., Royal Fusiliers 9th Battalion Manchester Regt.
Hamer, H. (Lieut.). Hamilton, A. C. (Sergeant).	T. Smethurst & Co. (Manchester). Begbie, Robinson & Cox (London).	8th Batt., Royal North Lancs Regt. 4th East Anglian Brigade, Royal Field Artillery.
Hammond, C. C. (2nd Lieut.). Hammond, E. (Corporal). Hammond, J. C.	Saffery, Sons & Co. (London). Stone & Best (London). F. Hargreaves (Manchester).	3rd Royal West Surrey Regt. Royal Engineers. Manchester Batt., Royal Engineers (Territorials).
Hampson, A. Hancock, E. C. Hancocks, F. G. Hand, H. G., A.C.A. (Lieut.). Handford, Bernard (2nd Lieut.). Handforth, F. E. Handley, G. L., M.A., A.C.A. (Lieut.). Hands, P. A. M., A.S.A.A	Newton & Baskerville (Manchester). Edwards & Edwards (Dorchester). Price, Waterhouse & Co. (London). Cooper Brothers & Co. (London). (London). G. H. Russell & Co. (Manchester). (London).	3/6th Manchester Regt. Army Pay Corps. 5th City of London Rifles. A.S.C. A.S.C. 6th Batt., Manchester Regt. Royal Field Artillery. "K" Squadron, 2nd Regiment, Imperial Light Horse (South Africa).
Hanham, F. R. Hankins, Thomas P., A.C.A.	Evans, Peirson & Co. (London). Monkhouse, Stoneham & Co. (London).	R.A.M.C. 28th County of London (Artists') Batt.
Hankinson, A.	Shuttleworth & Haworth (Manchester).	R.E.
Hanks, W. W. (Lance-Corporal).	A. H. Ernst Champness & Co. (London). (London).	3/16th County of London Regt. (Queen's Westminster).
Hanna, F. C. Hanscombe, William, A.C.A. Hanson, H. Hanson, J. H. Harcourt, Harold Leslie Hardcastle, B. de V., A.S.A.A. (2nd Lieut.). Harding, A. J. Harding, F. L. Harding, M. J. (Lieut.). Harding, P. E., F.C.A. (Lieut.). (Military Cross).	Horrocks & Hanscombe (Bolton). J. W. Reynolds (Bradford). F. T. Kenyon (Penrith). (Birmingham). Morgan, Hardcastle & Morgan (London). Cates, Brown & Harding (London). Edwin Guthrie & Co. (Manchester). Cates, Brown & Harding (London). (London).	4th Public Batt. Royal Fusiliers. 18th King's Royal Rifle Corps. R.A.M.C. 10th County of London Infantry Batt. Victoria Rifles. London Welsh. Town Guard. Queen's Westminster Rifles.
Hardy, John D. Hargreaves, B. Hargreaves, Fred. Hargreaves, L. Hargreaves R. T., A.S.A.A. Harkness, C. H. Harland, N.	R. Slater Windle (Barnoldswick). (Burnley). Atkinson, Smith & Atkinson (Leeds). Accountant's Department (Hendon). Atkins, Chirnside & Co. (Cork). W. J. Bennett (Cardiff).	Royal Army Medical Corps. Army Ordnance Corps. Army Service Corps. King's Royal Rifles. No. 4 Platoon, No. 1 Company, Commercial Batt., 10th Welsh Regt.
Harley, N. Harlow, Eric H. Harman, F. H. Harman, G. Durant, A.C.A. (Captain) Harper, A. Hugh, A.C.A. Harper, A. N., A.C.A. (Lieut.).	Mackay, Irons & Co. (Dundee). E. Harlow (Nottingham). Alexander Nisbet & Co. (London). Harman & Gowen (Norwich). Harper Bros. & Feather (London). Deloitte, Plender, Griffiths & Co. (London).	4th Black Watch. "C" Co., 10th Sherwood Foresters. 6th Batt., East Surrey Regt. Royal Field Artillery. Army Service Corps.
Harper, C. E. (2nd Lieut.). Harper, F. H., A.S.A.A. (Lieut.). Harper, John L., A.C.A. Harper, R. J. Harrap, Ernest Charles, A.C.A. (Sergt.). Harries, N. G., A.C.A. (Capt.).	Harper & Broom (London). Harper & Broom (London). Harper & Broom (London). Derbyshire Bros. & Co. (London). Harrap & Frith (London). Muras, Harries, Johnston & Co. (Wolverhampton).	Army Service Corps. Army Service Corps. R.G.A. 1st Batt. (Infantry) Honourable Artillery Co. Reserve Batt., 6th South Staffs Regt.
†Harrington, A. B.	McNair, Mason, Evans & Co. (London).	18th County of London Regt.
Harris, A. E. Harris, C. S.	Alfred W. Bates (London). R. E. Starkie (Leeds).	B. Reserve. 2nd (West Riding) Field Ambu- lance, Royal Army Medical Corps.
Harris, G. S. (2nd Lieut.).	Leather & Veale (Leeds).	W. Yorks Regt.

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