

NAME.	FIRM.	FORCE JOINED.
Lewis, Ernest, A.C.A. (2nd Lieut.).	Critchley, Lewis & Ward (Oxford).	Expeditionary Force Canteens.
Lewis, Gwilym (Assistant Paymaster).	Parsons & Jolliffe (Newport).	R.N.R.
Lewis, H. N.	H. W. Bretherton & Co. (Liverpool).	10th Batt., Liverpool Regt. (Liverpool Scottish).
Lewis, T. C. V.	Goddard, Dunkley, Davie & Co. (London).	4th Batt., West Surrey Regt.
Lewis, Wm. G., A.C.A.	T. P. Deyes & Co. (Liverpool).	1st King's Liverpool City Batt.
Lewtas, E. (Lance-Corporal).	A. Grierson, Son & Smethurst (Manchester).	21st Service Batt., Manchester Regt.
§Ley, E. M. (Captain).	Futcher, Head & Co. (London).	4th Dragoon Guards.
Leydon, W. E.	Gillespie Bros. & Co. (Newcastle-on-Tyne)	Army Service Corps.
Liddle, J. H.	E. C. Baldwin & Son (Brighton).	Royal Army Medical Corps.
Light, J. J.	A. H. Downes (London).	London Rifle Brigade.
Lillywhite, H.	Deloitte, Plender, Griffiths & Co. (London).	"A" Battery, H.A. Company.
Limpenny, F. R. (Bombardier).	Kemp, Sons, Sendell & Co. (London)	8th Batt. Middlesex Regt.
Lincoln, A. W.	Mellor, Snape & Co. (Manchester).	14th Batt., Royal Welsh Fusiliers.
Lindley, Ernest (Q.M.-Sergeant).	John Gordon & Co. (Leeds).	Army Ordnance Dept.
Lindley, F. J.	John Gordon & Co. (Leeds).	Army Service Corps.
Lindley, W. Bernard (2nd Lieut.).	J. G. Coldwells (London).	3rd Battery, 1st City of London Brigade, Royal Field Artillery.
Lindsay, H. A.	Mackay, Irons & Co. (Dundee).	23rd Batt., Royal Fusiliers.
Lindsay, R. (Corpl.).	Lovewell, Blake & Co. (Great Yarmouth).	6th Cyclists' Batt, Norfolk Regt.
Lines, T. W.	E. Layton Bennett & Co. (London).	Queen Victoria Rifles.
Ling, H.	Toy, Campbell & Co. (London).	Universities and Public Schools Royal Fusiliers.
Link, Geoffrey	W. B. Peat & Co. (London).	Royal Army Medical Corps.
Linken, G. E.	Patullo, Forde & Co. (London).	10th Service Batt. Royal Fusiliers.
Lion, Felix J. (Lance-Sergeant).	(Southampton).	Bucks Batt., Oxford and Bucks Light Infantry.
Lisby, L. N.	Goodricke, Cotman, Hooper, Phipps & Co. (London).	2/3rd West Riding Brigade, R.F.A.
List, Alexander P. (2nd Lieut.).	Beard, Bashforth & Co. (Sheffield).	11th Batt. King's (Liverpool) Regt
Lister, Bernard W.	Bleas & Sons (London).	(London).
Litchfield, A. O.	Chas. W. Rooke & Co. (London).	Army Pay Corps.
Little, Clement W. R.	(London).	Royal Naval Reserve.
Little, H. V. (Corporal).	Powell, Jerome & Co. (Birmingham)	K Co., R.A.M.C.
Little, J. S., A.C.A. (Asst. Paymaster).	Tildesley & Page (Wolverhampton).	Inns of Court O.T.C.
Little, R. J.	Maw, Collins & Sons (Liverpool).	2nd City Batt., King's Liverpool Regt.
Littlehales, A. D.	W. H. Jones & Co. (Liverpool).	Liverpool Scottish.
Livesey, W. A.	Cook & Leather (Liverpool).	Cheshire Brigade, R.F.A.
Llewellyn, W. Ll.	Barnes, Dunn & Boughton (London).	Royal Marine Artillery.
Lloyd, W. E.	Bannatvne & Guthrie (Glasgow).	Scottish Horse.
Lobb, R. J.	Patullo, Forde & Co. (London).	Queen's Royal West Surrey Regt.
Lochhead, Thomas	(Liverpool).	5th Batt. S. Staffordshire Regt.
Locke, Percy George	Campbell & Jordan (Wolverhampton)	Yorkshire Dragoons.
Lockett, A. N.	Lockwood, Turner & Wood (Huddersfield).	East Lancs Royal Field Artillery
Lockley, R. C.	Thomas Silvey & Co. (Manchester).	5th Northumberland Fusiliers.
Lockwood, G. F., A.C.A. (Lance-Corporal).	Percy F. Ward (Newcastle-on-Tyne).	Essex Regt.
Lockwood, H.	Crew, Turnbull & Co. (London).	Tyne Electrical Engineers.
Lodge, T. S. (Quartermaster-Sergt.).	Strachan & Co. (Newcastle-upon-Tyne).	6th Cyclists' Batt, Norfolk Regt.
Lodge, T. S. (Quartermaster-Sergt.).	Lovewell, Blake & Co. (Great Yarmouth).	Hussars.
Loly, F. M. (Lieutenant).	Francis Nicholls, White & Co. (London).	3rd Battalion Norfolk Regt.
London, G. N.	Maurice Jenks, Percival & Co. (London).	R.N.R.
London, G. W.	R. H. March (Cardiff).	4th Batt. South Lancashire Regt.
Long, H.	T. & J. L. Tunstall & Co.	Artists.
Long, J. W.	Angus Whiting & Co. (London).	(Warrington).
Longdon-Griffiths, C. H., A.C.A. (Asst. Paymaster).		
Longshaw, Charles Henry		
Longstaff, R.		

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