

NAME.	FIRM.	FORCE JOINED.
Lord, C. P.	Arthur E. Green & Co. (London).	H Company, 7th Batt., City of London Rifles.
Lord, Lawrence	F. Hunter, Gregory & Lord (Bacup).	R.A.M.C.
Lord, R. H., A.C.A.	Price, Waterhouse & Co. (London).	Honourable Artillery Corps.
Lough, A. A., A.C.A.	Spicer & Pegler (London).	Queen's Westminster Rifles.
†Love, Ronald Barclay (2nd Lieut.).	Hudson Smith, Briggs, Smith & Taylor (Bristol).	8th (S) Batt., Lincolns.
Lovegrove, T. J.	Wood & Radermacher (London).	R.A.M.C.
Lovell, J. A., A.C.A.	Basil Hallett & Co. (London).	
Lovelock, A. R.	(London).	
Lovett, H. J. (Lieut.).		
Lowe, A. W.	Poppleton, Appleby & Hawkins (London).	Royal Field Artillery.
Lowe, T. F., F.S.A.A. (Major).	(Wolverhampton).	Imperial Service Batt. 6th South Staffordshire Regt.
†Loves, Cecil Aubrey	Eben. Clarke & Son (London).	R.A.M.C.
Lowick, W. M., A.C.A. (Captain).	E. T. Collins & Son (Bristol).	6th Batt. Gloucester Regt.
Loxley, C. W.	Cooper Corbidge, Son & Co. (Sheffield).	12th York and Lancaster.
Lucas, C. St. J., A.S.A.A.	Fred Woolley (Southampton).	1st Wessex Royal Field Artillery.
Lucas, F.	Moore & Smalley (Preston).	Public Schools and University Batt., Royal Fusiliers.
Lucas, G. M. E. (2nd Lieut.).	Spicer & Pegler (London).	4th Royal Inniskilling Fusiliers.
Lucas, E.	McPherson, Thompson & Co. (Birmingham).	Warwickshire Yeomanry.
Lucas, E.	Jones, Crewdson & Youatt (Manchester).	R.A.M.C.
Lucas, W.	Maxwell Hicks & Co. (London).	Victoria Rifles.
Lumb, W.	Josolyne, Miles & Co. (London).	Public Schools and University Corps
Lunn, P. R.	(London).	
Lunt, Douglas G., A.C.A.	Douglas Lunt, Sparrow & Co. (Birmingham).	5th Batt. Royal Warwickshire Regt.
Lunt, E.		
Lupton, E. W.	Proctor & Proctor (Burnley).	Army Service Corps.
Lupton, Leonard (2nd Lieut.).	David Smith, Garnett & Co. (Manchester).	King's Own, 2nd Lancashire Regt
Lyon, G. (Asst. Paymaster).	Cooper Brothers & Co. (London).	Royal Naval Reserve.
Lyon, C. C., A.S.A.A. (Lance-Corpl.).	W. B. Peat & Co. (London).	Royal Engineers.

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†MacAlister, Ernest	Greenhalgh, Sharp & Co. (London).	"D" Co., 5th Batt., Rifle Brigade.
Macbeth, J. N.	Price, Waterhouse & Co. (London).	London Scottish.
Macdonald, D. R., A.C.A.	Fitzpatrick, Graham & Co. (London).	London Scottish.
Macdonald, G. B. (2nd Lieut.).	George A. Touche & Co. (London).	A.S.C.
Macdonald, R. R. M. (Lieut.).	W. J. Macdonald (Tain).	4th Seaforths.
Macfarlane, A. D., A.S.A.A. (2nd Lieut.).	Leopoldina Railway Co., Lim. (Rio de Janeiro).	Royal Field Artillery.

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