

NAME.	FIRM.	FORCE JOINED.
Phare, E. D.	Begbie, Robinson & Co. (London).	Royal Flying Corps.
Phelps, W. A.	Gane, Jackson, Jefferys & Freeman (London).	A Battery, H.A.C.
Phillips, H.	Elsworth & Noon (Liverpool).	Cheshire Regt.
Phillips, G.	Attlee, Edge & Co. (Birmingham).	Birmingham Batt.
Phillips, Sidney	Timms & Walker (Derby).	3rd Sherwood Foresters.
Phillips, W. G.	Craggs, Turketine & Co. (London).	Territorials.
Phipps, G. A., A.C.A.	Goodricke, Cotman, Hooper, Phipps & Co. (London).	Public Schools Corps.
Phipps, Percy, F.C.A. (Lieut.).	Phipps, Manvell & Co. (London).	A.S.C.
Pickering, J. H.	(Birmingham).	
†Pickering, N. J.	Deloitte, Plender, Griffiths & Co. (Johannesburg).	Transvaal Horse Artillery.
Pickersgill, F. (Lance-Corpl.).	John Gordon & Co. (Leeds).	8th Batt. W. Yorkshire Regt.
Pickles, J. W.	Beever & Adgie (Leeds).	5th West Yorkshire Regt.
Pickup, Arthur	F. Hunter, Gregory & Lord (Bacup).	R.G.A.
Pickup, Reg. A.	F. Hunter, Gregory & Lord (Bacup).	Manchester Regt.
Picot, Alex. E., A.S.A.A.	C. H. Brockhurst (Jersey).	3rd Batt. (Infantry) Royal Jersey Militia.
Pidduck, H. E. (2nd Lieut.).	F. Pidduck (London).	4th Batt., Royal Fusiliers.
Pierce, R.	Walton, Watts & Co. (Manchester).	East Lancs R.F.A.
Piggin, F., A.C.A.	Mellors, Basden & Mellors (Nottingham).	
Pigott, R. J., A.C.A. (Asst. Paymaster)	Critchley, Lewis & Ward (Oxford).	East India Squadron.
Pike, D. K.	E. Littlejohn, Wilson & Co. (London).	Surrey Scouts.
Pike, E. C., A.S.A.A. (Assistant Paymaster).	Pike, Rogers & Co. (London).	R.N.R.
Pike, H. A.	Welton, Jones & Co. (London).	13th Batt. Royal Fusiliers.
Pike, S. (Captain).	Russell, Harris & Co. (London).	7th Royal Berkshire Regt.
Pilling, F. H.	Walton, Watts & Co. (Manchester).	3/6th Manchester Regt.
Pilling, T.	P. Thompson, Son & Gibbon (Manchester).	
Pim, Francis H., A.C.A. (Lieut.).	Stokes Bros. & Pim (Dublin).	A.S.C.
Pinckney, G. E.	Butler, Viney & Co. (London).	Army Service Corps.
Pinder, Frank	T. C. Parkin (Sheffield).	8th Batt., Duke of Wellington's Regt.
Pine, A. H.	White & Pawley (Plymouth).	Army Service Corps.
Pinto, Ralph	(London).	
Pippen, T. J.	Martin, Farlow & Co. (London).	3/8th Essex (Cyclists).
Pitt, Geoffrey Stanhope.	Bolton, Pitt & Breden (London).	H Company, London Scottish.
Pittard, R. M.	S. W. Culley & West (Cardiff).	Inns of Court O.T.C.
§Pittman, J. B. (Lieut.).	Cooper Bros. & Co. (London).	Royal Fusiliers.
Pittock, F. A.	W. J. King & Son (Gravesend).	R.F.A.
Platt, Robert (Acting Paymaster).	John Burke & Son (London).	Woolwich Depôt.
Platt, T. A., A.C.A.	Wainwright, Son & Co. (Ashton-under-Lyne).	Expeditionary Force.
Platt, T. G., A.C.A.	Josolyne, Miles & Co. (London).	Officers' Training Corps.
Plumb, Leslie, W.	(London).	
Plumbley, W. E.	Shuttleworth & Haworth (Manchester).	R.A.M.C.
Plummer, W. T. (2nd Lieut.).	T. Keens (Luton).	East Anglian Royal Engineers.
Plumpton, J. A. (Sergeant).	C. Ryland Beeby & Co. (London).	25th County of London (Cyclists) Regiment.
Plumpton, W. E.	Chas. W. Rooke & Co. (London).	25th London Regt.
Pocklington, H. D. R.	W. B. Peat & Co. (Cardiff).	7th (Reserve) Batt. (Cyclists), Welsh Regt.
Pocock, Ralph Ernest (2nd Lieut.).	A. E. Woodington & Bubbs (London).	R.G.A., Plymouth.
Pocock, T. G.	H. S. Baker & Co (London).	Nelson Brigade, Royal Naval Volunteer Division.
Pollard, G. C. (D.S.O.).		
Pollard, W., A.C.A. (Asst. Paymaster)	(London).	R.N.R.
Pomfret, Walter, A.C.A. (Paymaster).	T. & H. P. Bee (Preston).	Army Pay Corps.
Pond, F. C.	E. Amsdon & Son (London).	R.A.M.C. (Territorial).
Ponsford, James William Prior (Lance-Sergt.).	Charlton & Long (Birmingham).	21st Service Batt., Royal Fusiliers.
Pool, Frank	Percy A. Bates (Leicester).	18th (Service) Batt., Royal Fusiliers.
Poole, W. Alan	(Bristol).	

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