

NAME.	FIRM.	FORCE JOINED.
Sly, Alan	Monkhouse, Stoneham & Co. (London). (Hull).	Royal Naval Division.
Smailles, W.	Alfred Henry (London).	1st Essex R.F.A. (T.).
Smale, John R. A.	Broads, Paterson & Co. (London).	East Surrey Regt.
Small, E.	A. J. Downs (Hull).	East Riding, R.G.A.
Small, T. H.	Jackson, Taylor, Abernethy & Co. (London).	3rd Batt., H.A.C.
Small, W. E., A.C.A.	G. & J. McBain (Aberdeen).	Royal Garrison Artillery.
Smart, Albert W.	Evans, Peirson & Co. (London).	Royal Flying Corps.
Smart, K. J. W.	Viney, Price & Goodyear (London).	1st Brigade, R.N. Vol. Reserve.
Smart, L. D.	John R. Smart & Co. (Peterborough)	7th Dorsets.
Smart, Robert Stanley, A.C.A. (2nd Lieut.).	Hodgson, Harris & Co. (Hull).	East Riding Royal Garrison Artillery.
Smelt, C. L.	C. H. Nevill, Hovey & Co. (London).	2nd Essex.
Smelt, W. A. C. (2nd Lieut.).	G. Smetham (Bloemfontein).	"B" Squadron, Brand's Horse (South Africa).
Smetham, L.	A. Grierson, Son & Smethurst (Manchester).	Army Service Corps.
Smethurst, R. R., A.C.A. (Capt.).	Shuttleworth & Haworth (Manchester).	30th Div., Cyclists Corps.
Smethurst, S. R.	W. Arthur Smith (South Shields).	Argyll & Sutherland Highlanders.
Smith, Arthur	Howard, Howes & Co. (London).	Leicester Regt.
Smith, A. H. (Lieut.).	R. R. Preston & Son (Leicester).	7th Batt. Leicestershire Regt.
Smith, A. J. (Sergeant).	Wykes & Co. (Leicester).	1/4th Leicestershire Regt.
Smith, A. W. (Lance-Corpl.).	(Birmingham).	
Smith, C. C.	Jackson, Pixley, Browning, Husey & Co. (London).	28th County of London (Artists).
Smith, C. E. B. M., A.C.A.	Charles Comins & Co. (London).	South African Forces.
Smith, C. O. C.	Thos. A. Pearce & Clayton (Dorchester).	3rd Batt., H.A.C. (Infantry).
Smith, Clifford Thomas	Wykes & Co. (Leicester).	Inns of Court O.T.C.
Smith, E. L.	P. L. Ellis & Co. (London).	28th County of London (Artists).
Smith, E. W.	Henry F. Hill (London).	10th Royal Fusiliers.
Smith, E. H. M., A.C.A.	Sands & Flinders (Nottingham).	4th Batt., Cameron Highlanders.
Smith, F. E.	W. B. Peat & Co. (London).	9th Batt. King's Royal Rifles.
Smith, F. S.	(London).	"Sherwood Foresters," 12th Notts and Derby Regt.
Smith, G.		Royal Naval Reserve.
Smith, G. A., A.S.A.A. (Assistant Paymaster).	Buckley & Hall (Hull).	1st Northumbrian Divisional Cyclists Co.
Smith, G. Gordon (2nd Lieut.).	Carter & Co. (Birmingham).	3/8th Worcester Regt. (T.F.).
Smith, G. H. (2nd Lieut.).	W. B. Peat & Co. (London).	Wireless Telegraph Department Staff, Royal Navy.
Smith, G. J. S.	Wilfred T. Walters (Yeovil).	X Co., 14th Gloucesters.
Smith, G. S. (Corporal).	A. P. Smith & Co. (Manchester).	16th Batt., Royal Welsh Fusiliers.
Smith, H.	W. B. Peat & Co. (London).	Royal Navy.
Smith, H. A. (Asst. Paymaster).	W. Robson Boyd (Great Grimsby).	10th Lincolns.
Smith, H. C.	Whittaker, Needham & Co. (Man- chester).	6th Manchester Territorial Batt.
†Smith, Harold M., A.C.A. (Corpl.).	(Middlesbrough).	
Smith, J. B.	William Rose (Newcastle-upon-Tyne)	A.S.C.
Smith, J. J.	T. & J. L. Tunstall & Co. (Warrington).	4th Batt. South Lancashire Regt.
Smith, John Lancelot	Painter, Mayne & Walker (London).	Army Service Corps.
Smith, J. R., A.S.A.A. (Staff Sergt.- Major).	Price, Waterhouse & Co. (London).	17th City of London.
Smith, N. J. K., A.C.A.	Edmonds, Clover, Cook, Ackery & Jones (Portsmouth).	Southdown Batt. Royal Sussex Regt.
Smith, O. H.	Bleas & Sons (London).	H.A.C.
Smith, Percy, A.C.A.	(London).	
Smith, Stanley B.	J. Dix Lewis, Caesar & Co. (London).	Artists.
Smith, S. G.	Ernest E. Smith & Co. (London).	7th Middlesex Regt.
Smith, S. C. M., A.C.A. (Captain).	Price, Waterhouse & Co. (London).	East Yorkshire Regt.
Smith, S. H., A.C.A. (2nd Lieut.).	Evatt & Co. (Singapore).	Singapore Volunteer Artillery.
Smith, T. B., A.S.A.A.	W. C. Wickham (London).	Dorset Regt.
Smith, V. G.		

†Killed.

§Wounded.

‡Missing.

¶Since died.

||Died of wounds.