

NAME.	FIRM.	FORCE JOINED.
Smith, W. A.	T. Fredk. Thorne, Lancaster, Farey & Co. (London).	Royal Garrison Artillery.
Smith, W. C., A.C.A. (2nd Lieut.).	Cash, Stone & Co. (London).	6th Batt., King's Royal Rifles.
Smith, W. Murray, F.S.A.A. (Lieut.-Colonel).	(Durban).	Natal Mounted Rifles.
Smith, W. R.	Wright, Sudbury & Barclay (London).	G Company, 24th Batt., City of London Regt.
Smithers, Montague (2nd Lieut.).	Edmonds, Clover, Cook, Ackery & Jones (Portsmouth).	6th (Cyclists) Batt., Royal Sussex Regt.
Smylie, Cecil V. (2nd Lieut.).	Hugh Smylie & Co. (Belfast).	4th R.I.R.
Smylie, D. J. (2nd Lieut.).	Hugh Smylie & Co. (Belfast)	3rd Royal Inniskilling Fusiliers.
Smyth, S. C.	(London).	
§Smyth, L. J.	Pittman, Smyth & Aris (London).	10th Royal Fusiliers.
Smyth, R. F.	Simon Jude & West (Liverpool).	West Lancashire Field Artillery.
Smyth, Samuel	A. H. Muir & Addy (Belfast).	R.A.M.C.
Snape, James Allen, A.C.A. (Captain).	Mellor, Snape & Co. (Manchester).	3/7th Cheshire Regt.
Sneade, C. G. (2nd Lieut.).	J. Durie Kerr (Birmingham).	13th Worcesters.
Sneath, R. E. (Lieut.).	Price, Waterhouse & Co. (London).	2nd London Regt.
Snelgrove, S. H. (2nd Lieut.).	Cates, Brown & Harding (London).	King's Royal Rifles.
Snelson, F.	Harmood-Banner & Son (Liverpool).	2nd Liverpool Batt., King's Liverpool Regt.
Snelson, N.	Lewis & Mounsey (Liverpool).	
Snodgrass, C. A.	Bryden, Fedden & Co. (London).	1/4th London Rifle Brigade.
Snook, Stanley Victor	David Owen & Co. (Devizes).	Kitchener's Army.
Snow, F. J. R.	Brooke & Stocks (Bradford).	6th West Yorkshire Regt.
Snow, W.	E. Layton Bennett & Co. (London).	7th City of London Regt.
Snowball, W.	Nasmith, Coutts & Co. (Manchester).	Public Schools and Universities Batt.
Somerville, G. Telfer (2nd Lieut.).	Bull, Darton & Pollock (London).	12th County of London Regt. (The Rangers).
Sorrell, H. A. G. (2nd Lieut.).	Metzner & Sprague (Richmond, Surrey).	3/3rd Royal Fusiliers.
Sothcott, Raymond	Pattullo, Forde & Co. (London).	Inns of Court Officers' Training Corps.
Soundy, H. E.	Merrett, Son & Street (London).	6th City of London Territorials.
South, G. R. S.	Clark, Battams, Lanham & Co. (London).	2nd Batt., Queen Victoria's Rifles.
Southam, H. D.	J. Durie Kerr (Birmingham)	R.A.M.C.
Southern, A. E.	Edwin Collier & Co. (Manchester).	7th Manchester.
Southern, Alfred	Whittaker, Needham & Co. (Manchester).	21st (S.B.) Manchester.
Sparke, E.	Price, Waterhouse & Co. (London).	Regular Army.
Sparkes, E. (Bomb.).	Lewis & Raynham (Cardiff).	Royal Field Artillery.
Sparkling, P. S.	Grimwood Roberts & Co. (London).	Artists' Rifles.
Sparrow, W. A., F.S.A.A. (Captain).	Borough Accountant, Eastbourne.	1st Home Counties' Field Company, Royal Engineers.
Spear-Morgan, B. H., A.C.A. (Lieut.).	Baker, Sutton & Co. (London).	Border Regt., 10th Service Batt.
Speid, W. W.	(Bristol).	
Spence, J. M.	W. T. Graham & Co. (Belfast).	14th Batt., Royal Irish Rifles.
Spencer, Arthur	J. W. Kneeshaw, Junr. (Burnley).	R.A.M.C.
Spencer, T. W., A.C.A. (2nd Lieut.).	Thos. Bowden, Sons & Nephew (Newcastle-on-Tyne).	9th Durham Light Infantry.
Spilsbury, E.	Broads, Paterson & Co. (London).	R.N.R.
Sprague, H. D., M.A., C.A. (Major).	Metzner & Sprague (London).	6th London (Reserve), R.F.A.
Springall, G. B.	Maynard & Son (London).	City of London Rifles.
Springett, L. J.	Elles Hill, Boothroyd & Co. (London).	Royal Field Artillery.
Spruce, W. E.	J. Davidson (Leeds).	1st West Riding Brigade, Royal Field Artillery.
Spurgen, J. C., A.S.A.A.	(Folkestone).	1st Kent Battery, 3rd Home Counties (Cinque Ports) Brigade, Royal Field Artillery.
Squance, E. L. (Lieut.).	T. C. Squance & Sons (Sunderland).	3rd Northumbrian Brigade, R.F.A.
Squires, A. G.	Thomas Paton, Boyce & Co. (Bradford).	Army Service Corps.
Stacey, A. H.	W. B. Jones (London).	Motor Gun Section, 4/3rd Batt., City of London Royal Fusiliers.

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