

NAME.	FIRM.	FORCE JOINED.
Whitfield, Norman	J. A. Gardner & Co. (Newcastle-upon-Tyne).	Northern Cyclist Batt., Territorials.
Whitfield, — (Co. Q.M.S.).	Spicer & Pegler (London).	5th Batt. Dorsetshire Regt.
Whiting, R. C.	(London).	
Whitlam, S.	J. W. Best & Co. (Sheffield).	Northumberland Fusiliers.
Whitley, R.	Angus, Whiting & Co. (London).	Public Schools Corps, New Army.
Whitmore, H. F. (2nd Lieut.), Musketry Officer.	Barton, Mayhew & Co. (London).	3rd Manchester Regt.
Whitney, P.	Proctor & Proctor (Burnley).	R.A.M.C.
Whitt, A. F.	Rogers, Son & Page (Nottingham).	Army Service Corps.
Whittaker, A. D.	Shuttleworth & Haworth (Manchester).	6th Batt., Manchester Regt.
Whittall, E. B. (2nd Lieut.).	Philip Swanwick, Terras & Co. (Manchester).	King's Own Royal Lancs Regt.
†Whittingham, T. (Lieut.).	Wykes & Co. (Leicester).	1/4th Leicestershire Regt.
Whittle, R. E.	P. Gregson (Manchester).	Duke of Lancaster's Own Yeomanry.
Whybrow, J. W.	Egerton, Chater & Co. (London).	Public Schools Corps.
Wickham, H. T., A.C.A.	(London).	Royal Engineers.
Wickham, M., A.S.A.A.	Borough Treasurer's Department, Paddington.	5th Batt. Seaforth Highlanders.
Wigglesworth, S.	(Leeds).	
Wigley, Edgar	(Manchester).	
Wilcox, S. L. Junr. (Corporal).	S. L. Wilcox (Birmingham).	Royal Army Medical Corps.
Wild, C.	A. P. Smith & Co. (Manchester).	Duke of Lancaster's Own Imperial Yeomanry.
Wild, W. A.	F. Walmsley (Manchester).	Medical Unit of the Royal Naval Department.
Wild, W., A.C.A.	Shuttleworth & Haworth (Manchester).	R.F.A.
Wildy, C. W.	Cooper Bros. & Co. (London)	Inns of Court O.T.C.
Wilkes, J. F.	Cooper & Kenny (Dublin).	Inns of Court O.T.C.
Wilkins, E. T., A.C.A. (Lieut.).	Touche, Faller & Co. (Buenos Aires).	Royal Marines.
Wilkins, H. L. (2nd Lieut.).	Gray, Stainforth, Newton & Co. (London).	Manchester Regt.
Wilkins, R. (Corporal).	Critchley, Lewis & Ward (Oxford).	Naval Division (Engineers' Unit).
Wilkinson, E. P.	(Ipswich).	
Wilkinson, H.	Carter & Chaloner (Manchester).	4th City Batt., Manchester Regt.
Wilkinson, J.	H. V. Davis (Glastonbury).	South-Western Mounted Brigade, Army Service Corps.
Wilkinson, J. H., A.S.A.A. (Corpl.).	City Treasurer's Office, Leeds.	Leeds City Batt., West Yorks Regt
Wilkinson, L. C. L. (Lieut.).	Chalmers, Wade & Co. (London).	South Lancs Regt.
Wilkinson, R.	Jones, Crewdson & Youatt (Manchester).	Home Defence.
Wilks, F. S., A.C.A. (Lieut.).	(London).	Army Service Corps.
Willans, H.	(London).	
Willcox, A. E.	W. B. Keen & Co. (London).	8th Batt. Rifle Brigade.
Willcox, G. A.	Price, Waterhouse & Co. (London).	City of London Yeomanry.
Willet, E., A.S.A.A. (Lieut.).	Fredk. Willett & Son (Manchester).	3/8th Manchester Regt.
Williams, E. A. M. (2nd Lieut.).	Williams, Stoker & Worssam (London).	3rd Middlesex Regt.
Williams, H. (Lance-Corpl.).	Borough Accountant's Dept. (Eastbourne).	8th Royal Sussex.
Williams, Herne Raymond (Asst. Paymaster).	(London).	
Williams, J. H. (Lieut.).	John M. Winter & Sons.	Durham Light Infantry.
Williams, L. (Sergt.).	Bannatyne & Guthrie (Glasgow).	Colonial Light Cavalry.
Williams, T. C.	Hodgson, Harris & Co. (Hull).	4th Batt., East Yorkshire Regt. (T.).
Williams, T. S. H., A.C.A.	Price, Waterhouse & Co. (London).	Public School Boys' Middlesex.
Williams, V. G. P., A.C.A.	Deloitte, Plender, Griffiths & Co. (London).	Royal Flying Corps (Motor Despatch Rider).
Williams, William, A.C.A., A.S.A.A.	C. E. Williams & Co. (Oswestry).	Shropshire Yeomanry.
Williams, Wm. (Lance-Corporal).	Viney, Price & Goodyear (London).	15th Royal Welsh Fusiliers.
Williamson, Arthur	(Carlisle).	
Williamson, H. V.	W. B. Peat & Co. (Middlesbrough)	Royal Marines.
Williamson, L., C.A.	Price, Waterhouse & Co. (London).	London Scottish, 14th County of London.
Williamson, T. H.	Dawson, Chevalier & Graves (Liverpool).	Liverpool Scottish.

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