

A List of Scottish Chartered Accountants and their Apprentices and Clerks who have joined the Colours.

A

Aikman, Alexander, Driver, Hon. Artillery Company.
Ainslie, J. Elliot, Private, 9th Batt. Royal Scots.
†Aitchison, John B., 2nd Lieut., 5th Batt. Royal Scots.
Aitchison, W. J., 2nd Lieut., 12th Batt., H.L.I.
Aitken, A. Kennedy, Private, 9th Batt. H.L.I.
Aitken, R. C. S., Captain, 5th Batt. Scottish Rifles.
Aiton, William, Trooper, Lothians and Border Horse.
†Alexander, Archibald, Seaforth Highlanders.
Allan, Thomas, Sergeant, Lanarkshire Yeomanry.
Allison, James, R.A.M.C. (Transport Section).
Anderson, A., 2nd Lieutenant, 8th Batt. H.L.I.
Anderson, A. S., R.A.M.C.
§Anderson, G. A., Private, 9th Batt. H.L.I.
Anderson, James, Lance-Corporal, Lothians and Border Horse.
Anderson, Wm. H., Captain, 3rd (Glasgow) Batt. H.L.I.
Anderson, William Souter, Lance-Corporal, R.E.
Andrew, John W., Private, Lochiel's Cameron Highlanders.
Andrew, W. D., Trooper, Lothians and Border Horse.
Andrews, James Brown, Private, 4th Royal Scots.
Angus, A. W., 2nd Lieutenant, Gordon Highlanders.
Armstrong, A., Private, 5th Batt. Scottish Rifles.
†Armstrong, H. L. W., 2nd Lieut., 7th Batt. Somerset Light Infantry.
Asher, James A. G., Private, 6th Batt. Seaforth Highlanders.
Asher, Wm. Murray, Private, 5th Batt. Scottish Rifles.

B

Baillie, George, Gunner, 4th R.G.A.
†Baker, A. P., Lieut., 11th Batt. Royal Scots.
Balfour, Andrew Campbell, Private, 9th Batt. H.L.I.
†Balfour-Melville, J. E., Lieut., 3rd Batt. Black Watch.
Bannatyne, Ian M., 6th Batt. H.L.I.
Barr, M., Private, 9th Batt. H.L.I.
Barrie, W. T., Private, 8th Batt. Royal Scots.
Bartholomew, John, Junr., Private, 9th Batt. H.L.I.

Barty, J. B., 2nd Lieut., City of Aberdeen R.G.A.
Begg, R., 2nd Lieutenant, 5th Batt. Scottish Rifles.
†Bell, Alfred Herbert, Captain, attached 8th Batt. Royal Scots.
†Bell, J. M., Captain, 9th Batt. Black Watch.
Bennett, G., Trooper, Lanarkshire Yeomanry.
Benzie, Robert Marr, Major, 5th Batt. Scottish Rifles.
Beveridge, Charles E., Private, 4th Batt. Gordon Highlanders.
Biggar, Kenneth, Private, Lochiel's Cameron Highlanders.
Bilsland, James, Private, 5th Batt. Scottish Rifles.
Black, Alfred E. O., Sub-Lieutenant, 9th Batt. Gordon Highlanders.
Black, Donald N., Lieutenant, Army Service Corps.
†Black, E. C., 2nd Lieut., 7th Batt. Royal Scots Fusiliers.
Black, J., Sergeant, 15th Hussars.
Black, J. R., Private, 9th Batt. Royal Scots.
Blackie, Frank H., 9th Batt. H.L.I.
Blair, Hugh Alexander, 1st Lowland Brigade R.F.A.
Blair, John, Trooper, Lanarkshire Yeomanry.
Blair, Patrick Alexander, Captain, 9th Batt. Royal Scots.
Blair, Ralph, 2nd Lieutenant, R.E.
Blair, Reginald M. P., Lieutenant, Acting Field Cashier with British Expeditionary Force.
Blair, W., Private, 9th Batt. Royal Scots.
Bower, Herbert, H., Lieutenant, 4th (Reserve) Batt., Gordon Highlanders (T.F.)
Boyd, John, Private, 3rd Batt. H.L.I.
Brady, Norman, 6th Batt. Manchester Regiment.
Brown, A. D. Gordon, Private, 6th Batt. H.L.I.
Brown, Alexander S., Private, 9th Batt. Royal Scots.
Brown, Arthur S., Captain, 9th Batt. Argyll and Sutherland Highlanders.
Brown, David Jack, Leading Seaman, Royal Naval Brigade.
Brown, I. M. K., 2nd Lieutenant, 11th Batt. Royal Scots.
Brown, John, 9th Batt. H.L.I.
Brown, Loftus, Private, 4th Batt. Royal Scots Fusiliers.
Brown, Thomas B., Private, Edinburgh Batt. Royal Scots.
Bruce, Neil O., Corporal, 3rd Lowland Brigade R.F.A.
Bruce, R. C. M., 9th Batt. Royal Scots.

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

§Buchan, Alastair, 2nd Lieut., 6th Batt. Cameron Highlanders.
 Buchan, A. E., Glasgow University Corps, Lord Kitchener's Army.
 Buchan, H. F. W. W., 2nd Lieutenant, R.F.A.
 Buchanan, R. C., Gunner, Motor Machine Gun Corps.
 Budge, John E., Private, 9th Batt. Royal Scots.
 †Burgess, Alexander, Private, 4th Batt. Gordon Highlanders.
 Burnett, David, Gunner, Forth R.G.A.
 Burns, Charles T., Captain, 8th Batt. Scottish Rifles.
 Burnside, G. C., Trooper, 2nd Scottish Horse.
 Burrell, Gordon, Private, 9th Batt. H.L.I.
 Buyers, George A., Lance-Corporal, 4th Batt. Royal Scots.
 Byres, G. M., Lieutenant, 4th Batt. Royal Scots.

C

Cairns, Chas. R., Private, 9th Batt. Royal Scots.
 Cameron, A., Sapper, Royal Engineers.
 Cameron, Colin Mackenzie, Lieutenant, 4th Batt. Seaforth Highlanders.
 Cameron, David M., Private, 9th (Glasgow) Batt. H.L.I.
 Cameron, F., Private, 5th Batt. H.L.I.
 Cameron, R., Sergeant, 6th Batt. Scottish Rifles.
 Cameron, Thomas, Private, 6th Batt. H.L.I.
 Cameron, T. W., Private, 9th Batt. Royal Scots.
 Cameron, W., Trooper, Lanarkshire Yeomanry.
 Campbell, A. A., Junr., Private, R.A.M.C.
 Campbell, Donald Hope, Private, 9th Batt. Royal Scots.
 Campbell, James William, Trooper, Lanarkshire Yeomanry.
 Campbell, Wm. R., Private, 9th Batt. H.L.I.
 Capes, W. W., 2nd Lieutenant, 7th Batt. Scottish Rifles.
 †Carmichael, Robt. Henry Morris, Lieutenant, 5th Batt. Argyll and Sutherland Highlanders.
 Carruthers, D. R., 9th Batt. H.L.I.
 §Carson, D. S., Junr., 2nd Lieutenant, 8th Batt. Scottish Rifles.
 Carson, J. F., Brigade Paymaster, R.N.V.R.
 Carswell, Alfred W., Private, 6th Batt. H.L.I.
 Cassels, J. H., Driver, City of Glasgow R.F.A.
 Cassels, Robert Wilson, 2nd Lieutenant, 3rd (Glasgow) Batt. H.L.I.
 Cavaye, Ronald J., Captain, 1st Batt. Cameron Highlanders (British Expeditionary Force).
 Chalmers, Adam, Junr., Trooper, Lothians and Border Horse.
 †Chapman, G. A., 2nd Lieut., Royal Scots.
 Chapman, J. W., Private, 6th Batt. H.L.I.
 Christie, Charles, Private, 6th Batt. Seaforth Highlanders.
 Church, W. C., Captain, 8th Batt. Scottish Rifles.
 Clement, J. Wilkie, Trooper, Lanarkshire Yeomanry.
 Clark, A. G., 2nd Lieutenant, 7th Batt. H.L.I.
 Clark, Theodore Gibb, Private, 6th Batt. Gordon Highlanders.
 Clark, Tom, Trooper, Fife and Forfar Yeomanry.
 Clark, William Laird, C.A., Quartermaster-Sergeant, 2/3rd Company, H.D. Train, A.S.C.
 Cleghorn, Frank M., Army Service Corps.
 Clow, O. W., 3rd Lowland Brigade R.F.A.
 Cochran, R. M., Gunner, Mid-Lothian Brigade R.F.A.
 Collins, J. W., 9th Batt. H.L.I.
 Combe, A. C., Lieutenant, 1st Lowland Brigade R.F.A.
 §Considine, P. F., Lieutenant, 4th Batt. Royal Scots.
 Cooper, J. Russell, Captain, 1st Highland Brigade R.F.A.
 Cooper, O. H. D., Private, 6th Batt. H.L.I.

Corke, J. B., Private, R.A.M.C.
 Costigane, Speirs Charles Edward, Captain, 3rd Lowland Brigade, R.F.A.
 Coull, Stewart M., Private, 9th Batt. Royal Scots.
 Couper, J., Private, 9th Batt., H.L.I.
 Coutts, Paul Campbell, Private, 9th Batt., H.L.I.
 ‡Coutts, R. D., Lieut., 4th Batt. Gordon Highlanders.
 †Cowan, Ronald, 2nd Lieutenant, 6th Batt. H.L.I.
 Craig, A. H., Private, London Scottish (British Expeditionary Force).
 Craig, James, Lieut.-Colonel Commanding, 7th Batt. Argyll and Sutherland Highlanders.
 Craig, William F., Private, 5th Batt., Cameron Highlanders.
 Craig, W. M., Trooper, Lothians and Border Horse.
 Cram, Arthur Stewart, Driver, Army Service Corps.
 Crawford, Robert, Gunner, 3rd Lowland Brigade R.F.A.
 Crosbie, G. H., Private, 9th Batt., H.L.I.
 Croydon, Edward Alfred, R.A.M.C.
 Cullen, W. G., 2nd Lieutenant, Army Service Corps (Transport and Supply Column).
 Cunningham, Robert C., 2nd Lieut., 4th Batt. Black Watch.
 Cushny, A. O., Lieutenant, 7th Batt. Royal Scots.
 †Cuthbert, R. L., 2nd King Edward's Horse.

D

Dand, John, Private, Calcutta Scottish.
 Darby, Ralph, Trooper, Scottish Horse.
 †Davidson, Farquhar, Private, 6th Batt. H.L.I.
 †Davidson, Henry S., Lieutenant, 3rd Batt. H.L.I.
 Davidson, John, Gunner, R.H.A.
 Davidson, William L., Assistant Paymaster, R.N.R.
 Davies, L. C., Private, 5th Scottish Rifles.
 Dawson, James Aitken, 1st Edinburgh V.A.D., Scottish Territorial Red Cross Brigade.
 Dawson, W. R., Lieutenant, 8th Batt. Royal Scots.
 Denton, Edward M., Private, 4th Royal Scots.
 Dewar, Robert, 2nd Lieutenant, 7th Batt. Royal Scots.
 Dick, J. Campbell, Private, R.A.M.C., 1st Lowland Field Ambulance.
 Dick, R. A. Y., Lance-Corporal, 4th Batt. Black Watch.
 Dickie, John, Junr., Private, 9th Batt. H.L.I.
 Dinwoodie, Richard, Assistant Paymaster, R.N.R., H.M.S. "Canada."
 Doig, D., Private, 9th Batt. H.L.I.
 Donald, Charles, Private, 9th Batt., Royal Scots.
 Dougherty, Peter, Private, 9th (Glasgow) Batt. H.L.I.
 Dow, Wm. John, 3rd (Glasgow) Batt. H.L.I.
 Drummond, D. C. E., Trooper, Lanarkshire Yeomanry.
 Drummond, R. K., Private, 9th Batt. H.L.I.
 §Drummond, William M., Private, 6th Batt. Royal Scots.
 Dudgeon, A. N., Trooper, Lothians and Border Horse.
 Duguid, Daniel, Private, 9th Batt. H.L.I.
 Duncan, Andrew R., Private, 9th Batt. H.L.I.
 Duncan, Lancelot, Private, 4th (Reserve) Batt., Gordon Highlanders (T.F.).
 Duncan, R. G. C., Private, 9th Batt. H.L.I.
 Duncan, R. H. L., Private, 9th Batt. H.L.I.
 ‡Duncan, Thomas, Private, 9th Batt. Royal Scots.
 Dunlop, Colin, Motor Cyclist, Lovat Scouts.
 Dunlop, J. B., Assistant Paymaster, R.N.R.
 Dunlop, W. G., Lieutenant, Ayrshire R.H.A.
 Dunwoody, J. M., C.A. (Manitoba), 34th Fort Garry Horse, Canadian Expeditionary Force.
 Duprey, H. L., Private, 3rd Victoria Rifles, Canadian Expeditionary Force.

†Killed. §Wounded. ‡Missing.

*Since died. †Died of wounds.

Duthie, Ed. A., Private, 4th Batt. Gordon Highlanders (T.F.).
Duthie, W. Rose, Private, Edinburgh Commercial Batt.

E

Eadie, Wm. S., Edinburgh University Officers' Training Corps.
Elder, Norman, Trooper, Scottish Horse.
Elgood, Leonard A., 2nd Lieutenant, 5th Batt. Black Watch (*Military Cross*).
English, George W., Private, Edinburgh Batt. Royal Scots.

F

Elgood, Leonard A., 2nd Lieutenant, 5th Batt. Black Watch (*Military Cross*).
Falconer, James Alexander, Trooper, Lothians and Border Horse.
§Ferguson, Alex. W., 2nd Lieutenant, 7th Batt. Royal Scots Fusiliers.
Ferguson, Thomas Lowe, Trooper, Lothians and Border Horse.
Fergusson, James D., 2nd Wireless Operator, Royal Naval Reserve.
Ferrier, R. Ernest, Private, 4th Batt. Black Watch.
Fiddes, Henry Shanks, Private, 9th Batt. Royal Scots.
Filshie, John, Private, 5th Lochiel's Cameron Highlanders.
Finlay, J., Trooper, Lothians and Border Horse.
§Findlay, James M., Major, 8th Batt. Scottish Rifles.
Fisher, Alastair M., Lieutenant, 5th Royal Highlanders (Montreal), Canadian Expeditionary Force.
Fisher, James, Private, Lochiel's Camerons.
Fisher, T. C., Private, Glasgow Chamber of Commerce Batt. H.L.I.
Fleck, James, 2nd Lieutenant, 4th Batt. Royal Scots.
Fleming, Hugh, Trooper, Lanarkshire Yeomanry.
Fletcher, William Ross, Quartermaster-Sergeant, Lowland R.G.A.
†Flett, W. H., Lieut., 6th Batt. Black Watch.
§Flock, J., 2nd Lieut., 4th Batt. Royal Scots.
Forrest, George, Private, 3rd Batt. (Glasgow) H.L.I.
Fraser, Ernest Cecil, Private, 4th Batt. Gordon Highlanders.
Fraser, George Alexander, M.A., Trooper, Lothians and Border Horse.
Fraser, J. S., Private, 4th Batt. Black Watch.
Fraser, Stuart M., Private, 2nd (Glasgow) Batt. H.L.I.
Fulton, Lewis M'Lellan, Trooper, Scottish Horse.
Fyfe, David Allen, R.A.M.C.

G

†Galbraith, D. B., 2nd Lieut., 1/7th H.L.I.
Galbraith, J. H., Lieutenant-Colonel, 7th Batt. H.L.I.
||Galbraith, Wm. Brodie, Junr., Lieutenant, 7th Batt. H.L.I.
Galbraith, W. J., Trooper, Fife and Forfar Yeomanry.
Gallie, Robert Arthur, Lieutenant, Lanarkshire Yeomanry.
Garbutt, Percy, Private, 4th Batt. Gordon Highlanders.
Gardner, Charles A., Private, 9th Batt. H.L.I.
Gavin, William S., Private, 9th Batt. Royal Scots.
Gellatly, John S., Lance-Corporal, 9th Batt. Royal Scots.
Gemmell, Andrew S., Private, Glasgow Chamber of Commerce Batt. H.L.I.

§Gibb, Clarence William, Private, 9th Royal Scots.
Gibb, Richard R., 2nd Lieutenant, 5th Lowland Brigade.
Gibson, J. Carnegie, Clerk, Army Service Corps.
Gibson, N. G., 2nd Lieutenant, 5th Batt. Royal Scots Fusiliers.

Gibson, T. B., Private, 3rd (Commercial) Batt. H.L.I.
§Gibson, William, Private, 9th Batt. Royal Scots.
Gilfillan, William, Private, 3rd (Glasgow) Batt. H.L.I.
Gill, Arthur William, Private, Army Service Corps.
Gill, H. S. Hope, Captain, 9th Batt. Royal Scots.
Gillespie, J. I., Private, Edinburgh Batt. Royal Scots.
Glen, David J., Junr., Private, 4th Batt. Royal Scots.
Goodwin, D. B., Lochiel's Camerons.
Goudie, John James Johnston, Trooper, Scottish Horse.
Gowans, Alexander Douglas Stuart, 2nd Lieut., 6th Batt. Black Watch.
Grant, Adam T., Private, 5th Batt. Scottish Rifles.
Grant, A. D., Private, 9th Batt. Royal Scots.
Grant, D. A., Private, 9th Batt. Royal Scots.
Grant, Gilbert Airth, 2nd Lieutenant, 5th Batt. Black Watch (*Military Cross*).
Grant, Norman Airth, 2nd Lieutenant, 5th Batt. Black Watch.
Grant, Wm. H., Gunner, Lowland Heavy Battery, R.G.A.
Gray, Arthur A., Private, 5th Batt. Royal Scots.
Gray, A. P., Trooper, Lothians and Border Horse.
Gray, James, W. S., Clerk, Army Service Corps, Paymaster's Dept.
Gray, James, Corporal, 3/4th Batt. Gordon Highlanders (T.F.).
§Greenhill, John C., Capt., 12th (Service) Batt. Argyll and Sutherland Highlanders.
Greig, Douglas, Private, 9th Batt. H.L.I.
Grogan, A. W., Lieutenant, Scottish Horse.
Gunn, T. S., Private, 9th Batt. H.L.I.
Guthrie, Hugh Livingstone Clark, Private, 9th Batt. Royal Scots.

H

Hadden, Henry D., Sapper, Field Company, Royal Engineers (T.F.).
Haddow, John H., Private, Glasgow Commercial Batt.
Hall, D. S., Private, 3rd Batt. H.L.I.
Hall, J. F., Lance-Corporal, 5th Batt. Royal Scots.
Hamilton, G., Sergeant-Major, 8th Royal Scots Fusiliers.
Hamilton, J. G., 2nd Lieutenant, Royal Scots Fusiliers.
Handasyde, A. K., Private, 3rd Lowland Field Ambulance, R.A.M.C.
Hanna, W. G. C., Lieutenant, Scottish Horse.
Hardie, S. J. L., Lieutenant, 6th Batt. Argyll and Sutherland Highlanders.
Hardman, H. B., Lochiel's Camerons.
Hardy, R. M., Private, 14th Batt., Argyll and Sutherland Highlanders.
Harley, W. C., 2nd Lieut., 5th Black Watch.
Harrington, Albert Dennis, 18th Batt. London Irish Rifles.
Harrington, P., Argyll and Sutherland Highlanders.
Harris, John, Private, 17th Batt. H.L.I.
Harrison, Alex., 2nd Lieutenant, 7th Batt. Royal Scots.
Hart, R. A. B., Corporal, 14th Batt. Argyll and Sutherland Highlanders.
Harvey, J. Steel, 2nd Lieutenant, 6th Batt. Royal Scots Fusiliers.
Hay, Douglas, Private, 6th Batt. Seaforth Highlanders.
Heatlie, R. W., Private, 9th Batt. Royal Scots.
Hedderwick, H. C., Sub-Lieutenant, Royal Naval Volunteer Reserve.
Henderson, Alex. C., Private, 5th Gordon Highlanders.

Henderson, James Richard, Lieutenant, 4th (Reserve) Batt. Black Watch.
 Henderson, J. R., 2nd Lieutenant, 10th Batt. Royal Scots.
 †Henderson, M. W., Lieut.-Col., 9th Black Watch.
 Henderson, Robert L. J., Private, Lochiel's Camerons.
 Henderson, William G., Private, 4th Batt. Gordon Highlanders.
 Henry, Geo., Private, R.A.M.C.
 Higgins, Robt. K., Private, H.L.I.
 Hillhouse, Alex. D., Trooper, 1st Batt. Scottish Horse.
 Hird, Christopher, 2nd Lieut., 12th Batt. Cameronian Scottish Rifles.
 Holt, G. L., Private, 6th Batt. Black Watch.
 Hood, Maitland, Private, 5th Black Watch.
 Hoole, Roland Allan, Private, 3rd Batt. H.L.I.
 Hope, John A., Lance-Corporal, 9th Batt. Royal Scots.
 Horne, Thomas H., Bombardier, 1st Highland Brigade, R.F.A. (T.F.).
 Huie, D. H., Major, 9th Batt. Royal Scots.
 Humble, Richard, 2nd Lieutenant, 5th Batt. Scottish Rifles.
 Humphreys, George Hutton, Private, 5th Batt. H.L.I.
 Hutchings, A. L., Private, Lochiel's Camerons.
 Hutchison, Adam Fraser, Driver, R.A.M.C.
 Hutchison, Edward, Major, 3rd (Glasgow Commercial) Batt. H.L.I.
 Hutchison, Robert, Lieutenant, 7th Batt. Scottish Rifles.
 †Hutchison, T. W., Captain, 10th Batt. Royal Scots.
 †Hutton, F. R. H., Lieutenant, 9th Batt. Argyll and Sutherland Highlanders.

I

Illingworth, Andrew E., Private, 9th Batt. Royal Scots.
 Inch, R. S. M., Edinburgh University O.T.C.
 Inglis, James, Private, 9th Batt. Royal Scots.
 Inglis, L. A., Trooper, Lanarkshire Yeomanry.
 Inglis, Wm. Logan, Private, 7th Batt. Scottish Rifles.

J

†Jackson, Thomas, Junr., Lieut., Royal Scots Fusiliers.
 Jamieson, R. A., Corporal, 5th Batt. Scottish Rifles.
 Johnstone, George S., Private, 4th (Reserve) Batt., Gordon Highlanders (T.F.).
 Johnstone, Robert, Trooper, Lothians and Border Horse.

K

Kelly, A., Bandsman, 5th Batt. H.L.I.
 †Kelly, Thos., 2nd Lieut.
 Kemp, James, Lance-Corporal, 4th Batt. Royal Scots.
 Kennedy, Angus, J. A., Lieutenant, 1st Lovat Scouts.
 Ker, William, Sub-Lieutenant Royal Naval Motor Boat Reserve.
 Kerr, Henry T. R., 2nd Lieut., 8th Batt. Cameron Highlanders.
 Kerr, S. H. C., Sergeant, Lothians and Border Horse.
 §Killorn, T., 1st Batt. Royal Dublin Fusiliers.
 Kirk, J. P., Private, 9th Batt. Royal Scots.
 Kirkpatrick, A. J., Private, H.L.I.
 †Kirkwood, W. J., 2nd Lieut., 11th Batt. Yorkshire Regt.
 Klinger, Fritz, Private, 9th Royal Scots.
 Kydd, George M., 9th Batt. Royal Scots.

L

Laing, George, Private, 6th (Reserve) Batt., Gordon Highlanders (T.F.).
 Laing, George, Private, 6th Batt. Gordon Highlanders.
 Lamberton, John Ker, Private, 5th Batt. Cameron Highlanders.
 Lammie, John D., 2nd Lieutenant, Gordon Highlanders.
 Lauder, Alex. D., Private, 17th Batt. H.L.I.
 Laughland, J. T., 2nd Lieutenant, Clyde R.G.A.
 Lawson, James Gilchrist, Private, 4th Batt. Royal Scots.
 Lawson, R. W., Lieutenant, 6th Batt. H.L.I.
 Lawson, W. D., Private, 9th Batt. Royal Scots.
 Lawson, W. S., Trooper, Scottish Horse.
 Learmonth, Robert, Private, 9th Batt. Royal Scots.
 Leckie, Samuel, 5th Batt. Cameron Highlanders.
 Lennox, W. R., Private, 9th Batt. H.L.I.
 †Leslie, John S. M., 9th Batt. H.L.I.
 §Leslie, W. J., 2nd Lieut., 9th Batt. Black Watch.
 Lindsay, James, Trooper, Scottish Horse.
 Lindsay, R. W., Private, 5th Batt. Royal Scots.
 Lipp, Cecil, Private (Signaller), 6th Batt. Seaforth Highlanders.
 Lipp, Cecil, Private, 6th Batt. Seaforth Highlanders.
 Logan, Alex. T., 5th Batt. Cameron Highlanders.
 Logan, Andrew, Corporal, 3rd Lowland Brigade, R.F.A.
 Logan, William D., Sergeant, 5th Scottish Rifles.
 Loudon, John, Lieutenant, 5th Batt. Scottish Rifles.
 Low, James, Private, Royal Marines.
 Lowden, James S., Trooper, 1st Batt. Scottish Horse.
 Lowe, W., Private, 6th Batt. H.L.I.
 Luis, Eric G. V., Lieutenant, Public Schools and University Batt. Middlesex Regiment.
 Lyle, N. Yates, Temporary 2nd Lieut. Regular Army.
 Lyon, J. Mitchell, 2nd Lieut., Lanarkshire Yeomanry.

M

Maber, Alistair K., Private, 4th Batt. Cameron Highlanders.
 Macarroll, Samuel, Private, 5th Batt. (Lochiel's) Cameron Highlanders.
 Macarthur, John M., Corporal, 3rd Batt. H.L.I.
 Macaulay, A., Trooper, Regulars
 Macbride, Hugh, Private, 5th Batt. Scottish Rifles.
 Macdonald, G. B., Acting Colour-Sergeant, London Scottish.
 MacDonald, G. F., Lieutenant, 8th Batt. H.L.I.
 Macdonald, James, Private, R.A.M.C.
 Macdonald, James L., Junr., Private, 9th Batt. H.L.I.
 †MacEwan, G. L., Capt., 6th Batt. H.L.I.
 Machray, William.
 Macindoe, Cecil Dunn, Capt., 8th Batt. Scottish Rifles.
 §MacIntyre, J., 2/6th Batt. H.L.I.
 Macintyre, W., Signaller, 4th Batt. Black Watch.
 Macfarlane, Robert, Captain, 5th Batt. Scottish Rifles.
 Macgeorge, A. M., Lieutenant, 5th Batt. Scottish Rifles.
 Macintosh, Kenneth A., Private, 6th Batt. H.L.I.
 Mackay, C. W., Private, 5th Batt. Scottish Rifles.
 †Mackenzie, Charles A., Private, 9th Batt. Royal Scots.
 Mackenzie, Donald R., 2nd Lieutenant, Lord Kitchener's Army.
 Mackenzie, Donald, 2nd Lieutenant, K.O.S.B.
 Mackenzie, Farquhar M., Private, 4th Batt. Cameron Highlanders.
 Mackenzie, Roderick, Trooper, Scottish Horse.
 Mackenzie, W., Lieut., Egyptian Labour Corps.
 Mackenzie, W. S., Private, 9th Batt. Royal Scots.
 Mackinnon, J. W., Lieutenant, North Staffordshire Regiment.

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

- Mackinnon, N., Trooper, Scots Greys.
 Mackness, L. R., 2nd Lieutenant, Royal Engineers.
 MacLachlan, D. G., Signaller, 8th Batt. Argyll and Sutherland Highlanders.
 Maclarty, Duncan, Private, 9th Batt. H.L.I.
 Maclean, Archibald Hugh, Naval Brigade.
 MacLean, Roderick, Captain, 4th Batt. Cameron Highlanders.
 †Maclean, Wm. A., M.A., C.A., 2nd Lieut., 1st Batt. H.L.I.
 Maclean, William Archibald, 2nd Lieutenant, 3rd Batt. H.L.I.
 †MacLennan, Roderick, Private, 9th Batt. Royal Scots.
 Macleod, John, Quartermaster-Sergeant, 7th Batt. Cameron Highlanders.
 Macleod, J. M. N., Lieutenant, Royal Naval Motor Boat Reserve.
 §MacLeod, Norman, Captain, 7th Batt. Cameron Highlanders.
 Macnab, J., Junr., Private, 9th Batt. H.L.I.
 Macnaughton, G. S. B., Private, R.A.M.C.
 Macpherson, George L., Private, 3rd (Glasgow) Batt. H.L.I.
 †Macpherson, Hugh, Private, 9th Batt. H.L.I.
 Macpherson, John, Corporal, 7th Batt. Scottish Rifles.
 MacRobert, H., 3rd (Glasgow) Batt. H.L.I.
 Main, John William, 2nd Lieutenant, 5th Batt. H.L.I.
 Mair, Frederick Clark, Gunner, 3rd Lowland Brigade, R.F.A.
 Malcolm, Guthrie L., Public Schools Batt. Middlesex Regiment.
 Marburg, Charles L., Private, 9th Batt. Royal Scots.
 Marksman, O. S. A., Private, 9th Batt. Royal Scots.
 Marr, Walter B., Private, 14th Batt. Argyll and Sutherland Highlanders.
 Marshall, H. Rissik, Second Lieutenant, Lanarkshire Yeomanry.
 Marshall, James M'Laren, 2nd Lieutenant, R.G.A.
 Marshall, John Vass, Trooper, Fife and Forfar Yeomanry.
 Marshall, William H., Private, 9th Batt. H.L.I.
 Marshall, William Sime, Lance-Corporal, Lovat Scouts.
 Martin, Ronald F., 2nd Lieutenant, 9th Batt. Seaforth Highlanders.
 §Mason, N., 5th Batt. Royal Scots.
 Mathewson, F. S., Private, 5th Royal Highlanders, Canadian Expeditionary Force.
 †Mathieson, J., Private, 9th Batt. Royal Scots.
 Matthew, David H., Trooper, 5th Cavalry Reserve Regt.
 §Mavor, E. L., 2nd Lieutenant, 6th Batt. H.L.I.
 Maxwell, D. K., Private, 10th Batt. Seaforth Highlanders.
 †Maxwell, John, Lieutenant, 5th Batt. Royal Scots.
 Maxwell, Wellwood, Lieut., 1st Lowland Brigade, R.F.A.
 M'Adam, Alexander, 4th (Reserve) Batt. Gordon Highlanders (T.F.).
 M'Callum, E. G., Private, Lochiel's *Cameron Highlanders.
 M'Callum, John, Trooper, Scots Greys.
 M'Connell, John L., Private, 2nd Glasgow Batt.
 M'Cormick, Robert, Private, 9th Batt. H.L.I.
 M'Culloch, A., Private, 6th Batt. Royal Scots.
 M'Cunn, John, Junr., Private, 9th Batt. H.L.I.
 M'Donald, Robert, Private, 150th Brigade R.F.A.
 †M'Dowall, E. G., Private, Glasgow Highlanders.
 M'Ewan, George L., Lieutenant, 6th Batt. H.L.I.
 M'Fie, John A., Private, 5th Batt. Cameron Highlanders.
 M'Gee, G. B., Private, 3rd Batt. H.L.I.
 M'Glashan, J. A., Private, 9th Batt. Royal Scots.
 M'Gonigal, John C., Trooper, Scottish Horse.
 M'Gregor, Alex., Private, 3rd Batt. Seaforth Highlanders.
 M'Intosh, A., Trooper, Scottish Horse.
 M'Intosh, D., Trooper, 3rd Scottish Horse.
 M'Intosh, J. A., 2nd Lieutenant, 3rd Batt. H.L.I.
 †M'Intyre, J. E., Assistant Paymaster, Royal Naval Brigade.
 M'Jannet, Hector William, Motor Transport.
 M'Kenzie, James, Lance-Corporal, 4th Batt. Royal Scots.
 M'Kenzie, John, 2nd Glasgow Batt. H.L.I.
 M'Lagan, Wm., Junr., Private, 9th Batt. H.L.I.
 M'Lean, John, 2nd Lieutenant, 3rd Highland (Howitzer) Brigade.
 M'Lean, John, Private, 6th Batt. Seaforth Highlanders.
 M'Leod, John, Trooper, Lanarkshire Yeomanry.
 M'Leod, Maitland, Private, 5th Batt. Black Watch.
 M'Leod, Walter R., Private, Royal Field Artillery.
 M'Lintock, Hugh Crawford, Private, Glasgow Chamber of Commerce Batt. H.L.I.
 M'Lintock, Wm., Private, H.L.I.
 M'Menan, W. R., Private, 9th (Glasgow) Batt. H.L.I.
 M'Munn, James Graham, Private, 8th Batt. Cameron Highlanders.
 M'Onie, Ronald, 79th Cameron Highlanders (Canadian).
 M'Pherson, Charles Mill, Private, 9th (Glasgow) Batt. H.L.I.
 M'Queen, Alex. Thomson, Private, 8th Batt. Argyll and Sutherland Highlanders.
 §McIntyre, C. C., 5th Batt. Cameron Highlanders.
 †McIntyre, Richard G., Private, 9th Batt. H.L.I. (Contingent).
 Melrose, C. G., Sergeant, 9th Batt. Royal Scots.
 §Menzie, Robert, 2nd Lieutenant, 9th Batt. Royal Scots.
 Millar, Albert E., Private, Royal Scots Fusiliers.
 Miller, Claude W. H., Private, 9th Batt. Royal Scots.
 Miller, Hugh C., Private, Gordon Highlanders.
 Miller, William Armour, Trooper, 29th Canadian Light Horse.
 §Milne, J. G., Junr., 2nd Lieutenant, 5th Batt. H.L.I.
 Milne, James R., 2nd Lieut., 7th K.O.S.B.
 Milne, Robert Stephen, 2nd Lieutenant, 6th Batt. Argyll and Sutherland Highlanders.
 Mills, C. M., 2nd Lieutenant, 3rd Batt. Cameronians.
 †Mills, G. H., 13th Batt. Royal Scots.
 Milroy, Eric, Private, 9th Batt. Royal Scots.
 §Mitchell, N. R., 2nd Lieut., 14th Batt. Royal Scots.
 §Moncrieff, R. H. F., Captain, 9th Batt. Royal Scots.
 Monro, James D., Trumpeter, Army Service Corps.
 Moodie, William Lawrenson, Private, 5th Royal Scots.
 †Moore, Gerald A. C., Lieut., 8th Batt. Scottish Rifles.
 Morrison, Alex., Lieutenant, R.A.M.C., and Quartermaster at Edinburgh Military Hospital.
 Morrison, Kenneth S., 2nd Lieutenant, 59th Brigade R.F.A.
 Morrison, Reginald T., Lieutenant and Quartermaster, 2nd Highland Field Ambulance.
 Morrison, Ronald H., Lieutenant, 5th Batt. H.L.I.
 Morson, John, Private, Highland Cyclists' Batt.
 †Morton, George, Junr., Captain, 5th Batt. H.L.I.
 Morton, William Wilson, Captain, 3rd Glasgow Batt. H.L.I.
 Moses, James, Corporal, Glasgow Chamber of Commerce Batt. H.L.I.
 Munro, Harold O., Private, 9th (Glasgow) Batt. H.L.I.
 Munro, William Dawson, 2nd Lieutenant, 8th Batt. Argyll and Sutherland Highlanders.
 Murdoch, D. R., Trooper, 3rd Scottish Horse.
 Murray, A. C., 2nd Lieutenant, 9th Batt. (Glasgow Highlanders) H.L.I.
 Murray, James, Junr., Lieutenant, Royal Scots.
 Murray, John S., Driver, Army Service Corps.
 †Murray, Robert D., 9th Batt. Black Watch.

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

Murray, W. A. K., 6th Batt. H.L.I.
Murray, William, Private (Interpreter), 4th Batt. Royal Scots.
Mylne, James, Trooper, Lothians and Border Horse.

N

Nairn, Andrew, Private, 10th (Glasgow) Batt. H.L.I.
Nairn, D. G., 2nd Lieut., Army Service Corps.
Neil, Watson, Private, R.F.A.
Neill, J. W. F., Private, 9th Batt. Royal Scots.
Neilson, John Beaumont Cape, 5th Batt. H.L.I.
Nelson, D. R., Lieutenant, 7th Batt. Scottish Rifles.
†Nicol, Alexander, Lieutenant, Argyll and Sutherland Highlanders.
Nicol, John C., Private, Edinburgh Batt. Royal Scots.
Nish, Alexander F., Bombardier, Heavy Battery and Ammunition Column, Lowland R.G.A.
Niven, Alan George, Private, 4th Batt. Gordon Highlanders.
Norfor, W., Captain, 5th Batt. Royal Scots.

O

Ogg, G. J., Private, 9th Batt. H.L.I.
Ogilvie, Allan, M.A., Private, 11th Batt., Gordon Highlanders.
Orr, James, Private, 9th Batt. Royal Scots.
Osborne, David S., Private, 5th Batt. Scottish Rifles.
Osborne, John, Private, 3rd (Glasgow) H.L.I.
Osborne, J. S., 2nd Lieutenant, 6th Batt. H.L.I.
Oswald, W. C., Driver, 1st Lowland Brigade R.F.A.

P

Pallister, Robert, Gunner, Royal Field Artillery.
Panton, W. Howard, Trooper, Scottish Horse.
Paterson, G. R. S., 2nd Lieutenant, 3rd (Glasgow) Batt. H.L.I.
Paterson, J. G., Major, 5th Batt. Scottish Rifles.
Paterson, J. R., Trooper, Lanarkshire Yeomanry.
Paterson, R. J., Corporal, Westminster Dragoons.
Patrick, Keith, Private, 9th Batt. H.L.I.
Pattison, R. M., 3rd (Glasgow) Batt. H.L.I.
Paul, R. M., Private, 3rd (Glasgow Commercial) Batt. H.L.I.
Penman, W. J. H., Private, 9th Batt. Royal Scots.
Peterson, O. C. W., Lanarkshire Yeomanry.
Petrie, J. Cuthbert, Private, 4th Batt. Black Watch.
Phillip, James, Junr., 4th (Reserve) Batt., Gordon Highlanders (T.F.).
Pirie, Thomas, Trooper, Scottish Horse.
†Plummer, James Willis, Corporal, 4th Batt. Royal Scots.
†Pollock, J. D., Capt., 4th Batt. Royal Scots.
Pool, John, Private, 9th Batt. Royal Scots.
Pooley, R. S., 3rd (Glasgow) Batt. H.L.I.
Preston, William P., Private, 2nd (Glasgow) Batt. H.L.I.
Price, F. G., Sergeant, 9th County of London (Queen Victoria's Rifles).
Price, T. H., Lancashire Hussars (Yeomanry).
Primrose, A. F., Lieutenant, City of Edinburgh Fortress Royal Engineers.
Pringle, Robert, Private, 9th Royal Scots.
Prophet, William Ramsay, Gunner, 2nd Highland Brigade R.F.A.
Proudfoot, George, Lance-Corporal, 4th Batt. Argyll and Sutherland Highlanders.
Pullen, W. R., Corporal, 1st County of London Brigade, R.F.A.

R

Raeburn, Alexander G.
Ramage, George, Squadron Sergeant-Major, Scottish Horse.
Ramsay, Noel, Lieutenant, 3rd Lowland (Howitzer) Brigade R.F.A.
Rankine, E. P., Private, 9th Batt., Royal Scots.
Rankine, James K., Private, 9th Batt. H.L.I.
Reid, Alexander, Rifleman, 9th Batt. Queen Victoria's Rifles, County of London Regt.
Reid, Charles, M.A., Captain, 4th Batt., Gordon Highlanders (T.F.).
Reid, G. R. M., 2nd Lieutenant, 3rd Batt. Argyll and Sutherland Highlanders.
Reid, J. G., 2nd Lieutenant, Lanarkshire Yeomanry.
Reid, John, M.A., Captain, R.E.
Reid, John, M.A., Captain, Officer Commanding City of Aberdeen Fortress Co., Royal Engineers (T.F.).
Reid, Peter, Private, 9th Winnipeg Rifles.
Richardson, A. A., Private, 9th Batt. Royal Scots.
Richardson, H. A., Private, 9th Batt. H.L.I.
Richardson, S. A., Gunner, 3rd Lowland Brigade R.F.A.
Riley, Thomas D., Private, 3rd (Glasgow) Batt. H.L.I.
Robertson, Alexander Sangster, Gunner, 2nd City of Aberdeen Battery, 1st Highland Brigade, Royal Field Artillery (T.F.).
Robertson-Durham, J. A., 2nd Lieutenant, 9th Batt. Gordon Highlanders.
Robertson, Joseph, Chief Petty Officer, Marconi Operator, H.M.S. "Kestrel."
Robertson, J. H. M., Private, Edinburgh Batt. Royal Scots.
Robertson, W. M., Private, 9th Batt. Royal Scots.
Robin, Robert D., Private, 9th Batt. H.L.I.
Robison, H. J., Private, Edinburgh Batt. Royal Scots.
Rodgers, D. A., Private, H.L.I.
Rorie, T. H. B., Lieutenant, 4th Batt. Black Watch.
Rose, Hugh, Captain, 7th Batt. Royal Scots.
†Ross, John A., Private, 4th Batt. Gordon Highlanders.
Ross, Robert, Private, 5th Royal Highlanders of Canada.
Rowan, R. Houston, Captain, Royal Engineers.
Roy, Arthur, Lance-Corporal, 5th Batt. Scottish Rifles.
Russell, D. T., Junr., Private, 9th Batt. H.L.I.
Russell, Herbert H., Private, Lochiel's Camerons.
Russell, James B., Trooper, Scottish Horse.
Rutherford, W. J., Private, R.A.M.C.

S

Sandell, R. L., 2nd Lieut., 12th Batt., Lancashire Fusiliers.
Sandison, William, Private, 9th Batt. Royal Scots.
Scott, Erle, Private, Glasgow Highland Light Infantry.
Scott, E. N., 2nd (Glasgow) Batt. H.L.I.
†Scott, Hugh, Private, 5th Batt. Lochiel's Cameron Highlanders.
Scott, Robert, Lieutenant, Glasgow Chamber of Commerce Batt. H.L.I.
Scott, Thomson, Private, "A" Co., 5th Seaforth Highlanders.
Scoular, R. G. W., Private, 9th Batt. Royal Scots.
Scrimgeour, E. M., Sapper, Royal Engineers.
Sellar, John, 2nd Lieutenant, 2/6th Seaforth Highlanders (T.F.).
Shaw, H. N., Lieut., 7th Batt. Royal Scots.
Shearer, William E., Private, 5th Batt. Argyll and Sutherland Highlanders.

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

Shennan, J. E., South African Defence Force.
 Shivas, Andrew, Bombardier, 157th Brigade (City of Aberdeen), R.F.A., Headquarters Staff.
 Sinclair, Archibald S., Private, 5th Batt., Royal Scots.
 Sinclair, Alexander, Private, 4th Batt. Gordon Highlanders.
 Sime, William, Captain, 1st Lowland Brigade R.F.A.
 Simpson, W. R., Trooper, 3rd Scottish Horse.
 Simson, Alan G., Lieutenant, 1st Lowland Brigade, R.F.A.
 Smart, Charles M., Trooper, Lothians and Border Horse.
 Smellie, Kennedy, 2nd Lieut., 5th Batt., Royal Scots Fusiliers.
 Smith, Adam Clayton, Sergeant, 2nd (Glasgow) Batt. H.L.I.
 Smith, Campbell, Private, Royal Engineers.
 Smith, Douglas, 4th (Reserve) Batt., Gordon Highlanders (T.F.).
 Smith, Hugh S. D., 2nd Lieut., 13th Batt. H.L.I.
 Smith, James Douglas, Private, 9th Batt. H.L.I.
 †Smith, J. G. B., 24th Batt. Royal Fusiliers.
 Smith, James R., Private, 5th Batt. Argyll and Sutherland Highlanders.
 Smith, John C., Private, R.A.M.C.
 Smith, Ronald E., 2nd Lieut., Scottish Horse.
 Smith, Thos. H., Sergeant, R.F.A.
 Snell, Wm., Farrier, Q.-M.S., R.F.A.
 Somerville, John L., Captain, Lowland Heavy Battery, R.G.A.
 Sorley, David, Junr., Private, 9th Batt. H.L.I.
 Speedy, Thomas, Private, 5th Batt. Royal Scots.
 Spens, J. Ivan, Lieutenant, 5th Batt. Scottish Rifles.
 †Spens, William, Lieutenant, 9th Batt. Glasgow Highlanders.
 Spiers, John, 2nd Lieutenant, Lanarkshire Yeomanry.
 Standring, B., Sergeant, 28th County of London.
 Stanford, James V., 2nd Lieutenant, 8th Batt. Seaforth Highlanders.
 Steadman, Adam, Sergeant, Black Watch.
 Steel, W. F. B., Private, 9th Batt. H.L.I.
 Steele, Frederick William, Trumpeter, Lovat Scouts.
 Stephen, Robert, Private, 28th Batt., Royal Fusiliers (Reserve).
 Steven, James, Sapper, 1st Highland Field Co. R.E.
 †Steven, Sidney H., 2nd Lieut., 4th Batt. Black Watch.
 Stevenson, James, Honourable Artillery Company for Foreign Service.
 Stewart, Alex., Trooper, 5th Cavalry Reserve Regiment.
 Stewart, A. N. B., 2nd Lieut., Lanarkshire Yeomanry.
 Stewart, G. J., 2nd Lieut., Black Watch.
 Stewart, J. S., Major, 6th Batt. Argyll and Sutherland Highlanders.
 †Stocks, M., Lieutenant, Gordon Highlanders.
 Stott, George, Trooper, Scottish Horse.
 Strachan, Robert S., Private, 4th (Reserve) Batt. Royal Scots.
 Strang, J. H., Lieutenant, Lanarkshire Yeomanry.
 Strang, J. L., Officers' Training Corps.
 §Sturrock, Bernard S., 2nd Lieut., 4th Batt. Black Watch.
 Sturrock, William H., Trooper, Lanarkshire Yeomanry.
 †Sutherland, A. D., Black Watch.
 Swancoat, Tudor, Army Service Corps.

T

Tait, T. W., 2nd Lieutenant, Army Service Corps.
 Talbot, Thomas Malcolm, Private, 9th Batt. H.L.I.
 Taylor, Andrew, N.C.O., Lovat Scouts.
 Taylor, John M., Private, 8th Batt. Argyll and Sutherland Highlanders.

Taylor, William, Private, 5th Batt. Royal Scots.
 Taylor, William C., Lance-Corporal, 8th Royal Scots.
 Taylor, W. Stuart, Private, 9th Batt. Royal Scots.
 Templeton, Andrew R., Private, 9th Batt. H.L.I.
 Terris, William, Junr., Private, Glasgow Highlanders.
 Thomson, Duncan, Private, 8th Batt. Argyll and Sutherland Highlanders.
 Thomson, E. G., 2nd Lieutenant, Lowland R.G.A.
 †Thomson, E. J., 2nd Lieutenant, 7th Batt. Royal Scots.
 Thomson, Graham N., Private, R.A.M.C. (Transport Section).
 †Thomson, William, Private, 4th Batt. Royal Scots.
 Thorburn, C. C., Cadet, Edinburgh University Officers' Training Corps (Infantry Unit).
 Thorne, Thomas R., Private, Lochiel's Camerons.
 Tillie, A. R., 2nd Lieut., 8th Batt. Scottish Rifles.
 †Tod, F. M. C., 2nd Lieut., 7th Batt. King's Own Scottish Borderers.
 Todd, William D., Private, 9th Batt. H.L.I.
 Tomison, W. B., Trooper, Lanarkshire Yeomanry.
 †Tosh, Elmslie, Major, 4th Batt. Black Watch.
 Tough, Thomas Smith, Private, 3rd (Glasgow) Batt. H.L.I.
 Townsend, Eric T., Lieutenant, 5th Batt. H.L.I.
 Turner, John R., Staff Captain, 4th Batt. Royal Scots Fusiliers.
 Turner, Roy Hamilton, Private, 5th Batt. Scottish Rifles.

U

†Usher, J. M., 2nd Lieutenant, 9th Gordon Highlanders.

V

Vallance, Harold L., Private, 9th (Glasgow) Batt. H.L.I.

W

Walker, G. B., Private, 3rd (Commercial) Batt. H.L.I.
 Walker, J. Hume, Private, R.A.M.C.
 Walker, John, Junr., Cadet, Edinburgh University Officers' Training Corps (Infantry Unit).
 Walker, John, Gunner, Royal Field Artillery.
 §Walker, R. B., 2nd Lieutenant, 3rd Batt. East Lanes.
 Walker, R. W., Private, 8th Batt. Argyll and Sutherland Highlanders.
 Wallace, G. W., Private, 9th Batt. Royal Scots.
 Wallace, John, Private, 16th Batt. Royal Scots.
 Walls, Frederick Ritchie, Lieut., R.E.
 Walton, Kingsley, Private, Public Schools Battalion Middlesex Regiment.
 Walton, W. A., Private, 9th Batt. H.L.I.
 ‡Warren, A. A., 2nd Lieutenant, 8th Border Regiment.
 Warren, G. H., Private, 9th Batt. H.L.I.
 Watson, Adam F., Private, National Reserve.
 Watson, F. J., Corporal, 90th Winnipeg Rifles.
 Watson, James St. C. M., Private, R.F.A.
 Watson, John M., Lance-Corporal, 4th Batt. Royal Scots.
 Watson, Norman B., Private, 4th Batt. Royal Scots.
 †Watson, Robert, 7th Batt. Seaforth Highlanders.
 Watson, Percy Thomson, Private, 4th Batt. Black Watch.
 Watt, John S., Private, 4th Batt., Gordon Highlanders (T.F.).
 Webster, Harry C., Private, 1st Lowland Brigade, R.F.A.

†Killed. §Wounded. ‡Missing

‡Since died. ¶Died of wounds.

Weir, George, Trooper, Lanarkshire Yeomanry.
 Weir, John H., Private, 9th Batt. Royal Scots.
 Weir, R. Y., Sub-Lieutenant, 1st Lovat Scouts.
 Weston, R. A., Sergeant, 2nd (Glasgow) Batt. H.L.I.
 Whigham, Walter K., Lieutenant, 6th Batt. North
 Staffordshire Regiment.
 White, Matthew M. K., 2nd Lieutenant, 5th Batt. Scottish
 Rifles.
 Whitton, David, Private, Army Service Corps.
 Whyte, John, Gunner, Lowland Brigade R.G.A.
 Whyte, Richard, Trooper, Scottish Horse.
 Whyte, R. B., Private, 9th Batt. Royal Scots.
 Wightman, George L., 2nd Lieutenant, 3rd Batt. Gordon
 Highlanders.
 Wighton, Alfred Annan, 2nd Lieutenant R.F.A.
 Williamson, David, Private, R.A.M.C.
 Williamson, James, Driver, Army Service Corps.
 Wilson, George D., Lance-Corporal, 10th Batt. Royal
 Scots (Motor Cyclist).
 Wilson, John, Captain, 5th Batt. Royal Scots.
 Wilson, J., Junr., Trooper, Lanarkshire Yeomanry.
 Wilson, Robert S., Trooper, Lothians and Border Horse.
 Winter, James, Private, 6th Batt. H.L.I.
 Winter, J. W., Trooper, Scottish Horse.
 Wood, J. G., Private, 9th Batt. Royal Scots.
 §Wood, Peter B., Private, 4th Batt. Royal Scots.
 Woodburn, Leonard Holt, Private 5th Batt. Scottish
 Rifles.

Wotherspoon, J. W., Private, 4th Batt. Royal Scots.
 Wright, G. H., Private, 90th Winnipeg Rifles.
 Wylie, Robert S., Private, 5th Batt. Scottish Rifles.
 Wyllie, James W. G., Private, 9th (Glasgow) Batt. H.L.I.
 Wyse, James, Private, 4th Batt. Gordon Highlanders.

Y

Young, J., Ronald, Private, Glasgow Chamber of Com-
 merce Batt., H.L.I.
 Young, John, Private, 3rd (Glasgow) Batt. H.L.I.
 Young, John A., Lieutenant, 7th Batt. Royal Scots.
 Younie, Alexander, Private, 6th Batt. Seaforth High-
 landers.
 Younie, W. J., Private, 14th Batt. Argyll and Sutherland
 Highlanders.
 Yuill, Andrew, Private, 3rd Batt. H.L.I.

*Officer at Rooms of the Society of Accountants in Edin-
 burgh—*

Marsland, F. S., Quartermaster-Sergeant R.A.M.C.