

- Maj. (actg. Lt.-Col.) Alfred Forbes Lumsden, R. Scots.
- Capt. (actg. Maj.) Otto Marling Lund, R.F.A.
- Lt. (actg. Maj.) Robert Charles Lundie, R.E., Spec. Res.
- Temp. Capt. (temp. Col.) David Lyell, R.E.
- Maj. Cyril Arthur Lyon, R.G.A.
- Maj. James Joseph McCarthy, M.C., Rhodesia Police.
- Maj. (temp. Lt.-Col.) Stanley Robert McClintock, Gord. Highrs.
- Capt. (actg. Maj.) Douglas Fitzgerald McConnell, R.F.A.
- Capt. & Hon. Maj. (temp. Maj.) William McGildowny, Ret. List, late R.G.A., Spec. Res.
- Capt. (actg. Lt.-Col.) John Bickerton McKaig, L'pool R.
- Capt. Douglas William Alexander Dalziel MacKenzie, Sea. Highrs.
- Lt.-Col. (temp. Col.) Peter MacKessack, M.B., R.A.M.C.
- Capt. (actg. Lt.-Col.) George Mackie, R.A.M.C.
- Hon. Capt. James Campbell Mackie, A.S.C.
- Temp. Maj. Norman MacLeod, Cam'n Highrs.
- Maj. John Arthur McQueen, M.C., R.E.
- Capt. (temp. Maj.) Norman McQueen, Arg. & Suth'd Highrs., Spec. Res.
- Lt.-Col. William Roberts Napier Madocks, C.M.G., R.F.A.
- Capt. (actg. Lt.-Col.) Robert Magill, M.B., R.A.M.C., Spec. Res.
- Capt. (actg. Maj.) Meyrick Myler Magrath, R.F.A.
- Capt. Brian McMahan Mahon, M.C., Lond. R.
- Maj. Roger Ferdinand Mainguy, R.E.
- Maj. Reginald Charles Frederick Maitland, R.H.A.
- Capt. (temp. Lt.-Col.) Harry Charles Malet, Hrs., Spec. Res. (Capt., ret. pay).
- Temp. Lt. (actg. Maj.) Robert Charles Manning, M.C., R.E.
- Temp. Capt. John Richardson Marrack, M.C., M.B., R.A.M.C.
- Lt.-Col. Edwin Walter Purdy Vere Marriott, R.A.M.C.
- Lt. (temp. Capt.) John Charles Oakes Marriott, M.C., North'n R.
- Lt.-Col. Hopton Elliott Marsh, R.G.A.
- Lt. (temp. Maj.) Edward Hillis Marshall, R.F.A.
- Maj. (actg. Lt.-Col.) Cuthbert Thomas Martin, High. L.I.
- Temp. Capt. (actg. Maj.) Hugh Martin, R.F.A.
- Maj. Maurice Edward Mascall, R.G.A.
- Maj. Hugh Royds Stokes Massy, M.C., R.F.A.
- Maj. George Master, R.E.
- Temp. Capt. Archibald Matheson, R.E., Spec. Res.
- Maj. (actg. Lt.-Col.) Thomas Gilbert Mathias, Welsh R.
- Maj. (temp. Lt.-Col.) John Matthews, R.A.M.C.
- Maj. Guy Warren Meade, M.C., R.F.A.
- Capt. (temp. Maj.) Reginald William Mellard, A.V.C.
- Maj. (temp. Lt.-Col.) John Menzies, High. L.I.
- Temp. Lt.-Col. Arthur Albert Messer, Graves Registration Section.
- Maj. William Henry Middleton, Hamps. R.
- Capt. Eric Grant Miles, M.C., K.O.S.B.
- Temp. Maj. Charles Frederick Miller, D.C.L.I.
- Temp. Maj. (temp. Lt.-Col.) George Pilkington Mills, Bedf. R.
- Maj. (actg. Lt.-Col.) Clement Arthur Milward, Ind. Army.
- Maj. and Bt. Lt.-Col. (temp. Lt.-Col.) Alan James Gordon Moir, R. Scots.
- Maj. Leonard Greenham Star Molloy, Yeo.
- Maj. (temp. Lt.-Col.) Walter William Molony, A.S.C.
- Lt.-Col. Roger Henry Monck-Mason, R. Muns. Fus.
- Maj. The Hon. George Vere Arundell Monckton-Arundell, L. Gds.
- Rev. Charles Wilfred Gwennap Moore, M.A., T./Chapl., R.N.
- Maj. Herbert Durie Moore, Ind. Army.
- Maj. (actg. Lt.-Col.) Osbert Cautley Mor-daunt, Som. L.I.
- Capt. (temp. Maj.) Percy Clifford Reynolds Moreton, R. Monmouth Eng., Spec. Res.
- Maj. Francis Alan Stewart Morgan, R.G.A.
- Lt.-Col. John William Moore Morgan, A.S.C.
- 2nd Lt. (actg. Maj.) William Henry Morgan, R.E., Spec. Res.
- Temp. Lt. (temp. Capt.) Oisín Eveleigh Moriarity, R.F.A. (late Lt., R.G.A., Spec. Res.).
- Capt. (temp. Maj.) Alfred Morris, R. Fus.
- Capt. (actg. Lt.-Col.) Charles Reade Monroe Morris, M.B., R.A.M.C.
- Capt. (temp. Maj.) Joseph Morris, M.G. Corps.
- Capt. (temp. Maj.) John Arthur Muirhead, Ind. Army.
- Capt. (actg. Lt.-Col.) Kenneth Duncan Murchison, M.B., R.A.M.C., Spec. Res.
- Lt.-Col. John Alexander Shakespear Murray, A.O.C.
- Maj. William Athol Murray, R.H.A.
- Capt. (temp. Lt.-Col.) Richard Stephen Murray-White, Yeo.
- Capt. (actg. Maj.) John Oliver Naismith, R.F.A., Spec. Res.
- Capt. (actg. Maj.) Noel Warren Napier-Clavering, R.E.
- Maj. and Bt. Lt.-Col. (temp. Col.) John James Henry Nation, R.E.
- Capt. (actg. Maj.) Frederick Austin Neill, R.E.
- Maj. John Beaumont Neilson, High. L.I.
- Temp. Capt. Charles Joseph Newbold, R.E.
- Lt. (temp. Maj.) Henry Leigh Newton, R.F.A.
- Temp. Capt. (actg. Maj.) George Gordon Nicol, R.E.
- Maj. (temp. Lt.-Col.) Compton Cardew Norman, R.W. Fus.
- Maj. Henry Marshal Nornabell, R.F.A.
- Temp. Lt. (temp. Maj.) Cyril Burton North, M.C., R.E.
- Capt. (actg. Lt.-Col.) Arthur Drought O'Carroll, M.B., R.A.M.C.
- Maj. (temp. Lt.-Col.) Edmund Chaloner Ogle, W.I.R.
- Lt.-Col. (temp. Col.) Standish de Courcy O'Grady, M.B., R.A.M.C.
- Maj. Frederick Hugh Langton Oldham, R.A.
- Lt.-Col. (temp. Brig.-Gen.) Cranley Charlton Onslow, C.M.G., Bedf. R.
- Maj. Charles Alexander Organ, A.S.C.
- Temp. Capt. (actg. Maj.) Ernest William Ormston, R.E.
- Maj. John Palgrave Heathcote Ouchterlony, R.E.
- Maj. Douglas Charles Owen, Midd'x R.