

- Capt. Reginald Bowsfield Lagden, Rif. Bde., Spec. Res.
 T./Capt. Archibald Forbes Laird, R.A.M.C.
 2nd Lt. David John Elliot Lamb, York. R.
 2nd Lt. Henry Latham, Lan. Fus.
 2nd Lt. (T./Lt.) Joseph Gordon Lauder, S. Lan. R. and M.G.C.
 Lt. Edward Archibald Chorley Lawson, R.F.A.
 T./2nd Lt. Eric Hugh Campbell Layman, R.E.
 2nd Lt. Murray Thompson Leach, L'pool R.
 2nd Lt. Leonard Poulter Leary, R.F.A., Spec. Res.
 Lt. Forde Leathley, R. Innis. Fus. and R.F.C.
 2nd Lt. (T./Lt.) George Martin Lees, R.G.A. and R.F.C.
 2nd Lt. Frank Ewart Bayliss Lefevre, Linc. R.
 2nd Lt. George Esslement Gordon Leith, R.F.A.
 T./Lt. (T./Capt.) Donald Leslie, A.O.D.
 T./2nd Lt. Thomas Archibald Mitford Stuart Lewis, Gen. List and R.F.C.
 2nd Lt. (T./Capt.) Arthur Cecil Lightfoot, Notts. & Derby. R., Spec. Res.
 T./Capt. George Edwin Lindsay, M.B., R.A.M.C.
 T./Capt. Jasper Lindsay, R.W. Kent R.
 T./Lt. Ivor Hutchison Lineford, Essex R.
 Lt. Henry Lingard, R.F.A.
 T./Lt. Frederick Albert Linsell, R.E.
 2nd Lt. Reginald John Hessel Linsley, R.F.A., Spec. Res.
 2nd Lt. (A./Capt.) Owen Robert Lloyd, Shrops. L.I., Spec. Res.
 2nd Lt. John Garnett Lomax, R.F.A.
 T./2nd Lt. (T./Lt.) Charles William Longley, R.F.A.
 T./2nd Lt. Harry Lonsdale, attd. N. Lan. R.
 2nd Lt. Gilbert Henry Lord, R. Lan. R.
 T./Capt. William Francis Loudon, N. Lan. R.
 T./2nd Lt. Bertram Lovell, Tank Corps.
 T./Lt. William Henry Lovell, G. Gds.
 2nd Lt. Edward James Lovett, R.G.A.
 2nd Lt. William Erl Bridson Lowe, E. Lan. R.
 Lt. (A./Maj.) William James Luck, R.F.A.
 T./2nd Lt. (A./Capt.) George Percy Lund, York. R.
 T./2nd Lt. David Alexander Macadie, Sea. Highrs.
 Lt. George Anthony MacDermott, High. L.I., Spec. Res., attd. M.G. Corps.
 2nd Lt. Harry Mackay, Cam'n Highrs.
 T./Lt. (A./Maj.) William Gunn Mackay, R.F.A.
 2nd Lt. Albert James MacKenzie, Sco. Rif., Spec. Res.
 T./Lt. Gordon Mackinnon, attd. K.O. Sco. Bord.
 T./Capt. John Wemyss MacKinnon, N. Staffs. R.
 2nd Lt. Arthur Murray Mackintosh, E. Surr. R., Spec. Res.
 Capt. Hugh Cameron Mackintosh, R. Highrs.
 T./Capt. Clement Richard MacLeod, R.A.M.C.
 T./Lt. Robert Watson MacNeillie, R.E.
 Lt. (A./Capt.) Stuart Logan MacWatt, R.G.A.
 2nd Lt. Clarence Rowland Madden, Linc. R.
 The Rev. Harry Edward Maddox, A. Chapl. Dept.
 T./2nd Lt. Robert Maguire, R. Dub. Fus.
 2nd Lt. Reginald Milburn Makepeace, R.F.C., Spec. Res.
 2nd Lt. Herbert Francis Malby, R.F.A., Spec. Res.
 2nd Lt. (T./Lt.) Harry Manley, R. Fus.
 T./Sub Lt. (A./Lt.) William Marlow, R.N.V.R.
 2nd Lt. Walter Marsden, N. Lan. R.
 T./2nd Lt. (A./Lt.) Robert Robertson Marshall, High. L.I.
 T./Lt. (A./Maj.) Gordon Spencer Marston, R.E., Spec. Res.
 2nd Lt. Robert Albert Edward Martin, R.W. Surr. R.
 2nd Lt. Herbert John Mason, Manch. R.
 2nd Lt. (A./Capt.) Harold Lyall Mason, R.F.A., Spec. Res.
 T./2nd Lt. Wilfred Henry Mason-Springgay, E. Kent R.
 T./Lt. Edmund Gray Matthews, Gen. List.
 T./Capt. John Cecil Gadd Matthews, attd. Suff. R.
 T./2nd Lt. Charles Duncan Maule, M.G.C.
 2nd Lt. David Maxwell, R. Highrs.
 Lt. Richard Aveline Maybery, Lrs. and R.F.C.
 2nd Lt. John Lusk Torrens McAdam, R. Highrs.
 2nd Lt. Thomas McAlindon, R. Ir. Rif.
 Lt. (A./Capt.) Joseph Bertrand McArevey, R. Ir. Rif., Spec. Res.
 2nd Lt. Archibald McCall, K.O. Sco. Bord.
 2nd Lt. Gavin McCall, Sco. Rif.
 2nd Lt. Thaddeus Francis McCarthy, N. Lan. R.
 2nd Lt. Roy Whyte McCashie, Sea. Highrs.
 T./Capt. William Arthur McClatchie, Gen. List and R.F.C.
 T./2nd Lt. Matthew McConville, W. York. R.
 2nd Lt. Hugh McCorquodale, Cam'n Highrs.
 T./Capt. John Currie McDonald, Welsh R.
 2nd Lt. Gavin Walley McFadyean, R.F.A., Spec. Res.
 2nd Lt. David Hutchison McGregor, R.E.
 2nd Lt. Douglas Urchart McGregor, R.F.C., Spec. Res.
 T./2nd Lt. Hugh Kennedy McKee, K.O. Sco. Bord.
 Capt. Angus McKenzie, Manch. R.
 Lt. (T./Capt.) Frank McKenzie, R.G.A.
 T./Lt. John Alexander McKinlay, High. L.I.
 T./2nd Lt. David Fyfe McMath, R.F.A.
 2nd Lt. George Duncan McTaggart, R.E.
 T./Capt. Daniel McVicker, R.A.M.C.
 2nd Lt. David James Mearns, L'pool R.
 2nd Lt. Arthur Stanley Mellor, Notts. & Derby. R.
 2nd Lt. (T./Lt.) Francis Whitaker Mellor, R.H.A.
 Capt. Godfrey Robert Mellor, L'pool R.
 Capt. (A./Maj.) Malcolm George Dewhurst Melvill, Manch. R.
 Capt. (A./Maj.) Gerald Messervy, R.F.A.
 2nd Lt. David Lyall Middlemas, R.E.
 Lt. Anthony Shaw-Lefevre St. John Mildmay, G. Gds.
 2nd Lt. Alexander Donald Miller, Gord. Highrs.
 T./2nd Lt. James Miller, attd. Cam'n Highrs.
 2nd Lt. (A./Capt.) John Molyneux Miller, R.F.A., Spec. Res.
 2nd Lt. Osborn Maitland Miller, R.F.A.
 T./2nd Lt. Percy J. Miller, R.E.
 Capt. George Clement Milnes, R. Lan. R.
 2nd Lt. Colin Mitchell, attd. Arg. & Suth'd Highrs.