

- Lt./Col. Hubert Vernon Kitson, Royal Army Service Corps (T.F.).
- Capt. (A./Major) Harold Arthur Lane, 18th London Regt.
- Capt. Thomas Witheridge Langman, 5th Welsh Regt. (T.F.).
- Lieut. (T./Capt.) Percy John Larter, 5th Dragoon Guards.
- T./Capt. Donald Saunders Laurie, Royal Engineers.
- T./Capt. Robert Douglas Laurie, M.B., R.A.M.C.
- T./Major (T./Lt.-Col.) Eric St. John Lawson, General List.
- T./Capt. (A./Major) John Hanson Lawson, Royal Engineers.
- Capt. (A./Maj.) Wentworth Dillon Lawson, Royal Army Service Corps.
- T./Major Claude Lancelot Leake, M.C., General List.
- Major Arthur Neale Lee, D.S.O., 7th Bn., Notts. and Derby. Regt. (T.F.).
- T./Capt. Lancelot Raoul Lempriere, M.B., R.A.M.C.
- Capt. Percy Vere Leresche, R.A.S.C. (T.F.).
- T./Major (T./Lt.-Col.) Bradford Leslie, R.E.
- Capt. Wilfred Hubert Poyer Lewis, Glamorgan Yeo. (T.F.).
- Capt. (T./Major) Wilfred Gordon Lindsell, D.S.O., M.C., Royal Artillery.
- Capt. Thomas Arthur Lodge, 24th Bn., London Regt. (T.F.).
- Capt. (A./Major) Sydney Herbert Long, Royal Engineers (S.R., Supplementary List).
- Capt. (T./Major) Reginald Dawson Hopcraft Lough, D.S.O., Royal Marine Light Infantry.
- Capt. (T./Major) Harry Leslie Bache Lovatt, M.C., 6th Bn., S. Staffs. Regt. (T.F.) and R.E.
- Major (A./Lt.-Col.) Frederick James Sharples Lowry, ret. pay, Indian Army.
- Lieut. (A./Major) Robert Lindsay Loyd, M.C., 16th Lancers and R.E.
- T./Major Gilbert Somerville Lynde, R.E.
- Capt. (A./Lieut.-Col.) James McArthur, R.A.V.C. (T.F.).
- Major (T./Lieut.-Col.) Frank Alexander McCammon, M.B., M.C., R.A.M.C.
- T./Capt. Robert Stuart McCullough, R.A.S.C.
- T./2nd Lieut. (A./Capt.) Duncan McDonald, Labour Corps.
- T./Capt. Bernard Aloysius McGuire, R.A.V.C.
- Capt. (T./Major) George Patrick McGuire, 4th West Riding Regt. (T.F.).
- Capt. James William Francis McLachlan, Cameron Highlanders.
- T./Capt. (T./Major) Charles Alexander McLellan, General List.
- T./Capt. James Walter McLeod, M.B., R.A.M.C.
- T./Qr.-Mr. and Capt. Daniel Mahoney, 7th Border Regt.
- Capt. William Francis Marchant, 20th London Regt. (T.F.).
- Capt. Leslie Howard Marten, 9th London Regt. (T.F.).
- Major (T./Lieut.-Col.) Albert Wilberforce Mason, retired T.F., R.A.V.C.
- T./Capt. and Asst. Com. Ord. (A./D.C.O.) Henry George Mason, R.A.O.C.
- T./Capt. (T./Major) Lawrence Mason, M.C., R.A.
- Major Charles Montague Hamilton Massey, Coldstream Guards, R. of O.
- Major Lawrence Colley Maurice, R.E.
- Lieut. (A./Major) Arthur Willders Montague Mawby, R.E. (T.F.).
- Capt. (T./Major) George David Melville, M.C., Welsh Regt.
- The Rev. Cecil Frank Miles-Cadman, T./C.F., 4th Class, Army Chaplains Dept.
- Lieut. (A./Capt.) Ernest James Mills, 5th Cheshire Regt. (T.F.).
- Capt. Geoffrey Horner Mills, R.A.S.C. (T.F.).
- Major (A./Lieut.-Col.) James Jesse Mills, R.A.O.C.
- Major Harry Weston Moggridge, 2nd City of London Yeomanry.
- Capt. Brian Charles Molony, Herts. Regt. (T.F.).
- T./Capt. Roy Thornton Monier-Williams, General List.
- T./Lieut. (T./Capt.) Bernard Donald Crawford Morgan, General List.
- T./Capt. George Urquhart Morgan, R.E.
- Lieut. (A./Capt.) The Hon. Harry Nugent Morgan-Grenville, R.E.
- T./Lieut. (A./Capt.) John Fraser Morrison, R.A.O.C.
- T./Capt. (A./Lieut.-Col.) James Finbarr Mullins, Labour Corps.
- T./Capt. (A./Major) Wilfred George Mumford, M.B., F.R.C.S., R.A.M.C.
- The Rev. Alfred Thomas Arthur Naylor, T./C.F., 4th Class, Army Chaplains Dept.
- Major William Walter Raymond Neale, R.A.V.C.
- Bt. Lt.-Col. James Owen Nelson, Worc. Regt. and Labour Corps.
- T./Lieut. (A./Capt.) Maurice Michael Neville, R.A.S.C.
- T./Capt. (A./Major) William Newbold, R.G.A.
- Capt. John Campin Newman, M.B., F.R.C.S., R.A.M.C. (T.F.).
- T./Lieut. (A./Capt.) Samuel William Nicholas, R.E.
- T./Major Tressilian Charles Nicholas, M.C., R.E.
- Lieut. (A./Lieut.-Col.) John Grettton Oakley, 7th Hampshire Regt. (T.F.) and Labour Corps.
- Capt. Benjamin Alexander Odium, R.A.M.C.
- T./Major John William Oldfield, M.C., General List.
- T./Major Christopher Percy Oswald, General List.
- Qr.-Mr. and Capt. (T./Major) Joseph Thomas Packard, R.A.M.C.
- Qr.-Mr. and Major Edward Augustus Parker, M.C., D.C.M., 1st Royal Welsh Fus.
- Capt. (T./Major, A./Lieut.-Col.) Ernest William Parks, R.A.V.C. (T.F.).
- T./Capt. Arthur Nesbit Patchett, R.A.S.C.
- T./Capt. Edward Henry William Patridge, R.A.S.C.
- Lieut. (A./Major) Leonard Thomas Peach, R.A.S.C. (S.R.).
- T./Capt. Richard William Pearson, R.A.S.C.
- T./Capt. Edward Irving Pownel Pellew, R.A.M.C.
- T./Capt. (A./Major) Thomas Oswald Pepper, R.E.
- T./Qr.-Mr. and Capt. George John Pitt, 12th Manchester Regt.
- Capt. Cyril Charlie Hamilton Potter, 10th Hussars (S.R.).