

- Lt. Gavin Montgomery Lang, M.C., 7th Bn., High. L.I., T.F., attd. 2nd Bn.
(M.C. gazetted 26th July, 1917.)
- Lt. (A./Maj.) James La Fayette Lauder, D.S.O., M.C., 138th Fd. Amb., R.A.M.C.
(M.C. gazetted 11th December, 1916.)
- 2nd Lt. (A./Capt.) Robert Archibald Fitzgerald Law, M.C., Wilts. R., attd. 7th Bn.
(M.C. gazetted 16th September, 1918.)
- T./Lt. (A./Capt.) John Arthur Lea, M.C., 9th Bn., R. Fus.
(M.C. gazetted 26th July, 1918.)
- Rev. Herbert Leggate, M.C., R.A.C.D., attd. 2/7th Bn., R. War. R., T.F.
(M.C. gazetted 18th October, 1917.)
- Capt. Charles Norman Littleboy, M.C., 1/5th Bn., Notts. & Derby. R., T.F.
(M.C. gazetted 17th December, 1917.)
- T./Capt. (now T./Maj.) Abram Donaldson Loch, M.C., 17th Bn., R. Scots.
(M.C. gazetted 19th November, 1917.)
- T./Lt. Simon Logan, M.C., 1st Bn., R. Ir. Fus., attd. 9th Bn.
(M.C. gazetted 1st February, 1919.)
- Capt. (A./Maj.) Herbert Bruce Low, M.C., 2/2nd (North'bn) Fd. Amb., R.A.M.C., T.F.
(M.C. gazetted 10th January, 1917.)
- Capt. William James Lyle, M.C., 2nd, attd. 18th Bn., High. L.I.
(M.C. gazetted 1st January, 1918.)
- T./Capt. George Edward Beresford Lyndon, M.C., 6th Bn., R. Innis. Fus.
(M.C. gazetted 2nd February, 1916.)
- Lt. (A./Capt.) Donald Edward Francis Macgregor, M.C., 1/4th Bn., Sea. Highrs., T.F.
(M.C. gazetted 18th July, 1917.)
- Capt. Norman Donald Macleod, M.C., 1st Bn., R. Highrs.
(M.C. gazetted 4th June, 1917.)
- Rev. John Joseph O'Donnell Macsheahan, M.C., R.A.Chapl.Dept., attd. 2nd Bn., Leins. R.
(M.C. gazetted 16th September, 1918.)
- Capt. Henry Thomas Finchett Maddock, M.C., 6th Bn., R.W. Fus., T.F., attd. 7th Bn., Bord. R.
(M.C. gazetted 15th February, 1919.)
- Lt. (A./Capt.) Thomas William May, M.C., 1st Bn., R. Innis. Fus.
(M.C. gazetted 16th September, 1918.)
- Lt. Alan Lawson Maycock, M.C., R.G.A. (Spec. Res.), attd. 285th Sge. By.
(M.C. gazetted 22nd June, 1918.)
- T./2nd Lt. (A./Capt.) William James McDowell, M.C., 1st Bn., R. Ir. Rif., attd. 15th Bn.
(M.C. gazetted 7th November, 1918.)
- Capt. Ewyn Alastair McEwen, M.C., 3rd Bn., Arg. & Suth'd Highrs., attd. 2nd Bn.
(M.C. gazetted 26th November, 1917.)
- Lt. (A./Capt.) Cecil Michael McFeely, D.S.O., M.C., 1st Bn., R. Dub. Fus.
(M.C. gazetted 17th April, 1917.)
- Lt. Robert Hamilton Montgomery McIntyre, M.C., Sco. Horse Yeo. and 7th L.A.C.P., M.G. Corps. (EGYPT)
(M.C. gazetted 1st January, 1918.)
- Lt. (T./Capt.) Aubrey Rollo Ibbetson Mellor, M.C., Surr. Yeo., attd. 10th Bn., R.W. Surr. R.
(M.C. gazetted 16th September, 1918.)
- Lt. Hamilton McCabe Merewether, M.C., R.F.A. (Spec. Res.), attd. 97th Bn.
(M.C. gazetted 18th June, 1917.)
- T./Lt. John King Mitchell, M.C., 42nd Bn., M.G. Corps.
(M.C. gazetted 25th August, 1916.)
- Lt. (T./Capt.) Frederick James Steel Millar, M.C., 8th Bn., Sco. Rif., T.F., attd. 9th Bn.
(M.C. gazetted 16th September, 1918.)
- Lt. (A./Capt.) Paul Ross Milner, M.C., 1st Bn., Leic. R.
(M.C. gazetted 16th August, 1917.)
- T./Lt. (A./Maj.) Maurice James Miskin, M.C., 1st Bn., Tank Corps.
(M.C. gazetted 18th February, 1918.)
- Lt. George Ralph Montague, M.C., 6th Bn., Ches. R., T.F., attd. 1/4th Bn., T.F.
(M.C. gazetted 26th July, 1918.)
- Lt. (A./Capt.) John William Herbert Beveridge Morgan, M.C., 5th Bn., attd. 9th Bn., High. L.I., T.F.
(M.C. gazetted 15th February, 1919.)
- T./Lt. (A./Capt.) William Broadbent Morgan, M.C., 13th Bn., Welsh R.
(M.C. gazetted 2nd December, 1918.)
- Lt. Woldridge Daniel Mutch, M.C., 4th, attd. 12th, Bn., E. Surr. R.
(M.C. gazetted 27th October, 1917.)
- T./2nd Lt. Robert John Nairn, M.C., 89th Fld. Coy., R.E.
(M.C. gazetted 1st February, 1919.)
- T./2nd Lt. Robert Needham, M.C., 16th Bn., Tank Corps.
(M.C. gazetted 15th February, 1919.)
- Lt. (A./Capt.) Fredrick John Newton, M.C., 1/6th Bn., N. Staffs. R., T.F.
(M.C. gazetted 16th September, 1918.)
- Lt. (T./Capt.) William O'Brien, M.C., Conn. Rang.
(M.C. gazetted 27th July, 1916.)
- T./2nd Lt. Michael Francis O'Donnell, M.C., R. Dub. Fus., attd. 1st Bn.
(M.C. gazetted 11th January, 1919.)
- T./Lt. (A./Capt.) Robert Anthony O'Donovan, M.C., 1st Bn., Worc. R.
(M.C. gazetted 11th May, 1917.)