

- Lowe, Lt.-Col. Thomas Enoch, 6th Bn., S. Staff R.
- Lucas, T./Maj. Reginald Hugh, R.A.S.C.
- Lucas, Col. Thomas Lucas Woodwright, M.B.E., r.p., Glam. Vol. Corps.
- Lumley, Capt. Dudley Owen, M.B.E., 8th Bn., Wilts. R.
- Lyde, Miss Edith Mary, R.R.C., Matron, Q.A.I.M.N.S.
- Lyle, Maj. (T./Lt.-Col.) Arthur Abram, 1st Bn., Lond. R.
- Lyle, T./Capt. Oliver, H.L.I.
- McArthur, Maj. (Hon. Lt.-Col.) Charles Joseph Edward Addis, r.p., K.O.S. Bord.
- McCance, Capt. Henry Montray Jones, Spec. List.
- McClellan, Capt. Frederic Ewing, Middx. R.
- McCormack, T./Maj. Michael, M.C., R. W. Surr. R.
- McDermott, Maj. (Hon. Lt.-Col.) John, r.p., I.A.
- Macdiarmid, T./Hon. Lt.-Col. Peter, M.D., R.A.M.C.
- Macdonald, Maj. Andrew Edward, Cam. Highrs.
- Macdonald, Capt. Angus G., M.D., R.A.M.C.
- McDonald, 2nd Lt. James, 3rd Bn., K.O.S.B.
- McDougall, Maj. John McL., R.G.A.
- McDowell, Maj. (A./Lt.-Col.) Donald Keith, C.M.G., R.A.M.C.
- McDowell, T./Maj. Samuel Johnson, A.P.D.
- McEwen, T./Maj. James, Staff for R.E. Serv.
- McFall, Maj. (Hon. Lt.-Col.) Albert William Crawford, r.p., York. L.I.
- McGuinness, T./Capt. Charles Hamilton, Spec. List.
- MacIndoe, Capt. James Douglas, M.C., S. Gds.
- MacKenzie, Capt. Alexander Donald, R.E. (T.F.).
- Mackenzie, Maj. (T./Lt.-Col.) Colin Mansfield, D.S.O., 15th Bn., Lond. R.
- Mackenzie, Capt. (T./Maj.) Eric Francis Wallace, M.C., R.A.M.C.
- McKergow, Lt.-Col. Robert Wilson, Sussex Yeo.
- McKerrell, Lt.-Col. Reginald L'Estrange, A. & S. Highrs.
- MacKinnon, Lt. (T./Maj.) Archibald Donald, C.M.G., M.D., Gen. List.
- MacLeod, Rev. James, T./C.F., 3rd Cl., R.A.Ch.D.
- McMahon, Maj. (T./Lt.-Col.) Kellerman Eyre, Shrop. L.I.
- McMunn, Maj. and Bt. Lt.-Col. Andrew, R.A.M.C.
- MacPherson, Rev. Ranald, T./C.F., 3rd Cl., R.A.Ch.D.
- Macready, Capt. and Bt. Maj. (T./Lt.-Col.) Gordon Nevil, D.S.O., M.C., R.E.
- Magill, Maj. Henry Patrick, N. Lan. R.
- Mahe de Chenal de la Bourdonnais, Maj. (T./Lt.-Col.) Charles, H.H. Prince, R.F.A.
- Maitland, Lt.-Col. Frederick Colin, Viscount, 3rd Bn., North'd Fus.
- Maitland-Jones, Capt. Arthur Griffiths, M.C., R.A.M.C.
- Makalua, T./Maj. Matthew James Manuia, Gen. List.
- Malim, Maj. Edward John, M.G. Corps.
- Manley, Maj. John Charles Medland, R.A.
- Manley, Maj. William Edward, R.A.
- Marians, Maj. Reginald Ingram, Lond. R.
- Marks, T./Maj. Edward Seaborn, Gen. List.
- Marples, T./Capt. (A./Maj.) Morris Edgar, R.A.S.C.
- Marsden, Maj. Charles Howard, York. R.
- Marshall, T./Capt. (T./Maj.) Herbert Westmorland, R.E.
- Marshall, Maj. Mark Henry, R.A.S.C. (T.F.).
- Martin, Capt. (T./Maj.) Charles Jasper, M.C., R.A.S.C.
- Martin, T./Lt.-Col. Horace, R.E. (I.W. & D.).
- Maskell, Capt. (A./Maj.) William Edward, Devon. R.
- Mason, T./Maj. (A./Lt.-Col.) James Ernest, R.A.S.C.
- Master, Capt. Frederick Hill, R.E. (T.F.).
- Mather, Capt. (A./Maj.) William Harold, R.E. (T.F.).
- Matthews, T./Maj. Edward, Ches. R.
- Matthews, T./Capt. Ernest James, Rem. Service.
- Matthews, Capt. (T./Maj.) Llewellyn Washington, r.p., Gen. List.
- Maunsell, Lt. (T./Capt.) Richard John Caswell, Gen. List.
- May, T./Maj. (A./Lt.-Col.) Arthur Henry, R.E.
- May, T./Capt. Arthur John, R.E. (I.W. & D.).
- Mayhew, T./Maj. Mark James, R.A.S.C.
- Mayor, T./Maj. Edgar William, 10th Bn., W. Rid. R.
- Mead, T./Maj. Charles, R.A.S.C.
- Meade, Capt. (A./Maj.) Harry Edward, R. Fus.
- Mellis, Lt.-Col. William T. D., 5th Bn., Gord. Highrs.
- Mepham, Capt. Charles Edward, R.A.O.C.
- Messel, Capt. (Hon. Lt.-Col.) Leonard Charles Rudolph, 4th Bn., E. Kent R.
- Messiter, Maj. (T./Lt.-Col.) Charles Bayard, D.S.O., Glouc. R. (R. of O.).
- Methuen, Lt. (A./Capt.) Lionel Harry, M.C., A. & S. Highrs.
- Milburn, Hon. Capt. Charles Henry, R.A.M.C. (T.F.)
- Milburn, Lt.-Col. Thomas Alan, 4th Bn., Bord. R.
- Millican, Lt.-Col. Harry Cyril, R.A.S.C. (T.F.).
- Millman, T./Maj. Francis Henry, Spec. List.
- Millman, Lt. William Henry Ennor, Spec. List.
- Milne, Capt. (A./Maj.) George Wardlaw, R.A.M.C.
- Mitchell, T./Lt.-Col. Arthur Brownlow, R.A.M.C.
- Mitchell, Lt.-Col. Spencer, 5th Bn., Manch. R.
- Molony, Maj. (T./Hon. Lt.-Col.) Francis Arthur, R.E.
- Monro, Maj. John Duncan, R.E.
- Montague-Douglas-Scott, Lt.-Col. Lord George William, late Loth. & Bord. Horse.
- Montague, Maj. Stewart Francis, R.A.
- Montgomerie, Maj. Victor Robert, 2nd Life Gds.
- Moore, T./Capt. James Stuart Hamilton, Gen. List.
- Moore, Maj. William, 4th Bn., Lond. R.
- Morgan, T./Maj. Kenyon Pascoe Vaughan, R.A.S.C.
- Morgans, T./Maj. (T./Lt.-Col.) Godfrey Ewart, R.E. (I.W. & D.).
- Morrison-Bell, Capt. (T./Lt.-Col.) Ernest FitzRoy, Wilts. Yeo.
- Morrow, T./Maj. John Smythe, M.D., R.A.M.C.
- Morton-Clarke, T./Lt. (T./Capt.) James Thomas, M.B.E., R.A.S.C.