

- Law, Major (temporary Lieutenant-Colonel) W. H. P., Army Service Corps.
- Lea, Captain E. I., Royal Warwickshire Regiment, Territorial Force.
- Leader, Colonel (temporary Brigadier-General) H. P., C.B.
- Lee, Colonel (temporary Brigadier-General) R. P., C.B., Royal Engineers.
- Legge, Major S. F., Royal Fusiliers, Special Reserve (Major, Reserve of Officers).
- Legge, Major (temporary Lieutenant-Colonel) W. K., Essex Regiment.
- Leggett, Major E. H. G., D.S.O., Royal Artillery.
- Leslie, Major W. S., 31st Punjabis.
- Levita, Temporary Captain C. E.
- Lewer, Major L. W., Royal Artillery.
- Lewin, Major E. O., Royal Artillery.
- Lewin, Major H. F. E., Royal Artillery.
- Liddell, Captain C. G., D.S.O., Leicestershire Regiment.
- Lindsell, Captain W. G., Royal Artillery.
- Lister, Major F. H., Royal Artillery.
- Little, Second Lieutenant (temporary Lieutenant) W. B., Durham Light Infantry, Territorial Force.
- Livesay, Captain R. O'H., D.S.O., Royal West Surrey Regiment.
- Livingstone, Lieutenant-Colonel H. A. A., C.M.G., Royal Engineers.
- Livingstone-Learmonth, Major J. E. C., D.S.O., Royal Artillery.
- Loch, Lieutenant-Colonel (temporary Brigadier-General) E. D., Lord, C.M.G., M.V.O., D.S.O., Grenadier Guards.
- Logan, Major (temporary Lieutenant-Colonel) F. D., Royal Artillery.
- Long, Colonel A., D.S.O.
- Long, Lieutenant (temporary Captain) B., Oxfordshire and Buckinghamshire Light Infantry, Territorial Force.
- Longden, Captain (temporary Major) E. W., York and Lancaster Regiment, Territorial Force.
- Longley, Colonel (temporary Brigadier-General) J. R.
- Longmore, Lieutenant-Colonel (temporary Brigadier-General) J. C. G., D.S.O., Army Service Corps.
- Longridge, Brevet Lieutenant-Colonel J. A., 43rd Erinpura Regiment.
- Lowe, Major S. J., D.S.O., Royal Fusiliers.
- Lowther, Brevet Colonel (temporary Brigadier-General) H. C., C.V.O., C.M.G., D.S.O., Scots Guards.
- Lucas, Captain C. C., Royal Artillery.
- Luck, Temporary Major C. M., Royal Engineers.
- Ludlow, Colonel (temporary Brigadier-General) E. R. O., C.B.
- Luker, Major R., Lancashire Fusiliers.
- Lumsden, Captain W. V., Argyll and Sutherland Highlanders.
- Lynden-Bell, Colonel (temporary Major-General) A. L., C.B., C.M.G.
- Lyon, Major C. H., North Staffordshire Regiment.
- Lyon, Lieutenant-Colonel (temporary Brigadier-General) F., D.S.O., Royal Artillery.
- Macalpine-Leny, Major R. L., 16th Lancers.
- Macan, Colonel T. T., retired pay.
- MacCarthy, Lieutenant-Colonel (temporary Brigadier-General) M. J., C.M.G., Royal Artillery.
- McClintock, Colonel (temporary Brigadier-General) W. K.
- McColl, Captain (local Captain in Army) J. T., Australian Commonwealth Military Forces.
- McCombie, Second Lieutenant (temporary Captain in Army) H., Worcestershire Regiment, Territorial Force.
- McCracken, Major-General F. W. N., C.B., D.S.O.
- Macdonald, Major A. G., Royal Berkshire Regiment.
- Macdonogh, Colonel (temporary Brigadier-General) G. M. W., C.B.
- MacFarlan, Colonel (temporary Brigadier-General) F. A.
- Macfie, Major W. C., Royal Engineers.
- McLeod, Captain D. K., Corps of Guides.
- McLeod, Colonel (temporary Brigadier-General) W. K.
- Macnaghten, Brevet Lieutenant-Colonel E. B., D.S.O., Royal Field Artillery.
- McNamara, Major A. E., Royal West Surrey Regiment.
- Macready, Major-General (temporary Lieutenant-General) Sir C. F. N., K.C.B., K.C.M.G.
- Macready, Lieutenant G. N., Royal Engineers.
- Macready, Captain J., D.S.O., Bedfordshire Regiment.
- Madocks, Lieutenant-Colonel W. R. N., Royal Artillery.
- Magniac, Major C. L., Royal Engineers.
- Maitland, Captain C. A. S., Gordon Highlanders.
- Maitland, Captain G. R., 14th Lancers.
- Maitland Makgill Crichton, Major H. C., Royal Scots Fusiliers.
- Mangles, Major R. H., D.S.O., Royal West Surrey Regiment.
- Marindin, Major (temporary Lieutenant-Colonel) A. H., Royal Highlanders.
- Marshall, Lieutenant-Colonel H. J. M., Royal Engineers.
- Martelli, Major H. de C., Royal Artillery.
- Martin, Major G. H., King's Royal Rifle Corps.
- Martyn, Brevet Colonel (temporary Brigadier-General) A., Royal West Kent Regiment.
- Mason MacFarlane, Captain F. N., Royal Artillery.
- Matheson, Brevet Lieutenant-Colonel (temporary Brigadier-General) T. G., Coldstream Guards.
- Maughan, Major F. G., Durham Light Infantry.
- Maunsell, Brevet Colonel G. W., retired pay.
- Maurice, Brevet Colonel (temporary Brigadier-General) F. B., C.B., Nottinghamshire and Derbyshire Regiment.
- Maxse, Major-General F. I., C.V.O., C.B., D.S.O.
- Maxwell, Captain G. A. P., M.V.O., Royal Engineers.
- Maxwell, Major-General (temporary Lieutenant-General) Sir R. C., K.C.B.
- May, Major (temporary Lieutenant-Colonel) R. S., Royal Fusiliers.
- Maynard, Brevet Lieutenant-Colonel (temporary Brigadier-General) C. C. M., D.S.O., Devonshire Regiment.
- Mellor, Major J. G. S., Reserve of Officers.
- Mercer, Major-General H. F., C.B.
- Mildmay, Honorary Lieutenant-Colonel (temporary Major in Army) F. B., Territorial Force Reserve.
- Miller, Major W., Middlesex Regiment.
- Milne, Major-General G. F., C.B., D.S.O.