Samuel Niman Lipman, Esq.

Honorary Worker, Y.M.C.A. Munitions Department.

Lieutenant William Lister.

For an act of gallantry not in the presence of the enemy.

Chief Gunner Harry Duncaff Lloyd, R.N.

Lieutenant Herbert Allan Lloyd.

For services with the British Expeditionary Force in France.

Captain William Stephen Lobb. Master, Mercantile Marine.

Miss Emily Elizabeth Loch.

Lady Superintendent, Y.M.C.A., Windsor Great Park.

Staff Paymaster Herbert Anthony Lockett, R.N.V.R.

For services with the British Expeditionary Force in France.

Mrs. Florence Loftin.

In Charge, Red Cross Home, Cairo Station.

William Malcolm Logan, Esq. Egyptian State Railways.

Miss Mabel Sarah Lomax.

Commandant and Officer-in-Charge, Linden Lea Auxiliary Hospital, Brooklands, Cheshire.

Mrs. Katherine Ellis Long.

Commandant, Swavesey Auxiliary Hospital, Cambridgeshire.

Captain William Long

Manager, Steamship Department, Messrs. Elder and Fyffe.

Percy Longmuir, Esq.
Works Manager, Messrs. Samuel Fox and Company, Limited.

Charles Ernest Lord, Esq.

Clerk in Messrs. Rothschild's Bank, Paris.

Thomas Lovelady, Esq.

Chief Controller, London and North Western Railway.

Captain William Herbert Lowe. Staff Captain, War Office.

Terence Lucas, Esq.

Superintendent of the Photographic Department, Ordnance Survey.

Colonel Thomas Woodwright Lucas.

Assistant to Officer Commanding Glamorgan and Monmouth Recruiting Area.

Herbert William Luker, Esq.
Assistant Director, Chief Engineer's Department, and Assistant Director, Vegetable Preservation Branch, Ministry of Food.

Thomas William Lumsden, Esq.

Yard Master, Gateshead, North Eastern Railway.

Edmund Lund, Esq.

Honorary Secretary, Ossett War Savings Committee.

Mrs. Janet Lund.

Organiser of Beaulieu Auxiliary Hospital, Harrogate.

Lieutenant Hubert Lush.

For an act of gallantry not in the presence of the enemy.

Shipwright Lieutenant George William Luxon,

Miss Mellicent Lyall.

Deputy Assistant Inspector of Fuzes, Ministry of Munitions.

The Honourable Mrs. Rosalind Margaret Lyell.

Wounded and Missing Enquiry Department, British Red Cross Society.

Alexander McIntosh Lyle, Esq.

Works Manager, Messrs. Abram Lyle and Sons, Limited, Sugar Refiners.

Major Patrick Lynch.

Senior Clerk, Statistical Department, Board of Customs and Excise.

Miss Audrey Lynne.

Honorary Secretary, Teignmouth Belgian Refugees Committee.

Richard Charles Lyon, Esq., J.P.

Member of the Local Tribunal of the City of Dundee.

Captain John McAlister. Master of a Transport.

Miss Sibyl La Fontaine McAnally.

Private Secretary to Director-General of Food Production.

Ignatius James John McCarthy, Esq. Clerk, War Office.

Andrew McClelland, Esq.

Chief Shipyard Draughtsman, Messrs. Swan Hunter and Wigham Richardson.

Mary, Lady McClure.

Vice-President, Mill Hill District, British Red Cross Society.

Dudley Evelyn Bruce McCorkell, Esq., J.P. County Director, City of Londonderry and County of Donegal, Irish Branch, British Red Cross Society.

Major James McCrae.

Commander of an Aircraft Acceptance Park, Royal Air Force.

Captain Charles James Lewis McDonald. For services with the British Expedi-

tionary Force in France.

Godfrey Middleton Bosville MacDonald of the Isles, Esq. Stores Transport

Officer, Boulogne, British Red Cross Commission, France.

Walter James McDonnell, Esq. Staff Clerk, General Register Office.

Alice Mary, Lady Patten-MacDougall. President, Ärgyllshire, Scottish Branch, British Red Cross Society.

James Arthur Henderson Macfarlane, Esq. Clerk, Local Government Board.

Miss Emily McFerran.

Organiser, Hospital War Depôt, County Armagh, Irish Branch, British Red Cross Society.

Captain John McGevor.

For services with the British Expeditionary Force in France.

Thomas Brown McGilchrist, Esq.

Chief Engineer, Mercantile Marine.

Joseph MacGregor, Esq. Manager, Bull Ring Department, Smith's Dock, South Shields.

Robert William MacGregor, Esq.

Superintendent at one of H.M. Factories, Ministry of Munitions.

Miss Ethel Theresa McGuinness.

In Charge of Typing Staff, Cable Censorship, War Office.