

- 28696 Pte. A. Lord, W. York. R. (Barnoldswick).
 626204 Gnr. A. H. Lough, H.A.C. (Forest Gate).
 53066 Pte. W. E. Lougheed, M.G. Corps (King's County).
 45258 Pte. W. Loughton, R.A.M.C. (Wheatley Hill).
 M/205713 Pte. G. S. Lovie, A.S.C. (Banff).
 421252 Pte. J. Lowe, R.A.M.C. (Wolverhampton).
 80970 L./Sjt. J. T. Lowe, Yeo. (Shorncliffe).
 207816 2nd Cpl. (A./Cpl.) W. Lownds, R.E. (Bedworth).
 182769 Spr. T. H. Lowther, R.E. (Gilsland).
 67115 Gnr. W. J. Lucas, R.G.A. (Shepperton).
 48668 Pte. H. J. Lutman, Manch. R. (Chorlton).
 56870 Pte. A. Lutzes, R.A.M.C. (Commercial Street, E.).
 70037 Pte. W. E. Lyon, Tank Corps (Old Kent Road).
 276719 Pte. C. Lyons, Manch. R. (Ancoats).
 350035 Sjt. J. MacCorquodale, R. Scots (Edinburgh).
 S/17540 A./Cpl. A. MacDonald, R. Highrs. (Edinburgh).
 7872 Cpl. (L./Sjt.) D. MacDonald, S. Gds. (Fulham).
 352252 Pte. G. MacDonald, R.A.M.C. (Burnley).
 3/7344 Sjt. M. Macdonald, Sea. Highrs. (Stornoway).
 3/6244 Pte. W. MacDonald, Gord. Highrs. (Glasgow).
 301996 Pte. H. Macdowell, R. Scots (Marsden).
 S/41305 Pte. R. Machray, Sea. Highrs. (Inverurie).
 47411 Sjt. D. MacIntyre, M.G. Corps (Cathcart).
 350089 Pte. G. Mackenzie, R. Scots (Edinburgh).
 41993 L./C. D. Mackie, R. Scots (Glasgow).
 19451 Cpl. (A./Sjt.) J. Mackie, R.S. Fus. (Ayr).
 269946 Spr. (A./2nd Cpl.) H. Maclam, R.E. (Sunderland).
 3/7213 L./C. A. Macleod, Sea. Highrs. (Stornoway).
 8770 Sjt. D. Macleod, Sea. Highrs. (Stornoway).
 S/14398 L./C. L. MacMaster, Sea. Highrs. (Strontian).
 13981 Cpl. (L./Sjt.) H. MacPhee, S. Gds. (Cardenden).
 718127 Pte. F. E. Maddock, Lond. R. (London, N.W.).
 90895 Pte. R. Maddocks, L'pool R. (Salford).
 444161 Sjt. H. Mageehan, R.E. (Penwortham).
 275705 Cpl. J. Maguire, Manch. R. (Ardwick).
 8090 Sjt. J. F. Maguire, W. York. R. (Colchester).
 76354 L./C. A. Mailes, Tank Corps (Hereford).
 S/18209 Pte. J. R. Mair, Gord. Highrs. (Bogs of Laithers, Aberdeenshire).
 M2/048721 L./C. W. C. Maitland, A.S.C. (Bournemouth).
 MS/4279 Pte. (A./Cpl.) B. E. Major, A.S.C. (Clerkenwell).
 16552 Sjt. G. Major, M.G. Corps (Northampton).
 13/611 Pte. T. Malkin, Y. & L. R. (Barnsley).
 57810 Pte. S. Maltman, L'pool R. (Sunderland).
 241963 Pte. J. S. Malton, Linc. R. (London, E.).
 2947 Pte. T. Maltson, Hrs. (Harrow-on-Hill).
 69223 Pte. T. Malyon, R. Fus. (Islington).
 43109 Pte. J. Manger, Manch. R. (Leicester).
 199480 Gnr. E. Manners, R.F.A. (New Bitton).
 1205 Sjt. J. Manson, Gord. Highrs. (Montrose).
 229467 Pte. (L./C.) R. Marchbank, R. Fus. (Glasgow).
 71913 Gnr. J. Marginson, R.F.A. (Preston).
 240286 Pte. G. Marland, L'pool R. (Aintree).
 45135 Gnr. E. W. Marritt, R.F.A. (Hull).
 127458 Bomdr. J. H. Marriott, R.G.A. (Rudington).
 24923 Pte. H. Marsden, L'pool R. (Liverpool).
 L/8950 Bomdr. G. W. Marsh, R.F.A. (Burnley).
 28024 Dvr. H. Marsh, R.H.A. (Plumstead).
 20356 Cpl. (L./Sjt.) H. Marsh, G. Gds. (Higher Ince).
 29644 Cpl. T. Marsh, E. Lan. R. (Manchester).
 40965 Gnr. W. Marsh, R.F.A. (Westbourne Park).
 27553 Pte. (A./Sjt.) G. E. Marshall, York. R. (Bradford).
 87820 Sjt. E. Martin, R.G.A. (Ramsbury).
 Ply./1426(S) Pte. E. Martin, R.M.L.I. (Lifton).
 5859 Pte. G. Martin, Worc. R. (Birmingham).
 44137 Pte. (L./C.) H. F. Marshall, Devon. R. (Kingsbridge).
 S/19880 Pte. S. Martin, R. Bde. (Lea, Essex).
 3010 Sjt. Inst. G. H. Mason, M.G. Corps (Leytonstone).
 M2/102479 Pte. H. Mason, A.S.C. (Tattershall).
 10062 Pte. J. I. Mason, S. Gds. (Liverpool).
 9909 Pte. R. Mason, S. Gds. (Glasgow).
 15719 Sjt. W. Mason, R. Lan. R. (Culchet).
 202133 Pte. J. T. Massey, W. Rid. R. (Halfax).
 M2/121038 Cpl. R. F. Massey, A.S.C. (Kidderminster).
 M2/264035 Pte. W. Massey, A.S.C. (Wilmslow).
 16038 Pte. R. Masson, S. Gds. (Aberdeen).
 136655 Gnr. G. Matheson, R.G.A. (Tain).
 6308 Pte. E. Matthews, North'd Fus. (Beb-side).
 2735 Sjt. (A./Coy. S./M.) F. Mawhinney, R. Innis. Fus. (Belfast).
 51048 Bomdr. E. F. May, R.F.A. (Erith).
 18207 Cpl. J. McAllister, M.G. Corps (Carlisle).
 242321 Sjt. R. McAllister, Gord. Highrs. (Dunrobin).
 751361 Fitt. Sjt. A. F. McArdle, R.F.A. (South Shields).
 357620 Spr. N. McArthur, R.E. (St. Catharine, Argyle).
 198124 Spr. F. C. McAuliffe, R.E. (Tromore).
 229534 Gnr. G. McAuslane, R.F.A. (Birkenhead).
 352560 Pte. J. McBrearty, R. Scots. (Glasgow).
 482488 Pte. S. McBride, Labour Corps (Wallaceton).
 265437 Pte. P. McCarthy, Labour Corps (Penddren).
 9754 Pte. P. McCarthy, I. Gds. (Clonakilty).
 7028 Pte. P. McCartney, R.S. Fus. (Glasgow).
 19950 Sjt. T. McCarty, Bord. R. (Bolton).