

- T./Capt. Henry Gerald Livingston, 6th Bn., R. Muns. Fus., attd. 2nd Bn.
- T./Lt. Ebenezer Edge Lloyd, 11th Bn., W. York. R., attd. 23rd Div. H.Q. (ITALY)
- Lt. John Weighill Lodge, 1st Bn., Mon. R., attd. 24th Bn., R.W. Fus.
- 2nd Lt. Robert Keith Longmire, 5th Bn., Bord. R., T.F., attd. 2nd Bn. (ITALY)
- T./Lt. (A./Capt.) Francis Albert Lott, Welsh R., secd. 32nd Bn., M.G. Corps.
- T./2nd Lt. Jack Cyril Love-Porritt, R. Fus., attd. 7th Bn.
- T./Lt. William James Henry Clare Lovett, 32nd Bn., M.G. Corps.
- 2nd Lt. Wilfred Lowe, R.F.A., Spec. Res., attd. B/15th Bde., R.H.A.
- Capt. Edward Lucas, 2/4th Bn., York & Lanc. R., T.F.
- T./Lt. (A./Capt.) Charles Edward Luck, 32nd Divl. Sig. Coy., R.E.
- 2nd Lt. Joseph William Lumb, 1/4th Bn., W. Rid. R., T.F.
- Lt. (A./Maj.) James Alexander MacDonald, D.S.O., R.F.A., Spec. Res., attd. D/123rd Bde.
- Lt. Arthur Esdaile Macgregor, 9th Bn., Arg. & Suth'd Highrs., attd. 1/6th Bn., T.F.
- 2nd Lt. Thomas MacGuffie, 10th Bn., attd. 1/8th Bn., Manch. R., T.F.
- 2nd Lt. John Macnell, R.G.A., Spec. Res., attd. 316th Sge. Bty. (ITALY)
- Capt. Murado Mackenzie, 4th Bn., Cam. Highrs., T.F., attd. 1st Bn.
- Lt. (A./Capt.) Ian Mackintosh, Cam'n Highrs., Spec. Res., attd. 1st T.M. Bty.
- 2nd Lt. Murdo MacLean, R.F.A., Spec. Res., attd. 12th Bty., 35th Bde. (ITALY)
- Rev. John James Macmanaway, T./C.F., 4th Cl., R.A.C.D. (SALONIKA)
- Lt. Rupert Melbourne Macnamara, R.F.A., Spec. Res., attd. X/36th T.M. Bty.
- Lt. John Macphie, 1/6th Bn., Arg. & Suth'd Highrs., T.F.
- Lt. James Douglas Malcolm, R.H.A., T.F., attd. A/211th (E. Lancs.) Bde., R.F.A., T.F.
- Capt. (A./Maj.) Henry Wingate Maltby, R.A.M.C., Spec. Res., attd. 22nd Fd. Amb. (ITALY)
- T./Lt. Jack Bowden Malthouse, R.A.S.C., attd. 1/16th Bn., Lond. R.
- Lt. Reginald John Marnham, A/231st (N. Mid.) Bde., R.F.A., T.F.
- Lt. Neville Edward Marriott, 25th, attd. 23rd Cav., I.A. (MESOPOTAMIA)
- 2nd Lt. Alfred William Marshall, 6th Bn., E. Surr. R., T.F., attd. 1st Bn.
- T./Lt. Edward Cecil Martin, 13th Bn., Rif. Brig.
- 2nd Lt. James Martin, 1/5th Bn., L'pool R., T.F.
- 2nd Lt. Robert Martin, 2nd Bn., York. L.I.
- 2nd Lt. Joseph Frederick Mason, 2nd Bn., Lond. R.
- T./2nd Lt. Hector Lawson Matthew, 9th Bn., York. L.I.
- T./Capt. Joseph Alfred Edward May, 17th Armoured Car Bn., Tank Corps.
- Lt. (A./Capt.) Walter May, 1st Bn., L'pool R.
- 2nd Lt. John Victor McCormack, B/150th Bde., R.F.A.
- 2nd Lt. Norman Duncan McCorquodale, 2nd Dns.
- Lt. William Burnett McCulloch, King Edward's Horse.
- Lt. (A./Capt.) Ivor Alexander Whitworth McGowan, R.F.A., T.F., attd. 119th Bty., 27th Bde., R.F.A.
- Rev. Edward McGuinness, R.A.C.D., attd. 1/1st (W. Rid.) Fd. Amb., R.A.M.C., T.F.
- Lt. John Anderson McInnes, 4th Bn., Cam'n Highrs., T.F., attd. 1st Bn.
- T./2nd Lt. William McLellan, 13th Bn., E. Lan. R.
- 2nd Lt. Herbert McNair, R.F.A., Spec. Res., attd. C/291st (London) Bde., R.H.A.
- T./Lt. (A./Capt.) James Tyre McNeill, 10th Bn., Arg. & Suth'd Highrs.
- 2nd Lt. (A./Capt.) Matthew Meaburn, 19th Bty., 9th Bde., R.F.A.
- 2nd Lt. Frank Reginald Meachem, R.G.A., Spec. Res., attd. 1/1st (Lond.) Hvy. Bty., R.G.A.
- Lt. Robert Forbes Meff, R.E., T.F., attd. 248th Fd. Coy.
- Lt. James Meredith, R.F.A., Spec. Res., attd. A/18th Bde.
- Lt. Philip Russell Meredith, 7th Bn., R. Scots, T.F., secd. 50th Bn., M.G. Corps.
- T./2nd Lt. Carl Jose Michell, 5th Res. Regt. of Cav., attd. 20th Hrs.
- 2nd Lt. Richard Percy Mildren, A/250th (North'bn) Bde., R.F.A., T.F.
- 2nd Lt. Archibald Malcolm James Miller, 4th Bn., Sea. Highrs., T.F., attd. 7th Bn.
- 2nd Lt. David Miller, S. Gds., Spec. Res., attd. 1st Bn.
- Lt. (A./Capt.) Andrew Milligan, 8th Bn., W. York. R., T.F.
- T./Lt. Franklin Sturgeon Milligan, 152nd Fd. Coy., R.E.
- 2nd Lt. Albert Henry Milstead, 1/4th Bn., Lond. R.
- 2nd Lt. Francis James Mitchell, 1st Bn., R. Fus.
- Lt. James Mitchelhill, R.F.A., T.F., attd. B/168th Bde., R.F.A.
- Lt. Benjamin Molyneux, Ches. R., Spec. Res., attd. 9th Bn.
- 2nd Lt. Gordon Monkman, York. R., Spec. Res., attd. 5th Bn., W. Rid. R., T.F.
- T./Lt. Henry William Moon, 1st Bn., York. L.I.
- 2nd Lt. Edward Patrick Aylett Moore, late C. Gds., Spec. Res., attd. 1st Bn.
- 2nd Lt. Harold Moore, Essex R., attd. 10th Bn.
- T./2nd Lt. Frederick Temple Morat, C/104th Bde., R.F.A.
- Capt. (A./Maj.) Hugh Penrith Morgan, 1/1st (Shrops.) Bty., R.H.A., T.F., attd. 293rd Bde.
- T./Lt. Richard George Morgan, R.F.A., attd. C/310th (W. Rid.) Bde., R.F.A., T.F.
- Lt. (A./Capt.) George William Morris, R.F.A., Spec. Res., attd. 37th Bty., 27th Bde.
- T./Capt. David Lyall Morrison, M.D., R.A.M.C., attd. 27th Bde., R.F.A.
- T./2nd Lt. John Gavin Morrison, 2nd Bn., Worc. R.
- 2nd Lt. Arthur Broadbent Mortimer, 1/7th Bn., W. York. R., T.F.
- T./2nd Lt. John Morton, M.M., R. Innis. Fus., attd. 5th Bn.
- Lt. James Wilson Munro, 1/6th Bn., Arg. & Suth'd Highrs., T.F.
- Lt. (A./Capt.) Alastair Donald Stewart Murray, A/74th Bde., R.F.A.