

- 300303 Pte. J. Lathom, L'pool R. (Little Crosby).
 140439 Pte. E. Latimer, M.G. Corps (Auld-girth).
 D/574 Cpl. A. D. H. Lauder, Dns. (Leith).
 252307 Pte. G. F. Laughland, Lond. R. (Forest Gate).
 S/4001 Sjt. J. Laurie, Sea. Highrs. (Auchenleck).
 7540 Cpl. S. Law, Hrs. (Twickenham).
 18388 Pte. R. Lawrence, Bord. R. (Manchester).
 290085 Sjt. A. Lawson, Gord. Highrs. (Stonehaven).
 352589 Pte. W. Lawson, R.A.M.C. (Manchester).
 S/4886 Pte. L. Leathen, Sea. Highrs. (E. Airdrie).
 43299 Sjt. E. Leatherland, Linc. R. (Bulwell).
 200537 Pte. F. Lee, Manch. R. (Howe Bridge).
 200522 Pte. (L./C.) J. E. Lee, Manch. R. (Atherton).
 128832 Pte. W. Lees, M.G. Corps (Oldham).
 8718 Pte. W. H. Legg, Glou. R. (Swindon).
 3840 Pte. R. Leggate, R. Highrs. (Hamilton).
 702194 Cpl. H. Leng, Lond. R. (Middleham).
 24589 Sjt. E. Leonard, Ches. R. (Chester).
 73581 Pte. W. Leslie, R.A.M.C. (Glasgow).
 240115 Pte. W. Lever, E. Lan. R. (Baxenden).
 241304 Pte. A. Lewis, E. Lan. R. (Haslingden).
 138878 Spr. G. C. Lewis, R.E. (Hornsey).
 202842 Sjt. R. C. Lewis, O. & B. L.I. (Swansea).
 16903 Pte. T. Lewis, Ches. R. (Hyde).
 290485 Pte. J. Leys, Gord. Highrs. (Farland).
 31437 Pte. G. Liddle, K.O.S.B. (Galashiels).
 249490 Spr. H. Lindsay, R.E. (Birkenhead).
 202314 Pte. W. Linsey, Lan. Fus. (Manchester).
 6671 Pte. A. Little, Gord. Highrs. (Edinburgh).
 30304 Pte. H. Livesay, N. Lan. R. (Bolton).
 L/5077 Pte. R. Lloyd, Lrs. (Walworth).
 266027 Pte. R. Lockhart, Gord. Highrs. (Aberlour).
 S/17962 Pte. B. Logan, Cam. Highrs. (Hurlford).
 S/40929 Pte. F. Logan, Gord. Highrs. (Glasgow).
 218942 Spr. (A./Coy. S./M.) T. Lomath, R.E. (Gt. Horwood).
 241039 Pte. G. Long, Glou. R. (Cheltenham).
 945631 Dvr. J. E. Long, R.F.A. (Haggerston).
 26042 L./C. P. Looney, L'pool R. (Liverpool).
 1244 Pte. H. C. Lovatt, M.G. Gds. (Brighton).
 75091 Bomdr. H. N. Loveridge, R.G.A. (Durham).
 11926 L./C. J. Loverseed, N. & Derby. R. (Nottingham).
 19176 Pte. M. Lowe, N. Lan. R. (Wigan).
 436168 Spr. C. H. Lowis, R.E. (Liverpool).
 10790 Pte. J. Ludgate, Ches. R. (Rock Ferry).
 S/9291 Pte. P. Luke, R. Highrs. (Gartmore).
 18410 Cpl. H. Lyle, M.G. Corps (Mauchline).
 18253 Pte. E. Lynn, K.O.S.B. (Dewsbury).
 P/13 L./C. (A./Cpl.) G. Lynn, M.M.P. (Kingston-on-Thames).
 15925 Pte. G. J. Mabbett, Glou. R. (Sheffield).
 3273 Tptr. H. W. Mabbett, Hrs. (Chelsea).
 591071 L./C. F. Mabe, Lond. R. (Eversham).
 70685 Pte. M. Maber, Yeo. (Newbury).
 202208 Pte. H. MacDonald, Lan. Fus. (Middleton).
 241473 Pte. K. MacDonald, Sea. Highrs. (Golspie).
 S/10495 Cpl. (L./Sjt.) A. MacInnes, Cam. Highrs. (Stornoway).
 4866 Pte. J. J. Mackereth, Lan. Fus. (Ulverston).
 3/5705 Pte. (L./C.) P. Mackinnon, Cam. Highrs. ([E] Inverness).
 S/2891 Pte. W. Mackrell, R. Highrs. (Dunblane).
 514117 Pte. D. MacLeod, Lond. R. (Shettleston).
 16417 Bomdr. T. Maeer, R.F.A. (Bridgewater).
 22477 L./Sjt. J. Maguire, H.L.I. (Glasgow).
 64453 Sjt. J. D. Makin, Labour Corps (Stepney, E.).
 175717 Gnr. A. Malcolm, R.F.A. (Edinburgh).
 13566 Pte. J. Malcolm, H.L.I. (Glasgow).
 78610 Dvr. J. Mansfield, R.F.A. (Hampstead).
 40976 Pte. (L./C.) D. Manson, H.L.I. (Musselburgh).
 S/2939 Sjt. J. Marr, R. Highrs. (Kirkcaldy).
 201162 Sjt. H. Marsden, E. Lan. R. (Darwen).
 S/40436 A./Cpl. (A./L./Sjt.) P. Marshall, R. Highrs. (Perth).
 43512 Sjt. W. Marshall, H.L.I. (Wishaw).
 265466 Cpl. W. Martin, R. Highrs. (Aberfeldy).
 S/22330 Pte. (L./C.) W. Marwick, Cam. Highrs. (Orkney).
 D/21083 Pte. F. Mason, Dns. (Upper Clapton).
 90670 Dvr. C. H. J. Masters, R.F.A. (Great Bridge).
 266381 Pte. A. Mathewson, Gord. Highrs. (Old Meldrum).
 376317 Pte. F. Matthews, Manch. R. (Oldham).
 11248 Pte. F. W. Matthews, C. Gds. (Exhall).
 241104 Sjt. M. Mawer, E. Lan. R. (Burnley).
 41684 L./C. F. May, M.G. Corps (East Putney).
 242599 Pte. (L./C.) J. Mayled, D.C.M., Lan. Fus. (Cardiff).
 L/2071 Sjt. M. Mayson, Lrs. (Barrow).
 268126 Pte. J. McCarle, R. Highrs. (Dundee).
 5784 Pte. J. McCluskey, K.O.S.B. (Jarrow).
 310030 Pte. R. B. McCulloch, Gord. Highrs. (Gilmerton).
 96039 Sjt. E. McCurrie, R.F.A. (Leeds).
 93117 Spr. J. McDaid, R.E. (Uddington).
 11884 Sjt. J. McDonald, Bord. R. (Ashton-in-Makerfield).
 D/8966 Pte. B. L. McEwan, Dns. (Edinburgh).
 51811 L./C. J. McFeat, M.G. Corps (Stirling).
 10003 Pte. P. McGinn, R. Scots (Edinburgh).
 D/20920 Pte. P. McGregor, Dns. (Shanghai).
 81199 2nd Cpl. H. McHarg, R.E. (Ayr).
 H/285482 Pte. W. A. H. McIntosh, Yeo. (Whitechapel).
 P/3165 L./C. A. McKay, M.F.P. (Hull).
 L/2937 Sjt. (A./S.Q.M.Sjt.) W. S. McKay, Lrs. (Purfleet).
 130932 (fmlly. 56033) Sjt. D. McKenzie, M.G. Corps (Av.) (Inverness).
 S/26781 Pte. D. J. McKinnon, Gord. Highrs. (Benbecula).
 13034 Pte. H. McLaughlin, H.L.I. (Glasgow).
 L/4329 Gnr. L. G. McLean, R.F.A. (Aberdeen).
 353150 L./C. G. McLellan, H.L.I. (Tongland).