

- 524 Corporal W. J. Kimber, 2nd Battalion, Royal West Surrey Regiment.
- 36532 Acting Bombardier J. D. King, 27th Brigade, Royal Field Artillery.
- 37912 Acting Corporal T. C. King, 1st Battalion, Dorsetshire Regiment.
- 7690 Serjeant W. Kirk, 1st Battalion, Lincolnshire Regiment.
- 6511 Private J. Lambie, 1st Battalion, Argyll and Sutherland Highlanders.
- 2885 Private L. Landon, 1/5th Battalion, North Staffordshire Regiment, Territorial Force.
- 2682 Private E. Langford, 1/6th Battalion, South Staffordshire Regiment, Territorial Force.
- 4848 Serjeant A. Leach, 2nd Battalion, Devonshire Regiment (attached 8th Signal Company).
- 3220 Lance-Serjeant W. Ledsham, 4th (Denbighshire) Battalion, Royal Welsh Fusiliers, Territorial Force.
- 4335 Acting Serjeant S. J. Lee, 1st Battalion, Hampshire Regiment.
- 59924 Acting Bombardier E. E. Leicester, 11th Battery, Royal Field Artillery.
- 8073 Company Serjeant-Major F. Lelliot, 1st Battalion, Royal Lancashire Regiment.
- 7657 Company Serjeant-Major J. Lemon, 2nd Battalion, Manchester Regiment.
- 8892 Acting Serjeant H. M. Lever, 2nd Battalion, Royal Scots (Lothian Regiment).
- 9178 Lance-Corporal R. Lewis, 1st Battalion, South Wales Borderers.
- 7033 Acting Corporal D. Liddle, 2nd Battalion, Cameron Highlanders.
- 7059 Serjeant (now Warrant Officer, Class II.) H. Liddle, 2nd Battalion, Yorkshire Regiment.
- 1337 Serjeant R. Lishman, 4th Battalion, Rifle Brigade.
- 7471 Private J. Little, 1st Battalion, Cameron Highlanders.
- 8380 Drill-Serjeant (now Warrant Officer, Class II.) J. Littler, 2nd Battalion, Grenadier Guards.
- 2603 Serjeant C. H. Llewellyn, "D" Air Line Section, Royal Engineers.
- 77643 Gunner A. J. Lock, 1st Brigade, Royal Field Artillery.
- 7358 Lance-Corporal T. Lockwood, 2nd Battalion, King's Own Yorkshire Light Infantry.
- 2058 Acting Serjeant C. Love, 2nd Battalion, Monmouthshire Regiment, Territorial Force.
- 213 Serjeant N. M. Lowe, 1st/14th County of London Battalion, The London Regiment (London Scottish), Territorial Force.
- 8077 Lance-Corporal S. Lucy, 1st Battalion, East Kent Regiment.
- 7909 Private E. Luddington, 2nd Battalion, Northamptonshire Regiment (attached 8th Signal Company).
- 757 Private R. Ludgate, South Irish Horse.
- 59909 Bombardier F. C. Luke, 37th Battery, Royal Field Artillery.
- 29519 Serjeant C. Lunn, 16th Canadian Battalion.
- 28776 Private A. MacArtair, Canadian Signal Company.
- 7614 Serjeant A. W. MacDonald, 1st Battalion, East Lancashire Regiment.
- 30004 Serjeant J. Macdonald, Canadian Divisional Train.
- 9740 Lance-Corporal J. D. Mackenzie, 2nd Battalion, Cameron Highlanders.
- 9640 Private L. Macnamara, 2nd Battalion, Royal Scots Fusiliers.
- 8669 Lance-Serjeant C. C. MacWalter, 1st Battalion, East Kent Regiment.
- 26354 Private J. R. Mallette, 14th Canadian Battalion.
- 8802 Private W. H. Mander, 1st Battalion, North Staffordshire Regiment.
- 7861 Corporal E. Mann, 1st Battalion, Royal Lancaster Regiment.
- 23317 Serjeant T. Mansell, 5th Signal Company, Royal Engineers.
- 8388 Private A. Mardell, 1st Battalion, Scottish Rifles.
- 7501 Acting Serjeant W. Markham, 1st Battalion, Royal West Kent Regiment.
- 310 Company Serjeant-Major J. Marnie, 1/5th (Angus and Dundee) Battalion, The Royal Highlanders, Territorial Force.
- 1330 Serjeant F. W. Marsh, 1st Battalion, Loyal North Lancashire Regiment.
- 28930 Serjeant G. H. Marshall, 9th Field Company, Royal Engineers.
- 7783 Acting Company Quartermaster-Serjeant S. Mart, 2nd Battalion, Bedfordshire Regiment.
- 991 Corporal A. Martin, 1st Battalion, Scots Guards.
- 2188 Private C. Martin, 7th Battalion, Northumberland Fusiliers, Territorial Force.
- 6233 Company Serjeant-Major E. Martin, 2nd Battalion, Lancashire Fusiliers.
- 57115 Bombardier F. J. Martin, 29th Brigade, Royal Field Artillery.
- 10499 Lance-Corporal F. S. Martin, 1st Battalion, East Surrey Regiment.
- 9200 Corporal G. Martin, 2nd Battalion, Durham Light Infantry.
- 42478 Driver R. E. Mason, 4 "B" Reserve Brigade (formerly 146th Battery), Royal Field Artillery.
- 57958 Bombardier H. F. Mayo, 365th Battery, Royal Field Artillery.
- 4438 Company Serjeant A. Mayston, 2nd Battalion, Worcestershire Regiment.
- 4314 Company Serjeant-Major G. McCallum, 2nd Battalion, Cameron Highlanders.
- 19762 Sapper M. McClosky, 56th Company, Royal Engineers.
- 8664 Private P. McCormick, 2nd Battalion, Royal Irish Fusiliers.
- 8586 Serjeant T. McFarland, 2nd Battalion, Royal Inniskilling Fusiliers.
- 6722 Private W. McFarlane, 2nd Battalion, Royal Scots (Lothian Regiment).
- 30845 Serjeant P. McGowan, 34th Battery, Royal Field Artillery.
- 672 Serjeant J. McGuire, 1/5th Battalion, Liverpool Regiment, Territorial Force.
- 8569 Private T. McGuire, 2nd Canadian Battalion.
- 2413 Private J. McInroy, 1st Battalion, Royal Highlanders.
- 6333 Private J. McKenna, 1st Battalion, Royal Irish Fusiliers.
- 14337 Sapper J. McLaren, 57th Company, Royal Engineers.
- 7761 Private J. P. Manus, 2nd Battalion King's Own Scottish Borderers.
- 885 Private J. McNeill, 8th Battalion, Royal Scots (Lothian Regiment), Territorial Force.
- 20853 Serjeant V. J. McOmie, 105th Battery, Royal Field Artillery.
- 7659 Sapper S. W. Mephram, 57th Company, Royal Engineers.
- 9527 Serjeant S. H. Middleton, 2nd Battalion, Shropshire Light Infantry.
- 19890 Corporal J. W. Mildenhall, 36th Brigade, Royal Field Artillery.