

- Lt. (T./Capt.) Kenton R. Kreitmayer, A.S.C., Spec. Res.
 T./2nd Lt. John Carlyle Lancaster, R. Lanc. R.
 Capt. Charles Llewellyn Lander, R.A.M.C.
 Capt. Harold Dunmore Lane, R.A.M.C.
 2nd Lt. (A./Capt.) Henry Francis Layton, Rif. Bde.
 T./Capt. Philip Umfreville Laws, Notts. & Derby. R.
 2nd Lt. Gordon Stewart Le Brun, Glouc. R., Spec. Res.
 2nd Lt. (T./Lt.) James Crawford St. John Ledlie, Durh. L.I.
 Capt. Ion Claude Cullimore Lee, R. Muns. Fus., Spec. Res.
 Rev. Herbert Leggate, Army Chapl. Dept.
 T./2nd Lt. William Eric George Leghorn, attd. Rif. Bde.
 Capt. John Lawrence Leslie-Smith, Bord. R.
 2nd Lt. Leslie Spry Leverton, D. of Corn. L.I.
 T./Lt. Ernest Lincoln Linzell, R.W. Fus.
 2nd Lt. Thomas Thomson Rankin Lockhart, R.E.
 2nd Lt. (A./Capt.) Basil Long, R.E.
 T./Capt. Charles George Lord, Notts. & Derby. R.
 T./Capt. Arthur Austin Luce, R. Ir. Rif.
 T./Lt. (A./Capt.) John Lynn, Gord. Highrs.
 T./2nd Lt. Alex. Martin Lyone, North'd Fus.
 Capt. Peter MacCallum, M.B., R.A.M.C., Spec. Res.
 2nd Lt. John Isaac Macdonald, Arg. & Suth'd Highrs.
 T./Capt. Donald John Macdougall, M.B., R.A.M.C.
 T./2nd Lt. Roderick MacGregor, R.F.A.
 T./Lt. (A./Capt.) Donald Mackay, R.F.A.
 T./2nd Lt. Robert Lindsay Mackay, Arg. & Suth'd Highrs.
 Lt. (A./Capt.) Kenneth Lucas MacKenzie, Lond. R.
 Lt. Hector Chisholm Maclean, Sco. Rif.
 T./Lt. George Fielden Macleod, Arg. & Suth'd Highrs.
 T./Lt. George Arthur Macrae, North'd Fus.
 T./Lt. Arthur Victor Maddock, R.F.A.
 Lt. Richard Edmund Anthony Mallet, Lond. R.
 T./2nd Lt. Gerald William Mant, R. Berks. R.
 2nd Lt. Eric William Marchington, Hertford R.
 Lt. (T./Capt.) Frederick William Martin, R. Innis. Fus.
 2nd Lt. Horace Charles Henry Martin, Notts. & Derby. R.
 T./2nd Lt. Thomas Martin, attd. K.R. Rif. C.
 T./Lt. Oswald Nelson Mash, R.F.A.
 Lt. Alfred Mason, R.A.
 Lt. (A./Maj.) William Murray Matheson, R.F.A.
 2nd Lt. (A./Capt.) Errol Creagh Maunsell, Lond. R.
 Capt. Gerald Joseph Constable Maxwell, Yeo., and R.F.C.
 2nd Lt. William Arthur McAdam, Lond. R.
 Capt. Albert Edward Peel McConnell, R.A.M.C.
 2nd Lt. Robert Brooks McConnell, R. Innis. Fus.
 2nd Lt. Alexander Bissett McCrae, Scottish Rif.
 2nd Lt. David Campbell McCreath, R.G.A., Spec. Res.
 T./2nd Lt. Edward McDermott, attd. E.-York. R.
 T./2nd Lt. Henry McDine, North'd Fus.
 T./2nd Lt. John Augustine McGrath, R. Dub. Fus.
 2nd Lt. John Charles McIntyre, R. Highrs.
 T./2nd Lt. James McLellan, High. L.I.
 2nd Lt. Walter Arthur Thomas Mercer, Lond. R.
 2nd Lt. (A./Capt.) Thomas James Merrick, R.F.A.
 2nd Lt. Charles Millen, Lond. R.
 2nd Lt. Benjamin Miller, R.G.A., Spec. Res.
 2nd Lt. Grosvenor Charles Millis, E. Surr. R., Spec. Res.
 2nd Lt. Bernard Lionel Craigie Langley Mills, R.E.
 Capt. Christopher Harold Miskin, Bedf. R.
 T./Capt. (A./Maj.) Edward Compton Morgan, R.F.A.
 T./Lt. Esmond Thomas Morgan, Tank Corps.
 Capt. Frederick James Morgan, D.S.O., Norf. R.
 2nd Lt. Francis Desmond Morphy, R. Ir. Regt., Spec. Res.
 T./2nd Lt. Allan Mosserop, Scots Rif.
 2nd Lt. Geoffrey Kendal Mowle, Ches. R.
 T./Capt. James Allan Mulholland, R. Ir. Rif.
 T./2nd Lt. Ernest Victor Mullis, attd. Oxf. & Bucks. L.I.
 T./Lt. Arthur Nicholson Munro, M.G. Corps.
 T./Capt. William Alexander Murray, attd. High. L. I.
 T./2nd Lt. Keith Knox Muspratt, Gen. List, and R.F.C.
 Lt. Basil Holmes Nelson, R.F.A.
 2nd Lt. Frederick George Newcombe, R.G.A., Spec. Res.
 2nd Lt. Arthur James Newman, R.G.A., Spec. Res.
 T./2nd Lt. Aubrey Clifford Lidstone Nicholson, E. Kent R.
 2nd Lt. George Bernard Nickson, R.G.A., Spec. Res.
 Lt. Douglas Nicoll, R.F.A.
 2nd Lt. (A./Capt.) William Wilson Nimmo, R.F.A., Spec. Res.
 2nd Lt. Derick Edwin Oliver, R.F.A.
 Lt. Edwin Charles Oliver, R.F.A.
 2nd Lt. Robert Edwin Orton, attd. R. Fus.
 2nd Lt. William Henderson Osborne, Leins. R., Spec. Res.
 T./Lt. Charles Lockhart Overton, R. Lanc. R.
 T./Capt. Douglas Charles Murray Page, R.A.M.C.
 Lt. (A./Capt.) Herbert Lionel Palmer, R.F.A.
 Capt. George Montagu Parkin, R.F.A.
 T./2nd Lt. Bernard Austin Peace, W. York. R.
 T./Lt. (A./Capt.) Norman Kirkby Peace, A. Cyclist Corps.
 2nd Lt. Basil Peacock, North'd Fus., Spec. Res.
 2nd Lt. Walter Sidney Peel, Linc. R., Spec. Res.
 2nd Lt. Alan Christopher Temple Perkins, R.G.A., Spec. Res., attd. R.F.C.
 2nd Lt. Walter Harvie Petrie, Manch. R.
 T./2nd Lt. Karl Pfeuffar, R.W. Kent R.
 Lt. Jacob Noel Philipps, R.E.
 T./2nd Lt. Walter Maurice Pierce, Gen. List, and R.F.C.
 T./2nd Lt. John Arthur Pinnegar, Rif. Bde.
 Capt. William Barry Postlewaite, M.B., R.A.M.C., Spec. Res.