

Lt. (A./Capt.) Arthur Garland Lester-Garland, I.A., attd. 1st Bn., 153rd Inf. (EGYPT)  
 Capt. Frank Somerville Letten, 2/5th Bn., Linc. R., T.F., attd. 9th Bn., Norf. R.  
 T./2nd Lt. Edward Charles Levey, 24th Bn., R. Fus.  
 2nd Lt. Wilfred Levings, Ches. R., attd. 1/4th Bn., T.F.  
 T./Capt. Christopher Gwynne Lewis, Welsh R., attd. 6th Bn.  
 T./2nd Lt. James Henry Lewis, Welsh R., attd. 1/7th Bn., Ches. R., T.F.  
 T./Lt. James William Lewis, 16th Bn., Lanc. Fus.  
 2nd Lt. (A./Capt.) Kenneth Frank MacKay Lewis, B/51st Bde., R.F.A.  
 T./Lt. Martin Octavius Lewis, 13th Bn., R. Fus.  
 Lt. Charles Howard Lidstone, R.F.A., Spec. Res., attd. Sig. Sub-Sec., H.Q., 83rd Bde.  
 Lt. William Herbert Horatio Lindquist, Un-attd. List, attd. 10th Gurkha Rif., I.A. (EGYPT)  
 T./Lt. (A./Capt.) George Edward Lines, R.E., attd. 497th (Kent) Fd. Co., R.E., T.F.  
 T./Lt. William John Linton, R. Ir. Rif., attd. 1st Bn.  
 Lt. Edgar Buckton Lister, R.F.A., T.F., attd. 68th Bn., R.F.A.  
 Lt. (A./Capt.) Edward James Stanley Lister, R.F.A., Spec. Res., attd. B/15th Bde., R.H.A.  
 2nd Lt. Owen Lloyd, E. Surr. R., Spec. Res., attd. 4th Bn., N Staffs. R.  
 2nd Lt. Sidney Charles Lloyd, R.G.A., Spec. Res., attd. 114th Sge. Bty.  
 T./Lt. Crosby Marston Lockwood, 14th Bn., Tank Corps.  
 Lt. Eric Jardine Lockwood, 1/5th Bn., Essex R., T.F. (EGYPT)  
 T./Lt. (A./Maj.) Albert Lomax, 33rd Bn., M.G.C.  
 2nd Lt. Arthur John Long, W. York. R., Spec. Res., attd. 10th Bn.  
 Lt. John Claude Jardine Lonsdale, Dor. R., Spec. Res., attd. 1st Bn.  
 T./2nd Lt. John Arthur Lorimer, R. Scots., attd. 5/6th Bn., T.F.  
 T./2nd Lt. Robert Love, 222nd Fld Coy., R.E.  
 T./2nd Lt. Frederick William Lovell, 8th Bn., E. Surr. R.  
 T./Lt. Joseph George Lovell, North'n R., attd. 1/5th Bn., Norf. R. (EGYPT)  
 240003 S./M. Harry George Lovett, 1/5th Bn., Leic. R., T.F.  
 Lt. (T./Capt.) Arthur Stanley Lowe, S. Staff. R., Spec. Res., attd. 16th Bn., Tank Corps.  
 T./Capt. Charles John Ludman, 5th Bn., R. Berks. R.  
 Lt. (T./Maj.) Charles Wilson Lundgren, Suss. Yeo., attd. 2/4th Bn., York. & Lanc. R., T.F.  
 T./Capt. Ralph Henry Lupton, Gen. List, attd. 17th Bn., R. Suss. R.  
 T./Lt. (A./Capt.) Angus Chambers Lyell, K.R.R.C., attd. 18th Bn.  
 T./2nd Lt. (A./Capt.) Howard William Lyne, 1st Bn., York. L.I.  
 2nd Lt. William John Macdougall, M.M., Sea. Highrs., Spec. Res., attd. 7th Bn.  
 Capt. Reginald William Macfarlane-Grieve, R. Highrs., Spec. Res., attd. 1/7th Bn., T.F.  
 T./2nd Lt. James Heary Machin, 18th Bn., K.R.R.C.

T./Capt. John Macky, M.G.C. (Motor). (MESOPOTAMIA)  
 Lt. (A./Capt.) Joseph Brotherton Maclean, 7th Bn., Sco. Rif., T.F., attd. 1st Bn.  
 2nd Lt. Norman Laird Macnaughten, 4th Bn., R. Highrs., T.F., attd. 1st Bn.  
 2nd Lt. Patrick William MacTavish, 5th Bn., E. Lan. R., T.F., attd. 13th Bn.  
 Lt. (A./Maj.) George Edmund Mager, R.F.A., T.F., attd. A/18th Bde., R.F.A.  
 T./Lt. (A./Capt.) William Joseph Magnier, 6th Bn., R. Mun. Fus., attd. 2nd Bn.  
 Subadar Mahomed Khan, 3rd Bn., 152nd Inf., I.A. (EGYPT)  
 Lt. Eric Major, R.G.A., Spec. Res., attd. 355th Sge. Bty.  
 T./Lt. Thomas Geoffrey Rowlands Makeig-Jones, 61st Fd. Coy., R.E.  
 Lt. (A./Capt.) Isaac John Harrold Malone, 5th Bn., attd. 1/6th Bn., N. Staff. R., T.F.  
 2nd Lt. Walter Edward Manley, Dev. R., Spec. Res., attd. 9th Bn.  
 T./2nd Lt. Henry Cecil Mann, Ches. R., attd. 15th Bn.  
 Lt. Francis Turquand Mansfield, R.E., Spec. Res., attd. 171st Tun. Coy.  
 T./Capt. Malcolm Manson, M.B., R.A.M.C., attd. 10th Bn., R.W. Surr. R.  
 T./2nd Lt. Ewart Marlow, North'n R., attd. 6th Bn.  
 T./Lt. Harry Conrad Marriott, 9th Bn., S. Staff. R., attd. 1/6th Bn., T.F.  
 Lt. Cecil Charles Marston, 5th Bn., R.W. Fus., T.F., attd. 9th Bn.  
 T./2nd Lt. James Martin, 1st Bn., K.O.S.B.  
 Lt. Thomas Martin, 5th Bn., attd. 1/8th Bn., Sco. Rif., T.F.  
 T./Capt. John Mason, R.E., attd. C.E. IV. Corps.  
 T./2nd Lt. Leonard William Mason, 10th Bn., Essex R.  
 T./2nd Lt. Walter Edwin Mason, 1st Bn., Shrop. L.I.  
 Lt. Robert Matheson, 4th Bn., North'n R., T.F., attd. 5th Bn.  
 Lt. (A./Capt.) Gerald Beverley Matthewman, I.A., attd. 3rd Bn., 154th Inf. (EGYPT)  
 Lt. Frederick Thomas Matthews, Bedf. R., attd. 6th Bn., North'n R.  
 T./Lt. Percy John Matthews, "E" Bn., M.G.C.  
 T./2nd Lt. Lionel George Maudling, 11th Bn., R.W. Surr. R.  
 T./2nd Lt. Claude Maxwell, 2nd Bn., Durh. L.I.  
 Lt. John Hugh Maxwell, K.O.S.B., Spec. Res., attd. 1st Bn.  
 Rev. John Bardsley Mayall, T./C.F., 4th Cl., A.C.D., attd. 1st Bn., Bedf. R.  
 2nd Lt. Eric James McAnsh, Bucks. Bn., Oxf. & Bucks. L.I., attd. 2/4th Bn., T.F.  
 T./2nd Lt. Malcolm Julian McArthur, D.C.M., R. Highrs., attd. 1/7th Bn., T.F.  
 T./2nd Lt. (A./Capt.) John McCaw, 2nd Bn., R. Innis Fus.  
 Lt. (A./Capt.) Ernfaunce Woodhouse McClelland, R. Innis. Fus., Spec. Res., attd. 1st Bn.  
 Lt. Percy John Warren McClenaghan, 129th Baluchis, I.A. (EGYPT)  
 T./Lt. Robert Balderston McColl, 2nd Bn., H.L.I.  
 T./2nd Lt. James McCready, Lanc. Fus., attd. 1/7th Bn., T.F.  
 2nd Lt. Alexander McCredie, 6th Bn., High. L.I., T.F., attd. 15th Bn.