

Captain Edmond Holtby, East Yorkshire Regiment (Territorial Force).
 Captain Edward Campbell Hopkinson, East Lancashire Regiment.
 Captain John Oliver Hopkinson, Seaforth Highlanders.
 Captain Frederick Duke Gwynne Howell, Royal Army Medical Corps.
 Captain William Hughes, 6th Battalion, The London Regiment (Territorial Force).
 Captain Arthur Hutchence, 21st Battalion, The London Regiment (Territorial Force).
 Captain Frederick Gordon Hyland, Royal Engineers.
 Captain Cecil William Gason Ince, West Riding Regiment.
 Chaplain The Reverend Ronald John Beresford Irwin, M.A., Ecclesiastical Establishment, Bengal.
 Captain Roland Debenham Inskip, 59th Scinde Rifles, Indian Army.
 Captain James Lee Jackson, Connaught Rangers (Special Reserve) and Royal Flying Corps.
 Captain Edward Douglas Blake Johnson, York and Lancaster Regiment (Territorial Force).
 Captain Harold Swift Kaye, Yorkshire Light Infantry.
 Captain Henry Herbert Kemble, 23rd Battalion, The London Regiment (Territorial Force), formerly 15th Battalion.
 Captain Gordon Ramsey Tweed Kennedy, Royal Scots Fusiliers.
 Captain Charles Eustace Dickson King, King's Own Yorkshire Light Infantry.
 The Reverend John Christopher Kinnear, M.A., Chaplain (4th Class), Army Chaplains' Department.
 The Reverend Simon Stock Knapp, Temporary Chaplain (4th Class), Army Chaplains' Department.
 Temporary Captain Henry Rylands Knowles, M.B., Royal Army Medical Corps.
 Captain Stanley Dermott Large, Royal Army Medical Corps.
 Captain The Honourable Edward Cecil Lascelles, Rifle Brigade (Special Reserve).
 Captain Stephen Grey Latham, Northamptonshire Regiment (Special Reserve).
 Captain Percy Roland Bradford Lawrence, Coldstream Guards.
 Captain Charles Peter Julius Layard, Royal Artillery.
 Captain James Burn Leefe, Royal Artillery.
 Captain Leslie Knight Leeson, Royal Artillery.
 Captain Hugh Percival Thomson Lefroy, Royal Engineers.
 Captain William Herbert Lewis, Royal Artillery.
 Captain Hyman Lightstone, Royal Army Medical Corps (Territorial Force).
 Captain Wilfrid Gordon Lindsell, Royal Artillery.
 Captain Cecil Lister, South Staffordshire Regiment (Territorial Force).
 Temporary Captain Henry Kerr Longman, Reserve of Officers, Gordon Highlanders (Adjutant, Service Battalion).
 Captain Thomas Martin Lowry, Duke of Cornwall's Light Infantry (Special Reserve).
 Captain (temporary Major) Edgar Rainey Ludlow-Hewitt, Royal Irish Rifles and Royal Flying Corps.

Temporary Captain Eric Francis Wallace Mackenzie, M.B., Royal Army Medical Corps.
 Captain Pierse Joseph Mackesy, Royal Engineers.
 Captain Robert Jaffray MacBrayne, 15th Ludhiana Sikhs, Indian Army.
 Captain John MacMillan, M.B., Royal Army Medical Corps (Territorial Force).
 Captain Hugh Tennent MacMullen, East Lancashire Regiment.
 Temporary Captain Thomas MacWhirter, Gordon Highlanders (Service Battalion).
 Captain Arthur Edward Maitland, Essex Regiment.
 Temporary Captain Maxwell Mallalue, King's Royal Rifle Corps (Service Battalion).
 Temporary Captain John Richardson Marrack, M.B., Royal Army Medical Corps.
 Captain Frank Noël Maçon MacFarlane, Royal Artillery.
 Captain Charles Walter Massy, Royal Artillery.
 Captain Leonard Evelyn Leigh Maton, Devonshire Regiment.
 Captain (temporary Major) Arthur Bowman Mattinson, F.R.C.V.S., Army Veterinary Corps (Special Reserve).
 Captain Christian George Maude, Royal Fusiliers.
 Captain Edward Boyd Maxwell, Royal Artillery.
 Captain Geoffrey Archibald Prentice Maxwell, Royal Engineers.
 Captain William Gardner Maxwell, Gordon Highlanders.
 Captain William Hilgrove Leslie McCarthy, M.D., Royal Army Medical Corps (Special Reserve).
 Captain James Joseph McCarthy, Northern Rhodesia Police.
 Captain Heffernan William Denis McCarthy O'Leary, Royal Irish Fusiliers.
 Captain Albert Charles McLachlan (Reserve of Officers), 18th Hussars.
 Temporary Captain Kenneth Kennedy MacLeod, Seaforth Highlanders (Service Battalion) (Quartermaster and Honorary Lieutenant, Seaforth Highlanders).
 Captain Herman Cyril McNeile, Royal Engineers.
 Captain Alan Bruce McPherson, 6th Jat Light Infantry, Indian Army.
 Captain Campbell McQueen, Royal Army Medical Corps.
 Captain John Arthur McQueen, Royal Engineers.
 Captain Guy Warren Meade, Royal Artillery.
 Captain Atherley Renfrew Mellis (Indian Army Reserve of Officers), attached 1/1st Gurkha Rifles.
 Captain (temporary Lieutenant-Colonel) John Micklem, Rifle Brigade, attached Gloucestershire Regiment (Territorial Force).
 Captain Elystan Miles, Royal Artillery.
 Temporary Captain George Millar, M.B., Royal Army Medical Corps.
 Captain Alfred Eric Miller, West Riding Regiment.
 Captain Sinclair Miller, M.B., Royal Army Medical Corps (Special Reserve).
 Captain Thomas Mackinlay Miller, Royal Army Medical Corps (Special Reserve).
 Captain George Ernest Millner, 24th Battalion, The London Regiment (Territorial Force).