

- T./Lt. Alexander Melville Kennedy, R. Sc. Fus.
- T./Capt. Harry Brew Kennedy, A.S.C.
3578 C.S.-M. Michael Kennedy, I. Gds.
- Lt. (T./Capt.) Sydney Vincent Kennedy, Hrs.
2nd Lt. Harold Frederick Kent, H.A.C.
Capt. Harold Edward Kentish, R.E.
Capt. Charles Kerr, R. of O., late R.H. Gds.
2nd Lt. Frederick Kerr, Arg. & Suth'd Highrs.
- T./Lt. (actg. Capt.) Cleveland Keyes, R.F.A.
Capt. William Elworthy Kidner, R.E.
Capt. Douglas Reid King, M.B., R.A.M.C., Spec. Res.
2nd Lt. Ebenezer King, K.O.S. Bord., Spec. Res., attd. R.F.C.
Capt. Francis Lambourne King, L'pool Regt., Spec. Res.
- T./2nd Lt. Humphrey Stuart King, North'd Fus.
- Rev. Michael King, T./C.F., 4th Class, Army Chapl. Dept.
- Qr.-Mr. and Hon. Capt. David Kinlay, S. Gds.
- Rev. James Kirk, T./C.F., 4th Class, Army Chapl. Dept.
- 2nd Lt. (actg. Capt.) Aidan Kirkley, Durh. L.I., Spec. Res.
- T./Capt. Ronald Claude Yvonne Kirkpatrick, R.E.
- 2nd Lt. Cecil Orrin Kitchener, R.F.A., Spec. Res.
- Capt. the Hon. Ronald Dudley Kitson, W. York. R.
- T./Lt. (actg. Capt.) Arnold Stuart Lambert, R.E.
- Lt. (T./Capt.) Eric Noel Lambert, York. R., Spec. Res.
- 2nd Lt. (T./Capt.) Philip Aislabie Landon, Essex R.
- Capt. Roger Palmer Landon, R.G.A.
2nd Lt. (T./Capt.) Arthur Henry Jackson Lane, Welsh R.
- T./Lt. William Aubrey Lane, A.S.C.
- Capt. Algernon Philip York Langhorne, D.S.O., R.G.A.
- Qr.-Mr. and Hon. Lt. Walter Langrish, Sco. Rif.
- 2nd Lt. (actg. Lt.) Leonard Erskine Lanham, R.F.A., Spec. Res.
- T./Lt. Arthur Whitley Lavarack, R. Fus.
- Lt. (actg. Capt.) Hugh Francis d'Assisi Stuart Law, I. Gds.
- 2nd Lt. George Marcus Lawrence, Yeo.
- T./2nd Lt. John Davies Lawrence, M.G. Corps.
- T./Lt. Harry Lawson-Jones, Welsh R.
- T./Lt. Claude Guy Leatham, K.R. Rif. C.
- T./2nd Lt. (T./Capt.) Albert George Lee, R.E.
- T./Lt. Anthony Langlois Bruce Lefroy, A.S.C.
- T./Capt. Henry Verdon Leonard, Ches. R. (attd.), frmly. E. Lan. R.
- T./Capt. Herbert Christie Lepper, A.S.C.
- T./Lt. Henry Norman Letherby, R.E.
Capt. Reginald Letters, Cam'n Highrs.
Capt. Hugh Liddell, North'd Fus.
- T./Capt. Samuel Frederick Lillèy, Notts. & Derby. R.
- Qr.-Mr. and Hon. Lt. William Thomas Lindop, Lond. R.
- T./Capt. Albert Edward Lindsay, A.S.C.
2nd Lt. Alfred Stewart Lindsay, R. Highrs.
Capt. Henry Linton, M.V.O., Shrops. L.I., Spec. Res.
- T./Lt. (actg. Capt.) Archibald MacDonald Livingstone, R.F.A.
- 2nd Lt. (T./Lt.) Conrad Bertie Lochner, S. Wales Bord.
- Qr.-Mr. and Hon. Lt. Alfred Herbert John Lock, R.W. Fus. (T./Capt., Bedf. R.).
- T./2nd Lt. John Hastie Logan, R. Scots.
- T./Capt. Frederick Edward Long, L'pool R.
- T./Capt. George Norman Lorimer, M.B., R.A.M.C.
- T./Capt. Sydney Henry Lowry, Herts. R.
- T./Capt. John Bell Lowthian, Bord. R.
- T./2nd Lt. Humphrey William Herbert Lucas, Gen. List, attd. Midd'x R.
- Lt. (actg. Capt.) Harry Basil Lumsden, R. Scots, Spec. Res.
- T./Capt. Robert Lumsden, Gord. Highrs.
- Lt. (T./Capt.) Arthur Michael Lupton, R.F.A.
- T./Capt. David Collier Lyell, Bord. R.
- Lt. Alan David Macdonald, Lan. Fus.
- T./Lt. (actg. Capt.) Edgar Macdonald, R.F.A.
- Capt. Harry Erskine Macfarlane, Hrs.
Capt. Angus Alexander Macfarlane-Grieve, High. L.I., Spec. Res.
- 2nd Lt. John Murray Mackay, R.G.A.
- Lt. (actg. Capt.) James Oliphant Mackellar, Arg. & Suth. Highrs.
- Lt. (T./Capt.) William Macken, R.F.A.
- Lt. David Mackenzie, Gord. Highrs.
- T./Capt. John Tolmie MacKenzie, R.A.M.C.
- 2nd Lt. (T./Capt.) Kenneth Norman Mackenzie, Yeo.
- T./Lt. (actg. Capt.) Robert Wallace Mackinlay (Lt., R.E., T.F.), attd. Sig. Coy., R.E.
- 2nd Lt. James McLellan, R.E.
- Lt. (actg. Capt.) Norman Donald MacLeod, R. Highrs.
- T./2nd Lt. (T./Lt.) Robert Macleod, Gen. List, frmly. Sea. Highrs.
- Capt. Roderick Macleod, R.A.
- 2nd Lt. Alan James Macnab, Arg. & Suth. Highrs., Spec. Res.
- Qr.-Mr. and Hon. Lt. Robert Cumming Thomson Mair, Sea. Highrs.
- Capt. Charles Harwood Manger, S. Staff. R.
- T./Lt. Arthur Rivington Mangnall, R.E.
- Capt. (Local) Arthur Pitcher Manning, Ind. Tel. Coy.
- 2nd Lt. (T./Capt.) Edward John Stanley Maples, Linc. R.
- 13786 C.S.-M. Arthur Marcer, Yorks. L.I.
- 2nd Lt. Maximilian John Jules Gabriel Mare-Montembault, Yeo. and R.F.C.
- 12393 C.S.-M. Thomas Markey, S. Lan. R.
- T./2nd Lt. Horace Frost Marris, R.E.
- T./Capt. Charles Bennett Marshall, R.F.A.
- Lt. (actg. Capt.) Ernest William Marshall, Som. L.I., Spec. Res.
- T./Capt. John Scott Marshall, R.E., frmly. R. Mar.
- Lt. (T./Capt.) Kenneth Marshall, E. Surr. R., Spec. Res.
- T./2nd Lt. (actg. Capt.) Leslie William Martinant, Rif. Bde.
- 2nd Lt. Henry Claude Mason, E. Surr. R., Spec. Res.
- T./Lt. (actg. Capt.) Kenneth Sydney Mason, M.G. Corps.
- 2nd Lt. (T./Capt.) Herbert Martin Massey, Notts. & Derby. R. and R.F.C.
- Capt. Alexander Charles Masters, S. Wales Bords.
- Capt. Stanley Mathews, D.C.L.I.
- Lt. Colin Matson, R. Dub. Fus.