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- Capt William James Lyle, High. L I.
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- Lt (A./Capt) Alfred Cecil Lynn, Yorks. L.I.
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- T./Capt James Simpson McArthur, Gen. List, late K.O. Sco. Bord.
- T./Capt. Donald Boyd Macaulay, Sea. Highrs.
- Lt. (T/Capt) William Robert Brown McBan, R.F.A. and R.F.C.
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- T./Qr.-Mr. and Hon. Lt. John William Marriott, Notts & Derby R
- 200268 T./R.S.M William David Marsden, North'n R.
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- T/Capt. Eric Stewart Marshall, R.A.M.C.
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- Lt (A/Capt) Leslie Phillips Marshall, W. York R, Spec. Res
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- 2nd Lt (A./Capt.) Howard de Courcy Martelli, Notts. & Derby. R.
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- T/Lt (A/Capt.) Ernest Wilfred Leigh Martin, 24th Div Train
- Qr.-Mr and Hon Capt. Richard Henry Martin, Monm R.
- 2nd Lt (T./Lt) Clive Harrison Martyn, North'n R.
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