

- 240272 Company Serjeant-Major Edward Langley, Lancashire Fusiliers (Chadderton).
 950012 Serjeant William Henry Lawless, Royal Field Artillery (Kennington, S.E.).
 18836 Private William Edwin Griffiths Lawrie, Royal Scots (Edinburgh).
 130832 Sapper Herbert Lawton, Royal Engineers (Marlow).
 675816 Serjeant James P. Lawton, Royal Field Artillery (Liverpool).
 291274 Lance-Bombardier Herbert Lazenby, Royal Garrison Artillery (Derby).
 200381 Serjeant James Lea, Lancashire Fusiliers (Bury).
 21/371 Serjeant Patrick Leahy, West Yorkshire Regiment (Leeds).
 440219 Company Serjeant-Major Charles Ernest Leak, Royal Engineers (Denbigh).
 208077 Lance-Corporal Charles Lee, Royal Engineers (Saltwood, nr. Hythe).
 49467 Regimental Serjeant-Major Walter Thomas Lee, Royal Garrison Artillery ([E] Dover).
 50455 2nd Corporal (acting Corporal) Robert Clyde Leese, Royal Engineers (Salop).
 616 Temporary Regimental Serjeant-Major John Le Huray, D.C.M., Lancashire Fusiliers (Crowborough Warren, Sussex).
 152486 Serjeant Philip Henry Leicester, Royal Engineers (Haslingden).
 35204 Corporal Henry Thomas Leighfield, Royal Garrison Artillery (Swindon).
 16/857 Regimental Serjeant-Major William Henry Lemon, Royal Warwickshire Regiment (Ballater, Aberdeenshire).
 117357 Bombardier (acting Corporal) Arthur Frederick Lenthall, Royal Garrison Artillery (Doncaster).
 45380 Battery Serjeant-Major William Robert Harrington Leslie, Royal Field Artillery (Newport, Hants).
 371028 Serjeant Sidney Henry Lester, Royal Garrison Artillery (Kenton, near Exeter).
 2410 Serjeant Cromwell Lewis, Royal Flying Corps (Merthyr Tydvil, Glamorgan).
 61566 Gunner (acting Bombardier) George Lightfoot, Royal Field Artillery (Hambleton, Selby).
 32312 Serjeant Richard Linehan, Royal Garrison Artillery (Devonport).
 72156 Gunner William Arthur Littler, Royal Field Artillery (Tipperary, Ireland).
 67379 Gunner (acting Bombardier) John Kain Lloyd, Royal Garrison Artillery (Byken, Newcastle).
 2183 Private Archibald Lockhart, Northumberland Fusiliers (Middlesbrough).
 9520 Serjeant Frederick Long, Royal Field Artillery (Kennington, S.E.).
 312655 Serjeant John Miles Long, Royal Engineers (Woolwich).
 67523 Driver William Lowe, Royal Field Artillery (Goose Green, Wigan).
 1452 Serjeant (acting Company Serjeant-Major) Alfred Lucas, Royal Warwickshire Regiment (Coventry).
 294204 Wheeler (acting Corporal Wheeler) Robert Edward Lucas, Royal Garrison Artillery (Sheffield).
 75002 Sapper John Lunn, Royal Engineers (Wick).
 50393 Bombardier William Lynch, Royal Garrison Artillery (Glasgow).
 510154 Sapper Robert Spence Lyttle, Royal Engineers (Lurgan).
 44993 Sapper William McAlpin, Royal Engineers (Glasgow).
 19754 Serjeant John McCann, Lancashire Fusiliers (Middleton, Lancs.).
 356042 Serjeant John Macardle, Liverpool Regiment (Liverpool).
 70829 Corporal Joseph McConnachie, Royal Field Artillery (Dundee).
 22/216 Serjeant James McCourt, Northumberland Fusiliers (Hebburn Colliery).
 14796 1st Class Air Mechanic (acting Corporal) John Alexander Macdonald, Royal Flying Corps (Dumfries).
 85087 Serjeant James Macdonald, Royal Field Artillery (Houghton-le-Spring).
 Dns./12944 Lance-Corporal James McDonald, Dragoon Guards (Barnsley).
 22445 Serjeant Thomas McGinnie, Royal Scots (Edinburgh).
 14294 Lance-Corporal Daniel McGlen, East Yorkshire Regiment (Trimdon Colliery, Co. Durham).
 80963 Serjeant Douglas Alexander MacGregor, Royal Field Artillery (Kilburn, N.W.).
 131323 Serjeant Bertram McIlwain, Royal Engineers (Stockton-on-Tees).
 G/9642 Lance-Corporal George Mackay, Royal Fusiliers (Fulham).
 16511 Lance-Corporal (acting Serjeant) Harry Malcolm Mackay, Royal Engineers ([E] Chatham).
 275259 Acting Corporal William Mackay, Royal Scots (Edinburgh).
 715410 Acting Serjeant Daniel McKeating, Royal Field Artillery (High Slaton, Workington).
 19393 Lance-Corporal (acting 2nd Corporal) Albert Edward McKenzie, Royal Engineers (Moate, County West Meath).
 645595 Battery Quartermaster-Serjeant John McKenzie, Royal Field Artillery (Dundee).
 207504 Sapper Joseph McKeown, Royal Engineers (Manchester).
 L/14482 Private George Joseph McKnight, Royal Fusiliers (Woolwich).
 72290 Corporal John McLeod, Royal Garrison Artillery (Ness, Stornoway).
 102935 Gunner Samuel Winson McLeod, Royal Garrison Artillery (Manchester).
 106099 2nd Class Air Mechanic James McMechan, Royal Flying Corps (Horwich, Lancashire).
 17841 Corporal John McMorrow, Royal Garrison Artillery (Manorhamilton, Leitrim).
 51224 Sapper William Rupert Machin, Royal Engineers (Stafford).
 48739 Serjeant Frederick John Maguire, Royal Field Artillery (Winchfield, Hants).
 19053 Battery Serjeant-Major Robert Malcolm, Royal Garrison Artillery (Milnathort, Kinross-shire).
 42054 Private Thomas Richard Manford, West Yorkshire Regiment (Great Barr, Birmingham).
 24173 Pioneer (acting Lance-Corporal) Thomas Mansfield, Royal Engineers (Conard, Suffolk).
 139064 Lance-Corporal (acting Serjeant) Donald Manson, Royal Engineers (Gallatown, Kirkcaldy).
 266065 Serjeant John Henry Marrs, Royal Warwickshire Regiment (Coventry).
 292036 Battery Quartermaster-Serjeant Bertie Henry Marsh, Royal Garrison Artillery (Valparaiso).
 28066 Battery Serjeant-Major Charles Marsh, Royal Field Artillery (Eye, Suffolk).
 55579 Acting Bombardier Frank Marshall, Royal Horse Artillery ([E] Greenwich).