

- T/2nd Lt. John Knight, M.M., 41st Bn., M.G. Corps.
- Lt. (A./Capt.) William Herbert Knox, 4th Bn., Conn. Rang., attd. 2nd Bn., R. Innis. Fus.
- 2nd Lt. George Herbert Lacey, 9th Bn., Lond. R.
- T./2nd Lt. Bertram Mitchell Laing, 8th Bn., R. Highrs.
- T./2nd Lt. Frank Lamont, 18th, attd. 1st Bn., R. Ir. Rif.
- T./2nd Lt. Edward James Lancaster, 9th Bn., R. Innis. Fus.
- T./2nd Lt. Albert Norman Lane, 11th Bn., M.G. Corps.
- Lt. Herbert George Lane, 6th Bn., Hamps. R., T.F., secd. 62nd Bn., M.G. Corps.
- Capt. Francis William Lascelles, Sussex Yeo., attd. 16th Bn., R. Suss. R.
- 2nd Lt. George Leslie Lavis, R.F.A. (Spec. Res.), attd. B/62nd Bde.
- T./2nd Lt. Sidney Richard Lawrence, R.W. Kent R., attd. 10th Bn.
- T./Lt. Frank Lawson, 2nd Bn., Berks. R.
- T./2nd Lt. John Philip Lawson, W. York. R., attd. 10th Bn.
- T./Lt. Bartle Leathlean, 8th Bn., R. Lan. R.
- 2nd Lt. William Henry Leckie, L'pool R., Spec. Res., attd. 4th Bn.
- T./Lt. Richard Hildreth Ledger, 11th Bn., Tank Corps.
- Lt. Arthur Herbert Lee, 519th Coy., R.E. (EGYPT)
- T./Lt. (A./Capt.) Harold Leeming, 12th Bn., Suff. R.
- T./2nd Lt. John Leslie, 1st Bn., Gord. Highrs.
- Lt. William Stott Leslie, 1/9th Bn., R. Scots., T.F.
- T./2nd Lt. Disraeli Hyman Levinkind, 86th Fd. Coy., R.E.
- Lt. (A./Capt.) Cecil Arthur Lewis, R.F.A. (Spec. Res.), attd. Y/9th T.M. Bty.
- 2nd Lt. Charles Nowell Lidguard, R.G.A. (Spec. Res.), attd. 235th Sge. Bty.
- Lt. Arthur Cecil Lindley, 7th Bn., Essex R., T.F., secd. 41st Bn., M.G. Corps.
- 2nd Lt. John Gordon Lindsay, Ind. A. R. of O., attd. 10th Coy., 2nd Queen Victoria's Own S. & M. (EGYPT)
- Lt. John Little, 9th Fd. Coy., R.E.
- T./Capt. Charles William Berry Littlejohn, 140th Fd. Amb., R.A.M.C.
- Lt. Valentine Lloyd, Leic. R., Spec. Res., attd. 6th Bn.
- Lt. Lancelot Ivan Neptune Lloyd-Blood, 5th Bn., attd. 2nd Bn., R. Dub. Fus.
- Capt. Iorworth Hubert Lloyd-Williams, R.A.M.C., T.F., attd. 5th Bn., Linc. R., T.F.
- T./2nd Lt. (A./Capt.) Edwin Ronald Lobb, 7th Bn., D. of Corn. L.I.
- Lt. Garstang Bradstock Lockett, Ches. Yeo., attd. 1st Bn., Ches. R.
- 2nd Lt. William Lockett, 7th Bn., Ches. R., T.F., attd. 16th Bn., R. Suss. R.
- Lt. (A./Capt.) Francis Peter Longton, A/74th Bde., R.F.A.
- Lt. Cecil Dalmage Lavering, 1st Bn., Hereford R., secd. 41st Bn., M.G. Corps.
- T./Lt. Walter Wolf Lubelski, 37th Bn., M.G. Corps.
- T./Lt. Arthur Littlejohns Lucas, 93rd Fd. Coy., R.E.
- Lt. Percy James Lynch, 5th Bn., Notts. & Derby. R., T.F., attd. 10th Bn.
- T/2nd Lt. Alexander John Macdonald, 2nd Bn., Sea. Highrs., attd. 7th Bn.
- 2nd Lt. Ewen Cattanach Macdonald, 6th Bn., Gord. Highrs., T.F., attd. 6/7th Bn.
- Lt. George Brown Macdonald, 16th Sge. By., Amm. Col., R.A.S.C.
- T./Lt. Kenneth Macdonald, 7th Bn., Sea. Highrs.
- Lt. (A./Capt.) Symington Macdonald, Sco. Rif., Spec. Res., attd. 250th Tunn'lg Coy., R.E.
- T./Lt. Roy Ebdon Machon, Devon. R., attd. 16th Bn.
- Lt. (A./Capt.) Kenneth Mackay, 6th Bn., Gord. Highrs., T.F., attd. 6/7th Bn.
- Lt. (A./Capt.) Richard Johnstone Mackay, 2nd Bn., 112th Infy., attd. 92nd Punjabis, I.A. (EGYPT)
- T./2nd Lt. Albert Mackintosh, Notts. & Derby. R., attd. 1/6th Bn., T.F.
- 2nd Lt. Archibald Kenneth Maclean, 4th Bn., attd. 2nd Bn., High. L.I.
- Capt. Henry Thomas Finchett Maddock, 6th Bn., R.W. Fus., T.F., attd. 7th Bn., Bord. R.
- T./Capt. Patrick Sherlock Maingot, 9th Bn., E. Surr. R.
- T./Lt. (A./Capt.) Victor Kennard Maitland, 13th Bn., Tank Corps.
- 2nd Lt. William Theodore Malcomson, 222nd Fd. Coy., R.E.
- T./Lt. George Manley, 2/2nd K.A.R. (E. AFRICA)
- T./2nd Lt. John Walker Mannes, Sco. Rif., attd. 18th Bn.
- 2nd Lt. Donald Alfred Startup Manning, 10th Bn., attd. 2/2nd Bn., Lond. R.
- 2nd Lt. Sidney Walter Manning, 3rd Bn., attd. 10th Bn., Lanc. Fus.
- T./2nd Lt. Gordon Alfred Martin, R.W. Surr. R., attd. 10th Bn.
- 2nd Lt. (A./Capt.) Louis Septime Martin, R.G.A., Spec. Res., attd. X/30th T.M. Bty.
- 2nd Lt. Reginald Thomas Martin, 4th Bn., E. Yorks. R., secd. Tank Corps.
- T./2nd Lt. Henry Percy Maskell, 7th Bn., Wilts. R.
- T./Capt. Alfred Mason, R.A.M.C., attd. 229th Fd. Amb.
- T./2nd Lt. William Tate Mason, 2nd Bn., M.G. Corps.
- Capt. Tristram Hugh Massy-Beresford, 3rd Bn., Rif. Bde.
- T./2nd Lt. Stuart Frank Matthews, Glouc. R., attd. 1/5th Bn., Devon. R., T.F.
- T./2nd Lt. George Barton Maxwell, 32nd Bn., M.G. Corps.
- 2nd Lt. John Webster Mayou, 2nd Bn., S.W. Bord.
- 2nd Lt. William Anderson McDonald, 10th Bn., R. Scots, T.F., attd. 11th Bn.
- 2nd Lt. John McKenna, R. Dub. Fus., Spec. Res., attd. R. Ir. Rif., attd. 107th L.T.M. Bty.
- Lt. John Francis McKillop, 2/24th Bn., attd. 2/23rd Bn., Lond. R.
- T./Lt. Hugh Leslie McKinlay, 1st Bn., Cam'n Highrs., attd. 8th Bn., Sea. Highrs.
- 2nd Lt. Charles McKinley, 16th Bn., Lond. R., attd. 1/28th Bn.
- T./Lt. John McKinstry, 12th Bn., R. Ir. Rif.
- T./2nd Lt. Allan Crawford McLean, 9th Bn., M.G. Corps.
- T./Lt. William McLeod, 2nd Bn., High. L.I.
- 2nd Lt. George Ferguson McVean, 3rd, attd. 1st Bn., K.O. Sco. Bord., attd. 87th T.M. Bty.