

- Temporary Lieutenant Charles Crawford Lindsay, M.C., 202nd Field Company, Royal Engineers.
- Temporary Captain George Edwin Lindsay, M.C., M.B., Royal Army Medical Corps (attached 2nd Battalion, Royal Irish Rifles).
- Captain William Bradshaw Litherland, M.C., Nottinghamshire and Derbyshire Regiment (Territorial Force).
- Temporary Captain Charles William Berry Littlejohn, M.B., 140th Field Ambulance, Royal Army Medical Corps.
- Lieutenant-Colonel (temporary Colonel) Langford Newman Lloyd, C.M.G., D.S.O., Royal Army Medical Corps.
- Lieutenant (acting Captain) Eric Edward Lofting, Royal Engineers (Territorial Force) (attached Royal Engineers).
- Lieutenant Thomas Alfred Lowe, D.S.O., M.C., Royal Irish Regiment.
- Captain Alexander Hamilton McBean, 4th (attached 5th) (Battalion) Cameron Highlanders (Territorial Force).
- Major James Innes Aiken McDiarmid, D.S.O., Royal Garrison Artillery.
- Major Harold Symes MacDonald, D.S.O., M.C., Royal Field Artillery.
- 2nd Lieutenant Neil Macdonald, 4th (attached 7th) Battalion, Seaforth Highlanders (Territorial Force).
- Lieutenant Archibald Gordon MacGregor, M.C., Royal Engineers (Territorial Force).
- Lieutenant William Edwin McHenry, 1st Battalion, Royal Newfoundland Regiment.
- Temporary Captain George McIl Dowie, Royal Engineers.
- 2nd Lieutenant Alexander McKenzie, Scottish Horse (attached 12th Battalion, Royal Scots).
- Lieutenant (temporary Major) Gilbert Mackereth, M.C., 17th Battalion, Lancashire Fusiliers.
- Captain James Richard Mackie, 2/4th Battalion, Somersetshire Light Infantry (Territorial Force).
- Lieutenant Colin Hugh MacMillan, Royal Engineers (Territorial Force).
- Temporary Lieutenant (acting Captain) Frederick William Henry Magee, 36th Divisional Artillery Column, Royal Field Artillery.
- Colonel (temporary Major-General) Arthur Henry Marindin, C.B., D.S.O.
- Lieutenant (acting Major) Richard Herbert Marryat, D.S.O., 5th (attached 4th) Battalion, Worcestershire Regiment (Special Reserve).
- Temporary Captain John Black Mason, Royal Army Medical Corps.
- Temporary Captain Thomas Mason, M.C., 26th Battalion, Royal Fusiliers.
- Major (acting Lieutenant-Colonel) John Dryden Mather, 2nd Battalion, Leinster Regiment.
- Major Thomas Gilbert Mathias, D.S.O., Welsh Regiment (attached 1st Battalion, Royal Newfoundland Regiment).
- Lieutenant Reginald Walter May, M.C., Welsh Regiment.
- Captain Cecil William Mayhew, M.C., Denbigh Yeomanry (attached 24th Battalion, Royal Welsh Fusiliers).
- Temporary Captain William John Menaul, M.C., 9th Battalion, Royal Irish Fusiliers.
- Temporary Lieutenant Guy Mercer, General List (No. 3, Dismounted Mobile Police Unit).
- Lieutenant John Innes Merrylees, 7th Battalion, Middlesex Regiment (attached 2/4th Battalion, Royal West Surrey Regiment) (Territorial Force).
- Captain Rupert Charles Godfrey Middleton, M.C., 4th Battalion, Royal Sussex Regiment (Territorial Force).
- Captain Sir Frederick Richard Powlett Milbaub, Bart., 4th Battalion, Yorkshire Regiment (Territorial Force).
- Temporary Captain James Cousins Miller, O.B.E., 48th Mobile Veterinary Section, Royal Army Veterinary Corps.
- Lieutenant (acting Major) William Stanley Miller, Royal Scots, seconded 34th Battalion, Machine Gun Corps.
- Temporary Lieutenant (acting Captain) Charles William Milne, M.C., 9th Battalion, Royal Inniskilling Fusiliers (attached 109th Trench Mortar Battery).
- Lieutenant Thomas Baxter Milne, Royal Field Artillery (Territorial Force).
- Temporary Lieutenant William Mitchell, 34th Battalion, Machine Gun Corps.
- Lieutenant Edward Angus Michelson, 18th Hussars (attached 3rd Traffic Control Squadron).
- Lieutenant Thomas Mortimer Montague, 3rd Tunnelling Company, Canadian Engineers.
- Temporary Major Humphrey Bateman Moore, M.C., General List.
- Temporary Lieutenant Gordon Scougal Moorhouse, 36th Battalion, Machine Gun Corps.
- Lieutenant Leonard Markham Morris, York and Lancaster Regiment (attached 13th Battalion).
- Captain (temporary Major) (acting Lieutenant-Colonel) John Muller, D.S.O., M.C., Welsh Regiment (attached 36th Battalion, Machine Gun Corps).
- Temporary Captain Leonard Munn, O.B.E., 136th Army Transport Company, Royal Engineers.
- The Reverend William Graham Murphy, temporary Chaplain to the Forces, 4th Class, Royal Army Chaplains' Department.
- Lieutenant-Colonel John Murray, D.S.O., Scottish Horse (attached 12th Battalion, Royal Scots).
- Temporary Major (acting Lieutenant-Colonel) William Murray, D.S.O., M.C., 18th Battalion, Highland Light Infantry (attached 17th Battalion, Royal Scots).
- Temporary Major Frederick Theodore Neale, M.C., General List.
- Captain and Brevet Major Philip Neame, V.C., D.S.O., Royal Engineers.
- Captain Alfred Owen Needham, O.B.E., M.C., Lancashire Fusiliers.
- Temporary Lieutenant Charles Neill, 1st Battalion, Royal Dublin Fusiliers.
- Lieutenant Raymond Thomas Norman, 7th Battalion, Cheshire Regiment (Territorial Force) (attached 102nd Light Trench Mortar Battery).
- Lieutenant Herbert Oppenheim, Royal Field Artillery (Special Reserve) (attached A/28th Brigade).
- Temporary Lieutenant Hugh Ffolliott Ozanne, M.C., Royal Artillery (Royal Alderney Artillery Militia).
- Captain Oswald Maslen Parker, Devonshire Regiment (attached 30th Battalion, Machine Gun Corps).
- Temporary Lieutenant (acting Captain) Norman Kirkby Peace, M.C., General List (No. 3 Dismounted Mobile Police Unit).