

- 295018 Regimental Quartermaster-Serjeant Alexander Lambie, 12th Battalion, Royal Scots Fusiliers (Territorial Force) (Troon).
- M2/035244 Company Serjeant-Major Thomas Langley, 31st Divisional Mechanical Transport Company, Royal Army Service Corps (Port Tennant, Swansea).
- 28046 Corporal William Larkin, A/51st Brigade, Royal Field Artillery (Middlesbrough).
- I./13617 Corporal (acting Serjeant) William Latham, 41st Divisional Ammunition Column, Royal Field Artillery (Leigh, Lancs.).
- U4328 Company Serjeant-Major John Henry Laverack, 4th Field Survey Battalion, Royal Engineers (Pontefract).
- A5678 Private William John Laverty, 2nd Battalion, Royal Inniskilling Fusiliers (Londonderry).
- 33467 Corporal Michael Lavin, M.M., 13th Battalion, East Lancashire Regiment (Edinburgh).
- 9855 Serjeant Edward Lawler, 1st Battalion, Royal Inniskilling Fusiliers (Dublin).
- 21728 Serjeant William Henry Frederick Lawley, M.M., 4th Battalion, Worcestershire Regiment (Worcester).
- 19/1191 Serjeant Robert Henry Lazenby, 19th Battalion, Northumberland Fusiliers (Bedlington, Northumberland).
- 57822 Corporal (acting Serjeant) Hamilton Leckey, 36th Divisional Signal Company, Royal Engineers (Dunmurry, Co. Antrim).
- 42078 Serjeant (acting Company Quartermaster-Serjeant) Joseph Leech, 15th Battalion, Loyal North Lancashire Regiment (Southport).
- F/1612 Corporal George Charles Mosley Lephard, 23rd Battalion, Middlesex Regiment (Maida Vale, W.).
- 5054 Serjeant Drummer Edward Leverett, 1st Battalion, Royal Irish Fusiliers (Walthamstow, E.).
- 31403 Private (acting Lance-Corporal) Frederick Lewis, M.M., 11th Battalion, East Lancashire Regiment (Manchester).
- 10/1306 Serjeant John Lewis, M.M., 10th Battalion, East Yorkshire Regiment (Grimsby).
- 387134 Corporal Thomas Lewis, 6th Siege Company (R. Mon.), Royal Engineers (Special Reserve) (Swindon, Wilts.).
- 75171 Sapper (acting Corporal) Thomas Lewis, "B" Corps, Signal Company, Royal Engineers (Spalding).
- 41148 Serjeant John Lockhart, 9th Battalion, Royal Irish Fusiliers (Belfast).
- 400437 Private James Lonergan, 134th Company, Labour Corps (Fermoy).
- 22759 Serjeant T. J. Looney, 204th Field Company, Royal Engineers (Cork).
- T3/026808 Driver Leonard Lumsden, 40th Divisional Train, Royal Army Service Corps (Co. Durham).
- 21485 Gunner William McBain, Royal Field Artillery, attached Y/41st Trench Mortar Battery (Balmedie, Scotland).
- 200335 Serjeant Patrick MacBean, 5th Battalion, Cameron Highlanders (Culloden).
- 19613 Serjeant Thomas McBurney, D.C.M., 12th Battalion, Royal Irish Rifles (Randallstown, Co. Antrim).
- L/37112 Gunner (Lance-Bombardier) Ernest McCarthy, D/190th Brigade, Royal Field Artillery (Paddington, N.W.).
- 64109 Driver George McCartney, 150th Field Company, Royal Engineers (Belfast).
- M2/174595 Private William Frank McCloskie, Mechanical Transport, Royal Army Service Corps (attached 101st Siege Battery, Ammunition Column) (Old Lenton, Nottingham).
- 4655 Corporal William McCreadie, 9th Battalion, Machine Gun Corps (Glasgow).
- 29972 Private William McCron, M.M., 18th Battalion, Highland Light Infantry (Tanquhar).
- 13176 Rifleman Thomas McCullough, 15th Battalion, Royal Irish Rifles (Belfast).
- 5399 Serjeant John McDowell, 1st Battalion, Royal Irish Rifles (Belfast).
- 14896 Corporal John McFie, 12th Battalion, East Surrey Regiment (Streatham).
- 134169 Gunner Sidney Ernest McGeorge, (attached Headquarters, 9th Division, Royal Field Artillery) (Luton, Beds).
- S/13154 Lance-Corporal Charles McGill, 9th Battalion, Seaforth Highlanders (Edinburgh).
- 510021 Pipe-Major John Armour McGilvray, 2/14th Battalion, London Regiment (Croydon).
- 20699 Company Serjeant-Major George McGlade, 7/8th Battalion, Royal Inniskilling Fusiliers (Belfast).
- 8755 Acting Company Serjeant-Major Roland MacGregor, Manchester Regiment (attached Army Gymnastic Staff) (Accrington).
- 1514 Rifleman John McKane, 15th Battalion, Royal Irish Rifles (Belfast).
- 290292 Serjeant William McKenzie, 1/8th Battalion, Scottish Rifles (Territorial Force) (Glasgow).
- 18216 Rifleman Frank McLarty, M.M., 12th Battalion, Royal Irish Rifles (Ballycastle, Co. Down).
- 581 Private James McMahon, 10th Battalion, Highland Light Infantry (Uddingston).
- 11788 Private Joseph McMillan, 9th Battalion, Scottish Rifles (Glasgow).
- 23998 Serjeant Joseph McNeely, 1st Battalion, Royal Dublin Fusiliers (Cork).
- 57838 Sapper Lance-Corporal (acting 2nd Corporal) William J. McNeice, 36th Divisional Signal Company, Royal Engineers (Ballymena, co. Antrim).
- S/3916 Serjeant John Alexander McPherson, 9th Battalion, Seaforth Highlanders (Nairn).
- 27808 Private William George Magee, M.M., 1st Battalion, Royal Inniskilling Fusiliers (Belfast).
- T1/851 Company Serjeant-Major John William Mann, 14th Divisional Train, Royal Army Service Corps (Nottingham).
- 19547 Staff Serjeant Walter Albert Mansell, 108th Field Ambulance, Royal Army Medical Corps ([E.] London).
- 572894 Private (acting Lance - Corporal) Albert William Charles Marlow, 2/17th Battalion, London Regiment (Northampton).
- 9224 Serjeant Albert Marshall, 2nd Battalion, Royal Scots Fusiliers (New Prestwick, Ayrshire).
- 79254 Serjeant James Mathers, 3rd Tunneling Company, Canadian Engineers.
- 786389 Serjeant (acting Battery Serjeant-Major) Sidney William Maycock, D/113th Brigade, Royal Field Artillery (Brixton).
- 1012 Serjeant Allan George Meadus, 1st Battalion, Royal Newfoundland Regiment.
- 11489 Quartermaster-Serjeant (Superintendent Clerk) Ambrose Samuel Meyers, Royal Engineers (Southfields, S.W.).