

- 480673 Serjeant T. Middlebrook, 228th Field Company, Royal Engineers (Sheffield, Yorks.).
- 18826 Serjeant T. Miles, 47th Motor Airline Section, Royal Engineers (Westminster, S.W.).
- S.E./12872 Serjeant James Younger Millar, Royal Army Veterinary Corps (attached 460th Battery, Royal Field Artillery) (Govan).
- 39381 Battery Serjeant-Major John Mills, 31st Divisional Artillery Column, Royal Field Artillery (Brighton).
- 12041 Serjeant Walter Mills, 11th Battalion, Royal Scots (Knightsbridge, W.).
- 1473 Company Quartermaster-Serjeant Albert Edward Miner, 1st Battalion, Lancashire Fusiliers (Notting Hill, W.).
- G/14496 Private Albert Mitchell, 20th Battalion, Middlesex Regiment (Homerton, N.E.).
- T/18525 Company Quartermaster-Serjeant (temporary Staff Serjeant-Major) Thomas Mole, 29th Divisional Train, Royal Army Service Corps (Reading).
- 84179 Private Percy Ernest Morgan, 39th Battalion, Machine Gun Corps (Kilburn, N.W.).
- 57686 Company Quartermaster-Serjeant V. Morgan, 122nd Field Company, Royal Engineers (Parade, Belfast).
- 195392 Sapper Lance-Corporal Alfred Lewis Moore, 14th Divisional Signal Company, Royal Engineers (Blythe Bridge, Stoke-on-Trent).
- 64396 Serjeant Robert Moore, 121st Field Company, Royal Engineers (Belfast).
- 47435 Serjeant Dobbie Logan Morrison, 10th Battalion, King's Own Scottish Borderers (Ayr).
- S/14256 Private (acting Corporal) Andrew Murray, 5th Battalion, Cameron Highlanders (Dalkeith).
- 10422 Private Bertie William Musk, 35th Battalion, Machine Gun Corps (Suffolk).
- L/12524 Corporal John Naden, B/160th Brigade, Royal Field Artillery (Sunderland).
- 9251 Serjeant Luke Neary, 1st Battalion, Royal Inniskilling Fusiliers (Mullingar).
- 154173 Gunner Signaller George Arthur New, 29th Siege Battery, Royal Garrison Artillery (Stamford Hill).
- 165966 Serjeant William Thomas Newman, 41st Divisional Signal Company, Royal Engineers (Plaistow).
- 52819 Serjeant Walter Shakesphere Nicholas, 63rd Field Company, Royal Engineers (Bilston).
- 301115 Corporal (acting Serjeant) George Cruickshank Nicol, M.M., 89th (High.) Field Ambulance, Royal Army Medical Corps (Territorial Force) (Aberdeen).
- L/16202 Bombardier John Howarth Nightingale, 173rd Brigade, Royal Field Artillery (Blackburn).
- P/2078 Lance-Corporal Ernest Norris, Military Mounted Police (Felling-on-Tyne).
- 131044 Corporal Ernest Frederick Oakford, 233rd Field Company, Royal Engineers (Portsmouth).
- 110452 Gunner Thomas O'Brien, Royal Field Artillery (attached X/31st Medium Trench Mortar Battery) (Sunderland).
- L/14100 Company Serjeant-Major Charles O'Connor, 2nd Battalion, Royal Fusiliers (Putney, S.W.).
- 14083 Private Norman Armitage Ogle, M.M., 18th Battalion, Durham Light Infantry (Blackhill, co. Durham).
- 324472 Corporal Ernest William Oliver, 245th Army Troops Company, Royal Engineers (St. Peters Port, Guernsey).
- 83136 Sapper William Oliver, 30th Divisional Signal Company, Royal Engineers (Trafford Park).
- 151586 Private Arthur Ernest Olivier, 104th Battalion, Machine Gun Corps (Peckham).
- 101960 Private John Francis O'Sullivan, 29th Battalion, Durham Light Infantry (Nottingham).
- 40529 Serjeant Richard Owen, 2nd Battalion, South Wales Borderers (Pontypridd).
- 91093 Driver (acting Lance-Corporal) Walter Oxford, 510th (London) Field Company, Royal Engineers (Territorial Force) (Stafford).
- 10/20418 Private Alfred Page, 6th Battalion, South Wales Borderers (Maesteg).
- 17397 Corporal (acting Serjeant) P. J. Palmer, 196th Land Drainage Company, Royal Engineers (Leamington, Warwick).
- P.W./1962 Corporal Harry Palmer, 19th Battalion, Middlesex Regiment (Aldershot, Hants).
- 12266 Temporary Serjeant-Major Herbert Parker, 93rd Field Ambulance, Royal Army Medical Corps ([E], St. Helens, Jersey).
- 69588 Quartermaster-Serjeant Charles Harry Parkes, 136th Field Ambulance, Royal Army Medical Corps (Bradford).
- C/6599 Colour-Serjeant (acting Company Quartermaster-Serjeant) Arthur Pattinson, 18th Battalion, King's Royal Rifle Corps (Repton, Derby).
- F/1567 Company Quartermaster-Serjeant William Thomas Payton, 23rd Battalion, Middlesex Regiment (Bermondsey, S.E.).
- 1296 Serjeant Frederick Walter Peacock, 19th Battalion, Durham Light Infantry (Seaton Carew, West Hartlepool).
- 86551 Gunner Alfred Peck, 66th Siege Battery, Royal Garrison Artillery (Bury St. Edmunds).
- 84298 2nd Corporal Percival Harry Peck, 203rd Field Company, Royal Engineers (Cambridge).
- T/15883 Serjeant Alfred Richard Perry, 41st Divisional Train, Royal Army Service Corps (Leyton, E.).
- 19943 Serjeant William Petch, 26th Battalion, Royal Fusiliers (Saltburn-by-Sea).
- 78083 Corporal (acting Serjeant) Frank Pickering, 260th Siege Battery, Royal Garrison Artillery (Richmond).
- 700578 Serjeant (acting Company Serjeant-Major) Harold Plim, 2/23rd Battalion, London Regiment (Clapham Junction).
- P/4704 Lance-Corporal (acting Serjeant) Philip Pocock, D.C.M., Military Mounted Police (Willington).
- 720464 Driver Frederick William Charles Porter, Royal Field Artillery (attached 66th Divisional Ammunition Column) (Territorial Force) (Eltham, S.E.).
- S.4/146827 Serjeant Charles Band Potts, 29th Divisional Mechanical Transport Company, Royal Army Service Corps (Cheshire).
- C/4217 Rifleman Sidney William Powell, 18th Battalion, King's Royal Rifle Corps (Wandsworth, S.W.).