

- Mackinnon, N., Trooper, Scots Greys.
 Mackness, L. R., 2nd Lieutenant, Royal Engineers.
 MacLachlan, D. G., Signaller, 8th Batt. Argyll and Sutherland Highlanders.
 Maclarty, Duncan, Private, 9th Batt. H.L.I.
 Maclean, Archibald Hugh, Naval Brigade.
 MacLean, Roderick, Captain, 4th Batt. Cameron Highlanders.
 †Maclean, Wm. A., M.A., C.A., 2nd Lieut., 1st Batt. H.L.I.
 Maclean, William Archibald, 2nd Lieutenant, 3rd Batt. H.L.I.
 †MacLennan, Roderick, Private, 9th Batt. Royal Scots.
 Macleod, John, Quartermaster-Sergeant, 7th Batt. Cameron Highlanders.
 Macleod, J. M. N., Lieutenant, Royal Naval Motor Boat Reserve.
 §MacLeod, Norman, Captain, 7th Batt. Cameron Highlanders.
 Macnab, J., Junr., Private, 9th Batt. H.L.I.
 Macnaughton, G. S. B., Private, R.A.M.C.
 Macpherson, George L., Private, 3rd (Glasgow) Batt. H.L.I.
 †Macpherson, Hugh, Private, 9th Batt. H.L.I.
 Macpherson, John, Corporal, 7th Batt. Scottish Rifles.
 MacRobert, H., 3rd (Glasgow) Batt. H.L.I.
 Main, John William, 2nd Lieutenant, 5th Batt. H.L.I.
 Mair, Frederick Clark, Gunner, 3rd Lowland Brigade, R.F.A.
 Malcolm, Guthrie L., Public Schools Batt. Middlesex Regiment.
 Marburg, Charles L., Private, 9th Batt. Royal Scots.
 Marksman, O. S. A., Private, 9th Batt. Royal Scots.
 Marr, Walter B., Private, 14th Batt. Argyll and Sutherland Highlanders.
 Marshall, H. Rissik, Second Lieutenant, Lanarkshire Yeomanry.
 Marshall, James M'Laren, 2nd Lieutenant, R.G.A.
 Marshall, John Vass, Trooper, Fife and Forfar Yeomanry.
 Marshall, William H., Private, 9th Batt. H.L.I.
 Marshall, William Sime, Lance-Corporal, Lovat Scouts.
 Martin, Ronald F., 2nd Lieutenant, 9th Batt. Seaforth Highlanders.
 §Mason, N., 5th Batt. Royal Scots.
 Mathewson, F. S., Private, 5th Royal Highlanders, Canadian Expeditionary Force.
 †Mathieson, J., Private, 9th Batt. Royal Scots.
 Matthew, David H., Trooper, 5th Cavalry Reserve Regt.
 §Mavor, E. L., 2nd Lieutenant, 6th Batt. H.L.I.
 Maxwell, D. K., Private, 10th Batt. Seaforth Highlanders.
 †Maxwell, John, Lieutenant, 5th Batt. Royal Scots.
 Maxwell, Wellwood, Lieut., 1st Lowland Brigade, R.F.A.
 M'Adam, Alexander, 4th (Reserve) Batt. Gordon Highlanders (T.F.).
 M'Callum, E. G., Private, Lochiel's Cameron Highlanders.
 M'Callum, John, Trooper, Scots Greys.
 M'Connell, John L., Private, 2nd Glasgow Batt.
 M'Cormick, Robert, Private, 9th Batt. H.L.I.
 M'Culloch, A., Private, 6th Batt. Royal Scots.
 M'Cunn, John, Junr., Private, 9th Batt. H.L.I.
 M'Donald, Robert, Private, 150th Brigade R.F.A.
 †M'Dowall, E. G., Private, Glasgow Highlanders.
 M'Ewan, George L., Lieutenant, 6th Batt. H.L.I.
 M'Fie, John A., Private, 5th Batt. Cameron Highlanders.
 M'Gee, G. B., Private, 3rd Batt. H.L.I.
 M'Glashan, J. A., Private, 9th Batt. Royal Scots.
 M'Gonigal, John C., Trooper, Scottish Horse.
 M'Gregor, Alex., Private, 3rd Batt. Seaforth Highlanders.
 M'Intosh, A., Trooper, Scottish Horse.
 M'Intosh, D., Trooper, 3rd Scottish Horse.
 M'Intosh, J. A., 2nd Lieutenant, 3rd Batt. H.L.I.
 †M'Intyre, J. E., Assistant Paymaster, Royal Naval Brigade.
 M'Jannet, Hector William, Motor Transport.
 M'Kenzie, James, Lance-Corporal, 4th Batt. Royal Scots.
 M'Kenzie, John, 2nd Glasgow Batt. H.L.I.
 M'Lagan, Wm., Junr., Private, 9th Batt. H.L.I.
 M'Lean, John, 2nd Lieutenant, 3rd Highland (Howitzer) Brigade.
 M'Lean, John, Private, 6th Batt. Seaforth Highlanders.
 M'Leod, John, Trooper, Lanarkshire Yeomanry.
 M'Leod, Maitland, Private, 5th Batt. Black Watch.
 M'Leod, Walter R., Private, Royal Field Artillery.
 M'Lintock, Hugh Crawford, Private, Glasgow Chamber of Commerce Batt. H.L.I.
 M'Lintock, Wm., Private, H.L.I.
 M'Menan, W. R., Private, 9th (Glasgow) Batt. H.L.I.
 M'Munn, James Graham, Private, 8th Batt. Cameron Highlanders.
 M'Onie, Ronald, 79th Cameron Highlanders (Canadian).
 M'Pherson, Charles Mill, Private, 9th (Glasgow) Batt. H.L.I.
 M'Queen, Alex. Thomson, Private, 8th Batt. Argyll and Sutherland Highlanders.
 §McIntyre, C. C., 5th Batt. Cameron Highlanders.
 †McIntyre, Richard G., Private, 9th Batt. H.L.I. (Contingent).
 Melrose, C. G., Sergeant, 9th Batt. Royal Scots.
 §Menzie, Robert, 2nd Lieutenant, 9th Batt. Royal Scots.
 Millar, Albert E., Private, Royal Scots Fusiliers.
 Miller, Claude W. H., Private, 9th Batt. Royal Scots.
 Miller, Hugh C., Private, Gordon Highlanders.
 Miller, William Armour, Trooper, 29th Canadian Light Horse.
 §Milne, J. G., Junr., 2nd Lieutenant, 5th Batt. H.L.I.
 Milne, James R., 2nd Lieut., 7th K.O.S.B.
 Milne, Robert Stephen, 2nd Lieutenant, 6th Batt. Argyll and Sutherland Highlanders.
 Mills, C. M., 2nd Lieutenant, 3rd Batt. Cameronians.
 †Mills, G. H., 13th Batt. Royal Scots.
 Milroy, Eric, Private, 9th Batt. Royal Scots.
 §Mitchell, N. R., 2nd Lieut., 14th Batt. Royal Scots.
 §Moncrieff, R. H. F., Captain, 9th Batt. Royal Scots.
 Monro, James D., Trumpeter, Army Service Corps.
 Moodie, William Lawrenson, Private, 5th Royal Scots.
 †Moore, Gerald A. C., Lieut., 8th Batt. Scottish Rifles.
 Morrison, Alex., Lieutenant, R.A.M.C., and Quartermaster at Edinburgh Military Hospital.
 Morrison, Kenneth S., 2nd Lieutenant, 59th Brigade R.F.A.
 Morrison, Reginald T., Lieutenant and Quartermaster, 2nd Highland Field Ambulance.
 Morrison, Ronald H., Lieutenant, 5th Batt. H.L.I.
 Morson, John, Private, Highland Cyclists' Batt.
 †Morton, George, Junr., Captain, 5th Batt. H.L.I.
 Morton, William Wilson, Captain, 3rd Glasgow Batt. H.L.I.
 Moses, James, Corporal, Glasgow Chamber of Commerce Batt. H.L.I.
 Munro, Harold O., Private, 9th (Glasgow) Batt. H.L.I.
 Munro, William Dawson, 2nd Lieutenant, 8th Batt. Argyll and Sutherland Highlanders.
 Murdoch, D. R., Trooper, 3rd Scottish Horse.
 Murray, A. C., 2nd Lieutenant, 9th Batt. (Glasgow Highlanders) H.L.I.
 Murray, James, Junr., Lieutenant, Royal Scots.
 Murray, John S., Driver, Army Service Corps.
 †Murray, Robert D., 9th Batt. Black Watch.

†Killed. §Wounded. ‡Missing. ¶Since died. ||Died of wounds.