

- Lt. (actg. Maj.) Gordon Whistler Arnaud Painter, R.G.A.
- Maj. (temp. Col.) William Alfred Pallin, F.R.C.V.S., A.V.C.
- Maj. Albert John Palmer, Yeo.
- Capt. Alexander Edward Guy Palmer, M.C., York. R.
- Lt.-Col. (temp. Brig.-Gen.) Alphonse Eugene Panet, C.M.G., R.E.
- Maj. Keith Parbury, R.F.A.
- Maj. William Forster Parsons, R.F.A.
- Maj. (actg. Lt.-Col.) William Frederic Parsons, Ret. List, late R.F.A.
- Maj. James Sydney Pascoe, R.A.M.C.
- Maj. and Hon. Lt.-Col. George Frederick Paske, Oxf. and Bucks. L.I., Spec. Res.
- Temp. Maj. (local Lt.-Col.) John Hicks Paull, Gen. List.
- Temp. Maj. Frank Gervas Payne, M.G. Corps.
- Maj. and Bt. Lt.-Col. (temp. Lt.-Col.) Charles William Pearlless, S. Wales Bord.
- Capt. (temp. Maj.) Harold Leslie Pearson, R.F.A.
- Capt. (temp. Maj.) Herbert Walter Peebles, Ret. List, late A.S.C.
- Lt.-Col. The Hon. Sidney Cornwallis Peel, Yeo.
- Temp. Maj. William Ralph Peel, York. R.
- Capt. (actg. Maj.) Christopher Peter Westby Perceval, R.F.A.
- Capt. (temp. Maj.) Lord William Richard Percy, G. Gds., Spec. Res.
- Maj. Frank Roff Phillips, R.A.
- Capt. (actg. Lt.-Col.) Noel Clive Phillips, M.C., N. Lan. R., Spec. Res.
- Capt. (temp. Maj.) John Leslie Portal, Oxf. & Bucks, L.I.
- Capt. (actg. Maj.) William Guthrie Porter, R.F.A.
- Capt. (temp. Maj.) Edward Helme Pott, Ind. Army.
- Maj. (temp. Lt.-Col.) John Edward Powell, R.A.M.C.
- Lt.-Col. (temp. Brig.-Gen.) Cyril Prescott-Decie, R.A.
- Maj. The Hon. Richard Martin Peter Preston, H.A.C.
- Temp. Maj. (actg. Lt.-Col.) Robert Preston Preston Whyte, Som. L.I.
- Maj. Owen Lloyd Price, R.G.A.
- Capt. Joseph Hubert Priestley, Unattd. List.
- Lt.-Col. Bernard Henry Leathes Prior, Norf. R.
- Temp. Capt. (actg. Maj.) Caryl ap Rhys Pryce, R.F.A.
- Maj. and Bt. Lt.-Col. (temp. Lt.-Col.) Henry Edward ap Rhys Pryce, C.M.G., Ind. Army.
- Maj. (temp. Lt.-Col.) Henry Morris Pryce-Jones, M.C., C. Gds.
- Capt. Alfred Amos Pryer, A.V.C.
- Maj. (temp. Lt.-Col.) Thomas Phare Puddicombe, M.B., R.A.M.C.
- Lt.-Col. David Charles Pugh, R.A.
- Temp. Capt. Arnold Pumpfrey, Durham L.I.
- Rev. Thomas Wentworth Pym, T./C. F., 3rd Class, Army Chapl. Dept.
- Temp. Capt. Geoffrey Lee Pyman, Yorks. L.I.
- Capt. (actg. Maj.) Frederick Sparke Pyne, R.F.A.
- Temp. Maj. Gordon Openshaw Ramsbottom, Manch. R.
- Maj. Harold Eugene Ford Rathbone, R.E.
- Lt.-Col. (temp. Col.) Malcolm MacGregor Rattray, M.B., R.A.M.C.
- Temp. Maj. Tom Reay, North'd Fus.
- Temp. Maj. Alexander Daniel Reid (Lt., ret'd., Ind. Army), attd. Innis. Fus.
- Lt.-Col. and Bt. Col. Francis Maude Reid, Ret. Pay, late High. L.I. (comdg. Bn., R. Fus.).
- Maj. and Bt. Lt.-Col. (temp. Lt.-Col.) Hector Gowans Reid, A.S.C.
- Lt.-Col. James Philip Reynolds, R.F.A.
- Maj. Wilfrid Francis Ricardo, Yeo.
- Maj. (temp. Lt.-Col.) Cecil Edward Rice, Yeo. (comdg. Bn., R. Fus.).
- Capt. (actg. Maj.) Francis Howe Richards, R.F.A.
- Maj. John Duncan Richmond, M.B., R.A.M.C.
- Capt. (temp. Maj.) John George Edmund Rideal, York & Lanc. R.
- Temp. Capt. Henry Constable Roberts, Intell. Corps.
- Capt. (actg. Lt.-Col.) Francis Robinson, R. Innis. Fus.
- Temp. Capt. (actg. Maj.) Hugh Thomas Kay Robinson, R. Sussex R.
- Maj. John Poole Bowring Robinson, R. Dub. Fus.
- Maj. (temp. Lt.-Col.) Henry Rogers, M.B., R.A.M.C.
- Capt. (actg. Maj.) Wilfrid Frank Rogers, R.F.A.
- Maj. (temp. Lt.-Col.) David Rorie, M.D., R.A.M.C.
- Capt. Gawaine Basil Rowan-Hamilton, M.C., R. Highrs.
- Lt.-Col. Henry William Rushton, R.E.
- Lt. (actg. Maj.) Ambrose William Ryan, R.G.A.
- Temp. Maj. Albert Sadler, A.S.C.
- Maj. Henry Knight Sadler, M.C., R.F.A.
- Maj. Harold Richard Sandilands, Northd. Fus.
- Maj. (temp. Lt.-Col.) James Sargent, Lan. Fus.
- Lt. Geoffrey Allen Percival Scoones, M.C., Ind. Army.
- Lt.-Col. Edward McMahon Seddon, R.G.A.
- Maj. Charles Westrope Selby, M.C., R.F.A.
- Temp. Capt. (actg. Lt.-Col.) Lawrence Drew Shaw, R.A.M.C.
- Maj. George Faber Sheehan, R.A.M.C.
- Lt. (temp. Capt.) Clifford Dommett Sheldon, R.E., Spec. Res.
- Capt. & Bt. Maj. (temp. Brig.-Gen.) Gordon Strachey Shephard, M.C., R. Fus. (attd. R.F.C.).
- Capt. Gilbert John Victor Shepherd, R.E.
- Maj. William Kidd Ogilvie Shepherd, R.F.A.
- Temp. Maj. Eustace Graham Sheppard, M.V.O., R.E. (Capt., R.E., T.F.).
- Maj. (temp. Lt.-Col.) Robert Osborne Sheppard, A.O.D.
- Maj. (actg. Lt.-Col.) Nevile Hugh Cairns Sherbrooke, R.H.A.
- Maj. David John Christopher Eustace Sherlock, R.F.A.
- Temp. Maj. Edwin Collingwood Sherman, A.S.C.
- Maj. & Bt. Lt.-Col. (temp. Lt.-Col.) Oliver Caton Sherwood, ret. pay, late A.O.D.
- Maj. (temp. Lt.-Col.) Ion Richard Staveley Shinkwin, A.S.C.
- Maj. Henry Sidney, Yeo.
- Lt.-Col. & Bt. Col. Charles Napier Simpson, ret. pay, R.F.A.
- Temp. Maj. Lightly Stapleton Simpson, R.E.
- Maj. (temp. Lt.-Col.) Randal Charles Edward Skeffington-Smyth, ret. pay, late C. Gds.
- Temp. Maj. Arthur George Walker Skirrow, Gen. List.