

- Colonel John Morrison, M.V.O., V.D., J.P.  
Chairman of Local Tribunal, Golspie, Sutherland.
- George A. Morrow, Esq.  
Director of Aviation, Imperial Munitions Board, Canada.
- Owen Edward Mott, Esq., Ph.D.  
Head Chemist at H.M. Factory, Oldbury, Ministry of Munitions.
- George Frederick Mulherion, Esq.  
Managing Director of the Tyne Iron Ship-building Company, Ltd.
- William Murison, Esq.  
County Clerk of Aberdeenshire.
- Howard Murray, Esq.  
Chairman of Explosives Committee, Imperial Munitions Board, Canada.
- James Murray, Esq.  
Chairman, Surrey War Agricultural Executive Committee.
- Thomas Roberts Murray, Esq.  
Managing Director of Messrs. Spencer & Company, Ltd., Melksham.
- Captain Arthur Lenox Napier.  
Secretary, Northumberland Territorial Force Association.
- William Nash, Esq.  
Captain W. E. Nevill.  
Inspector of Munitions in U.S.A., Ministry of Munitions.
- Mrs. Ethel Nest Newall.  
Commandant and Organiser of Auxiliary Hospital, Dilston Hall, Corbridge; Commandant of Auxiliary Hospital, Northumberland 22.
- Leonard Newitt, Esq.  
Electrical Engineer, H.M. Dockyard, Chatham.
- Archibald Newlands, Esq.  
Engineer and Secretary, Dundee Munitions Board of Management.
- Florence Jane Helen, Dowager Baroness Nunburnholme.  
Donor, Naval Hospital, Hull.
- Francis George Nutt, Esq.  
Accountant - General's Department, Admiralty.
- Wing-Commander Alec Ogilvie, R.N.A.S.  
Head of Aeroplane Design Section, Air Board Technical Department.
- James George O'Keefe, Esq.  
War Office and Ministry of Munitions Financial Representative in U.S.A.
- Miss Reta Oldham.  
Chairman of Headmistresses' Committee for Inspecting Girls from Secondary Schools for Employment at War Office.
- John William Lambton Oliver, Esq.  
Naval Store Officer, H.M. Dockyard, Devonport.
- Philip Milner Oliver, Esq.  
County Secretary, East Lancashire, British Red Cross and Order of St. John of Jerusalem.
- Captain Richard William Alan, Earl of Onslow.  
General Staff, War Office.
- Jonathan Orchard, Esq.  
Deputy Chief Inspector, Customs and Excise.
- Frederic Stanley Osgood, Esq., M.V.O.  
Clerk of the Central Chancery of Orders of Knighthood.
- Captain Charles Phipps John Ovans.  
Manager, Leeds National Projectile Factory, Ministry of Munitions.
- Henry Overman, Esq., J.P.
- Lieutenant - Commander Henry Edward Clarence Paget, R.N.V.R.
- Mrs. Marian Palmer.  
District Superintendent and Commandant, Auxiliary Hospital, Whinney House, Gateshead.
- Philip Palmer, Esq.  
Royal Corps of Naval Constructors.
- Mrs. Winnie Pardoe.  
Organiser and Commandant, St. John Hospital, Barry Island, Glamorgan.
- Thomas Park, Esq.  
First Class Manager, Shoreditch Employment Exchange.
- George Phillips Parker, Esq., J.P.  
Mayor of Holborn; Chairman, Holborn Local Tribunal.
- Owen Parker, Esq., J.P.  
Chairman of the Local Advisory Committee, Kettering.
- Miss Ethel Mary Parker-Jervis.  
Commandant, Sandon Hall Auxiliary Hospital, Staffordshire.
- Harry Edgar Parlett, Esq.  
Assistant Director of Ship Repairs, Controller's Department, Admiralty.
- Clifford Copland Paterson, Esq.  
National Physical Laboratory.
- Lieutenant Thomas Paterson.  
Inspector, Sheffield Special Constabulary, Alexander Alan Paton, Esq.  
Assistant in the United States to the Trade Department, Foreign Office.
- Robert G. Patterson, Esq.  
Member of the President of the Board of Agriculture's Food Production Department Advisory Committee.
- C. L. Paus, Esq.  
Commercial Attaché, His Britannic Majesty's Legation, Norway.
- Walter Payne, Esq.  
Section Director of Labour Regulation Department, Ministry of Munitions.
- Ernest Alfred John Pearce, Esq.  
Assistant Director of Warship Production, Controller's Department, Admiralty.
- Commander Claud Pearce-Serocold, R.N.V.R.  
Naval Intelligence Division.
- Miss Evelyn Pease.  
Commandant, Auxiliary Hospital, Richmond, North Yorkshire.
- Mrs. Lucy Victoria Pease.  
Commandant, Auxiliary Hospital, Red Barns, North Yorkshire.
- Mrs. Constance Dorothy Evelyn Peel.  
Joint Head of Women's Service Section in Food Economy Division, Ministry of Food.
- Mrs. Alice Louisa Pendarves.  
Deputy President, Cornwall, British Red Cross and Order of St. John of Jerusalem.
- Lieutenant-Colonel Sydney Lewis Penhorewood.  
Director of Timber Operations, War Office.
- Miss Emily Penrose.  
Principal of Somerville College, Oxford.
- Lieutenant-Colonel Hugh Wharton Perkins.  
Deputy Assistant Director of Railway Transport, Southern Command.
- William Gordon Perrin, Esq.  
Secretary to the Fifth Sea Lord, Admiralty.
- William Pettifor, Esq.  
Secretary to the Deputy Controller for Armament Production, Admiralty.