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- Edward Lionel Macklin, Esq.
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- Miss Isabella Brodie McLachlan.
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- Major William Reginald McLaughlin.
Constructor of Tank Factory at Chateauroux.
- Major Alexander Colin McLean.
Chief Constable of Inverness-shire.
- Miss Agnes Maclean.
Member, Cardiff Local War Pensions Committee.
- Archibald Macpherson MacMillan, Esq.
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- Miss Agnes Olive Macmillan.
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- Lewis McQuibban, Esq.
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- Lady Margaret MacRae
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- Captain John Harold Mander.
Chief Constable of Norfolk.
- Captain Lionel John Manning, M.B.E.
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- Major Nathaniel Samuel Manning, F.R.C.S., L.R.C.P.
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- Captain David Mason.
Valuable services in Glasgow in connection with the recruitment and equipment of troops.
- Margaret Lady Evelyn Mason.
Organiser and Maintainer of the Mason Hospital, London.
- Mary Margaret, Mrs. Mason.
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