

- Captain John Jones, Master, s.s. "Watergate", Coppack Bros. & Company.
- Harry Stoneman Kemble, Esq., Chief Superintendent, Southampton City Police Force.
- Captain George Major Samuel Kemp, Air Transport Auxiliary.
- Eric Milburn Kenmir, Esq., Managing Director, Kenmir Brothers.
- Thomas Woods Kent, Esq., Senior Staff Officer, Board of Customs and Excise.
- Reginald Thomas Kershaw, Esq., lately Branch Manager, Royal Insurance Company Ltd., Hull.
- Miss Bessie Marguerite Kettle, Member, Westminster Local Employment Committee and Women's Advisory Panel.
- John Russell Key, Esq., Staff Officer, War Damage Commission.
- John Kiggins, Esq., Superintendent, Liverpool City Police. For services to Civil Defence.
- Sidney Frank Killick, Esq., Senior Temporary Assistant, Ministry of Aircraft Production.
- Frederick William King, Esq., Second Class Officer, Midlands Region Ministry of Labour and National Service.
- Michael Kinsella, Esq., M.M., Senior Staff Officer, Ministry of Aircraft Production.
- Harry James Knapman, Esq., Secretary, Pensions Appeal Tribunals for England and Wales.
- Captain William Charles Knight, County Training Officer, Civil Defence Casualty Services, Bedfordshire.
- Arthur Lamond, Esq., Works Manager, Braithwaite & Company (Engineers) Ltd.
- Miss Catherine Lamont, Headmistress, Northumberland Village Homes.
- Captain Joseph William Henry Landreth, Master, s.s. "Chemong", Witherington & Everett.
- Frederick Robert Langford, Esq., First Class Officer, Ministry of Labour and National Service.
- Herbert George Langford, Esq., Senior Staff Officer, Board of Inland Revenue.
- John William Langton, Esq., M.I.Mech.E., Works Manager, Metal Box Company, Ltd.
- James Malcolm Lawrence, Esq., Production Manager, Mitcham Works Ltd.
- William Roy McCluie Lightbody, Esq., Chief Officer, s.s. "Thurland Castle", Jas. Chambers & Company Ltd.
- George Henry Lines, Esq., Staff Officer, Air Ministry.
- Alexander Graham Liston, Esq., Assistant Marine Engineer, Southampton, Southern Railway Company.
- Major Geoffrey Denis Lock, M.C., Chief Warden, Civil Defence Wardens Service, Bath.
- Observer Commander Norman Francis Lockyer, Group Commandant, Royal Observer Corps.
- Frank Ludlow, Esq., Chief Engineer, Cozens and Sutcliffe (Holdings) Ltd.
- Alfred William Maby, Esq., Senior Executive Officer, Ministry of War Transport.
- Alexander Hutcheson Macdonald, Esq., Secretary, South Western Scotland Local Price Regulation Committee, Board of Trade.
- Miss Christina Macdonald, Headmistress, Struan Public School, Isle of Skye.
- Lieutenant George MacDonald, D.S.M., R.D., R.N.R., (Retd.), Skipper of a Steam Trawler.
- John Hamilton McFarland, Esq., Manager, Electrical Department, Cammell Laird & Company Ltd.
- The Reverend Canon Frank McGowan, Honorary Secretary, Church of England Board for the Welfare of Imperial Forces within the Diocese of Salisbury.
- Captain William Henry McGrady, Master, s.s. "Whin", Robert Neill & Sons, Ltd.
- Captain William McIndoe, M.C., Inspector, Scotland, Imperial War Graves Commission.
- Captain John MacIntosh, Master, s.s. "Deemount", G. T. Gillie & Blair, Ltd.
- Elizabeth Annie Hill, Mrs. McKenzie, Assistant Director of Statistics, Ministry of Supply Mission, Washington.
- Captain Donald Maclean, Master, s.s. "Sanda", Clyde Shipping Company Ltd.
- Miss Catherine MacLeod, Nursing Sister, East Fortune Sanatorium Unit, Bangour Hospital, West Lothian.
- Miss Enid Devoige McLeod, Head of Section, European Division, Ministry of Information.
- Robert Chichester McMillan, Esq., Parks Superintendent, Royal Burgh of Kirkcaldy. For services in promoting the cultivation of allotments.
- David Dixon Madden, Esq., National Organiser for Ireland of the Amalgamated Engineering Union.
- Elsie May, Mrs. Manton, Chief Billeting Officer, Birmingham.
- David John Martin, Esq., Assistant Manager, Horden Colliery, Co. Durham.
- Major John Grantley Martin, Administrative Officer, Welfare, London District Headquarters.
- James Allan Masterton, Esq., Fire Guard Staff Officer, Fife.
- Mary, Mrs. Mathew, Founder and Chairman of the Officers' Kit Replacement Organisation.
- Miss Lily Maria Mawson. For services to the Catholic Women's League Huts and Canteens Committee.
- George Frederick Mayes, Esq., Member of Trade Boards, lately General Secretary, National Society of Brushmakers.
- Harold Mayo, Esq., A.M.Inst.T., Chief Assistant to the Regional Transport Commissioner, North Midland Region, Ministry of War Transport.
- William Alfred Meneight, Esq., Chief Officer, m.v. "Athelregent", Athel Line Ltd.
- Sidney Thomas Metcalfe, Esq., Civil Assistant No. 3 Maintenance Unit, Royal Air Force.
- Pauline Rosa, Mrs. Mill, Honorary Secretary of the Young Men's Christian Association National Women's Auxiliary, Plymouth Services Institutes.
- George Reginald Millard, Esq. For public services in South Gloucestershire.
- Herbert Horace Miller, Esq., Secretary-Steward of the Langho Epileptic Colony, Blackburn. Lately Honorary General Secretary of the National Association of Administrators of Local Government Establishments.
- Miss Jessie Banks Miller, Command Restaurant and Welfare Superintendent, Navy, Army and Air Force Institutes, Scottish Command.
- Daniel Moloney, Esq., Chief Registrar, Southern Command, War Office.
- Hugh Montgomery, Esq., Marine Superintendent, Stranraer Harbour, London Midland and Scottish Railway Company.