

- Captain (temporary) John Anderson KELLY, The Royal Fusiliers (City of London Regiment), attached Royal Indian Army Service Corps.
- Lieutenant-Colonel (temporary) Arthur Richard KEMSLEY, Probyn's Horse, Indian Armoured Corps.
- Lieutenant John KENNINGTON (203571), Corps of Royal Engineers.
- Lieutenant-Colonel (temporary) Kenneth Lionel KERSHAW (E.C.65), 4th Bombay Grenadiers, Indian Army.
- Major (temporary) Benjamin John KETCHLEE (28435), The Devonshire Regiment.
- Captain (temporary) John Musgrave KING (124620), Royal Regiment of Artillery.
- Lieutenant-Colonel Archibald Henry Robert Montgomery LAIRD, M.C. (I.A.483), Royal Indian Army Service Corps.
- Major (temporary) Stephen LAMBERT (155810), Royal Corps of Signals.
- Major (temporary) Bruce LANGLEY (178214), General List.
- Lieutenant-Colonel (acting) Clive Hamilton LAWRENCE (12525OU), South African Forces.
- Major (temporary) John LEARMONT (162068), Intelligence Corps.
- Major (temporary) Richard LEARMONTH (E.C.12141), Indian Army.
- Captain (temporary) James Vernon LEE, M.C. (133695), The Royal Sussex Regiment.
- Major (temporary) Robert Ernest Moffatt LEE, M.M. (87905), Royal Regiment of Artillery.
- No. S/1452813 Warrant Officer Class I Harry LEIBLING, Royal Army Service Corps.
- Lieutenant-Colonel (temporary) Hexell Arthur LEWIS, T.D., B.Sc. (Eng.), M.I.E.E. (52291), Royal Electrical and Mechanical Engineers.
- Major (temporary) Ernest Walter LINES (53789), Royal Army Pay Corps.
- Captain (Quartermaster) Montague LIPTON (252422), General List.
- Major (temporary) John Leopard LOADES (E.C.8855), Indian Army Ordnance Corps.
- Lieutenant-Colonel (temporary) Arthur William LONG (5933), The East Lancashire Regiment (Res. of Off.), attached Indian Army Ordnance Corps.
- Captain (Quartermaster) William LOVE (93594), The Border Regiment.
- No. 798701 Warrant Officer Class I Alec LUMB, Royal Regiment of Artillery.
- Captain (Mrs.) Idonia Muriel LYNCH, Southern Rhodesia Women's Auxiliary Military Service.
- Major (temporary) Henry Stephen LYONS (E.C.1822), 11th Sikh Regiment, Indian Army.
- The Reverend John MacGregor MACKECHNIE, M.A. (111088), Chaplain to the Forces, Fourth Class, Royal Army Chaplains' Department.
- The Reverend George MACKENZIE, B.A. (65258), Chaplain to the Forces, Third Class (temporary), Royal Army Chaplains' Department.
- Major (temporary) Ivor Mackenzie MACLEOD, (E.C.9095), Indian Engineers.
- Major (temporary) Cecil Distin BYNG-MADDICK (124941), Royal Army Service Corps.
- Captain (Quartermaster) Samuel MADDOCKS (78355), Royal Regiment of Artillery.
- Major (temporary) Ernest MAJOR (91683), Royal Tank Regiment, Royal Armoured Corps.
- Major (temporary) Richard Frederick Adrian MALLINSON (182447), Royal Regiment of Artillery.
- Major (temporary) James Frederick MANLEY (318176), General List.
- Subedar MANSABDAR KHAN (GSV/602), Indian General Service Corps.
- Regimental Sergeant Major MANUELLA, Gilbert and Ellice Islands, Labour Corps.
- Major (temporary) Eric Victor Hoffumy MARCUS (42775), Royal Regiment of Artillery.
- Major (temporary) Peter Hugh Cox MARTIN (129847), Corps of Royal Engineers.
- Major (temporary) Sidney Douglas MARTIN (CC/143), Indian Army Corps of Clerks.
- Subedar Major MARUTI ZABRI, 5th Mahratta Light Infantry, Indian Army.
- Captain Kenneth MASON (56491), General List.
- Major (temporary) John Maitland MAXWELL (94445), Corps of Royal Engineers.
- No. 5239927 Warrant Officer Class II Percy MAY, The Oxfordshire and Buckinghamshire Light Infantry.
- Captain (Quartermaster) Leonard John MAYS (179789), Royal Regiment of Artillery.
- Captain (local Major) James Kenneth McCONNELL, D.S.O., M.C. (1188), General List.
- Junior Commander (temporary) Fiona McCRAE (192809), Auxiliary Territorial Service.
- No. 7645889 Warrant Officer Class II William Armour McGEACHY, Royal Electrical and Mechanical Engineers.
- No. 1857324 Warrant Officer Class I Charles McKINNON, Royal Corps of Signals.
- No. S/103097 Warrant Officer Class I George Arthur McLEOD, Royal Army Service Corps.
- No. 2324606 Warrant Officer Class II David Graham McMURRAY, Corps of Royal Engineers.
- No. 2691548 Warrant Officer Class I Robert Louis McNALLY, Scots Guards.
- Major (temporary) Robert Thomas Mitchell McPHAIL (143033), Royal Regiment of Artillery.
- Major (acting) (Quartermaster) William James MEADEN (131824), The Sherwood Foresters (Nottinghamshire and Derbyshire Regiment).
- Junior Commander (temporary) Margaret MENZIES-MENZIES (196164), Auxiliary Territorial Service.
- Captain (temporary) William George MERRY (E.C. 8055), Indian Army.
- Major (temporary) Alexander Douglas MERSON (137484), The Royal Scots Fusiliers.
- Major (temporary) William Blackwood MICHAEL (127218), Royal Army Service Corps.
- Subaltern Marion Lewis MICKLEWRIGHT (270250), Auxiliary Territorial Service.
- Captain (Quartermaster) Herbert Cornelius MILES (106550), Royal Tank Regiment, Royal Armoured Corps.
- Junior Commander (temporary) Eugenie Violet MILLAR (244934), Auxiliary Territorial Service.
- No. 7610220 Warrant Officer Class I Roland Kitchener MILLARD, Royal Army Ordnance Corps.
- Major (temporary) Robert Joseph MILLER (159739), Royal Regiment of Artillery.