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- Captain Ewen MACKINNON, Master, s.s. "Loch Dunvegan," David MacBrayne Ltd.
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- Hugh MACPHEE, Esq., Superintendent and Deputy Chief Constable, Fife County Police Force.
- Miss Olive Mary MACPHERSON, Higher Clerical Officer, Colonial Office.
- Miss Mary Paterson MAIN, Sister, Killearn Hospital, Stirlingshire.
- Albert Ernest MALBON, Esq., County Leader, Works and Buildings Emergency Organisation for Devon and Cornwall.
- Robert MALBUT, Esq., Second Engineer Officer, s.s. "Southern Star," Chr. Salvesen & Company
- Henry John MANLEY, Esq., Assistant, India Office.
- William Boyd MANN, Esq., Chief Engineer, Southern Section, Scottish Airways Ltd.
- Neville Borrodaile MANSON, Esq., Chairman, Hove Training Committee, S.E. Command, Air Training Corps.
- Cecil Alfred MARCH, Esq., Staff Officer, British Element, Allied Commission for Austria.
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- Charles William MARSLAND, Esq., Electrical Assistant, Paddington, Great Western Railway Company.
- Anthony Wyard MARTIN, Esq., Chief Engineer, E. K. Cole Ltd.
- John MASON, Esq., D.Phil., M.Sc., For services as Inspector of Fuels and Lubricants, Aeronautical Inspection Department, Ministry of Aircraft Production.
- John Sydney Stephen MASTERS, Esq., Petroleum Installation Manager, Shellhaven.
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- Miss Monica May MILNE, Administrative Officer, Grade I, Foreign Office.
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- Frank MOORE, Esq., employed in a Department of the Foreign Office.
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- Henry Thomas MORGAN, Esq., Representative of the Bristol Savings Committee on the National Savings Committee.
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- Leonard Henry MULLINS, Esq., Naval Area Manager, Portsmouth, Navy, Army and Air Force Institutes.
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- Reginald Victor MURRAY, Esq., Staff Officer, Ministry of Civil Aviation.
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