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- Angus NICOLSON, Esq., Land Officer, Department of Agriculture for Scotland.
- Captain William NIMMO, Master, s.s. "Empire Peacemaker," City Line Ltd.
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- Miss Katherine O'DONNELL, Organiser in Middle East for Catholic Women's League Services Clubs.
- Sydney OLDFIELD, Esq., A.R.Ae.S., Superintendent, Engineering Current Development, British Overseas Airways Corporation.
- Maud D'Oyly, Mrs. OLIPHANT, Captain, First Aid Nursing Yeomanry. For services to the Regimental Club & Association.
- Annie Elizabeth Marguerite, Mrs. OLIVER, Chairman and Managing Director, A. E. Chapman Ltd.
- Frederick Wormald OLIVER, Esq., Probation Officer, Scarborough.
- Sydney OPIE, Esq., Chairman, National Council of Wholesale Egg Distributors.
- Walter OWEN, Esq., Head Postmaster, Head Post Office, Southport, Lancashire.
- Algernon George PACKER, Esq., Chief Clerk, Telephone Manager's Office, Swansea.
- Miss Helen Anne Handley PAGE, Voluntary Worker in charge of Accounts and Contracts Section, Royal Air Force.
- The Honourable Joan Frances, Mrs. PAINE, lately Transport Officer, British Red Cross, 2 M.A.C.
- Lionel Osborne PAINTER, Esq., for services as Planning Superintendent, No. 1 Metal & Produce Recovery Depot, Ministry of Aircraft Production.
- Miss Margaret PANTHER, Assistant Secretary, Women's Land Army, Lindsay Division of Lincolnshire.
- William PARK, Esq., Chief Engineer Officer, s.s. "Palestinian Prince," Prince Line Ltd.
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- Henry Laurence PAUL, Esq., Manager, Purchasing and Stores, James Howden & Company Ltd., Glasgow.
- Albert David PAYNE, Esq., Third Engineer Officer, s.s. "Tordene," Dene Shipping Company Ltd.
- Frederick Ernest Stumpenhuson PAYNE, Esq., Employed in a Department of the Foreign Office.
- Horace Valentine PAYNE, Esq., lately Assistant Divisional Road Haulage Officer, London, Ministry of Transport.
- James Marmaduke PAYNE, Esq., lately Assistant Clerk in Charge, Department of the Sergeant at Arms, House of Commons.
- Frederick Richard PEACOCK, Esq., Manager of Contracts, Furniture and Bedding Department, Wm. Whiteley Ltd., London.
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- Gerald Leslie PERRY, Esq., Secretary, Industrial Welfare Society.
- George Lawson PICKARD, Esq., D.Phil., for services as Senior Scientific Officer, Ministry of Aircraft Production.
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- Fred Thomas POOLE, Esq., Senior Staff Officer, Board of Trade.
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- John William Sutton PRINGLE, Esq., lately Principal Scientific Officer, Telecommunications Research Establishment, Ministry of Aircraft Production.
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