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 Maj. (temp. Col.) William Alfred Pallin, F.R.C.V.S., A.V.C.
 Maj. Albert John Palmer, Yeo.
 Capt. Alexander Edward Guy Palmer, M.C., York. R.
 Lt.-Col. (temp. Brig.-Gen.) Alphonse Eugene Panet, C.M.G., R.E.
 Maj. Keith Parbury, R.F.A.
 Maj. William Forster Parsons, R.F.A.
 Maj. (actg. Lt.-Col.) William Frederic Parsons, Ret. List, late R.F.A.
 Maj. James Sydney Pascoe, R.A.M.C.
 Maj. and Hon. Lt.-Col. George Frederick Paske, Oxf. and Bucks. L.I., Spec. Res.
 Temp. Maj. (local Lt.-Col.) John Hicks Paull, Gen. List.
 Temp. Maj. Frank Gervas Payne, M.G. Corps.
 Maj. and Bt. Lt.-Col. (temp. Lt.-Col.) Charles William Pearlless, S. Wales Bord.
 Capt. (temp. Maj.) Harold Leslie Pearson, R.F.A.
 Capt. (temp. Maj.) Herbert Walter Peebles, Ret. List, late A.S.C.
 Lt.-Col. The Hon. Sidney Cornwallis Peel, Yeo.
 Temp. Maj. William Ralph Peel, York. R.
 Capt. (actg. Maj.) Christopher Peter Westby Perceval, R.F.A.
 Capt. (temp. Maj.) Lord William Richard Percy, G. Gds., Spec. Res.
 Maj. Frank Roff Phillips, R.A.
 Capt. (actg. Lt.-Col.) Noel Clive Phillips, M.C., N. Lan. R., Spec. Res.
 Capt. (temp. Maj.) John Leslie Portal, Oxf. & Bucks, L.I.
 Capt. (actg. Maj.) William Guthrie Porter, R.F.A.
 Capt. (temp. Maj.) Edward Helme Pott, Ind. Army.
 Maj. (temp. Lt.-Col.) John Edward Powell, R.A.M.C.
 Lt.-Col. (temp. Brig.-Gen.) Cyril Prescott-Decie, R.A.
 Maj. The Hon. Richard Martin Peter Preston, H.A.C.
 Temp. Maj. (actg. Lt.-Col.) Robert Preston Preston Whyte, Som. L.I.
 Maj. Owen Lloyd Price, R.G.A.
 Capt. Joseph Hubert Priestley, Unattd. List.
 Lt.-Col. Bernard Henry Leathes Prior, Norf. R.
 Temp. Capt. (actg. Maj.) Caryl ap Rhys Pryce, R.F.A.
 Maj. and Bt. Lt.-Col. (temp. Lt.-Col.) Henry Edward ap Rhys Pryce, C.M.G., Ind. Army.
 Maj. (temp. Lt.-Col.) Henry Morris Pryce-Jones, M.C., C. Gds.
 Capt. Alfred Amos Pryer, A.V.C.
 Maj. (temp. Lt.-Col.) Thomas Phare Puddicombe, M.B., R.A.M.C.
 Lt.-Col. David Charles Pugh, R.A.
 Temp. Capt. Arnold Pumphrey, Durham L.I.
 Rev. Thomas Wentworth Pym, T./C. F., 3rd Class, Army Chapl. Dept.
 Temp. Capt. Geoffrey Lee Pyman, Yorks. L.I.
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 Temp. Maj. Gordon Openshaw Ramsbottom, Manch. R.
 Maj. Harold Eugene Ford Rathbone, R.E.
 Lt.-Col. (temp. Col.) Malcolm MacGregor Rattray, M.B., R.A.M.C.
 Temp. Maj. Tom Reay, North'd Fus.
 Temp. Maj. Alexander Daniel Reid (Lt., ret'd., Ind. Army), attd. Innis. Fus.
 Lt.-Col. and Bt. Col. Francis Maude Reid, Ret. Pay, late High. L.I. (comdg. Bn., R. Fus.).
 Maj. and Bt. Lt.-Col. (temp. Lt.-Col.) Hector Gowans Reid, A.S.C.
 Lt.-Col. James Philip Reynolds, R.F.A.
 Maj. Wilfrid Francis Ricardo, Yeo.
 Maj. (temp. Lt.-Col.) Cecil Edward Rice, Yeo. (comdg. Bn., R. Fus.).
 Capt. (actg. Maj.) Francis Howe Richards, R.F.A.
 Maj. John Duncan Richmond, M.B., R.A.M.C.
 Capt. (temp. Maj.) John George Edmund Rideal, York & Lanc. R.
 Temp. Capt. Henry Constable Roberts, Intell. Corps.
 Capt. (actg. Lt.-Col.) Francis Robinson, R. Innis. Fus.
 Temp. Capt. (actg. Maj.) Hugh Thomas Kay Robinson, R. Sussex R.
 Maj. John Poole Bowring Robinson, R. Dub. Fus.
 Maj. (temp. Lt.-Col.) Henry Rogers, M.B., R.A.M.C.
 Capt. (actg. Maj.) Wilfrid Frank Rogers, R.F.A.
 Maj. (temp. Lt.-Col.) David Rorie, M.D., R.A.M.C.
 Capt. Gawaine Basil Rowan-Hamilton, M.C., R. Highrs.
 Lt.-Col. Henry William Rushton, R.E.
 Lt. (actg. Maj.) Ambrose William Ryan, R.G.A.
 Temp. Maj. Albert Sadler, A.S.C.
 Maj. Henry Knight Sadler, M.C., R.F.A.
 Maj. Harold Richard Sandilands, Northd. Fus.
 Maj. (temp. Lt.-Col.) James Sargent, Lan. Fus.
 Lt. Geoffry Allen Percival Scoones, M.C. Ind. Army.
 Lt.-Col. Edward McMahon Seddon, R.G.A.
 Maj. Charles Westrope Selby, M.C., R.F.A.
 Temp. Capt. (actg. Lt.-Col.) Lawrence Drew Shaw, R.A.M.C.
 Maj. George Faber Sheehan, R.A.M.C.
 Lt. (temp. Capt.) Clifford Dommatt Sheldon, R.E., Spec. Res.
 Capt. & Bt. Maj. (temp. Brig.-Gen.) Gordon Strachey Shephard, M.C., R. Fus. (attd. R.F.C.).
 Capt. Gilbert John Victor Shepherd, R.E.
 Maj. William Kidd Ogilvie Shepherd, R.F.A.
 Temp. Maj. Eustace Graham Sheppard, M.V.O., R.E. (Capt., R.E., T.F.).
 Maj. (temp. Lt.-Col.) Robert Osborne Sheppard, A.O.D.
 Maj. (actg. Lt.-Col.) Nevile Hugh Cairns Sherbrooke, R.H.A.
 Maj. David John Christopher Eustace Sherlock, R.F.A.
 Temp. Maj. Edwin Collingwood Sherman, A.S.C.
 Maj. & Bt. Lt.-Col. (temp. Lt.-Col.) Oliver Caton Sherwood, ret. pay, late A.O.D.
 Maj. (temp. Lt.-Col.) Ion Richard Staveley Shinkwin, A.S.C.
 Maj. Henry Sidney, Yeo.
 Lt.-Col. & Bt. Col. Charles Napier Simpson, ret. pay, R.F.A.
 Temp. Maj. Lightly Stapleton Simpson, R.E.
 Maj. (temp. Lt.-Col.) Randal Charles Edward Skeffington-Smyth, ret. pay, late C. Gds.
 Temp. Maj. Arthur George Walker Skirrow, Gen. List.