

- T./Lt. (A./Capt.) Reginald Lancelot Nash, R.F.A.
 Lt. Robert Percy Nathan, R.F.A., Spec. Res.
 T./Capt. (A./Maj.) John Neal, R.G.A.
 T./Capt. Charles James Neale, R.F.A.
 Capt. Alfred Owen Needham, Lan. Fus.
 T./Lt. John Barrie Neilson, M.G.C.
 Lt. Andrew Edmondson Walsh Nesbitt, R.G.A.
 Lt. James Edmund Henderson Neville, Oxf. & Bucks. L.I.
 2nd Lt. (T./Lt., A./Capt.) Frederick Newcomb, Hamps. R.
 Capt. John Geoffrey Newell, W. York. R.
 T./Qr.-Mr. and Hon. Capt. James Newton, R. Ir. Rif.
 T./Capt. George McLaughlin Niccol, R.F.A.
 T./Lt. (A./Capt.) Charles Brian Nichols, Suff. R.
 Capt. James Nichols, Lond. R.
 Capt. Morres Nickalls, Yeo.
 T./Lt. Edwin Nickerson, R.E.
 Capt. Ralph Kenneth Taylor Nightingale, Lan. Fus., Spec. Res.
 2nd Lt. (A./Lt.) Stuart Henry Noaks, R.F.A., Spec. Res.
 T./Capt. Stanley Norie-Miller, R. Highrs.
 Lt. Reginald Edward Norris, Rif. Brig., Spec. Res., attd. M.G.C.
 T./Lt. Thomas Pilkington Norris, R.E.
 Rev. Phillip Mary Northcote, T./Chapln. to the Forces, 4th Cl., A. Chapls. Dept., attd. Ches. R.
 Capt. Francis John Nugee, Leic. R.
 2nd Lt. (T./Capt.) Maurice Twemlow Nunnerley, Lan. Fus., Spec. Res.
 T./Lt. Edmund Roy Nurse, M.G.C.
 T./Lt. Mervyn Alexander MacGregor Oxford, M.G.C.
 Lt. (A./Capt.) Sydney Edward Odgers, M.G.C.
 Capt. Sidney O'Donel, Mob. Vet. Sec., A.V.C.
 Spts./2046 C.S.M. (A./R.S.M.) Charles O'Donovan, R. Fus.
 166 Armt./S.M. Walter George Ogden, A.O.C.
 2nd Lt. Maurice Tremble Ogilvie, R.G.A., Spec. Res.
 2nd Lt. Cyril Okell, Fd. Coy., R.E.
 Lt. (T./Capt.) William Mathias O'Kelly, A.S.C., Spec. Res.
 Rev. Henry Douglas Oldfield, T./Chapl. to the Forces, 3rd Cl., A. Chapls. Dept.
 T./Capt. William Joshua Oliver, Durh. L.I.
 T./Lt. (T./Capt.) John Stuart Omond, A.O.D.
 2nd Lt. (T./Capt.) Edward Freer Orgill, N. Staff. R., attd. Manch. R.
 2nd Lt. John Augustus Oriol, R.G.A., Spec. Res.
 T./Lt. Henry Ormandy, R.E.
 T./2nd Lt. Vernon Winton Ory, A.S.C.
 T./2nd Lt. (A./Capt.) Ernest John Osborn, Gen. List, and T.M. Bty.
 T./Lt. Thomas Broadbent Osbourne, Cable Sect., R.E.
 Qr.-Mr. and Hon. Lt. Robert William John Osmond, Midd'x R.
 2nd Lt. Andrew Geraint Joseph Owen, Welsh R.
 Capt. Herbert Charles Owen, Midd'x R.
 Capt. (A./Maj.) Walter Hayes Oxley, R.E.
 Lt. (A./Capt.) James Leslie Padmore, R. War. R.
 T./2nd Lt. Arthur Frederick Page, R. War. R. (now Lbr. Corps).
 T./Capt. Parker Sutton Page, R. Fus.
 T./Lt. Albert Arthur Painting, M.G. Corps
 Capt. (A./Maj.) Ridley Pakenham-Pakenham-Walsh, R.E.
 Capt. (A./Maj.) Edward Chippendall Palmer, W. Rid. R.
 14086 B.S.M. William Palmer, R.G.A.
 Qr.-Mr. and Hon. Lt. Walter Palmer, K.R.R.C.
 2nd Lt. (T./Capt.) Charlie Pannall, R.W. Surr. R.
 T./Capt. (now T./Maj.) Arthur George Pardoe, R.E., Spec. Res. (R. Mon.).
 Lt. John Brown Park, Sco. Rif., attd. Cam'n Highrs.
 Lt. George Henry Parker, R.A., and Gold Coast Regt.
 2nd Lt. Cecil Joseph Parker, R.E.
 Lt. (A./Capt.) Robert Parker, N. Lan. R., attd. L.T.M. Bty.
 Qr.-Mr. and Hon. Lt. Sidney Parker, Worc. R.
 2nd Lt. John Parkin, R.G.A., Spec. Res.
 Capt. George Westhead Parkinson, R.E. (formly. N. Lan. R.).
 2nd Lt. (T./Capt.) John Bertram Parks, Essex R., attd. 2nd N.Z.M.G.C.
 2nd Lt. (T./Lt.) William Hamilton Parnis, E. Kent R.
 2nd Lt. Arthur Cyril Lawes Parry, York. R., attd. R. Lanc. R.
 T./Capt. Guy William Parry, R.A.M.C.
 Lt. Charles Roy Parsons, Oxf. & Bucks. L.I.
 Lt. (A./Maj.) Harold Archer James Parsons, R.E.
 2nd Lt. John Henry Parsons, Yeo.
 2nd Lt. (T./Lt.) Robert Henderson Parsons, R.E.
 Lt. Thomas Crompton Parsons, E. Lan. R.
 T./Lt. Richard Douglas Passey, M.B., R.A.M.C., attd. K.R.R.C.
 Lt. Christopher Parvin, Bord. R.
 T./Capt. Montgomery Paterson Paton, M.B., R.A.M.C.
 T./Capt. William McCutcheon Patrick, R.E.
 T./Lt. William Cyril Paul, D. of Corn. L.I.
 T./Capt. Charles Frederick Pavitt, A.S.C.
 T./Capt. Sydney Archibald Payne, York. & Lanc. R.
 T./Lt. (A./Capt.) Henry Goold Pearce, R.E.
 T./Capt. (A./Maj.) Cecil Pearson, R.G.A.
 Capt. Frank Stanley Pearson, Dorset R., Spec. Res., attd. E. Lan. R.
 Capt. Robert Tute Pearson, A.S.C.
 Capt. Philip John Sherwin Pearson-Gregory, G. Gds.
 2nd Lt. (A./Capt.) Thomas Edward Peart, Durh. L.I., Spec. Res.
 T./2nd Lt. Nicholas Arthington Pease, E. Surr. R.
 Lt. Charles Urie Peat, Yeo.
 Lt. Ronald Tennyson Peel, Sea. Highrs.
 T./Capt. Harold Benjamin Pegrum, Lan. Fus.
 T./Capt. Richard Laurence Stapylton Pemberton, Durh. L.I.
 Lt. George Tresilian Pender, Ind. A.
 Lt. (T./Capt.) John Hawkes Pendered, M.B., F.R.C.S., R.A.M.C.
 T./Capt. Edgar Ambrose Pengelly, R.E.
 T./Capt. Arthur Robert Penny, Gen. List, and R.F.C.
 T./Capt. Helier George Percival, Welsh R.
 Lt. (A./Capt.) John Lakeman Percival, Notts. & Derby. R.
 T./Lt. Sydney Cockerill Percival, R.E.
 T./Lt. Gerard Henry Perkins, York. R.
 2nd Lt. (T./Capt.) Richard Edgecumbe Perrett, Lond. R.
 Lt. Eric Wingfield Pert, R.E.