

- T./Lt. (A./Capt.) Thomas William Morgan, R.F.A., attd. H.Q., 26th Bde.
- Lt. (A./Capt.) Walter Vyvyan Lewis Morgan, Glam. R.G.A., T.F., attd. 68th Sge. Bty., R.G.A.
- T./Lt. (A./Capt.) John Edward Morley, Essex R., attd. 2nd Bn.
- T./2nd Lt. Harold Arthur Morris, No. 5, A.A. Search Sect., R.E.
- Lt. (T./Capt. and A./Maj.) Walter Frederick Morris, Norf. R., comdg. 13th Cyc. Bn., A.C.C.
- Lt. (T./Capt.) Hubert Peter Morrison, R.F.A., T.F., attd. H.Q., 11th Div., R.A.
- T./Lt. (A./Capt.) Stanley Fremantle Mort, 1st Div. Sig. Coy., R.E.
- T./Capt. (A./Maj.) (now T./Maj.) Wilfred Rowland Mount, 259th Rly. Const. Coy., R.E.
- T./Lt. (A./Capt.) Eric Mackenzie Muncaster, 172nd Tunn'g Coy., R.E.
- Lt. (A./Capt.) Geoffrey Reginald Gilchrist Mure, 1/1st War. By., R.H.A., T.F., attd. 15th Bde., R.H.A.
- Lt. (A./Capt.) William Sydney Murland, 10th Hrs.
- 4386 S.M. (now Qr.-Mr. and Lt.) Albert James Murphy, 7th Bn., Shrops. L.I.
- Lt. (A./Maj.) Patrick Murphy, R.Ir. Rif., Commdt., 66th Div. Recept. Camp.
- Lt. (A./Capt.) John Kidson Darby Musgrave, R.G.A. (Spec. Res.), attd. 56th Sge. Bty.
- Lt. Patrick Ernest Neale, 2nd King Edward's Horse, attd. 6th Sqdn., M.G. Corps.
- T./2nd Lt. Robert Neill, R.A.S.C., attd. 169th Sge. Bty.
- Lt. Harold George Nelson, Lancs. R.G.A., T.F., attd. 140th Hy. Bty.
- Lt. (A./Capt.) Horace Claude Charles Newham, 1st Bn., Hamps. R.
- T./Capt. Cyril Mainwaring Newman, 11th Bn., Lancs. Fus.
- Lt. (T./Capt.) Frederick William Herbert Nicholas, 1st Bn., Bedf. R., attd. H.Q., 148th Inf. Bde.
- Lt. (A./Capt.) Jonas Edward Nichols, R.F.A. (Spec. Res.), attd. H.Q., 32nd Bde.
- Lt. Humphrey John Nicholson, 6th Dns.
- 2nd Lt. Ernest Alfred North, D.C.M., 11th Bn., Lancs. Fus.
- T./Lt. (A./Capt.) John Thomas Nuttall, North'd Fus. (Spec. Res.), attd. 4th Bn., Bedf. R.
- T./Capt. (A./Maj.) Charles Eric Gillespie Nye, "C" Spec. Coy., R.E.
- Lt. Cyril Carrington O'Connor, 52nd Sge. By., R.G.A.
- T./Capt. John Frederick Odell, 3rd Fd. Survey Bn., R.E.
- Qr.Mr. and Capt. Edward O'Hanlon, 2nd Bn., Wilts. R.
- 2nd Lt. (A./Capt.) William Robert Ollis, 5th Bn., N. Staff. R., T.F.
- T./Capt. Daniel MacLennan Oman, 10th Bn., High. L.I.
- 2nd Lt. Edward James Hobbs Orchard, Lancs. Fus. (Spec. Res.), attd. 2nd Bn.
- T./Lt. Frank Edward Orchard, 1st Bn., D. of Corn. L.I.
- Lt. (A./Capt.) Simon Dodd Ord, 4th Bn., Essex R., T.F., attd. 10th Bn.
- Lt. Herbert Orton, R.F.A. (Spec. Res.), attd. A/296th (N.Mid.) Bde., R.F.A., T.F.
- Lt. Richard Bourke Osborne, 1st Bn., G. Gds. (Spec. Res.).
- Rev. Robert Vincent O'Shaughnessey, T./C.F., 4th Cl. (T./3rd Cl.), R.A.C.D.
- Capt. O'Connell O'Sullivan, M.B., R.A.M.C., T.F., attd. 14th Bn., R. War. R.
- T./Capt. Stuart Oswald, Gen. List, Comdg. 2nd Traff. Cont. Coy.
- Lt. Samuel Harrison Yardley Oulsnam, R.G.A. (Spec. Res.), attd. 124th Hy. By.
- Lt. (A./Capt.) Arthur Reginald Page, 468th (N. Mid.) Fld. Coy., R.E., T.F.
- T./Capt. Humphrey Paget, 15th Bn., N. Lan. R.
- Lt. (A./Capt.) George Macaulay Painter, 5th Bn., Suff. R., T.F., attd. R.E.
- 2nd Lt. (T./Capt.) Frank William Paley, D.C.M., M.M., K.R. Rif. Corps. Spec. Res. attd. 20th Bn., Durh. L.I.
- Lt. (A./Maj.) Cyril Palmer, Essex R., Spec. R., attd. 37th Bn., M.G. Corps.
- Lt. (A./Capt.) Charles Edward Parker, 1st Bn., Shrops. L.I.
- Lt. (A./Capt.) Alexander Paterson, 1/22nd Bn., Lond. R.
- T./Capt. William Lyle Paterson, R.A.M.C., attd. H.Q., 17th Bde., R.G.A.
- Capt. George Archibald Mackay Paxton, 1st Bn., Essex R.
- Lt. (A./Capt.) Henry Payne, R.A., Comdg. 46th D.A.C.
- Lt. John Raphael Peacey, R.G.A., T.F., attd. "B" A.A. Bty.
- Lt. (T./Capt.) Walter Peake, 5th Bn., E. Kent R., T.F., attd. 7th Bn.
- T./Lt. William Henry Pearce, 341st Road Constr. Coy., R.E.
- T./Capt. Norman Robertson Pearson, 11th Bn., Rif. Bde.
- T./Lt. (A./Capt.) William Pearson, 16th Bn., R. Ir. Rif.
- Lt. Edward Walter Peate, 7th Bn., R. Welsh Fus., T.F., attd. 14th Bn.
- Lt. George Hugh Peckham, 1/1st W. Kent Yeo., attd. 10th Bn., E. Kent R.
- Lt. Alfred Peirce, R.G.A., Spec. Res., attd. 283rd Sge. Bty.
- Lt. (A./Capt.) George Owen Peirce, C/232nd Bde., R.F.A., T.F.
- T./Lt. (A./Capt.) George Pellew, 176th Tunn'g Coy., R.E.
- Lt. (T./Capt.) Geoffrey Harris Pemberton, D.S.O., Lanc. Fus.
- Lt. George Brooks Penfold, C/242nd Bde., R.F.A., T.F.
- T./Capt. William Maxwell Penny, M.D., R.A.M.C., attd. 64th (E. Lancs.) Fld. Amb., T.F.
- Lt. Edward Guy Pentreath, R.G.A., Spec. Res., attd. 236th Sge. Bty.
- Qr.Mr. & Capt. Henry Joseph Percy, D.C.M., E. Surr. R.; attd. 7th Bn., R. Fus.
- T./2nd Lt. Isidoro Edmund Perez, Sig. Sec., R.E., attd. 174th Bde., R.F.A.
- Capt. Robey Thorpe Perry, R. Guernsey Arty., attd. 9th D.A.C.
- Lt. James Alexander Philips, 1/1st Bn., Mon. R.
- Lt. (A./Maj.) Thirlwell Philipson, 2nd Bn., Gds. M.G. Regt.
- T./Lt. William Henry Phillips, 19th Bn., Welsh R.
- T./Capt. Robert Wilson Picken, 182nd Coy., R.E.
- Lt. (A./Capt.) George Wimble Picot, Wilts. R., Spec. Res., attd. 7th Bn.
- Lt. Arthur Vincent Piggott, 2nd King Edward's Horse.