

- Temp. Capt. Frederick Theodore Neale, Oxf. & Bucks. L.I.
 2nd Lt. Pascall Needham, R. War. R., S.R.
 Temp. 2nd Lt. (actg. Capt.) Horace Hunter Neeves, North'd Fus.
 Lt. Donald Francis Neilson, Linc. R., S.R.
 Temp. Capt. George Nesbit, North'd Fus.
 Lt. Reginald William Newman, Glouc. R.
 Capt. Lanceray Arthur Newnham, Midd'x R.
 Temp. 2nd Lt. Thomas Newton, Lan. Fus.
 Capt. Frederick John James Ney, R.A.M.C.
 Temp. Capt. Joseph Dallas Nicholl, R. Ir. Rif.
 Lt. (temp. Capt.) Francis Peter Ross Nichols, A.S.C.
 Capt. (temp. Maj.) Edward Hugh Jasper Nicolls, E. Surr. R.
 Temp. Lt. Claud Robert Nightingale, A.S.C.
 Lt. (temp. Capt.) Dudley Nisbet, S. Lan. R.
 Temp. Lt. John Borthwick Nixon, North'd Fus.
 2nd Lt. (temp. Lt.) Duncan Norman, R.E.
 Capt. Geoffrey Schuyler Norman, R. Ir. R.
 Lt. (temp. Capt.) Louis Cameron Nott, Glouc. R.
 Temp. Lt. Douglas Oake, Gen. List, attd. T.M. By.
 Lt. Henry John Percy Oakley, R.F.A.
 Capt. John Cooke Power O'Brien, R. Ir. Fus.
 Temp. Chapl. (4th Class) Rev. Philip Francis Oddie, Army Chaplms. Dept.
 Temp. 2nd Lt. Albert Edward Odell, Gen. List, R.E.
 Lt. Bryan Bernard Joseph Aloysius O'Donnell, R. War. R., attd. M.G. Corps.
 Capt. (temp. Maj.) Morgan John Winthrop O'Donovan, R. Ir. Fus.
 10723 C./S./M. (A./R.S.M.) Charles Roby Oldfield, E. Lanc. R.
 Temp. 2nd Lt. John Burleigh Oldfield, North'n R.
 Lt. Edward Laurence Oliver, L'pool R.
 2nd Lt. (temp. Lt.) John Denis Circuit Olver, R.A., comdg. T.M. By.
 Capt. John Barwick Orde, R.A.
 Lt. Herbert Joseph M. O'Reilly, R. Ir. R., Spec. Res.
 Temp. Lt. Edward Russell Hugh Orford, R. Muns. Fus.
 Temp. 2nd Lt. Alan Ostler, R.F.A.
 Lt. (temp. Capt.) Alexander Oswell, Durh. L.I.
 Capt. Robert Edward Otter, Lond. R.
 2nd Lt. Charles Edward Ovington, Lond. R., attd. M. Gun Coy.
 Capt. Alfred Lloyd Owen, R.E.
 Temp. Lt. (temp. Capt.) Bertram Maurice Owen, R.E.
 Temp. Lt. (temp. Capt.) Edward John Baron Oxenham, A.O.D.
 Lt. (temp. Maj.) Herbert Anselm Oxenham, Spec. Res., R.F.C.
 Capt. Gerald Stewart Oxley, K.R. Rif. C.
 Capt. (now temp. Lt.-Col.) Francis Woodbine Parish, K.R. Rif. C.
 Temp. Lt. Horace Victor Parker, R.F.A.
 5653 S.M. Stanley John Parker, Wilts. R.
 Temp. Lt. Wilfred Henry Parker, Suff. R.
 Temp. Lt. Carol Lewis Parkin, R.F.A.
 Capt. Herbert Denis Parkin, A.S.C.
 Capt. Leslie Gerard Parkinson, Glouc. R.
 Lt. (temp. Capt.) John Wynand Parks, E. Lan. R.
 Temp. Lt. (actg. Capt.) Wilfred Wharton Parr, Glouc. R.
 Capt. Montagu Martindale Parry-Jones, R. Fus.
 Temp. Lt. William Linnell Partridge, R.A.M.C.
 Temp. Lt. (temp. Capt.) Arthur Alexander Adam Paterson, R.F.A.
 Temp. 2nd Lt. James Hunter Patrick, K.O. Sco. Bord.
 Lt. (temp. Capt.) Laird Irvine Cassan Paul, R.F.A.
 2nd Lt. (temp. Lt.) William Paul, W. Yorks. R.
 Capt. Denys Whitmore Payne, R.G.A.
 Lt. Ernest William John Payne, R.F.C., S.R.
 Temp. Capt. Joseph Payne, S. Lan. R.
 2nd Lt. Arthur Henry Pearce, R.G.A.
 Temp. Lt. Gerald Vyvyan Pearce, R.F.A.
 Temp. Capt. John Hesketh Pearson, Notts. & Derby. R.
 2nd Lt. (temp. Lt.) Ernest George Pease, North'd Fus.
 2nd Lt. (temp. Lt.) Edward Kenrick Bruce Peck, Manch. R., S.R.
 Temp. Lt. George Edgar Peck, R.E.
 Temp. Capt. (temp. Maj.) (actg. Lt.-Col.) John Norman Peck, L'pool R.
 Temp. Lt. John Edward Pedley, K.R. Rif. C.
 Temp. Lt. Robert Peers, Gen. List, attd. R.E.
 Capt. Vivian Humphrey Langford Pellew, R.G.A.
 Temp. Lt. (temp. Capt.) Albert James Pelling, R.E.
 3915 S.M. William Henry Pellin, Rif. Brif.
 Temp. 2nd Lt. Francis Seaton Pemberton, K.R. Rif. C.
 Temp. Capt. Reginald Charles Penfold, R. Fus.
 Capt. Frank Penn, Life Gds.
 Temp. Lt. George Penna, K.R. Rif. C.
 2nd Lt. (temp. Capt.) Norman Montague Penny, R.F.A.
 Capt. Thomas Edward Fraser Penny, York. L.I.
 Lt. Claude Quayle Lewis Penrose, R.G.A.
 Lt. (temp. Capt.) Robert Rawnsley Maxwell Perceval, R.F.A.
 Temp. 2nd Lt. George Reginald Percy, R.E.
 Temp. Capt. Michael Perrin, N. Lan. R.
 Capt. Ivan Cockayne Pery-Knox-Gore, R.F.A.
 Lt. Frederick William Petrie-Hay, Gord. Highrs., attd. M. Gun Coy.
 Temp. Lt. Michael Gladstone Pettigrew, R.A.M.C.
 Lt. (temp. Capt.) Thomas Henry Peverell, Sea. Highrs.
 Capt. Frederick William Pfeil, R.G.A.
 Temp. 2nd Lt. Albert Edward Phelan, North'd Fus.
 14047 R.Q.M.S. George Thomas Philip, R. Scots.
 2nd Lt. Arnold Webb Phillips, R. Fus., Spec. Res.
 Temp. Lt. Geoffrey Phillips, R.F.A.
 Temp. Lt. George Cuthbert Davidson Phillips, R.E.
 2nd Lt. (temp. Lt.) Herbert Francis Picker, R.E.
 Temp. Capt. Gervas Evelyn Pierrepont, Gen. List.
 Capt. Frederick Alfred Pile, Hqrs., R.A.
 Lt. (temp. Capt.) Edward Francis Pipe, E. York. R.
 Temp. Capt. John Herbert Piper, North'n R.
 Temp. Lt. Charles Harry Pitt, R.E.
 9135 C.S.M. (A./S.M.) John Alexander Pitt, Shrops. L.I.
 7130 C.S.M. John Pittman, North'n R.
 Lt. (temp. Capt.) Walter Michael Hungerford Pollen, Sco. Rif., comdg. M. Gun Coy.
 Temp. Lt. William Godfrey Thomas Pope, R.E.