

- Lieutenant-Colonel Julian David LAYTON, lately Home Office Representative in the Commonwealth of Australia.
- Miss Margaret Grace LEECH, Chairman, Women's Committee, Church Army.
- Stuyvesant Henry Le ROY-LEWIS, Esq., Chief Officer (Information and Records Branch), Postal and Telegraph Censorship Department.
- John George LINDSAY, Esq., F.R.S.E., F.E.I.S., Rector, Dunfermline High School.
- Senior-Commander Marjorie ELLIS, Lady Lindsell, Administrative Welfare Officer, Auxiliary Territorial Service.
- Frederick Baron LISTER, Esq., Managing Director, J. Weinberg & Sons (1937) Ltd.
- Owen John Tompsett LLEWELLYN, Esq., Finance Control Officer, Entertainments National Service Association.
- Francis Ira LLOYD, Esq., Principal, Ministry of Works.
- Robert Owen LLOYD, Esq., M.B.E., Lately Officer-in-Charge, Civil Defence Rescue Service, Birkenhead.
- Thomas Richard Sillifant LLOYD, Esq., lately Deputy County Air Raid Precautions Controller, Cornwall.
- John Morris LOUGHRAN, Esq., Deputy Regional Officer, Scotland, Assistance Board.
- Alfred Cyril LOVESEY, Esq., A.F.R.Ae.S., Development Engineer, Rolls Royce Ltd.
- Percy George MEIGHAN-LOVETT, Esq., Deputy Chief Telecommunications Censor, Postal and Telegraph Censorship Department.
- David Nicoll LOWE, Esq., Principal, recently employed in the Ministry of Production.
- Commander Stanley Thomas LOWE, Officer Commanding, Air Movements Flight, Air Transport Auxiliary.
- Frank Laurence LUCAS, Esq., Employed in a Department of the Foreign Office.
- Albert James LUDLAM, Esq., Director, William Rhodes Ltd.
- Lionel Murray MACBRIDE, Esq., Public Relations Officer, Office of the High Commissioner for the United Kingdom in the Commonwealth of Australia.
- James McCAIG, Esq., Principal, Ministry of Civil Aviation.
- William John McCAUGHIN, Esq., Chief Engineer Officer, "Lanarkshire," Cayzer Irvine & Company Ltd.
- Ian Hyslop McCLURE, Esq., M.B., Ch.B., F.R.C.S.(Ed.), Consultant Surgeon, County of Orkney. For services to Civil Defence.
- Archibald John MACCLYMONT, Esq., Head Clerk, Supreme Court of Judicature.
- Josiah MACEY, Esq., M.B.E., Superintending Electrical Engineer, Dockyard Department, Admiralty.
- Captain Alistair Talbert McGLASHAN, Master, s.s. "Samspeed," Lyle Shipping Company Ltd.
- Major Jackson McGOWN, M.C., Member, Ulster Savings Executive Committee.
- Robert McGUFFOG, Esq., Assistant Controller, Post Office Stores Department, General Post Office.
- Commander James McGUINNESS, Officer Commanding, No. 4 Ferry Pool, Air Transport Auxiliary.
- Captain Thomas John Murray MACKENZIE, Chief Marine Superintendent, Thos. & Jno. Brocklebank, Ltd.
- Duncan Robert MACKINTOSH, Esq., General Manager, Shell Group of Oil Companies operating in the Middle East.
- Wylie McKISSOCK, Esq., M.B., M.S., F.R.C.S., Surgeon-in-Charge, Neurosurgical Centre, Atkinson Morley Emergency Hospital, Wimbledon.
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- Sydney James McVICAR, Esq., M.B.E., lately Air Raid Precautions Controller, West Riding of Yorkshire.
- George Cumliffe McVITTIE, Esq., Ph.D., F.R.S.E., employed in a Department of the Foreign Office.
- Philip Nicholas Seton MANSERGH, Esq., D.Phil., Director, Empire Division, Ministry of Information.
- Jeremiah Leask MANSON, Esq., Staff Inspector, Ministry of Education.
- Herbert Stanley MARCHANT, Esq., employed in a Department of the Foreign Office.
- Albert Edward MARSDEN, Esq., Chief Inspector, British Air Commission, Washington, Ministry of Aircraft Production.
- Albert Edward Louis MASH, Esq., Lately Director of Public Relations, Ministry of Aircraft Production.
- Andrew MASON, Esq., Divisional Inspector, Ministry of National Insurance.
- Captain William Francis MASON, Master, s.s. "Dinard," Southern Railway Company.
- George Victor MATHIESON, Esq., Chief Drainage Engineer, Ministry of Agriculture and Fisheries.
- Archibald James MATTHEW, Esq., Secretary to the Missions to Seamen.
- Captain Alfred James MEEK, Master, s.s. "Novelist," T. & J. Harrison.
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- Albert MEREDITH, Esq., Chief Engineer Officer, s.s. "Jonathan Holt," John Holt & Company (Liverpool) Ltd.
- William Horace Henry MIDDLETON, Esq., J.P., for public services in Norfolk.
- Charles Watt MILES, Esq., Chief Representative of the United Kingdom Commercial Corporation in India.
- Alexander Inglis MILLAR, Esq., Deputy Controller, National Health and Pensions Division, Scotland, Ministry of National Insurance.
- Captain James Jewels MILLER, Master, m.v. "Empire Reynolds," H. E. Moss & Company.
- Councillor Henry Job George MILLICHIP, J.P., lately Chairman, Air Raid Precautions Committee, Willenhall.
- Victor Thomas MILLINGTON, Esq., Chief Engineer Officer, s.s. "Empire Milner," British Tanker Company Ltd.
- Ernest MINORS, Esq., A.M.Inst.C.E., lately Head of Civil Defence Rescue Service, Darlington.