

LOWE, Archibald, Mr., Hastings.
 LOWRY, Leonard George, Mr., M.P., Otaki.
 LUCKHAM, Albert Arthur, Mr., C.B.E., Cook Islands.
 LUDBROOK, Samuel Lawrence, Dr., Remuera.
 LUKE, Kenneth Ewart, Mr., Wellington.
 LUPO, Harry, Niue.
 LUSK, Hugh Butler, Mr., Napier.
 LUSTY, Charles Frank, Mr., Petone.
 LUSTY, Horace Campbell, Mr., Karori.
 LYON, William John, Mr., M.P., Devonport.
 LYONS, Melville Edwin, Mr., Christchurch.
 LYSNAR, Douglas, Private, Auckland.

McAHAN, Thomas Matthews, Mr., J.P., Green Island.
 McALPINE, Walter Kenneth, Mr., Omihi, Christchurch.
 McBRIDE, Joseph Bell, Captain, Christchurch.
 McCALLUM, Richard, The Honourable, M.L.C., Blenheim.
 McCASKILL, Donald, Mr., Kelburn.
 McCAUL, Malcolm Graeme Cox, Mr., Wellington.
 McCAW, Hugh Henry, Mr., Christchurch.
 McClINTOCK, Herbert Victor Perry, Commander, H.M.S. "Leander."
 McCLOGHRIE, George, Manager of the Base, Auckland.
 McCOMB, Margaret Elizabeth, Mrs., Devonport.
 McCOMBS, Terence Henderson, Mr., M.P., Sumner.
 McCANNON, Mary Frances Susan, Mrs., Woodville.
 McCORKINDALE, Margaret, Mrs., Feilding.
 McCULLOCH, George Ferguson, Staff Sergeant-Major (W.O. II), Wellington.
 McCULLOCH, James, Mr., Kaitaia.
 McCULLOUGH, John Alexander, The Honourable, M.L.C., Christchurch.
 McDERMOTT, George, Company Sergeant-Major, Hamilton.
 McDERMOTT, James, Mr., Kelburn.
 MacDIARMID, Campbell Larnach, Mr., Hamilton.
 MacDIARMID, James, Mr., J.P., Oamaru.
 MacDONALD, Beauchamp Ranald, Mr., J.P., Geraldine.
 MacDONALD, Donald, Mr., Timaru.
 McDONALD, Donald Ian, Mr., Christchurch.
 MacDONALD, Ernest, Mr., J.P., Fairlie.
 MacDONALD, John William, Mr., Kelburn.
 McDOUGALL, David, Mr., M.P., East Gore.
 MacFARLANE, Leslie Robert Cathcart, Major, M.C., V.D., Christchurch.
 MacFARLANE, Robert Mafeking, Mr., Christchurch.
 McGAVOCK, Alexander Douglas, Mr., Wellington.
 McGILL, Hugh, Mr., Auckland.
 McGREGOR, Arthur Gordon, Private, Invercargill.
 McGUIRE, William Alfred Thomas, Major, Auckland.
 McILRAITH, James Wordsworth, Dr., Wellington.
 MACINDOE, Mable, Mrs., Dunedin.
 McINTOSH, Alister Donald, Mr., Wellington.
 McINTOSH, Isabella Helen, Mrs., Cust.
 McINTOSH, James, Mr., Parnell.
 McINTYRE, William Henderson, The Honourable, M.L.C., Millerton.
 McISAAC, Niel Roy, Mr., Dunedin.
 McKANE, Albert Henry, Mr., Greymouth.
 McKEEN, Robert, Mr., M.P., Wellington.
 McKENDRICK, May, Mrs., Auckland.
 MacKENZIE, Hugh, Professor, C.M.G., Wellington.
 MacKENZIE, Hugh Ross, Mr., Onehunga.
 McKENZIE, James Hector, Mr., Island Bay.
 McKENZIE, Jane Robertson, Miss, London.
 MacKENZIE, Kenneth, Dr., Auckland.
 McKENZIE, Leonard Stuart Wilmore, Mr., J.P., Wellington.
 McKENZIE, Lionel Alexander, Mr., Dunedin.
 McKENZIE, William George, Mr., Christchurch.
 McKIBBON, Thomas, Major, C.B.E., Dunedin.
 McKILLOP, Alexander Cameron, Lieutenant-Colonel, Christchurch.
 McKINLAY, James Bryce, Mr., Lawrence.
 MACKINTOSH, Donald Alexander, Mr., Wellington.
 McLAREN, Sinclair Rowney, Private, North-east Valley, Dunedin.
 McLEAN, Helen, Mrs., J.P., Devonport.
 McLEAN, Lachlan Thompson, Mr., Kimbolton.
 McLEOD, Alexander, Mr., Miramar.