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 Lt. James Geoffrey Schon, R.E., S.R.
 Lt. Ronald MacKenzie Scobie, R.E.
 Capt. Andrew Holmes Scott, R.E.
 Temp. Lt. Alan Dald Wyndham Scott, R.G.A.
 2nd Lt. Thomas Douglas Scott, R.E., T.F.
 Temp. Lt. John Austin Scrutton, R.E., Spec. Res.
 Capt. Charles Westrope Selby, R.F.A.
 Capt. Herbert Colin Blair Sessions, Glouc. R., T.F.
 Capt. Reginald Henry Napier Settle, 19th Hrs.
 Capt. Edward Sewell, A.V.C., S.R.
 Capt. Arthur Godfrey Shaw, E. Yorks. R., T.F.
 Capt. Clement Ridley Shield, High. L.I., Spec. Res.
 Temp. Capt. George Cecil Shipster, R. Fus., Serv. Bn.
 Capt. Lewis Rudall Shore, R.A.M.C.
 Lt. Clement Maurice Simpson, R.E.
 2nd Lt. (temp. Lt.) Thomas Cooper Simpson, R.E., T.F.
 Capt. Esmond Moreton Sinauer, R.E.
 Capt. (temp. Maj.) Ernest Cowper Slade, Glouc. R., T.F.
 Lt. John Nuttall Slater, R.F.A.
 Capt. Gerald Russell Smallwood, E. Yorks. R.
 Qr.-Mr. and Hon. Lt. William Hudson Smart, A.S.C.
 2nd Lt. Alec Clifton Smith, Fife and Forfar Yeo.
 Lt. (temp. Capt.) Francis Longden Smith, W. Rid. R., T.F.
 Capt. Bertram Abel Smith, Notts. Yeo.
 Temp. Capt. Henry Smith, R.A.
 Temp. Capt. Herbert George Smith, A.S.C.
 Capt. (temp. Maj.) Tom Vincent Smith, R.F.C., Spec. Res.
 Capt. Bruce Swinton Smith-Masters, Essex R.
 Capt. George Osbert Stirling Smyth, R.F.A.
 Capt. Dryden George Thompson Sneyd, R.G.A.
 No. 2022 S./M. (Suptg. Clerk) Alfred Snow, R.E.
 Temp. 2nd Lt. Durbin Sanderson Spark, Som. L.I., Serv. Bn.
 2nd Lt. (temp. Capt.) Hubert Conrad Sparks, 14th Bn., Lond. R., T.F.
 Temp. 2nd Lt. Arthur Magnus Spence, Spec. List.
 Capt. Wilfrid Bliss Spender, Res. of Off., R.G.A.
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