

- Temp. 2nd Lt. Horace Charles Saunders, R. W. Surr. R.
 Temp. Capt. Eric Humphrey Savill, Devon. R.
 2nd Lt. (temp. Capt.) Underwood J. Saville, 1/1st Camb. R., attd. T.M. By.
 Temp. Lt. (temp. Capt.) Basil Sawers, R.E.
 Qrnr. and Hon. Lt. Edward James Sayer, Yeo.
 Temp. Lt. Leslie Sayer, R. War. R.
 Capt. Reginald Oscar Schwarz, K.R. Rif. C., Spec. Res.
 8466 S.M. Charles Alexander Scott, R. Highrs.
 Capt. George Scott, M.D., R.A.M.C.
 Capt. James Alwin Colville Scott, R.A.M.C.
 Temp. Lt. (actg. Capt.) John James Scott, R. W. Kent R.
 Temp. 2nd Lt. (actg. Capt.) Robert Henry Roe Scott, R.F.A., attd. T.M. By.
 Capt. Montague Allan Hume Scott, R.E.
 Temp. Lt. (temp. Capt.) Sydney Clermont Scott, Essex R.
 Temp. Capt. (now temp. Maj.) William Dishington Scott, High. L.I.
 Capt. Thomas Henry Sebag-Montefiore, R.F.A.
 2nd Lt. (temp. Lt.) Skinner Raymond Sebastian, Hamps. R., Spec. Res.
 Lt. Edwin Lloyd Sellars, Manch. R.
 Temp. Capt. Edward Owen Sewell, Gen. List.
 Temp. Lt. Thomas Reginald Sewell, R.F.A.
 Capt. Arthur Talbot Shakespear, R.E.
 Lt. (temp. Capt.) William Shanks, R.E.
 Capt. (temp. Maj.) Bernard Marshall Raymond Sharp, E. York. R., comdg. M.G. Coy.
 Capt. Frederick Roland Studdert Shaw, M.B., Spec. Res., R.A.M.C.
 Temp. Capt. George Murray Shaw, M.B., R.A.M.C.
 C.898 C.S.M. John William Shaw, K.R. Rif. C.
 Temp. Capt. William David Shaw, High. L.I.
 Temp. Capt. Albert Thomas Shead, A.O.D.
 Temp. 2nd Lt. (actg. Capt.) Fraser Morton Sheard, Gen. List, attd. T.M. By.
 Temp. Lt. James Shelly, R.E.
 Temp. Lt. John Chiene Shepherd, R.E.
 2nd Lt. (temp. Lt.) Walter Scott Shepherd, Wilts. R.
 2nd Lt. Matthew Sheppard, York. Dns.
 Temp. Capt. Hudson Frederick Shepperd, R. Ir. Rif.
 Lt. Alan Trevor Shipton, Midd'x R.
 Capt. Arthur Lafite Sidebottom, R.G.A.
 Temp. 2nd Lt. Thomas Clifton Simpson, Unattd. List, attd. R. Muns. Fus.
 Lt. Vere Elliot Ward Simpson, R. of O., R. Ir. Regt.
 Capt. William Arthur John Simpson, R.F.A.
 Capt. Frederick Alexander Single, D.G.
 16 C.S.M. Albert George Sirett, Oxf. and Bucks. L.I.
 Temp. 2nd Lt. Alexander Patrick Skeil, R. Sc. Fus.
 Temp. Lt. (actg. Capt.) Arthur James Skey, R.A.
 Temp. Capt. Roland Edgar Slade, R.E.
 Temp. Lt. Charles Howard Slater, R. Ir. Rif.
 Lt. (temp. Capt.) Edward Vere Slater, R.E.
 Temp. 2nd Lt. (temp. Capt.) Stewart Beattie Slater, Gen. List and T.M. By.
 Lt. Cuthbert Sleigh, R.E.
 Lt. John Cotesworth Slessor, R.F.C., Spec. Res.
 Capt. Herbert Douglas Smart, R.A.M.C.
 Temp. Capt. Arthur Johnston Smith, R.E.
 2nd Lt. Alexander Francis Smith, R.F.A.
 7677 S.M. Charles Smith, Leins. R.
 Lt. Desmond Abel Smith, G. Gds., attd. M.G. Coy.
 Temp. Lt. Edward Thomas Smith, L'pool R.
 2nd Lt. (temp. Capt.) George Stanley Edwin McGuinness Smith, N. Staff. R., attd. T.M. By.
 Temp. Lt. (temp. Capt.) Herbert Leyland Smith, R.E.
 Capt. Ian Mackintosh Smith, Som. L.I.
 Temp. Capt. James Rockcliffe Smith, K. R. Rif. C.
 Temp. Capt. Robert Arthur Smith, R. Fus.
 9130 C.S.M. William Arthur Smith, R. Ir. R.
 2nd Lt. (temp. Capt.) Walter Campbell Smith, Lond. R.
 2nd Lt. (temp. Lt.) George Richard Gore Smyth, L'pool R.
 Temp. Lt. Thomas Ralph Sneyd-Kinnersley, R.E.
 Capt. William McElrea Snodgrass, M.B., R.A.M.C., Spec. Res.
 2nd Lt. Ernest Henry Soar, R. Fus., Spec. Res., attd. M.G. Coy.
 Temp. Capt. Wilfred Newell Soden, M.D., R.A.M.C.
 Capt. Ernest George Sotham, Manch. R.
 Capt. Percy Gaisford Spackman, R.E.
 Lt. (temp. Capt.) Richard Wedgwood Sparrow, Hrs.
 Temp. Insp. Ord. Mach. (3rd Class) and Hon. Lt. Gustave William Spears, A.O.D.
 Temp. Capt. Malcolm Scott Speir, R.E.
 Lt. (temp. Capt.) John Spence, R.E.
 Temp. Qrnr. and Hon. Lt. Harry Spencer, R. Fus.
 Lt. Thomas Patrick Spens, Sco. Rif.
 2nd Lt. (temp. Lt.) Wilfrid James Maginnis Sproule, W. Rid. R., attd. M.G. Coy.
 2nd Lt. (temp. Capt.) Hon. Oliver Frederick George Stanley, Lancs. Hrs.
 934 C.S.M. Albert Charles Statham, R.E.
 Lt. (temp. Capt.) William Arthur Macdonald Stawell, R.E.
 Temp. Lt. Howard Stedman, I.A.
 Temp. Lt. Alexander Murray Stephen, R.G.A.
 2255 S./M. George Alfred Stephens, R.G.A.
 Lt. (temp. Capt.) Talbert Stevenson, R. Highrs.
 Temp. Capt. William Scott Stevenson, Arg. & Suth'd Highrs.
 2nd Lt. (temp. Capt.) George Robert William Stewart, Gen. List, comdg. T.M. By.
 Temp. Lt. James Ernest Stewart, R.E.
 Temp. Capt. John Ebenezer Stewart, Bord. R.
 Capt. Colin Robert Hoste Stirling, Sco. Rif.
 Temp. Lt. William Hewitt Stitt, R. Ir. Fus.
 Capt. Arthur Edward Stokes-Roberts, Worc. R.
 Capt. Alan Gething Stone, Gurkha Rifles, Ind. Army.
 45830 C./S./M. Frank Berry Stone, R.E.
 Capt. Robert Graham William Hawkins Stone, R.E.
 2nd Lt. (temp. Capt.) Richard Boys Stones, Durh. L.I.
 Capt. Leonard Boole Stott, M.B., R.A.M.C.
 Lt. (actg. Capt.) William Strachan, R.F.A.
 2nd Lt. (temp. Lt.) Donald Strange, Bord. R., Spec. Res.
 Temp. 2nd Lt. Thomas Grainger Stewart, R. Scots.