

T./Capt. Douglas Swan Robertson, M.B., R.A.M.C.
 2nd Lt. Kenneth Anstruther Robertson, Glouc. R.
 T./Lt. (A./Capt.) Vernon Alec Murray Robertson, R.E.
 T./2nd Lt. Richard T. Robins, Suff. R.
 2nd Lt. Albert Abram Robinson, L'pool R.
 2nd Lt. (T./Lt.) Mark Robinson, Midd'x R.
 2nd Lt. Norman Lubbock Robinson, R.F.A., Spec. Res.
 Lt. (A./Capt.) James Albert Roddick, L'pool R.
 Capt. Gilbert William Rogers, M.B., R.A.M.C.
 T./Lt. Charles Anderson Rose, R.F.A.
 Capt. Richard De Ros Rose, R. Ir. Rif.
 2nd Lt. James Hargrave Drummond Ross, R.H.A.
 T./2nd Lt. James William Rourke, attd. Essex R.
 T./2nd Lt. Walter Rudman, Wilts. R.
 T./2nd Lt. George Thomas Sydney Rumball, R. Fus.
 Capt. James Ellis Rusby, R.A.M.C., Spec. Res.
 2nd Lt. (T./Lt.) James Rutherford, R. Highrs.
 T./Lt. John Peter Ryan, R.A.M.C.
 Lt. William Brett St. Leger, C. Gds., Spec. Res.
 T./2nd Lt. Eric Cecil Heygate Salmon, R.W. Kent R.
 2nd Lt. Alexander Carl Sampson, Lond. R.
 2nd Lt. John Grey Sandie, N. Lan. R.
 Lt. John Donald Jameson Saner, R.E.
 Temp. 2nd Lt. Evelyn Fitzgerald Sargent, King's R. Rif. Corps.
 2nd Lt. George Geoffrey Sasse, R.W. Surr. R., attd. M.G. Corps.
 Lt. Reginald Ellice Sassoon, Ir. Gds., Spec. Res.
 T./Capt. Percy Ernest Howard Saunders, Glouc. R.
 2nd Lt. Tom Reid Saunders, R.F.A.
 T./2nd Lt. John Frederick Savage, R.E.
 T./2nd Lt. Frederick Arthur Schneider, R.E.
 T./Lt. Victor William Scott, E. Surr. R.
 2nd Lt. Philip Scott Martin, R.W. Kent R.
 Lt. (A./Capt.) Arthur Edward Ferroux Selfe, C. Gds., Spec. Res.
 Lt. Frank Guy Shackle, Midd'x R.
 2nd Lt. Jonathan Gumersal Sharp, R.G.A., Spec. Res., and R.F.C.
 2nd Lt. Robert Rich Sharp, R.F.A., Spec. Res.
 Temp. Lt. (A./Maj.) William Lindsay Shaw, R.E.
 T./Lt. John Chiene Shepherd, R.F.A.
 T./2nd Lt. Leslie William Shepherdson, Dur. L.I.
 2nd Lt. Percival Edwin Shields, Hamps. R.
 2nd Lt. (A./Capt.) John Shirley, High. L.I.
 2nd Lt. Richard Shrive, R.G.A., Spec. Res.
 2nd Lt. Robert Ferdinand Siever, Lond. R.
 T./2nd Lt. Thomas George Sillem, Welsh R.
 Lt. Mansfield Sired, R.F.A.
 2nd Lt. (T./Lt.) Ralph Skelton, R.F.A., Spec. Res.
 T./Lt. Harold Newnham Penrose Sloman Rif. Brig.
 Lt. Arthur Glanvill Smith, C. Gds., Spec. Res.
 T./Capt. Alexander Hugh Dickson Smith, R.A.M.C.
 2nd Lt. Charles Kingsford Smith, R.F.C., Spec. Res.

T./2nd Lt. Edwin Smith, attd. Durh. L.I.
 T./Lt. Gordon Keith Smith, Gen. List, and R.F.C.
 2nd Lt. Herbert Alfred Smith, R.F.A., Spec. Res.
 T./Capt. James Anstruther Smith, M.B., R.A.M.C.
 Capt. (A./Maj.) Sydney Smith, R.F.A.
 2nd Lt. (T./Lt.) Victor Rowland Fox Smith, Worc. R.
 T./2nd Lt. Basil Wadham Smyth-Pigott, Durh. L.I.
 T./2nd Lt. Stanley George Sole, Lincoln. R.
 Lt. (A./Capt.) William Buckle Solly, Lan. Fus., Spec. Res.
 2nd Lt. (T./Lt.) David Sorley, Sco. Rif.
 Capt. Robert William Bell Sparkes, N. Lancs. R.
 T./2nd Lt. Henry James Sparks, King's R. Rif. Corps.
 Capt. Herbert Mather Spoor, M.B., R.A.M.C.
 Lt. John Spottiswoode, R.E.
 T./Capt. Robert Owen Squarey, R.E.
 2nd Lt. Edwin Ross Squire, Linc. R.
 Capt. Henry FitzMaurice Stacke, Worc. R.
 Lt. Robert Wilfred Stafford, Tank Corps.
 Capt. Robert Alexander Stark, M.B., R.A.M.C.
 T./2nd Lt. Richard Douglas Starley, Gen. List and R.F.C.
 Rev. Charles Steer, A. Chapl. Dept.
 Capt. John Stephenson, R.A.M.C., Spec. Res.
 Lt. Sydney Henry Stevens, Lond. R.
 T./2nd Lt. William Cecil Stevens, Worc. R.
 T./2nd Lt. William Thomas Stevens, E. Kent R.
 T./Lt. John Affleck Stevenson, Gen. List and R.F.C.
 Capt. William Howard Edwin Stewart, R.A.M.C.
 2nd Lt. (T./Lt.) Arthur Rutterford Stocker, Sea. Highrs., attd. M.G. Corps.
 Lt. (A./Capt.) John Southam Wycherley Stone, R.E.
 2nd Lt. Aubrey Causton Strachan, R.F.A.
 T./Lt. Percy William Straw, Sea. Highrs.
 Lt. Thomas Noel Heath Stretch, M.G. Corps.
 T./2nd Lt. Montagu Stuart-Menteth, Linc. R.
 T./2nd Lt. Walter Ernest Sullivan, Welsh R.
 2nd Lt. Norman Sutherland, Ches. R., Spec. Res.
 Rev. Charles Graham Swann, A. Chapl. Dept.
 T./2nd Lt. (A./Lt.) John Douglas Taggart, R.F.A.
 2nd Lt. Jeffery Noel Talbot, R.E.
 Lt. (A./Capt.) Theodore Arthur Tapp, C. Gds., Spec. Res., attd. M.G. Gds.
 Capt. Thomas Arthur Tatton, Rif. Bde.
 2nd Lt. St. Cyprian Churchill Tayler, R. Suss. R. and R.F.C.
 2nd Lt. (T./Lt.) Ernest Reginald Taylor, Essex R.
 Lt. Geoffrey Parker Brooke Taylor, R.F.A.
 2nd Lt. Robert William Taylor, R.F.A., Spec. Res.
 2nd Lt. (A./Capt.) Robert Clark Thomas, Durh. L.I.
 T./Lt. Thomas David Thomas, attd. Welsh R.
 T./Capt. Thomas James Logan Thompson, M.B., R.A.M.C.
 2nd Lt. Charles Henry Tindal, R.F.A., Spec. Res.
 2nd Lt. Louis Nicolas Lindsay Tindal, Devon. R., Spec. Res.
 2nd Lt. Rowland David Todd, R.G.A., Spec. Res.