

- Lt. (A./Capt.) Thomas Russell, 5th Bn., R. Scots., T.F., attd. 5/6th Bn.
- T./2nd Lt. Frederick James Rutter, 15th Bn., R. Ir. Rif.
- T./2nd Lt. James Augustine Ryan, 3rd Bn., R. Bde.
- T./2nd Lt. Sydney Morris Samuels, 26th Bn., R. Fus.
- Lt. Henry Samman, B/230th N. Mid. Bde., R.F.A., T.F.
- 2nd Lt. Stanley Flemyny Sanders, R.G.A., Spec. Res., attd. 129th Sge. By.
- T./2nd Lt. Robert Douglas Say, Dorset R., attd. 6th Bn., Wilts. R.
- T./Lt. Cecil Stewart Scarth, 1/1st Bn., K. Afr. Rif. (E. AFRICA)
- T./2nd Lt. Fred Scholes, 63rd Bn., M.G. Corps.
- 2nd Lt. Eric Radcliffe Scholfield, 3rd Bn., attd. 2nd Bn., N. Lan. R.
- T./Capt. James Scott, R.A.M.C., attd. 12th Bn., Manch. R.
- T./2nd Lt. Norman Thomas Scott, attd. Arg. & Suth'd Highrs., attd. 2/10th Bn., R. Scots (N. Russia).
- Qr.-Mr. & Lt. William Scott, 2nd Bn., R. Sc. Fus.
- T./2nd Lt. Alfred Searies, Suff. R., attd. 12th Bn.
- Lt. (T./Capt.) James Harold Selfe, 4th Bn., R.W. Kent R., T.F., attd., 8th Bn.
- T./Capt. Thomas McCall Sellar, R.A.M.C., attd. 1/18th Lond. R.
- Lt. (A./Capt.) Charles Lutman Sevenoaks, Ind. A., attd. 1st Bn., 152nd Ind. Infy. (EGYPT)
- T./Lt. John Sharp, 19th Bn., Durh. L.I.
- T./2nd Lt. Hubert Roland Shawe, 8th Bn., Bord. R., attd. 9th Bn., R. Innis. Fus.
- Capt. (A./Maj.) Arthur Leonard Shearwood, R.A.M.C. (Spec. Res.), attd. 33rd Fd. Amb.
- Lt. George Alfred Sheridan Shedden, Pemb. Yeo., attd. 74th Bn., M.G. Corps.
- T./2nd Lt. Maurice William Sheppard, 7th Bn., York & Lanc. R.
- Rev. James Joseph Sheridan, T./C.F., 4th Cl., A.C.D., attd. 18th Bn., Lanc. Fus.
- T./2nd Lt. Harold Howe Sherratt, 12th Bn., Tank Corps.
- T./2nd Lt. Leonard George Sherwood, 7th Bn., Wilts. R.
- T./Lt. Edwin Henry Shrager, 23rd Bn., Midd'x R.
- Lt. (A./Capt.) Frederick John Shutterworth, R.F.A., T.F., attd. C/150th Bde., R.F.A.
- Lt. (T./Capt.) George Vincent Sibary, R. Sco. Fus., and 1/1st Bn., K.A.R. (E. AFRICA)
- 2nd Lt. Joseph Sillitoe, M.M., 7th Bn., North'd Fus., T.F., attd. 18th Bn., Lanc. Fus.
- T./2nd Lt. Charles Henry Simpson, R. Fus., attd. 7th Bn.
- T./2nd Lt. Henry Jackson Simpson, 23rd, attd. 22nd, Bn., North'd Fus.
- 2nd Lt. James Pringle Hughes Simpson, 1/1st North'd Hrs.
- 2nd Lt. William Ferguson Simpson, 3rd, attd. 8th, Bn., R. Highrs.
- T./2nd Lt. David Leslie Skippon, 14th Bn., Tank Corps.
- T./Lt. George Frederick Smallwood, 2nd Bn., Tank Corps.
- T./2nd Lt. Ernest Smart, R.F.A., attd. B/312th (W. Rid.) Bde., R.F.A., T.F.
- T./2nd Lt. Charles Smeathers, 1st Bn., North'n R.
- T./2nd Lt. Albert Ernest Smith, 13th Bn., Tank Corps.
- T./Lt. Cecil Martin Smith, R.A.S.C., attd. 9th Bn., R. Innis. Fus.
- Capt. Clifford Halliday Kerr Smith, M.B., R.A.M.C., T.F., attd. 1/4th Bn., K.O. Sco. Bord., T.F.
- T./2nd Lt. Godfrey Michael Smith, R.F.A., attd. 256th (High.) Bde., R.F.A., T.F.
- 2nd Lt. James Howard Smith, 1/8th Bn., Notts. & Derby. R., T.F.
- 2nd Lt. Leslie John Smith, 8th Bn., Lond. R.
- Lt. (A./Capt.) Robert Smith, Ayrshire-Yeo., attd. 1/4th Bn., N. Lanc. R., T.F.
- T./Lt. Robert Drysdale Smith, 1st Bn., K.O. Sco. Bord.
- Capt. Christopher Castlehow Smythe, 1st Bn., Hamps. R., attd. 2nd Bn., R. Muns. Fus.
- Lt. Herbert Otto Spatz, 6th, attd. 10th Bn., Midd'x R.
- Lt. John Spencer, 2nd Bn., N. Lan. R.
- 2nd Lt. Joseph Thomas Spencer, 8th Bn., Lond. R., attd. 2/2nd Bn.
- T./Capt. Arthur Spottiswoode, Midd'x R., attd. 26th Bn., R. Fus.
- 2nd Lt. Louis Evelyn Squibb, 4th Bn., R.W. Kent R., T.F., attd. 10th Bn.
- Lt. Percival Vere Stallon, Welsh R., Spec. Res., attd. 2nd Bn.
- 2nd Lt. John Stansfield, 5th Bn., York. L.I., T.F.
- Lt. Frederick Charles Patrick Stanton, D. Corn. L.I., attd. 74th Bn., M.G. Corps.
- Lt. (A./Capt.) Albert Edward Starling, 1st Bn., York. L.I.
- T./2nd Lt. Thomas Arthur Staynes, 9th Bn., attd. 2nd Bn., W. York. R.
- Lt. Arthur Cunliffe Steel, A/62nd Bde., R.F.A.
- Lt. Sunley Gordon Hayward Steel, 1/5th Bn., Leic. R., T.F.
- T./Lt. Lockhart Provo Stephens, Dorset. R., attd. 32nd Divl. Provost Staff.
- 2nd Lt. William Stevenson, R.G.A., Spec. Res., attd. 147th Hy. By.
- Capt. John Stirling, R.A.M.C. (Spec. Res.), attd. H.Q. 112th Bde., R.F.A.
- 2nd Lt. Hugh Adrian Innys Blyth Stokes, 3rd, attd. 2nd Bn., Oxf. & Bucks. L.I.
- T./2nd Lt. John Stott, N. Lan. R., attd. 2/5th Bn., R. Lanc. R., T.F.
- T./2nd Lt. Frank Allan Strange, 2nd Bn., R. Berks. R.
- T./2nd Lt. Cuthbert William Stratham, 75th Divl. M.G. Bty., M.G. Corps (Egypt).
- T./2nd Lt. Donald Herbert Sutherland, 2nd Bn., R. Highrs., attd. 8th Bn.
- 2nd Lt. George Frederick Stamer Sutton, 5th Bn., attd. 4th Bn., K.R. Rif. C.
- 2nd Lt. Neville Gordon Sutton, 3rd Bn., R. Scots, attd. 12th Bn.
- Lt. George Alexander Neville Swiney, H. Bty., 7th Bde., R.H.A.
- Lt. (A./Capt.) Roger Swire, 73rd Fd. Coy., R.E.
- 2nd Lt. (A./Capt.) James Sword, R. Fus., attd. 17th Bn.
- Lt. (A./Maj.) William Henry Tamlyn, 504th Fd. Coy., R.E., T.F.
- Capt. Harry Tayler, 4th, attd. 1st Bn., R. Ir. Rif.
- Lt. Herbert Walter Tayler, R.F.A. (Spec. Res.), attd. C/84th Bde.
- T./Sub-Lt. Albert Adrian Taylor, M.M., Hood Bn., R.N.D., R.N.V.R.
- T./Lt. Howard Dalton Taylor, R.W. Fus., attd. 25th Bn.
- T./Lt. John Taylor, 9th Bn., R. Innis. Fus.
- T./2nd Lt. Philip Egerton Taylor, N. Lan. R., attd. 11th Bn., E. Lan. R.