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Major John Walter Saunders, Employed in a

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Captain George Simison, Master, Merchant Navy.

Captain David Sinclair, Master, Merchant Navy.

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Miss Hilda Edwards Smith, Controller of

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Captain Thomas William Smith, Master, Merchant Navy.

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Joseph Smyth, Esq., lately General Secretary and Treasurer of the Ulster Teachers' Union.

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Robert Stein, Esq., Chief Trial Trip Engineer, G. & J. Weir, Ltd.

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George Willett, Esq., Thomas Secretary, Soldiers', Sailors', and Airmen's Help. Society for Brighton and Hove.

Captain Hugh James Williams, Master, Merchant Navy.