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- Home, Guyotville, North Africa aptain Arthur Sandison, M Captain Master, S.S.
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- Overseas Airway's Corporation. Reginald Walter SAUNDERS, Esq., lately Air Raid Precautions Officer, Weston-super-Mare.
- Major Cyril Greville SAWBRIDGE, T.D., lately Officer in Charge, Central Report Centre and Deputy Air Raid Precautions Controller, Southampton.
- Oliver Baber SAXBY, Esq., J P., lately Assistant Air Raid Precautions Officer and County. Training Officer, Berkshire.
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- George Frank SHEERMAN, Esq., Senior Staff Officer, Ministry of Supply.
- Robert Frederick SHEPPERD, Esq., Senior Staff Officer, Home Office.
- Brigadier Eden Francis SHEWELL, C.M.G., D.S.O., lately Air Raid Precautions Sub-Controller, No. 7 Area and Air Raid Pre-cautions Officer, South Buckinghamshire.
- William Robert SHORT, Esq., Honorary Secretary, County of Fife Savings Committee.
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- Harold Jerome SIMPSON, Esq., Civilian Clerk, Grade I, War Office, Gibraltar.
- George Norman Duff SINCLAIR, Esq., Deputy Chief Officer, Information and Records Branch, Postal and Telegraph Censorship Department.
- Miss Frances Rose SINDEN, Maternity Sister, St. Mary Abbots Hospital, London.
- Arthur George SINGLETON, Esq., Experimental Manager, Briggs Motor Bodies Ltd.
- Miss Valda Nancy SIVYER, Assistant, Board of Trade, recently employed in the Ministry of Production.
- John James Skinner, Esq., Second Officer, s.s. ' Maywood,'' J. T. Duncan & Company. Ltd.

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