

SILVERSTONE, Mark, Mr., Dunedin.
 SIMCOCK, James R., Able Seaman, H.M.S. "Leander."
 SIMPSON, William Gardner, Mr., Hawera.
 SINCLAIR, George, Mr., Johnsonville.
 SINEL, Roy, Mr., Island Bay.
 SKOGLUND, John Philip Oscar, Mr., Wellington.
 SKURR, Esther, Mrs., Oxford.
 SLAUGHTER, William, Mr., Mount Eden.
 SLEIGH, Ralph Ernest, Major, Dunedin.
 SLEIGHT, Kenneth Mathison, Mr., Lower Hutt.
 SLINN, Thomas William, Mr., Lower Hutt.
 SLOWLEY, John Matthew, Mr., St. Kilda.
 SMALLWOOD, Thomas Norman, Mr., Highland Park, Wellington.
 SMART, Benjamin William Henry, Major, Hawera.
 SMITH, Alfred Smith, Mr., Wellington.
 SMITH, Albert Stanley Bruce, Lieutenant-Colonel, Dunedin.
 SMITH, David Stanley, The Honourable, Wadestown.
 SMITH, Ernest James, Mr., Island Bay.
 SMITH, Ernest Lawrence, Mr., New Brighton.
 SMITH, Harold Digby, Mr., Wadestown.
 SMITH, Harry Louis Percy, Mr., Kelburn.
 SMITH, Henry Hardwick, Dr., Wellington.
 SMITH, Herbert Henry, Sergeant, Hobsonville.
 SMITH, Isabella Sellar, Mrs., Invercargill.
 SMITH, Meredith Maurice, Mr., London.
 SMITH, Patrick Joseph George, Mr., Wellington.
 SMITH, Robert Gullen, Chief Petty Officer Instructor, Christchurch.
 SMITH, Sydney George, Mr., M.P., New Plymouth.
 SMITH, Stephen John, Mr., Wellington.
 SMITH, Victor Emmanuel, Mr., Feilding.
 SMITH, William Herbert Guthrie, Mr., Tutira, Napier.
 SMYTH, Alfred George, Mr., Western Samoa.
 SOUTH, Russell Martin, Captain, Christchurch.
 SNEDDON, John Robertson, Mr., Timaru.
 SNODGRASS, William Wallace, The Honourable, M.B.E., M.L.C., Nelson.
 SNOW, Sarah Ellen Oliver, Mrs., Wellington.
 SOMERVILLE, Thomas, Mr., J.P., Dunedin.
 SPENCE, Jane Annie, Miss, Taumarunui.
 SPENCE, John, Mr., Wellington.
 SPENCER, Frederick Montgomery, Lieutenant-Colonel, E.D., M.D., F.R.C.S.,
 Wellington.
 SPIDY, Edgar Thomas Ling, Mr., Karori.
 SPILLER, Seymour Percy, Mr., Napier.
 SPRAGG, Charles Robert, Colonel, V.D., Auckland.
 SPRIGGENS, George, Mr., Wanganui.
 SPURR, Albert, Mr., Petone.
 STACE, Everard Maunsell, Major, E.D., Wellington.
 STACHINI, Henry, Chief Petty Officer, H.M.S. "Leander."
 STAFFORD, James, Lieutenant-Colonel, D.S.O., V.D., Christchurch.
 STALLWORTHY, Arthur John, Mr., Epsom.
 STANDISH, Ivan Tatham, Colonel, C.M.G., D.S.O., A.D.C., Wellington.
 STANLEY, Roy, Mr., Sydney.
 STARK, James Francis Gordon, Major, Dunedin.
 STATHAM, Charles Ernest, The Honourable Sir, Kt., M.L.C., Wellington.
 STEADMAN, George Samuel, Mr., Taumarunui.
 STEDMAN, Gerald Lomax, Squadron-Leader, Christchurch.
 STEELE, Samuel, Mr., Christchurch.
 STEELE, Samuel, Private, Tauranga.
 STERLING, Herbert Harry, Mr., C.M.G., Sydney.
 STEVENS, James Hopkins, Mr., J.P., Palmerston North.
 STEVENS, William George, Major, Wellington.
 STEWART, Charles Alexander, Mr., Invercargill.
 STEWART, John Weir, Shipwright (I), H.M.S. "Philomel."
 STEWART, Keith Lindsay, Major, O.B.E., Dunedin.
 STEWART, William, Mr., Wellington.
 STEWART, William Downie, The Honourable, Dunedin.
 STICHBURY, Leslie Robert, Staff Sergeant-Major (W.O. I), Gisborne.
 STRACHAN, James Ernest, Mr., Rangiora.
 STRACHAN, Peter Donald Wallace, Lieutenant-Colonel, E.D., Palmerston
 North.
 STRONG, Ann Gilchrist, Mrs., O.B.E., Dunedin.