

- Sparks William H., real estate agent (*William H. Sparks & Co., S. F.*), dwl 322 Eleventh
- Spaulding John (*John Spaulding & Co., S. F.*), dwl S s Seventeenth bet Jefferson and Clay
- Spaulding Julia Miss, dwl NW cor East Seventeenth and Eighth Av, E. O.
- SPAULDING NATHAN W. (*Pacific Saw Manufacturing Co., S. F.*), and member City Council, dwl 913 Madison
- Spaulding Oscar F., millwright, dwl E s Chester nr Center Street Station, Oakland Point
- Spear J. I. (widow), dwl 263 Twelfth
- Spear John I., banker (*Hickox & S., S. F.*), dwl 167 Twelfth
- Spellman Thomas, milkman, dwl N s West Twelfth, bet Center and Kirkham, Oakland Point
- Spencer Benjamin, carpenter Oakland Planing Mill, dwl 260 Fifth
- Spencer F. W., piano-forte tuner, office 1003 Broadway, res San Francisco
- Spencer George W., express (Oakland and San Francisco), office with T. R. Burns, SW cor Seventh and Broadway, dwl N s West Eighth bet Kirkham and Center, Oakland Point
- Spencer H. J., carpenter Oakland Planing Mill, NW cor First and Washington
- Spencer John, carpenter, dwl 607 Third
- SPENCER JOHN, plumber and gasfitter, 1008 Broadway, dwl W s San Pablo Av nr Twenty-sixth
- SPENCER MELISSA Mrs., millinery, 323 Twelfth, dwl Grand Central Hotel
- Sperry Maria (widow), dwl 715 Sixth
- SPLIVALO S. & CO., groceries, provisions, wines, and liquors, SE cor Twelfth and Webster, Grand Central Hotel
- Splivalo Stephen (*S. Splivalo & Co.*), dwl 365 Ninth
- Spotts James H., captain U. S. N., dwl Tubbs' Hotel
- Spotts Temple, dwl Tubbs' Hotel
- Sprague N., hostler Tubbs' Hotel
- Spruance John, merchant (*Spruance, Stanley & Co., S. F.*), dwl Grand Central Hotel
- Squire Orrin D., clerk (S. F.), dwl NW cor East Tenth and Ninth Av, E. O.
- St. Charles Hotel, T. M. Lamping proprietor, NE cor Broadway and Twelfth
- ST. JOSEPH'S ACADEMY (Christian Brothers), Bro. Pirman principal, cor Jackson and Fifth
- ST. JOSEPH'S BENEVOLENT SOCIETY, Patrick Scully treasurer, 619 Sixth