

Ellis, L. W. Solano Co., Silveyville  
 Merrifield, J. C. Solano Co., Silveyville  
 McNutt, J. F. Yuba Co., Smartsville  
 Brooking, James Del Norte Co., Smith River  
 Lake, J. L. Del Norte Co., Smith River  
 Talbott, L. W. Merced Co., Snelling  
 Hines, E. H. Monterey Co., Soledad  
 Turner, J. H. Los Angeles Co., Soledad  
 Akers, Stephen Sonoma Co., Sonoma  
 Berry, W. A. Sonoma Co., Sonoma  
 Cooper, W. S. Tuolumne Co., Sonora  
 Redmond, J. D. Tuolumne Co., Sonora  
 Clements, L. B. Santa Cruz Co., Soquel  
 Scofield, H. G. Humboldt Co., South Fork  
 Harback, D. L. Sonoma Co., Stewart's Point  
 McCord, H. Napa Co., St. Helena  
 Steele, James N. El Dorado Co., St. Lawrenceburg  
 Titus, J. S. El Dorado Co., St. Lawrenceburg  
 Carmichael, A. Sierra Co., St. Louis  
 Hoffman, D. H. San Joaquin Co., Stockton  
 Hopkins, Deveraux San Joaquin Co., Stockton  
 Youlin, William Yuba Co., Strawberry Valley  
 Woodman, James W. Butte Co., Stringtown  
 Hathaway, E. E. Solano Co., Suisun  
 Hubbard, H. Solano Co., Suisun  
 Bronston, Marshall Lassen Co., Summit  
 Blake, J. C. Lassen Co., Susanville  
 Hendrick, J. W. Lassen Co., Susanville  
 Hines, Frederick Lassen Co., Susanville  
 Brown, J. A. Amador Co., Sutter Creek  
 Lincoln, L. M. Sacramento Co., Sutterville  
 McCombs, John R. Fresno Co., Sycamore  
 Burge, James P. Plumas Co., Taylorville  
 Moe, S. S. Tehama Co., Tehama  
 Vestal, F. A. Tehama Co., Tehama  
 Wiggins, W. C. Kern Co., Tehachipa  
 Brooks, J. L. Sonoma Co., Timber Cove  
 Fisher, Andrew Marin Co., Tomales  
 Hyde, S. F. Solano Co., Tremont  
 DuBerhand, E. Klamath Co., Trinidad  
 Thorpe, James M. Klamath Co., Trinidad  
 Kitterbush, William Trinity Co., Trinity  
 Hubbell, Samuel Trinity Co., Trinity Centre  
 Peel, J. J. L. Nevada Co., Truckee  
 Keeser, John Nevada Co., Truckee  
 Lovejoy, J. O. Tulare Co., Tulare  
 Maltby, Charles Tulare Co., Tulare  
 Hastings, Lyman H. Tulare Co., Tule River  
 Fouzer, James Mendocino Co., Ukiah  
 Sullivan, L. S. Mendocino Co., Ukiah  
 Lee, James W. Sacramento Co., Union House  
 Benson, J. M. San Joaquin Co., Union Township  
 Tubbs, Silas San Joaquin Co., Union Township  
 Bingham, O. Solano Co., Vacaville  
 Ward, F. P. Solano Co., Vacaville  
 Lewis, B. H. Calaveras Co., Vallecito  
 Dwyer, H. H. Solano Co., Vallejo  
 Riley, C. W. Solano Co., Vallejo  
 Elkins, Abial Tulare Co., Valsalia  
 Hackett, Henry Tulare Co., Valsalia  
 McLean, L. Amador Co., Volcano  
 Knott, George A. Sacramento Co., Walnut Grove  
 Perry, D. G. Sacramento Co., Walnut Grove  
 Battis, F. Nevada Co., Washington  
 Crouse, W. W. Yolo Co., Washington  
 Underhill, J. J. Yolo Co., Washington  
 Collins, W. C. Stanislaus Co., Waterford  
 Aldrich, D. M. Santa Cruz Co., Watsonville  
 Holbrook, L. D. Santa Cruz Co., Watsonville  
 Cochell, A. Trinity Co., Weaver'sville  
 Bennet, T. H. Kern Co., Weldon  
 Wickham, M. D. L. Calaveras Co., West Point  
 Bragg, A. W. Yuba Co., Wheatland  
 Coates, B. F. Mendocino Co., Willett's  
 Stratton, Edward Los Angeles Co., Wilmington  
 Jones, T. J. Sonoma Co., Windsor  
 Young, Edward San Joaquin Co., Woodbridge  
 Wade, W. B. Alpine Co., Woodford's  
 Minis, William Yolo Co., Woodland  
 Dunglass, M. H. San Mateo Co., Woodside  
 Dunstone, William Butte Co., Wyandotte  
 Wells, M. H. Butte Co., Yankee Hill  
 Hiatt, E. M. Mendocino Co., Yorkville  
 Hutchings, J. M. Mariposa Co., Yosemite Valley  
 Chew, G. Nevada Co., You Bet  
 Griffin, Frank Napa Co., Yountville  
 Brown, E. V. Siskiyou Co., Yreka  
 Warren, H. B. Siskiyou Co., Yreka  
 Hull, T. E. Sutter Co., Yuba City  
 Hamblen, D. E. Sutter Co., Yuba City

Murphy, W. H. Sutter Co., Yuba City  
 Smith, G. N. Sutter Co., Yuba City

**Lamp Dealers.**

[See Crockery and Glassware; also Merchants General.]

**Lawyers.**

[See Attorneys at Law.]

**Leather and Findings Dealers.**

[See also Tanners.]

Slaney, William Los Angeles  
 Hecker, F. Oroville  
 Davis, W. Petaluma  
 Stone R. & Co. Sacramento  
 Arnold & Frederick Stockton

**Libraries.**

[See Introductory Summary for list of Libraries in the State, with the location, date of establishment, etc., of each.]

**Lime, Cement and Plaster.**

[See also Lumber Dealers.]

Holmes H. T. & Co. Applegate's Siding  
 McCarty, D. Clarksville  
 Swallin, Frank Clarksville  
 Holmes, H. T. & Co. Clipper Gap  
 Bennet, E. Felton  
 Bull, Thomas Felton  
 Excelsior Lime Works Felton  
 Salisburg, A. J. & Co. Huenebo  
 Jackson, J. G. Los Angeles  
 Gwynn, William Marysville  
 Day, W. S. Mohawk Valley  
 Bond, Harry Morgan  
 Baker & Williams Oakland  
 Lamoureux & Co. Oakland  
 Meyers, F. F. Oakland  
 Parish, A. Pentz  
 Ellsworth, L. Petaluma  
 Bannon, M. J. Sacramento  
 Holmes, H. T. & Co. Sacramento  
 Poett & Forbes Salinas  
 Barbour & Brand San Jose  
 Rice, J. B. San Rafael  
 Davis & Cowell Santa Cruz  
 Holmes, H. Y. Santa Cruz  
 Reis Bros. Santa Cruz  
 Coyners, S. & N. Taylorville  
 Sanets, J. N. Vallejo  
 Newton, R. H. & Co. Woodland

**Liquors—Importers and Wholesale.**

[See also Merchants General.]

Rose, E. Chico  
 Leubi, B. & Co. Colusa  
 Wood, A. Colusa  
 Kiddey, William Gilroy  
 Levy & Coblentz Los Angeles  
 Lips, Craig & Co. Los Angeles  
 Mascarel, Jose & Co. Los Angeles  
 Barthe & Facho Marysville  
 Dallman & Held Marysville  
 Isard, A. Nevada City  
 Lloyd, Isaac Nevada City  
 Vander Noot, J. & Son Petaluma  
 Ackerman, A. & Co. Sacramento  
 Billings, Ephraim L. & Co. Sacramento  
 Carroll, J. H. & Co. Sacramento  
 Casey & Cronan Sacramento  
 Duffy, Hugh Sacramento  
 Ebner & Brothers Sacramento  
 Fox & Strutz Sacramento  
 Lichthardt, George Sacramento  
 Lindley & Co. Sacramento  
 Milliken, J. M. Sacramento  
 Powers, L. & Co. Sacramento  
 Powers & Henderson Sacramento  
 Price, William & Co. Sacramento  
 Weinrich, Lohse & Co. Sacramento  
 Craigue, S. W. San Diego  
 Brassy & Co. San Jose  
 Cappelman, C. Santa Cruz  
 Evans & O'Brien Stockton  
 O'Brien, John H. Stockton  
 Oullahan & Co. Stockton  
 Starbuck, S. & Co. Stockton

ETNA INS. CO., has a paid-up Capital of \$3,000,000 and Cash Assets of over \$5,000,000. Geo. C. Boardman, Manager.