



SAN FRANCISCO INSTITUTE OF ACCOUNTANCY



Conducted by Robert M. Gane, C.P.A.

155 Sansome Street, San Francisco (See Page 66)

Telephone DO uglas 4613

Devoted Exclusively to Commercial Education and Advanced Accountancy

BORDEN
 " Jos Y clk r2061 Central A
 " Kath Mrs h153 11th
 " Kath G sten r2061 Central A
 " L Elmer r1435 81st av
 " Leroy cook r124 Mackinaw
 " Mabel C clk r104 Colindale av
 " Margt J (wid E R) h1435 81st av
 " Mary tchr Okid Pub Sch h400 Montclair
 " Talph mech John H Fitzmaurice r3418 Peralta
 " Thos E (Kath) h2061 Central A
 " Wm C (Julia) lab h1435 81st
BORDEN'S FARM PRODUCTS, G F Mor-
hill Mgr, Dairy Products, 2743 San Pablo
Av, Tel HQ Hlwy 4500
 Bordenave Albt T h1814 Central av A
 " Bernard (Cath) h586 Appar
 " Geo (Mary) confr 5840 Grove h881 34th
 " Hattie Mrs mgr Collindale Apts h1814 Central av A
 " John (Grace) h1818 St Charles A
 " Pierre J (Louisa A) h871 Alma av
 Borden Lake Park Lakeside dr
 " Lee L (Mattie C) mech h1412 Carrington
 Borden John M (Clara) formn Poultry
 " Producers of Central Calif h1246 Monterey av
 " J Driller Moore Drydock Co r1090 48th
 " Leonard (Lydia) shipwy h930 50th
 " Walter B mot pic opr h3110 High
 Bordenwick Best L (Dora) h2443 E 22d
 Bordiner Art restr 204 Bway r40 2d
 Borden Daphne P Mrs tchr Bkly Pub Sch
 h2594 Hillgard av
 " Fremont R (Alice V) h1412 E 38th
 Bordon Jos h2337 Channing way B
 Bordeser Jos h434 4th A
 " Ray 484 8th A
 Borsdon Gordon (Jean) acct h1115 Pacific
 av A
 " Judith Mrs h2056 Encinal av A
 Borsdwell Frank V (Georgia R) h3740 Bal-
 four av
 " Geo O (Margt C K) h5741 Buena Vista av
 " Nancy M Mrs h2234 Blake B
 " Olive E clk h5497 Fairfax av
 " Wm F (Muel C) gas sta atdt h3740 Bal-
 four av
 Boree June D stdt nurse Merritt Hosp
 Borein Chas h1051 Ivy
 Borel Jos A (Mary) gas sta 6400 San Pablo
 av h1094 Alcatraz av
 Borell Eldon W h2323 Blake B
 " Frank J (Pearl) carpet lvr h2323 Blake B
 " Lily P bkpr r2323 Blake B
 Borella Armando (Ernestina) h312 49th
 " Louis (Rose) window wshr h4115 Bayo
 Borelli Emelio (Borelli & Iacobitti) h1535
 Carlton
 " Nicholas clk r1032 Taibot B
 " & Iacobitti (Emelio Borelli Nick Iacob-
 itti) auto wreckers 2556 San Pablo av
 Borello Emilio slsmn h855 Monte Vista av
 " Eug clo repr r59 Monte Vista av
 " Frank J dentist r319 Plegeraph av B
 " John (Eugenia) h3011 Telegraph av B
 Boreman Bertha Mrs smstrs M D Wain
 " Jas (Hazel) mtr h323 Chestnut
 Boren A L h5233 West
 " Harbt W r451 Bellevue av
 " Paul gas sta atdt r19 Colusa av B
 Borez Edw lab r811 29th av
 Borg Carlota Mrs r1011 Buena Vista av A
 " Carolina (wid John) h121 Hopkins
 " Edwin h1428 Jackson
 " Emil musician r2137 Vicksburg av
 " Emily N baker r315th r4322 Howe
 " Hans readwkr r3601 Telegraph av
 Borgard Erling H formn Pac Air Transport
 r San Leandro
 Borge Geo L (Hilda) awning mfr h2227
 Inyo av
 " Louis D (Ruth) h7515 Beck
 " Manuel Jan County Supt of Bldgs r San
 Leandro
 Borkes Clarence B (Lucille) mech h1591
 San Lorenzo av B
 " Fred H agt N Y Life Ins Co r4503 Web-
 ster
 " L Mrs clk U C r1591 San Lorenzo av B
 " Marlan Mrs tchr h23 Home Place West
 " Marie J sec Buttes Oilfields Inc and Or-
 lands Tel Co r25 Prince B
 Borker Ethel K bkpr r5082 Congress av
 " John G (Ernestina) h5082 Congress av
 " Louis W (Bertha E) h217 Bonita av Pied
 Borkering Henry J collr PG&EC Co h711
 Brookhurst
 " Jos asvnmr East Bay Mun Dist r171
 Brookhurst
 Borkes A C mach Atlas Imp Diesel Eng Co
 r Hayward
 " J G gas sta 2450 E 14th r1408 Mitchell
 " Aida lab r2875 Chapman
 " Emma (ch) h1777 Bond
 " Angelina Mrs h1721 82d av
 " Antone M (Josephine) stevedore h1977
 Aussen av
 " Domingo textilewkr r1204 23d av
 " Estelle clk PG&EC Co r San Leandro
 " Frank (Helen) nylnwkr h455 Howe
 " Frank (Marion) nurc enr h276 75th av
 " Geo h733 10th

BORGES
 " Harold V r1355 Howe
 " Harry clk r183 76th av
 " Irene emp Miss Saylor's Chocolates Inc
 r Albany
 " Jerry (Mary) farmn SPCo h1223 Adelme
 " John (Lydia) mach opr h3301 Elmwood
 av
 " Jos (Mary) barber h382 Pine
 " John (Lillian) lab h1089 85th
 " Jos textilewkr r2412 E 16th
 " Jos C lab PG&EC Co r Martinez
 " Joe F slsmgr Blue Bird Futco Chip Co r
 San Leandro
 " Jos S mach r2000 84th av
 " Laura Mrs clk Jackson Furn Co r San
 Leandro
 " Lester lab r1089 85th
 " Mac clk Manuel Avila
 " Mary Mrs h237 7th
 Borgeon Chas J (Clara A) h905 Willow
 " Clarence J (Bertha) deht eng East Bay
 " Man Wm h8100 Contra Costa rd
 " Gua (Theresa) baker h1821 Hopkins
 " Ivan eng SPCo r482 21st
 " Nicholas (Amalia) h3761 39th av
 " Pauline Mrs r2428 Eunice B
 " Wm F (Evelyn) lithog h1511 Milvia B
 Borgeon Anthony lab h3848 Chestnut
 " Emily tel opr r516 82d
 Borgetti Martin (Mary) lab h1406 65th
 Borgeon Wm lab r529 Trener
 Borgefeldt R E Lee (Eliz P) drfsmn h1745
 Capistrano av
 " Ray C clk r2914 Piedmont av B
 " Wm H (Ann M) h2041 Piedmont av B
 Borgeon Ben S (Mollie) opr Key System
 h1291 7th av
 Borgehill Chas lab r1436 84th av
 " Edw (Angelina) mach h938 Olive
 " Fred (Edith) mach h1454 84th av
 " John lab h1436 84th av
 " Louis lab r1436 84th av
 " Nina R (wid Frank) clk r1438 84th av
 " Peter John (Janet) chauf h205 19th
 Borgehl Alice smstrs r1827 Cornell av B
 " Chas lab r1427 Cornell av B
 Borgeho Louis (Josephine) chauf h1457
 83d av
 Borgia Jas (Camilla) int dec h448 Central
 av B
 Borgina Thos r542 Hobart
 Borgen Edger G (Bertha) formn Am Can
 h156 4th A
 Borgeum Jacob (Virginia) gdnr h1760 25th av
 " Virginia Mrs nurse r1760 25th av
 Borgan Wm T dekhk Key System r1208
 Gilman R
 Borgeum L appr Am Manganese Steel Co
 Borgeum Albt lab r23 Napier
 Borgeuone Frances with Hazel Atlas Glass
 Co r1233 37th av
 " Joe h1717 Harmon B
 " Louis (Permina) lab h1417 Harmon B
 " Peter (Luigi) h1233 87th av
 Borgeum Albt r721 8th av
 " Lee A (Mary) mach SPCo h625 Hillsbor-
 ough
 " Lee E (Eliasa) (Royal Pharm) h513 Cur-
 tis Albany
 " Martha Mrs r731 6th av
 " Rita (Olga) (Royal Pharm) h1781 Capis-
 trano av B
 Borgeus Thos textilewkr r3733 Foothill Blvd
 Borgeusrd Arth Pr (Vera A) lab h2446 E
 16th
 " Hans (Rose) restr 507 Bway h3429 Rhoda
 av
 " Margt (wid Aug) h15274, Lincoln av A
 " Otto electn h1527 Lincoln av A
 " Otto (Hil) cook r1919 3rd rd
 Borchieho Lodovico furnacemn h2065 Cor-
 nell av B
 " Margt Mrs h1639 Channing way B
 Borkana Chas mot pic opr h4051 Lyon av
 Borkana Regina int dec h1061 h614 Lan-
 caster
 Borker Milw W (Alice L) asst eng Key Sys-
 tem h1072 Underhills rd
 Borkes John (Betty) restrwkr h2738 Dohr
 av
 Borkina Dnn (Pauline) waitr h1736 Hearst
 av B
 " J Mrs M tel opr r1736 Hearst av B
 Borko Natale (Josephine) lab h877 47th
 Borkis E A h2422 8th av
 Borkis H S Jerry eng II J Helz Corp r
 2964 Linden av B
 Borka Jesus (Henrietta) lab h1622 4th B
 Borkson Gustav B (Agnes S) dekhk h
 2181 41st av
 Borklund Claudia M Mrs confy 2987 College
 av B and 32nd Grand av
 " John (Claudia M) clk h2987 College av B
 Borkman Julius A (Rose M) carburator repr
 h182 E 12th h1452 Trestle Glen rd
 Borkowsk Harold E (Diz) clk SPCo h
 10681 Pontiac
 Borko Leo baker h895 40th
 Borko Mrs Dessu Mrs mtr h3022 Dohr B
 Borkvist Sigfrid (June) slsmn h5216 Laird
 av

Borla Grace P Mrs mgr Seminary Apts h
 2451 Seminary P
 " Wm J (Grace P) slsmn Millage Gasoline
 Co h2451 Seminary av
 Borland (Agnes) (wid) h2825 Summit
 " Alice mtr chtr Okid Pub Sch h2921 Raw-
 son
 " Arch pres Bates & Borland r Los Angeles
 " Carroll actor r2319 Park Blvd
 " David W stevedore r3900 Santa Rita
 " Florence A sten h1401 High
 " Geo N (Irene) r2929 Johnson av A
 " Gertrude (wid W J) h2045 Oakland av
 " Blvd
 " Guy H (Mary E) jwlr wkr h2819 Park
 Blvd
 " Jas E pntr r966 21st
 " Jennette r149 r3900 Santa Rita
 " L D Mrs 30 Grand av
 " Minnie (wid F A) printer 2155 Center B r
 S P
 " Peter G pntr h3900 Santa Rita
 " Robt A plstr r3900 Santa Rita
 " Wm H (Olga) (wid) h2825 Summit
 Borle A A solr h2117 Buena Vista av A
 Borman Aug H bkpr r965 63d
 " Della R Mrs buyer Sherwood Swan Co h
 375 Hanover av
 " Gregor C (Gertrude) collr Okid Tribune
 h1523 33d av
 " Katy (wid H) h955 63d
 " Ralph R ambir Marchant Calc Mach Co
 r Sausalito
 Bormann Fred J with Paraffine Companies
 r San Leandro
 " Henry A (Sarah A) capt OFD h556 Alleen
 " Ruth clk r149 r3900 Santa Rita
BORN, See also Borne, Bourn and Bourne
 " Betty mgr Cabral Apts h967 35th
 " Floyd R (Betty) printer Okid Tribune
 h289 24th
 " Herman T (Edna M) h2468 65th av
 " John W cannerywkr h2512 E 28th
 " Lisetta (wid R W) r2512 E 28th
 " Robt B (Mignon H) h1820 Moreland dr A
 " Thille K (wid A J) r3251 Central av A
 Borscamp Wm J (Mary) h3439 Harrison
 " Ford (Margt) Ins broker 436 14th R508
 h640 E 15th
 " Ida Leto C J h3439 Harrison
BORNE, See also Borne, Bourn and Bourne
 " Aida J (Claire) wchmkr 1121 Wasbn R
 213 h6755
 " E L Mrs Indywkr h1826 E 21st
 " Edna W (wid C H) h2742 Bartlett
 " Lee br mtr h1555 Manor Crest
 " Robt Junkm r532 7th
 Borneama Bass smstrs r2224 Hampel
 Edw (Eliz) plmbr h1264 Veld
 " Geo H (Ivy) slsmn h1654 Foothill Blvd
 " Hans (Mabel I) h1452 Mitchell
 " L F clk Thiden Lar & Mill Co r Hayward
 " Mabel sten 2322 Stattuck av B
 Borneemann Geo C (Emily E) slsmn h667
 Wesley av
 Borrhill Clifford lawyer h1609 19th av
 Bornoheld John (Matilda) h6533 Bway
 Bornoholt John H ambir Grand Elec Mfg
 Co r583 Bway
 Bornohtz Ada M (wid Albt) h1402 6th B
 " Alice May E sten Breed, Burpee & Rob-
 inson r1822 8th av
 " Lawrence G clk Bkly Pub r2902 Magnolia
 Bornoherst Eliz E (wid Wm) h584 44th
 Borno H (John) h1511 Hill rd
 Bornoherst Robt (Sadie) slsmn h3207 Iris
 " Sylvia L clk r507 Iris
 Borno Maria G (wid) h1511 Hill rd
BOROUGH, See also Borroughs, Burroughs
 " and Burrows
 Borrecco A h676 12th
 Borrecco Chas (Marie) restr 1521 E 12th
 h124 78th av
 " Geo C (Eileen) clk h1924 61st av
 " Borrecco Casatiem lab r915 Hearst av B
 Borrelli Genoveffa Mrs r2605 San Pablo av
 " Jean r2605 San Pablo av
 Bormann G
 Bormann Steel Co h903 Paramount rd
 " Geo R Steel Co G R Bormann pres A E
 Bormann G (Rosanna) h1511 Hill rd
 Borro Martin electn r1615 San Pablo av
 Borrocco Alf (Twentieth Century Garage)
 Boroherst L (wid) h1511 Hill rd
 " Mary sten r1816 Cambridge dr A
BORROIGUS, See also Borroughs and B
urrows
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dence Manager Oakland-California
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Av, Piedmont, Tel Piedmont 8881
 Boroherst (Bertha E) h1812 Clinton av A
 " Edw M (Dorothy A) h1812a Clinton av A
 Boroherst Geo (Alleyne A) auto electn h
 1214 Linden av
 Borsdoff Sophia sten Montgomery Ward &
 Co r2147 Ward B
 Borsby John (Mary) mach h552 47th
 Borsoff Boris N (Nina I) clk h2420 S Atherton
 B