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| SHEPARD, A. D.; 4 Montgomery. | SWEENEY, L. H.; 114 Market. |
| SHIELDS, A. M.; 6 Crocker Bldg. | TALBOT, F. C.; 1001 Franklin. |
| SHELDON, L. C.; 315 California. | TALBOT, WM. H.; 311 California. |
| SHIPP, J. C.; 330 Market. | TAY, CHARLES F.; 51 First. |
| SIEBE, JOHN F.; 320 Sansome. | THOMAS, LEON B.; 531 Santa Clara Av., |
| SIMONDS, JOHN; 33 Market. | THOMAS, WILLIAM; 222 Sansome. |
| SIMPSON, ASA M.; 22 Mint. | THOMAS, W. P.; 312 California. |
| SLADE, SPENCER E.; 3 California. | TYSON, JAMES; 6 California. |
| SLOSS, JOSEPH; 303 Market. | TYSON, ROBT. J.; E5 California. |
| SLOSS, LEON; 310 Sansome. | VAN LAAK, L.; 2018 Howard. |
| SLOSS, LOUIS; 310 Sansome. | VESPER, O. M.; 220 California. |
| SLOSS, LOUIS Jr.; 310 Sansome. | WADHAM, LUMAN; 530 California. |
| SLOSS, MARCUS C.; 222 Sansome. | WALKER, GEO. L. |
| SMITH, ARTHUR A.; 101 Sutter. | WATKINS, A. A.; 309 Market. |
| SMITH, F. M.; 101 Sansome. | WATT, ROLLA V.; 201 Sansome. |
| SMITH, H. STEPHENSON; 317 Calif'ia. | WELLS, WM. H.; 19 Mills Bldg., 8th. |
| SMITH, THOS. P.; 10 Pine. | WHEATON, GEO. H.; 101 California. |
| SPEDDY, T. H.; 23 Davis. | WHITNEY, A. H.; 110 Davis. |
| SPIERS, JAMES; 15 First. | WHITNEY, ARTHUR L.; 110 Davis. |
| SPRECKELS, CLAU'S; 327 Market. | WHITTIER, WILLIAM R.; 18 Fremont. |
| SPRING, JOHN H.; 530 California. | WILLIAMSON, W. F.; 31 Mills Bldg., 8. |
| SPROULE, WILLIAM; 4 Montgomery. | WILSON, JOHN C.; 900 Battery. |
| STONE, B. F.; 438 Montgomery. | WILSON, JOHN S.; 321 California. |
| STORROR, L. W.; 534 Market. | WISE, HARRY E.; 210 Sansome. |
| STRATTON, F. S.; 202 Crocker Bldg. | WOLFE, WILLIAM; 329 Market. |
| STUSSMAN, SAMUEL; 121 Market. | WRIGHT, HOWARD E.; Mills Bldg. |
| SWAN, E. S.; 308 Market. | YATES, CHARLES M.; 119 Market. |
| SWAYNE, ROBERT H.; 426 Battery. | ZELLERBACH, L.; 420 Sansome. |

15 years' Practical Experience

6th Floor, Mills Building, San Francisco

W. G. Langdon

Public Accountant and Expert Auditor

References by permission

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| MURPHY, GRANT & Co., | Wholesale Dry Goods Merchants |
| A. J. RALSTON | President Selby Smelting and Lead Co. |
| IRVIN AYRES | Sec. and Treas. Pacific Sheet Metal Works |

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