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SAN FRANCISCO DEPARTMENT.

**CIGARS—IMPORTERS
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Pollak Arnold & Co., 120 Battery

CIGAR MANUFACTURERS.

Curtis, Dixon & Co., 309 Clay
Meyerfeld & Co., 223 and 225
Battery
Wertheimer L. & E., 300-306
Front

CLOTHING MANUFACTURERS.

Nathan, Pulverman & Co., manufacturers of men's and boys clothing, factory 78 Reade, New York, and 29-31 Battery, San Francisco

CLOTHING WHOLESALE

Banner Brothers, fine clothing and furnishing goods, 122-124 Duane, New York, and cor Sansome, Market and Sutter, San Francisco

Elfelt A. B. & Co., manufacturers and importers of clothing and furnishing goods and sole manufacturers Champion clothing, 108-110 Sansome, S. F., 107-113 Franklin, New York

COAL DEALERS.

Cedar River Coal Co., 106 and 108 Mission

COLLECTION AGENCIES.

Shain Joseph E., 328 Montgomery, room 11

Union Collection Co., H. E. Pope attorney and manager, 33 Kearny, room 3

COLLEGES.

Healds Business College, 24 Post
Pacific Business College, 320 Post

COMMISSION MERCHANTS.

Avy Eugene, 320 Sansome
Witzel & Baker, 324 Clay

CONCRETE.

California Artificial Stone Paving Co., 404 Montgomery

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