

- Irving House, Oregon street, between Front and Davis ; Rawlings & Paterson, proprietors.
- Jackson House, corner Montgomery and California streets ; Francois Martinez, proprietor.
- Jackson Street House, corner Jackson and Davis streets ; M. Mulvihill, proprietor.
- Jean Bart Hotel, 11 Broadway, Joseph Bart, proprietor.
- Jones' Hotel, corner California and Leidsdorff streets ; David Jones, proprietor
- Kennebeck House, Front street, near Vallejo street ; W. K. Doe & Co., proprietors.
- Key Stone House, 84 Davis street ; Mrs. Mary Herring, proprietress.
- Kossuth House, 90 Pacific street, between Battery and Sansome, Runge & Bomhoff, proprietors.
- Louisiana House, 152 Pacific street ; B. O'Rourke, proprietor.
- Maclaren's Hotel, Creek Lane, between Folsom and Mission streets ; Geo. Maclaren, proprietor.
- Maine Hotel, 114 Pacific street ; B. Bates, proprietor
- Mansfield House, 87 and 89 Pacific street ; Wm. M. Mansfield, proprietor.
- Mansion House, 78 Pacific street ; Heperon & Welsh, proprietors.
- Mansion House, 157 Dupont street ; Madame Touchard, proprietress.
- Mansion House, Mission Dolores ; Capt. L. T. Wilson, proprietor.
- Mariners' House, 60 Pacific street ; Thomas Curtis, proprietor.
- Mechanics' Exchange, 43 Battery street ; E. J. J. Pfister, proprietor.
- Mechanics' Exchange, 123 Kearny street ; Meyer & Plege, proprietors.
- Mechanics' Home, 42 Sacramento street ; Mrs. Sarah Mix, proprietress.
- Mechanics' House, 26 First street ; James Logan, proprietor.
- Mercantile Hotel, 159 and 161 Front street ; George Brown, proprietor.
- Merchants' Hotel, Merchant street, between Montgomery and Sansome ; Mrs. S. Farg-Aly, proprietress.
- Messenger House, Front street, between Jackson and Pacific ; P. F. Johnson, proprietor.
- Meyer's Hotel, 85 and 87 Kearny street ; Lewis Meyer & Co., proprietors.
- Milk Punch House, Mission road ; John Williams, proprietor.
- Minerva Exchange, 73 Pacific street ; H. Niemann, proprietor.
- Montgomery House, 79 Montgomery street ; E. S. Peck, proprietor.
- Monumental House, 46 Sacramento street ; H. Bramarman, proprietor.
- National Hotel, 76 Pacific street ; W. Abbott, proprietor.
- Nag's Head, 7 Broadway, Jesse Richardson, proprietor.
- National Hall, Mission Dolores ; Sylvester Courtier, proprietor.
- National Temperance House, 32 and 34 Sacramento street ; F. E. Weygant & Co., proprietors.
- New Bedford House, 14 First street ; Geo. W. Colmeair, proprietor.
- New England House, 31 Sansome street ; Baur & Overland, proprietors.
- New Orleans House, 211 Montgomery street ; James Power, proprietor.
- New Orleans House, 148 Mission street ; James Wilson, proprietor.
- New St. Francis Hotel, Montgomery street, between Jackson and Pacific.
- New Texas House, Clay street wharf, below Drum street ; L. Dirks, proprietor.
- New York Hotel, 186 Sansome street ; King & Hersee, proprietors
- Niantic Hotel, corner Clay and Sansome streets ; E. J. Armstrong, proprietor.
- Nightingale, Mission road ; Wm. Shear, proprietor.