

- Johnson T. Rodgers, dwl NE corner Bush and Kearny
 Jones M. O. (*Randell & J.*) res New York
 Jones S. D. boots and shoes, 147 Washington
 Josephs Hyam, dwl W s Stockton bet Clay and Washington
 Josselyn J. H. physician, NE cor Sacramento and Leidesdorff
 Justh E. assayer and refiner, 104 Montgomery, dwl 109 Broadway
- KAPLAN J. watch-maker, Tehama House
 Keating John P. (*Brackett & K.*) dwl 18 Natoma
 Kellett Charles, wood and coal, 115 Pine, dwl Sherwood Place
 Keyes D. C. homœopathic physician, W s Stockton bet Clay and Washington
 Kiernan (*John*) & Donlen (*James T.*) marble yard, cor Montgomery and Summer, dwl E s Kearny bet Post and Sutter
 Kimball & Co. carriage manuf, N s Market bet Montgomery and Kearny, and corner Third and Market (see advertisement, p. 459.)
 Kinstler John R. employment and real estate, 205 Clay
 Kisfy Sigmund, physician, cor Pacific and Dupont
 Klapprich John S. (*Lawton & K.*) Market near Kearny
 KNELL (*Jacob*) & BATTEUX (*Daniel*) German Club Room, liquors and billiards, SW cor California and Kearny
 Knop Henry (*Hildebrandt & Co.*) dwl cor Waverly Place and Washington
 Korn Julius, editor S. F. Journal, office NE cor Mont and Clay, dwl Hotel International
 Kottinger J. W. real estate agent, 172 Mont
 Kustner John, compositor, German Journal, dwl Globe Hotel
- LAFONTAINE A. J. book and job printer, 103 Merchant
 Lahnsen Henry, oyster saloon, 86 Montgomery
 LAMBERT GEORGE G. insurance agent, 172 Mont, dwl N s Green bet Powell and Mason (see advertisement, p. 434)
 LANE (*John C.*) & STRATTON (*Abraham W.*) contractors, Sutter bet Sansome and Mont, and Chief Engineer S. F. Dep't (contested) office 27 City Hall, dwl Mont nr Vallejo
 Lang Charles E. (*Cherry & L.*) 169 Mont, dwl E s Mason bet Union and Green
 Lawton, (*John H.*) & Klapprich (*John S.*) carriage and wagon manuf, Market nr Kearny
 Leszynsky Alexander, dry-goods, 15 Kearny
 Libby J. G. (*Bennet & L.*) cor Pacific and Bat
 Lloyd G. A. (*Cook & L.*) 5 Washington Market
 Lolor C. P. (*C. T. Meader & Co.*) bds 185 Cal
 Loomis (*E. J.*) & Miller (*J. F.*) produce commission merchants, foot Washington, res Sacramento City
 Louis Mathias, (*Widman & Co.*) SW cor Dupont and Union
 Lust (*Simon*) & Blumenthal (*Marx*) hats and caps, 75 Montgomery
 MacCann William, & Co. brokers, 102 Battery, dwl Taylor nr Washington
 MacDermot C. F. (*John Flanagan & Co.*) dwl 99 Front
- Malech Gustavus, physician, N s Pine nr Mont
 Mann Alexander (*Ulmer & M.*) dwl 58 Mont
 Manning W. W. 119 Broadway
 Marston Sylvanus B. builder, bds with Benjamin Dore
 Martin Daniel, laborer, bds 20 Sansome
 Martovich Marco, fruits, 62 Montgomery
 May Solomon, dwl Vallejo between Powell and Mason
 Mayne Chs. office, San Bruno Turnpike Co. 147 Clay
 McCabe (*James*) & Fox (*Charles N.*) attorneys at law, 101 Merchant
 McCloskey James (*J. P. Sweeney & Co.*) dwl 219 California
 McColgan, M. harness and saddlery, 112 Front
 McCreery Andrew B. 39 California
 McDermot W. liquors, Second nr Stevenson
 McDonald John (*Dunn & McD.*) Pacific between Davis and Drumm
 McKenty Jackson, speculator, 137 Front
 McLean E. broker, 69 Clay, dwl Bdy nr Taylor
 McShane P. & Co. wholesale provisions, 90 Front
 Meacham (*Richard*) & Co. paper-hangers, 109 Sacramento, dwl S s Sacramento nr Stock
 MEADER C. T. & CO. (*C. P. Lolor*) commission merchants, 89 Front, res Stockton, San Joaquin County
 Merrifield A. D. book-keeper, Wainwright, Post & Rice, dwl 144 Washington
 Merrill I. M. (*Farnum, M. & Co.*) 62 Clay, bds American Hotel
 Merrill Isaac C. commission merchant, Clay near Front, bds 16 Sansome
 Meydenbauer W. Manhattan Bakery, 100 Kearny
 Meyer Louis, liquors, 115 Kearny
 Mickelson R. liquors (*Scandinavian Rooms*) Custom House Block
 MIDDLETON JOHN, auctioneer, 129 California
 Miller J. F. (*Loomis & M.*) foot Washington
 Mills Luther R. importer liquors and cigars, NW cor Front and Com, dwl California Hotel
 Mottelot F. (*Wainwright & M.*) dwl 69 Cal
 Mullan James (*Riley & M.*) 121 Front
 MURAT J. propr Waker's Hotel, 206 Mont
 Murphy Daniel J. furniture, 119 Kearny
- NAYLOR Peter (*T. H. Selby & Co.*) res New York
 Neidig Henry, cloths, SW cor Kearny and Cal
 Nelson Jeremiah, (*Greene & N.*) dwl with R. P. Clement
 Nerrmann Edward, clerk with Frese & Co. 51 Commercial
 NEWHALL, (*H. M.*) GREGORY (*Henry*) & CO. (*E. W. Eddy and Theo. Voizin*) auctioneers, SW cor Battery and Sacramento, dwl W s Beale bet Folsom and Harrison
 Newsom William, P. Office, dwl Bank Exchange
 Nickerson J. carrier Morning Call
 Noah M. M. local editor San Francisco News, 128 Sansome
 Noblett R. Rigby, under-agent with C. McLaughlin & Co. dwl SE corner Washington and Kearny
 Noll Louis (*Schoen & N.*) dwl Bush nr Kearny
 O'CONNOR Thomas M. (*Hughes & O' C.*) 182 Montgomery