

Nelson—See Neilson and Nielson
 Nenkophy Charles, chemist, S s Pine nr Gongh
 Neppert Daniel, salesman, 200 Montgomery, dwl 212 Minna
 Neppert John D., merchant, dwl 557 Mission
 Neppert Philip, upholsterer, 530 Broadway, dwl 212 Minna
 Neptune Iron Works, John Upstone proprietor, 33 Fremont
 Neri J. M. Rev., professor physics, chemistry, telegraphy and assaying, St. Ignatius College
 Nesbitt James, shoemaker with Louis D. Aveline, dwl 511 Vallejo
 Nesbitt W., dwl What Cheer House
 Nesbitt William, dwl 537 Sacramento
 Nesmith J., mining, dwl 850 Market
 Ness Christopher, laborer Pioneer Woolen Mills
 Ness George, seaman, dwl 112 Steuart
 Nessen Charles, seaman, dwl 26 Steuart
 Nessi E., marblecutter with A. Paltenghi, dwl 1029 Market
 Netic Wilhelm, driver Golden City Brewery, dwl 1431 Pacific
 Netsveloff Michael, clerk Russian Church, dwl 911 Jackson
 Netter August, drayman, dwl 234 Turk
 Neiterville William, molder Union Iron Works, dwl 6 Chesley nr Harrison
 Nettwald Charles, upholsterer with McElwee & Stringer, dwl W s Eleventh bet Market and Mission
 Neuber Adolf, machinist, dwl 916 Montgomery
 Neuberger Adolph, (*Neuberger & Hess*) dwl 313 Turk
 NEUBERG & HESS, (*Adolph Neuberger and Henry Hess*) shirt manufacturers, 431 Montgomery
 Neuberger Ferdinand E., pressman with Alfred Chaigneau, dwl 54 Minna
 Neubert Louis T., cigarmaker with C. C. Diez, dwl 426 Union
 Neubert Rudolph, (*Assmann & N.*) dwl 280 Minna
 Neuburger Gustave, salesman, 109 Battery, dwl 624 Green
 Neuburger Isaac, merchant, office 109 Battery, dwl cor Hyde and Geary
 Neuenschwander Rodolph, beerbottler, dwl 2 Park Avenue
 Neuhans William E., liquor saloon, 636 Commercial, dwl 621 Post
 Neuloff John F., maltster with Lyon & Co., dwl 318 Minna
 Neulens Jules B., wood and coal, 718 Sansom, dwl SE cor Montgomery and Pacific
 Neumann Mrs., nurse, dwl 1309 Stockton
 Neumann Charles, laborer with Kohler & Frohling, 626 Montgomery
 Neumann Charles, merchant, dwl 612 Kearny
 Neumann Christopher, winedealer, dwl 450 Natoma
 Neumann Edward, druggist, dwl 226 Sutter
 NEUMANN EMANUEL, secretary Alaska Commercial Co., 310 Sansom, dwl 825 Larkin
 Neumann Isaac, upholsterer, 922 Market
 Neumann Jacob, fairbuilder with A. Frick, dwl 12 Allen
 Neumann John, farmer, dwl SW cor Haight and Cole
 Neumann Louis, (*Neumann & Hicken*) dwl 14 Cleaveland
 Neumann Louis, upholsterer with George O. Whitney & Co., dwl 573 Mission
 Neumann Marie Madame, millinery, 612 Kearny
 Neumann Otto, seaman, dwl 250 Spear
 NEUMANN PAUL, (*Neumann & Eastman*) dwl 702 Sutter
 Neumann Theodore, reporter California Demokrat, dwl NW cor California and Powell
 NEUMANN & EASTMAN, (*Paul Neumann and J. G. Eastman*) attorneys at law, office SE cor Montgomery and Sacramento

Neumann & Hicken, (*Louis Neumann and Louis Hicken*) butter and cheese, 12 Grand Central Market
 Neumann—See Newman
 Neumeyer William, farmer, cor Baker and Union
 Neumiller Jacob, (*Locke & N.*) dwl 33 Eddy
 NEUNABER HENRY, groceries and liquors, SW cor Beale and Folsom
 Neustadt Amos, translator, dwl 477 Jessie
 Neustadt Emile, importer watches and jewelry, 137 Montgomery, dwl Lick House
 Neustadt Zacharias, minister and mohel, office 628 Market, dwl 824 Folsom
 NEUSTADTER BROTHERS, (*Henry Neustadter*) importers and jobbers clothing and gent's furnishing goods, NW cor Battery and Pine
 Neustadter David, salesman, 101 Battery, dwl 834 Clay
 Neustadter Henry, (*Neustadter Bros.*) res New York
 Neustadter Jacob II., salesman, 101 Battery, dwl 215 Kearny
 Neuval Francis N., asphaltum worker with B. Bonnet, dwl 803 Montgomery
 Neuwald William, (*B. Grave & Co.*) dwl 1407 Powell
 Nevada Butte S. M. Co., (*Humboldt Co., Nev.*) office 138 California
 Nevada Cigar Co., (Chinese) 832 Market
 Nevada Consolidated Blue Gravel Co., (*Nevada Co., Cal.*) office 37 Merchants' Exchange
 Nevada Consolidated Borax Co., office 420 Montgomery
 Nevada House, John Moran proprietor, 27 Minna
 Nevada Ice Co., Isaac H. Thompson agent, depot 110 and 112 Washington
 Nevada Land & M. Co., (*Nevada*) office 392 Mont
 NEVADA METALLURGICAL WORKS, Riotté & Luckhardt proprietors, 21 First
 Nevada Transportation Co., D. W. Earl president, Henry R. Miller secretary, office 226 California
 Neveque Gustav, porter with Cutting & Co., dwl W s Haven Place
 Nevien John, seaman bark Naramissic, Pacific Street Wharf
 Nevill John, currier with Michael Riley, dwl 234 Oak
 Nevill Michael, fireman Cal. P. R. R. Co.'s steamer Amelia
 Neville Catharine Miss, dressmaker, 48 Silver
 Neville Ernest H., freight clerk P. M. S. S. Co., dwl 530 Third
 Neville John M., (*Neville & Co.*) dwl 1004 Bush
 Neville Matthew, fireman, dwl 127 Pacific
 Neville Michael, fireman, dwl 2 Jasper Place
 NEVILLE & CO., (*John M. Neville and George H. Bryant*) bag factory, 113 Clay and 114 Commercial
 Nevin Charles W., printer with Francis & Valentine, dwl 523 Kearny
 Nevin John, seaman, dwl 112 Steuart
 Nevins J. H. Mrs., teacher Eighth Street Primary School, dwl 1329 Sacramento
 NEW AGE, (literary weekly) New Age Publishing Co. proprietors, office 421 Montgomery
 NEW ALASKA HOTEL, Henry Detjen proprietor, 619 Pacific
 NEW ALMADEN VICHY WATER CO., office 506 Jackson
 NEW ATLANTIC HOTEL, Claus Kock, proprietor, 624 Pacific
 NEW BUTCHERTOWN, Islais Creek nr San Bruno Road
 NEW CITY GAS WORKS, Point San Quentin, Potrero
 New England House, Jacob Schleicher, proprietor, 205 Sansom
 New England Laundry, N s Brannan bet Fifth and Sixth

The income of the FETINA INSURANCE COMPANY, of HARTFORD, amounts to over \$12,000 per day.