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 Southern Pacific Company Law Department, 81 W. F. & Co. Express Bldg.
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 Timothy Hopkins president, Fairfax H. Wheelan vice-president and manager, Eben McMillan secretary, 224 California
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 Southern Pacific Railroad Co. of New Mexico, 4 Montgomery
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 Southgate Robert H., ruler Mysell-Rollins Co., r. 114 Jones
 Southwell Frank L., receiver Market St. Ry., r. 1222 Pierce
 Southwell John W., stationery, 1505 Polk, r. 1759 Polk
 Southwell Jud D., teamster, r. 2926 Bush
 Southwick Arthur, stableman La Grande Laundry
 Southwick Frank L., railway postal clerk, r. Mayfield, Cal.
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 Southworth Stella Miss, nurse, r. 1124 Bush
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 Souza Frank, ironer National Laundry, r. 406 Sanchez
 Souza Frank, pressman Chronicle, r. 54 Minna
 Souza Frank E., cook, r. 715 Davis
 Souza Joseph, bartender D. Lopes, r. 408 Pacific
 Souza Julius, restaurant, 406 Pacific
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 Souza Manuel M., barber P. A. Souza, r. 103 Clay
 Souza Mary, widow, r. 54 Minna
 Souza Phil p A., barber, 21 East St. North, r. 223 Broadway
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 Sower Abraham L., driver, r. 209 Minna
 Sower Louisa, widow, r. 209 Minna
 Sowers Frederick, tailor, 120 Sutter, r. Oakland
 Sowle Hester, widow, r. 1002 Polk
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 Spaar John P. E., harness, 528 Montgomery Av., r. 1910 Leavenworth
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 Spacher Edgar L., salesman B. Adler, r. 3111 Sacramento
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 Spafford Della, widow, r. 22 Welsh
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 Spalding Daniel W., conductor Market St. Ry., r. 2253 Geary
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