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| Markt | 2730 | Pfister, J. J., Knitting Co. | Mfrs Knitted Gds, 398 McAllister |
| Frnkln | 1695 | Pfister, Mrs. R. J. | Res 3020 Octavia |
| Page | 4053 | Pfarr, Miss Anna | Res 11 Broderick |
| Fell | 977 | Phair, John | Res 808 Cole |
| Markt | 5305 | Phares, A. D. | Res 2421 Mission |
| Page | 5931 | Pharion, F. M. | Bakery, 696 Grove |
| Tmpy | 42 | Phelan, James D. | Mutual Savings Bank Bldg |
| Frnkln | 102 | Phelan, James D. | Res 2018 Franklin |
| West | 7886 | Phelan, Richard | Res 1812 Sutter |
| Park | 909 | Phelps Bros. | Enamelled Signs, 591 Haight |
| Tmpy | 2932 | Phelps, E. A. | Office, Union Trust Bldg |
| West | 7347 | Phelps, Miss F. E. | Res 2468 Broadway |
| Markt | 497 | Phelps, Knorre & Co. | Furniture & Carpets, 2055 Market |
| Page | 8941 | Phelps, L. J. | Res 329 Devisadero |
| Park | 1313 | Phelps, W. H. | Res Duboco Apartments |
| Fell | 3261 | Phelps, Wm. H. | Res 110 Beulah |
| Tmpy | 745 | Phelps, W. S. & Co. | Shipsmiths, 19 Drumm |
| Tmpy | 745 | Phelps & Caley | Shipsmiths, 19 Drumm |
| Park | 783 | Phifer, Miss M. G. | Res 436 Waller |
| Markt | 475 | Philadelphia Manufacturing Co. | 2065 Market |
| West | 6838 | Philadelphia Shoe Co. | 1549 Fillmore |
| West | 2535 | Philbon, Mrs. A. | Res 2988 Pine |
| Pac | 188 | Philbrick, W. J. | Res 219 Lake |
| Waller | 569 | Philbrook, Horace W. | Res 1178 Stanyan |
| Markt | 3948 | Phillip, A. S. | Res 617½ Capp |
| West | 3616 | Phillip, Dr. John Harold | Res 2410 Steiner |
| West | 2772 | Philippon, Miss E. | Res 1524 Octavia |
| Markt | 4645 | Phillips, A. J. | Res 331 Duncan |
| Frnkln | 1516 | Phillips, B. | Res 1131 Geary |
| Tmpy | 946 | Phillips, F. G., Mgr Price, Waterhouse & Co., | Monadnock Bldg |
| West | 5953 | Phillips, G. D. | Res 2064 Union |
| West | 3859 | Phillips, I. L. | Res 325 Maple |
| Fell | 436 | Phillips, Isidor | Res 862 Haight |
| West | 1283 | Phillips, Jennings J. | Res 3028 Buchanan |
| Grove | 681 | Phillips, J. J. | Res 2160A Market |
| West | 60 | Phillips, Julius | Res 3143 Washington |
| Frnkln | 1796 | Phillips, Mrs. L. S. | Res 2603½ Polk |
| Markt | 3712 | Phillips, Mrs. M. | Res 1305 Guerrero |
| Tmpy | 60 | Phillips, M. & Co. | Rice Imptrs & Exptrs, Pine & Front |
| West | 7626 | Phillips, Sam | Res 2930 Pine |
| Tmpy | 2763 | Phillips, Welton J. | Attorney, Monadnock Bldg |
| Markt | 4064 | Phillips, Wm. | Res 165 Vicksburg |
| Markt | 3494 | Phillips, Wm. R. | Res 3672-17th |
| Tmpy | 1115 | Phillips, Wm. R., Co. | Printers and Bookbinders, 712 Sansome |
| Park | 611 | Phillips, W. J. | The Pacific T. & T. Co., Scott & Fell |
| West | 99 | Phillips, W. J. | Res 1365 McAllister |
| Markt | 1202 | Phillips & Van Orden Co. | Printers, 1617 Mission |
| Tmpy | 1363 | Philpott, C. H. | Hardware, 135 Fifth |
| Tmpy | 669 | Phoenix, The | Third and Harrison |
| Tmpy | 2930 | Phoenix Assurance Co. of London | 622 California |
| Frnkln | 2147 | Phoenix Bar | 646 Golden Gate Ave |
| Tmpy | 3262 | Phoenix Bar | Thos. F. Simmons, 200-4th |
| Markt | 482 | Phoenix Bottling Co. | Fourteenth and Guerrero |
| Markt | 452 | Phoenix Contracting Co. | 420 Valencia |
| Markt | 2393 | Phoenix Desk & Chair Co. | Ofc. Furniture, 1538 Market |
| Tmpy | 1376 | Phoenix Furniture Co. | 731 Harrison |
| Tmpy | 949 | Phoenix Insurance Co. of Brooklyn | Kohl Bldg |
| Tmpy | 3244 | Phoenix Iron & Sheet Metal Works | 558 Bryant |
| Tmpy | 2128 | Phoenix Lodging House, The | 828 Howard |
| Tmpy | 701 | Phoenix Lumber Co. | 509 Market |
| Tmpy | 596 | Phoenix Lumber Co. | North Point and Taylor |
| Markt | 4627 | Phoenix Machine Works | 1307 Harrison |
| Frnkln | 2502 | Phoenix Mutual Life Insurance Co. | Countryman Bldg |
| Tmpy | 2867 | Phoenix Packing Co. | 118 Davis |