



# SAN FRANCISCO INSTITUTE OF ACCOUNTANCY

Conducted by Robert M. Gene, C. P. A.

Devoted Exclusively to Commercial Education and Advanced Accountancy

(See Page 1742)



155 Sansome Street

DO ugles 4613

Baiger Jos shoe repr 398 Vienna  
 Baigewell Clarence elev opr r2075 18th av  
 " Oscar (Louise) h2075 18th av  
 Baikie Roy D clk r3425 8th St  
 Bail Dani (Alice) h90 Divisadero  
 Ballard Lucille Mrs h984 Eddy  
 Baile Frank O with Marsh & McLennan J B  
 F Davis & Son r Bkly  
 Bailor Sophia L apt mgr 430 Baker  
 Balles Anna tel opr r3527 24th

**BAILEY, See also Baillie, Bailly and Bayley**  
 " Adelaide M clk h825 Geary  
 " Adde C tchr r2462 15th  
 " Albt ptr r111½ Harrison  
 " Alf P adj W N Moore Dry Gds Co h2327  
 29th av  
 " Amy Mrs apt mgr h1355 Octavia  
 " Angela tel opr r260 San Jose av  
 " Anna Mrs h571 Geary  
 " Anna D Mrs mgr Bailey Apts h1081 Laguna  
 " Anna M sten r4032 25th  
 " Anne E Mrs sten Presbyterian Board of  
 Pensions 324 Larkin  
 " Apartments 1061 Laguna  
 " Arling R ctr Western Nipple Mfg Co r314  
 Haight  
 " Arth (Gene) mgr West Coast Drug Co r1316  
 7th av  
 " Augusta Mrs h2335 Clay

**BAILEY AVEY T, Representing North British  
 & Mercantile Ins Co Ltd, and V-Pres The  
 Pennsylvania Fire Ins Co, The Mercantile  
 Ins Co of Am and The Commonwealth Ins  
 Co of N Y, 315 Montgomery, Tel DO ugles  
 1941, r3911 Harrison, Oakland**  
 " Bayard T (Ruth) clk h230 Oak  
 " Beebe W (Emma D) carp h630 Alvarado  
 " Bessie S h560 6th  
 " Betty clk apt of S F r300 Stanyan  
 " Brooks slsmn Sears Roebuck & Co r Okld  
 " Byron traf mgr M&BCo r Ala  
 " C M Co Inc C M Bailey pres A J Parsons  
 sec mach supp 665 Folsom  
 " Carry h375 Pierce  
 " Cecilia Mrs tchr r112 Eastwood dr  
 " Chas lab r45 Franklin  
 " Chas A (Anna) slsmn Phillips Baking Co  
 h1535 Oak  
 " Chas M pres C M Bailey Co and Atlas Mfg  
 Co r Bkly  
 " Chas R clk r316 3d  
 " Chaucey S r1654 O'Farrell  
 " Claire C typist r1164 Dolores  
 " Clara sten h961 Pine  
 " Clara B h2300 Webster  
 " Clarence W mech eng r882 Guerrero  
 " Cline (Hattie) eng r214 6th  
 " Clyde S h822 Diamond  
 " Curtis A (Elnae) br mgr Gallen Kamps  
 h3947 18th  
 " David J (Bertha) mach h40 Germana  
 " David P clk h435 Gough  
 " Dolores r16 Wood av  
 " Dona r240 Hyde  
 " Dora Mrs h1334 McAllister  
 " Dorothy Mrs clk r39 Monroe  
 " Douglas E ctmkr r2890 21st  
 " Dwight O mgr Fon-Tex Pressing Machine  
 Inc r308 Eddy  
 " E J Mrs h901 Calif  
 " Earl (Mary K) r2435 Union  
 " Earl T clk SPCo r Millbrae Highlands  
 " Edgar W eng r4624 Lombard h1648 10th av  
 " Edith M Mrs h1233 Masonic av  
 " Edna r824 Laguna  
 " Edw clk r74 0th  
 " Edw M r1228 Treat av  
 " Edw S (Anna) traf mgr Independent Gro  
 Alliance Distributors h2210 Balboa  
 " Ebert T r368 Hale  
 " Elaine K clk r3947 12th  
 " Elbridge J (Florence) restwrkr h612 Waller  
 " Elijah Jan B of Educ r2777 San Jose av  
 " Eliz B (Cummings & Bailey) r1700 Ellis  
 " Emerson R mgr Bemis Bros Bag Co r Pied-  
 mont  
 " Emily M (wid Frank) r137 Beulah  
 " Emma Mrs r2809 Calif  
 " Esther h1250 Sacto  
 " Esther beauty opr r3423 16th  
 " Etta L nurse r441 10th av  
 " Eunice Mrs h1111 Pine  
 " Eva M r135 Pacific av  
 " Forrest H lawyer 1 Monty R623 r Walnut  
 Creek  
 " Forrest H (Adele) slsmn h2482 15th  
 " Francis T r135 Pacific av  
 " Frank J r Hotel Stewart  
 " Frank T (Anna B) h324 Larkln  
 " Frazier A v-pres Matson Navigation Co h901  
 Calif  
 " Fred (Margt J) h704 Castro  
 " Fred (Kate) lab h81 Elgin Park  
 " Geo chauf Yellow Cab Co h353 Arlington  
 " Geo D (Mary) police SFPD h055 Filbert  
 " Geo H Pac Coast mgr Natl Meter Co r  
 Piedmont  
 " Geo L (Ray) sugarwrk h1622 Geary  
 " Geo T (Margt) ml inshr h1333 Balboa  
 " Geo W (Agnes) h1422 45th av  
 " Grace h1605  
 " Grace Mrs h260 San Jose av  
 " Grace Mrs h2825 34th av

**BAILEY**  
 " Gus (Peggy) chauf h371½ Faxon av  
 " H M h2095 Sacto  
 " Harlan Rev (Lou M) h895 24th av  
 " Harlow (Margt) eng h2837 Broderick  
 " Harry h4025 23d  
 " Harry slsmn h400 28th av  
 " Harry D bkpr h57a Woodward  
 " Harry H (Florence) h1105 Bush  
 " Harry J (Alberta) h441 10th av  
 " Harry W (Margt) barber h678 Geary  
 " Harvey r1286 Union  
 " Henry S mig wkr 133 Geary R522 r151 Hale  
 " Herbi clk Levy & Cresalla r1407 McAllister  
 " Herbi M slsmn Shell Oil Co r2085 Sacto  
 " Howard P clk h3625 Fillmore  
 " Ingram h1327 Leavenworth  
 " Irone J sten P D Bt r521 Post  
 " Ivan V (Margt) agt Prudential Ins Co of  
 Am r485 Dewey blvd  
 " J Earl electn r351 Eddy  
 " J Guy dentist 450 Sutter R2318 r2325 Emer-  
 son  
 " J K clk r85 4th  
 " J L h351 5th av  
 " Jack O tile str hlpr r2159 Mission  
 " Jas h241 Flournoy  
 " Jas (Bertr) furer h158a Clinton Park  
 " Jas A clk SPCo r1210 Gilman av  
 " Jas H (Claire) cond h2992 Army  
 " Jas M (Isabelle) marine eng h1846 15th  
 " Jas P (Eusebia) car repr h1210 Gilman av  
 " Jas P phys h2001 Calif  
 " Jas S h151 Hale  
 " Jas S (Helen P) walter h16 Flood av  
 " Jennie C (Mrs) h1129 Leavenworth  
 " Jessie L h3423 18th  
 " Jessie W clk r1334 McAllister  
 " John (Kate) h1713 Sanchez  
 " John stockmn Weinstein Co r300 Stanyan  
 " John F (Clara) slsmn h1621 Cabrillo  
 " John M h622 Page  
 " John W drifsmn Miller & Boyken r Bkly  
 " Jos cigars 136 Taylor  
 " Jos A clk r937 Leavenworth  
 " Jos H firemn r1255 10th av  
 " Jos P h134 Turk  
 " Jos P (Eileen T) h1255 10th av  
 " Jos W clk r704 Castro  
 " Josie A (wid O P) h285 47th av  
 " Kemp T cond Mun Ry r561 Rhode Island  
 " Kenneth ironwrk r1286 Union  
 " L Woodling (wid H W) ins agt h1347 Jack-  
 son  
 " Lannes R (Myrtle) restwrkr h1211 Sanchez  
 " Laura (wid Henry) r108a Capp  
 " Laura J (wid R M) r14 Miramar av  
 " Lawrence A traf mgr Borden Sales Co r350  
 Greenwich  
 " Leo P (Celia) with Balfour Guthrie & Co  
 h69 Balcefa av  
 " Leonard A (Aileen) sec Warehousemen's  
 Assn h1101 Green  
 " Leonie M (wid F E) h1535 Pacific av  
 " Leonore F h575 Pierce  
 " Lewis O woodwrk h858 Van Ness av S  
 " Lloyd C (Margt) dentist 450 Sutter R2332  
 h1111 Pine  
 " Louis bldg inspr Dept Pub Wks r4382 17th  
 " Louis R (Helen) lab h182 Flournoy  
 " Louise (wid A P) h430 Munich  
 " Madge Mrs mgr Verdun Hotel h823 Larkln  
 " Mamie M r2153 Lake  
 " Margt r334 Mason  
 " Margt E sec O E Slevin r485 Dewey blvd  
 " Mary (wid Edw) h1228 Treat av  
 " Mary E (wid E J) h3217 Market  
 " Mary F Mrs h300 Stanyan  
 " Matthew A (Phoebe K) ins agt h112 11th av  
 " Maude adv slrk S F Examiner r Okld  
 " Melvin C restwrkr r612 Walmr av  
 " Merrill E (Evelyn) barber 3311 Mission h241  
 Excelsior av  
 " Mildred h701 Pine  
 " Mitchell P (Mary E) slsmn h690 Ulloa  
 " Morton pac Coast mgr Curtis Pub Co r Palo  
 Alto  
 " N T with Shell Oil Co r San Mateo  
 " Nelson B (Maud W) music tchr h388 7th av  
 " Nettie F (wid P J) r441 10th av  
 " Norman P slsmn r2351 Bush  
 " Patricia maid 4 Parker av  
 " Paul L (Ruth) h650 Cheery  
 " Peppy F clk r371½ Faxon av  
 " Ralph L slsmn West Inc r Bkly  
 " Ray J (Eliz) (Peterson & Bailey) h158a  
 Clifton Park  
 " Reese D (Marie) mtrmn h3318½ 22d  
 " Richd r57a Woodward  
 " Richd h1337 37th av  
 " Robt (Freda) chauf h62 Meda av  
 " Robt garage mn r1734 Silliman  
 " Robt ins agt h2315 Bway  
 " Robt J asst genl mgr Union Ice Co r Bkly  
 " Robt M (Amy) pharm h3155 Octavia  
 " Roy auto mech r288 Larkln  
 " Ruth M with Phoenix Assurance Co r230  
 Oak  
 " Saml J (Mabel) mtrmn h267 Jules av  
 " Sims (Mary) h362 Hale  
 " Terry E mech Chas M Bailey Co r Okld  
 " Thelma L sten h2666 Greenwich  
 " Thelma S clk Met Life Ins Co r San  
 Anselmo

**BAILEY**  
 " Theo (Kath M) h1200 Washn  
 " Thos S mgr-treas Warner Electric Prod-  
 ucts Co r Ala  
 " Timothy J (Mary) h4032 25th  
 " Veda (Beaux Ideal Beauty Shop) r374  
 Grove  
 " Vera tel opr r355 Stockton  
 " Virginia r57a Woodward  
 " Virginia G sten Fidelity Mut Life Ins Co  
 r1200 Clay  
 " Walter B (Amber) acct 405 Monty R806  
 h2511 Pierce  
 " Walter E clk r2315 Bway  
 " Walter R (Anna J) brklyr h110 Higo  
 " Warren G (Kath) h2124 15th  
 " Warren L formu Western Nipple Mfg Co  
 r314 Haight  
 " Wilber G (Angela) clk r260 San Jose av  
 " Wm (Evelyn) h840 Calif  
 " Wm (Cecilia) h112 Eastwood dr  
 " Wm h1331 Masonic av  
 " Wm porter h3001 Pine  
 " Wm F (Mabel) h3015 Ulloa  
 " Wm F clk r1535 Pacific av  
 " Wm G slsmn r260 San Jose av  
 " Wm J slsmn r1255 10th av  
 " Wm W (Deborah) aot mgr h628 O'Farrell  
 " Winifred C Mrs r1660 Clay  
 " BalhacheArth L (Anna V) slsmn h2519 Oc-  
 tavia  
 " John M (Isophene) h2901 Scott  
 " Marjorie Mrs tchr Pub Sch r1340 Lombard  
 " Preston L h1340 Lombard  
 " Baile Agnes nurse r303 Fulton  
 " Edw S (Lula) h111 8th av  
 " Margt J h2031 Fulton  
 " Thos r2035 Fulton  
 " Bailiff Jas W (Bernice) barber 380 Sanchez  
 h514 Ellis  
 " John D (Edith) mgr Sheffield Apts h1816  
 Pine  
 " Vernon auto mech r1918 Pine  
 " Vernon D (Roberta) mach h1825 Pine  
 " Baillie Robt Jon r735 Ellis  
 " Wm formu W B Sumner & Co r224 Caselli  
 " Bally Barbara r2222 Hyde  
 " Dorothy C Mrs tchr Pub Sch r612 12th av  
 " Edw G clk h328 Presidio av  
 " Edw S (Lula) h111 8th av  
 " Emma R Mrs h115 8th av  
 " Ernest L (Alice E) clk h3987 20th  
 " Eug L mach r328 Presidio av  
 " Geo P (Irene) chauf h3671 16th  
 " Jean r2222 Hyde  
 " Leo E (Dorothy C) pharm r612 12th av  
 " Lucille (wid Ed) r328 Presidio av  
 " Thos E (Stella) phys 870 Market R1002  
 h2222 Hyde  
 " Wm C electn h178 12th av  
 " Bailoff Louise Mrs h1745a Sanchez  
 " Bailus Bert slsmn r380 Eddy  
 " Bailly Adda h192 Dunton  
 " Ave T mgr North British & Merc Ins  
 Co r Okld  
 " Bonj stevedore r640 Clay  
 " Claude chauf h2490 Greenwich  
 " Elmn F typist r1686 Hyde  
 " Hanna M (wid A H) h1688 Fell  
 " Henry P orderly SFOHSP  
 " Hilda M tchr Pub Sch r1688 Fell  
 " Jos H firemn r1255 10th av  
 " Baima Jos (Louisa) sugarwrk h903 Minne-  
 sota  
 " Louisa clo prsr r903 Minnesota

**BAIN, See also Balne, Bane and Bayne**  
 " Anita J prin Paul Reverse Sch r758 15th av  
 " Chas housemn Hotel Olen Royal r884 Ellis  
 " Chas H v-pres Hills Bros r Piedmont  
 " Christine tchr Pub Sch r758 15th av  
 " David C seamn h47 Jackson  
 " Deben A matron Old Peoples Home r2507  
 Pine  
 " Fred B adv 218 Pine R314 r Piedmont  
 " Geo carp r125 6th  
 " Harry (Metz) cond h1571 Cole  
 " Helen tchr Pub Sch r758 15th av  
 " Hilliard O distr mgr Crucible Steel Co  
 r San Mateo  
 " Jas P (Mary) slsmn h2136 Stelner  
 " Jas P Jr clk r2136 Stelner  
 " Lillian A asst librn NBC r524 Sutter  
 " Lloyd M (Agnes) clk h548 Central av  
 " Louis clo clrk 283 Bush  
 " Marie walter r559 Moultrie  
 " Mary (wid Jas) h758 15th av  
 " Mary E Mrs sten Genl Metals Corp r Okld  
 " Mary L slsmn h2145 Larkln  
 " Robt E clk r2136 Stelner  
 " Wm A slsmn r1336 Willard  
 " Wm D slsmn Pelican Paper Co r1885 Pa-  
 cifc av  
 " Wm E r1338 Willard  
 " Wm H clk h104 Hermann  
 " Wm J slsmn h2390 Francisco  
 " Bainbridge Harry millmn r520 Van Ness  
 av S  
 " John A (May G) mot plet opr h1215 Bay  
 " Oliver pres Agents Official S S Guide rClift  
 Hotel  
 " Balne H Gordon genl agt Assoc Indemnity  
 Corp rVictoria Hotel  
 " Walter F (Nellie) ptr h541 Arkansas  
 " Baineil Gene furwrk r1221 Athens