

- Simpson & Gray, lumber dealers, Weber ave, bet Beaver and Commerce
- Skelley Patrick, laborer, res El Dorado, bet Mormon ave and Church
Slattery Miss A., attendant at Female Asylum
- Slaughter Mrs. E., housekeeper, res 290, cor California and Market
- Smith John H., clerk, res Jackson, bet Sutter and California
- Smith J. M., shoemaker, res California, bet Sonora and Church
- Smith J. W., farmer, res Sonora, bet East and Sierra Nevada
- Smith Thomas, barkeeper, res cor American and Church
- Smith Mrs. Margaret J., res Jackson, bet Sutter and California
- Smith James, expressman, res 277 Lindsay
- Smith Thomas R., teamster, res cor Channel and Sierra Nevada
- Smith Lawrence, laborer, res 229 Grant
- Smith Richard R. (Hogan & Smith), res cor San Joaquin and Poplar
- Smith J. F., ldgs Columbia House
- Smith Charles J., sheep raiser, res SE cor Centre and Poplar
- Smith George F., stock raiser, res NW cor Poplar and Sutter
- Smith W. H. (Smith & Hargrave), res Sutter, bet Market and Washington
- Smith D. K., farmer, ldgs Commercial Hotel
- Smith E. B., clerk, res 33 Oak
- Smith & Hargrave, proprietors Metropolitan Sample Rooms, 257 Main
- Smith W. C., book-keeper, with Crow & Smith, res cor Sutter and Poplar
- Smith Miss Emma, res 205 Market
- Smith Louis, teamster, res NW cor California and Clay
- Smith J. W. (Crow & Smith), res cor Sutter and Poplar
- Small C. M., boat builder, res SE cor Hunter and South
- Smallfield Mrs. R., res SE cor Union and Miners' ave
- Smith Samuel, barber, res Sutter, bet Mormon ave and Church
- Small J. N., attendant at Asylum
- Snug Saloon, J. P. Shaver proprietor, 172 Main
- Snow Mrs. E., lodging house, 267 Main
- South School, Jackson, bet Sutter and San Joaquin
- Southworth Mrs. George, res NW cor Miners' ave and Grant
- Southery John, carpenter, res cor Ophir and Flora
- Southery William, printer, res cor Ophir and Flora
- Southworth Mrs. ———, res E s Grant, bet Miners' ave and Lindsay