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|--------------------------|--------------------------|
| Porter, William T. | Smiley, George W. |
| Powers, George H. | Smith, Miguel |
| Pratt, George C. | Smith, Sidney M. |
| Prescott, George W. | Smith, Sidney V., Jr. |
| Proffatt, Jno. | Somers, Frederick M. |
| Reynolds, Frank B. | Sothorn, Edward A. |
| Richmond, Charles A. | Spreckels, John D. |
| Rix, Julian W. | Spreckels, Adolph B. |
| Robertson, T. H. F. | Sproston, John |
| Robinson, Cornelius P. | Stanwood, H. P. |
| Robinson, James A. | Stearns, Joseph H. |
| Robinson, F. M. | Stearns, Robert E. C. |
| Rogers, Robert C. | Steel, Thomas |
| Roman, Anton | Steel, William |
| Rose, Andrew W., Jr. | Steele, Edward L. G. |
| Rosekrans, Hiram | Stephens, Charles |
| Roy, Robert | Stephenson, W. E. |
| Ruggles, James D. | Stone, Napoleon B. |
| Ruhl, Henry C. | Stoutenborough, Chas. H. |
| Russell, Reginald | Straus, Meyer |
| Rutherford, Alexander H. | Strong, Joseph, Jr. |
| Rutherford, Thomas L. | Stuart, John |
| Sayre, Jonathan H. | Swan, Benjamin R. |
| Schenck, Caspar | Tavernier, Jules |
| Schmidt, Louis | Taylor, John W. |
| Scott, Irving M. | Taylor, Peter |
| Scudder, Charles L. | Taylor, Stuart M. |
| Seeger, Eugene | Teschemacher, Henry F. |
| Seymour, Wm. | Thompson, August S. |
| Shaw, Charles H. | Thompson, John H. |
| Simpson, John H. | Tichenor, J. F. |
| Sloane, Henry T. | Thompson, Wm. Neely |