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| Markt | 2615 | Smallpox Hospital | San Bruno and Army |
| West | 4912 | Smallwood, Mrs. Rose | Res 1774 Sutter |
| Tmpy | 3753 | Smedberg, Col. W. R. | RI Est & Ins, 55 Geary |
| West | 3977 | Smedley, Mrs. E. | The Waldemar, 300 Baker |
| West | 7718 | Smellie, W. | Res 1718 Laguna |
| Tmpy | 2395 | Smellie, Wm. | Coal Importer, 517 Market |
| Markt | 397 | Smith, A. A. | Res 525 Eureka |
| West | 4335 | Smith, A. B. | Res 1430A Post |
| Frnkln | 490 | Smith, A. B., Furniture Co. | 702 Van Ness Ave |
| Markt | 2090 | Smith, A. B., Furniture Co. | Warehouse, 6th & Yuma |
| Markt | 1479 | Smith, A. F. | Res 21 Hill |
| Pac | 163 | Smith, A. J. | Res 423 C |
| Frnkln | 2556 | Smith, Alexander & Sons Carpet Co. | 1625 California |
| Page | 2191 | Smith, Andrew | Res 791 Buena Vista Ave |
| West | 7897 | Smith, Mrs. Annie H. | Res 3075 Clay |
| West | 112 | Smith, Arthur A. | Res 2501 Steiner |
| Page | 2036 | Smith, A. S. | Res 1230 Eleventh Ave |
| West | 7756 | Smith, Mrs. Austin A. | Res 1017 Steiner |
| Tmpy | 3478 | Smith, B. J. | Mgr Connecticut Fire Ins. Co., 518 California |
| Markt | 3542 | Smith Bros. | Butchers, 727 Douglas |
| Tmpy | 529 | Smith's Cash Store, Inc. | 16 Steuart |
| Tmpy | 2728 | Smith, C. B. | Manager Goodrich Mill Co., 710 Harrison |
| Park | 285 | Smith, Chas. | The Pantorium, 1158 McAllister |
| Frnkln | 2271 | Smith, Chas. B. | RI Est, 1405 Sutter |
| West | 7182 | Smith, Charles S. | Res 1828 Fell |
| West | 2114 | Smith, Chester S. | Res 3467 Pacific Ave |
| West | 3416 | Smith, Clarence M. | Gen. Agt Northwestern Mut. Life Ins. Co., 2109 California |
| West | 350 | Smith, Clarence M. | Res 1923 Vallejo |
| Fell | 1911 | Smith, C. M. | Res 172 Alpine |
| Fell | 4342 | Smith, Mrs. C. M. | Res 261 Webster |
| Pac | 47 | Smith Delivery System | 2605 Point Lobos Ave |
| Pac | 534 | Smith, E. C. | Res 73 Fifth Ave |
| West | 5110 | Smith, Mrs. E. Clough | Res 1916 Pine |
| Markt | 2852 | Smith, Ed. | Patent Chimneys, 811 Treat Ave |
| West | 2241 | Smith, Mrs. Edward Clarence | Res 2858 Vallejo |
| Fell | 660 | Smith, Miss Effie E. | Res 922 Haight |
| Markt | 3699 | Smith, Elizabeth E. | Res 2536 Folsom |
| West | 2148 | Smith, Mrs. Emily May | Res 701 Broderick |
| Frnkln | 847 | Smith, Miss Emma A. | Ladies' Tailor, 1911 Pacific Ave |
| Frnkln | 2118 | Smith, Dr. Ethan H. | Ofc., 1424 Gough |
| West | 3721 | Smith, Dr. Ethan H. | Res 2617½ Octavia |
| Markt | 1510 | Smith-Evans Planing Mill Co. | 3572 Nineteenth |
| Fell | 1475 | Smith, F. A. | Res 150 Laguna |
| Markt | 3669 | Smith, F. C. | Res 4049-17th |
| West | 7307 | Smith, Mrs. F. H. | Res 1423 Octavia |
| Markt | 3698 | Smith, Mrs. F. H. | Res 2548 Folsom |
| Tmpy | 3469 | Smith, Francis & Co. | Riveted Steel Pipe & Tanks, Ofc., 63 Fremont |
| Markt | 2572 | Smith, Francis, & Co. | Riveted Steel Pipe, 8th & Townsend |
| Markt | 388 | Smith, Frank E. | Res 418 Eugenia Ave |
| West | 7979 | Smith, Frank V. | Res 1427 O'Farrell |
| Markt | 793 | Smith, Geo. A. | Res 2743 Folsom |
| Tmpy | 2845 | Smith, Geo. E. | Mgr Keystone Watch Case Co., Mutual Bank Bldg |
| West | 879 | Smith, Mrs. Geo. J. | Res 46 Cook |
| West | 800 | Smith, Mrs. Geo. Law. | Res 2286 Jackson |
| West | 4212 | Smith, Geo. Ormond | Res 709 Broderick |
| Page | 3219 | Smith, George V. | Res 707 Cole |
| West | 7083 | Smith, Geo. W. | Attorney, 1860 Webster |
| Park | 342 | Smith, Geo. W. | Res 925 Grove |
| Frnkln | 1122 | Smith-Greninger Co. | Stationery, 1152 Geary |
| Fell | 4503 | Smith, Mrs. G. W. | Res 81 South Broderick |
| Tmpy | 2584 | Smith, Harper A. | Ofc., 14 Steuart |
| Markt | 2891 | Smith, Harry M. | Hotel Sheridan, 364 Ninth |