

- Simpson Robert, cotton mill manager, Rose cottage, Todmorden road
 Simpson Robert, overlooker, 22 Grey street
 Simpson Robert, bookkeeper, 2 Kendal street
 Simpson Smith, overlooker, 56 Branch road
 Simpson, Stansfield & Co., firewood manufacturers, Brick street
 Simpson Stephen, grocer and beerseller, 12 Abel street
Simpson Thomas, music and musical instrument dealer
 and publisher of *Burnley Tune Book*, 23 Manchester road
 Simpson Thos., cotton manufacturer (Simpson Bros.); h. 287 Colne rd
 Simpson Thomas, bookkeeper, 154 Abel street
 Simpson Thomas, weaver, 8 Willow street
 Simpson Thomas Henry, grocer, 70 Hebrew road and 28 Heath street
Simpson Turpin, cabinet maker and house furnisher, 60
Standish street ; h. 61 Westgate
 Simpson Turpin, lodging house keeper, 5 Bridge street
 Simpson & West, cotton manufacturers, Belle Vue shed, Westgate
 Simpson William, chapel keeper, 123 Parliament street
 Simpson William, cabinet maker, 196 Colne road
 Simpson William, coal dealer and shopkeeper, 1 Arundel street
 Simpson William, beamer, 11 Dall street
 Simpson William, overlooker, 14 Hardy street
 Sinclair Alexander Macgregor, M.B., C.M., house surgeon, Victoria
 Hospital
 Singer Manufacturing Co., sewing machine depôt, 110 St. James
 street ; Robert Smith, manager
 Singleton Joseph, cabinet maker, 148 Oxford road
 Singleton Samuel, greengrocer, 42 Standish street
 Singleton Samuel, assurance agent, 31 Belgrave street
 Skeith, Kenyon & Clegg, builders and contractors, Ivy street
 Skeith Robert (Skeith, Kenyon & Clegg) ; h. 32 Ivy street
 Sircombe John, hairdresser, 31 Abel street
 Skelton George William, warehouseman, 8 Glen street
 Skidmore Samuel, core maker, 62 Coal Clough lane
 Skinner John, pattern maker, 382 Colue road
 Skipper Mr. Constable, 124 Rectory road
Skipper Harry, taxidermist, 40 Cavour street
 Skipper Mr. Urban Thomas, 1 Hurtle street
 Skirrow Benjamin Tomise, shopkeeper, 59 Branch road
 Skrine Rev. Walter de Vere, B.A., curate of St. Andrew's, 7 Knights-
 bridge grove, Colne road
 Slack Frederick, tailor (j.), 7 Gresham place
 Slater Bros., boot and shoe makers, 39 St. James street
 Slater Charles, draper's assistant, 8 Stafford street
 Slater Christopher, sanitary inspector, 41 Yorkshire street ; h. 96
 Belvedere road
 Slater Mrs. Fanny, confectioner, 24 Hulme street
 Slater Frederick N. (Slater Bros.) ; h. 6 Brunshaw road
 Slater Henry, grocer and draper, 81 Padiham road
 Slater Lieut.-Col. Hubert, J.P., Whittlefield house
Slater James, ale and porter bottler, 207 and 209 Colne road
 Slater John, shopkeeper, 110 Hollingreave road
 Slater Mr. John, 56 Brougham street