

- Jones John, news agent, 15 Princess street
 Jones Richard B., tailor, 116 Bolton street
 Jones Thomas, Victoria Inn and blacksmith, Walshaw lane
 Jopson James, shopkeeper, 27 Manchester road
 Kay Abraham, pawnbroker, 15 Stanley street
 Kay and Hill, woollen manufacturers, 115 Paradise street
 Kay & Simpson, woollen manufacturers, Back Queen street
 Kay Arthur, waste bleacher, Bury ground
 Kay Edward, greengrocer, 13 Water street
 Kay Ferdinando, Hollin bush inn, Unsworth
 Kay George, agent, 125 Spring street
 Kay Harriet, greengrocer, 174 Bolton street
 Kay Henry, painter, 46 North street
 Kay Henry, grocer, 1 Moor gate
 Kay Hiram, stock & share broker, and estate agent, 2 Broad st.; house, 93 Brookshaw terrace, Walmersley road
 Kay Mr. James, Milton terrace
 Kay James, marine store dealer, 182 Bolton st
 Kay James, shopkeeper, 38 Moor side
 Kay James, butcher, Buckley wells
 Kay James Clarkson, engineer, millwright, iron and brass founder, machine and boiler maker, Phoenix foundry, Bolton street; house, Bankfield, Manchester road
 Kay Jeremiah, fruiterer, 11 Barnbrook
 Kay Jeremiah, shopkeeper, 46 Moor side
 Kay John, brushmaker, 10 Stanley street
 Kay John, slate merchant and slater, & dealer in fire clay goods, 10 Knowsley street and Canal wharf, and Lancashire and Yorkshire Railway station—*see advertisement*
 Kay John, beer retailer, Littlewood cross
 Kay John H., baker, 40 Stanley street
 Kay John Robinson, Esq. (magistrate), Walmersley house
 Kay Joseph, greengrocer, 40 Moor side
 Kay Mr. Kay, 118 Spring street
 Kay Mary, confectioner, 38 Moorgate
 Kay Richard, bookkeeper, 96 Rochdale road
 Kay Mr. Robert, 27 Bolton street
 Kay Mr. Robert, 120 Spring street
 Kay Mr. Robert John, 7 St. Marie's gate, Manchester road
 Kay Rosannah, fent dealer, 122 New market
 Kay Samuel, shopkeeper, 18 Buckley street
 Kay Samuel, mattress maker, 42 Shepherd st
 Kay Mrs. Sarah, 19 Garden street
 Kay Thomas, fruiterer, gardener & seedsman, 16 Princess street and 37 New market
 Kay Mr. William, Moorfield house
 Kay William, collector of rents and debts, 18 Windham street
 Kaye Robert John, secretary to Lancashire Waggon Co., limited, Broad street; house, St. Marie's gate
 Kearney George, beer retailer, 73 Bell lane
 Kearsley Edward, mechanic, 139 Rochdale rd
 Kelly Patrick, shopkeeper, 1 Arthur st., Elton
 Kempster James, china and glass dealer, 99 Bell lane
 Kempster William H., coal merchant, 9 Broad street and Buckley wells; house, 86 Rochdale road—*see advertisement*
 Kempthorne Rev. R. T., Woodfields terrace
 Kennedy Nicholas, dealer in fents, 80 New market
 Kenny Martin, hardwareman, 58 New market
 Kent Betty, shopkeeper, 5 Union street
 Kenworthy J. & Son, bill posters, 11 Clerke street—*see advertisement*
 Kenyon and Walmsley, engineers, millwrights, and machinists, Atlas works, Elton—*see advertisement*
 Kenyon Dinah, tobacconist, 5 Rochdale road
 Kenyon Hannah, White Lion, 16 Rock street
 Kenyon Henry, fent dealer, 45 Moor gate
 Kenyon James, cotton manufacturer, Hinds, Elton; house, 15 Elton road
 Kenyon James, beer retailer, 55 Moor gate
 Kenyon James, cooper, 6 Elton road
 Kenyon James William, linen draper, 13 Market street
 Kenyon James and Son, woollen manufacturers and makers of paper maker's felts, blankets and lappings for calico printers, cotton and flax spinners roller cloths, sugar refiners' cloths, and every description of cloths for machinery, Derby street mills, Rochdale rd
 Kenyon Mr. James (J. Kenyon and Son), St. Marie's gate
 Kenyon John Thomas, wholesale draper, 29 Stanley street
 Kenyon Joseph, grocer, 8 Moor gate
 Kenyon Mrs. Margaret, 3 St. Marie's gate, Manchester road
 Kenyon Sidney, cabinet maker, 23 Rock street
 Kenyon Thomas, joiner, Croston's road
 Kenyon Thomas, linen draper, 7 Elton road
 Kenyon William, beer retailer, 65 Rochdale rd
 Kenyon William H., carrier, 68 Wellington street, Elton
 Kershaw Hardman, Rose and Crown, Buckley wells
 Kershaw James, basket and skip maker, 57 George street

- Kershaw James, cab owner, 67 King street,
 Kershaw Maria, milliner, 13 Moor gate
 Kershaw Robert, cotton waste bleacher, Birtle;
 house, Hooley bridge
 Kershaw William, chemist, 186 Bolton street
 King Hugh, butcher, 25 New market
 King John W., butcher, 28 New market
 King Nanny, butcher, 63 Rochdale road
 King William, painter, 22 North street
 Kinnealy Peter, butter and egg merchant, 32
 New market
 Kirkman James, Old Eagle and Child, 89
 Bolton road
 Kirkman Peter, shopkeeper, 9 Princess street
 Kirkman Thomas, farmer, Croston's
 Kirkman William, grocer, 111 Bell lane
 Kitchen James, clogger, 11 Bolton road
 Knott Mrs. Annie M., The Hollies, Manches-
 ter road
 Knowles and Hall, colliery owners, Canal
 wharf; Jonathan Davenport, agent

 Laithwaite Mr. Jeremiah, 105 Bolton street
 Lancashire and Yorkshire Railway—stations
 for passengers, Bolton street and Knowsley
 street; goods departments, Castle Croft and
 Knowsley street Stations
 Lancashire Insurance Co., Bank street; Charles
 M. Merchant, agent
 Lancashire Simon, Boar's Head, Heap bridge
 Lancashire Waggon Co., Limited, railway
 waggon builders, Broad street; Robert John
 Kaye, secretary
 Lancaster John, painter and paper hanger, 8
 Princess street
 Lang Thomas, shopkeeper, 82 Rochdale road
 Lanyon Michael, fish dealer, 1 Hamer's yard
 Laverty James, hatter, 37 Clerke street
 Lavose D., fent dealer, 20 New market
 Law John H., millwright (Redfern, Smith and
 Law), 10 Birch street
 Lawrence Mary, spread eagle, Bury bridge
 Lawrence William, travelling draper, 36
 Union square
 Leach Isaac, shopkeeper, 2 Bell lane
 Leach Mrs. Jane, 24 North street
 Leach John, shopkeeper, Walmsley road
 Leach John, coal dealer, Brick street
 Leach John and Son, painters, decorators,
 plumbers, gasfitters, and lead, glass, and oil
 merchants, 42 Fleet street
 Leach Richard, blacksmith, Jericho
 Leach Robert, foundryman, 118 Spring street
 Leach Thomas, draper, 37 Rochdale road
 Leather Peers, clothes dealer, 18 Stanley st

 Lee James, shopkeeper, 71 Paradise street
 Leek John, shoemaker, 7 Clerke street
 Leek John, 26 Edward street
 Leeming W. H. and Co., cotton spinners and
 manufacturers, Hope mill, Foundry street
 Lees Mary, milliner and dressmaker, 118
 Bolton street
 Legard Francis, professor of languages, 17
 Belle Vue terrace
 Leigh Ann, milliner, Woolfold
 LEIGH GEORGE, nurseryman and florist,
 Leigh's nursery, Elton—*see advertisement*
 Leigh Joseph, nurseryman, seedsman, and
 florist, Scholes, Elton—*see advertisement*
 LEIGH PETER, nurseryman, seedsman, and
 florist, Scholes's Nursery, Elton—*see adver-*
tisement
 Lemmon Mr. William, 19 Belle Vue terrace
 Lever Mrs. Ann, 253 Rochdale road
 Lever Hannah, shopkeeper, 16 Bridge street
 Lever James, dyer and cleaner, 120 Bolton
 street, and Market street, Heywood—*see*
advertisement
 Lever Robert, hosier and shirtmaker, 33 Fleet
 street; house, Tile street
 Lever Squire, cab proprietor, 4 Georgiana st
 Lewin William, greengrocer, Raven street
 Lightbown Timothy, commission agent, 30
 Foundry street
 Lindsay Robert, farmer, Roach bank, Pilsworth
 Linfield Rev. Ralph, P.M.A., Croston's brow
 Lingard James, hatter, 19 Bolton street
 Linton Alice, beer retailer, Walshaw lane
 Liverpool and London and Globe Insurance
 Co., Bank, Silver street; Joseph Handley,
 agent
 Livesey Thomas, shopkeeper, 48 Moorgate
 Livesey Thomas Lewis, bleacher and finisher,
 Hollins Bleach works
 Livsey James, tailor, Jackson street
 Livsey John, butcher, 51 Stanley street
 Lofthouse John, waste dealer, 1 Foundry st
 Lofthouse Michael, manager (Earl of Derby's
 building works), Redvales, Manchester road
 Lomas Adam, beer re-ailer, 26 Bolton road
 Lomas Mr. James, 118 Bell lane
 Lomas Thomas, roller coverer, 120 Bell lane
 Lomax Betsy, milliner, 56 Stanley street
 Lomax Henry, clogger, 140 Bolton street
 Lomax Jacob (Exors. of), painters and deco-
 rators, 56 Stanley street
 Lomax James, butcher, 42 Moor side
 Lomax James F., painter, Chesham fold ad
 Lomax John Esq., Springfield, Waln ey
 road

- Lomax Joseph, provision dealer and agent, 66 Crostron's road
 Lomax Moses, fruiterer, 18 Elton road
 Lomax Samuel, plasterer, 66 Bell lane
 Lomax Sarah A., milliner and dressmaker, 34 Derby terrace, Manchester road
 Lomax William, butcher, 23 Rochdale road, and 27 New market
 London and Lancashire Insurance Company, 27 Rock street—Joseph Booth, agent
 London and Southwark Insurance Company, 18 Rock street—James Whitehead, agent
 Longworth Thomas, manager, Woolfold
 Lord Alfred, china & glass dealer, 57 Stanley street
 Lord Mrs. Alice, 55 East street
 Lord David, Star Inn, 63 Bridge street
 Lord Elizabeth, milliner, 49 Union square
 Lord J., boot and shoemaker, and dealer in gutta percha, 11 Bolton st—*see advertisement*
 Lord James, agent to the United Assurance Society, 3 King street
 Lord James, shopkeeper, 55 Lord street
 Lord John, boiler maker (J. & J. Lord), 47 St. Paul's street
 LORD JOHN KAY, linen and woollen draper, 9 Rock street
 Lord Joseph, boiler maker (J. & J. Lord), Rochdale road
 Lord Joseph and John, boiler makers, Barn brook boiler works
 Lord Mary, shopkeeper, 7 George street
 Lord Mary Ann, butcher, 63 Bolton road
 Lord Richard, beer retailer and shopkeeper, Pigslee, Walmersley
 Lord Richard, tailor and draper, 3 Union sq
 Lord Robert, mechanic, 116 Spring street
 Lord Samuel, shopkeeper, 47 Bell lane
 Lord Thomas, shopkeeper, 4 Henry street
 Lucas Edwin, house agent, and agent to the Yorkshire Insurance Company, 112 Spring street
 Lucas John, mechanic, 123 Rochdale road
 Lucas Mrs. Mary A., 87 Brookshaw terrace
 Lucas T. & W., felt hat manufacturers, Samuel street, Freetown
 Lucas Thomas, felt hat manufacturer (T. & W. Lucas), Walmersley road
 Lyon James, fishmonger, 65 Bolton street
 Mc.Cann Edward, railway inspector, 9 Crostron's road
 Mc.Clellan Richard, overlooker, 112 Georgiana street
 Mc.Clellan Thos., tubular band manufacturer, Turf street; house, 143 Spring street
 Mc.Dougall John, travelling draper, 43 Union square
 Mc.Dowall James, upholsterer and French polisher, 2 George street
 Mc.Ghie & Carruthers, linen and woollen drapers, hosiers, &c., 7 Silver street
 Mc.Kie Peter, pawnbroker, 15 Market street
 Mc.Pherson Mr. Andrew, 45 Manchester rd
 Maginnis Mr. Richard, Carrfield house, Manchester road
 Maiden Henry, chemist and druggist, and insurance agent, 20 Haymarket street
 Makin David, shopkeeper, 9 Wellington st
 Makin William, provision dealer, Palace st
 Manchester and Liverpool District Banking Company, (branch), Market street—John C. Sharp, manager
 Manchester, Bolton and Bury Canal, and Railway Company's Office, Irwell bridge—Charles Parton, wharfinger
 Manchester Fire Insurance Co., 6 Broad st—William Harper, agent
 Mander Elizabeth, shopkeeper, 23 Hornby street
 Manion Patrick, fishmonger, 6 Clerke street
 Mansell Mr. John, 9 Belle vue terrace
 Marcroft William, clothes dealer, 62 Stanley street
 Marginson Robert, ironfounder (Butterworth and Marginson), 35 Derby street, Bury
 Marsden James, schoolmaster, 49 St. Paul's st
 Marsden John, joiner and shopkeeper, 41 Parson's lane
 Marsden James, schoolmaster, Pits-o'th-moor
 Marsden Thomas, bookseller, 9 Clough street, and New market
 Marshall Joseph, agent for W. H. Smith and Sons, booksellers, Railway station; house, 15 Eden street
 Martin Mr. Frederick H., 8 Garden street
 Masheder Mrs. Louisa, East view, Walmersley road
 Masheder Mrs. Mary, boarding & day school, Cambridge house, Walmersley road
 Mason James, grocer, 15 Moor gate
 Mason John, building surveyor & valuer, Brook street, Brookshaw—*see advertisement*
 Mason John & Co., joiners, builders and contractors, Brook street, Brookshaw—*see advertisement*
 Mason Peter, foreman, 12 Byron street
 Mason Robert, foreman, 11 Parliament place
 Massey Henry, shopkeeper, Unsworth

- Mather Joseph**, pattern maker, 58 Georgiana st
Mather Peter, shopkeeper, 20 Bolton road
Mather Samuel, Ship inn, 171 Bolton street
Matthews Isaiah, waggon builder, 66 Georgiana street
Maude John, shopkeeper. 60 Moorside
Mawdsley Richard, farmer, Walmersley
Mawdsley Thomas, butcher, 39 New market
Maxwell & Tuke, architects and surveyors, 2 Silver street
Maxwell James, architect (Maxwell & Tuke), The Hollies, Manchester road
Maxwell John, cotton waste dealer, Bond street mill, Rochdale road
Maxwell Joseph, cotton spinner (Butterworth and Maxwell), Clay bank
Mayor Mr. William, 141 Rochdale road
Meadowcroft George, travelling draper, 15 Garden street
Meadowcroft James, clog iron maker, North Back King street
Meadowcroft Jesse, bobbin manufacturer and wood turner, Croston's clough, Elton
Meadowcroft Ralph, beer retailer, 1 Wyndham street
Meadowcroft William, beer retailer and shopkeeper, 11 and 13 Moor side
Meadowson Christopher, tailor, 3 Garden st
Melling Eliza, beer retailer, 22 Princess street
Melling George, beer retailer, 92 George st
Mellor George F., joiner, Garden street
Mellor J. and J. J., cotton spinners and manufacturers, The Warth Mill, and 9 Nicholas street, Manchester
Mellor John J., cotton spinner (J. and J. J. Mellor), The Ferns, Manchester road
Mellor Jonathan, cotton spinner (J. and J. J. Mellor), Polefield, Prestwich
Mellor Joseph, joiner and builder, Whitehead bridge, Rochdale road—*see advertisement*
Mellor Joseph, butcher, 22 New market
Merchant Charles Martin, accountant, estate, and insurance agent, actuary of Savings' Bank, and secretary to the Bury Union Permanent Building and Investment Association, Savings' Bank buildings; house. Tanners' terrace, Ramsbottom
Metcalf Joseph, Stanley Arms, 37 Stanley st
Metcalf William, Littlewood Cross Inn, Littlewood cross
Mexican Manufacturing Co., manufacturers, Trafalgar mills, Lord street; James Brierley, manager
Micklesfield Samuel, chimney sweeper, 1 Back Fleet street
Milburn Diggle, worsted and braid dyer, Gigg
Miles Edward, French polisher, 35 Rochdale road
Miller Thomas, marine store dealer, 2 Woodhill street
Millett Richard, piece, warp, and skein dyer, Island, Bury bridge, and cotton and cotton waste dealer, Knowsley street; house, 25 Wood street, Elton
Mills Ann, clothes dealer, 16 George street
Mills Elizabeth, beer retailer, Walmersley road
Mills Charles, butcher, 16 George street
Mills George, clothes dealer, 44 New market
Mills James, confectioner, 17 Princess street
Mills John, cashier, 12 Bolton road
Mills Richard, manufacturer of patent washing and mangling machines, Haymarket street—*SEE ADVERTISEMENT*
Mills Robert, beer retailer, Pretty wood
Mills Samuel, shopkeeper, 82 Spring street
Mills William, shirtmaker, hosier and glover, 3 Stanley street
Milne Andrew, superintendent of Bury police, Town hall buildings, Market street; house, 13 St. Marie's gate, Manchester road
Milne Eliza, milliner, Pits-o'th'-moor
Milne Mr. Samuel, Bankfield, Manchester rd
Milnes E. D. and Brother, drysalters, dyewood grinders, dye extracts and garancine, manufacturers and cotton spinners, Lumn mills, Walmersley; and 4 Short street, Tib street, Manchester
Milnes Edmund, dyewood grinder, &c. (E. D. Milnes and Bro.), Carr bank, Walmersley
Milne Eliza, milliner, Pits-o'th'-moor
Milnes James T., dyewood grinder, &c. (E. D. Milnes & Bror.), The Oaklands, Walmersley
Milnes Nicholas, dyewood grinder, &c. (E. D. Milnes and Brother); The Oaklands, Walmersley
Mitchell and Crossland, spindle, flyer & roller manufacturers, Bolton street
Mitchell Mrs. Elizabeth, 103 Spring street
Mitchell Henry, shopkeeper, 9 Clerke street
Mitchell Mary, dressmaker, Brick street
Mitchell Peter, china and glass dealer, 13 New Market
Mittins Henry, greengrocer, tobacconist and yeast importer, 5 Stanley street
Moody Henry, tea and coffee dealer, 3 Haymarket street
Mooney Michael, shopkeeper, Tottington road, Elton
Moorhouse Benjamin, wheelwright and blacksmith, 2 Church street

- Moorhouse James, cotton waste spinner, Victoria mill, Badger st ; house, 27 Parson's lane
- Morley George, manager for the Bury and Radcliffe Loan and Discount Co., 7 Garden street, Haymarket
- Morris Emma, tobacconist, 46 Moorgate
- Morris Frederick, townsman, Gigg
- Morris Thomas, beer retailer, 32 Rochdale rd
- Mortimer Samuel, draper, 9 Rochdale road
- Morton Henry, butcher, 54 Princess street
- Morton John, spring maker, 59 Spring street
- Morton William, Peel Hotel, 181 Rochdale rd
- Moscrop Samuel, share broker (S. Moscrop and Son), Manchester road
- Moscrop Samuel and Son, stock and share brokers and insurance agents, 10 Bolton st
- Mosley Samuel, accountant, 19 Foundry street
- Mosley William, grocer, 33 Shepherd street
- Mouney John, chimney sweeper, 8 Barlow st
- Mowe Edward, watchmaker, 12 Princess st
- Mucklow Edward, dye extract manufacturer and dyewood mills, Elton Fold works ; and at Albyn works and 62 St. Vincent street, Glasgow ; warehouse, 33, Faulkner street, Manchester ; house, Woodhill, Bury
- Muir John, mechanic, 97 Spring street
- Murgatroyd George, leather seller, 11 Union square
- Murgatroyd James, hatter, 10 Rock street and 45 New Market
- Murgatroyd James, pattern maker, 80 Georgiana street
- Murgatroyd Richard, printer, Ormrod street
- Murphy Frank, slater and dealer in firebricks, tiles, &c., 34 Spring street—SEE ADVERTISEMENT
- Murphy George, foreman, 8 Shepherd street
- Murphy Phineas, cab proprietor, 54 Georgiana street
- Nabb David, greengrocer, 13 Clough street
- Nabb Richard, boot and shoe maker, 9 Cross st
- Nabb Thomas, boot and shoe maker, 27 Back Garden street
- Nabb William, copper smith and brass founder, 2 King street ; works, Back King street
- Nabb William, beer retailer, Every street, Fern hill
- Nall Joseph and Co., carriers to the Lancashire and Yorkshire Railway Company, Lancashire and Yorkshire Goods station
- National Weekly Life office, 28 Frederick st.; John Cribbin, agent
- Navey Michael, travelling draper, 23 John st
- Neild Robert, station master, Knowsley street
- Nelson John, watch and clock maker, silver-smith and jeweller, 4 Haymarket street
- Newbiggin William, commercial traveller, Lark hill terrace
- New Bury Saw Mill Company, timber merchants, steam sawyers, cabinet wood turners and bobbin manufacturers, Fern hill—James Catterall, manager
- Newbold John, engineer, Parson's lane
- Newbold Mr. Joseph, The Springs
- Newbold Ralph, paper maker (Coop and Newbold), The Springs
- Newbold Mrs. Susan, Rochdale road
- Newhouse and Wrigley, builders, contractors and stonemasons, Tottington road—see advertisement
- News room and library (Co Operative), Market street
- Nield and Son, felt hat manufacturers, 3 Wash lane
- Nixon Robert, mining engineer, 6 Manchester road
- Noble Sarah, milliner, 65 Paradise street
- Norris Richard, Commercial Inn, 18 Spring street
- Norris Owen, clothes dealer, 2 Catcaton street and 33 New market
- Norris Richard, pawnbroker, 12 Water street and Hermitage, Moor side ; house, Walmersley road
- Norris Robert Johnson, shopkeeper and boot and shoemaker, 6 Hornby street
- Norris William Hutchinson, solicitor, 2 Henry street ; house, Starkies, Manchester road
- North British and Mercantile Insurance Co. ; agents, Thomas Woodcock, 43 Parson's lane, and William H. Norris, 2 Henry street
- Northern Insurance Co. ; agents, Maxwell and Tuke, 2 Silver street, and J. L. Openshaw, 139 Croston's road, Elton
- Norwich and London Accident and Plate Glass Assurance office, 153 Spring st—R. E. Buckley, agent
- Norwich Union Insurance Co., Moorside works—Thomas Parkinson, agent
- Nowell Edward, tripe dresser, 41 New market
- Nowell Elizabeth, tripe dresser, 3 Princess st
- Nunwick Thomas, grocer, 84 Bolton road
- Nuttall Miss Alice, Bradford terrace
- Nuttall Andrew and Son, tanners and curriers, Moorside tannery
- Nuttall Charlotte, Dog Inn, Fleet street
- Nuttall Edward, tobacconist, 30 Moorgate
- Nuttall Francis, surgeon, 35 Stanley street

- Nuttall Henry, professor of music, 23 Manchester road
 Nuttall James, news agent, 61 Bolton road
 Nuttall James, joiner & builder, 52 Frederick street
 Nuttall Jane, shopkeeper, 48 Bell lane
 Nuttall John jun., assistant overseer, Pils-worth
 Nuttall John, cotton manufacturer (Hope Mill Co.), 48 Croston's road
 Nuttall John, linen draper, 20 Fleet street ; house, Manchester road
 Nuttall John, shopkeeper, 48 Croston's road
 Nuttall Mr. John, Blackford bridge
 Nuttall John H., architect, Milton terrace, Walmersley road
 Nuttall Jonathan, fulling miller, Birtle
 Nuttall Mary A., shopkeeper, South Garden st
 Nuttall R. and J., cotton manufacturers, Hornby street
 Nuttall Robert, banker's clerk, 101 Brookshaw, Walmersley road
 Nuttall Robert, grocer and provision dealer, 43 and 45 Rock street
 Nuttall Samuel, joiner and builder, 47 Union square
 Nuttall Sarah, butcher, 48 Princess street
 Nuttall Thomas, colliery viewer, architect, surveyor and valuer, 7 Broad street ; house, 9 Bradford terrace
 Nuttall Thomas, White Horse, 36 Fleet street
 Nuttall Thomas, stonemason, Moorfields, Elton
 Nuttall Mr. Thomas, Victoria terrace, Tottington road
 Nuttall William, boot and shoe maker, 6 Higher row

 O'Brian Matthew, tailor, 131 Spring street
 Oddy Edward, beer retailer, 49 Rochdale road
 Ogden Daniel, agent to the Refuge Friendly Society, 95 Spring street
 Ogden John, felt hat manufacturer, 4 Wash lane and 38 New market
 Ogden John, stonemason, builder and contractor, Vernn street, Walmersley road ; house, 30 Maskill st—SEE ADVERTISEMENT
 Ogden Joseph, tailor, 100 Bolton street
 Ogden Thomas, bookkeeper, 36 Bolton road
 Olive and Partington, paper makers, Woolfold mills
 Olive James, beer retailer, Woolfold
 Olive John, coal dealer, 40 George street
 Olive John and Son, Railway waggon builders, Woolfold Waggon works, and at Ince, near Wigan
 Olive Joseph, beer retailer, 18 Bolton road
 Olive Mrs. Nancy, Woolfield
 Olive Richard, railway waggon builder (J. Olive and Son), Daisy bank, Woolfold
 Olive Robert, greengrocer, 14 Moor gate
 Olive William, paper maker (Olive & Partington), Beech house
 Olive Mr. William, Moss house, Tottington
 O'Neil John, cotton spinner, Stanley mill, Wash lane ; house, 15 St Marie's gate, Manchester road
 Openshaw Arthur A., cotton spinner (J. A. Openshaw and Brother), Beech hill
 Openshaw Charles and Sons, cotton spinners and manufacturers, Butcher lane
 Openshaw Charlotte A., milliner, Elton fold
 Openshaw Frederick, woollen manufacturer, (W. and J. Openshaw), Redvales
 Openshaw J. A. and Brother, cotton spinners, Pimhole
 Openshaw J. L., conservative (county) registration agent, 139 Croston's road, Elton
 Openshaw James, rent and debt collector and general agent, 38 Wash lane
 Openshaw James, woollen manufacturer (John Openshaw, Son and Co.), Rhiwlas, Bury
 Openshaw James A., cotton spinner (J. A. Openshaw and Brother), Beechhill
 Openshaw James H., spinner, &c. (Walker and Lomax), Moss grove
 Openshaw James R., teacher of music, 26 Frederick street
 Openshaw Mr. John, Irwell house
 Openshaw Mr. John J., Moss grove
 Openshaw John, grocer, 20 Elton road
 Openshaw John H., millwright, 3 Trinity st
 Openshaw John, Son & Co., woollen manufacturers, Pimhole
 Openshaw Jonathan, Esq., Bank house, Manchester road
 Openshaw Jonathan, woollen manufacturer (Wm. & J. Openshaw), Manchester road
 Openshaw Joshua, oil, tallow & roller leather merchant, 17 Garden street ; house, Spring street
 Openshaw Mrs. Martha, Lower Chesham
 Openshaw Mrs. Mary, 7 Belle vue terrace
 Openshaw Mr. Ormerod, Tenterden street
 Openshaw Rachel, Waterloo inn, 57 Manchester road
 Openshaw Samuel, wine and spirit merchant, Red Lion inn, 3 Fleet street ; and hat manufacturer, 1 Fleet st—see advertisement
 Openshaw Squire, grocer, 158 Bolton road

- Openshaw Thomas, cotton spinner, Greenfield mill, Lord street; house, Brick house, Wash lane
 Openshaw Thomas Lomax, cotton spinner and manufacturer, Brooksmouth mill, Elton; house, Heaton grove
 Openshaw William, cotton spinner and manufacturer (W. & G. Openshaw), Greenmount
 Openshaw William & George, cotton spinners, Pimhole
 Openshaw William and Jonathan, woollen manufacturers, Redvales
 Oram Mrs. Ellen, Derby place, Manchester rd
 Oram Henry, woollen manufacturer (T. Oram and Sons), Larkhill, Walmersley road
 Oram Samuel, woollen manufacturer (T. Oram and Sons), Beechfield, Manchester road
 Oram Thomas & Sons, woollen manufacturers, Bury bridge & Hudcar mills, Bury; Simpson Clough mills, Heap; and at 61 Cannon st., Manchester
 Ormerod George, coal merchant and agent, 6 Agur street and Buckley wells
 Ormerod Mrs. Ann, 98 Georgiana street
 Ormerod Jas., provision dealer, 5 Haymarket st
 Ormerod Robert, shopkeeper, 11 Windham st
 Ormerod Thomas, pork butcher, 30 Rock st
 Orr Charles, rope and twine maker, Huntley brook; house, 60 Bell lane
 Orr Mary, milliner, 60 Bell lane
 Orrell Eli, grocer, 20 Croston's road.
 Orrell George, tobacconist, Manchester road
 Orrell Samuel, shopkeeper, Tottington Old rd, Elton
 Osborne Thomas, china, glass and earthenware dealer, 12 New market
 Ouston Rev. John H., 17 Peel terrace, Parson's lane
 Overseers' office (Bury district), 43 Parson's lane
 Overseers' office (Elton district), 3 Elton road
 Park James, engineer, millwright, boiler maker and manufacturer of all kinds of machinery for paper mills, Fern hill foundry; house, Woodfield house, Fern street
 Park Mr. James, junr., 38 Fern street
 Park William W., saddler and harness maker, 23 Market street
 Park Richard, manager, 32 Fern street
 Parker Green, cabinet maker, 30 Stanley st
 Parker James, grocer, 28 George street
 Parker Jeremiah, Eagle and Child Inn, 14 Stanley street
 Parker Joseph, bleacher (Allen and Parker), Victoria terrace
 Parker Matty, beer retailer, 9 Market street
 Parker Thomas, leather merchant and machine strap manufacturer, 20 Union square; house, Tenterden street
 Parkin Thomas, smith, 47 Manchester road
 Parkinson Betty, shopkeeper, 7 Pits-o'th-moor
 Parkinson Christopher, shopkeeper, 47 Bolton street
 Parkinson George, brickmaker (W. & G. Parkinson), 1 Franklin street
 Parkinson Jane, shopkeeper, Pits-o'th-moor
 Parkinson John, shopkeeper, 90 Bolton road
 Parkinson John, brassfounder and copper-smith, Victoria works, Spring street
 Parkinson Thomas, agent to the Norwich Union Insurance Co., Moorside works
 Parkinson William, brickmaker (W. & G. Parkinson, Helmshore
 Parkinson William and George, brickmakers, Freetown
 Parks James, surgeon, 188 Bolton street
 Parks John, surgeon, 25 The Wylde
 Parks William, tailor, draper and outfitter, 4 Rock street—SEE ADVERTISEMENT
 Parks William Thorntou, colliery owner, Elton colliery; house, Elton View house
 Parr James, bill poster, Back Clerke street
 Parsons Ann, draper, 60 Bolton street
 Partington Mrs. Hannah, lodging house, 3 Duke street, Manchester road
 Parton Charles, wharfinger, Irwell bridge
 Peacock Mary, schoolmistress, Burrs, Walmersley
 Pearson Mr. Joseph, 73 Georgiana street
 Pearson Thomas, file maker (Schofield and Pearson), King street
 Pearson William, fishmonger, Victoria street, Elton
 Pearson William, draper, Huntley brook
 Pedley Edward, compositor, 13 Foundry street
 Peel Elizabeth, milliner and dressmaker, Wash lane
 Peel Henry, silk and cotton velvet manufacturer, Bridge street; house, 21 Belle Vue terrace
 Peel Matthew, tanner, School brow; house, 10 Tithe barn street
 Peers Robert, pawnbroker, 101 Bolton street
 Peel Mr. Robert, Lower Chesham
 Pelican Life Assurance Co.; agents, William Harper 6 Broad street, and Robert S. Taylor, Bank chambers, Bank street
 Pemberton John, boiler inspector & engineer, 53 Stanley street

Pemberton L. M. & E. A., milliners, 53 Stanley street	Platt John, shoemaker, Walmersley road
Pendlebury Charles, felt hat manufacturer and hatter, 31 Fleet street	Platt John tailor, 89 Bolton street
Pendlebury Charles, grocer, 84 Croston's road	Polding John A., M.R.C.V.S., veterinary surgeon, 1 Moss street
Pendlebury George and Co., felt hat manufacturers, Woolfold	Pollard Miss Martha, 8 Parliament place
Pendlebury Margaret, confectioner, 117 Bolton street	Pollitt Miss Alice, 2 Horrox fold
Pennington Thomas, chemist and druggist, and agent for Schweppes' soda water, Young's paraffin oil and lamps, and blacking manufacturer, 14 Bolton st—SEE ADVERTISEMENT	Pollitt Mrs. Sarah, 6 St. Mary's place
Peregrine Evan, armourer, Volunteer armoury	Pomfret Matthew, soda water and ginger beer manufacturer, 161 and 163 Bolton street
Phillips Benjamin, bookseller, 84 New market	Pooley George, banker's clerk, Bradford terrace
Phillips Robert Needham, Esq., M.P. (magistrate), The Park	Porritt David, joiner, 79 Georgiana street
Phoenix (fire) Insurance Co., Bank chambers, Bank street—R. S. Taylor, agent	Porter John, painter, 28 Moorside
Pickering George, manager, Alma place, Tottington road	Porter Mercy, shopkeeper, 34 Princess street
Pickering John, brush manufacturer, Bolton st	Porter Samuel, shopkeeper, 78 Bridge street
Pickering Richard, clerk, 42 Union square	Porter Thomas, Waggon and Horses, Walmersley road
Pickup John newsagent, 51 Rochdale road and Moorgate	Porter William, shopkeeper, 58 Bridge street
Pilkinson the Misses, 2 Belgrave place	Post Office, Broad street
Pilkinson Edmund, cotton spinner, &c. (T. Pilkinson and Son), Elton cottage	Potts Margaret, ladies' boarding school, Lower Chesham
Pilkinson Edward, tailor, and registrar of births and deaths, Pigslee, Walmersley	Preston James, beer retailer, 41 Rochdale rd
Pilkinson John, beer retailer, 21 King street	Preston Samuel, tin plate worker, 49 Stanley street
Pilkinson John H., cotton spinner, &c. (T. Pilkinson and Son, Buckley wells	Prestwich John, Pack Horse, Birtle
Pilkinson Richard, commission agent, Bradford terrace	Prestwich John, shopkeeper and beer retailer, Fairfield brow
Pilkinson Thomas, cotton spinner, &c. (T. Pilkinson and Son), Elton lodge	Prestwich Wright, professor of music, Ormerod street
Pilkinson Thomas and Son, cotton spinners and woollen manufacturers, Elton fold mills and 22 York street, Manchester	Prince's Club, St. Marie's gate, Manchester rd
Pilling Alice, grocer and provision dealer, 9 Elton road	Prince John, tripe dresser, 56 Bolton street
Pilling James, dealer in woollen flocks, &c., Woolfold	Probert Thomas Woodward, potato salesman, Parks yard, Silver street; house, 23 Parliament row
Pilling John, coal agent, 4 Manchester road	Provident Life Assurance Co., 15 Union square—Thomas Barker, agent
Pilling John, manager, Elton fold	Provincial Assurance Co., 45 Fleet street—George F. Clifton, agent
Pilling John, Shakespeare Inn, 2 Rochdale road	Prudential Assurance Company—agents, Mary Gerrard, 57 Bolton st.; and James Stones, Tottington road
Pilling Mrs. Mary, 4 Ollivant street	Public Baths, St. Mary's place, Manchester rd
Pilling Moses, joiner, builder, and draper, 24 Croston's road	Public Market, Market st, J. Wolstenholme, superintendent
Place Joseph, Hand and Shears Inn, 18 Fleet street and Pack Horse Inn, Fishpool	Pugh Mr. Richard, 10 Parliament place
Planet Insurance Co., 153 Spring street—R. E. Buckley, district manager—SEE ADVERTISEMENT	Queen's Taxes Office, Union Chambers, 17 Silver street—James Whitworth, surveyor
	Raby James, gas engineer, 165 Rochdale rd
	Raby John, clogger, 109 Spring street
	Radcliffe William, draper, Moorgate
	Rafferty James, confectioner, 113 Bolton st
	Railway Carriage & Steam Boat Gas Lighting Co. Limited, Broad street—Mr. Joseph Clemishaw, chairman

- Railway Passengers' Assurance Company, 20 Haymarket street—Henry Maiden, agent
 Rammel William, marine store dealer, 33 Rochdale road
 Ramsbottom & Co., hat manufacturers, Bury ground
 Ramsbottom & Kay, cotton spinners, Cheesden bar
 Ramsbottom Mrs. Ann, Castle hill
 Ramsbottom Frances, beer retailer, Bell lane
 Ramsbottom George, fruiterer, 57 Bridge st
 Ramsbottom James, cotton manufacturer, Hinds, Elton; house, 32 Bolton road
 Ramsbottom James, grocer, 32 Bolton road
 Ramsbottom James and Son, cotton spinners, Cheesden Lunn
 Ramsbottom James and Sons, cotton spinners, Lodge mill, Walmeraley
 Ramsbottom Kay, cotton spinner, Cheesden pasture
 Ramsbottom Mr. Thomas, Chantlers, Elton
 Ramsbottom Thomas, relieving officer, Haslam bank
 Ramsbottom Thomas & Sons, cotton spinners and manufacturers, Birtle dean mills
 Ramwell Alice, beer retailer, Woolfold
 Randle John, joiner, 32 Foundry street
 Ratcliffe John, beer retailer, 21 Union street
 Ratcliffe John, blacksmith, Wood st., Elton
 Ratcliffe John, tailor, 6 Barn brook
 Ratcliffe John, carrier to Rochdale, 15 Bambury street
 Ratcliffe Richard, carrier to Manchester, 15 Bambury street
 Rawson George, bricklayer, Back Garden st
 Rawson Jeremiah, marble, stone and monumental mason, Knowsley street—*see advertisement*
 Rayner Braithwaite, wine & spirit merchant, 30 Haymarket street; house, Tenterden st
 Rayner Mrs. Jane, 43 Manchester road
 Redfern James, butcher, 3 Barn brook
 Redfern John, milk dealer, 123 Spring street
 Redfern John, carrier to Manchester, 125 Paradise street
 Redfern, Smith & Law, ironfounders, millwrights, engineers, and manufacturers of machinery for paper mills, Albert works, Brook street
 Redfern Susannah, milliner and dressmaker, 78 Georgiana street
 Redfern Thomas, machinist (Redfern, Smith & Law), Highfield, Walmeraley road
 Reed Joseph, shopkeeper, Fairfield brow
 Refuge Friendly Society, 5 Garden st—Henry Bridge, agent
 Religious Tract Depository, 19 Union square, Charles Vickerman, depository
 Renshaw and Co., makers of springs for machinery, loom spindles, weft forks, etc., Croft street—*see advertisement*
 Renshaw Samuel, mechanic, 99 Spring street
 Renshaw Samuel, cotton spinner (S. Renshaw and Co.), 62 Bell mount, Bell lane
 Renshaw Samuel and Co., cotton spinners and manufacturers, Britannia mill, Bridge street
 Rhodes Frederick, Old Dun Horse, Bolton rd
 Rice John, commission agent, 34 Union square
 Richardson Edward, shoemaker, 27 John st
 Richardson Joseph, reporter, 61 East street
 Richardson Thomas, fishmonger, Stanley st
 Ridings Adam, marine store dealer, 30 Badger street
 Ridyard Robert, tripe dresser, 24 Haymarket street
 Rigby Mr. George, 9 Parliament place
 Rigby John, shopkeeper, 145 Rochdale road
 Rigby Mark, warehouseman, 117 Rochdale rd
 Rigby Samuel, secretary to Crown Brewing Co.; house, 88 Rochdale road
 Rigby Thomas, secretary & manager to Bury and Radcliffe Waterworks Co.,; house, 9 Parliament place
 Rigby William, Bird in hand, Manchester rd
 Rigby William, joiner and builder, Vernon st and 53 Manchester road
 Riley Elizabeth, milliner and dressmaker, 14 Bolton road
 Riley Frank, painter and decorator, 32 Union square
 RILEY J. H. & Co., engineers and machinists Perseverance iron works, Croston's road, Elton—*see advertisement*
 Riley James, beer retailer, 29 Rochdale road
 Riley Joseph H., engineer, &c. (J. H. Riley and Co.), 59 East street
 Riley Robert, bricklayer & builder, 88 Georgiana street
 Riley Thomas, hair-dresser, 26 Moor gate
 Rixon Francis & Son, cotton waste bleachers, Bury ground
 Roberts George, foreman, 2 Manchester new rd
 Roberts Henry, shoemaker, 5 Clough street
 Roberts Michael, watch maker, 8 Spring st
 Roberts Robert, malleable and soft iron founder, Croft street; house, 135 Walker's terrace—*SEE ADVERTISEMENT*
 Roberts Mr. Thomas, Chesham field
 Roberts Mr. Thomas, 17 Eden street

- Roberts William brick, tile, and coal merchant,
 Buckley Wells siding; house, Walmersley
 Robinson Henry C., tobacconist, 61 Stanley
 street
 Robinson James, coal dealer, 10 Eldon street
 Robinson John, cooper, 38 Rock street
 Robinson Joseph, confectioner, 2 Clough st
 Robinson Martha, lodgings, 41 Union square
 Robinson Richard, mechanic, 26 North street
 Robinson Thomas, overlooker, 6 Shepherd st
 Rodgers John, furniture broker, 55 Bolton st
 Rogers Rev. John T., M.A., Starkies, Man-
 chester road
 Rogers John, tailor and draper, 15 Rock st
 Rogers William, tripe dresser, 58 Bolton st
 Rogerson Alice, confectioner, 28 Croston's rd
 Rogerson Mary Ann, provision dealer, 74
 Paradise street
 Rontree Margaret, milliner, 51 Manchester
 road
 Roscow & Lord, colliery owners, Birtle col-
 liery; and at Rochdale
 Roscow Esther, Seven Stars, Rochdale road
 Roseman John, clerk, 54 Bell lane
 Roseman Margaret S., confectioner, 38 Bol-
 ton street
 Ross Hugh, travelling draper, 26 Union sq
 Rostron & Shaw, woollen manufacturers, Peter
 street
 Rostron Edward, beer retailer, 38 Stanley st
 Rostron Edward, tripe dresser, 8 Pitt street
 Rostron Hannah, boot and shoe maker, 8
 Bolton street
 Rostron Margaret, confectioner, 15 Rochdale
 road
 Rostron Richard, meter inspector, 167 Bolton
 street
 Rothwell Mrs. Ann, Woolfold
 Rothwell Caleb, pork butcher, 123 Bolton st
 Rothwell James Acton, linen and woollen
 draper, silk mercer, hosier, milliner, car-
 pet warehouseman, upholsterer, complete
 house furnisher, and woollen and cotton
 yarn merchant, Perseverance house, 40 to
 46 Rock street; house, Moss grove, Hunter
 Brook—SEE ADVERTISEMENT
 Rothwell John, hardware dealer, 7 Princess
 street
 Rothwell James & Son, shuttle, &c., makers,
 Barlow street—SEE ADVERTISEMENT
 Rothwell John, manufacturer (John Rothwell
 & Son), Limefield
 Rothwell John, linen draper, 7 Princess st
 Rothwell John and Son, cotton spinners and
 manufacturers, Limefield
 Rothwell Louisa, butcher, 2 John street
 Rothwell Peter, butcher, 4 New Market
 Rothwell Peter, shopkeeper, 33 Parson's lane
 Rothwell Richard, manufacturer (John Roth-
 well and Son, Manchester road
 Rothwell Richard, bleacher (S Rothwell and
 Sons), Brandlesome hall
 Rothwell Richard, wheelwright, Peter street
 Rothwell Richard, cotton spinner (J. Rothwell
 and Son), Redvales
 Rothwell Samuel, bleacher (S. Rothwell and
 Son), Lower Woodhill
 Rothwell Samuel and Sons, bleachers, dyers,
 and finishers, Woodhill works, Elton
 Rothwell Thomas, cotton waste dealer (T. and
 W. Rothwell), Woolfold
 Rothwell Thomas, cotton spinner, Leeman's
 Hill mill, Tottington
 Rothwell Thomas and William, cotton waste
 dealers, Croston's road
 Rothwell William, cotton waste dealer (T.
 and W. Rothwell), Greenhalgh moss
 Rothwell William T., secretary to the Bury
 Brewing Co., George street; house, 94
 Georgiana street
 Round James, draper and fent dealer, 6
 Princess street
 Rowland Daniel, confectioner, 32 Rock street
 Royal Insurance Co., Foundry street; Thos.
 Barlow and Sons, agents
 Royal Liver Assurance Co., Agur street;
 Peter Skelton, agent
 Royle George, boot and shoemaker, 170a
 Bolton street
 Rudman James, fitter, 8 North street
 Rudman Jeremiah, blacksmith, Moorside
 Rushton John, shopkeeper, 44 Bond street
 Rushworth Mr. Joseph, 30 North street
 Ryan William, shopkeeper, 21 Spring street
 Ryder John, shoe maker, 102 Bolton road
 Rynn John, fruiterer, 37 Croston's road and
 New market
 Sagar John, house decorator (Berry & Sagar);
 house, 22 Bolton street
 Sanderson George, cutler, 3 Moorside
 Sandiford Robert, beer retailer, Croston's road
 Sandiford Robert and John, paper stainers,
 Park mills, Tottington road
 Savage M. A. and Co., boot and shoemakers,
 14 Market street—SEE ADVERTISEMENT
 Scattergood Henry, beer retailer, 31 Union
 square
 Sceptre Assurance Co., 9 Haymarket street;
 Joseph Welsby, agent

- Schofield & Pearson, file makers, George st
 Schofield Edward, reed and heald maker, 8
 Tithebarn street
 Schofield George, grocer and flour merchant,
 7 Market street
 Schofield Hannah, shopkeeper, 177 Rochdale
 road
 Schofield James, cotton waste dealer and
 linen draper, 12 Elton road
 Schofield John, provision dealer, 50 Paradise
 street
 Schofield Leah, lodgings, 126 Bolton street
 Schofield Levi, file maker (Schofield and Pear-
 son), Moss place
 Schofield Peter, wholesale and retail brewer,
 Commercial Inn Brewery, Bolton road—SEE
 ADVERTISEMENT
 Schofield William and Joseph, cotton spinners,
 Springfield mill, Hudcar
 Scholes Mr. Jacob, Maitland place, Walmer-
 ley road
 Scholes Peter, painter, paper hanger, and
 plasterer, 47 George street—SEE ADVER-
 TISEMENT
 Scholes Robert, confectioner, 12 Rock street
 Scholes Thomas, confectioner, 75 Rochdale rd
 Scott and Tait, grocers, tea dealers, and im-
 porters of Irish butter, 11 Silver street—
 SEE ADVERTISEMENT
 Scott David, grocer (Scott and Tait), 47 Shep-
 herd street
 Scott George, rope, twine, and cotton banding
 maker, 34 Rock street
 Scott Rev. George, D.D., 18 St. Mary's place
 Scott James, shopkeeper, 17 Barnbrook
 Scott Mrs. Mary Ann, 163 Spring street
 Scottish Commercial Insurance Co., 18 Rock
 street; James Whitehead, agent
 Scottish Widows Assurance Co., 4 Cooper st;
 Thomas Dodd, agent
 Scowcroft Mr. Thomas, Bond street
 Scowcroft William, bolt and screw maker,
 North Back King street
 Seddon Elizabeth, milliner, 32 Spring street
 Seddon Peter, currier, 32 Spring street
 Sedgwick John, hair dresser and boot and shoe-
 maker, 10 Haymarket street
 Sedgwick Joseph, hosier and shirtmaker, 7
 Stanley street
 Sedgwick Robert, boot and shoemaker, 86
 New Market and Clerke street
 Sedgwick Thomas, boot and shoemaker, 9 Stan-
 ley street
 Seed Thomas, butcher, 10 Spring street
 Seed Richard, beer retailer, 18 Union square
 Self William, coachmaker, 57 Spring street
 Senior George, tailor and woollen draper, 34
 Stanley street—SEE ADVERTISEMENT
 Sessions Room, Town Hall, Market street
 Sharp Henry, assistant (borough) surveyor;
 66 Canning street
 Sharp John C., manager, Manchester and Liver-
 pool District Bank, Market street
 Sharp Robert, butcher, Bolton road and New
 Market
 Shaw Betsy, butcher, 1 New Market
 Shaw Ellen, boot and shoemaker, 23 Bolton
 street
 Sharples Jacob, bookkeeper, Woolfold
 Sharples John, shopkeeper, 50 Windham st
 Sharples Lawrence, draper, 53 Bell lane and
 and New Market
 Sharples Michael, blacksmith, Woolfold
 Sharrocks James, fruiterer, 52 Moorside
 Shaseby Charles, confectioner, 22 Moorside
 Shaw Mrs. ——— 59 Canning street
 Shaw Henry, cabinet maker, 48 Stanley street
 Shaw James, wheelwright and blacksmith,
 Tottington road, Elton
 Shaw James, clogger, 28 Moorgate
 Shaw James, photographer, 58 Moorside
 Shaw Mr. James, 95 Brookshaw, Walmersley
 road
 Shaw John, tailor, 13 North street
 Shaw John H., secretary of the Beersellers'
 Association, 29 Shepherd street
 Shaw John W., wholesale and retail iron-
 monger, whitesmith, and agent for Milner's
 safes, 9 Silver street
 Shaw Richard, grocer, 36 Rock street
 Shaw Robert, butcher, 21 Bolton street and
 New Market
 Shaw Sarah, milliner and dressmaker, 58
 Moorside
 Shaw Thomas, clog iron maker, 20 Barlow st
 Shaw Thomas, grocer, corn and provision
 dealer, 37 and 39 Moorside
 Shaw William, pattern maker, 1 Parson's lane
 Shaw William, pawnbroker, 58 Moorgate
 Shepherd James, saddler, and harness maker,
 10 Moorgate
 Shepherd John, assistant overseer, Ashworth
 Shepherd Joseph, cashier, Brookshaw
 Shepherd Lucy, milliner and dressmaker, 22
 Silver street
 Shepherd Thomas, hairdresser, 24 Elton road
 Sherry John, fishmonger, 5 Bolton road
 Siddal and Morton, cotton spinners, Woolfold
 Siddal John, beer retailer, Huntley brook
 Sidebottom Robert, joiner, 21 Elton road

- Shuttleworth Joseph, beer retailer, Tottington road, Elton
- Simkin Edmund, draughtsman, 9 Spring street
- Simkin William, shoemaker, 11 Spring street
- Simon Charles M., cotton spinner, Burrs mill, Walmersley; house, Walmersley road
- Simpson Benjamin, tailor, Heap bridge
- Simpson Hannah, Horse and Jockey, 1 Pits-o'-th'-Moor
- Simpson Thomas, secretary to Bury Loan Society, 74 George street
- Simpson Mary, shopkeeper, Limefield
- Simpson Thomas, engine packing manufacturer, 103 Bolton street
- Singleton James, general dealer, 121 Spring street and 131 New Market
- Skelton Peter, agent to the Royal Liver Friendly society, 4 Agur street
- Skerrett John, blacksmith, 14 Princess street and John street
- Skerrett Joseph, painter, decorator, sign writer and painter of silk banners, 56 Georgiana street
- Slade Henry, draper, 8 Moorside
- Slater Jane, shopkeeper, 32 Buckley wells
- Slater John, beer retailer, 2 Princess street
- Slater John, soda water and ginger beer manufacturer, 26 Eden street; works, Bedlam
- SEE ADVERTISEMENT
- Slater Thomas, commission agent, South Cross street
- Slee William, linen draper, 18 Bolton street
- Slight Rev. Frederick G., 40 Union square
- Slinger John, farmer, Walmersley
- Smallwood Samuel, shoemaker and clogger, 50 Stanley street
- Smethurst Alice, fruiterer, 8 Barn brook
- Smethurst and Pendlebury, brickmakers, Woolfold
- Smethurst and Sons, warp and skein dyers, Woolfold dye works
- Smethurst Mrs. Betty, 49 King street
- Smethurst John, butcher, 9 Moor gate
- Smethurst John, schoolmaster and registrar of births and deaths, Tottington Old road, Elton
- Smethurst Joseph, shopkeeper, Huntley brook
- Smethurst Joseph, butcher, 2 and 3 New market
- Smethurst Richard (Exors. of), butchers, 6 and 23 New market
- Smethurst Thomas, Church Inn, 38 Croston's rd
- Smethurst Thomas, butcher, 5 and 26 New market
- Smith and Exley, ironfounders, Croft street foundry, Croft street—SEE ADVERTISEMENT
- Smith Mrs. Ann, Edwin street
- Smith Ann, eating house, 23 Water street
- Smith Mrs. Betsy, Tottington Old road
- Smith Rev. Charles, Walmersley vicarage
- Smith Daniel, corn merchant (D. Smith and Sons), Tenterden street
- Smith David and Sons, corn and flour merchants, Haymarket street
- Smith Rev. Edmund J., M.A., St. John's vicarage, Walmersley road
- Smith Edmund, Roebuck, 46 Rock street
- Smith Mr. Edwin, 67 East street
- Smith, Edwin, draper, 83 Paradise street
- Smith Elizabeth, tobacconist, 4 Silver street
- Smith Frederick, tobacco manufacturer, 11 Stanley street
- Smith Mr. George, 100 Rochdale road
- Smith George, shopkeeper, 45 Rochdale road
- Smith Henry, ironfounder (Smith and Exley), Garden lane
- Smith James, butcher, 17 New market
- Smith James, milk dealer, 11 Foundry street
- Smith James, plumber, glazier and gas fitter, 40 Bolton road
- Smith John, joiner and builder, Knowsley st
- Smith John, Knowsley Hotel, Haymarket st
- Smith John, shopkeeper, Walmersley road
- Smith John, slater, 50 Bolton street
- Smith Mr. John T., 13 Eden street
- Smith Lionel and Co., ironfounders and wringing, &c. machine makers, 4 Union square—SEE ADVERTISEMENT
- Smith Marshall, cashier, 124 Bell lane
- Smith Mary, shopkeeper, 157 Bolton street
- Smith Mary, Bridge Street Hotel, 71 Bridge st
- Smith Olivia, milliner, 58 Bolton road
- Smith Peter, millwright (Redfern, Smith and Law) Plumtrees, Walmersley road
- Smith Peter, painter, 59 King street
- Smith Richard, confectioner, 23 Bolton road
- Smith Samuel, bricklayer and builder, Tottington road
- Smith Samuel, woollen manufacturer & draper, 15 and 17 King street
- Smith Mrs. Sarah, butcher, Woolfold
- Smith Mrs. Sarah Jane, pawnbroker, 113 George street
- Smith Sarah A., milliner and dressmaker, 33 Union square
- Smith Sidney R., surgeon; dispensary, 2 Knowsley street
- Smith Squire, furniture broker, 23 Clerke st
- Smith Susannah, milliner and dressmaker, 64 Georgiana street

- Smith Mrs. Susannah, 7 Highfield terrace' Walmersley brow
- Smith Thomas, commercial dining and refreshment rooms, and boarding house, 23 Haymarket street and 1 Market street; and billiard rooms, 14 Market street—SEE ADVERTISEMENT
- Smith Thomas, Alma Inn, 9 King street
- Smith William, ironfounder, engineer, millwright, stove grate and kitchen range manufacturer, Soho foundry, Bury ground; house, 58 Bolton road—SEE ADVERTISEMENT
- Smith William, butcher, 16 Elton road
- Smith William, painter, 11 Clough street
- Smith William, provision dealer, 12 Stanley street
- Smith William, felt hat manufacturer, 65 Spring street; house, Springs
- Smith William Henry and Son, booksellers and newsagents, Railway station—Joseph Marshall, agent
- Snape John, machinist, 74 Croston's road, Elton
- Sourbeets Manasseh, insurance agent, 51 Shepherd street
- Speight Christopher, grocer, 4 Princess street
- Spencer Edward, shopkeeper, 18 Croston's rd
- Spencer James, waste bleacher (Bolton, Spencer & Curedale), Walshaw lane
- Spencer Leah, milliner, 13 Haymarket street
- Spencer Margaret, beer retailer, 18 Clerke st
- Spencer Pickles, schoolmaster, Woolfold
- Spencer Robert, spinner, 165 Spring street
- Spencer Robert H., rag dealer, 98 Rochdale road
- Spragg William Edward, professor of music, and music seller, 12 Haymarket street
- Spires Mrs. Jane, 100 Georgiana street
- Spratt Mrs. —, 5 Eden street
- Stamp Office, 16 Fleet street—Thomas Crompton, distributor
- Standard Life Assurance Company—agents, S. Moscrop and Son, 10 Bolton street; and Maxwell & Tuke, 2 Silver street
- Strandring Esther, china and glass dealer, 50 Moorgate
- Strandring John, shopkeeper, 38 Clerke street
- Statter Thomas, agent to the Earl of Derby; office, Town hall buildings; house, Stand hall, Whitefield
- Stell John, mechanic, 65 East street
- Stennett Mrs. Hannah, 67 Paradise street
- Stephenson Alfred, carver, gilder, and artists' colourman, 14 Haymarket street
- Stephenson Joseph, 17 Agur street
- Stevenson Jeremiah, beer retailer, 60 Croston's road, Elton
- Stockdale George, grocer, 20 Bolton street
- Stockdale John, red and iron liquor manufacturer, and charcoal and coal dust grinder, Crostron clough mill; house, Woodfields
- Stockton Thomas, shopkeeper, Fishpool
- Stone John, pork butcher, 24 Rock street
- Stones James, travelling draper, Tottington rd
- Stott Abraham, shopkeeper, 22 Union square
- Stott Alice, grocer and baker, 25 Rochdale rd
- Stott Benjamin, Woolpack inn, Elton fold Elton
- Stott Richard and Son, colliery proprietors, Ashworth
- Stott Robert, boot and shoemaker, Jericho
- Stott William, clog iron maker and clogger, 55 Stanley street
- Stout John, china and earthenware dealer, 11 Market street
- Street James, coal dealer, 19 Baker st., Elton
- Street William, butcher, 21 George street
- Street William, butcher, 179 Rochdale rd and Pimhole
- Strong Ann, beer retailer, 48 Moorside
- Studholme Allan, draper, 167 Rochdale road
- Sudren Mr. James, Edward's field, Elton
- Sully Richard, overlooker, 129 Rochdale road
- Sun Assurance Co., 16 Fleet street; Thomas Crompton, agent
- Sunman Rev. William R., Marsden street, Hornby street
- Swainston William R., clerk, 2 Ollivant street
- Sykes Frank H., confectioner, 28 Fleet street
- Sykes Joseph, smallware manufacturer, Bridge street; house, 72 Walmersley road
- Tait John, grocer (Scott and Tait), 25 Union square
- Tarphy Martin, cheese and bacon dealer, 26 New Market
- Tattersall Christopher, painter and paper hanger, Tottington road
- Tattersall John, shopkeeper, 37 Bolton road
- Tattersall John, shoemaker, 7 Mill street, Elton
- Tattersall Joseph, butcher, 56, Fleet street, and 18 New Market
- Tattersall Thomas, painter and paper hanger, 10 Elton road
- Tax Office (Government), Union Chambers, Union street; James Whitworth, surveyor; Joseph Booth, assessor and collector
- Taylor Adam, draper, Blackford bridge
- Taylor Betty, beer retailer, Georgiana street