

- Southwell Phoebe, pawnbroker, 1, Boam's buildings, Ardwick
- Southwick Thos. woollen mfr. & draper, 220, Chapel street, Salford
- Sowden Wm. fustian mfr.; h. 7, Oxford st. C.R.
- Sowerby Mrs. Isabella, 1, Massey street, Sfd.
- Sowler Thos. bookseller, stationer, binder, and printer, proprietor & publisher of the Manchester Courier, (Sat.) 22, St. Anne's square
- Spann Eliz. shopkeeper, 10, Prime st. Hulme
- Sparkes Geo. linen draper, 97, London road
- Sparks Temperance, shopr. 3, Boundary st. C.R.
- Sparrow John, shopkeeper, Mount street, C. R.
- Sparrow and Simpson, earthenware dealers, 12, Coop street
- Speak John, day school, 5; h. 49, Copperas st.
- Speakman Abigail, 74, George Leigh street
- Speakman Daniel, sen. gent. 20, Rushulme road
- Speakman Danl. jun. cotton spinr. Hulme mill, Prime street; h. 41, Chester road, Hulme
- Speakman Lee, bookkeeper, 2, Green street, H.
- Speakman Wm. gent. 15, Caroline street, Sfd.
- Spear Mr. John, Cross lane, Salford
- Spear Mr. Robert, Back Richmond, Pendleton
- Spearritt John, porter, 9, Tippling's court
- Spears James, shoemaker, 22, Queen street, Sfd.
- Spears Matthew, shoemaker, 9, Back Balloon st.
- Speight Lord, calico mfr.; h. 24, York street
- Speight Mary, smallware dealer, 24, York street
- Speight Timothy, general dealer & calico mfr. 10, New High street
- Spence Joseph, shopkeeper, 41, Travis street
- Spencer Ann, boarding house, 42, Falkner st.
- Spencer Edw. 13, Union street, Higher Ardwick
- Spencer Eliz. gentlewoman, Rushulme road
- Spencer Gabriel, muslin, &c. warehouse, 14, Cannon street; h. 277, Deangate
- Spencer John, dimity, quilting, shirting, &c. mfr. 5, Cromford ct.; h. 2, Grosvenor sq. C. R.
- Spencer John, jun. accountant, 19, Maraden sq.; h. 9, Wellington street, St. Stephen's
- Spencer John, police rate collector, 17, Grosvenor street, Piccadilly
- Spencer John, butcher, 11, Smithfield market; h. 32, Hallsworth street
- Spencer John, bookkeeper, 8, Buxton st. C. R.
- Spencer John, warehouseman, 26, Clock alley
- Spencer Richard, gent. 62, Piccadilly
- Spencer Samuel, day school, 18, Nicholas st.
- Spencer Thos. auctioneer, 16, Back King street; h. Walness, Pendleton
- Spencer Thos. shopkeeper, 48, Port street
- Spencer Thos. watch & clock maker, 8, East st. St. Peter's
- Spencer Thos. & Co. woollen mfr. 48, Port st.
- Spencer Wm. gent. Green heys, Chorlton row
- Spencer Wm. wholesale and retail grocer & provision dealer, 90, Deansgate
- Spencer William, mfr.; h. 22, Hampson street, Oldfield road
- Spencer Wm. & J. & Co. shirting, quilting, &c. mfrs. 11, Spring gardens
- Spier Ansell, furrer & cap mfr. 40, Deansgate
- Spilling Samuel, druggist, 107, Deansgate
- Spink Eliz. fustian cutter, 65, Gravel lane
- Spinks Samuel, agent, Buxton street, C. R.
- Spirit Vincent, hardware dealer, 31, Tib street
- Spooner John, patten maker, 2, Snow hill; h. 7, Wild's court
- Spratley James, shoemkr. 22, St. George's road
- Spray Hannah, ladies' day school, 55, Dale st.
- Sprent Jas. periodical publisher, 58, Gt. Anc. st.
- Sprent Mary, milliner, 50, Great Ancoats street
- Spriggs James, joiner, &c. Le Gendre place; h. 22, Rigby street, Salford
- Spurr Wm. butcher, 18, Smithfield market; h. 8, Chadderton street
- Squire Wm. fustian cutter, 71, Hanover street
- Stableford Michael, joiner, Green heys, C. R.
- Stableford Wm. flour dealer, 4, Saville st. C. R.
- Stables Wm. vict. Blue Lion, 49, Cooke st. Sfd.
- Stacey Wm. bricklayer & builder, 12, Tasee st.
- Stacker Henry William, twist exporter; h. 10, Chorlton terrace, Chorlton row
- Stafford Isaac, warehouseman, 16, Greek st. C.R.
- Stafford John, check, gingham, &c. mfr. 10, Palace street; h. 280, Oldham road
- Stafford Mary Ann, gentwn. 13, Hardman street
- Staley Edw. vict. Fleece Tavern, 7, Bloom st.
- Staley John, banker's clerk, 6, Nighlingale st. Strangeways
- Standring James, grocer and tea dealer, 42, St. George's road
- Stanfield John, jun. attorney, 70, King street; h. 60, Shudehill
- Stanfield John, linen thread mfr. and smallware dealer, 60, Shudehill
- Stanfield Richard, tailor, 5, Back King street; h. 1, Cornwall street
- Stanfield Wm. agent, Mill st. Gt. Ancoats street
- Stanley Esther, nursery trees & seeds dealer, 39, Smithy door, & Broughton Spout
- Stanley James, shoemaker, 6, School street, C.R.
- Stanley Jas. warehouseman, 21, Paradise st. Sfd.
- Stanley John, whitemith and patent firing machine mfr. 2, Back Watling street; h. 1, Jenkinson street, Chorlton row
- Stanley John, hatter, 5, Short street, Pot street
- Stanley John, hair dresser, 85, St. George's road
- Stanley Samuel, bookkeeper, 271, Deansgate
- Stanley Thos. coal dealer, 6, Jackson's square, S.
- Stanley Wm. shoemaker, St. Stephen's st. Sfd.
- Stannard Robert, cart owner, Bank mill, Sfd.
- Stansfield Jas. butcher, 77, Smithfield market; h. 38, Copperas street
- Stansfield John, bookpr. 5, Bradshaw street, H.
- Stanway Samuel, gent. Rushulme road
- Stapleton Ann, chair seat maker, 48, Red bank
- Starkey John, cabinet mkr. 3, Albion st. Windsor
- Starkie Mrs. Betty, 8, Back George street
- Starkie Wm. warehouseman, 3, Cooke st. C. R.
- Starkie Wm. Paley, twist, &c. dealer, 2, Crow alley; h. 11, Hill street, Salford
- Statham James, shoemaker, 15, New Richmond
- Statham John, joiner, 1, Booth street; h. 7, New Richmond
- Statham Peter, stone mason, Windsor, Salford
- Stead John, shopkeeper, 65, Boad street
- Stear Robert, butcher, 188, Chapel street, Sfd.
- Steel Eliz. lodging house, 43, Tib street
- Steel Ellen, dress mkr. 7, Hutchinson's court, S.
- Steel John, ironmonger; h. 23, York street
- Steel Matthew, tailor & draper, 7, Ridgfield; h. 16, Wellmeadow buildings, Salford