

Sidney Water and Power Co., Beacon Avenue, Sidney.
 Sidwell, Samuel, Farmer, Johns Cross Road, Sidney.
 Simster, J. F., Third Street, Sidney.
 Simister, Mrs., Sidney Restaurant, Beacon Avenue, Sidney.
 Simpson, George, Rancher, Deep Cove, Sidney.
 Simpson, H. S., Shoal Harbor, East Road, Sidney.
 Simpson, J., Brentwood, Tod Inlet.
 Simpson, Jacob, Saanichton.
 Simpson, J. H., Farmer, Saanichton.
 Simpson, Richard, Teamster, Saanichton.
 Simpson, W., Farmer, Union Bay, Sidney.
 Simpson, W. R., West Road, Sidney.
 Singer, J., Carpenter Tod Inlet.
 Sing Lee, Laundryman, Beacon Avenue, Sidney.
 Skelton, B., Timekeeper, Tod Inlet.
 Sloan, James, Marine Engineer, Sidney.
 Sloan, Robert, Shoemaker, Beacon Avenue, Sidney.
 Sluggett, Fred, Keatings.
 Sluggett, George, (S.R.) Tod Inlet.
 Sluggett, John, Farmer, R.M.D., Royal Oak.
 Sluggett, Robert, Farmer, Keatings.
 Sluggett, R. W., Farmer, Keatings.
 Smith, A. J., Allbay, Sidney.
 Smith, F. E. W., Deep Cove, Sidney.
 Smith, G. Frith, Builder and Contractor, Fifth Street, Sidney.
 Smith, J. E., Sidney.
 Smith, W. R., Electrical Supplies, Beacon Avenue, Sidney.
 Solomon, L., Sidney.
 Spearin, Gerald, Roberts Bay, Sidney.
 Spencer, Frank, Laborer, Sidney.
 Spencer, S., Superintendent Experimental Farm, Sidney.