

- Middleton & Co.
 Miffret, A.
 Ming Chong Cycle Company.
 Ministries and Departments of the Chinese Governments.
 Mitsubishi & Co., Shanghai.
 Mitsubish Goshi Kaisha, Hankow, Canton.
 Mitsui Busan Kaisha, Hankow.
 Mitsui & Co., Shanghai.
 Molchanoff Pechatnoff & Co., Hankow.
 Moller & Co.
 Moubaron, Charles.
 Moore, L., & Co.
 Moorhead & Halse.
 Morgan Crucible Company Limited.
 Moser, J. H.
 Moutrie, S., & Co.
 Moyroux, V.
 Municipal Council, Shanghai.
 Municipalities of British Allied and Neutral Concessions and of the International Concession at Shanghai.
 Murray, Noel, & Co.
 Mustard & Co.
- Nagai Bunko, Shanghai.
 Nagano Yoko.
 Naishi Company.
 Nakvasin, D. J., & Co., Hankow.
 Nanri Yoko.
 Nanyang Dispensary.
 National Cash Register Company.
 National Union Society of Bedford.
 Naylor, J., & Co.
 Neill, James, & Co.
 Nemazee, H. M., & Co., Shanghai.
 Nentia & Co.
 Nestle & Anglo-Swiss Milk Company.
 Netherlands Harbour Works Company.
 Neutral Legations, Peking.
 New Amoy Dock Company.
 New Chinese Antimony Company.
 New Engineering and Shipbuilding Works Limited.
 New Zealand Insurance Company.
 Newchang Wharf and Godown Company.
 Nicholas & Co.
 Nicholas Tsu Engineering Works.
 Nikka Yoko.
 Nippon Menkwa Kabushiki Kaisha, Hankow.
 Nippon Yusen Kaisha, Hankow.
 Nisshin Kisen Kaisha, Hankow.
 Nisshn Yabuko, Shanghai.
 Nisshin Yoko.
 Noel Murray & Co. Limited.
 Norbury & Co.
 Norbury, Eric.
 Norbury, Natzio, & Co. Limited.
 North British Mercantile Insurance Company.
 North China Daily News and Herald Limited.
 North China Engineering Company.
 North China Insurance Company Limited.
 North China Printing and Publishing Company.
 North China Produce Company.
 Northern Assurance Company.
 Nozawa Gumi, Shanghai.
 Nutter, Walter, & Co.
- Old Ningpo Wharf.
 Olivier & Co.
 Olivier Export and Import Company.
 Olsen & Co.
 Ong Mah Chao & Co., Messrs., Amoy.
 Onomura & Co., Shanghai.
 Opium Bonded Godown.
 Orient Trading Company.
 Oriental Advertising Company.
 Oriental Dispensary.
 Oriental Export Company.
 Oriental Optical Company.
 Osaka Kobaashi Shiten, Shanghai.
 Osaka Shosen Kaisha, Canton.
 Oxygen and Drum Company.
- Pabaney, E.
 Pacific Mail Steamship Company.
 Paizis & Co.
 Palace Hotel.
 Palmer & Turner.
 Panoff, J. K., & Co.
 Paradissis & Co.
 Parker, J. H. P., & Co.
 Parker, Reilly, & Co.
 Parker & Smith.
 Parsee Trading Company.
 Patel, A. C., & Co.
 Patell & Co.
 Pathé Phonocine Machine.
 Paturel, Shanghai.
 Paulsen & Bayes-Davey.
 Pearce & Garriock.
 Pearson, S., & Son.
 Peiyang Tannery.
 Peking Daily News.
 Peking Dispensary.
 Peking Gazette.
 Peking Motor Company (Chinson Chao).
 Peking Pavilion.
 Peking Syndicate.
 Pennell, E., & Co.
 Permata Rubber Estate Limited.
 Perrin, Cooper & Co.
 Persian Commercial Company.
 Phoenix Assurance Company.
 Picca & Co. (Pharmacy Central).
 Pickwick, F. H.
 Pike, A. T. J.
 Pilcher, H. W.
 P. and O. Steam Navigation Company.
 Pootung Wharves.
 Popoff Frères, C. & S.
 Pottinger & Paton.
 Presse, Orientale, La.
 Prices China Limited.
 Probst, Hanbury, & Co.
 Produce Export Company Limited.
 Protopapos & Co.
 Provincial Governments and their Departments throughout China.
 Puthod.
- Queen's Hotel, Tien-tsin.
- Racine, Ackermann, & Co.
 Railton & Co.
 Ramello, F.
 Ramos Amusement Company.
 Ramsay & Co. Limited.
 Reid, Evans, & Co.
 Reiss & Co.
 Rembrandt Photo Company.
 Remington Typewriter Company.
- Ocean Accident and Guarantee Company.
 Ocean Marine Insurance Company.
 Ocean Steamship Company Limited.
 Office of Works, His Majesty's.
 Okura & Co. Limited, Shanghai.
 Old Dock.