

Olsen & Co.
 Omi & Co., Newchang.
 Ong Mah Chao & Co., Amoy.
 Onomura & Co., Shanghai.
 Opium Bonded Godown.
 Orient Trading Company.
 Oriental Advertising Company.
 Oriental Cigarette and Tobacco Co.
 Oriental Dispensary, Shanghai.
 Oriental Export Company, Chefoo.
 Oriental Optical Company, Shanghai.
 Osaka Kobayashi Shiten, Shanghai.
 Osaka Shosen Kaisha, Canton.
 Oxygen and Drum Company.
 Pabaney, E.
 Pacific Mail Steamship Company.
 Paizis & Co.
 Palace Hotel, Shanghai.
 Palmer & Turner.
 Panoff, J. K., & Co.
 Pao Chen Dispensary, Swatow.
 Paradissis & Co.
 Parker, J. H. P., & Co.
 Parker, Reilly, & Co.
 Parker & Smith.
 Parsee Trading Company.
 Patel, A. C., & Co.
 Patell & Co.
 Pathé Phonocine Machine.
 Patisserie Parisienne, Shanghai.
 Paturel, Shanghai.
 Paulsen & Bayes-Davey.
 Pearce & Garriock.
 Pearson, S., & Son, Limited.
 Pei Yang (Medical College), Tientsin.
 Peiyang Tannery.
 Peking Daily News.
 Peking Gazette.
 Peking Motor Company (Chinsin Chao).
 Peking Pavilion.
 Peking Syndicate.
 Pennell, E., & Co.
 Permata Rubber Estate Limited.
 Perrin, Cooper & Co.
 Persian Commercial Company.
 Petersen & Co.
 Phillips, Walter, Dr.
 Phoenix Assurance Company.
 Picca & Co. (Pharmacy Central).
 Pickwick, F. H.
 Pike, A. T. J.
 Pilcher, H. W.
 Platt, Macleod & Wilson.
 P. and O. Steam Navigation Company.
 Po Wah & Co., Canton.
 Po Wai Dispensary, Swatow.
 Poo Tung & Co., Swatow.
 Poothoomal Mulliamul Amer, Hankow.
 Pootung Wharves.
 Popoff Frères, C. & S.
 Pottinger & Paton.
 Powell, S. J. & Co.
 Presse Orientale, La.
 Price's China Limited.
 Priestwood, J. G.
 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, H. E., & Co. Limited.
 Ramsay, N. B.
 Rayner, Heusser, & Co.
 Real Estate and Trading Co., Ltd., Hankow.
 Reid, Evans, & Co.
 Reiss & Co.
 Reiss, Hugo & Co.
 Rembrandt Photo Company.
 Remington Typewriter Company.
 Repah Rubber and Tapico Estates.
 Representation for British Manufacturers
 Limited.
 Reuter Telegram Company.
 Reynaud, Eugene, & Co.
 Rigge, H. E.
 Rint'ai Stores, Mukden.
 Robinson Piano Company.
 Rodsil & Co.
 Rondon & Co.
 Roneo Limited.
 Rose, Downs, & Thompson Limited.
 Rose, Hewett, & Co.
 Ross, Alex, & Co.
 Roth, B., & Co.
 Rouse, E. H.
 Rousseau, E.
 Roxburgh, R., Limited.
 Royal Insurance Company.
 Royal Mail Steam Packet Company.
 Rozario & Co., Shanghai.
 Russo-Asiatic Bank.
 Rutherford, N. H.
 Saey Tai, Shanghai.
 Salmon, J. E.
 Sam, Joe, & Co.
 Samsou, E. (Eastman & Co.).
 Samuel & Co. Limited.
 Sanderson & Co.
 Sanrin Tobacco Company.
 Saou Kee, Shanghai.
 Sassoon, D., & Co. Limited.
 Sassoon, E. D., & Co.
 Sauvayre, Shanghai.
 Schiller & Co.
 Scotson, T.
 Scott & Bowne Limited.
 Scott, Harding, & Co.
 Scottish Union & National Insurance Com-
 pany.
 Seishin & Co., Mukden and Newchang.
 Semagaga Rubber Company Limited.
 Semambu Rubber Estates Limited.
 Senawang Rubber Estates.
 Sennet Frères.
 Sennett, Frères.
 Seo & Co., Mukden.
 Seth A. Seth.
 Shahmoon, E. E., Shanghai.
 Shahmoon, S. E., Shanghai.
 Shang, Tai Ye, & Co., Tien-tsin.
 Shanghai Building Company.
 Shanghai Club.
 Shanghai Cotton Manufacturing Company.
 Shanghai Dispensary.
 Shanghai Dock and Engineering Company.
 Shanghai Electric and Asbestos Company
 Limited.
 Shanghai Electrical Construction Company.
 Shanghai Gas Company.
 Shanghai General Hospital.
 Shanghai Horse Bazaar.
 Shanghai Ice and Cold Storage Company.
 Shanghai Klebang Rubber Estates Limited.
 Shanghai Land Investment Company.
 Shanghai Malay Rubber Estates Limited.