

Shanghai Club.
 Shanghai Cotton Manufacturing Company.
 Shanghai Dispensary.
 Shanghai Dock and Engineering Company Limited.
 Shanghai Electric and Asbestos Company Limited.
 Shanghai Electrical Construction Company.
 Shanghai Gas Company.
 Shanghai General Hospital.
 Shanghai General Store, Shanghai.
 Shanghai Golf Club.
 Shanghai Horse Bazaar.
 Shanghai Ice and Cold Storage Company.
 Shanghai Klebang Rubber Estates Limited.
 Shanghai Land Investment Company.
 Shanghai Malay Rubber Estates Limited.
 Shanghai Mercury Limited.
 Shanghai Mutual Telephone Company Limited.
 Shanghai Optical Company.
 Shanghai Paper Mill.
 Shanghai Stores Company.
 Shanghai and Sumatra Tobacco Company Limited.
 Shanghai Tannery Company Limited.
 Shanghai Times.
 Shanghai Toilet Club.
 Shanghai Tug and Lighter Company.
 Shanghai Waterworks Company Limited.
 Shantung Silk and Lace Company.
 Shaw, G. L., Antung.
 Shaw, G. L., Brothers, Mukden.
 Shawhsing, S. N., Company, Newchang.
 Shekury, G. I.
 Shewan, Tomes, & Co.
 Shing (Ching) Kee, Amoy.
 Shing Yue & Co., Shanghai.
 Shinri, Yoko.
 Shroff, P. B.
 Shun, Chang, & Co., Chefoo.
 Shun Chee & Co., 16, Bruce Road, Tien-tsin.
 Shun, Kee, & Co., Shanghai.
 Shun Tah & Co., Shanghai.
 Shushterovitch, G., Harbin.
 Silberman, I.
 Sin An Tong Dispensary, Amoy.
 Sin Jen Tong, Amoy.
 Sin Se Tong, Amoy.
 Sincere Co., Shanghai and Canton.
 Sing, A., Shanghai.
 Sing Chong & Co.
 Sing Tai, Chefoo.
 Singer Sewing Machine Company.
 Sino-Foreign Coal Mining Co. Limited (T'ung Hsing), Tien-tsin.
 Sino Swiss Commercial Co.
 Sit Heng & Co., Amoy.
 Siu Jen Tong, Amoy.
 Siu Ling Dispensary, Swatow.
 Siu-se-Tong, Amoy.
 Skinn, Alfred John.
 Sligh, J.
 Slowe & Co.
 Smith, Edwin R., D.D.S.
 Smith, L. H., & Co.
 Société d'Exportation et d'Importation Coloniales, Tien-tsin.
 Société Foncière de Shameen, Canton.
 Société forestière de Haïlin et de Manchurie, La.
 Société franco-chinoise de Batillerie et Cabotage en Chine.
 Société franco-chinoise de Crédit.
 Société indo-chinoise.
 Soeka Warna Tea Estate.
 Solina, R. V., & Co.

Soloman, S. J.
 Somekh, B. A., Shanghai.
 Somekh, D. S.
 Somekh, S. S., Shanghai.
 South British Insurance Company.
 South China Trading Co., Canton.
 South Manchuria Railway Company.
 Sowa, Shanghai.
 Soychee Cotton Spinning Company Limited.
 Spalinger, V., Canton.
 Sparke, C. E.
 Speyer, C.
 Spunt and Rosenfeld.
 Squires, Bingham Co., Shanghai.
 Standard Bank of South Africa.
 Standard Life Assurance Company.
 Standard Oil Company.
 State Assurance Co. Limited, Shanghai.
 Stearne, J. C.
 Steiner, F., & Co. Limited.
 Subira, J. M.
 Sudka, J. A.
 Sugiyama & Co., Canton.
 Siu Chong & Shun.
 Sui Leng Disp., Swatow.
 Sullivan, J., & Co.
 Sulzer, Rudolph, & Co.
 Sun Insurance Office.
 Sun Life Assurance of Canada.
 Sung Chuan Tien and Co., Shantung.
 Suzuki & Co., Shanghai.
 Swatow Dispensary.
 Syndicat industriel et commercial.
 Sze Hing & Co., Chefoo.
 Tabaqueria Filipina.
 Tackey, W. M., & Co.
 Tai, E., Tientsin.
 Tai Fu Lim, Dr., Newchang.
 Tai On & Co. (The Canton Medical Hall), Canton.
 Tai Wah Disp., Swatow.
 Taikoo Sugar Refining Co. Limited.
 Taiping Rubber Estates.
 Taiseng & Co., Foochow.
 Tait & Co.
 Takata & Co., Shanghai.
 Takkee & Co., Foochow.
 Taku Tug and Lighter Company Limited.
 Talati Brothers, Peking and Tien-tsin.
 Talati & Co., Tien-tsin.
 Talow Dispensary.
 Tan Seong Chee & Co., Amoy.
 Tannerie franco-chinoise.
 Tata, Sons, & Co., Shanghai.
 Taylor, Albert.
 Taylor & Co.
 Teerathdas, N., Shanghai.
 Teesdale & Godfrey.
 Teh Kee Dispensary, Hankow.
 Tehun Tet Disp., Swatow.
 Tek Hua Disp., Swatow.
 The Trading Company, the Successors to Alexis Goobkin, A. Koosenetzoff, & Co.
 Theodore & Rawlins, Hankow.
 Thomas, F., & Co.
 Thompson, A. E. S. & Co., Shanghai.
 Thomson, G. H. & N., Shanghai.
 Thomson, G. Irwin.
 Thoresen, O.
 Thunder, C.
 Thurier & Kohr, Hankow.
 Tibbey, H. M.
 Tibesart, J. A.
 Tien-tsin Bicycle Company, Amoy.
 Tien-tsin Club.
 Tien-tsin Dispensary.