

- Satoh Shokai, Shanghai.
 Sauvayre, J., Shanghai.
 Schiller & Co.
 Scott & Bowne Limited.
 Scott, Harding & Co., Shanghai.
 Scottish Union & National Insurance Company.
 Sea Insurance Co., Ltd.
 Seishin & Co., Mukden and Newchwang.
 Semagaga Rubber Company Limited.
 Semambu Rubber Estates Limited.
 Senawang Rubber Estates Limited.
 Seng Ann Hong Kee Dispensary, Swatow.
 Seng Kee, Amoy.
 Sennet Frères, Shanghai.
 Senri & Co., Mukden.
 Seo & Co., Mukden.
 Serebriannikoff, S. A., Shanghai.
 Seth, S. A., Shanghai.
 Seu Yin Sei Dispensary, Foochow.
 Shainin, L. (Shainin's Russian Provision Store), Shanghai.
 Shahmoon, E. E., Shanghai.
 Shahmoon, S. E., Shanghai.
 Shameen Lawn Tennis Club, Canton.
 Shang Tai Ye & Co., Tientsin.
 Shanghai Building Company.
 Shanghai Club.
 Shanghai Co-operative Society Limited.
 Shanghai Cotton Manufacturing Co., Ltd.
 Shanghai Dispensary.
 Shanghai Dock and Engineering Co., Ltd.
 Shanghai Electric and Asbestos Co., Ltd.
 Shanghai Electrical Construction Company.
 Shanghai Gas Company.
 Shanghai General Hospital.
 Shanghai General Store.
 Shanghai Golf Club.
 Shanghai & Hongkew Wharf Co., Ltd.
 Shanghai Hotels Limited (Astor House Hotel, Palace Hotel, Central Stores, Ltd.).
 Shanghai Horse Bazaar & Motor Co., Ltd.
 Shanghai Ice and Cold Storage Company.
 Shanghai Import & Export Co.
 Shanghai Klebang Rubber Estates Limited.
 Shanghai Land Investment Company.
 Shanghai Life Insurance Co.
 Shanghai Malay Rubber Estates Limited.
 Shanghai Marine Insurance Co., Ltd.
 Shanghai Mercury Limited.
 Shanghai Municipal Council.
 Shanghai Mutual Telephone Co., Ltd.
 Shanghai Nanyang Brothers Tobacco Co.
 Shanghai Optical Company.
 Shanghai Paper Mill.
 Shanghai Silk Spinning Co., Ltd.
 Shanghai Stores Company.
 Shanghai and Sumatra Tobacco Co., Ltd.
 Shanghai Tannery Company Limited.
 Shanghai Times.
 Shanghai Toilet Club.
 Shanghai Tug and Lighter Co., Ltd.
 Shanghai Waterworks Company Limited.
 Shantung Products Export Co., Chefoo.
 Shantung Silk and Lace Company, Chefoo.
 Shaw, Charles R., Shanghai.
 Shaw, Geo. L., Antung.
 Shaw, Geo. L., Brothers, Mukden.
 Shekury, G. I., Shanghai.
 Shengwo & Co., Hankow.
 Shewan, Tomes & Co.
 Shinano & Co., Mukden.
 Shing (Ching) Kee, Amoy.
 Shing Yue & Co., Shanghai.
 Shinri Yoko, Mukden.
 Shoryu Ginko (Chêng Lung Bank), Newchwang).
 Shroff, P. B., Shanghai.
 Shun, Chang & Co., Chefoo.
 Shun Chee & Co., Tientsin.
 Shun Kee & Co., Shanghai.
 Shun Tah & Co., Shanghai.
 Shushterovitch, G., Harbin.
 Sikh Gurdwara (Jemadar Buddha Singh).
 Silas & Co., Shanghai.
 Silbermann & Co., Shanghai.
 Sims & Co., Tientsin.
 Sin An Tong Dispensary, Amoy.
 Sin Hong Ho, Amoy.
 Sin Tek Kee, Amoy.
 Sincere Co.
 Sing, A., Shanghai.
 Sing Chong & Co., Shanghai.
 Sing Tai, Chefoo.
 Singer Sewing Machine Company.
 Sino-Foreign Coal Mining Co., Ltd. (T'ung Hsing), Tientsin.
 Sino-Swiss Commercial Company, Shanghai.
 Sit Heng & Co., Amoy.
 Siu Jen Tong, Amoy.
 Siu Leng Dispensary, Swatow.
 Siu Se Tong, Amoy.
 Skinn, Alfred John, Peking.
 Sligh, J., Tientsin.
 Slowe & Co., Shanghai.
 Smith, Edwin R., D.D.S., Hankow.
 Smith, Frank W., & Co., Chefoo.
 Smith, L. H., & Co., Chefoo.
 Societa Commissionaria di Esportazione, Shanghai.
 Société Anonyme Belge pour L'Industrie des Oeufs, Hankow.
 Société Anonyme de Mines de Luhan, Peking.
 Société Belge de Chemins de Fer en Chine, Peking.
 Société d'Exportation et d'Importation Coloniales, Tientsin.
 Société Foncière de Shameen, Canton.
 Société Forestière de Hailin, Mukden.
 Société Franco-Chinoise de Batillerie et Cabotage en Chine.
 Société Franco-Chinoise de Crédit, Shanghai.
 Société Franco-Chinoise d'Entreprises Générales et de Travaux Publics (Successors of Etablissements Fei Yen Ateliers de Constructions Mécaniques), Peking.
 Société Indo-Chinoise, Tientsin.
 Soeka Warna Tea Estate.
 Solina, R. V., & Co. (Viccajee, F. & R., proprietors), Shanghai.
 Solomon, S. J., Shanghai.
 Somekh, B. A., Shanghai.
 Somekh, D. S., Shanghai.
 Somekh, S. S., Shanghai.
 South British Insurance Company Limited.
 South China Trading Co., Canton.
 South Manchuria Railway Company.
 Sowa, K., & Co., Shanghai.
 Spalinger, U., Canton.
 Sparke, C. E., Shanghai.
 Sparklis Aerated Water Factory, Ltd., Shanghai.
 Speyer, C. S., Shanghai.
 Spunt, J., & Co.
 Squires, Bingham, Co., Shanghai.
 St. Nicholas Industrial School for Blind Girls, Mukden.
 St. Vourvoulias, Tientsin.
 Standard Bank of South Africa.
 Standard Life Assurance Company.
 Standard Marine Insurance Co., Ltd.
 Standard Oil Company of New York.
 Star Rickshaw & Garage Co., Shanghai.
 State Assurance Co., Ltd., Shanghai.
 Stearns, J. C., Harbin.