

La Belle Jardinière (E. A. Culpeck).
 Lalcacca & Co.
 Land Investment Company Limited.
 Lane, Crawford, & Co. Limited.
 Langkat Company, Shanghai.
 Lao Sen Kee, Hankow.
 Laon Kung Mow Cottori Spinning and Weaving Company.
 Large, F., & Co.
 Laurent, Marius.
 Lavers & Clark.
 Law, H. D., & Co.
 Le Lion.
 Leeds, E. S.
 Legation of Allied Powers, Peking.
 Legation Pharmacy.
 Lekhomall Pinyamall.
 Lemunyon.
 Lester, Johnson, & Morriss.
 Lever Brothers, Limited.
 Ley, C.
 Leyte, F.
 Liao Conservancy Authority.
 Liddell Bros. Company.
 Liddell K., & Co.
 Lih Teh Oil Mill Company Limited.
 Lion, Lucien.
 Little, William, & Co.
 Litvinoff & Co.
 Liverman, G. S., & Co. Limited.
 Liverpool Salvage Association.
 Llewellyn & Co. Limited.
 Lloyds.
 London Mission.
 London Salvage Association.
 Lopato, A., & Sons.
 Loup and Young.
 Louvain.
 Lowe, F. H.
 Loxley, W. R., & Co.
 Luen Steamship Company Limited.

Ma Fel & Co., Shanghai.
 Macbeth, Pawsey, & Co.
 Macdonald, Ronald.
 Macdonald, Thomas, & Co.
 Macey & Co.
 Mackay, A. H., & Co.
 MacKenzie & Co. Limited.
 Mackie, A., & Co.
 Maclay & Co.
 Mactavish & Lehmann.
 Macy, G. H., & Co.
 Madier.
 Magasin français d'Alimentation.
 Magasins généraux.
 Magill & Co.
 Maison Parisienne (Au Petit Louvre).
 Maitland & Co.
 Maitland & Fearon.
 Major Brothers Limited.
 Malthoid Roofing Manufacturers.
 Manchurian Company Limited.
 Manini, E., Hankow.
 Manners, John.
 Mappin & Webb.
 Maritime Custom Houses. (Throughout China.)
 Marthoul Frères.
 Martin, W., & Co.
 Matheson, G., & Co.
 Mavrokephalos & Co., Hankow.
 McBain, G.
 McMullan & Co.
 Meiji Trading Company, Shanghai.
 Menga, C., Tien-tsin.

Mercantile Bank.
 Methodist Publishing House.
 Meurer Frères.
 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.
 Monbaron, Charles.
 Moore, L., & Co.
 Moorhead & Halse.
 Morgan Crucible Company Limited.
 Moser, J. H.
 Moutrie, S., and 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.
 Neotia & Co.
 Nestle and 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.
 Nisshin 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.

Ocean Accident and Guarantee Company.
 Ocean Marine Insurance Company.
 Ocean Steamship Company Limited.
 Office of Works, His Majesty's.