

Okura & Co. Limited, Shanghai.
 Old Dock.
 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 & Bays-Davey.
 Pearce & Garrick.
 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.

Repah Rubber and Tapico Estates.
 Representation for British Manufacturers
 Limited.
 Reuter Telegram Company.
 Reynaud, Eugene, & Co.
 Rigge, H. E.
 Robinson Piano Company.
 Rodsil & Co.
 Rondon & Co.
 Roneo Limited.
 Rose, Downs, & Thompson Limited.
 Rose, Hewett, & Co.
 Ross, Alex, & Co.
 Rouse, E. H.
 Rousseau, E.
 Roxburgh, R., Limited.
 Royal Insurance Company.
 Royal Mail Steam Packet Company.
 Russo-Asiatic Bank.
 Rutherford, N. H.

Saey Tai, Shanghai.
 Sam, Joe, & Co.
 Samuel & Co. Limited.
 Sanderson & Co.
 Sanrin Tobacco Company.
 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.
 Semagaga Rubber Company Limited.
 Semambu Rubber Estates Limited.
 Senawang Rubber Estates.
 Sennet Frères.
 Sennett, Frères.
 Seo & Co., Mukden.
 Seth A. Seth.
 Shahmoon, S. E., Shanghai.
 Shahmoon, E. E., Shanghai.
 Shang, Tai Ye, & Co., Tien-tsin.
 Shanghai Building 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.
 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 Tug and Lighter Company.
 Shanghai Waterworks Company Limited.
 Shantung Silk and Lace Company.
 Shaw, G. L.
 Shaw, G. L., Brothers.
 Shawhsing, G. N., Company, Newchang.
 Shewan, Tomes, & Co.
 Shimri Yoko.