

Shroff, P. B.
 Shun, Kee, & Co.
 Shung, Chang, & Co., Chefoo.
 Sing Tai, Chefoo.
 Singer Sewing Machine Company.
 Sinjontong, Amoy.
 Sinsetong, Amoy.
 Siu-se-Tong, Amoy.
 Sligh, J.
 Slowe, C. R., & Co.
 Smith, L. H., & Co.
 Société d'Exportation et d'Importation
 Coloniales, Tien-tsin.
 Société forestière de Hailin et de Manchurie,
 La.
 Société franco-chinoise de Crédit.
 Société franco-chinoise de Batellerie et
 Cabotage en Chine.
 Société indo-chinoise.
 Soeka Warna Tea Estate.
 Solina, R. V.
 Somekh, B. A., Shanghai.
 Somekh, S. S., Shanghai.
 South British Insurance Company.
 South Manchurian Railway Company.
 Sowa, Shanghai.
 Soychee Cotton Spinning Company.
 Sparke, C. E.
 Speyer, C.
 Spunt and Rosenfeld.
 Standard Bank of South Africa.
 Standard Life Assurance Company.
 Standard Oil Company.
 Stearne, J. C.
 Subira, J. M.
 Sullivan, J., & Co.
 Sulzer, Rudolph, & Co.
 Sun Insurance Office.
 Sun Life Assurance of Canada.
 Suzuki & Co., Shanghai.
 Syndicat industriel et commercial.
 Sze Hung Company.

Tabaquería Filipina.
 Tackey, W. M., & Co.
 Taiping Rubber Estates.
 Tait & Co.
 Takata & Co., Shanghai.
 Taku Tug and Lighter Company Limited.
 Talati Brothers.
 Talati & Co., Tien-tsin.
 Tallieu, L., & Co.
 Talow Dispensary.
 Tannerie franco-chinoise.
 Tata, Sons, & Co., Shanghai.
 Taylor & Co.
 Teerathdas, N., Shanghai.
 Teh Kee Dispensary, Hankow.
 Theodore & Rawlins.
 Thomas, Adams, & Wood.
 Thomas, F., & Co.
 Thomson, G. Irwin.
 Thoresen, O.
 Thunder, C.
 Thurier & Kohr, Hankow.
 Tibbey, H. M.
 Tien-tsin Bicycle Company, Amoy.
 Tien-tsin Dispensary.
 Tien-tsin Gas and Electric Light Company.
 Tien-tsin Ironworks Limited.
 Tien-tsin Native City Waterworks Limited.
 Tien-tsin Press Limited.
 Tien-tsin Tobacco Company.
 Tien-tsin Waterworks Company.
 Tilley & Limby.
 Times Dharwar.

Tiram Estates Limited.
 Toa & Co.
 Toa Koshi, Shanghai.
 Toa Tobacco Company, Newchwang.
 Tom, S., Chefoo.
 Toshado Shiten, Shanghai.
 Travers Smith.
 Truman, R. N.
 Tsung Tsoon Sing, Amoy.
 Tsurutani.
 Tung, Ho, & Co., Newchang.
 Tung, Tai, & Co.
 Tung Tai Heng, Chefoo.
 Tung Yu Brothers, Shanghai.
 Tunkadoo Dock.
 Tunkadoo Wharves.
 Turner, E. W.
 Twigg, P. O. B.
 Twyford, J., & Co.
 Ullmann & Co.
 Underwood Typewriter Company.
 Union Assurance Company, Limited.
 Union Commercial Company Limited.
 Union Insurance Society of Canton.
 Union Marine Insurance Company.
 United States Steel Products.

Vacuum Oil Company.
 Van Ess, A. & Co.
 Veroudart.
 Vicajee, F., & Co.
 Vicajee, H., & Co.
 Vickers, Limited.
 Villa, A. P., & Brothers.
 Vvard & Co.

Wah Ming Optical Company.
 Walker, Livingstone.
 Wallem & Co.
 Wannieck Limited.
 Waste Silk Boiling Company.
 Watson, A. S., & Co. Limited.
 Watt, J. A. D.
 Watta & Co.
 Wattie, J. A., & Co. Limited.
 Weeks & Co. Limited.
 Weihaiwei Land and Building Company.
 Westminster Tobacco Company.
 Westphal, King, & Ramsay Limited.
 Wheelock & Co.
 Wheen, Edward, & Sons.
 Whital & Co. Limited.
 White, Brothers.
 White, David.
 Whiteway, Laidlaw, & Co.
 Whitfield & Co., Messrs.
 Whitlam, R. P.
 Whitney, J. C., & Co.
 Whitworth, Herbert Limited.
 Wijk & Co.
 Wilkinson, Heywood, & Clark.
 Williams Brothers Medicine Company.
 Williams, K. J.
 Wilson & Co.
 Wisner & Co.
 Wissotsky & Co.
 Wong Chuen Yung (British Manufacturers'
 Agency), Shanghai.
 Wong Zung Chong, Shanghai.
 Woo Chong.
 Woollen, Vossy, & Co.
 Worthington Pump Company Limited.
 Wu Lien Teh, Harbin.

Yamamoto & Co., Tien-tsin.
 Yang-tsze Engineering Works.