

- Pocha, M. J.  
 Polverino, Adolfo, Chefoo.  
 Poo Tung & Co., Swatow.  
 Poochool Mulliamul Amer, Hankow.  
 Poochool Bros., Canton and Shanghai.  
 Pootung Dye Works, Pootung, Shanghai.  
 Pootung Wharves, Shanghai.  
 Popoff Bros. & Co., Harbin.  
 Popoff Frères, C. & S.  
 Pottinger & Co.  
 Powell, S. J. & Co.  
 Presbyterian Mission Press, Shanghai.  
 Presse Orientale.  
 Price, H., Nanchang.  
 Price's (China) Limited.  
 Priestwood, J. G.  
 Probst, Hanbury, & Co.  
 Produce Export Company Limited.  
 Protopapas & Co.  
 Provincial Governments and their Depart-  
 ments throughout China.  
 Pursmall, T., Canton.  
 Puthod, A., Shanghai.  
 Queen's Hotel, Tientsin.  
 Quelch, C. W. & Co., Shanghai.  
 Racine, Ackermann, & Co.  
 Raiton & Co., Ltd., Chefoo.  
 Railways, Chinese (all).  
 Rakusen, H., & Co., Shanghai.  
 Ramello, F., Hankow.  
 Ramos Amusement Company (Olympic &  
 Victoria Theatres), Shanghai.  
 Ramsay & Co., Hankow.  
 Ramsay, N. B., Shanghai.  
 Rasool, C. G., & Son.  
 Rayner, Heusser, & Co.  
 Real Estate and Trading Co., Ltd., Hankow.  
 Red Hand Compositions, Ltd.  
 Reid, Evans, & Co.  
 Reiss & Co.  
 Reiss, Hugo, & Co.  
 Rembrandt Photo Company.  
 Remington Typewriter Company.  
 Repah Rubber and Tapico Estates.  
 Representation for British Manufacturers  
 Limited.  
 Reuter Telegram Company.  
 Reynaud & Colinet, Newchwang.  
 Reynolds, W. G., Dr., Canton.  
 Richards, J. H., Shanghai.  
 Rigge, H. E.  
 Riggio, A.  
 Rint'ai Stores.  
 Rizaeff Frères, Shanghai.  
 Robert Dollar Company.  
 Robinson Piano Company.  
 Rodsil & Co.  
 Rondon, L.  
 Roneo Limited.  
 Rose, Downs, & Thompson Limited  
 Rose, Hewett, & Co.  
 Ross, Alex, & Co.  
 Roth, B., & Co.  
 Rouse, E. H.  
 Rouse, Graham & Co., Chefoo.  
 Rousseau, E.  
 Roxburgh, R., Limited.  
 Royal Exchange Assurance Corporation.  
 Royal Insurance Company, Ltd.  
 Royal Mail Steam Packet Company.  
 Rozario & Co., Shanghai.  
 Russian Internal & Export Trading Co.  
 Russo-Asiatic Bank.  
 Russo - British Mining & Industrial Co.,  
 Tientsin.  
 Rutherford, N. H.  
 Sadikoff, H. H. K.  
 Saey Tai, Shanghai.  
 Sakamoto & Co., Mukden.  
 Salmon, J. E.  
 Sam, Joe, & Co.  
 Samson, E. (Eastman & Co.)  
 Samuel & Co. Limited.  
 Sanderson & Co., Hankow.  
 Sang Cheong Yue, Shanghai.  
 Sanitas Packing Co., Shanghai.  
 Sanrin Tobacco Company.  
 Saou Kee, Shanghai.  
 Sassoon, D., & Co. Limited.  
 Sassoon, E. D., & Co.  
 Satoh Shokai, Shanghai.  
 Sauvayre, Shanghai.  
 Schiller & Co.  
 Schlaudecker, Eug., Chefoo  
 Schmidt, Conrad Wm. (F. A. Glaeser Ltd.).  
 Scotson, Jas. [Mackenzie Stewart & Co. (Man-  
 chester), Ltd.]  
 Scott & Bowne Limited.  
 Scott, Harding, & Co.  
 Scottish Union & National Insurance Com-  
 pany.  
 Sea Insurance Co., Ltd.  
 Seishin & Co., Mukden and Newchwang.  
 Semagaga Rubber Company Limited.  
 Semambu Rubber Estates Limited.  
 Senawang Rubber Estates Ltd.  
 Seng Ann Hong Kee Disp., Swatow.  
 Seng Kee, Amoy.  
 Sennet Frères.  
 Senri & Co., Mukden.  
 Seo & Co., Mukden.  
 Serebriannikoff, S. A., Shanghai.  
 Seth, S. A., Shanghai.  
 Seu Yin Sei Disp., Foochow.  
 Shainin, L. (Shainin's Russian Provision  
 Store).  
 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 Soc., Ltd.  
 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 & Hongkew Wharf Co. Limited.  
 Shanghai Horse Bazaar & Motor Co., Ltd.  
 Shanghai Ice and Cold Storage Company.  
 Shanghai Import & Export Co., Shanghai.  
 Shanghai Klebang Rubber Estates Limited.  
 Shanghai Land Investment Company.  
 Shanghai Life Insurance Co., Shanghai.  
 Shanghai Malay Rubber Estates Limited.  
 Shanghai Mercury Limited.  
 Shanghai Mutual Telephone Company  
 Limited.  
 Shanghai Nanyang Brothers Tobacco Co.  
 Shanghai Optical Company.  
 Shanghai Paper Mill.  
 Shanghai Silk Spinning Co., Ltd., Shanghai.  
 Shanghai Stores Company.  
 Shanghai and Sumatra Tobacco Company  
 Limited.  
 Shanghai Tannery Company Limited.