

Shanghai Times.
 Shanghai Toilet Club.
 Shanghai Tug and Lighter Company.
 Shanghai Waterworks Company Limited.
 Shantung Drug Store, Chefoo.
 Shantung Products Export Co., Chefoo.
 Shantung Silk and Lace Company.
 Shaw, Charles R.
 Shaw, Geo. L., Antung.
 Shaw, Geo. L., Brothers, Mukden.
 Shawhsing, S. N., Company, Newchwang.
 Shekury, G. I., Shanghai.
 Shengwo & Co., Hankow.
 Shewan, Tomes, & Co.
 Shinano & Co., Mukden.
 Shing (Ching) Kee, Amoy.
 Shing Yue & Co., Shanghai.
 Shinri, Yoko.
 Shroff, P. B.
 Shun, Chang, & Co., Chefoo.
 Shun Chee & Co., 16, Bruce Road, Tientsin.
 Shun Tah & Co., Shanghai.
 Shushterovitch, G., Harbin.
 Sikh Gurdwara (Jemadar Buddha Singh).
 Silas & Co., Shanghai.
 Silbermann & Co.
 Sims & Co., Tientsin.
 Sin An Tong Dispensary, Amoy.
 Sin Hong Ho, Amoy.
 Sin Tek Kee, Amoy.
 Sincere Co.
 Sing, A., Shanghai.
 Sing Chong & Co.
 Sing Tai, Chefoo.
 Singer Sewing Machine Company.
 Sino-Foreign Coal Mining Co. Limited (T'ung Hsing), Tientsin.
 Sino-Swiss Commercial Co.
 Sit Heng & Co., Amoy.
 Siu Jen Tong, Amoy.
 Siu Ling Dispensary, Swatow.
 Siu Se Tong, Amoy.
 Skinn, Alfred John.
 Sligh, J.
 Slowe & Co.
 Smith, Edwin R., D.D.S.
 Smith, F. W., Chefoo.
 Smith, L. H., & Co.
 Societa Commissionaria di Esportazione.
 Société Anonyme Belge pour L'Industrie des Oeufs, Hankow.
 Société Anonyme de Mines de Luhan.
 Société Belge de Chemins de Fer en Chine.
 Société d'Exportation et d'Importation Coloniales, Tientsin.
 Société Foncière de Shameen, Canton.
 Société Forestière de Hailin et de Manchurie.
 Société Franco-Chinoise de Batillerie et Cabotage en Chine.
 Société Franco-Chinoise de Crédit.
 Société Franco-Chinoise d'Entreprises Générales et de Travaux Publics (Successors of Etablissements Fei Yen Ateliers de Constructions Mécaniques), Peking.
 Société Indo-Chinoise.
 Soeka Warna Tea Estate.
 Solina, R. V., & Co. (Viccajee, F. & R., proprietors).
 Solomon, S. J.
 Somekh, B. A., Shanghai.
 Somekh, D. S.
 Somekh, S. S., Shanghai.
 South British Insurance Company Limited.
 South China Trading Co., Canton.
 South Manchuria Railway Company.
 Sowa, K., & Co., Shanghai.
 Soychee Cotton Spinning Company Limited.

Spalinger, U., Canton.
 Sparke, C. E.
 Sparklis Aerated Water Factory. Ltd.
 Speyer, C.
 Spunt, J., & Co.
 Squires, Bingham Co., Shanghai.
 St. Nicholas Industrial School for Blind Girls, Mukden.
 St. Vourvoulis, 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. Limited, Shanghai.
 Stearns, J. C.
 Steiner, F., & Co. Limited.
 Stewardson, R. E., Shanghai.
 Straits & China Textile Co., Ltd., Shanghai.
 Subira, J. M.
 Sudka, J. A.
 Sugiyama & Co., Canton.
 Sui Chong & Shun.
 Sui Leng Dispensary, Swatow.
 Sullivan, J., & Co.
 Sulzer, Rudolph, & Co.
 Sumitomo Bank, Ltd.
 Sumitomo Yoko.
 Sun Insurance Office Company.
 Sun Life Assurance Company of Canada.
 Sung Chuan Tien and Co., Shantung.
 Sung, Y. S., Shanghai.
 Sungala Rubber Estate Limited.
 Suzuki & Co., Shanghai.
 Svenska Kullager Fabriken A/B. (Moksey, H. J.).
 Swatow Dispensary.
 Syndicat Industriel et Commercial.
 Sys, Peter, & Co.
 Sze Hing & Co., Chefoo.
 Szechwan Co-operative Soc., Ltd., Chungking.

Tabaquería Filipina.
 Tackey, W. M., & Co.
 Tai, E., Tientsin.
 Tai Feng Kung Sen, Shanghai.
 Tai Fu Lim, Dr., Newchwang.
 Tai King & Co., Canton.
 Tai On & Co. (The Canton Medical Hall), Canton.
 Tai Wah Dispensary, Swatow.
 Taikoo Sugar Refining Co. Limited.
 Taiping Rubber Estates.
 Taiseng & Co., Foochow.
 Taiseng Printing Office, Hankow.
 Tait & Co.
 Takaiwa, K., & Co.
 Takata & Co., Shanghai.
 Takkee & Co., Foochow.
 Taku Tug and Lighter Company Limited.
 Talati Brothers, Peking and Tientsin.
 Talati & Co., Tientsin.
 Tan Seong Chee & Co., Amoy.
 Tannerie Franco-Chinoise.
 Tata, Sons, & Co., Shanghai.
 Tay Choon Keng, Amoy.
 Tay Tjhiang Hong (Handel Maatschappij N.V.), Shanghai.
 Taylor, Albert.
 Taylor & Co.
 Technische Export Maatschappij Azie, Shanghai.
 Teerathdas, N., Shanghai.
 Teesdale & Godfrey.
 Teh Kee Dispensary, Hankow.
 Tehun Tet Dispensary, Swatow.
 Tek Hua Dispensary, Swatow.