

Isenman & Smith, Drs., Shanghai.
 Italian-Chinese Import and Export Company
 Hankow.
 Italian Trading Co., Shanghai.
 Ito, G., Shanghai.
 Itoh, C., & Co., Shanghai.
 Ivy Dairy, Shanghai.
 Ivy & Robinson, Drs., Shanghai.

Jacks, William, & Co.
 Jackson, Hanwell, Jackson & Neild, Drs.,
 Shanghai.
 Jackson, J. A., & Co., Shanghai.
 Jai Tai Chang, Shanghai.
 Japan Cotton Trading Co., Ltd. (Nippon
 Menkwa Kabushiki Kaisha).
 Japan Dental Manufacturing Co., Shanghai.
 Japanese Red Cross Hospital, Mukden.
 Japanese Posts and Telegraphs in Manchuria.
 Jardine, Matheson & Co. Ltd.
 Java Consolidated Rubber and Coffee Estates
 Limited.
 Java Sea and Fire Insurance Company.
 Jee, Dr. Pond M., Tientsin.
 Jeejeebhoy, D. & Co., Canton.
 Jemadar Buddha Singh (Sikh Gurdwara).
 Jensen, G. S., Shanghai.
 Jespersen, J. T., Tientsin.
 Jin Ann Dispensary, Swatow.
 Jin Ann Wholesale Drug Depôt, Swatow.
 Jin Sin Tong, Amoy.
 Joseph Bros., Shanghai.
 Joseph, Ellis, Shanghai.
 Joseph, J. M., Shanghai.
 Joseph, R. M., Shanghai.
 Jourdan, Ami-Tcheou, Yunnan.
 Jovansen, Miss M., Tientsin.
 Judah & Myers, Shanghai.
 Jun Chee, Tientsin.
 Juvet, Leo, Tientsin.

Kadoorie, E. S., Shanghai.
 Kadoorie, R. E., Shanghai.
 Kai See & Co., Amoy.
 Kailan Mining Administration
 Kaitendo Company, Newchwang.
 Kakiage, B. & Co., Shanghai.
 Kalachund & Co., Shanghai.
 Kale, E., Shanghai.
 Kalgan Dairy Farm, Shanghai.
 Kameya (Kamaya), S., & Co., Antung.
 Kamunting (in Kedah) Rubber Plantation
 Co., Ltd., Shanghai.
 Kapayang Rubber Estate Co., Ltd., Shanghai.
 Karamelahi, H. Z. H., & Co., Shanghai.
 Karan Rubber Estate Co., Ltd.
 Karatzas Bros., Tientsin.
 Karimbaksh, H. A. G., Shanghai.
 Kashimura Company, Tientsin.
 Kato & Co., Newchwang.
 Katz, Wm., & Co., Shanghai.
 Kavarana, B. F., & Co., Canton.
 Kavarana, M. H., & Sons, Capton.
 Kavarana, S. F., Canton.
 Kay, W., & Co., Shanghai.
 Kaye, C. B., & Co., Shanghai.
 Kelly & Walsh Limited
 Kemp, Thomas, & Co. (P. Enticknap).
 Kempton, M. K., Shanghai.
 Kent & Mounsey, Tientsin.
 Kermani, R. S., Shanghai.
 Keylock, Pratt & Hobbs, Shanghai.
 Keystone Tobacco Company Limited.
 Kew, Dr. Chadwick, Shanghai.
 Khuri, S. A.
 Ki Heng Co., Swatow.

Kiangnan Dock and Engineering Works,
 Shanghai.
 Kiangsu Chemical Works, Shanghai.
 Kin Yamei, Tientsin.
 King, Dr. H. Y., Tientsin.
 King, Zunglied D., Shanghai.
 Kingsley, T. L., & Co., Shanghai.
 Kirschbaum, H. (American Dry Egg Co.).
 Klemantaski, Bates & Co., Harbin.
 Knapp & Baxter, Inc., Shanghai.
 Ko Bros., Amoy.
 Kochien Transport and Towboat Company
 Limited, Shanghai.
 Kodera & Co.
 Kongmoon Paper Mills, Canton.
 Konshyn, N. N., Limited, Shanghai.
 Koosnetzoff, A., & Co., Shanghai.
 Kopelman, S. I., Harbin.
 Koskinin, E. L., Harbin.
 Kowkee, J. L., & Co., Shanghai.
 Kroewoek Java Plantations Limited.
 Kroll & Co.'s Candle Factory, Harbin.
 Ku, S. D., Chefoo.
 Kua Seng Watt & Co., Amoy.
 Kuang Li Ho, Shanghai.
 Kuang-ming Soap & Candle Factory.
 Kuang Sui Chiang Dispensary, Swatow.
 Kukushkin, A. G., Harbin.
 Kung Ho & Co., Tientsin.
 Kung Yik Cotton Spinning and Weaving Com-
 pany Limited, Shanghai.
 Kuroki & Co., Shanghai.
 Kwan, Dr. K. H., Tientsin.
 Kwang Chi Shiang, Tientsin.
 Kwang Tung Electric Supply Co., Ltd.,
 Canton.
 Kwong Chek Dispensary, Swatow.
 Kwong Fat Yuen, Shanghai.
 Kwong On & Co. (China Dispensary), Canton.
 Kwong Shing, Swatow.
 Kwong Tung Ice Co., Ltd., Canton.
 Kwong Wo Company, Canton.
 Kyosan Yoko, Shanghai.

Le Belle Jardinière (E. A. Culpeck), Tientsin.
 La Générale Soies, Canton.
 Lafuente & Wootten, Shanghai.
 Lalcacca & Co., Shanghai.
 Lam Fong Drug Company, Amoy.
 Landau, A., Shanghai.
 Lane, Crawford & Co., Ltd.
 Laou Kung Mow Cotton Spinning and Weav-
 ing Company Limited, Shanghai.
 Lao Sen Kee, Hankow.
 Lapshin, S., Harbin.
 Large, F., & Co., Shanghai.
 Lau, Bittakshing, & Co., Canton.
 Lau, E. C., Foochow.
 Lau Tsz Wai, Shameen, Canton.
 Lau, Woodland & Co., Canton.
 Laurent, Marius, Harbin.
 Lauro Cinema China Co., Shanghai.
 Lavers & Clark, Shanghai.
 La Vogue, Shanghai.
 Law, H. D., & Co., Shanghai.
 Lazarus, N. (G. Tobias), Shanghai.
 Le Lion (Life Assurance Co.).
 Le Munyon, Peking.
 League, T. J. (Union Business Agency),
 Tientsin.
 Lee Bros. & Co., Swatow.
 Lee Jui Kheng, Swatow.
 Lee Sen Ann Dispensary, Swatow.
 Lee Tai Chiang, Swatow.
 Leeds, E. S., & Co., Newchwang.
 Legations of Allied and Neutral Powers,
 Peking.