

- Legation Pharmacy (J. Henderson), Peking  
 Lekhomall Pinyamall, Peking.  
 Lem Peh Wo, Canton.  
 Lem Tak See, Swatow.  
 Lerner, M. J., Harbin.  
 Leslie, T., Shanghai.  
 Lester, Johnson, & Morriss, Shanghai.  
 Lester, W. H., Kiukiang.  
 Leung Pin Kee, Dr., Canton.  
 Lever Brothers, Limited.  
 Levy, Leone A., Shanghai.  
 Levy, N. S., Shanghai.  
 Levy, Simon, & Co., Shanghai.  
 Ley, C., Peking.  
 Leyte, F., Amoy.  
 Liang Dau An, Hankow.  
 Liao River Conservancy Authority, Newchwang.  
 Liddell, Bros. & Co.  
 Lih Teh Oil Mill Company Limited, Shanghai.  
 Lim Chin Tsong & Co., Amoy.  
 Lim, E. V. S., & Co., Swatow.  
 Lim, Mrs. Katie, Swatow.  
 Ling Chong Cycle Co.  
 Lion, Lucien, Shanghai.  
 Little, Adams & Wood, Canton.  
 Little, O. S., Harbin.  
 Little, William, & Co., Shanghai.  
 Litvinoff & Co., Hankow.  
 Liverman, G. S., & Co., Ltd., Harbin.  
 Liverpool, London and Globe Insurance Company Limited.  
 Liverpool Salvage Association.  
 Llewellyn & Co., Ltd., Shanghai.  
 Lloyd's Register of British and Foreign Shipping.  
 Loa Hai Shing, Shanghai.  
 Lo Wai Disp., Canton.  
 Loa-Wai Dispensary, Canton.  
 London Guarantee & Accident Co. Ltd.  
 London & Lancashire Fire Insurance Co., Ltd.  
 London Mission.  
 London Salvage Association.  
 London Varnish & Enamel Co., Ltd., Shanghai.  
 Lopato, A., & Sons Limited.  
 Loup & Young, Tientsin.  
 Louwean, P., Peking.  
 Lowe, Bingham and Matthews, Shanghai.  
 Lowe, F. H., Shanghai.  
 Lowe, J., & Co., Shanghai.  
 Loxley, W. R., & Co., Canton.  
 L.P. Medical Hall, Foochow.  
 Lu Si, W. (Foochow Pharmacy).  
 Lucas, S. E., Peking.  
 Luen Steamship Company Limited, Shanghai.  
 Luk Wo & Co (Luk Wo Dispensary), Canton.  
 Lyons, A., & Co., Shanghai.  
  
 Maatschappij Tot-Mijn Bosch-en Landbou-exploitatie in Langkat.  
 Ma Fel & Co., Shanghai.  
 Macbeth, Pawsey, & Co.  
 Macdonald, Ronald (H. Whitworth & Co., Manchester).  
 Macdonald, Thomas, & Co.  
 Macdonnell Chow Corporation, Shanghai.  
 Macdougall & Co., Shanghai.  
 Macey & Co., Hankow, Shanghai.  
 Mack, J., & Co., Tientsin  
 Mackay, A. H., & Co., Tientsin.  
 MacKenzie, A. C., Harbin.  
 MacKenzie & Co. Ltd.  
 Mackie, A., & Co., Tientsin.  
 Maclay & Co., Tientsin.  
 Macleod, Marshall, Marsh, Billingham & Murray, Drs., Shanghai.  
 Macleod, Dr. N., Shanghai.  
 Mactavish & Lehmann Limited, Shanghai.  
 Madier Frères, Shanghai, Canton.  
 Magasin Français d'Alimentation, Shanghai.  
 Magasins Généraux, Tientsin.  
 Magill & Co., Shanghai.  
 Main, S. D., Hangchow.  
 Maison Parisienne, Shanghai.  
 Maison des Modes, Shanghai.  
 Maison de Parfumerie, Shanghai.  
 Maitland & Co., Ltd.  
 Maitland & Fearon, Shanghai.  
 Major Brothers Limited, Shanghai.  
 Maicampo & Co., Amoy.  
 Malthoid Roofing Manufacturers, Shanghai.  
 Manchuria Christian College, Mukden.  
 Manchuria Flour Company, Tieling.  
 Manufacturing Company Limited.  
 Manila Shanghai Export & Import Co., Shanghai.  
 Manini, E., Hankow.  
 Manners, John, Canton.  
 Mappin & Webb, Ltd.  
 Marco, Finkelstein & Co., Shanghai.  
 Maritime Custom Houses. (Throughout China.)  
 Markt & Co., Shanghai.  
 Marques, Chang & Pereira & Co., Shanghai.  
 Martens Gardner Co.  
 Martens, R., & Co. Ltd., Shanghai.  
 Marthoud Frères, Shanghai.  
 Martin, Wm., & Co., Shanghai.  
 Marzoli, E., Shanghai.  
 Mascarello, H., Chungking.  
 Masuda & Co., Shanghai.  
 Masuda Yoko, Tientsin.  
 Matheson, G., & Co., Shanghai.  
 Matsuda Yoko, Tientsin.  
 Matsumoto & Co., Mukden.  
 Matsuoko & Co., Mukden.  
 Mavrokephalos & Co., Hankow.  
 May Chong & Co., Shanghai.  
 Mayers, F. J., Chinkiang.  
 May War Lee & Co.  
 McBain, G., Shanghai.  
 McDermid Bros., Harbin.  
 McDermid, R. R., Harbin.  
 McGillivray, J. P., Harbin.  
 McKean, S. H., Shanghai.  
 McMullan, James, & Co., Ltd., Chefoo.  
 Mee Cheung Studio, Amoy.  
 Mehta & Co., Foochow.  
 Mehta, M. N., Canton.  
 Mei Te Cheng, Tientsin.  
 Meiji Trading Company, Shanghai.  
 Melvani, R. D., & Co., Canton.  
 Mencarini & Co., Shanghai.  
 Menga, C., Tientsin.  
 Mercantile Bank of India Limited.  
 Mercantile Printing Co. Ltd., Shanghai.  
 Methodist Publishing House.  
 Metropole Café, Tientsin.  
 Meurer Frères, Canton.  
 Meyer, M., Shanghai.  
 Michael, Albert, Shanghai.  
 Middleton & Co. Ltd., Shanghai.  
 Miffret, A., Hankow.  
 Miller, E. D., Canton.  
 Minemura, S., & Co., Tsingtao.  
 Ming Chong Cycle Company, Shanghai.  
 Ministries and Departments of the Chinese Government.  
 Minseng Dispensary, Hankow.  
 Mission Book Company, Shanghai.  
 Missionary Home & Agency, Shanghai.  
 Mitsubishi Company.