

- Mitsui Bussan Kaisha Ltd. (Mitsui & Co., Ltd., in Europe and America).  
 Moalem, J. Joseph, Shanghai.  
 Mogra, E. R., & Co., Canton.  
 Moksey, H. J. (A./B. Svenska Kullager Fab-riken).  
 Molchanoff Pechatnoff & Co., Hankow.  
 Moller & Co., Shanghai.  
 Monbaron, Charles, Hankow.  
 Monbaron & Van der Stegen, Hankow.  
 Mong Hong, Swatow.  
 Moore, J. H., Shanghai.  
 Moore, L., & Co., Shanghai.  
 Moorhead & Halse, Shanghai.  
 Moosa, A. J., & Co., Shanghai.  
 Morgan Crucible Company Limited.  
 Mortimer-Reid & Slee, Shanghai.  
 Mosca & Prario, Shanghai.  
 Moser, J. H., Hankow.  
 Mossop, A. G., Shanghai.  
 Moukden Hospital, Mukden.  
 Moukden Trading Co., Mukden.  
 Moutrie, S., & Co., Ltd.  
 Moyler, Powell & Co., Peking.  
 Moyroux, V., Tientsin.  
 Moysey, H. J., Shanghai.  
 Muller & Phipps (Asia) Ltd., Shanghai.  
 Municipal Councils of British, Allied and Neu-tral Concessions.  
 Murphy, J. R. (Dowler, Forbes & Co.), Shanghai.  
 Mustard & Co.  
 Mutual Stores, Canton.
- Nabholz & Co., Shanghai.  
 Nagai Bunko, Shanghai.  
 Nagano Yoko, Mukden.  
 Nagai Wata Kaisha Ltd., Shanghai.  
 Naishin Company.  
 Nakagiri & Co., Shanghai.  
 Nakvasin, D. J., & Co., Hankow.  
 Nanking Dispensary, Nanking.  
 Nanri Yoko, Mukden.  
 Nanyang Brothers Tobacco Company.  
 Nanyang Dispensary, Shanghai.  
 Nathan, M. J., Shanghai.  
 National Cash Register Company.  
 National Mercantile Corporation, Shanghai.  
 National Provincial Plate Glass & General In-surance Co., Ltd.  
 National Union Society of Bedford.  
 Naval College, Pagoda Anchorage.  
 Navalrai, M., Canton.  
 Naylor, J., & Co., Shanghai.  
 Neil, James, & Co.  
 Nemazee, H. M. H., & Co., Shanghai.  
 Neotia & Co., Shanghai.  
 Nernheim & Hebda, Harbin.  
 Nestlé and Anglo-Swiss Milk Company.  
 Netherlands Harbour Works Company.  
 Netherlands Lloyd of Amsterdam and Batavia Marine Insurance Co., Shanghai.  
 Netherlands Trading Society.  
 Nettle, P. Edward, Chungking.  
 New Amoy Dock Company.  
 New Chinese Antimony Company.  
 New Engineering and Shipbuilding Works Limited, Shanghai.  
 New Zealand Insurance Company.  
 Newchwang Wharf and Godown Company.  
 Newman, E.  
 Nicolas, G., & Cie., Peking.  
 Nicholas Tsu Engineering & Shipbuilding Works, Shanghai.  
 Nielsen and Winther (China Engineering Co., Ltd.), Hankow.  
 Nigniewitzky, D., Tientsin.
- Nikka Yoko, Shanghai.  
 Nippon Marine Insurance Co. Ltd., Shanghai.  
 Nippon Menkwa Kabushiki Kaisha - (Japan Cotton Trading Co., Ltd.).  
 Nippon Paint Manufacturing Co., Shanghai.  
 Nippon Yusen Kaisha.  
 Nisshin Kisen Kaisha.  
 Nisshin Yakubo, Shanghai.  
 Noel, Murray & Co., Ltd., Shanghai.  
 Noor, Mahomed & Co., Shanghai.  
 Nor Kung Leong, Canton.  
 Norbury, F. J., & Son (Proprietors of British Medical Imports Co.), Shanghai.  
 Norbury, Natzio & Co., Ltd.  
 Nordisk Fjer Fabrik, Shanghai.  
 Noronha Fernandez & Co., Canton.  
 North British Mercantile Insurance Company.  
 North China Daily Mail, Tientsin.  
 North China Daily News and Herald Limited, Shanghai.  
 North China Engineering Co., Tientsin.  
 North China Insurance Company Limited.  
 North China Printing and Publishing Com-pany, Tientsin.  
 North China Produce Co., Ltd., Tientsin.  
 North Great China Dispensary, Tientsin.  
 Northern Assurance Company.  
 Norwegian Lloyd Insurance Co., Ltd., Shanghai.  
 Noury & Co., Hankow.  
 Nozawa Gumi, Shanghai.  
 Nun Cheng Lo (En Ching Low), Tientsin.  
 Nutter, Walter, & Co., Shanghai.  
 Nye, Dr. S. P.
- Ocean Accident and Guarantee Company.  
 Ocean Marine Insurance Company.  
 Ocean Steamship Company Limited.  
 Odell & Co., Foochow.  
 Office Appliance Co., Shanghai  
 Okura & Co.  
 Old Dock, Shanghai.  
 Old Ningpo Wharf, Shanghai.  
 Olivier & Co.  
 Olivier Import and Export Company, Shanghai.  
 Olsen & Co., Shanghai.  
 Omi & Co., Newcnaug.  
 Ommid & Co., Shanghai.  
 Ong Mah Chao & Co., Amoy.  
 Onomura & Co., Shanghai.  
 Opium Bonded Godown, Shanghai.  
 Oriental Advertising Co., Ltd., Shanghai.  
 Oriental Cigarette and Tobacco Co.  
 Oriental Cotton Spinning Co., Ltd., Shanghai.  
 Oriental Dispensary, Shanghai.  
 Oriental Export Company, Chefoo.  
 Oriental Land Co., Ltd., Shanghai.  
 Oriental Optical Company Shanghai.  
 Oriental Press, Shanghai.  
 Oriental Transportation and Trading Co. Ltd., Shanghai.  
 Osaka Kobayashi Shoten, Shanghai.  
 Osaka Shosen Kaisha, Canton and Shanghai.  
 Osawa Yoko, Tientsin.  
 Oshima & Co., Mukden.  
 Oussiatinski, A. K., Chefoo.  
 Overseas Trading Company of California.  
 Oxford University Press, China Agency, Shanghai.  
 Oxygen and Drum Company Limited.
- Pabaney, E., Shanghai.  
 Pacific Mail Steamship Company, Shanghai.  
 Pacific Transport Co.  
 Padang Rubber Co., Ltd.  
 Paizis, Ch. J., & Co., Chefoo.