

Paizis, E. N., & Co., Tientsin.
 Palatine Insurance Co., Ltd.
 Palmer & Turner, Shanghai.
 Pang, C. E., Hankow.
 Pang Hing & Co., Foochow.
 Panoff, J. K., & Co., Hankow.
 Pao Chen Dispensary, Swatow.
 Paokee, Kuan Yin Ssu, Peking.
 Paradisis, Alex. E., & Co., Ltd., Chefoo.
 Parisian Hairdressing Saloon, Shanghai.
 Parker, J. H. P., & Co., Shanghai.
 Parker, Reilly & Co., Shanghai.
 Parsee Trading Company, Shanghai.
 Patel, A. C., & Co., Shanghai.
 Patel, J. B., Canton.
 Patell & Co., Canton.
 Pathé Phono-Cinema, Chine.
 Patisserie Parisienne, Shanghai.
 Paturel, C., Shanghai.
 Paul, L., & Co., Shanghai.
 Paulsen & Bayes-Davey, Shanghai.
 Pavri, K. S., Canton.
 Pearce & Garriock, Hankow.
 Pearson, S., & Son Limited.
 Pei Yang Medical College, Tientsin.
 Peiyang Tannery, Tientsin.
 Peking Chinese Electric Light & Power Co.,
 Peking.
 Peking Daily News.
 Peking Electric Light Co., Ltd., Peking.
 Peking Gazette.
 Peking Motor Company (Chinsin Chao).
 Peking Pavilion.
 Peking Syndicate, Ltd.
 Peking Technical College.
 Pengkalan Durian Estate, Ltd., Shanghai.
 Pennell, E., & Co., Tientsin.
 Pereña y Muñoz, Shanghai.
 Permata Rubber Estate Limited.
 Perrin, Cooper & Co., Tientsin.
 Persian Commercial Company, Shanghai.
 Petersen, A., & Co., Hankow.
 Peterson, V., Peking.
 Pfister, R., & Co., Shanghai.
 Pharmacie Centrale, Hankow.
 Philippidi, C. M., Chungking.
 Phillips, Walter, Dr.
 Phoenix Assurance Company Limited.
 Picca & Co., Hankow.
 Pickwick, F. H., Tientsin.
 Pierson, P. J. F., Shanghai.
 Pike, A. T. J., Shanghai.
 Pilcher, H. W., Shanghai.
 Ping Yee Hau Drug Store, Canton.
 Platt, Macleod & Wilson, Shanghai.
 P. & O. Steam Navigation Company.
 Po Tai Wo & Co., Swatow.
 Po Wah & Co., Canton.
 Po Wai Dispensary, Swatow and Canton.
 Pocha, M. J., Shanghai.
 Polverino, Adolfo, Toilet Club, Chefoo.
 Poo Tung & Co., Swatow.
 Poo Yuen Kung, Shanghai.
 Poohoomull Bros., Canton and Shanghai.
 Pootung Dye Works, Pootung, Shanghai.
 Pootung Wharves, Shanghai.
 Popoff Bros. & Co., Harbin.
 Popoff Frères, C. & S., Hankow.
 Pottinger & Co., Tientsin.
 Powell, S. J., & Co., Shanghai.
 Presbyterian Mission Press, Shanghai.
 Presse Orientale, Shanghai.
 Price, H., Nanchang.
 Price's (China) Limited, Shanghai.
 Priestwood, J. G., Shanghai.
 Probst, Hanbury, & Co., Ltd.
 Produce Export Company Limited, Harbin.
 Protopapas & Co., Tientsin.

Provincial Governments and their Depart-
 ments throughout China.
 Pursumall, T., Canton.
 Puthod, A., Shanghai.
 Quan Yuen & Co., Shanghai.
 Queen's Hotel, Tientsin.
 Quelch, C. W. & Co., Shanghai.
 Racine, Ackermann & Co.
 Railton, H. E., & Co., Ltd., Chefoo.
 Railways, Chinese Government.
 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, Shanghai.
 Rayner, Heusser & Co., Shanghai.
 Real Estate and Trading Co., Ltd., Hankow.
 Red Hand Compositions Limited.
 Reid, Evans, & Co., Shanghai.
 Reiss & Co.
 Reiss, Hugo, & Co., Shanghai.
 Rembrandt Photo Company, Shanghai.
 Remington Typewriter Company.
 Repah Rubber and Tapico Estates.
 Representation for British Manufacturers
 Limited.
 Reuter Telegram Company.
 Reynaud & Colinet, Newchwang.
 Reynolds, Dr. W. G., Canton.
 Richards, J. H., Shanghai.
 Rigge, H. E., Shanghai.
 Riggio, A., Shanghai.
 Rizaëff Frères, Shanghai.
 Robert, Lang & Co., Shanghai.
 Robinson Piano Company.
 Rodsil & Co., Shanghai.
 Rondon, L., Shanghai.
 Roneo Limited.
 Rose, Downs & Thompson Limited
 Rose, Hewett, & Co.
 Rosenfeld, A. B., Shanghai.
 Rosenfeld, Julius, Shanghai.
 Ross, Alex., & Co., Shanghai.
 Roth, B. & Co., Shanghai.
 Rouse, E. H., Hankow.
 Rousseau, E., Tientsin.
 Roxburgh, R., Limited.
 Royal Exchange Assurance Corporation.
 Royal Insurance Company Limited.
 Royal Mail Steam Packet Company.
 Rozario & Co., Shanghai.
 Runacher, J., Tientsin.
 Russian Internal & Export Trading Co.,
 Shanghai.
 Russo-Asiatic Bank.
 Russo - British Mining & Industrial Co.,
 Tientsin.
 Sadikoff, H. H. K., Shanghai.
 Saey Tai, Shanghai.
 Sakamoto & Co., Mukden.
 Salmon, J. E., Shanghai.
 Salomos (French Bakery), Peking.
 Sam, Joe, & Co., Shanghai.
 Samson, E. (Eastman & Co.), Shanghai.
 Samuel & Co., Ltd.
 Sanderson & Co., Hankow.
 Sang Cheong Yue, Shanghai.
 Sanitas Packing Co., Shanghai.
 Sanrin Tobacco Company, Shanghai.
 San Sing Cotton Manufacturing Co., Ltd.,
 Shanghai.
 Saou Kee, Shanghai.
 Sassoon, D., & Co. Limited.
 Sassoon, E. D., & Co.