

- Union Commercial Company Limited, Shanghai.  
 Union de Paris (Compagnie d'Assurances), Shanghai.  
 Union Dispensary, Tientsin.  
 Union Insurance Society of Canton Limited.  
 Union Marine Insurance Company.  
 Union Medical College, Peking.  
 Union Trading Co., Ltd., Canton.  
 United Netherlands Lloyds.  
 United States Steel Products Company.  
 Upham, Frank S., & Co., Peking.  
 Urbaine Fire Insurance Co. of Paris.  
  
 Vacuum Oil Company.  
 Vaid, K. Edulji, Shanghai.  
 Van Ess, A., & Co., Newchwang.  
 Vanderloo & Co., Shanghai.  
 Vanderstegen, L. & Co., Hankow.  
 Vania, A. D., Canton.  
 Varalda & Co., Shanghai.  
 Varenne, Th., & Cie., Canton.  
 Vasunia, J. P., Canton.  
 Venturi, F., Shanghai.  
 Veroudart, Tientsin.  
 Vicajee, F., & Co., Shanghai.  
 Vicajee, H., & Co., Tientsin.  
 Vickers Limited.  
 Vicula Morosov, Newchwang.  
 Villa, A. P., & Brothers, Canton.  
 Viloudaki & Co., Shanghai.  
 Vishindas, H., & Co., Shanghai.  
 Volkart, Adolf, Shanghai.  
 Vordoni, S. J., & Co., Tientsin.  
 Vvard & Co., Tientsin.  
  
 Wadman, H. P., Shanghai.  
 Wa Sun, Canton.  
 Wah Chang Mining and Smelting Co., Changsha.  
 Wah Loong, Canton.  
 Wah Mei Dispensary, Canton.  
 Wah Ming Optical Company, Shanghai.  
 Wah On Company, Canton.  
 Wai Chi, Tientsin.  
 Wallem & Co., Shanghai.  
 Wang Hung Kee, Shanghai.  
 Wang, Dr. Y. N., Tientsin and Peking.  
 Wannick, L., Peking.  
 Warren, C. E., & Co., Canton.  
 Wassiamull Assomull & Co., Canton.  
 Waste Silk Boiling Company, Shanghai.  
 Weston, A. S., & Co., Ltd.  
 Watt, Dr. W. T. (Imperial Medical College), Peking.  
 Wattie, J. A., & Co., Ltd., Shanghai.  
 Watts & Co., Tientsin.  
 Wee Hock Siang & Co., Amoy.  
 Weeks & Co., Ltd., Shanghai, Hankow.  
 Wegelin, L., Shanghai.  
 Weihaiwei Land and Building Company.  
 Weippert, W. H. C., Amoy.  
 Wells Fargo & Co.  
 Wen Hua Printing Press, Hankow.  
 West of Scotland Insurance Office Limited, Shanghai.  
 Western Electric Co., Inc.  
 Westinghouse Electric Export Co., Shanghai.  
 Westminster Tobacco Company.  
 Westphal, King & Ramsay Limited.  
 Wheelock & Co., Shanghai.  
 Wheen, Edward, & Sons, Shanghai.  
 Whitall, J., & Co., Limited.  
 Whitamore, R. A., Shanghai.  
 White Brothers, Shanghai.  
 White-Cooper, Oppe & Master, Shanghai.  
 Whiteaway, Laidlaw, & Co.  
  
 Whitehead & Co., Shanghai.  
 Whitfield & Co., Amoy.  
 Whitham, R. P., Shanghai.  
 Whitney, J. C., & Co.  
 Whitworth, Herbert, Limited.  
 Widler & Co. (E. Widler & A. Woodgate), Chungking.  
 Widler, E., and A. Woodgate (Widler & Co.).  
 Wijk & Co., Shanghai.  
 Wilkinson, H. P., Shanghai.  
 Wilkinson, Heywood, & Clark Ltd.  
 Wilkinson, T. M., & Co., Foochow.  
 Williams, Dr., Medicine Company.  
 Williams, K. J., Shanghai.  
 Willits & Patterson, Shanghai.  
 Wilson & Co., Tientsin.  
 Wing On Co. (Shanghai) Limited.  
 Wing Tai, Shanghai.  
 Winston, Dr. Warwick, Tientsin.  
 Winteler, M., Shanghai.  
 Wisner & Co., Shanghai.  
 Wisner, P. F., & Co., Shanghai.  
 Wissotsky & Co.  
 Wollowra Steamship Co., Ltd.  
 Wo Sang, Canton.  
 Wong Ah Ming, Tientsin.  
 Wong Chuen Yung (British Manufacturers' Agency), Shanghai.  
 Wong Kuei Check, Shanghai.  
 Wong Shing Chong, Shanghai.  
 Wong Yuen Kee, Tientsin.  
 Wong Zung Chong, Shanghai.  
 Woo Chong, Shanghai.  
 Woo, M. L., Tientsin.  
 Woods, J., Hankow.  
 Woollen, Vossy & Co., Ltd., Tientsin.  
 Worthington Pump Company Limited.  
 Wrightson & Co., Shanghai.  
 Wu Lien Teh, Dr.  
 Wuchow Electric Light Co., Wuchow.  
  
 Yamamoto & Co., Tientsin.  
 Yan Sun & Co., Ltd., Canton.  
 Yan Shau & Co., Ltd., Canton.  
 Yang, I. C., & Co., Peking.  
 Yang, J., Peking.  
 Yangtze Engineering Works Hankow.  
 Yangtze Insurance Company Limited.  
 Yangtze Land and Finance Co., Shanghai.  
 Yangtze Poo Cotton Mill, Shanghai.  
 Yap Eck Liok, Amoy.  
 Yat Ling Dispensary, Swatow.  
 Yates, T. M.  
 Yau, Dr. K. S., Peking and Tientsin.  
 Yee Gwan & Co., Amoy.  
 Yee Lung & Co., Canton.  
 Yen Fuh, Dr., Peking.  
 Yeoh Haing & Co., Amoy.  
 Yeo Swee Swan & Co., Amoy.  
 Yik Sang Dispensary, Swatow.  
 Yingkow Electric Light & Waterworks Co., Newchwang.  
 Yishin & Co., Mukden.  
 Yoan Siu Dispensary, Swatow.  
 Yokohama Specie Bank.  
 Yorkshire Insurance Company.  
 Yoshida & Co., Shanghai.  
 Young Brothers Trading Co. (Foreign Department), Chungking.  
 Yu Tai, Shanghai.  
 Yuan T'ung Li, Shanghai.  
 Yuasa, T., & Co., Hankow and Shanghai.  
 Yue Chong Tai, Shanghai.  
 Yue Loong Hing Kee, Canton.  
 Yuen Cheong and Co., Shanghai.  
 Yuen Sui Chang Dispensary, Swatow.  
 Yuen Tah & Co., Shanghai.