

- 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 Company 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 Sang Hong Ltd., Shanghai.  
 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.  
 Lafille, J., Tientsin.  
 Lafuente & Wootten, Shanghai.  
 Lalcacca & Co., Shanghai.  
 Lam Fong Drug Company, Amoy.  
 Landau, A., Shanghai.  
 Lane, Crawford & Co., Ltd.  
 Laou Kung Mow Cotton Spinning and Weaving Company, 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.  
 Lazard Godchaux Co. (The) of Far East, 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.  
 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.  
 Letanneur, E. (Union Commerciale Sino-Française), Tientsin.  
 Leung Pin Kee, Dr., Canton.  
 Lever Brothers, Limited.  
 Levy, Leone A., Shanghai.  
 Levy, N. S., Shanghai.  
 Levy, Simon, & Co., Shanghai.  
 Ley, Charles (representing Consortium des Industriels Belges en Extrême-Orient), 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 (Loa) Wai Dispensary, Canton.  
 London Guarantee & Accident Co. Ltd.  
 London & Lancashire Fire Insurance Co., Ltd.  
 London Salvage Association.  
 London Varnish & Enamel Co., Ltd., Shanghai.  
 Lopato, A., & Sons Limited.  
 Louis, G., Shanghai.  
 Loup & Young, Tientsin.  
 Louwean, P., Peking.  
 Lowe, Bingham and Matthews, 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, Billinghamst & Murray, Drs., Shanghai.  
 Macleod, Dr. N., Shanghai.  
 Mactavish & Co. Limited.  
 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.  
 Malcampo & Co., Amoy.  
 Malthoid Roofing Manufacturers, Shanghai.  
 Manchuria Christian College, Mukden.  
 Manchuria Flour Company, Tieling.  
 Manufacturing Company Limited.