

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.
 MacAndrews and Forbes 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 & 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.
 Manchurian Development Co., Harbin.
 Manufacturing Company Limited.
 Manila Shanghai Export & Import Co.,
 Shanghai.
 Manini, E., Hankow.
 Manners & Backhouse Ltd., Canton.
 Mappin & Webb, Ltd.
 Marco, Finkelstein & Co., Shanghai.
 Marges, Charles and Co., Tientsin.
 Maritime Custom Houses. (Throughout
 China.)
 Martens Gardner Co.
 Martens, R., & Co. Ltd., Shanghai.
 Marthoud Frères, Shanghai.
 Martin, Wm., & Co., Shanghai.
 Martinho, Marques & Co., C. A., Shanghai.
 Marzoli, E., Shanghai.
 Mascarello, H., Chungking.
 Masuda & Co., Shanghai.
 Masuda Yoko, Tientsin.
 Matheson, G., & Co., Shanghai.
 Mathew, M., & Sons, Shanghai.
 Matsuda Yoko, Tientsin.
 Matsumoto & Co., Mukden.
 Matsuoko & Co., Mukden.
 Mavrokephalos & Co., Hankow.
 Mavromaras, E. ("French Bakery"),
 Tientsin.
 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 Lung Silk Filature (Fernbach, R. R.,
 Dr.), Newchwang and Haicheng.
 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.
 Michael, Albert, Shanghai.
 Middleton & Co. Ltd., Shanghai.
 Miffret, A., Hankow.
 Miller, E. D., Canton.
 Min Yuen Paper Works, Kuangtung.
 Minemura, S., & Co., Tsingtao.
 Ming Chong Cycle Company, Shanghai.
 Ministries and Departments of the Chinese
 Government.
 Minseng Dispensary, Hankow.
 Mission Book Company, Shanghai.
 Mission of Seventh Day Adventists, Mukden.
 Missionary Home & Agency, Shanghai.
 Mitsubishi Goshi Kaisha.
 Mitsubishi Goshi Kaisha Banking Dept.,
 Shanghai.
 Mitsu Bishi Shoji Kaisha, Ltd. (Mitsu Bishi
 Trading Co., Ltd.), Canton.
 Mitsui Bank Ltd., Shanghai.
 Mitsui Bussan Kaisha Ltd. (Mitsui & Co.,
 Ltd., in Europe and America).
 Miyawaki & Co., Shanghai.
 Moalem, J., Joseph, Shanghai.
 Mogi Yoko, Shanghai.
 Mogra, E. R., & Co., Canton.
 Molchanoff Pechatnoff & Co., Hankow.
 Moller & Co., Shanghai.
 Monbaron, Charles, Hankow.
 Monbaron & Van der Stegen, Hankow.
 Mong Hong, Swatow.
 Mongolian Trading Co., Tientsin.
 Moore, J. H., Shanghai.
 Moore, L., & Co., Shanghai.
 Moorhead & Halse, Shanghai.
 Moosa, A. J., & Co., Shanghai.
 Morgan Crucible Company Limited.
 Mori, S. (agent Gakuyodo), Canton.
 Mortimer-Reid & Slee, Shanghai.
 Mosca & Prario, Shanghai.
 Moser, J. H., Hankow.
 Mossop, A. G., Shanghai.
 Moukden Club, Mukden.
 Moukden Hospital, Mukden.
 Moukden Trading Co., Mukden.
 Moutrie, S., & Co., Ltd.
 Moyler, Powell & Co., Peking.
 Moyroux, V., Tientsin.
 Moysey, H. J. (A./B. Svenska Kullager
 Fabriken).
 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.
 Myers, M., Shanghai.