

- La Belle Jardinière (E. A. Culpeck).  
 La Generale Soies, Canton.  
 Lalcacca & Co.  
 Lam Fong Drug Company, Amoy.  
 Land Investment Company Limited.  
 Lane, Crawford, & Co. Limited.  
 Langkat Company, Shanghai.  
 Lao Sen Kee, Hankow.  
 Laon Kung Mow Cotton Spinning and Weaving Company.  
 Large, F., & Co.  
 Lau, Bittakshing, & Co., Canton.  
 Lau, E. C., Foochow.  
 Lau Tsz Wai, Shameen.  
 Lau, Woodland, & Co., Canton.  
 Laurent, Marius.  
 Lavers & Clark.  
 Law, H. D., & Co.  
 Le Lion.  
 Le Munyon.  
 Lee Bros. & Co., Swatow.  
 Lee Jui Kheng, Swatow.  
 Lee Sen Ann Dispensary, Swatow.  
 Lee Tai Cheang, Swatow.  
 Leeds, E. S.  
 Legation of Allied Powers, Peking.  
 Legation Pharmacy (J. Henderson).  
 Lekhomall Pinyamall.  
 Lem Pah Wo, Canton.  
 Lem Tak Se, Swatow.  
 Lester, Johnson, & Morriss.  
 Lever Brothers, Limited.  
 Levy, Leone A., Shanghai.  
 Levy, Simon & Co.  
 Ley, C.  
 Leyte, F.  
 Liang Dau An, Hankow.  
 Liao Conservancy Authority.  
 Liao River Conservancy.  
 Liddell, Bros. & Co.  
 Liddell, K., & Co.  
 Lih Teh Oil Mill Company Limited.  
 Lim Chin Tsong & Co., Amoy.  
 Lim, E. V. S., & Co., Swatow.  
 L'Imprimerie Française, Shanghai.  
 Lion, Lucien.  
 Little, O. S.  
 Little, William, & Co.  
 Litvinoff & Co.  
 Liverman, G. S., & Co. Limited.  
 Liverpool Salvage Association.  
 Llewellyn & Co. Limited.  
 Lloyds.  
 Loa Hai Shing, Shanghai.  
 Loa-Wai Dispensary, Canton.  
 London Mission.  
 London Salvage Association.  
 Loo Teh Kee, Shanghai.  
 Lopato, A., & Sons, Limited.  
 Loup and Young.  
 Louvain.  
 Lowe, Bingham, and Matthews.  
 Lowe, F. H.  
 Loxley, W. R., & Co.  
 L.P. Medical Hall, Foochow.  
 Lu Si, W. (Foochow Pharmacy).  
 Luen Steamship Company Limited.  
 Luk Wo & Co. (Luk Wo Dispensary), Canton.  
 L'Union de Paris (Compagnie d'Assurances), Shanghai.  
 Ma Fel & Co., Shanghai.  
 Macbeth, Pawsey, & Co.  
 Macdonald, Ronald.  
 Macdonald, Thomas, & Co.  
 Macey & Co.  
 Mackay, A. H., & Co.  
 MacKenzie, A. C.  
 MacKenzie & Co. Limited.  
 Mackie, A., & Co.  
 Maclay & Co.  
 Macleod, Marshall, Marsh, Billingham & Murray, Drs.  
 Mactavish & Lehmann.  
 Macy, G. H., & Co.  
 Madier.  
 Magasin français d'Alimentation.  
 Magasins généraux.  
 Magill & Co.  
 Main, S. D.  
 Maison Parisienne (Au Petit Louvre).  
 Maitland & Co.  
 Maitland & Fearon.  
 Major Brothers Limited.  
 Malcampo & Co., Amoy.  
 Malthoid Roofing Manufacturers.  
 Manchurian Company Limited.  
 Manini, E., Hankow.  
 Manners, John.  
 Mappin & Webb.  
 Maritime Custom Houses. (Throughout China.)  
 Marthoul Frères.  
 Martin, W., & Co.  
 Matheson, G., & Co.  
 Mavrokephalos & Co., Hankow.  
 McBain, G.  
 McGillivray.  
 McKean, S. H.  
 McMullan & Co.  
 Mee Cheung Studio, Amoy.  
 Mei Te Cheng, Tientsin.  
 Meiji Trading Company, Shanghai.  
 Mencarini & Co.  
 Menga, C., Tien-tsin.  
 Mercantile Bank.  
 Methodist Publishing House.  
 Meurer Frères.  
 Middleton & Co.  
 Miffret, A.  
 Miller, E. D.  
 Ming Chong Cycle Company.  
 Ministries and Departments of the Chinese Governments.  
 Minseng Dispensary, Hankow.  
 Mission Book Co., Shanghai.  
 Mitsubishi & Co., Shanghai.  
 Mitsubishi Goshi Kaisha, Hankow. Canton.  
 Mitsui Busan Kaisha, Hankow and Tieh Ling.  
 Mitsui & Co., Shanghai.  
 Molchanoff Pechatnoff & Co., Hankow.  
 Moller & Co.  
 Monbaron, Charles.  
 Moore, L., & Co.  
 Moorhead & Halse.  
 Morgan Crucible Company Limited.  
 Moser, J. H.  
 Mossop, A. G.  
 Moutrie, S., and Co.  
 Moyroux, V.  
 Mukden Trading Co.  
 Municipal Council, Shanghai.  
 Municipalities of British Allied and Neutral Concessions and of the International Concession at Shanghai.  
 Murray, Noel, & Co.  
 Mustard & Co.  
 Mutual Stores, Shameen.  
 Nagai Bunko, Shanghai.  
 Nagano, Yoko.  
 Naishin Company.