

- Nakvasin, D. J., & Co., Hankow.  
 Nanking Dispensary, Nanking.  
 Nanri, Yokohama.  
 Nanyang Dispensary.  
 National Cash Register Company.  
 National Union Society of Bedford.  
 Naval College, Pagoda.  
 Naylor, J., & Co.  
 Neill, James, & Co.  
 Nemazez, H. M. H., & Co., Shanghai.  
 Neotia & Co.  
 Nestlé and Anglo-Swiss Milk Company.  
 Netherlands Harbour Works Company.  
 Netherlands Lloyd of Amsterdam and Batavia  
 Marine Insurance Co., Shanghai.  
 Netherlands Trading Society.  
 Nettle, P. Edward.  
 Neutral Legations, Peking.  
 New Amoy Dock Company.  
 New Chinese Antimony Company.  
 New Engineering and Shipbuilding Works  
 Limited.  
 New Zealand Insurance Company.  
 Newchang Wharf and Godown Company.  
 Newman, E.  
 Nicholas & Co.  
 Nicholas Tsu Engineering & Shipbuilding  
 Works.  
 Nielson and Winthers (China Engineering Co.,  
 Ltd.).  
 Nigniewtzky.  
 Nikka, Yokohama.  
 Nippon Menkwa Kabushiki Kaisha, Hankow.  
 Nippon Yusen Kaisha, Hankow.  
 Nisshin Kisen Kaisha, Hankow.  
 Nisshin Yabuko, Shanghai.  
 Nisshin, Yokohama.  
 Noel Murray, & Co. Limited.  
 Nor Kung Leong, Canton.  
 Norbury & Co.  
 Norbury, Eric.  
 Norbury, Natzio, & Co. Limited.  
 Noronha Fernandez & Co., Canton.  
 North British Mercantile Insurance Company.  
 North China Daily Mail, Tientsin.  
 North China Daily News and Herald Limited.  
 North China Engineering Company.  
 North China Insurance Company Limited.  
 North China Printing and Publishing Com-  
 pany.  
 North China Produce Company.  
 North Great China Dispensary, Tien-tsin.  
 Northern Assurance Company.  
 Nozawa Gumi, Shanghai.  
 Nun Cheng Lo (En Ching Low), Tien-tsin.  
 Nutter, Walter, & Co.  
 Nye, S. P., Dr.
- Ocean Accident and Guarantee Company.  
 Ocean Marine Insurance Company.  
 Ocean Steamship Company Limited.  
 Office of Works, His Majesty's.  
 Okura & Co. Limited, Shanghai.  
 Old Dock.  
 Old Ningpo Wharf.  
 Olivier & Co.  
 Olivier Export and Import Company.  
 Olsen & Co.  
 Omi & Co., Newchang.  
 Ong Mah Chao & Co., Amoy.  
 Onomura & Co., Shanghai.  
 Opium Bonded Godown.  
 Orient Trading Company.  
 Oriental Advertising Company.  
 Oriental Cigarette and Tobacco Co.  
 Oriental Dispensary, Shanghai.  
 Oriental Export Company, Chefoo.
- Oriental Optical Company, Shanghai.  
 Oriental Press, Shanghai.  
 Osaka Kobayashi Shiten, Shanghai.  
 Osaka Shosen Kaisha, Canton.  
 Oxygen and Drum Company.
- Pabaney, E.  
 Pacific Mail Steamship Company.  
 Paizis & Co.  
 Palace Hotel, Shanghai.  
 Palmer & Turner.  
 Panoff, J. K., & Co.  
 Pao Chen Dispensary, Swatow.  
 Paradissis & Co.  
 Parker, J. H. P., & Co.  
 Parker, Reilly, & Co.  
 Parker & Smith.  
 Parsee Trading Company.  
 Patel, A. C., & Co.  
 Patell & Co.  
 Pathé Phonocine Machine.  
 Patisserie Parisienne, Shanghai.  
 Paturel, Shanghai.  
 Paulsen & Bayes-Davey.  
 Pearce & Garriock.  
 Pearson, S., & Son, Limited.  
 Pei Yang (Medical College), Tientsin.  
 Peiyang Tannery.  
 Peking Daily News.  
 Peking Gazette.  
 Peking Motor Company (Chinsin Chao).  
 Peking Pavilion.  
 Peking Syndicate.  
 Pennell, E., & Co.  
 Permata Rubber Estate Limited.  
 Perrin, Cooper & Co.  
 Persian Commercial Company.  
 Petersen & Co.  
 Petersen, A., & Co., Hankow.  
 Phillips, Walter, Dr.  
 Phoenix Assurance Company.  
 Picca & Co. (Pharmacy Central).  
 Pickwick, F. H.  
 Pike, A. T. J.  
 Pilcher, H. W.  
 Platt, Macleod & Wilson.  
 P. and O. Steam Navigation Company.  
 Po Tai Wo & Co., Swatow.  
 Po Wah & Co., Canton.  
 Po Wai Dispensary, Swatow and Canton.  
 Poo Tung & Co., Swatow.  
 Poooomal Mulliamul Amer, Hankow.  
 Pootung Wharves.  
 Popoff Frères, C. & S.  
 Pottinger & Paton.  
 Powell, S. J. & Co.  
 Presse Orientale, La.  
 Price's China Limited.  
 Priestwood, J. G.  
 Probst, Hanbury, & Co.  
 Produce Export Company Limited.  
 Protopoulos & Co.  
 Provincial Governments and their Departments  
 throughout China.  
 Puthod.
- Quan Hang Shing, Canton.  
 Queen's Hotel, Tien-tsin.
- Racine, Ackermann, & Co.  
 Railton & Co.  
 Rakusen, H., & Co., Shanghai.  
 Ramello, F.  
 Ramos Amusement Company.  
 Ramsay, H. E., & Co. Limited.  
 Ramsay, N. B.  
 Rayner, Heusser, & Co.  
 Real Estate and Trading Co., Ltd., Hankow.