

- Lih Teh Oil Mill Co.  
 Lion, Lucien.  
 Litrinoff & Co.  
 Little, William.  
 Liverpool Salvage Association.  
 Llewelyn & Co.  
 Lloyds.  
 London Mission.  
 London Salvage Association.  
 Loup & Young.  
 Lowe, Bingham & Matthews.  
 Lowe, F. H.  
 Loxley & Co.  
 Luen Steamship Co.  
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 Macbeth, Pawsey & Co.  
 Macdonald, Ronald.  
 Macdonald, Thomas, & Co.  
 Macey & Co.  
 Mackay, A. H., & Co.  
 MacKenzie & Co.  
 Mackie, A., & Co.  
 Maclay & Co.  
 Mactavish & Lehmann.  
 Macy, G. H., & Co.  
 Madier.  
 Magasin Français d'Alimentation.  
 Magasins Généraux.  
 Magill & Co.  
 Maiji Trading Co.  
 Maison Parisienne.  
 Maitland & Co.  
 Maitland & Fearson.  
 Major Bros.  
 Malthoid Roofing Manufacturers.  
 Manchurian Co.  
 Manini, E.  
 Mappin & Webb.  
 Martin & Co., W.  
 Martoux Frères.  
 Mavrokephalos & Co.  
 Matheson & Co., G.  
 McBain, G.  
 McMullan & Co.  
 Mercantile Bank.  
 Methodist Publishing House.  
 Meurer Frères.  
 Middleton & Co.  
 Miffret, A.  
 Mitsubishi & Co.  
 Mitsubish Goshi Kaisha.  
 Mitsui Busan Kaisha.  
 Mitsui & Co.  
 Molchenoff Pechatnoff & Co.  
 Moyroux, V.  
 Moller & Co.  
 Monbaron.  
 Moore, L., & Co.  
 Moorehead & Halse.  
 Moser, J. H.  
 Mortrie & Co.  
 Murray, Noel & Co.  
 Mustard & Co.  
  
 Nagai Bunko.  
 Nagono Yoko.  
 Naishi Co.  
 Nakhasin, D. J., & Co.  
 Nanri Yoko.  
 National Cash Register Co.  
 National Union Society of Bedford.  
 Neil, James & Co.  
 Nemaree, H. M., & Co.  
 Neotia & Co.  
 Nestlé & Anglo Swiss Milk Co.  
 Netherlands Hardor Works Co.  
 New Amoy Dock Co.  
  
 New Engineering & Shipbuilding Works Limited.  
 New Zealand Insurance Co.  
 Newchwang Wharf & Godown Co.  
 Newman, E.  
 Nikka Yoko.  
 Nippon Menkwa.  
 Nippon Yusen Kaisha.  
 Nisshin Kisen Kaisha.  
 Nisshin Yakubo.  
 Nisshin Yoko.  
 Norbury & Co.  
 Norbury, Natzio & Co.  
 North British Mercantile Insurance Co.  
 North China Daily News & Herald.  
 North China Insurance Co.  
 North China Printing & Publishing Co.  
 Nozawa Gumi.  
 Nutler, Walter & Co.  
  
 Ocean Accident & Guarantee Co.  
 Ocean Marine Insurance Co.  
 Ocean Steamship Co.  
 Okura & Co.  
 Old Dock Oriental Advertising Co.  
 Old Ningpo Wharf.  
 Olivier & Co.  
 Olivier Export & Import Co.  
 Olsen & Co.  
 Onomure & Co.  
 Orient Trading Co.  
 Osaka Kobayashi Shiten.  
 Osaka Shosen Kaisha.  
 Oxygen & Drum Co.  
  
 Pabaney, E.  
 Pacific Mail Steamship Co.  
 Palace Hotel (Lalace?)  
 Palmer & Turner.  
 Panoff & Co.  
 Popoff Frères.  
 Parker, J. H. P., & Co.  
 Parker, Reilly & Co.  
 Parsee Trading Co.  
 Patel, A. C., & Co.  
 Patell & Co.  
 Pathé Phonocine Machine.  
 Paturel.  
 Paulsen & Bayes-Davy.  
 Pearce & Garriock.  
 Pearson, S., & Son.  
 Peking Syndicate.  
 Pennell, E., & Co.  
 Permata Rubber Estate Limited.  
 Perrin, Cooper & Co.  
 Persian Commercial Co.  
 Phoenix Assurance Co.  
 Picca & Co.  
 Pickwick, F. H.  
 Pike, A. T. J.  
 Pilcher, H. W.  
 P. & O. Steam Navigation Co.  
 Pooting Wharves.  
 Pottinger & Paton.  
 Potts, Benjamin.  
 Press Orientale.  
 Prices China Limited.  
 Probst, Hanbury & Co.  
 Puthod.  
  
 Queen's Hotel.  
  
 Racine, Ackermann & Co.  
 Railton & Co.  
 Ramello, F.  
 Ramsay & Co. (Aamsay?).  
 Reid, Evans & Co.