

- Reiss & Co.
 Rembrandt Photo Co.
 Remington Typewriter Co.
 Repah Rubber and Tapico Estates.
 Representation for British Manufacturers Limited.
 Reuter Telegram Co.
 Reynaud, Eugene, & Co.
 Rigge, H. E.
 Robinson Piano Co.
 Rodsil & Co.
 Rondon & Co.
 Roneo Limited.
 Rose, Alex.
 Rose, Downs & Thompson Limited.
 Rose, Hewett & Co.
 Rouse, E. H.
 Rousseau, E.
 Roxburgh, R., Limited.
 Royal Insurance Co.
 Royal Steam Packet Co.
 Rutherford, L. H.
- Saey Tai, Shanghai.
 Samuel & Co.
 Sanderson & Co.
 Sassoon & Co., D.
 Sassoon, E. D., & Co.
 Sauveyre.
 Schiller & Co.
 Schroff, P. B.
 Scotson, T.
 Scott & Bourne Limited.
 Scott, Harding & Co.
 Scottish Union and National Insurance Co.
 Semangaga Rubber Co.
 Senawang Rubber Estates.
 Sennet Frères.
 Shahmoon.
 Shanghai Building Co.
 Shanghai Dispensary.
 Shanghai Dock and Engineering Co.
 Shanghai Electric and Asbestos Co.
 Shanghai Electrical Construction Co.
 Shanghai Gas Co.
 Shanghai Horse Bazaar.
 Shanghai Ice and Cold Storage Co.
 Shanghai Klebang Rubber Estates.
 Shanghai Land Investment Co.
 Shanghai Malay Rubber Es.
 Shanghai Mercury Limited.
 Shanghai Mutual Telephone Co.
 Shanghai Paper Mill.
 Shanghai Stores Co.
 Shang Tai Ye & Co., Tientsin.
 Shanghai Tannery Co.
 Shanghai Times.
 Shanghai Tug and Lighter Co.
 Shantung Silk and Lace Co., Chefoo.
 Shaw, G. L.
 Shewan, Tomes & Co.
 Shimri Yoko.
 Singer Sewing Machine Co.
 Sing Tai, Chefoo.
 Siu-se-Tong, Amoy.
 Sligh, J.
 Société Franco Chinois de Credit.
 Soeka Warna Tea Estate.
 Solina, R. V.
 Somekh.
 South British Insurance Co.
 South Manchurian Railway Co.
 Sowa Yoko.
 Spark, C. E.
 Speyer, C.
 Spunt & Rosenfeld.
- Standard Life Assurance Co.
 Standard Oil Co.
 Subira, J. M.
 Shanghai Sumatra Tobacco Co.
 Sun Insurance Office.
 Suzuki & Co.
 Syndicat Industriel et Commercial.
- Tackey, W. M., & Co.
 Taku Tug & Lighter Co.
 Tate & Co.
 Taiping Rubber Estates.
 Takata & Co.
 Talati & Co.
 Tallieu & Co.
 Tata, Sons & Co.
 Taylor & Co.
 Teerathdas, N.
 Teh Kee Dispensary, 40, Sen Seng Road, Hankow.
 Theodore & Rawlins.
 Thomas Adams & Wood.
 Thomas, F., & Co.
 Thoresen, O.
 Thurier & Kohr, Hankow.
 Tibbey, H. M.
 Tientsin Dispensary.
 Tientsin Gas and Electric Light Co.
 Tientsin Ironworks Limited.
 Tientsin Native City Waterworks Limited.
 Tientsin Press Limited, 33, Victoria Road, Tientsin.
 Tientsin Waterworks Co. Limited.
 Tilley & Limby.
 Times Dhawar.
 Tiram Estates Limited.
 Toa Koshi.
 Tom, S., Cho Yang Street, Chefoo.
 Toshado Shiten.
 Truman, R. N.
 Trurutani, Toko.
 Tung Teh Heng.
 Tung Yu, Shanghai.
 Tungkadoo Dock.
 Tungkadoo Wharves.
 Turner, E. W.
 Twigg, P. O. B.
 Twyford, J., & Co.
- Ullmann & Co.
 Underwood Typewriter.
 Union Assurance Co.
 Union Insurance Society of Canton, Canton.
 Union Marine Insurance Co.
 United Rubber Co.
 United States Steel Products.
- Vacuum Oil Co.
 Van Ess & Co.
 Viccajee & Co.
 Villa, A. P., & Bros.
- Wallen & Co.
 Waste Silk Boiling Co.
 Waterworks Co.
 Watson, A. S., & Co.
 Watt, J. A. D.
 Wattie, J. A., & Co.
 Weeks & Co.
 Weihaiwei Land and Building Co.
 Westphal, King & Ramsay Limited.
 Wheen & Sons, Edward.
 Wheelock & Co.
 Whitam, R. P.
 White Bros.
 White, David.
 Whiteaway, Laidlaw & Co.
 Whitney, J. C., & Co.