

- Mehta, & Co., Foochow.  
 Mehta, M. N., Canton.  
 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.  
 Minemura, S., & Co., Tsingtao.  
 Ming Chong Cycle Company, Shanghai.  
 Ministries and Departments of the Chinese Government.  
 Minseng Dispensary, Hankow.  
 Mission Book Company, Shanghai.  
 Missionary Home & Agency, Shanghai.  
 Mitsubishi Company.  
 Mitsubishi Goshi Kaisha Banking Dept., Shanghai.  
 Mitsui Bank Ltd., Shanghai.  
 Mitsui Bussan Kaisha Ltd. (Mitsui & Co., Ltd., in Europe and America).  
 Moalem, J., Joseph, Shanghai.  
 Mogi Yoko, Shanghai.  
 Mogra, E. R., & Co., Canton.  
 Moksey, H. J. (A./B. Svenska Kullager Fabrik).  
 Molchanoff Pechatnoff & Co., Hankow.  
 Moller & Co., Shanghai.  
 Monbaron, Charles, Hankow.  
 Monbaron & Van der Stegen, Hankow.  
 Mong Hong, Swatow.  
 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 Hospital, Mukden.  
 Moukden Trading Co., Mukden.  
 Moutrie, S., & Co., Ltd.  
 Moyler, Powell & Co., Peking.  
 Moyroux, V., Tientsin.  
 Moysey, H. J., Shanghai.  
 Muller & Phipps (Asia) Ltd., Shanghai.  
 Municipal Councils of British, Allied and Neutral Concessions.  
 Murphy, J. R. (Dowler, Forbes & Co.), Shanghai.  
 Mustard & Co.  
 Mutual Stores, Canton.  
 Myers, M., Shanghai.
- Nabholz & Co., Shanghai.  
 Nagai Bunko, Shanghai.  
 Nagano Yoko, Mukden.  
 Naigai Wata Kaisha Ltd., Shanghai.  
 Naishin Company.  
 Nakagiri & Co., Shanghai.  
 Nakvasin, D. J., & Co., Hankow.  
 Nanking Dispensary, Nanking.  
 Nanri Yoko, Mukden.  
 Nanyang Brothers Tobacco Company.  
 Nanyang Dispensary, Shanghai.  
 Nathan, M. J., Shanghai.
- National Cash Register Company.  
 National Mercantile Corporation, Shanghai.  
 National Provincial Plate Glass & General Insurance Co., Ltd.  
 National Union Society of Bedford.  
 Naval College, Pagoda Anchorage.  
 Navalrai, M., Canton.  
 Naylor, J., & Co., Shanghai.  
 Neil, James, & Co.  
 Nemazee, H. M. H., & Co., Shanghai.  
 Neotia & Co., Shanghai.  
 Nernheim & Hebda, Harbin.  
 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, Chungking.  
 New Amoy Dock Company.  
 New Chinese Antimony Company.  
 New Engineering and Shipbuilding Works Limited, Shanghai.  
 New Zealand Insurance Company.  
 Newchwang Wharf and Godown Company.  
 Newman, E.  
 Nicolas, G., & Cie., Peking.  
 Nicholas Tsu Engineering & Shipbuilding Works, Shanghai.  
 Nielsen and Winther (China Engineering Co., Ltd.), Hankow.  
 Nigniewitzky, D., Tientsin.  
 Nikka Yoko, Shanghai.  
 Nippon Marine Insurance Co. Ltd., Shanghai.  
 Nippon Menkwa Kabushiki Kaisha (Japan Cotton Trading Co., Ltd.).  
 Nippon Paint Manufacturing Co., Shanghai.  
 Nippon Yusen Kaisha.  
 Nisshin Kisen Kaisha.  
 Nisshin Yakubo, Shanghai.  
 Noel, Murray & Co., Ltd., Shanghai.  
 Noor, Mahomed & Co., Shanghai.  
 Nor Kung Leong, Canton.  
 Norbury, F. J., & Son (Proprietors of British Medical Imports Co.), Shanghai.  
 Norbury, Natzio & Co., Ltd.  
 Nordisk Fjer Fabrik, Shanghai.  
 Noronha Fernandez & Co., Canton.  
 North British Mercantile Insurance Company.  
 North China Daily Mail, Tientsin.  
 North China Daily News and Herald Limited, Shanghai.  
 North China Engineering Co., Tientsin.  
 North China Insurance Company Limited.  
 North China Printing and Publishing Company, Tientsin.  
 North China Produce Co., Ltd., Tientsin.  
 North Great China Dispensary, Tientsin.  
 Northern Assurance Company.  
 Norwegian Lloyd Insurance Co., Ltd., Shanghai.  
 Noury & Co., Hankow.  
 Nozawa Gumi, Shanghai.  
 Nun Cheng Lo (En Ching Low), Tientsin.  
 Nutter, Walter, & Co., Shanghai.  
 Nye, Dr. D. B., Tientsin.  
 Nye, Dr. S. P., Canton.
- Ocean Accident and Guarantee Company.  
 Ocean Marine Insurance Company.  
 Ocean Steamship Company Limited.  
 Odell & Co., Foochow.  
 Office Appliance Co., Shanghai.  
 Okura & Co.  
 Old Dock, Shanghai.  
 Old Ningpo Wharf, Shanghai.  
 Olivier & Co.