

THIRD SUPPLEMENT
TO THE
FEDERATED MALAY STATES
GOVERNMENT GAZETTE

OF FRIDAY, THE 8TH OF DECEMBER, 1916.
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TUESDAY, 12TH DECEMBER, 1916.

The following Notifications are, by direction of the Chief Secretary to Government, published for general information.

M. S. H. McARTHUR,
Under Secretary, F.M.S.

“THE LABOUR CODE, 1912.”

No. 3904.—In pursuance of the powers vested in him by sections 5, 75, 199 and 258 of “The Labour Code, 1912,” the Chief Secretary to Government hereby makes the following rules under the said Enactment in substitution for the rules published in Notification No. 3147 in the *Gazette* of the 6th December, 1912, which are hereby cancelled :

1. “Controller” means the Controller of Labour appointed under section 5 of the Enactment and, subject to the limitations which may from time to time be prescribed under the said section, includes Deputy Controllers of Labour and Assistant Controllers of Labour appointed under the said section.

“Depôt” means a depôt established under section 8 of the Enactment.

“The Enactment” means “The Labour Code, 1912.”

“Medical Officer” has the meaning assigned to that expression by the Enactment.

In rules 11 to 36 inclusive “hospital” means an estate hospital.

“Dresser” means a person who has a certificate as a hospital assistant from the Medical School, Singapore, or as a dresser in the Federated Malay States Medical Department, or a certificate from a Health Officer to the effect that he holds qualifications similar to the above.

2. Port Swettenham is prescribed to be a port at which all classes of immigrant ships may call.

3. No person shall communicate or attempt to communicate with a tongkang or lighter in which immigrants are being disembarked under the provisions of Part II of “The Labour Code, 1912,” or with the immigrants who are being conveyed therein.

4. The depôts shall be used primarily for the accommodation of immigrants who have received a free passage from India provided from the Indian Immigration Fund.

5. No person shall without the written permission of the Controller enter or attempt to enter a depôt or communicate or attempt to communicate with any immigrant detained therein.

6. Any immigrant detained in a depôt who shall be found to be suffering from any infectious or contagious disease may be sent to a hospital or quarantine station.

7. Any employer, or any person acting on behalf of an employer, who removes any immigrant from a depôt shall if so required by the officer in charge of the depôt sign at the time of such removal an acknowledgment that such an immigrant has been so removed.

8. The Controller may refuse to re-admit to a depôt any immigrant who has been removed therefrom by an employer or by any person acting on behalf of an employer.

9. Immigrants detained in a depôt will be provided with food. No immigrant will be permitted to bring food into a depôt.

HOUSE ACCOMMODATION.

10. House accommodation shall not be deemed to fulfil reasonable sanitary requirements if each married couple is not provided with a separate room nor if more than three adults are accommodated in a standard room of which the floor measures 10 feet by 10 feet.

HOSPITAL ACCOMMODATION.

11. New hospitals shall be erected in open clearings as far removed as possible from jungle and swamps. A space of not less than 200 feet all round all hospitals shall be kept clear of jungle. No cultivation of any kind shall be permitted within 200 feet of a hospital if such cultivation would, in the opinion of the Medical Officer, interfere with the ventilation or general sanitary condition of such hospital.

12. The accommodation for the number of patients for which accommodation is from time to time required by order of the Controller to be made shall be in a proportion of not less than three beds for every 200 labourers employed on the estate, exclusive of the provision required to be made under rule 14, and may be in such higher proportion, not exceeding eight beds for every 100 labourers, as the Controller shall direct, and shall, unless the sanction of the Controller is obtained to the contrary, consist of buildings of a permanent character.

13. Separate accommodation to the satisfaction of the Medical Officer shall be provided for females, and separate accommodation shall also be provided if the Controller so directs for patients of any particular nationality or race.

14. A separate additional ward or wards shall be kept for use in special cases (*e.g.*, for dysentery and diarrhœa cases); each such separate ward shall be not less than 22 feet wide and shall provide accommodation to the extent of one bed for every 100 labourers employed on the estate.

15. Unless special sanction in writing from the Controller has been obtained wards must be constructed in accordance with approved type plans, copies of which may be obtained from the Medical Officer.

16. A bed shall be provided for each patient, and the minimum superficial area allowed for each bed in ordinary wards shall be 60 square feet. In the wards for use in special cases it shall be 90 square feet.

17. A kitchen, bathing tanks, latrines and a mortuary shall be erected for each hospital under separate roofs at a suitable distance from the wards and from one another. None of these buildings shall be constructed except in accordance with a plan approved by the Medical Officer.

18. A suitable dispensary shall be provided at each hospital to the satisfaction of the Medical Officer.

19. The beds for the patients shall consist of three separate hardwood planks, each ten inches wide, and of uniform thickness, resting on iron trestles.

EQUIPMENT.

20. Mosquito curtains of a type approved by the Medical Officer shall be provided in the proportion of three for every two beds.

21. Two suits of hospital clothing and one pillow shall be provided for every bed and blankets in the proportion of three for every two beds.

22. Bed pans and other utensils shall be provided for the use of patients unable to leave their wards.

Enamelled iron chamber pots with covers shall be provided for all diarrhoea and dysentery cases. The excreta of all such cases shall be disinfected before being disposed of.

23. All articles of equipment shall be cleansed as often as may be necessary—and those used in the wards for use in special cases shall not be used in the ordinary wards.

DIETS, MEDICINES, INSTRUMENTS, ETC.

24. The scales of diets shall be those set out in schedule A attached, but extra articles of diet and medical comforts shall be provided as ordered by the visiting medical practitioner or by the person in charge of the hospital. Copies of the scales of diets in English, Tamil, Malay and Chinese shall be hung up in each ward.

25. There shall be kept in stock in each hospital the medicines and preparations specified in schedule B hereto, to the amounts mentioned in the said schedule, with the necessary apparatus for compounding and dispensing, and such other medicines and preparations as may be specially ordered by the medical practitioner or dresser in charge of the hospital or by the Medical Officer.

26. For the purpose of satisfying himself that food and drugs are sound and of good quality the Medical Officer may from time to time without payment take samples of any food or drug for analysis.

27. The following instruments and appliances shall also be provided in each hospital—namely :

- One pocket case of surgical instruments ;
- One Higginson's enema syringe ;
- One rubber stomach tube and funnel ;
- Three catheters, sizes 1, 3 and 9, or 2, 4 and 8 ;
- Three clinical thermometers ;
- One hypodermic syringe ;
- A sufficiency of surgical dressings ;
- Two bed pans ;
- A microscope of a type approved by the Medical Officer if ordered by him ;
- Such other instruments and appliances as may be specially ordered by the Medical Officer with the approval of the Controller.

SUBORDINATE STAFF.

28. The number of resident dressers shall be not less than one for every 36 patients or less for whom there is accommodation and the number of attendants (male and female) shall be such as the Medical Officer, subject to the approval of the Controller, may require. Cooks, dhobies and scavengers shall be employed in such numbers as the Medical Officer considers necessary according to the number of patients in hospital. Resident dressers shall not be allowed to visit estates other than the estate on which the hospital is situated except in case of emergency.

MANAGEMENT.

29. The registered medical practitioner mentioned in section 202 of the Enactment or dresser in charge, as the case may be, shall live in the immediate vicinity of his hospital; he shall, subject to the supervision of the private medical practitioner mentioned in section 206, have the immediate care of all hospital patients and shall see that all treatment ordered is carried out. The hospital staff shall for the performance of their duties be under his direction and he shall report any neglect of duty on their part to the private medical practitioner and to the resident manager of the estate.

30. The registered medical practitioner or the dresser in charge, as the case may be, shall see that his hospital is kept clean and in order and that any directions of the private medical practitioner or the Medical Officer with regard to these points are carried out. Each ward shall be swept twice a day and the floor washed at least once a week. Latrines shall be cleaned daily and their contents buried or otherwise disposed of to the satisfaction of the Medical Officer.

31. The registered medical practitioner or the dresser in charge, as the case may be, shall see that the supply of medicines is kept up and that poisons are kept under lock and key and that the instruments and general equipment of his hospital are kept in order; he shall keep the nominal registers and any other hospital books; he shall also indent for the hospital diets, according to the authorized scales, in sufficient numbers, as well as for any extra articles of diet that may be necessary and shall report to the private medical practitioner or to the resident manager any delay in the supply of such diets and extras.

32. An attendance register of the staff shall be kept in every hospital.

33. An in-patient register shall be kept. In-patient registers, temperature charts and treatment sheets shall be in the forms used in Government hospitals. Separate records shall be kept of out-patients treated, giving number of out-patients treated daily, date, name, disease, and whether the patient is at work or not.

34. Monthly and annual returns shall be furnished to the Medical Officer in the form in schedule C, whether an estate has its own hospital or not. The return for each month shall reach the Medical Officer not later than the 10th of the following month and the annual return not later than the 20th of January.

35. There shall be kept in every hospital a visitors' book in which the Medical Officer and the visiting medical practitioner shall, and any other inspecting officer may, record his visits and any remarks regarding the management of the hospital.

36. Every employer shall forthwith, after receipt of a notice in writing from the Medical Officer notifying him that any of the above rules has not been or is not being complied with in any particular specified in such notice, take such steps as may be necessary to secure that the rule is thereafter complied with.

LATRINE ACCOMMODATION, ETC.

37. On every estate there shall be sufficient sanitary accommodation provided to the satisfaction of the Medical Officer for all persons residing or employed thereon.

38. Pit, trench or other latrines shall be constructed on every estate for the use of all labourers employed on the estate.

39. No pit, trench or other latrine shall be constructed in any such position as shall, in the opinion of the Medical Officer, cause it to be likely to become a nuisance or dangerous to the health of persons residing or employed in the vicinity.

40. A sufficient supply of disinfectants, dry earth or lime shall always be available for the purpose of keeping all latrines in a sanitary condition.

SCHEDULE A.
DIET SCALES.
DIET No. 1.

FULL DIET FOR CHINESE.

14	tahils	parboiled rice;
$\frac{1}{2}$	tahil	dholl;
4	tahils	fresh beef (free from bone) twice a week;
4	"	pork "
4	"	fish (free from head and tail) twice a week;
4	"	dried salt fish " once "
6	"	fresh green vegetables;
$\frac{1}{4}$	tahil	salt;
$\frac{1}{4}$	"	coconut, kachang or gingelly oil;
$\frac{1}{4}$	"	curry-stuffs;
$\frac{1}{10}$	"	tea.

Three hen's eggs, three duck's eggs, four tahils of mutton (free from bone), four tahils of goat (free from bone) or eight tahils of chicken may be substituted in the daily ration issued in those hospitals where fresh beef, fresh pork or fresh fish cannot be obtained.

Where it is necessary to modify the ration in respect of meat and fish, it shall be arranged that any of the articles so substituted are not issued on two days in succession.

DIET No. 2.

FULL DIET FOR MALAYS AND TAMILS.

14	tahils	parboiled rice;
3	eggs	twice a week;
4	tahils	fresh goat (free from bone) twice a week;
4	"	fresh fish (free from head and tail) twice a week;
4	"	dried salt fish " once "
6	"	fresh green vegetables;
$\frac{1}{4}$	tahil	salt;
$\frac{1}{4}$	"	coconut oil;
$\frac{1}{4}$	"	dholl;
1	coconut	for eight patients;
$\frac{2}{3}$	tahil	curry-stuffs;
$\frac{1}{10}$	"	tea.

Where fresh fish cannot be obtained, dried salt fish may be substituted. Also where and when fresh beef or goat cannot be obtained three hen's or duck's eggs may be substituted in the daily rations.

Where substitutions are necessary it shall be arranged that the same article is not issued on two days in succession.

DIET No. 3.

HALF DIET.

30 ozs. fresh cow's milk ;
 6 tahils parboiled rice ;
 4 „ bread ;
 2 „ sago or soojee ;
 $\frac{1}{4}$ tahl salt ;
 $\frac{1}{2}$ „ sugar ;
 $\frac{1}{10}$ „ tea.

DIET No. 4.

HALF DIET.

6 tahils soup meat ;
 2 hen's eggs ;
 6 tahils parboiled rice ;
 4 „ bread ;
 2 „ sago or soojee ;
 $\frac{1}{4}$ tahl salt ;
 $\frac{1}{2}$ „ sugar ;
 $\frac{1}{10}$ „ tea.

DIET No. 5.

MILK DIET.

60 ozs. fresh cow's milk ;
 4 tahils ground rice ;
 $\frac{1}{8}$ tahl salt ;
 $\frac{1}{2}$ „ white sugar ;
 $\frac{1}{10}$ „ tea.

DIET No. 6.

FULL DIET FOR SIKHS.

12 tahils wheat flour ;
 6 „ fresh green vegetables ;
 $\frac{1}{2}$ tahl salt ;
 $\frac{2}{3}$ „ curry-stuffs ;
 2 tahils ghee ;
 2 duck's eggs ;
 1 tahl sugar ;
 $\frac{1}{10}$ „ tea ;
 10 ozs. fresh cow's milk.

NOTES.—(i) Except where otherwise specifically stated the quantities of all the articles mentioned in the diet scales set out above are the quantities which are to be issued daily for each patient.

(ii) The issue of $\frac{1}{10}$ tahl of tea in respect of each patient is intended to enable a full supply of weak tea to be always available in each ward for the use of the patients therein.

(iii) Where curry stuff is prescribed in these diet scales it shall consist of tamarind, garlic, chillies, onions, black pepper, turmeric, cumin seeds and coriander seeds and the constituent parts shall be so proportioned that not less than 20 per cent. of the curry stuff shall be tamarind.

(iv) If tinned milk is substituted in any diet for fresh milk, the brand and dilution shall be such as are approved by the Medical Officer.

SCHEDULE B.

LIST OF MEDICINES.

Carbolic acid (pure) ...	1 lb.	Jeyes' or other purifier	10 gals.
Dilute sulphuric acid...	1 „	Goa powder	8 ozs.
Nitrate of silver (lunar caustic)	1 oz.	Spirit of nitrous æther	1 lb.
Sulphate of copper (blue stone)	8 ozs.	Zinc sulphate	4 ozs.
Resin plaster	3 lbs.	Lead acetate	4 „
Lint	2 „	Wine of ipecacuanha...	8 „
Blistering fluid	8 ozs.	Nitrate of potash	8 „
Sulphate of magnesia (Epsom salt)	2 lbs.	Common liniment	2 lbs.
Extract of opium	1 oz.	Prepared chalk	$\frac{1}{2}$ lb.
Castor oil	2 qts.	Sulphur	1 „
Oil of peppermint	1 oz.	Calomel	1 oz.
Compound jalap powder	1 lb.	Ipecacuanha powder ...	8 ozs.
Dover's powder	8 ozs.	Vaseline	10 lbs.
Iodide of potassium	8 „	Boracic acid	1 lb.
Iodoform	8 „	Tannic „	4 ozs.
Quinine	2 lbs.	Ammon. carb.... ..	2 lbs.
Santonine	1 oz.	Hydrarg. perchlorid.	2 ozs.
Tincture of asafœtida	8 ozs.	Liq. arsenicalis	8 „
„ catechu	1 lb.	Chloroform	1 lb.
„ iron (steel drop)	1 „	Liq. ammon. acetatis...	2 lbs.
„ iodine	1 „	Phenacetin	1 oz.
„ kino	1 „	Beta-naphthol	8 ozs.
„ opium	8 ozs.	Eucalyptus oil	8 „
„ ginger	8 „	Liq. strychnine	$\frac{1}{2}$ oz.
		Æther, pure	8 ozs.

SCHEDULE C.

I.—RETURN OF SICK FOR THE YEAR MONTH19...

ESTATE OR ESTATE HOSPITAL AT.....

Diseases.	Remained from previous month.	Admitted.	Total treated.	Discharged.	Transferred.	Absconded.	Died.	Remaining.	Remarks.
Dysentery									
Diarrhœa									
Ankylostomiasis									
Malaria									
Anæmia									
Beri-beri									
Phthisis									
Pneumonia									
Syphilis									
Gonorrhœa									
Ulcer									
Abscess									
Wound... ..									
Ophthalmia									
Other diseases { { { { {									
Total									

II.—YEARLY MONTHLY SUMMARY OF ADMISSIONS, DEATHS AND LABOUR FORCE OF EACH ESTATE SERVED BY THE ABOVE HOSPITAL.

Name of estate.	Nationality.	Admissions.	Deaths amongst labour force only.		Labour force of each nationality.
			In hospital.	Outside hospital.	
	Malays				
	Indians				
	Chinese				
	Javanese				
	Japanese				
	Others				

Date.....19...

.....
Registered Medical Practitioner or
Dresser in Charge.

“THE PUBLIC EMERGENCY ENACTMENT, 1914.”

No. 3905.—In exercise of the powers vested in him by “The Public Emergency Enactment, 1914,” the High Commissioner rescinds the order made by him under the said Enactment which was published in the *Gazette* as Notification No. 3464 of the 3rd November, 1916, and prohibits the exportation from the Federated Malay States to China of all articles other than articles consigned to any of the persons or bodies of persons mentioned in the following list :

H. M. Diplomatic, Consular, Military and Naval Officers	Ah Chi, 50, Rue Montauban, Shanghai
Legations of Allied Powers, Peking	Ah Ho & Co., Amoy
Neutral Legations and their Departments, Peking	Ah Kow (Ah Kau), P., & Sons, Amoy
Ministries and Departments of the Chinese Government	Ah Sing, Shanghai
Provincial Governments and their Departments in China	Aird and Skinner, Drs.
Maritime Custom Houses in China	Albert and Wuhlschleger, Canton
Government Universities in China	Alexis Goobkin, A., successor to, Shanghai
British, Allied and Neutral Missionary Bodies	Algar & Co., Ltd., Shanghai
Chinese Railways, All	Ali Hassanoff, Shanghai
Japanese Posts and Telegraphs in Manchuria	Alieff Ouskonli, Shanghai
British Post Offices in China	Allen, Edgar & Co., Ltd., Shanghai
British Chambers of Commerce	Allen & Hanbury, Ltd., Shanghai
H. M. Supreme Court for China	Alma Estates, Ltd., Shanghai
	American Chinese Drug Co.
	American Chinese Drug Store, Chungking
	American Machinery and Export Co., Tientsin
Aaron, F., Shanghai	American Presbyterian Mission Press, Shanghai
Abe & Co., Mukden	American Trading Co., Shanghai
Abe Fugita Seishin Seo Yishin & Co., Mukden	Amhurst Rubbers Estates, Ltd., Shanghai
Abe Yoko, Shanghai	Amidani, L., Shanghai
Abdoolally, Ebrahim & Co., Shanghai	Amoy Electric Light and Power Co., Amoy
Abraham, D. E. J., Shanghai	Amoy Tinning Co., Amoy
Abraham, Katz & Co., Shanghai	Andersen, Meyer & Co., Shanghai
Adair, N.	
Adair, T., Shanghai	

- Anderson & Co., A. L.
 Anderson, J. O., Shanghai
 Anderson & Co., Robert, Shanghai
 Andrew & Co., Ltd., Jno. Hy.,
 Shanghai
 Andrews, von Fischerz & George
 Ang Boon Che, Dr., Swatow
 Ang Hing & Co., Foochow
 Ang Hoon Cho, Dr., Swatow
 Anglo-Chinese Dispensary,
 Hankow, Peking and Shanghai
 Anglo-Chinese Eastern Trading
 Co., Shanghai and Harbin
 Anglo-Chinese Engineers Associ-
 ation, Peking
 Anglo-Chinese Indenting Co.,
 Shanghai
 Anglo-Dutch Plantations, Ltd.,
 Shanghai
 Anglo-German Brewery,
 Shanghai
 Anglo-Java Estates, Shanghai
 Aquarius Co., Shanghai
 Ardath Tobacco Co., Shanghai
 Arcade Amusement Co., Tientsin
 Arnaud, Coste and Dente,
 Shanghai
 Arnhold & Co., H. E., Shanghai
 Arthur & Co., Ltd., Shanghai
 Arts and Crafts, Ltd., Shanghai
 Ashton & Co., Ltd., (Enticknap,
 P.)
 Asiatic Petroleum Co., Shanghai
 Astor Drapery Store
 Astor House Hotel, Shanghai &
 Tientsin
 At Chi, Shanghai
 Atkinson & Dallas, Ltd., Shanghai
 Atlas Insurance Co., Ltd.,
 Shanghai
 Audinet, Lacroix & Co., Shanghai
 Audinet, Lacroix, Pasquier & Co.
 Au Chic Parisien
 Au Petit Louvre, Shanghai
 Australian Dairy Farm, Shanghai
 Australian Produce Co., Shanghai
 Auto-Palace Co., Shanghai
 Awards Dispensary, Shanghai
 Ayer Tawar Rubber Plantation
 Co., Ltd., Shanghai
 Azaidian, Jacques

 Babcock & Wilcox, Ltd., Shanghai
 Bailey, H. G. C.
 Bakels & Co., Shanghai

 Baldwin, C. C., Shanghai
 Balean, Dr. Hermann, Chinkiang
 Ban Lam Drug Stores
 Ban Lam Drug Store, Amoy
 Ban Sui Kin, Shanghai
 Band, F., Peking
 Banham, F. C.
 Banker & Co., Wuchow
 Bank of Taiwan, Ltd., Shanghai
 Banque Belge pour l' étranger,
 Shanghai & Tientsin
 Banque de l' Indo-Chine,
 Shanghai
 Banque Industrielle de Chine,
 Shanghai
 Barkley Co., Shanghai
 Barlow & Co., Shanghai
 Barma, S. T., Shanghai
 Barrett, E. G.
 Barry & Co., B. M.
 Barry, G. R., Shanghai
 Barry & Co., B. L., Chungking
 Bathgate & Co., Foochow
 Batu Anam Rubber Co., Shanghai
 Baudet & Co., R., Canton
 Beck, I. (Inc.), Shanghai
 Beck, M. G., Shanghai
 Bedoni, C., Shanghai
 Belgian Brick Factory, Tientsin
 Belgian Trading Co., (C. Jedlicka
 & Co.), Shanghai
 Bell, D. W., Shanghai
 Bell, C. E., Pakhoi
 Bell, H. F. L.
 Ben & Co., Swatow
 Ben, Albert, & Co., Shanghai
 Benjamin & Potts
 Beque, Henri
 Bergmann, Edward
 Bianchi, C., Shanghai
 Bielfield, Alex., & Co.
 Birchal & Co.
 Birchal, E. F., Peking
 Bissett, J. P., & Co., Shanghai
 Black, Alfred, Shanghai
 Black, J. F., Tientsin
 Blake & Sons, F. A.
 Blanche, Charles
 Bland, H. E., & Co., Tientsin
 Blix, Carl, Shanghai
 Block, E.
 Blockhuys, V.
 Bona, F., Peking
 Bookless, A., Ningpo
 Bouchard, Peking

- Bourgery, C., Tientsin
 Bo Won, Canton
 Bo Won Drug Stores or Drug Co., Canton
 Bower & Hay, Shanghai
 Boyd & Co., Amoy
 Boyer, Mazet & Co., Shanghai
 Boyes, Bassett & Co., Shanghai
 Boylan, J. H., Shanghai
 Bracco, C., & Co., Shanghai
 Bradford Dyers' Association, Shanghai
 Bradley & Co., Shanghai
 Brand Bros. & Co., Shanghai
 Brand & Co., H. S., Foochow
 Brandt, A. L., Shanghai
 Brandt & Co., Hankow
 Brandt & Rogers, Shanghai
 Brangwyn & Hobson, Drs., Swatow
 Brent, A. D.
 Brewer and Co., Ltd., Shanghai
 Bridges, H. (S. L. Behrens & Co.), Shanghai
 Bristol and Chinese Dispensary
 British-American Tobacco Co., Shanghai
 British and Chinese Corporation, Peking
 British and Chinese Dispensary
 British and Foreign Bible Society
 British Cigarette Co., Ltd., Shanghai
 British Dominions General Insurance Co.
 British Flower Shop, The, Shanghai
 British Insulated & Helsby Co., Ltd., Shanghai
 British Manufacturers Agency (Wong Chuen Yung)
 British Medical Imports Co. (proprs. F. J. Norbury & Son)
 Brockett & Co., Foochow
 Brockett, E., & Co.
 Brook & Co., E.
 Brossay, René
 Browett, H., Shanghai
 Brunner, Mond & Co., Ltd., Shanghai
 Brush Electrical Engineering Co., Shanghai
 Bryant & Ryde, Shanghai
 Bukit Tob Alang Rubber Estates, Ltd.
 Bulin & Co., Hankow
 Bulsara Bros., Tientsin
 Burin Yoko, Shanghai
 Burkhardt, L. R., Shanghai
 Burkhardt, Amidani & Co.
 Burkill & Sons, A. R., Shanghai
 Burroughs, Wellcome & Co., Shanghai
 Burtenshaw & Co., Hankow
 Butler, A., Cement Tile Works, Ltd., Shanghai
 Butterfield & Swire, Shanghai
 C. Hong Sun
 Cabeldu & Co., A., Shanghai
 Caissial, Peking
 Calavitis & Co., G.
 Caldbeck, Macgregor & Co., Shanghai
 Calder, Marshall & Co., Ltd., Shanghai
 Calico Printers' Association, Shanghai
 Camark & Co., E.
 Camera Craft Co., Peking
 Campbell & Co., Alex., Shanghai
 Canadian Commissioners
 Canadian Methodist Mission Press
 Canadian Pacific Railway Co., Shanghai
 Canton Club, Canton
 Canton Insurance Co.
 Carisio, C., Shanghai
 Carr, Ramsey T., Swatow
 Cary & Co., Canton
 Casa Da Povo, Shanghai
 Castellano, Peking
 Cathay Trading Co., Shanghai
 Cathay Trust
 Catoire, Veuve A., et Fils, Hankow
 Cattaneo & Co., P., Peking
 Cawasjee Palanjee, Shanghai
 Cement Tile Works, Ltd.
 Central Agency, Ltd., Shanghai
 Central China Dispensary, Hankow
 Central China Import Co., Shanghai
 Central China Post (Caledonian Press), Hankow
 Central China Printing Co., Hankow
 Central Garage, Ltd., Shanghai
 Central Hospital, Peking
 Central Insurance Co., Ltd.

- Central Stores, Ltd., Shanghai
 Central Trading Co., Shanghai
 Cercle Sportif Français, Shanghai
 Chai Hsing & Co., Swatow
 Chandless & Co., Tientsin
 Chang, J. D., Shanghai
 Chang, T. S., Hankow
 Chang Dah Yuen, A., Shanghai
 Chang Seng Yin Kee Co., Swatow
 Chao Chow Fu Dispensary
 Chapeaux (Société Orientale de
 Fourreres et Peaux), Shanghai
 Charrey, Peking
 Charrey & Conversy, Shanghai
 Chartered Bank of India, Australia
 and China
 Chauvin, Madame
 Cheap Jack, Shanghai
 Chee Hsin Cement Works, Tientsin
 Chefoo Hair Net Co., (I. Chung),
 Chefoo
 Chefoo Hair Net Manufactory
 (Fa Yeh), Chefoo
 Chefoo Lace & Hairnet Co.,
 Chefoo
 Chefoo Pharmacy, Chefoo
 Chemor United Rubber Co., Ltd.,
 Shanghai
 Chempedak Rubber and Gambier
 Estate Co., Ltd., Shanghai
 Cheng Hing Saw Mill Co.,
 Foochow
 Cheng Seng Dispensary, Swatow
 Cheng Rubber Estates, Shanghai
 Chester Cowen & Co.
 Cheung On, Canton
 Chieng Hing Saw Mill Co.,
 Foochow
 Chi Hing Hairnet Co., Chefoo
 Chic Parisienne, Cotures et Modes
 Chin Ho Hsiang, Peking
 Chin Qua, Photographer, Swatow
 Chin Yong Dispensary, Swatow
 China Agents Co., (T. M. Yates),
 Shanghai
 China American Lumber Co.,
 Tientsin
 China American Trading Co.,
 Tientsin
 China and Japan Trading Co.,
 Shanghai
 Chira Baptist Publication
 Society, Canton
 China Commercial Co., Shanghai
 China Commercial S. N. Co.,
 Newchwang
 China Engineering Co., Shanghai
 China Fire Insurance Co.
 China Flour Mill Co., Ltd., Shan-
 ghai
 China Import and Export Lumber
 Co., Shanghai
 China Inland Mission
 China Land and Building Co.,
 Ltd.
 China Land and Finance Co., Ltd.
 China Merchants Pongee Associa-
 tion (Tung To Hung), Chefoo
 China Merchants S. N. Co.,
 Newchwang
 China Mining & Metal Co., Ltd.
 China Mutual Life Insurance Co.,
 Ltd.
 China Mutual Steam Navigation
 Co., Shanghai
 China National Life Assurance
 Co., Shanghai
 China Navigation Co., Shanghai
 China Press, Shanghai
 China Publicity Co., and Infor-
 mation Bureau, Shanghai
 China Realty Co., Shanghai
 China Silk Agency Co., Ltd.,
 Shanghai
 China Strawbraid Export Co.,
 Shanghai
 China Sugar Refining Co., Ltd.,
 Shanghai
 China Times, Limited, Tientsin
 China Traders Insurance Co.
 China Trading Co., Shanghai
 Chinese and Foreign Dispensary,
 Amoy
 Chinese American Co., Shanghai
 Chinese Electric Light and Power
 Co., Peking
 Chinese Optical Co., Shanghai
 Chinese Postal Supply Depart-
 ment, Shanghai
 Ching Chang Jen, Tientsin
 Ching Cheng Yung, Tientsin
 Ching Chong & Co., Shanghai &
 Tientsin
 Ching Chong Hung & Co., (Ho
 Shun), Chefoo & Shanghai
 Ching Fong, Shanghai
 Ching Ho Hsiang, Peking
 Ching Kee, Amoy
 Ching Kong & Co., H., Chefoo

- Ching Sin Tong, Foochow
 Ching Tai & Co., Mukden
 Chinsin Chao, Pekin Motor Co.,
 Peking
 Chiris, A., Chungkiang
 Choa Chow Fu Di Dispensary,
 Swatow
 Chojuda & Co., Newchwang
 Choon Sang Wing, Shanghai
 Christiakoff, I.
 Christian Literature Society,
 Shanghai
 Chuan Chang, Shanghai
 Chuan Kee & Co., Amoy
 Chuma & Co., Newchwang
 Chun Shing, Shanghai
 Chun Sing, Shanghai
 Chung Fah & Co., Chefoo
 Chung Hang Dispensary, Canton
 Chung Hua Book Co., Shanghai
 Chung Mei Drug Co., Canton
 Chung On & Co., Canton
 Chung Tak Dispensary, Canton
 Chung Tung Lithographic Works,
 Tientsin
 Chung Woo, Swatow
 Chung Yue & Co., Tientsin
 Clark & Co., D., Shanghai
 Clerici, A., (Silks), Shanghai
 Coddington and Lamb
 Codosi, A. E., Pearl Merchant &
 Director of Bacha & Co.,
 Shanghai
 Coffiney and Charrie (A. Chiris),
 Chungking
 Coghlan, H. H., (Paul Sussman
 & Co.), Shanghai
 Cohen, Andre, Shanghai
 Colacco Bros., Shanghai
 Collins & Co., Shanghai
 Comfort (Buy, c/o Probst,
 Hanbury), Tissus, Shanghai
 Commercial Museum, Tieling
 Commercial Press, Ltd., Shanghai
 Commercial Union Assurance,
 Ltd.
 Compagnie des Messageries
 Maritimes, Shanghai
 Compagnie Commerciale de l'Ex-
 treme Orient
 Cie d'Eclairage et des Tramways,
 Tientsin
 Compagnie Française des Tram-
 ways de l'Eclairage Electrique
 et des Eaux de, Shanghai
 Compagnie Generale de Chemin
 de fer et des Tramways en
 Chine
 Comptoir Commercial Anversoise
 Comptoir Mandchourien
 d'Exportation et Importation,
 Harbin
 Connell Bros.
 Consolidated Rubber Estates,
 Limited, Shanghai
 Continental Export and Import
 Co., Shanghai
 Cook & Anderson, Shanghai
 Cook & Sons, Thos., Shanghai
 Cornabe, Eckford & Co., Chefoo
 Corsane, Anderson & Co.,
 (Hankow Ice Works)
 Cosmopolitan Dock, Shanghai
 Cossanteli & Co., Hankow
 Country Club, Shanghai
 Cox, W. Wakeford, Shanghai
 Cozzi, E., Hankow
 Credit Foncier d'Extrême Orient,
 Shanghai
 Crofts & Co., Geo., Tientsin
 Cros, Paul
 Crosfield & Sons, Ltd., Shanghai
 Crystal, Ltd., Tientsin
 Culpeck, E. A., (La Belle
 Jardiniere), Tientsin
 Culty Dairy Co., Ltd., Shanghai
 Curtis Bros., Chefoo
 Curtis, Sons & Co., Shanghai
 Customs Club, Amoy
 Dah Daw & Co., Hankow
 Dah Lung & Co., 12 Quai de
 France, Shanghai
 Dah Sung & Co., 404 Honan
 Road, Shanghai
 Dah Sung Cotton Mill, Shanghai
 Dai Nippon Brewery Co.,
 Shanghai
 Daibun Yoko, Tientsin
 Daishin & Co., Shanghai
 Dallas Livery Stable Co., Shanghai
 Danese, E., Hankow
 D'Arc, G. L. (Christies), Tientsin
 Darma, S. T.
 Dastoor & Co., F. R., Shanghai
 David & Co., Shanghai
 David, J. A., Shanghai
 David & Co. S. J., Shanghai
 Davies & Brooke, Shanghai
 Davies & Co., R. S., Tientsin

- Davis, R. S., Canton
 Davis, W. A., Canton
 Davis, W. Trenchard, Shanghai
 De Mao Heng, Tientsin
 Deacon & Co., Ltd., Canton
 Deane, T. P., (Sydney Hudson,
 Ltd.), Shanghai
 Debenham & Co., Chefoo
 Delbourgo & Co., Shanghai
 Delloro & Co., (Silks), Shanghai
 Denegri & Co., E., (Silks),
 Shanghai
 Denegri, M., (Silks), Shanghai
 Denham & Rose, Shanghai
 Denniston & Sullivan, Shanghai
 Dent & Co., A., Shanghai
 Dent & Co., Herbert, Canton
 Des Remedios, A. G., Shanghai
 Dieden & Co., Shanghai
 Dittman, S., Shanghai
 Dixon & Co., H. C., Shanghai
 Dodwell & Co., Ltd., Shanghai
 Dollar Co., Robert, Shanghai
 Dombey & Son, Shanghai
 Dominion Express Co., Shanghai
 Donaldson, H.B., Peking
 Dong Fong Tai, Shanghai
 Dong Sing Wo & Co., Shanghai
 Donnelly & Whyte, Canton
 Dowdall, W. M., Shanghai
 Dowler, Forbes & Co.
 Downe, Dr. N. L., Shanghai
 Drakeford & Co., Mukden
 Dreyfus & Bros., Edmund,
 Shanghai
 Drummond & Holborow, Shanghai
 Dr. William's Medicine Co.,
 Shanghai
 Duff & Co., Jn. L., Kiukiang &
 Kuling
 Duncan & Co., Shanghai
 Dunlop Rubber Co., Shanghai
 Dunn, Walter, Shanghai
 Dunne, T. E., Shanghai
 Duplessis, (Alimentation),
 Shanghai
 Dutch Colonial Trading Co.,
 Shanghai
 Dutton & Co., W., Shanghai
 Dyce & Co., Shanghai
 Dzing Nye Hsing, Hankow

 Eagle and Globe Steel Co.,
 Shanghai
 East Asiatic Co., Ltd., Shanghai

 Eastern and Australian
 Steamship Co., Shanghai
 Eastern Garage, Shanghai
 Eastern Engineering Works
 (James Turner), Tientsin
 Eastern Extension Telegraph
 Co., Shanghai
 Eastern Trading Co., Shanghai
 Eastman & Co.
 E. C. Lan, Foochow
 Echo de Chine, Shanghai
 Echo de Tientsin
 Edgar Bros. & Co., Newchwang
 Eishingo & Co., Mukden
 Ekman & Co., Shanghai
 Ekman Foreign Agencies,
 Shanghai
 Ellis & Hay, Shanghai
 Emens & Co., W. S.
 Emile Zundel Manufacturing Co.,
 Shanghai
 En Ching Low (Nun Cheng Lo),
 Tientsin
 Energie Electrique, Tientsin
 Enjudo & Co., Mukden
 Enterprise Tobacco Co., Ltd.
 Enticknap, P., (Ashton & Co.,
 Ltd.), Shanghai
 Equitable Life Assurance Co.
 Erasmie Co., Shanghai
 Esser, L. C.
 Essex & Suffolk Equitable
 Insurance Society, Ltd.
 Etablissements de Tongkou,
 Tientsin
 Etablissements Fei Yen, ataliers
 de constructions mecaniques,
 Tientsin and Peking
 Evans, A. M. A., Shanghai
 Evans & Sons, Ltd., Ed., Shanghai
 Evans, Pugh & Co., Hankow
 Eveleigh & Co.
 E. V. S. Lim & Co., Swatow
 Ewo Cotton Spinning and
 Weaving Co., Ltd., Shanghai
 Ewo Yuen Press Packing Co.,
 Shanghai
 Excess Insurance Co.
 Ezra, E. I., Shanghai
 Ezra, N. E. B., secretary of the
 Bank of Territorial Develop-
 ment of China, Ltd., Shanghai
 Ezra & Co., Edward, Shanghai
 Ezra & Co., F., 17, Nanking
 Road, Shanghai

- Ezra & Co., N. E. B., Shanghai
Ezra & Co., Y.
- Fa Hsiang, Tientsin
Fa Shing, Tientsin
Fairchild, F. A., Tientsin
Far Eastern Geographical Establishment, Shanghai
Farley, W. A., (Huntley & Palmer), Shanghai
Farmer & Co., F. D., Newchwang
Farmer & Co., W., Canton
Fearon, Daniel & Co. (Inc.), Shanghai
Federal Life Assurance Co. of Canada
Fengtien District Inspectorate of Salt Revenue, Newchwang
Ferguson, J. C. G., Harbin
Fernandes Noronha, Canton
Ferretti, Peking
Fielding, H. R.
Finlay, Richardson & Co., Hankow
Finocchiaro & Co., G., Shanghai
Firth & Sons, W., Ltd., Shanghai
Fobes & Co., Shanghai
Fokhien Mercantile Co., Foochow
Foochow Dock & Arsenal, Foochow
Foochow Electric Co., Foochow
Foochow Native Hospital, Foochow
Foochow Pharmacy, Foochow
Foochow Printing Press, Foochow
Foo Sing, Chefoo
Foo Tai Co., Hankow
Forbes & Co., Wm., Tientsin
Foreign & China Dispensary
Foster, McClellan & Co., Shanghai
Frankau & Co., Ltd., A., Shanghai
Frazar & Co., Shanghai
Frazar, E. W., Tientsin
Fredericks, J. A., Shanghai
Sharebrokers Association and Import Merchant, Shanghai
French Bakery, Tientsin
Frodshaw, G. W. (Fu Chung Corporation), Tientsin
Fu Shing Tai, Tientsin
Fu Seng & Co., W., Foochow
- Fuchs & Co., H. (Rintai Stores), Newchwang
Fujita & Co., Mukden
Fukin & Co.
Fukkien Drug Co., Amoy and Chefoo
Fukul & Co., Shanghai
Funder & Co., W., Shanghai
Fung Tang, Shanghai
Furukawa & Co., Shanghai
- Gabhai & Co., M. N.
Gadai Yoko, Shanghai
Gaillard, Shanghai
Gakuyodo Mori, Canton
Gallusser & Co., A., Tientsin
Gande, Price & Co., Shanghai
Garner, Quelch & Co., Shanghai
Gaston, Williams & Wigmore, Far Eastern Division, Inc., Shanghai
Gates, F., (Tolson & Chisnall), Shanghai
Geddes & Co., Shanghai
General Accident, Fire and Life Assurance Co.
General Electric Co.
General Electric Co. of China, Ltd., Shanghai
General Electric Co. of New York, Shanghai
Genovese, G., Shanghai
Gerassime Touliatos
Gerin Drevard et Cie, Canton
Getz Bros., & Co., Shanghai
Gibb, Livingstone & Co., Shanghai and Foochow
Gibbons & Co., J., Peking
Gillard & Co., G. M., Peking
Gillespie & Co., Hankow
Gilman & Co., Foochow
Ging Chong Hung & Co.
Gittins & Co., Foochow
Glaeser, F. A., Ltd., (Conrad W. Schmidt), Shanghai
Glaxo, Shanghai
Glen Line Steamers, Shanghai
Gobhai & Co., N. M., Shanghai
Goldenberg, H., & Co.
Goldsmith, Leopold A., Shanghai
Gonda Shoten, Tieling
Gordes
Gordon & Co., Shanghai
Goyet, Shanghai

- Grand Hotel des Wagon Lits, Peking
 Grant, Archibald
 Grayrigge, G., Shanghai
 Great China Dispensary, 85/6, Foochow Road, Shanghai
 Great Eastern Co., Ltd., Shanghai
 Great Eastern Dispensary, 107/8, Hankow Road, Shanghai
 Great Northern Telegram Co., Shanghai
 Greer, Ltd., H. & W., Shanghai
 Green, S., Shanghai
 Grenard, et Bettines (Pharmacie Française), Shanghai
 Grieg & Co., M. W., Foochow
 Griffith, Ltd., T. E., Canton
 Griffiths' Butchery, Shanghai
 Grill, G. J., Shanghai
 Grimes, A. C.
 Grimshaw, R., (Hinrichsen, Manchester), Shanghai
 Grosjean & Co., A., Hankow
 Grundy, R. (Jaffé & Co., Manchester), Shanghai
 Grundy, V., Shanghai
 G. Tze Hop Shing & Co., Tientsin
 Guarantee Trust, Shanghai
 Gula Kalumpang Rubber Estate, Ltd., Shanghai
 Gun Chee, Tientsin
 Gunn, Hugh, Mukden and Harbin
- H. Ching Kong & Co., Chefoo
 Hain Kong
 Haing Tai
 Hall & Holtz, Ltd., Shanghai
 Handa Menko, Shanghai
 Hankow Club
 Hankow Dispensary
 Hankow Iceworks (Corsane, Anderson & Co.)
 Hankow International Hospital, Hankow
 Hankow Light and Power Co., Ltd.
 Hankow Printing Office
 Hankow Race Club and Recreation Ground, Ltd.
 Hankow Waterworks
 Hankow Wharf and Godown Co., Ltd.
 Hannibal & Co., W., Canton
- Hanson, McNeill & Wright, Shanghai
 Hanson, Wallace J., Canton
 Han Yeh Ping Iron and Coal Co., Ltd., Shanghai
 Hardoon, S. A., Shanghai
 Hardy, Walter, Tientsin
 Harper, Ralph, & Co., Tientsin
 Harvey's Bill-posting Agency, Shanghai
 Harvie, J. A.
 Harvie, Cook & Co., Shanghai
 Hatch, Carter & Co., Tientsin
 Hattori Yoko, Shanghai
 Hausheer, M. E., Shanghai
 Haworth & Co., Ltd., R., Shanghai
 Hay & Co., Wm., Shanghai
 Heath & Co., P., Shanghai
 Heath & Co., Ltd., Shanghai
 Heffer & Co., P. C., Shanghai
 Heiman, & Co., Shanghai
 Heisch, P. F., Newchwang
 Hemmer Diner Freres, Peking
 Hemmings & Berkley, Hankow
 Henderson & Co.
 Heng Cheong, Amoy
 Heng Cheng Ter, Messrs., Newchwang
 Henningsen, H. F., Peking
 Heron & Co., Ch., Tientsin
 Hérou & Co., Peking
 Hesman, & Co.
 Hetherington & Sons, Ltd., J., Shanghai
 Hewett & Co., W., Shanghai
 Hill, H. G., Shanghai
 Hipwell, P., Shanghai
 Hirao Kameya & Co., Antung
 Hirao & Co., Antung
 Hirbrunner & Co., Tientsin
 Hirsbrunner & Cie., Shanghai
 Ho Chay Co., Amoy
 Ho En Seong, Nanking
 Ho Shing Mei, Amoy
 Hogg, E. Jenner, Shanghai
 Holgate, L. G., Shanghai
 Holland China Trading Co., Tientsin
 Holliday & Co., Ltd., C., Shanghai
 Holt's Wharf, Shanghai
 Hong Kew Bookstore, Shanghai
 Hong Sun, C., Shanghai
 Hongkong and Shanghai Bank
 Hongkong Fire Insurance Co.

- Honigsberg & Co., H.S., Shanghai
 Hopkins, Dunne & Co., Shanghai
 Horenstein & Co., L., Tientsin
 Horrobin, S.L. (Kolp Kullmann & Co.), Shanghai
 Horse Bazaar & Motor Co.
 Hotchand Vishindas & Co., Shanghai
 Hotel de France, Tientsin
 Hotel de la Paix, Tientsin
 Hotel de Pekin, Russo, Peking
 Houvenier (Mason, Scheidler & Co.), Shanghai
 Howarth, Richard & Co.
 Hsiao, Dr. C. N., Union Dispensary, Tientsin
 Hsin Chong Cycle Co., Shanghai
 Hsin Kong & Co.
 Hsing Kee
 Hsing Li & Co., Chungking
 Hsing Tai, Shanghai
 Hsun, Dr. W. T., Tientsin
 Hua Neng Tai, Chao Chowfu, *vi* Swatow
 Hua Min Dispensary, Swatow
 Hubbard, E., Shanghai
 Huber, E., & Co., Shanghai
 Hueber & Co., Th., Shanghai
 Humphrey & Co., W. G., Canton
 Hung Chong Ter, Newchwang
 Hung Dah & Co., Shun Wo Li, Shanghai
 Hunt, Newchwang
 Huntley & Palmer
 Hupei Government Cotton Mill, Hankow
 Hutchison & Co., H., Shanghai
 Hutchinson & Co., J. D., Shanghai
 Iah Leng Dispensary, Swatow
 Iak Sang Dispensary, Swatow
 Iak Siu Dispensary, Swatow
 Ilbert & Co., Shanghai
 Imperial Hotel, Ltd., Tientsin
 Indo-China Steam Navigation Co., Shanghai
 Indra Line of Steamers, Shanghai
 Industrial Trading Co., Chefoo
 Innis & Riddle, Shanghai
 Inshallah Dairy Farm & Stock Co., Shanghai
 International Bank, Shanghai
 International Bicycle Co., Tientsin
 International Book & Stationery Store, Shanghai
 International Cotton Manufacture Co., Shanghai
 International Dispensary, 581/3 Foochow Road, Shanghai
 International Dock, Shanghai
 International Estate & Finance, Shanghai
 International Export Co., Ltd., Hankow and Nanking
 International Import and Export Co., Shanghai
 International Saving Society, Shanghai
 Isenman & Smith, Drs.
 Italian Chinese Import and Export Co., Hankow
 Italian Trading Co., 4 Chusan Road, Shanghai
 Ito, G., Shanghai
 Itoh & Co., C., Shanghai
 Ivy Dairy, Shanghai
 Ivy & Robinson, Drs., Shanghai
 Jacks & Co., Wm., Shanghai
 Jackson & Co., J. A., Shanghai
 Jackson, Hanwell, Jackson & Neild, Drs., Shanghai
 Jai Tai Chang, Shanghai
 Jak Leng Dispensary, Swatow
 Jak Seng Dispensary, Swatow
 Jak Sui Dispensary, Swatow
 Jan Siu Teng, Amoy
 Japanese Red Cross Hospital, Mukden
 Jardine, Matheson & Co., Shanghai
 Java Consolidated Rubber & Coffee Estate, Shanghai
 Java Sea & Fire Insurance Co.
 Jee, Dr. Pond M., Tientsin
 Jeejeebhoy & Co., D., Canton
 Jensen, G. S.
 Jin Ann Dispensary, Swatow
 Jin Sin Tong, Amoy
 Joseph Bros.
 Joseph, Ellis, Director of Joseph Bros., Shanghai
 Joseph, J. H., Shanghai
 Jovansen, Miss M., Tientsin
 Jun Chee, Tientsin
 Juvet, Leo, Tientsin
 Kabushiki Kaisha
 Kadoorie, E. S., Financier, Shanghai

- Kadoorie, R. E., Sharebroker and
 Member of the Shanghai Stock
 Exchange
 Kailan Mining Administration,
 Shanghai and Tientsin
 Kaitendo & Co., Newchwang
 Kai See & Co., Amoy
 Kakiage Yoko
 Kakushin, A. G., Harbin
 Kale, E.
 Kalee Hotel, Ltd., Shanghai
 Kalgan Dairy Farm, Shanghai
 Kameya (Kamaya), S. & Co.,
 Antung
 Kamunting Rubber Plantation
 Co., Ltd., Shanghai
 Kanasaki & Co., Newchwang
 Kapayang Rubber Estate Co.,
 Ltd., Shanghai
 Karmelahi & Co., H. Z. H.,
 Shanghai
 Karatzas Bros., Tientsin
 Karim Baksh, M. A. J.
 Kashimura Co., Tientsin
 Kathe Lim Art Needlework
 Depôt, Swatow
 Kato & Co., Tientsin
 Katz, A., & Co., Shanghai
 Kay & Co., William, Shanghai
 Kave & Co., C. B., Shanghai
 Kelly & Walsh, Ltd., Shanghai
 Kemp & Co., Thomas, Shanghai
 Kempton, M. K., Shanghai
 Keng Ah, Amoy
 Kent and Mounsey, Tientsin
 Kermani, R. S., Shanghai
 Kew, Dr. Chadwick, Shanghai
 Keylock, Pratt & Hobbs,
 Shanghai
 Keystone Tobacco Co., Ltd.
 Ki Heng Co., Swatow
 Khuri, Selim A., Mining
 Prospector, Shanghai
 Kiangnan Dock & Engineering
 Works, Shanghai
 Kiangsu Chemical Works,
 Shanghai
 King, Dr. H. T., Tientsin
 King, Zunglied D.
 Kin Yamei, Tientsin
 Kishingo & Co., Mukden
 Klementaski Bates & Co.,
 Harbin
 Knapp, W. B., & Co., Shang-
 hai
 Ko Bros., Lam San Dispensary,
 Amoy
 Kochien Transport & Towboat
 Co., Ltd., Shanghai
 Koderia & Co., Newchwang
 Kongyik Cotton Spinning &
 Weaving Co., Ltd., Shanghai
 Konshyn, N. N., Shanghai
 Koosnetzoff, A., & Co., The
 Trading Co., The Successors to
 Alexis Gœbkin, A. Koosnetzoff
 & Co.
 Kowkee & Co., J. L., Shanghai
 Kroewoek Java Plantation, Ltd.,
 Shanghai
 Kua Seng Watt & Co., Amoy
 Kuang Sui Chiang Dispensary,
 Swatow
 Kuong Shing, Swatow
 Kung Ho & Co., Tientsin
 Ku, S. D., Chefoo
 Ku, Yuan & Co., Chefoo
 Kukushin, A. G., Harbin
 Kutchukian, I. P., Tientsin
 Kwan, Dr. K. H., Ma Chia Kon,
 Tientsin
 Kwang Chi Siang, Tientsin
 Kwang Tung Electric Supply
 Co., Ltd., Canton
 Kwong Chek Dispensary, Wei
 Ann St., Swatow
 Kwong Fat Yuen, Shanghai
 Kwong On & Co., Chinese
 Dispensary, Canton
 Kwong Wo Co., Canton

 L. P. Medical Hall, Foochow
 La Belle Jardinière
 (E. A. Culpeck), Tientsin
 La Generale Soies, Canton
 Lacroix, Pasquier, & Co.,
 Shanghai
 Lafuente and Wootten, Shanghai
 Lalcacca Co.
 Lam Fong Drug Co., Amoy
 Land Investment Co.
 Landau, A., Shanghai
 Lane Crawford & Co., Ltd.,
 Shanghai
 Langkat Co., Shanghai
 Lan Tsz Wai, Canton
 Lao Sen Kee, Hankow
 Laon Kung Mow Cotton Spinning
 and Weaving Co., Ltd., Shang-
 hai

- Large & Co., F., Shanghai
 Lau, E. C., Foochow
 Lau Tsz Yai, Canton
 Lau Bittakshing & Co., Canton
 Lau Woodland & Co., Canton
 Laurent, Marius
 Lauro Cinema China, 44, Range
 Road, Shanghai
 Lavers & Clark, Shanghai
 Law & Co., H. D., Shanghai
 Lazarus, N., Shanghai
 Lee Bros. & Co., Swatow
 Lee Jui Kheng, Swatow
 Lee Sen Ann Dispensary, Swatow
 Lee Tai Cheng, Swatow
 Leeds, E. S., Newchwang
 L e g a t i o n P h a r m a c y,
 (J. Henderson), Peking
 Lekhomall Pinyamall, Peking
 Le Lion, Tientsin
 Lem Pah Wo, Canton
 Lem Tak Se, Chao Chowfu Dis-
 pensary, Chao Chowfu, Swatow
 Lemunyon, Peking
 Lerner, M. J., Harbin
 Lesarovitch, D. M., Harbin
 Leslie, T., Shanghai
 Lester, Johnson & Morris
 Lever Bros., Ltd., Shanghai
 Levy, Leone A., Shanghai
 Levy, N. S., Shanghai Brokers
 Association, Shanghai
 Levy, Simon & Co., Shanghai
 Ley, C., Peking
 Leyte, F., Amoy
 Liang Dau An, Dr., Hankow
 Liao Conservancy Authority,
 Newchwang
 Liddel Bros. Co., Shanghai
 Liddel & Co., Ltd., K., Tientsin
 Lih Teh Oil Mill Co., Ltd.,
 Shanghai
 Lim, E. V. S., & Co., Swatow
 Lim Chin Tsong & Co., Amoy
 L'Imprimerie Francaise, Shang-
 hai
 L'Imprimerie de Ton Se Wel,
 Shanghai
 Ling Chong Cycle Co.
 Lion, Lucien, Shanghai
 Little, Adams and Wood
 Little, O. S.
 Little & Co., Wm., Shanghai
 Litvinoff & Co., Hankow
 Liverman & Co., G. S., Harbin
 Liverpool and London and
 Globe Insurance Co., Ltd.
 Liverpool Salvage Association
 Llewellyn & Co., Ltd., Shanghai
 Lloyds
 Loa Hai Shing, Shanghai
 Loa Wai Dispensary, Canton
 London Guarantee & Accident
 Co., Ltd.
 London Mission
 London Salvage Association
 Loo Teh Kee, Shanghai
 Lopato Sons, Ltd., A., Harbin
 Loup & Young, Tientsin
 Louvain, Peking
 Lowe, F. H., (Brigg, Neumann &
 Co.), Shanghai
 Lowe, Bingham & Matthews
 Loxley & Co., W. R., Canton
 Luan Fong Drug Co., Amoy
 Luen Steamship Co., Ltd.,
 Shanghai
 Luk Wo & Co., (The Luk Wo
 Dispensary), Canton
 L. Woo, Tientsin
 Lu Si, W., Foochow Pharmacy,
 Foochow
 MaFel & Co., Shanghai
 Macbeth, Pawsey & Co., Shanghai
 Macdonald, Ronald
 Macdonald & Co., Thomas,
 Shanghai
 Macey & Co., Hankow
 Mack & Co., J., Tientsin
 Mackay & Co., A. H., Tientsin
 MacKenzie & Co., Ltd., Shanghai
 MacKenzie, A. C.
 Mackie & Co., A., Tientsin
 Maclay & Co., Tientsin
 Macleod, Marshall, Marsh,
 Billinghurst, & Murray, Drs.,
 Shanghai
 Mactavish & Lehmann, Shanghai
 Macy & Co., G. H., Shanghai
 Madier (Soie), Shanghai
 Magasin Français d'Alimentation,
 Shanghai
 Magasins Généraux, Tientsin
 Magill & Co., Shanghai
 Mair, S. D.
 Maison des Modes, Shanghai
 Maison Parisienne (au Petit
 Louvre), Shanghai
 Maitland & Co., Shanghai

- Maitland & Fearon, Shanghai
 Major Bros., Ltd., Shanghai
 Malcampo & Co., Amoy
 Malthoid Roofing Manufacture,
 Shanghai
 Manchurian Christian College,
 Mukden
 Manchurian Co., Ltd., Shanghai
 Manila Shanghai Export and
 Import Co.
 Manini, E., Hankow
 Manners, John
 Mappin & Webb, Shanghai
 Marco Finkelstein & Co., Valdivostock and Shanghai
 Markt & Co., Shanghai
 Marques, Chang and Pereira
 Co., Shanghai
 Marthoud Freres, Shanghai
 Martin & Co., W., Shanghai
 Mascarello, H., Chungking
 Matheson & Co., G., Shanghai
 Matsuda Yoko, Tientsin
 Matsumoto & Co., Mukden
 Matsuoka & Co., Mukden
 Mavrokephalos & Co., Hankow
 Mayers, F. J., Amoy
 McBain, G., Shanghai
 McGillvray, J. P.
 McKean, S. H., Shanghai
 McMullan & Co., Ltd., Chefoo
 Meiji Trading Co., Shanghai
 Mei Te Cheng, Japanese Concession, Tientsin
 Mencarini & Co.
 Menga, C., Tientsin
 Meo Cheung Studio, Amoy
 Mercantile Bank, Shanghai
 Mercantile Printing Co.
 Methodist Publishing House,
 Shanghai
 Metrolôpe Cafe, Tientsin
 Meurer Frères, Canton
 Meyer, M., Sharebroker and Commission Agent, Shanghai
 Michael, Albert, Shanghai
 Middleton & Co., Shanghai
 Miffret, A., Hankow
 Miller, E. D., Canton
 Minamura & Co., S., Tsingtao
 Ming Chong Cycle Co., Shanghai
 Min Seng Dispensary, Hankow
 Mission Book Co., Shanghai
 Mission, Church Missionary,
 Shanghai
 Mission, China Inland, Shanghai
 Mission, London, Shanghai
 Missionary Home and Agency,
 Shanghai
 Mitsubish Goshi Kaisha, Hankow
 and Canton
 Mitsubishi & Co., Shanghai
 Mitsui & Co., Shanghai
 Mitsui Bussan Kaisha, Hankow
 and Tielhing
 Moalem, J. J., Shanghai
 Moksey, H. J., (A. B. Svenska
 Kullager Fabriken)
 Molchanoff Pechatnoff & Co.,
 Hankow
 Moller & Co., Shanghai
 Monbaron and Vanderstegen,
 Hankow
 Monbaron, Charles, Hankow
 Moore & Co., L., Shanghai
 Moorhead & Halse, Shanghai
 Morgan Crucible Co., Ltd.
 Morse & Co., G. S., Shanghai
 Mosca and Prario (Building
 Materials), Shanghai
 Moser, J. H., Hankow
 Mossop, A. G., Shanghai
 Moukden Hospital, Mukden
 Moutrie & Co., Ltd., S., Shanghai
 Moyroux, V., Tientsin
 Mukden Trading Company
 Municipal Council, Shanghai
 Municipalities of British, Allied &
 Neutral Concessions, Shanghai
 Murphy, J. R.
 Murray, Noel, & Co.
 Mustard & Co.
 Mutual Stores, Canton
 Nabholz & Co.
 Nagai Bunko, Shanghai
 Nagano Yoko, Shanghai
 Naishi & Co.
 Nakvasin & Co., D. J., Hankow
 Nanking Dispensary
 Nanri Yoko, Shanghai
 Nanyang Dispensary, corner of
 Honan & Siking Roads, Shanghai
 Nathan, M. J., Sharebroker &
 Commission Agent, Shanghai
 National Cash Register Co.,
 Shanghai
 National Mercantile Corpn.,
 Shanghai

- National Provincial Plate Glass and General Insurance Co., Ltd.
 National Union Society of Bedford
 Naval College, Pagoda, Foochow
 Naylor & Co., J. T.
 Neill & Co., James, Shanghai
 Nemazee, H. M., & Co., Shanghai
 Nenningsen, H. F., Peking
 Neotia & Co.
 Nernheim and Hebda, Harbin
 Nestlé & Anglo-Swiss Milk Co., London, Shanghai
 Netherlands Harbour Works Co., Shanghai
 Netherlands Lloyd of Amsterdam and Batavia Marine Insurance Co., Shanghai
 Netherlands Trading Society, Shanghai
 Nettle, Edward
 New Amoy Dock Co., Amoy
 New Chinese Antimony Co., Changsha
 Newchwang Wharf & Godown Co., Newchwang
 New Engineering & Shipbuilding Works, Ltd., Shanghai
 Newman, E.
 New Zealand Insurance Co.
 Nicolas & Co., Peking
 Nicolas Tsu Engineering & Shipbuilding Works, Shanghai
 Nielsen & Winther (China Engineering Co., Ltd.), Hankow
 Nigniewitzky
 Nikha Yoko, Shanghai
 Nippon Menkwa Kabushiki Kaisha, Hankow
 Nippon Yusen Kaisha, Hankow, & Shanghai
 Nisshin Kisen Kaisha, Hankow
 Nisshin Yabuko, Shanghai
 Nisshin Yoko, Shanghai
 Noel Murray & Co., Shanghai
 Noor Mohamed & Co., Hadji
 Norbury, Eric
 Norbury & Son, F. J., (proprs. of British Medical Imports Co.)
 Norbury, Natzio & Co., Ltd., Shanghai
 Nordisk Fjer Fabrik, Shanghai
 Nor Kung Leong, Canton
 Noronha Fernandes & Co., Canton
 North British Mercantile Insurance Co.
 North China Daily Mail, Tientsin
 North China Daily News & Herald, Ltd., Shanghai
 North China Engineering Co. Works
 North China Insurance Co., Ltd.
 North China Printing & Publishing Co., Ltd., Tientsin
 North China Produce Co., Newchwang
 Northern Assurance Co., Ltd., Shanghai
 North Great China Dispensary, Tientsin
 Norwegian Lloyd Insurance Co.
 Noury, N., Hankow
 Noury & Co., Hankow
 Nozawa Gumi, Shanghai
 Nun Cheng Lo (En Ching Low), Tientsin
 Nutter & Co., Walter, Shanghai
 Nye, Dr. S. P.
 Ocean Accident & Guarantee Co.
 Ocean Marine Insurance Co.
 Ocean Steamship Co., Ltd., Shanghai
 Odell & Co., Foochow
 Office Appliance Co., Shanghai
 Office of Works, His Majesty's, Shanghai
 Okura & Co., Ltd., Shanghai
 Old Dock, Shanghai
 Old Ningpo Wharf, Shanghai
 Olivier Export and Import Co., Shanghai
 Olivier et Cie, Shanghai
 Olsen & Co., Shanghai
 Omi & Co., Newchwang
 Ommid & Co.
 Ong Mah Chao & Co., Amoy
 Onomura & Co., Shanghai
 Opium Bonded Godown, Shanghai
 Orient Trading Co.
 Oriental Advertising Co., Shanghai
 Oriental Cigarette Co.
 Oriental Cotton Spinning Co., Ltd., Shanghai
 Oriental Dispensary, 207 Canton Road, Shanghai
 Oriental Export Co., (Tung Fang), Chefoo

- Oriental Optical Co., P. 381/2,
 Nanking Road, Shanghai
 Oriental Press, Shanghai
 Osaka Kobaashi Shiten, Shanghai
 Osaka Shosen Kaisha, Canton
 Oshima & Co., Mukden
 Oussiatinski, A. K., Chefoo
 Oxford University Press China
 Agency, Shanghai
 Oxygen & Drum Co., Ltd., Shanghai

 Pabaney, E., Shanghai
 Pacific Mail Steamship Co.,
 Shanghai
 Paizis & Co., Tientsin
 Palace Hotel (Lalace), Shanghai
 Palmer & Turner, Shanghai
 Pang, C. E., Hankow
 Pang Hing Co., Foochow
 Panoff & Co., J. K., Hankow
 Pao Chen Dispensary, Theng
 Pang St., Swatow
 Paradissis & Co., Ltd., Chefoo
 Parisian Hair-dressing Saloon,
 Shanghai
 Parker & Co., J. H. P., Shanghai
 Parker & Smith, Chefoo
 Parker, Reiley & Co., Shanghai
 Parsee Trading Co., Canton
 Patel & Co., A. C., Shanghai
 Patell & Co., Shanghai
 Pathe Phonocinemachine, Shang-
 hai
 Patisserie Parisienne
 Paturel, (General Export), Shang-
 hai
 Paul & Co., L., Shanghai
 Paulsen & Bayes-Davy
 Pearce & Garriock, Hankow
 Pearson & Son, Ltd., S., Shanghai
 Peiyang Medical College, Tientsin
 Peiyang Tannery, Tientsin
 Peking Chinese Electric Light &
 Power Co., Peking
 Peking Daily News, Peking
 Peking Electric Co.
 Peking Gazette, Peking
 Peking Medical College
 Peking Motor Co. (Chinsin Chao),
 Peking
 Peking Pavilion, Peking
 Peking Syndicate, Ltd., Shanghai
 Peking Syndicate, Peking
 Pengkalan Durian Estate, Ltd.,
 Shanghai

 Peninsular & Oriental Steam
 Navigation Co., Shanghai
 Pennel & Co., E., Tientsin
 Permata Rubber Estate, Ltd.,
 Shanghai
 Perrin Cooper & Co., Tientsin
 Persian Commercial Co.
 Peterson & Co., Hankow
 Peujang Medical College
 Pfister & Co., R., Shanghai
 Phillippidi, C.M., Chungking
 Phillips, Dr. Walter
 Phoenix Assurance Co.
 Picca & Co., (Pharmacie Centrale),
 Hankow
 Pickwick, F. H., Tientsin
 Pierson, P. J. F., Shanghai
 Pike, A. T. J.
 Pilcher, H. W., (John Burnham
 & Co., & M. Hertz & Co.),
 Shanghai
 Platt, McLeod & Wilson, Messrs.
 Pohoomull Bros., Shanghai
 Pohoomal Mulliamul Amer,
 Hankow
 Poo Tung & Co., The Dispensary,
 Swatow
 Pootung Wharves, Shanghai
 Po Tai Wo Co., Swatow
 Po Wah & Co., Canton
 Po Wai Dispensary, Canton
 Popoff Frères, C. & S., Hankow
 Popoff Bros. & Co., Harbin
 Pottinger & Paton, Tientsin
 Pou Wai Dispensary, Canton
 Powell & Co., S. J., Shanghai
 Press Orientale, Imprimerie,
 Shanghai
 Price, H., Nanchang
 Price's (China), Ltd., Shanghai
 Priestwood, J. G., Shanghai
 Produce Export Co., Ltd., Harbin
 Probst, Hanbury & Co., Shang-
 hai
 Protopapas & Co., Tientsin
 Puthod, Shanghai

 Quan Yuen & Co., Shanghai
 Queens Hotel (C. T. Goodacre),
 Tientsin
 Quelch, C. W., & Co., Shanghai

 Racine, Ackermann et Cie (Ex-
 port and Import), Shanghai
 Railton & Co., Ltd., Chefoo

- Rakusen & Co., H., Shanghai
 Ramello, F., Hankow
 Ramos Amusement Co.
 Ramsay & Co., Ltd., Shanghai
 and Hankow
 Ramsay, N. B.
 Rayner, Heusser & Co., Shanghai
 Real Estate and Trading Co., Ltd.,
 Hankow
 Red Hand Compositions, Ltd.
 Reid, Evans & Co., Shanghai
 Reiss & Co., Shanghai
 Reiss & Co., Hugo
 Rembrandt Photo Co., Shanghai
 Remington Typewriter Co.,
 Shanghai
 Repah Rubber and Tapioca
 Estates, Ltd., Shanghai
 Representation for British Manu-
 facturers, Ltd., Shanghai
 Reuter Telegram Co.
 Reynaud and Colinet, Newch-
 wang
 Reynolds, Dr. W. G., Canton
 Richards, J. H., Shanghai
 Rigge, H. E., (John Bolton & Co.,
 Ltd., and Scharff & Co.), Shang-
 hai
 Riggio, A., Shanghai
 Rintai Stores, Mukden
 Rizaeff Freres, Shanghai
 Robinson Piano Co., Ltd.,
 Shanghai
 Rodsil & Co., Shanghai
 Rondon L., Shanghai
 Roneo, Ltd., Shanghai
 Rosario & Co., (Coffin Fittings)
 Rose, Downs & Thompson, Ltd.,
 Shanghai
 Rose, Hewitt & Co., Ltd., Shanghai
 Ross & Co., Alex., Shanghai
 Roth & Co., B.
 Rouse, Graham & Co., Chefoo
 Rouse, E. H., Hankow
 Rousseau, E., Tientsin
 Roxburgh, R., Ltd.
 Royal Insurance Co.
 Royal Mail Steam Packet Co.,
 Shanghai
 Rozario & Co., Shanghai
 Russian & Mukden Trading Co.
 Russo-Asiatic Bank, Newchwang
 Russo-British Mining and Indus-
 trial Co., Tientsin
 Rutherford, L. H.
 Saey Tai, P. 350/1, Nanking
 Road, Shanghai
 Sakamoto and Co., Mukden
 Salmon, J. E., Shanghai
 Sam Joe & Co., 114 A. Broadway,
 Shanghai
 Samsom, E., (Eastman & Co.),
 Shanghai
 Samuel & Co., Ltd., Shanghai
 Sanderson & Co., Hankow
 Sang Cheong Yue, Shanghai
 Sanitas Packing Co.
 Sanrin Tobacco Co.
 Sansuiken
 Saou Kee, Shanghai
 Sassoon & Co., Ltd., D., Shanghai
 Sassoon & Co., E. D., Shanghai
 Sauvayre (et Servanin), Shanghai
 Schiller & Co., Shanghai
 Schmidt, Conrad Wm., (F. A.
 Glaeser & Co.), Ltd.
 Schusterowitsch, G., Harbin
 Scotson, James (Stewart & Co.)
 Scott & Bowne, Ltd., Shanghai
 Scott, Harding & Co., Shanghai
 Scottish Union and National
 Insurance Co.
 Sei Shin & Co., Shanghai and
 Newchwang
 Semagaga Rubber Co., Ltd.,
 Shanghai
 Semambu Rubber Estates, Ltd.,
 Shanghai
 Senawang Rubber Estates Co.,
 Ltd., Shanghai
 Seng Ann Hong Kee Dispensary,
 Swatow
 Seng Kee, Amoy
 Sennet Frères (Automobiles,
 Pneumatiques), Shanghai
 Sennett Frères (Bijoutiers
 Horlogers), Shanghai
 Senri & Co., Mukden
 Seo & Co., Mukden
 Serebriannikoff, S. A., Shanghai
 Seu Yin Sei Dispensary, Foochow
 Seth, A. Seth, Shanghai
 Shahmoon, S. E. & E. E. (Import &
 Export Merchants), Shanghai
 Shameen Lawn Tennis Club,
 Canton
 Shang Tai Yee & Co., Tientsin
 Shanghai Building Co.
 Shanghai Club

- Shanghai Cotton Manufacturing Co.
 Shanghai Dispensary, Shanghai and Canton
 Shanghai Dock and Engineering Co., Shanghai
 Shanghai Electric and Asbestos Co., Ltd., Shanghai
 Shanghai Electric Construction Co., Shanghai
 Shanghai Gas Co., Shanghai
 Shanghai General Hospital
 Shanghai General Store, Shanghai
 Shanghai Golf Club
 Shanghai and Hongkew Wharf Co., Ltd.
 Shanghai Horse Bazaar
 Shanghai Horse Bazaar and Motor Co., Shanghai
 Shanghai Ice and Cold Storage Co., Shanghai
 Shanghai-Klebang Rubber Estates, Ltd., Shanghai
 Shanghai Land Investment Co., Shanghai
 Shanghai Life Insurance Co.
 Shanghai-Malay Rubber Estates, Ltd., Shanghai
 Shanghai Mercury, Limited, Shanghai
 Shanghai Municipal Council, Shanghai
 Shanghai Mutual Telephone Co., Limited, Shanghai
 Shanghai Nanking Railway Co., Shanghai
 Shanghai Nanyang Bros. Tobacco Co.
 Shanghai Optical Co., P. 393 Nanking Road, Shanghai
 Shanghai Paper Mill Co., Ltd., Shanghai
 Shanghai Stores Co., Shanghai
 Shanghai-Sumatra Tobacco Co., Limited, Shanghai
 Shanghai Tannery Co., Ltd., Shanghai
 Shanghai Times, Shanghai
 Shanghai Toilet Club
 Shanghai Tug and Lighter Co., Shanghai
 Shanghai Waterworks Co., Shanghai
 Shantung Drug Stores, Chefoo
 Shantung Silk and Lace Co., (Yu Fung), Chefoo
 Shaw, Geo. L., Brothers, Mukden
 Shaw, Geo. L., Antung
 Shawhsing, G. N., & Co., Newchwang
 Shekury, G. I.
 Shewan, Tomes & Co., Shanghai
 Shinano & Co., Mukden
 Shing Ching Kee, Amoy
 Shing Kee, Amoy
 Shing Yue & Co., Shanghai
 Shinri Yoko, Shanghai
 Shroff, P. B., Shanghai
 Shun Chang & Co., Chefoo
 Shun Chee, Tientsin
 Shun Kee & Co., Shanghai
 Shun Tah & Co., Shanghai
 Shushterovitch, G. Harbin
 Silas & Co., Shanghai
 Silberman, I.
 Sims & Co., Tientsin
 Sin An Tong Dispensary, Amoy
 Sin Se Tong, Amoy
 Sin Shun Tai, Shanghai
 Sin Tek Kee, Amoy
 Sing, A., Shanghai
 Sing Chong & Co.
 Sing Tai, Chefoo
 Sincere Co., Ltd., Canton
 Sincere & Co., Shanghai
 Singer Sewing Machine Co., Shanghai
 Sino-Foreign Coal Mining Co., Ltd., (Tung Hsing), Tientsin
 Sino-Swiss Commercial Co.
 Sit Heng & Co., Amoy
 Siu An Tong Dispensary, Amoy
 Siu Jen Tong, Amoy
 Siu Leng Dispensary, Swatow
 Siu Se Tong, Amoy
 Skinn, Alfred John, Peking
 Sligh, J., Tientsin
 Slowe & Co., C. R., Shanghai
 Smith, F. W., Chefoo
 Smith & Co., L. H., Chefoo
 Smith, Edwin R., D. D. S., Hankow
 Societe Anonyme Belge pour l'Industrie des Oeufs, Hankow
 Societe d'exportation et d'importation Coloniales, Tientsin
 Societe Fonciere de Shameen, Canton
 Societe Forestiere de'Hailen et de Manchurie, La

- Societe Franco-Chinoise de Batil-
lerie et cabotage en Chine,
Tientsin
Societe Franco-Chinoise de Credit,
Shanghai
Societe Franco-Chinoise
de'Enterprises Generales et de
Travaux Public, Peking
Societe Indo-Chinoise, Tientsin
Socika Warna Tea Estate, Shang-
hai
Solina, R. V., Shanghai
Solina & Co. (Viceajee, F. & R.,
Proprietors), Hankow
Solomon, S. J., Shanghai
Somekh, B. A., (Import and Ex-
port Merchant), Shanghai
Somekh, S. S., (Import and Export
Merchant), Shanghai
Somekh, D. S., (Sharebroker),
Shanghai
South British Insurance Co.
South China Trading Co., Canton
South Manchuria Railway Co.,
Newchwang
Sowa Yoko, Shanghai
Soychee Cotton Spinning Co.,
Shanghai
Spalinger, U., Canton
Sparke, C. E., Shanghai
Speyer, C., (Sir J. Behrens &
Sons), Shanghai
Spunt & Co., J., Shanghai
Spunt, J. S., Spunt & Rosenfeld,
Tientsin
Squires Bingham & Co.,
Shanghai
St. Nicholas Industrial School for
Blind Girls, Mukden
Standard Bank of South Africa,
Peking
Standard Life Assurance Co.
Standard Oil Co., Shanghai
Star Ricscha Garage Co.
State Assurance Co., Ltd.,
Shanghai
Stearne, J. C., Harbin
Steiner, F. & Co., Ltd.
Stewardson, R. E., Shanghai
Subira, J. M., Shanghai
Sudka, J. A., (Sharebroker &
Commission Agent), Shanghai
Sugiyama & Co., Canton
Sui Chong
Sui Leng Dispensary, Swatow
Sui Shun
Sullivan & Co., J., Peking
Sulzer Rudolph & Co.
Sun Insurance Office
Sun Life Assurance of Canada
Sung, Y. S., Shanghai
Sung Chuan Tien & Co., Shantung
and Tsinan
Sung Hong Dai, Shanghai
Sungala Rubber Estate, Ltd.
Suzuki & Co., Shanghai
Svenska Kullager Fabriken, A. B.,
(Moksey, H. J.)
Swatow Dispensary, Swatow
Syndicate Industriel et Com-
mercial (General Import),
Shanghai
Sze Hing & Co., Chefoo
Tabaqueria Filipina, Shanghai
Tackey & Co., W. M., Shanghai
Tai, E., Tientsin
Tai Fu Lin, Newchwang
Tai On & Co., (Canton Medical
Hall), Canton
Tai Wah Dispensary, Swatow
Taikoo Sugar Refining Co., Ltd.,
Shanghai
Taipeng Rubber Estates, Ltd.,
Shanghai
Taiseng & Co., Foochow
Taising Printing Office, Hankow
Tait & Co., Amoy
Takata & Co., Shanghai
Takkee & Co., Foochow
Taku Tug & Lighter Co., Ltd.,
Tientsin
Talati & Co., Tientsin
Talati Bros., Peking & Tientsin
Talow Dispensary, 7031 Hankow
Road, Shanghai
Tan Seong Chee & Co., Amoy
Tannerie Franco-Chinoise,
Tientsin
Tata Sons & Co., Shanghai
Taylor, Albert, Shanghai
Taylor & Co., Tientsin
Tchun Tee Dispensary, Swatow
Technische Export Maatschappij
Azie, Shanghai
Teerathdas, N., Shanghai
Teesdale & Godfrey, Shanghai
Teh Kee Dispensary, Hankow
Tek Hua Dispensary, Swatow
Tek Shun Hing, Chefoo

- Theodor & Rawlins, Hankow
 Theological College, Mukden
 Thomas, Adams, and Wood
 Thomas & Co., F., Tientsin
 Thompson, A. E. S., & Co.,
 Shanghai
 Thomson, G. H. & N., Shanghai
 Thomson, G. Irvin, Newchwang
 Thomson, J., Tsingtao
 Thoresen, O., Shanghai
 Thunder, C., Peking
 Thurier & Kohr, Hankow
 Tibbey, H. M.
 Tibesart, J. A.
 Tiehling Commercial Museum,
 Gonda Slutan, Tiehling
 Tientsin Bicycle Co., Tientsin
 Tientsin Club
 Tientsin Dispensary, Tientsin
 Tientsin Gas & Electric Light Co.,
 Tientsin
 Tientsin Iron Works, Ltd.,
 Tientsin
 Tientsin Native City Waterworks,
 Ltd., Tientsin
 Tientsin Press, Ltd., (Printer &
 Stationers), Tientsin
 Tientsin Soap Manufacturing Co.,
 Tientsin
 Tientsin Tobacco Co., Tientsin
 Tientsin Waterworks Co., Ltd.,
 Tientsin
 Tilley & Limbey, Shanghai
 Times Dharwar & Co.
 Tin See Tong Dispensary, Amoy
 Tiram Estates, Ltd., Shanghai
 Tiriolo, C., & Co., Antung
 Tisdall, B. D., Amoy
 Toa & Co., Tientsin
 Toa Koshi, Shanghai
 Toa Tobacco Co., Newchwang
 Toeg & Read, Shanghai
 Toh Tiong Hak, Amoy
 Tom, H., British Concession,
 Tientsin
 Tom, S., Choo Yang St., Chefoo
 Ton Ying & Co., Shanghai
 Tong Cheong & Co., Amoy
 Tong Eng, Amoy
 Tong Seng, Amoy
 Tonglin & Co., Canton
 Torin & Co., Canton
 Toshado Shiten, Shanghai
 Toussaint, H.
 Towa & Co., Newchwang
 Trading Co., The, Successors to
 Alexis Goobkin, A. Koosnet-
 zoff & Co.
 Travers Smith and Sons
 Truman, R. N.
 Tschurin & Co., I. L., Harbin
 Tshun Tak Dispensary, Swatow
 Tsingtao Brewery
 Tsu, Nicholas, Engineering Works
 Tsui, Dr., Union Dispensary,
 Tientsin
 Tsung Tsoon Sing, Amoy
 Tsurantani Yoko, Shanghai
 Tung Chi Dispensary, Shanghai
 Tung Ho & Co., Newchwang
 Tung Hsing (Sino-Foreign Coal
 Mining Co., Ltd.), Tientsin
 Tung Shen Te, Tientsin
 Tung Tai & Co., Seward Road,
 Shanghai
 Tung Tai Heng, Chefoo
 Tung Yu Bros., Shanghai
 Tungkadoo Dock, Shanghai
 Tungkadoo Wharves, Shanghai
 Tungshan Golf Club, Canton
 Turner, E. W.
 Twigg, P. O'B., Shanghai
 Twyford & Co., J., Tientsin
 Tze Hop Shing & Co., Tientsin
 Ulmann & Cie (Bijoutiers
 Horlogers), Shanghai
 Underwood Typewriter Co.,
 Shanghai
 Union Assurance Co.
 Union Commercial Co., Ltd.
 Union de Paris, L., Shanghai
 Union Dispensary, Tientsin
 Union Insurance Society of
 Canton, Canton
 Union Marine Insurance Co.
 Union Medical College
 United States Steel Products,
 Shanghai
 Vacuum Oil Co., Shanghai
 Vanderloo & Co., F. A., Shanghai
 Vanderstegen & Co., L., Hankow
 Van Ess & Co., A., Newchwang
 Varalda & Co., Shanghai
 Varenne & Co., Th., Canton
 Venturi, F., (Wines & Foodstuffs),
 Shanghai
 Veroudart, Peking
 Viccajee & Co., H., Tientsin

- Viceajee & Co., F., Shanghai
 Vickers, Ltd., Peking
 Vikula Morocov, Newchwang
 Villa Bros., A. P., Shanghai
 Viloudaki, Hiscock & Co.
 Vogue, Shanghai
 Volkart, Adolf, Shanghai
 Vrrard & Co., Tientsin
- Wadman, M. P., Shanghai
 Wah Mei Dispensary, Canton,
 (1378 Dec., 16)
 Wah Loong, Canton
 Walker, Livingstone
 Wallen & Co.
 Wah Chang Mining and Smelting
 Co., Changhsia
 Wah On Dispensary, Canton,
 (1378 Dec., 16)
 Wah Ming, Optical Company
 Wa Ming Optical Co., 133 C.
 Honan Road, Shanghai
 Wai Chi, Japanese Concession,
 Tientsin
 Wallem & Co., Shanghai
 Wannieck, Ltd., Peking
 Wang, Dr. Y. N., Li Ya
 Pharmacy, Tientsin & Peking
 Warwick Winston, Dr., Peking
 Warren, C. E., Canton
 Waste Silk Boiling Co., Shanghai
 Watson & Co., Ltd., A. S.,
 Shanghai
 Watt, J. A. D., Tientsin
 Watt, Dr. W. T., Tientsin
 Watta & Co.
 Watts & Co., Tientsin
 Wattie & Co., J. A.
 Weeks & Co., Ltd., Shanghai
 Wegelin, L.
 Wei Hai Wei Land and Building
 Co.
 Weipper, W. H. C., Amoy
 Wen Hua Printing Press,
 Hankow
 West of Scotland Insurance
 Office, Ltd., Shanghai
 Westinghouse Electric Export
 Co., Shanghai
 Westminster Tobacco Co., Ltd.
 W. Fu Seng & Co., Foochow
 Westphal, King & Ramsay,
 Shanghai
 Wheelock & Co., Shanghai
 Wheen & Sons, Ed., Shanghai
- Whittall, Ltd., J., Tientsin
 White-Cooper, Oppe, & Master
 Whiteaway, Laidlaw & Co., Ltd.,
 Shanghai
 White, David, (A Beer Sons &
 Simon), Shanghai
 White Bros.
 Whitfield & Co., Amoy
 Whitham, R. P., (Th. G. Hill &
 Co.), Shanghai
 Whitney & Co., J. C., Shanghai
 Whitworth, Herbert, Ltd.,
 Shanghai
 Widler & Co., Chungking
 Widler and Woodgate, E. & A.
 (Widler & Co.), Chungking
 Wijk & Co., D., Shanghai
 Wilkinson, Heywood & Clark,
 Shanghai
 Wilkinson, H. P., Shanghai
 Wilkinson, T. M., Foochow
 Williams, K. J.
 Williams, Dr., Medicine Co.
 Wilson & Co., Hankow
 Wilson & Co., Tientsin
 Wing Tai
 Winston, Warwick, Dr., Peking
 Winteler, M.
 Wisner & Co., Shanghai
 Wisner, P. F., & Co.
 Wissotsky & Co., W., Hankow
 Wong Ah Ming, French Conces-
 sion, Tientsin
 Wong Chuen Yung (British
 Manufacturers Agency),
 Shanghai
 Wong Kwei Cheek, Shanghai
 Wong Shing Chong, Shanghai
 Wong Yuen Kee, French Conces-
 sion, Tientsin
 Wong Zung Chong, 422 Nanking
 Road, Shanghai
 Woo, M. L., Tientsin
 Woo Chong, 17 Tientsin Road,
 Shanghai
 Woods, J.
 Woollen, Vosy & Co., Tientsin
 Worthington Pump Co., Ltd.,
 Shanghai
 Wrightson & Co., Shanghai
 Wu Lien Teh, Harbin
- Yamamoto & Co., Tientsin
 Yamei, Dr. Kin, Peiyang
 Dispensary, Tientsin

- Yan, Dr. K. S., Tientsin and Peking
 Yan Shan & Co., Ltd., Canton
 Yan Soon Co., Ltd., Canton
 Yan Sun, Canton
 Yang, J., Poste Française, Peking
 Yangtse Engineering Works, Hankow
 Yangtse Insurance Co.
 Yangtse Land and Finance Co.
 Yangtsepoo Cotton Mill, Shanghai
 Yan Shau & Co., Ltd., Messrs., Canton
 Yap Eck Liok, Amoy
 Yat Ling Dispensary, Swatow
 Yates, T. M.
 Yee Ann & Co., Swatow
 Yee Guan & Co., Amoy
 Y. Ching Chong, Shanghai
 Yeo Swee Swan & Co., Amoy
 Yik Sang Dispensary, Swatow
 Yishin & Co., Mukden
 Yoan Siu Dispensary, Swatow
 Yokohama Specie Bank, Newchwang
 Yorkshire Insurance Co.
 Yoshida & Co., Shanghai
 Young Bros. Trust Co., Chungking and Shanghai
 Yu Feng Kung Ssu, Chefoo
 Yu Tai, 53 Lloyd Road, Shanghai
 Yua Seng Watt & Co.
 Yuasa, T., Shanghai
 Yue Cheng Tai, Shanghai
 Yuen Cheong & Co., Shanghai
 Yuen Chong, Shanghai
 Yuen Sui Chang Dispensary, Swatow
 Yuen Tah & Co., 1102 Broadway, Shanghai
 Yuen Tah & Co., Tientsin
 Yuen Tung Lee, Shanghai
 Yui Tai & Co., Tientsin
 Yung Cheng Mei Ho Chi, Amoy
 Yung Chi Dispensary, Shanghai
 Yung Fong Photo Supply Co., Peking
 Yung Hing Printing Co., Shanghai
 Yunnanfu Electric Light Co.
 Yuosa, T., Hankow
 Yut Zae Chang, Shanghai
 Yuwasei Yoko, Tiehling
 Za Chong Shun, Shanghai
 Zi Ka Wei Press, Shanghai
 Zundel, Emile, Manufacturing Co.
 Zung Lee and Sons, Shanghai