

Elliott-Koch
MERCHANT'S
GUIDE

Ausgabe B



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London, Bank of England and Royal Exchange

COMMERCIAL ENGLISH

HANDBOOK AND MERCHANT'S GUIDE

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Vorwort zur 4. Auflage.

Neu aufgenommen sind sorgfältig nach Briefgruppen geordnete "Commercial Phrases", etwa 25 Seiten neuer Einzelbriefe und fast 50 Seiten neuer zusammenhängender Briefreihen (transactions). Mit unendlicher Mühe ist es Verlag und Verfassern gelungen, aus dem Briefwechsel bedeutender englischer und deutscher Industrie- und Exportfirmen ungemein interessantes und wertvolles Material zu erhalten und zu verarbeiten. Das Buch erhält dadurch einen einzigartigen Wert.

Eine wesentliche Vermehrung der deutschen Uebungen trägt zahlreichen uns geäußerten Wünschen Rechnung. Mehrfache Anregungen haben uns sogar veranlasst, im "Reader" einige Stücke in der deutschen Uebersetzung zu bringen. Damit ist weiterer wertvoller, wenn auch schwieriger Stoff zur Uebersetzung ins Englische geschaffen. Wir bitten, den "Reader" ja nicht zu vernachlässigen. Er ist eine unentbehrliche Ergänzung der Korrespondenz.

Hagen (Westf.), Bochum, Nottingham, Januar 1929.

Preface to the 5th Edition.

There is a slowly growing tendency in England to substitute "**letter**" for "**favor**" and to omit, or rather to shorten, closing phrases, e. g. "**I (we) remain**", unless the latter is called for by the phrase preceding. Thus

"**Awaiting your early reply, we remain**",
is still used, but not "we remain" by itself.

In America the tendency is to go much further than this and to omit all stereotyped phrases of courtesy, but even there it is only a tendency, not the general rule. It is therefore inadvisable for a foreigner to write letters in this newer style, which might give offence in some quarters as being lacking in courtesy.

We have therefore in the present Edition thought it advisable to conform to this tendency and have everywhere substituted "**letter**" for "**favor**".

There was no occasion for any other alterations. However a very short group of letters "Inter-Departmental Correspondence" has been added. We are indebted to Mr. G. F. Thurston, Divisional General Manager of the London & North Eastern Railway for permission to use five of the views embodied in this edition.

Hagen (Westf.), Bochum, Nottingham, November 1930.

Der Verlag. Die Verfasser.

INDEX

Commercial Correspondence.

A. Various Groups of Letters.

	Page
I. Introduction	6— 8
II. Commercial Phrases	8— 14
III. Enquiries for Goods and Prices	14— 18
IV. Offers of Goods	18— 25
V. Orders	25— 33
VI. Invoices, Credit Notes, Statements	33— 39
VII. Shipments	39— 42
VIII. Consignments	42— 44
IX. Ships	45— 47
X. Insurance	47— 50
XI. Accounts, Cheques, Remittances	50— 56
XII. Drafts, Bills	56— 59
XIII. Financing Foreign Trade	59— 67
XIV. Complaints, Claims, Cancelling	68— 73
XV. Enquiries regarding the Standing of Firms, References	73— 76
XVI. Applying for a Situation	77— 80
XVII. Agents, Offers of Services etc.	81— 87
XVIII. Failures, Composition with Creditors	87— 90
XIX. Circulars	91— 94
XX. Personal Letters	94— 96
XXI. Market Reports by Letter	96— 99
XXII. Inter-Departmental Correspondence	100

B. Business Transactions.

I. The Booking, Execution, and Payment of an Order	101—105
II. Execution of an Order, Claim for Damage in Transit	105—108
III. Correspondence re Payment of an Overdue Account	108—111
IV. Negotiations re Terms and Length of Credit	112—115

	Page
V. Fixing a Sole Selling Agency for American Tools	116—118
VI. Conclusion of an Agency Agreement	119—123
VII. The Placing and Execution of an Order for India	123—131
VIII. Bombay House introducing German Ironmongery	131—136
IX. Co-operation in Trade with China	136—145
X. The Placing of an Egyptian Government Railway Order	145—156
XI. Advertising Arrangements of a German Firm for America	157—162

Commercial Reader.

I. Markets	
1. Lace and Hosiery	163—164
2. The Cotton Trade	164
3. The Woollen Trade	165
4. Norwegischer Papiermarkt	165—166
II. Finance, Banking, Traffic.	
1. The Business of Banking	166—168
2. Money and its Uses	168—169
3. Das englische Bankwesen	169—170
4. The Bank Note	171—172
5. Bills of Exchange	172—174
6. Finanzierung von Auslandsgeschäften	174—175
7. Disposal of Goods: Collection by Land	175—177
8. Spediteure	177
III. Miscellaneous	
1. Definition of Commercial Terms	178—181
2. Abbreviations used in Commerce	182—183
3. English and American Money, Weights, and Measures	183—184
4. Specimens of Commercial Documents	184—191
5. Advertisements	192—194

Vocabulary

Pages 195—240

Commercial Correspondence.

A. Various Groups of Letters.

I. INTRODUCTION.

How to begin a Commercial Letter.

Boston, U. S. A., April 28th 1930.

Mr. (or Mrs. or Messrs.)
 25. Palmerston Buildings,
 Old Broad Street,
 London E. C.,
 England.

Dear Sir (or Dear Madam or Dear Sirs),

Only write "Sir" if writing to a Government official.
 "Gentlemen" is not now used.

It is advisable to place the name and address as well as the salutation on the extreme left hand side. This corresponds to the present English usage and is due to the wide use of window envelopes for business letters.

1. When you open up a new correspondence,
 you may begin:

Please (or kindly) let me know, let me have, send me...

I beg (or request) you to....

I should feel much (or greatly or extremely) obliged
 to you if you would....

You would exceedingly oblige me by....

I have much pleasure in informing you....

I have the pleasure }
 I take the liberty } of informing you....

I beg to inform you....

The object of the present letter is to inform you....

We hereby beg to inform you....

We beg to draw your attention to....

We beg to point out to you....

Please take note that....

Your address has been given to me by our mutual friends

I am indebted for your address to our mutual friends

Having seen
Referring to
With reference to

| your advertisement in to-day's
| "Daily News"....

2. When you have to answer a letter that has been sent to you, you may begin:

Your letter of the 1st inst. came duly to hand
I have just received your letter of the 2nd inst....
I am in receipt (or in possession) of your letter of the 23rd of last month....

I beg to acknowledge receipt of your esteemed letter of the 28th ult....

In reply
In answer
Replying
Referring
Reverting
With reference

| to your letter of the 15th inst....

According to
In accordance with
In compliance with

| your instructions....

3. When confirming your own letter to which you have not received a reply, you may begin:

(Confirming
We confirm
We beg to confirm
In confirmation of

| our last letter (or respects) of

Further
With further
reference

| to our letter of this morning....

4. When you wish to confirm other communications than those made by letter, you may write:

I (beg to) confirm our conversation of this morning....

I (beg to) confirm my telephone message of this afternoon

I confirm having wired you this morning as follows...

I sent you a telegram this afternoon worded (or reading)....

5. If you receive a letter after your own letter has been sent off, you may begin:

I am in receipt and (beg to) confirm...

Our letter of yesterday crossed with yours of the same date....

After sending off our letter we received your letter....

How to end a Commercial Letter.

Yours faithfully, (or Yours truly,)
JONES & CO.

“Yours sincerely” is only used in private correspondence.

“Yours obediently” is now quite out of use.

“Your obedient servant” is used in official correspondence of Government officials.

Awaiting (the favor of) your reply, I am,

Awaiting your $\left\{ \begin{array}{l} \text{reply by return, I am,} \\ \text{early reply, I am,} \\ \text{reply at your earliest convenience, I am.} \end{array} \right.$

Hoping to hear from you soon, I am,

Hoping to be favored with your esteemed orders, I am,
Yours truly,
Yours faithfully,

Thanking you in anticipation, I am,

Trusting to receive your order, we are,

Looking forward to your further orders, we are,

Soliciting a continuance of your orders, we are,
Yours faithfully,

Note. — Never use “Dear Sir (s)” in closing phrases and wherever possible omit “I (we) remain”. See what is said in the Preface to this Edition.

II. COMMERCIAL PHRASES.**Enquiries.**

to offer anbieten	subject to prices being suitable wenn die Preise zusagen
to quote for Preis abgeben für	current price list laufende Preisliste
to submit vorlegen, unterbreiten	latest price list letzte Preisliste
low price niedriger Preis	newest price list neueste Preisliste
moderate price mäßiger Preis	illustrated catalogue illustrierter Katalog
fair price angemessener Preis	to require urgently dringend benötigen
convenient price zuzugender Preis	(to advise strongly dringend raten)
suitable price passender Preis	to be in the market for Bedarf haben in
favorable price günstiger Preis	to be interested in Interesse haben für
advantageous price vorteilhafter Preis	to have in stock vorrätig haben
high price hoher Preis	stock is running short Vorrat ist beinahe aufgebraucht
fixed price fester Preis	to keep in stock eine Ware führen
exorbitant price übermäßig hoher Preis	assortment Auswahl
average price Durchschnittspreis	full collection of samples vollständige Muster Sammlung
all-round price Gesamtpreis	to meet in the matter of price im Preise entgegenkommen
listed price Listenpreis	
cost price Selbstkostenpreis	
lowest or utmost price } äußerster Preis	
wholesale price Großhändlerpreis	

material to match our sample Ware,
die unserm Muster gleichkommt
anything equal (similar) etwas Gleiches
(Ähnliches)
at once, immediately sofort
without delay unverzüglich
for prompt delivery zu sofortiger
Lieferung

earliest possible delivery frühest
mögliche Lieferung
at your earliest convenience) sobald
as soon as possible } wie möglich
available for immediate delivery gültig
für sofortige Lieferung

Offers for Goods and Prices.

by registered sample post eingeschrie-
ben als Muster ohne Wert
by insured parcel post als Wertpaket
by same post (mail) mit gleicher Post
by book post als Drucksache, unter
Kreuzband
by goods train als Frachtgut
by fast goods train als Eilgut
by passenger train als Passagiergut
by express train als Expresgut
by rail mit der Bahn
enclosed
herewith } anbei
under same cover }
under separate cover in besonderem
Umschlag
offer by wire Drahtangebot
estimate Kostenanschlag
to meet views Wünschen entgegen-
kommen
the very article you want gerade der
Artikel, den Sie wünschen
to take stock Lager aufnehmen
to clear our stock unser Lager räumen
job lot Ramschposten
to be heavily stocked in ein reich-
haltiges Lager haben
the article is not in our line wir führen
we do not stock (or hand- den Artikel
le) the article nicht

inferior (lower) quality geringere Sorte
superior (better) quality bessere Sorte
quality is second to none steht an
Güte hinter keiner andern zurück
to guarantee (warrant) garantieren
to undersell unterbieten
to reserve zurücklegen
sizes and dimensions Größen und Maße
to compete konkurrieren
to make to order auf Bestellung
anfertigen
to supply at shortest notice auf Ab-
ruf liefern
prices range from—to Preise liegen
zwischen
prices are falling — rising | Prei-
prices are going down—going up | se
fallen — steigen
buying price Einkaufspreis
selling price Verkaufspreis
subject unsold Zwischenverkauf vor-
behalten
subject to withdrawal Rücktritt vor-
behalten
offer must strictly be understood to be
for telegraphic acceptance Angebot
gilt nur für telegr. Annahme
offer is good until Angebot ist gültig bis
failing your immediate acceptance falls
Sie nicht sofort annehmen

Terms of Delivery and Payment.

terms of payment Zahlungsbedin-
gungen
net cash netto Kasse
cash on delivery (c.o.d.) bar bei Liefe-
rung, gegen Nachnahme
prompt cash sofortige Bezahlung
cash with order (c.w.o.) Barzahlung
bei Bestellung
in advance im voraus
prices are understood Preise ver-
stehen sich
prices are strictly net Preise sind
streng netto Kasse
3 months' credit 3 Monats-Ziel

sight draft with documents attached
Sichttratte mit beigelegten Doku-
menten
documents upon acceptance of our
draft Dokumente gegen Akzep-
tierung unserer Tratte
payment against documents Zahlung
gegen Dokumente
cash discount Kassa-Skonto
trade discount Wiederverkäufer-Rabatt
allowance, reduction Nachlaß
packing extra Verpackung besonders
berechnet

packing included einschließlich Ver-
 duty paid zollfrei [packung
 duty unpaid unverzollt
 carriage (freight) paid frachtfrei
 charges paid speisenfrei
 carriage (freight, charges) forward unter
 Nachnahme
 free of charge unberechnet
 in bond unter Zollverschluß
 free works frei Werk
 ex works ab Werk

delivered free frei Haus
 cartage Kollgeld
 freight rate Frachttar
 estimate Kostenausschlag
 free on board (f.o.b.) frei an Bord
 free alongside ship (f.a.s.) frei längs
 seits Schiff
 free on rail (f.o.r.) frei Bahn
 acts of God excepted Höhere Gewa-
 vorbehalten

Answers to Offers, Orders.

I draw my supplies from ich beziehe
 meinen Bedarf bei
 quality does not suit me Qualität
 sagt mir nicht zu
 I am in urgent need) ich gebrauche
 I require urgently) nötig
 order sheet Bestellformular
 to give an order to) einen Auftrag
 to place an order with) erteilen
 trial order Probeauftrag
 opening order Erstauftrag
 repeat order Nachbestellung
 ex contract auf Abschluß
 immediately on receipt of order sofort
 bei Erhalt des Auftrages

as per your offer laut Ihrem Angebo
 in strict conformity in genauer Übe-
 einstimmung
 the particulars die Einzelheiten
 to give attention to the execution of a
 order der Ausführung eines Au-
 trages Aufmerksamkeit widmen.
 to execute with all possible speed
 schnellstens ausführen
 foreign orders Auslandsaufträge
 to put an order in hand Auftrag i
 Arbeit nehmen
 forwarding instructions Versandvors
 chriften
 shipping instructions Verschiffungs-
 vorschriften

Invoice, Credit Notes, Statements.

for your account and risk für Ihre
 Rechnung und Gefahr
 for consignee's risk auf Gefahr des
 Empfängers
 all claims must be made within . . alle
 Beschwerden sind innerhalb . . zu
 machen
 empties allowed for if returned in good
 condition leere Verpackung wird
 vergütet, wenn in gutem Zustand
 zurückgesandt
 consignment note Frachtbrief
 specification of weights Gewichtsauf-
 stellung
 consular fees Konsulatsgebühren
 account of charges Spesennota
 expenses Auslagen
 case Kiste
 box Schachtel
 barrel Faß
 bale Ballen
 piece Stück
 parcel Frachtstück, Partie
 lot Posten (Ware)

item Buchungsposten
 please carry to my credit bitte schreiben
 Sie mir gut
 to your debit, to your charge zu Ihre
 Lasten
 for the balance } of your account zu
 in settlement }
 Ausgleich Ihres Kontos
 the entry die Buchung
 the balance der Saldo
 to show a balance of einen Saldo
 zeigen von
 equivalent Gegenwert
 on looking over our books bei Durch-
 sicht unserer Bücher
 to conform übereinstimmen
 account overdue überfällige Rechnung
 to overlook übersehen
 an oversight ein Versehen
 faulty statement fehlerhafter Rech-
 nungsauszug
 corrected statement verbesserter Rech-
 nungsauszug

we presume (surmise) this item has escaped your notice wir vermuten, daß dieser Posten Ihrer Aufmerksamkeit entgangen ist

please excuse our reminding you of it entschuldigen Sie bitte, daß wir Sie daran erinnern

Consignments, Shipments.

shipping agent Spediteur (für Wassertransport)
 forwarding agent) Spediteur
 carrier
 steamer, steamship (s.s.) Dampfer
 sailing vessel Segelschiff
 lighter Leichter
 steamer will sail (leave, depart) Dampfer wird abfahren
 port of call Anlaufhafen
 port of destination Bestimmungshafen
 cargo, load, shipload Ladung
 consignment note Frachtbrief
 storage Lagergeld
 demurrage Liegegeld
 dock charges Dockkosten
 wharf dues Werftgebühren
 custom house duty Zoll
 cartage Fuhrlohn, Rollgeld
 to load laden
 to unload } entladen, löschen
 to discharge }
 gross weight Bruttogewicht
 net weight Nettogewicht
 tare Tara
 dead weight Totgewicht
 average weight Durchschnittsgewicht
 by cheapest route auf billigstem Wege
 please quote through rate bitte geben Sie Durchgangsfrachtsatz an
 duty disbursed verauslagter Zoll

clearing Verzollung
 customs are very particular die Zollbehörde ist sehr genau
 goods have been shut out die Güter sind nicht übernommen
 good are lying alongside die Waren liegen längsleit
 to take charge of übernehmen
 in bond } unter Zollver-
 in a bonded warehouse /schluß, im Tran- sitlager
 steamer is due Dampfer ist fällig
 to catch the train den Zug erreichen
 to catch the first available steamer den ersten brauchbaren Dampfer erreichen
 seaworthy cases seetüchtige Kisten
 iron hooped mit eisernen Bändern versehen
 labelled mit Zetteln besetzt
 marked gezeichnet
 trade mark Fabrikzeichen
 copy of legalized invoice Durchschlag der beglaubigten Rechnung
 shipping instructions Versandanweisung für Seetransport
 forwarding instructions Versandanweisung für Landtransport
 to insure versichern
 to effect insurance eine Versicherung vornehmen
 policy Police

Accounts, Cheques, Remittances.

bearer cheque Überbringerscheck
 order cheque Ordercheck
 open cheque Barscheck
 crossed cheque gekreuzter Check, Verrechnungsscheck
 not negotiable nicht begebbar
 drawer Aussteller
 drawee Bezogener
 payee Zahlungsempfänger
 to draw or issue a cheque einen Check ausstellen
 refer to drawer (R/D) verweisen an Aussteller

to postdate a cheque einen Check vordatieren
 to circulate umlaufen
 to open an account with a bank ein Konto bei einer Bank errichten
 pass book Kontogegenbuch
 at sight, on presentation, on demand bei Sicht, bei Vorzeigung, auf Aufforderung
 to pass in conformity gleichlautend vortragen
 to charge interest at the rate of . . . Zinsen zum Satz von . . . berechnen
 receipt Quittung

Drafts, Bills.

bill of exchange	Wechsel	at 3 months' date (3 months after date)	drei Monate ab Datum
draft	Tratte	at maturity	bei Verfall
acceptance	Annahme	protest charges	Proteſtkoſten
to draw (make out)	ziehen, ausſtellen	for non-payment	bei Nichteinlöſung
to accept	annehmen	to meet, to honor, to take up	einlöſen
to present for acceptance	zur Annahme vorlegen	to have recourse to	Regreß nehmen
holder	Inhaber	days of grace	Reſpekttage
drawer	Ausſteller	receipted bill	quittierter Wechsel
drawee	Bezogener	promissory note	Solawechſel
acceptor	Akzeptant	accommodation bill	Gefälligkeitswechſel
payee	Wechſelnehmer	value received	Wert erhalten
endorser	Indoſſant	value in account	Wert in Rechnung
endorsee	Indoſſatar	which place to account of . . .	ſtellen Sie in Rechnung
endorsement	Indoſſament	as advised by . . .	laut Bericht
first of exchange	Primawechſel	I recommend my draft to your protection	ich empfehle meine Tratte Ihrem Schuß
second	Sekunda		
due on demand	fällig bei Aufforderung		
on presentation	bei Vorzeigung		
at sight	bei Sicht		

Complaints, Claims, Cancelling.

we are under the painful necessity of zu unſerm Leidweſen müſſen wir	to scrutinize a claim	eine Forderung genau prüfen
we cannot help saying wir können nicht umhin, Ihnen zu ſagen	a substantial reduction	ein weſentlicher Nachlaß
we are sadly disappointed wir ſind arg enttäuſcht	to grant an allowance	einen Nachlaß bewilligen
goods are not equal (up) to sample sent Waren kommen dem eingekauften Muſter nicht gleich	to reduce the price	den Preis ermäßigen
goods are not up to standard (to your usual high standard) Waren haben nicht die Güte, die wir von Ihnen gewohnt ſind	to rectify an error	einen Irrtum berichtigen
goods are inferior in quality to those last supplied Waren ſind geringer als die zuletzt gelieferten	to substantiate a claim	einen Anſpruch belegen
goods are not up to my expectations Waren entſprechen nicht meinen Erwartungen	to safeguard the interests	die Intereſſen wahren
no good whatever nichts wert	to place at your disposal	zu Ihrer Verfügung ſtellen
to decline any responsibility alle Verantwortung ablehnen	to make good	wieder gut machen
instructions were not carried out die Vorſchriften wurden nicht befolgt	to make up for	aufkommen für
a clerical error has occurred (crept in) ein Schreibfehler iſt vorgekommen, hat ſich eingekriecht	shortage of weight	Fehlgewicht
to check, to call back nachprüfen, vergleichen	to meet with an accident	Havarie erleiden
	slightly damaged	leicht beſchädigt
	to claim on the underwriters for	Anſprüche bei der Verſichsgeſ. geltend machen für . . .
	survey certificate	Beſichtigungsbeſcheinigung
	voucher	Beleg
	owing to pressure of business	im Drange des Geſchäftes

Enquiries regarding the Standing of Firms, References.

enquiry office Auskunftsbüro
 we are anxious to know es liegt uns
 sehr daran zu wissen
 to make enquiries about (regarding)
 Erkundigungen einholen über
 on the slip attached (enclosed) auf
 anliegendem Zettel
 to treat in strict (absolute) confi-
 dence streng vertraulich behandeln
 quite confidentially, most discreetly,
 with every discretion streng ver-
 traulich
 without responsibility (liability) ohne
 Verbindlichkeit
 highly respectable hochachtbar
 efficient (or keen, or clever) man of
 business tüchtiger Geschäftsmann
 pushing, energetic energisch
 trustworthy, honest vertrauenswert,
 ehrenwert
 attentive to business geschäftseifrig
 steady (upright) character steter, auf-
 rechter Charakter
 to enjoy an excellent reputation sich
 eines ausgezeichneten Rufes erfreuen,
 the firm is said to have ample funds
 (means) die Firma soll reiche
 Mittel besitzen
 considered safe (to be safe) for . . für
 sicher erachtet für . . .
 in a large (an extensive) way in großem
 Umfang
 good for any amount gut für jeden
 Betrag

safe for the sum in question gut für
 den angefragten Betrag
 a credit to the extent of ein Kredit
 bis zu . . .
 sufficient capital genügend Kapital
 large turnover (sale) großer Umsatz
 prompt in settling pünktlich im Be-
 gleichen
 newly (old) established neugegründet
 intimately acquainted with the mar-
 ket genau mit dem Markt vertraut
 to meet engagements Verpflichtungen
 erfüllen
 from reliable quarters we understand
 aus zuverlässiger Quelle erfahren
 wir
 pecuniary difficulties geldliche Schwie-
 rigkeiten
 lack of enterprise Mangel an Unter-
 nehmungsgeist
 old-fashioned methods altmodische
 Methoden
 they live beyond their means sie
 leben über ihre Verhältnisse
 senior partner der Seniorchef
 opinions are divided Meinungen gehen
 auseinander
 to advise caution (to be cautious) in
 dealing with zur Vorsicht im Ver-
 tehr mit — raten
 no definite opinion kein abgeschlos-
 senes Urteil

Applying for a Situation

advertisement Inserat
 vacancy offene Stellen
 to apply for a situation sich um eine
 Stelle bewerben
 I am looking out for another berth ich
 sehe mich nach einer andern Stelle
 um
 to fill a position einen Posten aus-
 füllen
 to be quick at figures schnell rechnen
 können
 to be fluent at Spanish fließend spa-
 nisch verstehen
 I can speak (know) several languages
 ich kann verschiedene Sprachen
 fully versed in (thoroughly conversant
 with) wohl vertraut mit . . .
 a good linguist guter Sprachkennner
 especially qualified besonders befähigt

quite used to superintend a staff of
 clerks durchaus gewohnt einen Staff
 Angestellter zu beaufsichtigen
 permanency Dauerstellung
 ability, capacity Fähigkeit
 person of tact (energy) taktvolle (ener-
 gische) Persönlichkeit
 ready (inclined) to engage bereit
 (geneigt) einzustellen
 manager Geschäftsführer
 chief clerk (confidential clerk) Pro-
 kurist, Bevollmächtigter
 bookkeeper Buchhalter
 correspondence clerk Korrespondent
 foreign correspondent Auslandskorre-
 spondent
 accountant Rechnungsführer, Buch-
 halter
 salesman Verkäufer

buyer, purchaser Einkäufer
 traveller Reisender
 stockkeeper Lagerhalter
 invoice clerk Fakturist
 shorthand clerk Stenograph
 typewriter Schreibmaschine

typist Maschinenschreiber
 lady typist Stenotypistin
 junior clerk jüngerer Gehilfe
 office boy Kontorjunge
 apprentice Lehrling
 (im Handwerk)

Agents, Offers of Services.

agent, representative Vertreter
 first class references erstklassige Referenzen
 draft of an agency agreement Entwurf eines Agenturvertrages
 to transact business Geschäfte abschließen
 to book orders Aufträge hereinnehmen
 to fetch (realise) a price einen Preis erzielen
 to appoint ernennen
 to offer (give) security Sicherheit anbieten, (geben)

business can be built up das Geschäft läßt sich aufbauen
 sole selling agency alleinige Verkaufsvertretung
 exclusive sale Alleinverkauf
 advertising matter Reklamematerial
 district allotted to zugewiesener Bezirk
 penalty for breach of agreement Strafe für Vertragsbruch
 introductory work Einführungstätigkeit
 to consider favorably wohlwollend erwägen

III. ENQUIRIES FOR GOODS AND PRICES.

GENERAL REMARKS

Enquiries for goods and prices may be of a general or a particular character, i. e., a firm may write in a general way asking for catalogues or price-lists, or enquire whether the firm to whom they write sell or manufacture a particular class of goods.

On the other hand, a firm may be requiring a definite quantity of goods, in which case they submit an exact specification of their requirements, giving all necessary details. They ask for a price, discounts (if any), and time required for delivery. The reply of the firm giving price etc. is called a quotation. These are often made on printed forms, which give the precise conditions to which the quotation is subject.

CORRESPONDENCE.

1. Nottingham, June 10th 1930.

The British Paper Trading Company Limited,
 London E. C. 2.

Dear Sirs,

Please send me samples and lowest prices of the following qualities of paper: —

1. Ledger paper,
2. Medium quality notepaper,
3. Blue paper for sugar bags.

Please also state whether the paper offered is in stock ready for immediate delivery.

Yours faithfully,
HENRY MASON.

2. Hamburg, September 1st 1930.
Messrs. Smith Sons & Co.,
London E. C.

Dear Sirs,

Having been established in Hamburg for many years, I have a large connection amongst users of your products. Will you, therefore, please send me your latest catalogue, quoting me your very lowest export terms? Please also state terms of payment.

Awaiting your reply, I am,

Yours faithfully,
HEINRICH NIEMEYER.

3. London, October 1st 1930.
Messrs. Carl Schlösser & Co.,
Solingen.

Dear Sirs,

Please send us your lowest quotation for the following:
1 gross pocket-knives as supplied three years ago,
2 „ ditto but in a superior quality.

Kindly send us a sample of the latter.

We await your lowest offer with time required for delivery, which must be guaranteed.

Yours faithfully,
THE LONDON CUTLERY COMPANY LIMITED.

4. Bremen, October 31st 1930.
Messrs. Robinson & Jones,
London.

Dear Sirs,

As we often have enquiries for your class of goods, we shall be obliged if you will send us your latest catalogue, quoting us your very lowest export terms.

For your guidance we are large buyers, and if your prices are competitive, we shall be able to pass you some interesting orders.

Reference: Deutsche Bank, London.

Yours faithfully,
GEBR. MEISTER.

5. Remscheid, May 7th 1930.
Messrs. Smith & Brown,
Sheffield.

Dear Sirs,

Kindly quote us your lowest price for 100 Machine Knives in exact accordance with enclosed sketch. The bevel and the slots must be exactly as shown, and they must be of first class quality.

If you are in a position to supply these, please state shortest time of delivery.

We await your reply by return of post.

Encl.

Yours faithfully,
KESTNER & CO.

6. Sofia, June 10th 1930.
Messrs. Collins & Brown,
Sheffield.

Dear Sirs,

One of our customers is requiring regular supplies of Piano Wire as sample enclosed herewith.

Please let us have your lowest price with counter sample. The time of delivery should also be stated. For the present it will be sufficient if you quote the price f. o. b. English port, but if the price should be favorable and offer a fair prospect of business, we should require a c. i. f. quotation. In order to enable you to quote a c. i. f. price we should put a definite specification before you.

We await your early news.

Enclosure.

Yours truly,
SCHMIDT & HARTMANN.

7. Rotterdam, September 11th 1930.
The Circular Saw Manufacturing Co. Ltd.,
Rotherham.

Dear Sirs,

We have extensive connections in the timber industry and can place regular orders for circular saws for wood.

Will you therefore send us your latest price-list and quote us your very best terms for goods delivered free of packing charges and put free on board Hull or Grimsby. For your guidance the saws we require range

from 150 mm. to 1200 mm. in diameter and we never place an order for less than two dozen at a time.

Yours faithfully,
K. VAN DEN BERG & CO.

S. Hamburg, May 12th 1930.
The Co-operative Cotton Suppliers Ltd.,
Manchester.

Dear Sirs,

We enclose herewith a sample of cotton material. Please let us have your lowest price delivered c.i.f. Hamburg for not less than 12 pieces.

Kindly note that a very cheap material is required, as it is wanted for the East African trade. Please send us a sample of not less than a yard in length of the best material you can offer to match our sample. In the event of your price being competitive we can promise you regular orders.

Yours truly,
RITTER & SOHN.

Enclosure.

EXERCISES.

9. A. B. & Co. enquire whether the catalogue dated May 1st 1929 is still in force, as they have an order to place for 2 more motorcycles as supplied in July 1929. They also enquire what is the earliest possible delivery.

10. A firm in Sheffield is asked to quote their lowest price for 5 tons crucible cast steel for files, and also for 2 tons of cold rolled pen steel. Quotation must state terms of payment and earliest date of delivery.

11. C. D. & Co. have an order to place for tools as specified on attached list. They have also written to other firms and can only consider the most favorable quotation.

Übungsaufgaben.

12. A. an B.

Uebersendung eines Musters Pappdedel (card board) mit der Bitte um Angabe, ob B. etwas Ähnliches anzubieten hat und zu welchem Preise, frachtfrei.

13. Tee Import-Gesellschaft, Hamburg,
an Lipton Bros., London E. C., am 21. September 1930.

Bitte um Einsendung der neuesten Preisliste der verschiedenen Sorten indischen und chineischen Tees, unter Angabe des Rabatts bei Abnahme größerer Mengen.

14. Charles Henderson & Son, London,
an James Hardy & Co., Birmingham, am 31. Jan. 1930.
Es liegt uns eine Anfrage nach Eisen- und Stahlstangen (bars) vor. Wir ersuchen Sie daher um Einsendung Ihrer Preise für die verschiedenen Größen, die Sie herstellen, unter Angabe des Materials.

15. Gordon Bros. Ltd., London,
an Gonzales Hermanos, Jerez, am 15. Oktober 1930.
Ihre Adresse verdanken wir der hiesigen Firma F. G. Morton & Son und bitten, uns möglichst umgehend Muster und Preise Ihrer verschiedenen Sorten Sherrywein zugehen zu lassen. Die Zahlung erfolgt durch Scheck auf London bei Erhalt der Ware.

16. Schmidt und Sohn, Hamburg,
an F. Beachly & Co., Nottingham, am 20. Jan.
Wir bitten, uns Ihre Preisliste sowie Muster Ihrer Spitzgardinen (lace curtains) zu übersenden. Wir brauchen Gardinen in der Preislage von etwa 12/— pro Paar in guter Qualität für eine britische Kolonie. Es liegt uns daran, etwas zu erhalten, was jetzt in England Mode (fashion) ist. Wenn Sie uns Ihre neuesten Fabrikate anbieten, so hoffen wir, etwas Passendes zu finden und Ihnen einen Auftrag erteilen zu können.

Wir bitten ferner noch um Angabe, welche Mengen Sie von jedem Muster vorrätig haben, da es sich um eine eilige Sache handelt.

IV. OFFERS OF GOODS.

GENERAL REMARKS.

Offers of goods are offers made by a firm trading in a particular class of goods and having certain lots of goods for sale. If the quantity of the goods offered is limited, they are offered "subject unsold", but a manufacturer offering his goods for sale usually omits this clause, unless prices are fluctuating and he finds it impossible to repeat his offer at the same prices. Such offers of goods should specify the quality of the goods offered, giving the usual trade description, the quantity for disposal, and also the minimum quantity for which an order would be accepted, the price, the conditions of delivery, i. e., whether offered f. o. b. or c. i. f. or c. & f., and the terms of payment, i. e., whether payable by cash against shipping documents, by sight bills (at 30, 60 etc. days' sight) or on open account payable by cheque. The terms of payment should also specify whether the prices are understood to be "nett" (also spelt "net") or less a discount of $1\frac{1}{2}\%$, $2\frac{1}{2}\%$ etc. The latter is called a cash discount as distinct from a trade discount off the prices of a catalogue.

CORRESPONDENCE.

1. (Answer to III, 1)

London, E. C. 2, June 11th 1930.

Mr. Henry Mason,
Nottingham.

Dear Sir,

In reply to your esteemed enquiry of the 10th inst. we have pleasure in enclosing price-list and samples of the various kinds of paper you require. We have also noted the quantities that are available for immediate delivery.

Hoping to be favored with your esteemed order, which would receive our very best attention, we are,

Yours faithfully,

THE BRITISH PAPER TRADING CO., LTD.

Enclosure. PERCY SHARP, Sales Manager.

2. (Answer to III, 2)

London, September 5th 1930.

Mr. Heinrich Niemeyer,
Hamburg.

Dear Sir,

In reply to your letter of the 1st inst. we have pleasure in enclosing our current price-list, the prices of which are subject to 25% discount and 2½% for cash against documents on arrival of steamer at your port. You did not mention the qualities in which you are interested. We should also like to know the approximate quantities you sell during the season. The above discount is quoted on the understanding that your orders would amount to not less than £250.

Assuring you that your esteemed orders would receive our very best attention, we are,

Yours faithfully,

SMITH SONS & CO.

Enclosure.

3. (Answer to III, 3)

Solingen, October 4th 1930.

The London Cutlery Company Ltd.,
London.

Dear Sirs,

In reply to your letter of the 1st inst. we have pleasure in enclosing our current price-list.

You will find the pocket-knives as supplied to you in November 1927 listed on page 19. Superior qualities will

be found on pages 21 and 24, our Nos. Q25 and Q27, of which we are forwarding you samples by registered sample post.

All the prices in this list are subject to 30 % discount for goods delivered free on rail here. Packing free.

Terms of payment as before, viz., payment by cheque on receipt of goods less 2½ % discount.

We trust to be favored with your further esteemed orders.

Yours faithfully,

CARL SCHLOESSER & CO.

1 Encl.

4. (Answer to III, 4).

London, November 5th 1930.

Messrs. Gebr. Meister,

Bremen.

Dear Sirs,

In reply to your letter of the 31st ult. we have pleasure in enclosing herewith our current catalogue.

Kindly note that the prices therein quoted are subject to a discount of 30 %.

Terms of payment: cash against shipping documents less 2 %.

We can give delivery of most of the goods ex stock.

Trusting to be favored with your esteemed orders, we are,

Yours faithfully,

ROBINSON & JONES.

5. (Answer to III, 5).

Sheffield, May 11th 1930.

Messrs. Kestner & Co.

Remscheid.

Dear Sirs,

In reply to your letter of the 7th inst. we have pleasure in quoting you as follows:—

100 Machine Knives of first class quality
exactly as your sketch

at 9/3d. each delivered f. o. b. Hull, packing cost price extra.

Time of delivery: 4/5 weeks from receipt of order.

Terms of payment: net cash 30 days.

Trusting to be favored with your esteemed orders, which would receive our very best attention, we are,

Yours faithfully,
SMITH & BROWN.

6. Brussels, July 1st 1930.
The Steel Foundry Co. Ltd.,
Sheffield.

Dear Sirs,

We beg to offer, subject unsold,
1000 tons open hearth steel billets 2" to 4",
lengths to be specified from 10' up,
to the following analysis: —

C. 0.30 to 0.40

S. 0.06 maximum

Ph. 0.06 maximum

Price: £7.2.6 per ton f.o.r. Sheffield.

Delivery: during September next.

Should this offer be of interest to you, your telegraphic reply would greatly facilitate matters.

Yours faithfully,
LEMAIRE & CO.

7. Hamburg, September 11th 1930.
Messrs. Green, Hughes & Brown,
Birmingham.

Dear Sirs,

We beg to offer you for immediate delivery from stock, subject unsold:

1000 coal shovels as shewn on enclosed illustration
No. 3B size No. 4 as before supplied @ 21/-per dozen
delivered f. o. b. Hamburg. Packed in canvas free.

If you are interested in this offer, we advise telegraphic acceptance.

Yours faithfully,
RICHARD GANZ & SOHN.

8. (Answer to 7).
Birmingham, September 14th 1930.
Messrs. Richard Ganz & Sohn,
Hamburg.

Dear Sirs,

We thank you for your offer of coal shovels, in which we are not interested at present. We are, however,

interested in picks similar to those supplied in December last.

If you can make us an offer, we shall be pleased to hear from you by return of post.

Yours faithfully,
GREEN, HUGHES & BROWN.

9. Bremen, July 3rd 1930.
The Steel Production Co. Ltd.,
Sheffield.

Dear Sirs,

We beg to offer you, subject to telegraphic acceptance on receipt of the present letter,

100 tons superior Silesian Coal @ 45/6d. per ton delivered c. i. f. Hull, Goole, or Grimsby at your option.

We strongly advise you to take advantage of this very favorable offer.

Yours truly,
HEINRICH ARNDT & CO.

10. (Answer to 9).

Sheffield, July 7th 1930.
Messrs. Heinrich Arndt & Co.,
Bremen.

Dear Sirs,

We are in receipt of your offer of the 3rd inst., for which we thank you.

We regret, however, that we are unable to take advantage of it, as we have covered our requirements for the time being. Moreover, we expect that the English coal strike will be settled shortly, in which case we shall be obtaining our supplies from our usual English suppliers.

Yours faithfully,
THE STEEL PRODUCTION CO. LTD.
HENRY JONES, Secretary.

11. Manchester, November 16th 1930.
Messrs. Ritter & Sohn,
Hamburg.

Dear Sirs,

During the past few years we have been favored with your enquiries for our products, but we have missed,

much to our regret, your orders and enquiries for several months.

We have some of this season's material in stock in a large range of colors and we think that several patterns will be of great interest to you. We therefore enclose a selection of samples with our very lowest prices noted in red figures. These prices are of course for delivery f. o. b. Manchester as usual.

Terms 30 days net as before.

We await your esteemed news.

Encl.

Yours truly,

THE CO-OPERATIVE COTTON SUPPLIERS LTD.

12. London, August 15th 1930.

Messrs. Klein & Co.,

Hamburg.

Dear Sirs,

We have secured a limited quantity of exceptionally good English Tweeds which we are able to offer at remarkably low prices. We enclose a full list of this material together with patterns with prices marked against each. We think you will immediately recognise the exceptional character of this offer. All the material is of sound, guaranteed quality and this season's designs.

As you are old and valued clients, we are giving you the first refusal of these goods, but this offer must be understood to be strictly for telegraphic acceptance on receipt of this letter. Failing your acceptance, we shall immediately offer this out to other clients, and we have no doubt that the limited quantity that we have been able to secure will be at once taken up.

Yours faithfully,

J. R. JONES & SONS.

13. London, September 1st 1930.

Messrs. Furst & Co.,

Zürich.

Dear Sirs,

We refer to your letter of January 10th last, in which you informed us that job lots of high class English paper, especially hand made paper, would be of interest to you, if the prices were right.

We now have the pleasure of offering you a job lot we have been able to secure from one of the best hand made paper mills in Kent. The prices are exceptionally low, as you can easily verify, for the water-mark must be well known to you. We regret that we can only offer these goods subject unsold. We advise you to reply immediately by telegram, if you should decide to accept all or part of this exceptional offer.

Terms: Net cash by sight draft against documents.

Delivery: Immediate from stock.

Trusting to be favored with your esteemed orders, we are,

Yours faithfully,
STRAKER & CO. LTD.

EXERCISES.

14. Offer 50 tons of scrap iron to an iron foundry at £35.0 per ton free on rail (f.o.r.) Birmingham for acceptance within 3 days from date.

15. Offer to repeat order for 6 pieces best Bradford suitings as supplied last month with a special allowance of 10% to clear stock. Offer is made subject unsold.

16. The Thames Paper Co. offer 100 reams foolscap equal to enclosed sample at 25% off last price. See invoice of June 10th last. This offer cannot be repeated.

17. Clement & John Boardman offer a job lot of table cloths, handkerchiefs, and serviettes made of best Irish linen at bargain prices as noted on attached list. The offer is only open for seven days.

Übungsaufgaben.

18. Lawson & Briggs, London,
an Ridley & Son, London, am 14. September.

Muster Pappdeckel, mit Brief vom 12. 9. angekündigt, erhalten. Sie führen die Qualität nicht (to stock), erbielten sich aber, die Ware auf Bestellung anzufertigen (to make to order), sofern größere Mengen benötigt werden (to require quantities). Das würde etwa 2 Wochen in Anspruch nehmen (would take about...) Die geringste Bestellung 5 tons, Preis £16—/— p. t. frachtfrei Bahnhof. Uebersendung mit gleicher Post von einigen Mustern ähnlicher Sorten, die vielleicht den Zwecken dienen könnten (which might perhaps answer your purpose). Preise auf den Etiketten (labels) verzeichnet.

19. (Antwort zu III,13.) London, den 24. September 1930.

Dank für Anfrage. Preisliste wird übersandt. Die Muster gehen mit gleicher Post als Muster ohne Wert. Die Preise sind auf den einzelnen (separate) Papiertüten (paper bags) vermerkt. Sie sind sehr niedrig und für Bestellung größerer Mengen gedacht (meant for). Hoffen auf umgehenden Auftrag, da die Preise voraussichtlich in nächster Zeit steigen werden.

20. F. A. Morley, London,
an Charles High & Co., Liverpool, am 25. April.

Ich empfang Ihr Schreiben vom 23. ds. Mts. und überfende Ihnen anbei die gewünschte Preisliste für Tee. Insbesondere mache ich auf die Qualitäten aus letzter Ernte (last crop) zu 11 d und 1/2 aufmerksam, die sich durch Aroma (flavor) und Farbe auszeichnen. Die Lieferungs- und Zahlungsbedingungen entsprechen den Angaben auf der gedruckten Preisliste; jedoch bin ich bereit, bei Abnahme von 5 tons einen Nachlaß von 5 % zu gewähren.

Ich sehe Ihren Aufträgen gern entgegen.

21. (Antwort zu III,14.) Birmingham, den 2. Februar 1930.

Wir freuen uns, Ihre Anfrage vom 31. v. Mts. zu erhalten, und beeilen uns, Ihnen unsern Katalog No. 2 zu übersenden, aus dem Sie alle Einzelheiten betr. Material, Größe (size) und Maß (dimensions) ersehen können. Die angegebenen Preise sind (zu verstehen) mit einem Rabatt von 15 %. Lieferung fob Liverpool. Wir sehen Ihren geschätzten Aufträgen gern entgegen.

22. (Antwort zu III,15.) Serez, den 21. Oktober 1930.

Im Besitze Ihrer gefl. Zuschrift vom 15. ds. Mts. bieten wir Ihnen ergebenst an:

Sherry No. 23 hell zu £15.— per Pipe

Sherry No. 17 hell zu £20.— per Pipe

Sherry No. 15 dunkel zu £22.— per Pipe

fob Cadix, zahlbar innerhalb 30 Tg. vom Datum der Rechnung ab mit 2 % Skonto gegen unsere Tratte.

Proben dieser drei Sorten, die wir für Ihren Markt besonders empfehlen können, gehen Ihnen mit gleicher Post zu.

Wir würden uns freuen, mit einem größeren Auftrag von Ihnen beehrt zu werden.

V. ORDERS.

GENERAL REMARKS.

To avoid trouble over the wrong execution of an order the order letter should be clear. Full and exact particulars should be given as to quantity, quality, price, terms of payment and discount, time of delivery, together with such

further instructions, especially in the case of a first or trial order, respecting the mode of transit, packing etc., as may be necessary for the proper execution of the order. Much of this is of course unnecessary in the case of a repeat order.

Most firms have specially printed order books, the forms in which contain many of the above particulars printed, thus rendering a special letter unnecessary. A covering letter is, however, sent with every important order, emphasising any special points in the order. The order forms are numbered, and a request is attached: "Please quote this number on invoice." Sometimes there is added: "Unless an invoice or advice note accompanies the goods, they will be refused. Such invoice or advice note must quote the above order number."

CORRESPONDENCE.

1. Nottingham, July 4th 1930.

The Ceylon Tea Company Limited,
London.

Dear Sirs,

I beg to confirm receipt of your telegram worded as follows:

"SEND ONE CHEST TEA AS LAST FIRST TRAIN",
to which I replied as follows:

"SENDING CHEST TEA TOMORROW",
which I hereby confirm.

Yours truly,
WILLIAM SHARP.

2. Nottingham, January 26th 1930.

Mr. Charles Smith,
London.

Dear Sir,

Please send me a chest of tea, quality and price as last. If the price of the tea is higher than last time, please telegraph me and await my confirmation.

Yours faithfully,
STEPHEN WHITE.

3. (Answer to 2). London, E. C., January 27th 1930.
Mr. Stephen White,

Nottingham.

Dear Sir,

I thank you for your esteemed order of the 26th inst. I shall send the tea to-morrow, quality and price as last.

Yours faithfully,
CHARLES SMITH.

4 London, E. C. 3, February 21st 1930.
Messrs. Rooks Sons & Co. Ltd..

Nottingham.

Dear Sirs,

I am sending you herewith copy of your esteemed order for paper, which you were good enough to place with me verbally to-day. I shall be obliged if you will send me your confirmation in accordance with the order-copy, to the printed conditions of which I draw your special attention, so as to prevent any possible misunderstanding. I also beg to draw your attention to my terms of payment as printed on the order-copy in question.

Yours faithfully,
HENRY JONES.

5. London, April 1st 1930.
Messrs. Schmidt & Meyer,

Berlin.

Dear Sirs,

Please send us by quickest and most economical route the books detailed on enclosed official order.

As this is our first transaction, we beg to give you the following references: —

Klein's Verlag, of your city,

Barclays Bank (Overseas Branch), London.

We prefer to pay by cheque on receipt of goods, but you may draw on us at 30 days' sight, if you wish.

Yours truly,
TECHNICAL PUBLISHERS LTD.
ADAM SMITH, Managing Director.

6. Berlin, April 5th 1930.
Technical Publishers Ltd.,
London.

Dear Sirs,

We thank you for your esteemed order of the 1st inst., which we are putting in hand immediately.

We hope to be able to despatch the books in about a fortnight. You can rely on our best attention in the execution of this order, which we hope will be the precursor of many others.

Yours faithfully,
SCHMIDT & MEYER.

7. Berlin, August 20th 1930.
The Lancastrian Textile Manufacturing Co. Ltd.,
Manchester.

Dear Sirs,

Re our order of March 20th last.

We are pleased to be able to say that all the fabrics have given entire satisfaction to our customers. We are, therefore, enclosing a further order, which we trust will receive the same careful and prompt attention.

Prices and conditions are based on your price-list of July 12th. We await your confirmation of this order stating earliest delivery.

Yours truly,
HANS SCHNEIDER & SOEHNE.

8. (Answer to 7). Manchester, August 24th 1930.
Messrs. Hans Schneider & Söhne,
Berlin.

Dear Sirs,

We beg to acknowledge with thanks receipt of your letter of the 20th ult. enclosing your official order for fabrics.

We are at once putting this order in hand and hope to despatch the goods by the beginning of October at the latest.

Yours truly,
THE LANCASTRIAN
TEXTILE MANUFACTURING CO., LTD.

9. Hamburg, August 1st 1930.
Messrs. Little & Sons,
Hull.

Dear Sirs,

Enclosed please find order No. A. 1106, which we recommend to your careful attention.

We draw your special attention to our terms of payment, viz. bill at three months net, and also to the date of delivery, viz., October 1st as promised by you in your letter of the 15th ult. We beg you to let us have your confirmation of this date of delivery, as we want you to understand clearly that if for any reason you cannot promise us delivery by the date mentioned, we shall have to place the order elsewhere, much as we should regret to have to pass old friends like yourselves.

Yours faithfully,
WILHELM REINHOLD & CO.

10. (Answer to 9)

Hull, August 5th 1930.
Messrs. Wilhelm Reinhold & Co.,
Hamburg.

Dear Sirs,

We are obliged for your letter of the 1st inst., enclosing order No. A. 1106, and we duly note contents.

With regard to delivery, we beg to say that there will be no difficulty about this, as the goods are being manufactured and will be ready not later than the 20th inst. We shall be glad, therefore, if you will inform us whether we may forward you the goods as soon as they are ready. If you agree to this, they should reach you at the beginning of September.

The terms of payment are our usual terms and are quite in order.

Awaiting your reply, we remain,

Yours faithfully,
LITTLE & SONS.

11. (Answer to 10)

Hamburg, August 10th 1930.
Messrs. Little & Sons,
Hull.

Dear Sirs,

We are duly in receipt of your letter of the 5th inst.

We shall have no objection to the goods being sent off as soon as ready on the condition, however, that you date the invoice as October 1st.

Yours truly,
WILHELM REINHOLD & CO.

12. (Answer to IV, 11).

Hamburg, November 20th 1930.
The Co-operative Cotton Suppliers Ltd.,
Manchester.

Dear Sirs,

We have pleasure in placing the following order for prompt delivery:—

2 pieces cotton material as your sample A. 3412
1 piece ditto A. 3416

at prices and terms quoted by you in your offer of the 16th inst. Please note that the colors must be guaranteed fast colors.

We await your invoice with shipping documents.

Yours truly,
RITTER & SOHN.

13

Sofia, June 26th 1930.
Messrs. Collins & Brown,
Sheffield.

Dear Sirs,

Reverting to your offer of Piano Wire of the 13th inst. we have tested the sample sent us, but regret to say that we find it is a little too soft. We want it just a trifle harder.

We think it would be more satisfactory if you sent us a larger quantity, and we therefore ask you to send us, by way of trial,

28 lbs Piano Wire

at the price quoted and on the terms mentioned in your quotation of the 13th inst., but quality a trifle harder, as mentioned above.

We await your confirmation of this trial order.

Yours truly,
SCHMIDT & HARTMANN.

14. Düsseldorf, September 2nd 1930.

Messrs. Cluer & Tompkins Ltd.

Sheffield.

Dear Sirs,

We enclose herewith our official order for a further sending of 500 Pit Saws for the Burmese market at the price and on the same conditions as last.

The saws are to be marked with your trade mark Lion with Three Crowns. Shipment must be effected within one month from receipt of the present order, as the saws are wanted for the present season's trade.

When sending us your confirmation please mention the exact date of shipment.

Yours faithfully,

DUESSELDORFER EXPORT-GESELLSCHAFT.

EXERCISES.

15. Enclose an order for machinery in accordance with specification and estimate submitted with correspondent's letter of the 1st ult. Time of delivery is most important and must be adhered to, as non-delivery at the time stated will involve heavy losses.

16. Make out an order for a Consignment Stock of Tools (saws, chisels, plane irons, drawing knives, and hammers). Give details of time of delivery, shipping marks, and packing.

17. Write to a firm ordering some lace dyed to a special shade. Acknowledge order and add that the sample sent for shade has unfortunately been lost. The loss was discovered, just as you were about to put the work in hand. Ask for another sample, and offer sincere apologies for trouble given.

18. Write to a Birmingham firm ordering Imitation Jewellery less 25% off list prices as quoted by Smith & Roberts. Delivery to be effected in one lot within 30 days from date of order.

Übungsaufgaben.

19. (Antwort zu IV,19.) Hamburg, den 30. September 1928.

Tea Import Ges. an Lipton Bros., London.

Muster und Preise erhalten.

Probeauftrag 40 Pfund Ceylon Stahlrot No. 120

in 1 Pfund-Paketten zu 4/6 das Pfund

20 Pfund „Elite“ No. 32

in Paketten zu 1/2 Pfund zu 7/3 das Pfund

10 Pfund Songlong No. 70
in Paketen zu $\frac{1}{2}$ Pfund zu $\frac{9}{6}$ das Pfund
zu den Bedingungen der gedruckten Preisliste. Lipton soll die Sendung dem ersten Dampfer mitgeben, der nach Hamburg fährt. Falls die Ware gefällt, sollen größere Aufträge folgen.

20. (Antwort zu IV,21.) Charles Henderson & Son, London,
an James Hardy & Co., Birmingham, am 4. Februar 1930

Wir empfangen Ihr Schreiben vom 2. ds. Mts. und danken Ihnen für Uebersendung des Kataloges. Einliegenden Auftrag bitten wir sofort auszuführen und für den Betrag Ihrer Rechnung auf die London County Bank Ltd., hier, zu trassieren. Die Bank wird von uns benachrichtigt.

Wir erwarten Ihre weiteren Mitteilungen.

21. (Antwort zu IV,22.) Gordon Bros. Ltd., London,
an Gonzalez Hermanos, Jerez, am 27. Oktober 1930

Unter Bezugnahme auf Ihr Angebot vom 21. ds. Mts. bitten wir Sie, mit erstem Dampfer an unsere Adresse

2 Both (pipe) Sherry No. 23 hell zu £15.—

2 " " " 15 dk. zu £22.—

per Vive sob Cadiz

zu senden. Mit Ihren Zahlungsbedingungen sind wir einverstanden.

Wir sehen einer sorgfältigen Ausführung des Auftrages entgegen.

22. A. an B.

Bitte verladen Sie mit der Midlandbahn als Expreßgut

2 Spindeln (spindles) Wolle, Mittelforte (middling), weiß, zu 9/—

2 " " " gute Mittelforte (good middling), rot,

zu 10/5.

Wir gebrauchen diese kleinen Mengen für einen Spezialauftrag und verlassen uns auf pünktliche Erledigung, da wir die Ware bestimmt bis morgen abend hier haben müssen.

23. Möller & Sohn, Hamburg,

an James Lines & Co., Nottingham, am 21. März.

Unter Bezugnahme auf Ihre Preisangabe (quotation) vom 25. Januar ds. Js. gestatten wir uns, Ihnen einen Auftrag auf nachfolgende Spitzengardinen zu überreichen:

50 Paar (pairs) Nr. 120, Iris Muster (design), zu 10/6

50 " " 118, Fuchsia Muster, zu 12/6

abzüglich 2 % Skonto, lieferbar sob London, Verpackung in mit

Oeltuch ausge schlagenen Kisten (oil cloth lined cases extra) besonders berechnet.

Wenn dieser erste Versuchsauftrag zufriedenstellend ausfällt (turns out), wird sich ein großes Geschäft anbahnen lassen (may result), da unsere Freunde einen bedeutenderen Umsatz (larger trade) auf diesem ihrem Spezialgebiet (in their market) erzielen als irgend ein anderes Haus.

Sobald die Waren versandbereit sind, erbitten wir uns Nachricht und werden Ihnen dann Zeichen (marks) und Versandvorschriften zugehen lassen.

In der Hoffnung, daß Sie diesem Auftrage Ihre schnelle und sorgfältige Beachtung zuwenden (give) werden, zeichnen wir...

24. Edgar Pierce & Sons. London, haben

von J. C. Smith & Co., Boston, einen Auftrag mit Schreiben vom 20. April erhalten, den sie am 7. Mai bestätigen, und zwar:

1000 lb Bengal Indigo zu 15/— wie angeboten FOB London gegen Tratte wie bisher; Konnossement und Versicherungsschein werden sofort nach Abgang der Ware übersandt; Frachtlimit 25/— p. t.; Lieferung im Laufe Juni. P. & S. wollen die Wünsche hinsichtlich der Verpackung ausführen (to carry out) und den Versand nach Anweisung vornehmen. Zufuhren zur Zeit durchaus nicht reichlich und Preise steigend, trotzdem sind sie erfreut über den Auftrag in der Hoffnung auf weitere Geschäfte.

VI. INVOICES, CREDIT NOTES, STATEMENTS.

GENERAL REMARKS.

The invoice clerk is informed by the despatch department that a shipment has been made or that goods have been sent by rail or some other means of transport. The entry is in the Outwards Book, from which he has to make the entry into the Day Book and then make out and despatch the invoice. His work is checked by a fellow clerk to verify that there are no mistakes in his calculations, or his work is "called back", which means that one clerk reads out aloud the entry from the Outwards Book and the other clerk checks it to see whether it has been correctly copied into the Day Book. The invoices and Day Book entries are usually initialled after they have been checked.

Special allowances are made and errors in calculation etc. are rectified, by means of a "credit note" or a "corrected invoice". Usually at the end of the month the ledger

clerk sends out a summary of the goods invoiced during the month. This summary of invoices is called the "statement" or "statement of account".

CORRESPONDENCE.

1. London, February 22nd 1930.
Mr. Charles Smith,
Nottingham.

Dear Sir,

I have great pleasure in enclosing invoice for the tea sent per London Midland & Scottish Railway, and trust it will be to your entire satisfaction.

Hoping to be favored with a continuance of your esteemed orders, I remain,

Yours truly,
JAMES McKINLEY.

2. Bristol, May 25th 1930.
Messrs. Edmund Barker & Sons,
Birmingham.

Dear Sirs,

On examining your invoice of the 1st ult. amounting to £29 : 12 : 6 we find that there is an error in addition of £1. Please send us credit note for the difference.

Yours faithfully,
CARTER & PLATT LTD.
HENRY PLATT, Secretary.

3. (Answer to 2). Birmingham, May 26th 1930.
Messrs. Carter & Platt, Ltd.,
Bristol.

Dear Sirs,

We are in receipt of your letter of the 25th inst. (or of yesterday's date) and regret to note that there is an error in the addition of our invoice of April 1st.

We accordingly enclose credit note for the difference with our sincere apologies for the trouble given you.

Yours faithfully,
EDMUND BARKER & SONS.

4 Leeds, October 1st 1930.
Messrs. Oliver & Sons,
Cleckheaton.

Dear Sirs,

Enclosed we beg to hand you our monthly statement and shall be pleased to receive your cheque in settlement in due course.

Yours faithfully,
CLIVE'S ENGINEERING CO. LTD.

5. Leeds, November 1st 1930.
Messrs. Oliver & Sons,
Cleckheaton.

Dear Sirs,

We confirm our letter of the 1st October last enclosing statement of account.

Not having received any reply, and as the amount is now overdue, we must request you to send us a remittance by return of post without fail.

Awaiting your reply, we are,

Yours faithfully,
CLIVE'S ENGINEERING CO. LTD.

6. (Answer to 5) Cleckheaton, November 3rd. 1930.
Clive's Engineering Co. Ltd.,
Leeds.

Dear Sirs,

We duly received your letter of the 1st inst., and regret that your account has been overlooked. We assure you that this was an oversight and we enclose cheque in settlement with apologies for delay.

Please return statement duly receipted.

Yours faithfully,
OLIVER & SONS.

7. London, October 1st 1930.
Messrs. Blum & Co.,
Bremen.

Dear Sirs,

We have pleasure in informing you that the goods ordered by you in accordance with your order No. 1002 of

the 22nd ult. have been shipped to-day by the S. S. "Victoria". Enclosed we beg to hand you invoice amounting to £170:2:6

together with the Bill of Lading and Insurance Policy.

Trusting that these goods will arrive safely in your possession, we are,

Yours faithfully,
JOHN BROWN & SONS.

8. London, November 12th 1930.

Messrs. Carl Braun & Sohn,

Lübeck.

Dear Sirs,

With further reference to our letter of the 20th ult. enclosing invoice for £20.5.0, we regret to notice that owing to a clerical error the price per yard was given as 1/10d. instead of 1/11d., as quoted by us on the 1st ult. We therefore beg to enclose corrected invoice amounting to £21.3.3.

Please excuse this error, for which we offer our apologies.

Yours faithfully,
JONES & BROWN.

9. Birmingham, December 2nd 1930.

Messrs. Reinhold & Co.,

Cologne.

Dear Sirs,

We hasten to acknowledge receipt of your letter of the 29th ult., and very much regret to observe that we omitted to deduct the special allowance of 5% which we have granted you on previous orders. We therefore beg to hand you herewith credit note for £10.2.6, and trust you will accept our apologies, as the error was entirely due to an oversight on the part of our invoice clerk.

Yours faithfully,
SHEPHERD & SONS.

10. Manchester, January 3rd 1930.

Messrs. Grünwald & Co.,

Hamburg.

Dear Sirs,

Enclosed we beg to hand you our usual monthly statement. Kindly note that this is due for payment on or

before the 31st inst. less the usual cash discount of $2\frac{1}{2}\%$.

Trusting to be favored with a continuance of your esteemed orders, we are,

Yours faithfully,
ALLEN & PARK.

EXERCISES.

11. Send an invoice amounting to £52.10.0 stating that the goods were forwarded by rail.

12. Enclose a credit note for £2.0.0 being error in addition of invoice sent the previous day. Apologise.

13. Enclose a credit note for the trade discount of 10% which was omitted from invoice sent on the 20th ult. Apologise.

14. Clementson & Brown are closing their books at the end of the year and send statement showing how the account stands in their books. They ask customer to verify it.

Übungsaufgaben.

15. James Pitt & Co., London,
an F. Ridge & Son, Darlington, am 25. Juni.

Wir empfangen Ihr Schreiben vom 22. d. Mts. und danken Ihnen für den darin enthaltenen Auftrag auf

200 Dhd. Schachteln Cadbury-Kakao.

Die Waren gehen heute mit der Nordostbahn als Frachtgut (goods train) wie gewünscht an Ihre Adresse ab.

Den Betrag beiliegender Rechnung in Höhe von
£102.10.0

bitten wir unserm Konto gutzuschreiben.

Wir sehen Ihren weiteren Aufträgen gern entgegen.

Einl. Rechnung.

16. Gutschriftsanzeige vom 30. Juni.

Wir erhielten gemäß Ihrer Mitteilung vom 28. Juni die folgenden Rückwaren:

24 Dhd. Schachteln Cadbury-Kakao

aus unserer Sendung vom 25. d. Mts., für die wir Ihrem Konto
£12.18.3 gutzuschreiben.

17. Harrison & Co., 15. Old Broad St., London E. C.,
an George A. Watson, Birmingham, am 10. Oktober.

Sie verweisen auf ihr Schreiben vom 18. sowie ihre Gutschriftsanzeige (C/N = Credit Note) vom 28. v. Mts.

Sie überreichen Rechnungsauszug mit einem Saldo zu ihren (Harrisons) Gunsten von £57.17.2
und bitten um Begleichung durch Scheck.

18. Cadbury & Co., London,

an F. Sealing & Co., Brighton, am 15. November 1930.

Wir danken Ihnen für Ihr Schreiben vom 14. d. Mts., das uns Ihren Auftrag No. 201 auf 50 Dkb. „Electra“ Kakao brachte.

Die Waren gehen heute mit der Great Southern Railway als Frachtgut (goods train) wie gewünscht ab. Wir legen Rechnung ein in Höhe von £32.15.— und bitten um Begleichung in der üblichen Weise.

Ihren weiteren Aufträgen sehen wir gern entgegen.

Anmerkung: Eine kurze Rechnung ist auszustellen unter Berücksichtigung folgender Einzelheiten:

3 Kisten	20 Dk. 6d Pakete (packets) Electra	Kakao zu 4/6 per Dk. = £4.10.—
Nr. 101/3	20 Dk. 1 lb Büchsen (tins) Electra	Kakao zu 27/6 per Dk. = £27.10.—
		£32.—.—
		3 Kisten „—“.15.—
		£32.15.—

19. F. Sealing & Co., Brighton,

an Cadbury & Co., London, am 17. November 1930.

No. 101/3 3 leere Kisten von Ihrer letzten Sendung sind heute mit der Great Southern Railway an Ihre Adresse abgegangen. Wir bitten, uns eine Kreditnote zu senden.

20.

Kreditnote.

Cadbury & Co., London E. C., 19. Nov. 1930.

27 St. Lower St.,

Herren F. Sealing & Co., Brighton.

Wir haben folgende Rücksendung (returns) durch die Great Southern Railway gemäß Ihrer Anzeige vom 17. 11. erhalten.

3 leere Kisten 101/103 zu je 5/— £0.15.0

21. Cadbury & Co., London,

an F. Sealing & Co., Brighton, den 6. Dezember 1930.

Unter Bezugnahme auf unser Schreiben vom 15. und unsere Kreditnote vom 19. v. Mts. gestatten wir uns, Ihnen beiliegenden Rechnungsauszug zu überreichen, der einen Saldo (balance) zu unsern Gunsten von £32.0.0 aufweist (zeigt). Wir bitten Sie, uns Ihren Scheck dafür (für selbiges) wie üblich (in due course) zugehen zu lassen.

for which we thank you, and have placed the amount of the invoice

£345.12.6

to your credit.

The steamer has not yet reached here, but it has arrived in the Thames, and we expect it will be berthed to-morrow in the Royal Albert Docks.

We are obliged for the prompt attention given to our order, and do not doubt that we shall find everything satisfactory.

Yours faithfully,
SMITH JONES & CO.

2.

London, March 15th. 1930.
Messrs. Klein & Co.,
Hamburg.

Dear Sirs,

Further to our letter of the 10th inst., which we confirm, we beg to say that we cleared the goods through the Customs yesterday, but regret to find that one of the cases has been tampered with in transit. We enclose copy of certificate, showing the shortage in this particular case, and we shall be obliged if you will send us a list showing the exact contents of each case. Your invoice does not give any particulars regarding the separate cases, and it is extremely important that we should be in possession of this information in order to be able to claim on the underwriters for the shortage.

Owing to the frequency of late of these claims for shortage the underwriters are closely scrutinising all claims. Will you therefore see that the particulars furnished us of the contents of each case are absolutely accurate in every detail.

Thanking you in anticipation, we are,

Yours faithfully,
SMITH JONES & CO.

3. (Answer to 2)

Hamburg, March 20 th 1930.
Messrs. Smith Jones & Co.,
London.

Dear Sirs,

In reply to your letter of the 15th inst., we hasten to enclose particulars of the contents of each case as

requested. We have had this statement carefully checked before sending it to you. Owing to an omission by one of our clerks this list of contents was not sent you with the other shipping documents, as it is our custom to forward a similar list to all our clients. We tender our sincere apologies for the omission, and trust you will be successful in your claim for the loss in transit.

We are at your service for any further information, and beg to remain,

Yours faithfully,
KLEIN & CO.

EXERCISES.

4. Write a letter enclosing bill of lading, certificate of origin, and invoice for £234.10.0, stating that the goods are leaving by the S. S. "MARY", and trust they will arrive in good condition, and that you will be favored with further orders.

5. Acknowledge receipt of the documents and goods mentioned in Exercise 4, asking the senders to draw on you for the amount of their invoice payable on the 15th prox. State that you will duly meet the bill on presentation.

6. Write a letter enclosing bill of lading, weight note, invoice, and bill for acceptance for the amount of £66.7.6 due 30th inst. The S. S. "QUEEN" left here to-day and you trust goods will give every satisfaction and lead to a repeat order.

7. Reply to letter as Exercise 6 returning bill duly accepted. You will write the sender again on the arrival of the goods.

Übungsaufgaben.

8. J. Carle & Co. Ltd., London,
an James Rylands, London, am 15. August.

Mitteilung von der Verladung seiner leztthin bestellten Waren mit eigener Fuhr (per own van) nach den Londoner Docks zur Verschiffung mit dem Anfang nächster Woche nach Lissabon (Lisbon) abgehenden Dampfer „Santos“. Verladungsdokumente werden folgen, sobald der Dampfer die Themse verlassen hat. Rylands möge inzwischen angeben, wieviel Exemplare des Konnossements er benötige.

9. Robert Hood Brothers, London E. C.,
an Harry Smith & Sons, London, am 21. Mai.

Unter Bezugnahme auf unsere Rechnung vom 10. d. Mts., nach der mit den Dampfern „Kenilworth“ und „Lord Nigel“ 1350 Sad Reis für Sie verladen sind, müssen wir Ihnen zu unserm Bedauern mitteilen, daß der erstere Dampfer nicht vor der zweiten Hälfte des Juni in London eintreffen wird. Der Dampfer hat eine Savarie erlitten (met with an accident) und mußte Malta anlaufen (to put into), um sich einer Ausbesserung zu unterziehen (to undergo repairs).

Der „Lord Nigel“ wird nächste Woche erwartet, und wir werden Ihnen Nachricht geben, sobald wir weitere Kunde von ihm erhalten.

VIII. CONSIGNMENTS.

GENERAL REMARKS.

The consignment letter differs little from the ordinary shipment letter in form. It is an advice of the shipment of goods to be sold by the receiver or consignee on commission, and usually contains some instructions as to the disposal of the goods. An invoice and bill of lading usually accompany the consignment letter. Should the consignment letter come to hand before the arrival of the goods, an acknowledgment should be sent, and advantage is generally taken of this opportunity to give some information regarding the condition and prospects of the market for the sale of the goods consigned. A further letter is advisable shortly after the arrival and examination of the consignment. This letter will report as to the condition of the goods and the prospects of realising prices. The final letter will transmit the Account Sales showing the result of the sale of the goods.

CORRESPONDENCE.

1. Buenos Aires, April 10th 1930.

Mr. Henry Tomkinson,

London.

Dear Sir,

I confirm my letter of March 15th last, and have nothing to acknowledge from you in the meantime.

The object of the present is to advise you of the shipment of 300 bales of crossbred wool per S. S. "GEORGE", and I enclose:

Bill of Lading,
Weight Note,
Invoice.

I shall be glad if you will give this consignment your usual careful attention. Please advise me by cable the total amount realised. If any of the bales remain unsold, please advise the number of bales actually sold in your cable. For your guidance the present consignment is above the average in quality and should interest the buyers seeking wools of extra good quality.

Without more for to-day, believe me,

Enclosures.

Yours truly,
J. HARPER SMITH.

2. (1st answer to 1)

London, May 5th 1930.

Mr. J. Harper Smith,

Buenos Aires.

Dear Sir,

I have pleasure in acknowledging receipt of your letter of the 10th ult. together with the enclosed documents.

I am pleased to say that there is every prospect that the consignment will arrive just in time to be included in the next wool sales. Prices show no signs of weakening, and there is every prospect of a good sale. I shall not fail to cable you the result as requested.

Meanwhile I remain,

Yours truly,
HENRY TOMKINSON.

3. (2nd answer to 1)

London, May 12th 1930.

Mr. J. Harper Smith,

Buenos Aires.

Dear Sir,

I beg to confirm my letter of the 5th inst., and have pleasure in advising you that although the S. S. "GEORGE" met with some rough weather in her passage and a portion

of her cargo was slightly damaged, your consignment of wool arrived in perfect condition. I have personally examined every bale, and am glad to state that there is no room for doubt on this point. The consignment will be included in next week's wool sales, and I am sanguine of very good results.

Yours truly,
HENRY TOMKINSON.

EXERCISES.

4. Advise the sending of 100 casks copper ore sent by S. S. "JANE", enclosing bill of lading, weight note showing tare of casks, and invoice.

5. Acknowledge receipt of letter mentioned in Exercise 4 reporting on the condition of the market, which you regret to say is not so brisk as last month. You will, however, do your best to place the copper at good prices.

6. Send an account sales showing result of the sale of the 100 casks of copper ore, adding that you have cabled a remittance for the balance shown in the account sales through Messrs. Samuel Montague & Co. You trust that the result of the sale, which in the present condition of the market was extremely favorable, will satisfy your correspondent.

Übungsaufgaben.

7. H. E. Schneider, Elberfeld, hat an seinen Kommissionär, Henry Waterson in Calcutta, am 27. März eine Konsignationsendung von Seidenstoffen nach Hamburg abgefertigt. Die Ware ist inzwischen mit Dampfer „George Hamilton“ von Hamburg abgegangen. 2 Exemplare des Konnossements, Gewichtsnote, Ursprungszeugnis und Rechnung liegen bei. H. E. S. gibt der Hoffnung Ausdruck, daß die Sendung in gutem Zustande anlangt. Die Vorschriften bezüglich der Verpackung der Kisten sind genau befolgt worden. Sobald die ganze Partie oder ein Teil verkauft ist, soll Waterson telegraphischen Bescheid unter genauer Angabe der verkauften Mengen und Sorten geben.

8. Antwort zu 7 (Waterson an Schneider).

Waterson bestätigt am 15. Juni seine Kabeldepesche:

„240 Stück B F 138, 70 R 140 verkauft. Verkaufsrechnung heute abgesandt.“

Er legt die Abrechnung bei sowie Scheck auf London in Höhe von £982.— zur Gutschrift.

Die Marktlage ist augenblicklich ziemlich günstig, sodaß einige Aussicht besteht, den Rest der Partie binnen kurzer Zeit abzustößen (verkaufen).

IX. SHIPS.

GENERAL REMARKS.

The principal subjects of letters on ships' business deal with the arrival and departure of vessels, their voyages, freights, cargoes, ports of call or destination, loading, discharging, coaling, accidents, delays, and claims. Such letters may be sent by the owner of the ship or his agent, the shipbroker or the charterer of the vessel.

Chartering is an important branch of ships' business, and the following are some of the more important points to be kept in view in connection with it: the class of vessel required, her tonnage and carrying capacity, and her speed, draft and coal or oil consumption, together with the price to be paid for her charter or hire, and whether this is to be per ton, per voyage, or per month. These are some of the principal points of the ordinary charter party or hire contract between the owner or agent of a vessel and the charterer.

CORRESPONDENCE.

1. London, February 6th 1930.
Messrs. Silveiro & Ca.,
Rio de Janeiro.

Dear Sirs,

We are obliged for your letter of the 11th ult., which came duly to hand, advising us of the safe arrival of the S. S. "JANE", for which we thank you.

We have also to thank you for your telegram announcing the sailing of the said steamer for this port.

Kindly let us have the accounts for this steamer with as little delay as possible.

We duly note what you say about the accounts of the S. S. "DUKE" and trust that these are now on their way, as the delay is causing us some inconvenience.

We have received advice of the sailing of the S. S. "MARY" which has a cargo for your port, and should reach you about the middle of next month.

Awaiting your news, we remain,

Yours truly,
HERBERT WILLIAMS & SONS.

2. (Answer to 1)

Rio de Janeiro, February 15th 1930.
Messrs. Herbert Williams & Sons,
London.

Dear Sirs,

We confirm our respects of January 11th, and are without any further news from you in the meantime.

The object of the present is to enclose the accounts of the S. S. "DUKE", which we trust will meet with your approval. We regret the delay in the sending of these accounts, but it has been quite unavoidable.

The S. S. "QUEEN" has had to put into this port for repairs owing to meeting with very rough weather, and the captain reports that a portion of the cargo is slightly damaged, but the exact extent of the damage has not yet been ascertained. We shall advise you of this later.

Meanwhile we remain,

Yours faithfully,
SILVEIRO & CA.

3. (Answer to 2)

London, March 15th 1930.
Messrs. Silveiro & Ca.,
Rio de Janeiro.

Dear Sirs,

We confirm our respects of February 6th and are in receipt of your letter of February 15th together with the accounts of the S. S. "DUKE", which are in order.

We are drawing on you at sight as usual for the amount shown to our credit.

We thank you for the cable just to hand advising us of the safe arrival of the S. S. "MARY", and shall await your report and accounts for this cargo with interest.

We note what you say about the S. S. "QUEEN", and await your further report on this matter. Meanwhile we have made a claim against the underwriters, stating that particulars will follow in the course of a few days.

We regret that we have no further business for your port at the moment, as freights for your port are not very plentiful, due, we suppose, to the unsettled conditions in Brazil at the moment.

Yours faithfully,
HERBERT WILLIAMS & SONS.

EXERCISES

4. Advise the arrival of the S. S. "BRISTOL" with a cargo of cotton. Say that cargo will probably be unloaded to-morrow, when ship will be despatched for correspondent's port.

5. Enclose a report on the damage to the S. S. "QUEEN" as mentioned in letter 2.

6. Confirm the cable regarding the arrival of the S. S. "MARY" as mentioned in letter 1.

7. Give particulars of tonnage, carrying capacity, speed, and coaling of S. S. "LIVERPOOL", which can be chartered for South American coastal trade.

Übungsaufgaben.

8. Romford Bros., Sheffield,

an die Steamship Co. Ltd., Liverpool, am 15. Februar.

Wir bitten um Mitteilung, zu welchem Saß Sie eine Sendung von etwa 20 Tonnen Eisenwaren nach Melbourne verladen würden (to ship). Es eilt nicht besonders, sondern es genügt, wenn die Sendung innerhalb eines Monats herausgeht. Wir können es uns nicht leisten (we cannot afford to...), einen hohen Frachtsaß zu zahlen, da wir cif zu liefern haben. Wenn Ihre Sätze zu hoch sind, würde es sich eher lohnen (it might pay), in London Frachtraum zu belegen (to engage space), da die dortigen Linien (lines) wohl in der Lage sind, mit Liverpool zu konkurrieren.

Wir sehen Ihrer umgehenden Antwort entgegen.

9. (Antwort zu 8) Steamship Co. an Romford Bros.

In Erledigung Ihres gestrigen Schreibens lassen wir Ihnen anbei unsere heutigen Frachtsätze zugehen, die sich für eine Gewichtstonne verstehen (which are per ton weight). Dampfer „King George“ wird voraussichtlich Ende dieser Woche abfahren. Der nächste Dampfer würde der Dampfer „Queen Victoria“ sein, dessen Abfahrt für den 25. d. Mts. vorgesehen ist. Hinsichtlich der Frachtsätze glauben wir nicht, daß Sie in London günstiger ankommen werden (can do better).

Der Frachtraum ist zurzeit ziemlich knapp (rather scarce), und wir raten Ihnen, uns umgehend Bescheid zu geben.

X. INSURANCE.

GENERAL REMARKS.

Insurance letters will be confined to marine insurance or insurance on goods in transit by both sea and land.

Such insurances are effected in England usually with Lloyds, which is a corporation of insurance brokers, made up (composed) of a large number of distinct firms. The letters will deal mainly with claims, as in a large firm an order form, specially printed for the purpose, is used to transmit the order to insure to the insurance broker. In formulating a claim for damage or loss a vessel or of goods in transit the necessary documents in support of the claim must be enclosed. Such documents substantiating the claim comprise, amongst others, survey certificates, accounts, vouchers, protests etc. Under this heading also come letters instructing the shipper of the goods to effect the insurance.

CORRESPONDENCE.

1. Liverpool, February 9th 1930.
Messrs. Moreno Pacheco & Co.,
Buenos Aires.

Dear Sirs,

In accordance with your instructions of January 1st last we beg to inform you that we have effected insurance as per copy of policy herewith for £650 on goods shipped per S. S. "OCEAN PRINCE", and we have debited your account with the amount of the premium, as shown in the enclosed account, which we trust you will find in order.

The rate charged is a particularly low one, and in case of any future shipments we shall be pleased to act for you in the same way, and you can rely on our safeguarding your interests.

Enclosures: Policy, Yours truly,
Account. THOMAS & HOOKER.

2. Buenos Aires, April 1st 1930.
Messrs. Thomas & Hooker,
Liverpool.

Dear Sirs,

We confirm our telegram of a week ago: "GOODS ARRIVED BADLY DAMAGED OCEAN PRINCE."

We presume you will have done the necessary and provisionally advised the Underwriters.

We now enclose survey certificate of Lloyds' Agent in this port together with copy of the invoice, and

shall be glad if you will put the claim before the Underwriters, advising us of the result.

Yours faithfully,
MORENO PACHECO & CO.

Enclosures: Survey Certificate,
Copy of Invoice.

3. (1st answer to 2)

Liverpool, April 30th 1930.
Messrs. Moreno Pacheco & Co.,
Buenos Aires.

Dear Sirs,

We acknowledge receipt of your letter of the 1st inst., and beg to say that we have at once submitted the claim to the Underwriters, and will advise you of the result in due course.

Meanwhile we remain,

Yours faithfully,
THOMAS & HOOKER.

4. (2nd answer to 2)

Liverpool, May 28th 1930.
Messrs. Moreno Pacheco & Co.,
Buenos Aires.

Dear Sirs,

We confirm ours of the 30th April, and have pleasure in enclosing draft on Buenos Aires for £123.0.0, being the full amount of your claim, with which we think you will be quite satisfied, especially in view of the prompt settlement of your claim by the Underwriters.

Assuring you of our best attention at all times, we remain,

Yours truly,
THOMAS & HOOKER.

Enclos: Draft.

EXERCISES.

5. Acknowledge letter 4 and thank Thomas & Hooker for their prompt attention to the matter.

6. Instruct Thomas & Hooker to effect insurance on goods shipped by Hills & Sons of Bradford from time

to time for their account. Please refer to Hills & Sons for the amount of insurance etc.

7. Send survey certificate regarding 2 cases of handkerchiefs damaged by sea water. Claim for £123.0.0, being the full amount of your invoice.

Übungsaufgaben.

8. Witley & Sons, London,
an Mercantile Insurance Co. Ltd., London, am 24. Juni.

Wir bitten Sie, von heute ab für einen Kalendermonat (calendar month) zu versichern:

R	1707/1716 zehn Kisten Messerwaren	Wert
Boston	aus „Ringstown“ von Boston	£872.—

die jetzt in (at) West India Dock, London, lagern.

9. Charles F. Rendall, London,
an Moore & Co., „Londs“, London E. C., am 19. Okt.

Letztere werden ersucht, gegen alle Gefahren (risks) 20 Kisten Stahlwaren, gezeichnet C.F.R. 1/20
Boston Die Waren sind für Rechnung der Firma Lean & Co., Boston, mit Dampfer „Mary“, der am nächsten Tage herausgeht, verladen. Die Versicherung soll sofort vorgenommen (to effect) und die Bescheinigung dem Überbringer ausgehändigt werden, da Rendall sie mit heutiger Post weiter senden (to forward) will.

XI. ACCOUNTS, CHEQUES, REMITTANCES.

GENERAL REMARKS.

Letters dealing with accounts cover a very wide field, including:

- a) Letters dealing with overdue accounts.
- b) Letters dealing with inaccuracies in the rendering of an invoice, statement, or account-current.
- c) Formal covering letters enclosing an invoice, statement, or account-current. Such letters generally ask customer if he agrees with the amount rendered, and ask him for a remittance in the usual way (unless it is customary to draw upon him). (See Section VI “Invoices, Credit Notes, Statements”).

In the case of remittances a printed receipt form is usually all that is sent, a small slip being enclosed bearing

the words: "With B. S— & Co's Compliments and thanks". If the amount remitted is incorrect, a letter will have to be sent pointing out the discrepancy.

In the case of payment by cheque, which is the most usual way of settling an account in England, it should be noted that a cheque is merely a promise to pay, and unlike a bill, cannot be negotiated. If a cheque is returned unpaid, it usually bears the letters "R/D" on the face of the cheque. This stands for "refer to drawer", and usually means that there is insufficient money in the customer's account to meet the cheque. Such a cheque is said to be "dishonored".

CORRESPONDENCE.

1. Bristol, December 1st 1930.
Messrs. Young & Green Ltd.,
Birmingham.

Dear Sirs,

I enclose cheque value £6.12.6 in settlement of your invoice of the 12th inst. Please acknowledge receipt.

Yours faithfully,
EDWARD JONES.

2. (Answer to 1) Birmingham, December 2nd 1930.
Mr. Edward Jones,
Bristol.

Dear Sir,

We are in receipt of your letter of the 1st inst. enclosing cheque value £6.12.6 in settlement of our invoice of the 12th ult., and we have pleasure in enclosing receipt.

Soliciting a continuance of your esteemed orders, we remain,

Yours faithfully,
YOUNG & GREEN LTD.

3. Manchester, August 10th 1930.
Messrs. Milward & Haven,
Newcastle on Tyne.

Dear Sirs,

We are in receipt of your statement for July, which is in order. We enclose cheque in settlement as set

forth below. Please return statement receipted.

Yours faithfully,
YOUNG & SMITH.

July a/c	110. 0. 0
2 1/2 %	2. 15. 0
Cheque	<u>£107. 5. 0</u>

4. Nottingham, April 25th 1930.
Messrs. Cresswell & Sons,
London.

Dear Sirs,

I enclose a bill for £222.3.4 due 31st May next in settlement of my invoice for the same amount dated 31st March last. I shall be obliged if you will kindly accept it, returning it to me by return of post.

Soliciting the continuance of your esteemed orders,

I am,

Yours truly,
HENRY APPLEBY.

5. (Answer to 4) London, April 28th 1930.
Mr. Henry Appleby,
Nottingham.

Dear Sir,

I am in receipt of your letter of the 25th inst. enclosing bill value £222:3:4 for my acceptance.

Although we prefer to pay by cheque, we have in the present instance accepted the bill you sent us. We return it herewith.

Yours faithfully,
CRESSWELL & SONS.

6. (see letter 5) Nottingham, June 10th 1930.
Messrs. Cresswell & Sons,
London.

Dear Sirs,

I regret to have to write and inform you that the bill I drew on you for £222:3:4 due 31st May last has been returned to me by my banker unpaid. It has been protested and the expenses for protest fees etc. amount to £0:18:6. I must therefore ask you to send me an immediate remittance by sight draft on London for the amount of the original bill plus the amount for protest fees

as mentioned above. It is very disagreeable to me to have to write you on such a matter, as I had reckoned on your honoring your engagements.

Yours truly,
HENRY APPLEBY.

7. Newcastle on Tyne, June 10th 1930.
Messrs. Meyer & Co.,

Hamburg.

Dear Sirs,

Enclosed we are sending you account-current made up to the 1st inst., and shall be glad to hear from you at your convenience that you find this account in order. We shall be pleased to receive your remittance in settlement of the balance in our favor of

£450.11.3

in due course.

Hoping to be favored with a continuance of your esteemed orders and assuring you of our best services at all times, we remain,

Yours faithfully,
HENRY HARDING & CO.

Enclos: Account-Current.

8. (Answer to 7)

Hamburg, June 30th 1930.

Messrs. Henry Harding & Co.,

Newcastle on Tyne.

Dear Sirs,

We duly received your letter of the 10th inst. enclosing account-current made up to the 1st inst., but we regret to say that we find several discrepancies, which we have noted on the enclosed copy. As you will see, the amount is reduced by £25.0.0, and we have pleasure in enclosing cheque on London for the corrected balance, viz.,

£425.11.3

for which please send us your formal receipt in due course.

Yours faithfully,
MEYER & CO.

Enclos: Cheque,
Account.

9. (Answer to 8)

Newcastle on Tyne, July 5th 1930.
Messrs. Meyer & Co.,

Hamburg.

Dear Sirs,

We are in receipt of your letter of the 30th ult., enclosing cheque value £425.11.3, for which we thank you, and have pleasure in enclosing our formal receipt for the amount.

We very much regret the errors in the account, to which you have drawn our attention, and apologise for the trouble given you.

Yours truly,
HENRY HARDING & CO.

Enclos: receipt.

Formal Receipt referred to in Letter 9.

Newcastle on Tyne, July 5th 1930.
Messrs. Meyer & Co.,

Hamburg.

Dear Sirs,

We have to acknowledge the receipt of your remittance value four hundred and twentyfive pounds eleven shillings and three pence which we have placed to the credit of your account, and for which we are obliged.

Yours faithfully,
For HENRY HARDING & CO.
(signed) J. SMITH.

£425.11.3.

EXERCISES.

10. Send statement of account to end of previous month and ask for remittance by cheque as usual at an early date.

11. Point out the mistake of £1 in the addition of a statement, adding that cheque will follow next week.

12. Send a receipt for £234.10.0 pointing out that customer has underpaid £10 in error. Please add to next remittance.

Übungsaufgaben.

13. Edward Scott & Sons Ltd., Birmingham,
an Charles W. Glasgow, London, am 20. August 1930.

Wir gestatten uns, Ihnen zum Ausgleich unserer Rechnung vom 10. d. Mts. einliegende Tratte auf £142.10.6, fällig am 10. November d. J., vorzulegen. Sie werden uns verpflichten, wenn Sie den Wechsel annehmen und umgehend zurücksenden. —

Wir danken Ihnen im voraus und zeichnen.....

1 Wechsel.

14. F. Sealing & Co., Brighton,
an Cadbury & Co., London, am 10. Dezember 1930.

Wir empfangen rechtzeitig Ihr Schreiben vom 6. d. Mts. sowie Ihren Rechnungsauszug, zu dessen Begleichung wir Ihnen beigeflossenen Scheck, Wert £32.0.0 a/London & Westminster Bank überreichen.

Mit der Bitte um umgehende Empfangsanzeige begrüßen wir Sie.....

1 Scheck.

15. Cadbury & Co., London,
an F. Sealing & Co., Brighton, am 12. Dezember 1930.

Wir erlauben uns, den Empfang Ihres gefl. Schreibens vom 10. d. Mts. zu bestätigen, dem wir Ihren Scheck a/London über £32.0.0 entnehmen.

Wir danken Ihnen und hoffen, bald wieder einen Auftrag zu erhalten.

16. Henry Thomson & Son, London,
an F. Burdhardt Söhne, Hamburg, am 15. Juli.

Unter Bezugnahme auf Ihr Schreiben vom 5. d. Mts. senden wir Ihnen wunschgemäß anbei eine Abschrift Ihrer laufenden Rechnung, abgeschlossen bis zum 30. Juni (made up to...). Wir stellen Ihnen anheim, für den Saldo zu Ihren Gunsten von £187.16.6 einen Einmonatswechsel auf uns auszustellen (to draw at one month) wie üblich. Ihre Tratte wird bei Vorlegung pünktlich eingelöst werden.

17. Antwort am 17. Juli. (Burdhardt an Thompson).

Bestätigung des Einganges von Brief und Rechnungsauszug, der hinsichtlich 3 Posten (item) nicht richtig ist.

Der Posten vom 6. Juni, nämlich 10/6 für Werftgebühren etc. (dock dues) auf Verladung mit Dampfer „Swan“, war ihnen (Burdh.) nur mit 8/6 am 8. Juni angegeben (advised as 8/6). Das

Telegramm, das B. am 15. Juni belastet wurde, soll 2/6 gekostet haben und nicht 4/6 (should have been). Schließlich soll die Belastung von 7/- für Versicherung gestrichen werden (cancelled). Wie aus ihrem, Burdhardt's, Brief vom 20. Juni und dem Antwortschreiben Thompsons vom 22. Juni hervorgeht (as you will find if you refer to . . .), haben B. den Betrag bereits bezahlt.

Burdh. haben deshalb £188.7.— entnommen und bitten um Vormerkung.

18. Antwort am 20. Juli. (Thompson an Burdhardt).

Ihr Schreiben vom 17. d. Mts. gelangte in unsern Besitz. Wir bedauern die von Ihnen erwähnten Irrtümer in dem übersandten Kontoauszug. Sie sind auf einen Personalwechsel zurückzuführen (caused by a change of staff).

Ihre Tratte wurde heute vorgelegt und akzeptiert.

XII. DRAFTS, BILLS.

GENERAL REMARKS.

Letters dealing with drafts relate to:

- a) Draft advice, i. e. drawer notifies drawee that he will draw on him on a certain date, at so many days' sight, and asks drawee to honor his draft on presentation.
- b) Conformity with draft advice, i. e. drawee states that he has taken note of drawer's advice of draft, and his draft will be duly honored on presentation.
- c) Non-conformity with draft advice, i. e. drawee states that draft is not in order, or does not meet with his approval. He may state that the goods have not arrived, or that the goods are not in accordance with his order.
- d) Non-payment of draft. The draft not having been paid on presentation, has been returned to drawer, and may have been protested. Drawer asks drawee for explanation, and notifies him of the expenses (including expenses for protesting the draft, if it has been protested), and asks him for an immediate remittance to cover the amount of the original draft plus the expenses as mentioned.

There are other kinds of letters incidental to the collection and payment of drafts, such as sending drafts for collection to a correspondent in the city where the bills fall due, but most English firms send their bills for collection through their bankers.

CORRESPONDENCE.

1. Bristol, October 21st 1930.
Messrs. Klein & Co.,
Hamburg.

Dear Sirs,

The object of the present is to inform you that we purpose drawing on you for £112.12.6 on the 15th November prox. at three days' sight in accordance with enclosed statement, unless you prefer to remit us the amount by cheque on London before the stipulated time, and we count on your honoring our draft on presentation

Yours faithfully,
HERBERT MARTIN & SONS.

1. Encl.

2. (Answer to 1)
Hamburg, October 30th 1930.
Messrs. Herbert Martin & Sons,
Bristol.

Dear Sirs,

We duly received your letter of the 21st inst., advising us that you are drawing on us for £112.12.6 on the 15th prox., which will be quite in order.

Yours faithfully,
KLEIN & CO.

3. (Answer to 2) Bristol, November 27th 1930.
Messrs. Klein & Co.,
Hamburg.

Dear Sirs,

We regret to inform you that our draft for £112.12.6 has been returned to us to-day by our bankers unpaid. As this is the first time that any of our bills have not been paid by you on presentation, we suspend our judgment on the matter, and await your explanation. We are debiting you with the charges amounting to 6/3d.

Awaiting your reply, we are,

Yours faithfully,
HERBERT MARTIN & SONS.

4. (Answer to 3)

Hamburg, November 23rd 1930.
Messrs. Herbert Martin & Sons,
Bristol.

Dear Sirs,

We are in receipt of your letter of the 20th inst., and confirm our telegram of this day worded as follows:
"YOURS 20TH REPRESENT BILL."

The error arose through the name of your esteemed firm being confused with that of another firm of the same name in Manchester. This firm wrongly executed an order, and instructions were given that their draft was not to be paid until the goods had been replaced. We extremely regret this mistake, and apologise for the inconvenience caused you.

Yours faithfully,
KLEIN & CO.

5. (Answer to 4)

Bristol, November 27th 1930.
Messrs. Klein & Co.,

Hamburg.

Dear Sirs,

We received news from our bankers to-day that our draft for £112.12.6 was honored by you on second presentation including protest charges. We have therefore credited you with the above amount in addition to £0.6.3 which we had debited to your account according to our letter of the 20th inst.

We are satisfied from your letter of the 23rd inst. that the previous non-payment of our draft was solely due to an error.

We shall not hesitate, therefore, to transact any future business with you on the same terms as hitherto, which we trust will result to our mutual satisfaction.

Yours faithfully,
HERBERT MARTIN & SONS.

EXERCISES.

6. Send a bill for £150.10.0 payable 31st December at three days' sight for acceptance. The bill covers invoice dated October 1st for the same amount.

7. Bill mentioned in Exercise 6 has been returned unpaid and has been protested, the charges altogether amounting to £—.18.6. Write customer expressing surprise

at non-payment and ask for an immediate remittance of £151.8.6.

8. Send bills to agent for Schmidt & Co. £96.10.0, Meyer & Co. £63.0.0 and Lang & Co. £36.15.0, asking him to get them duly accepted and to return them as soon as possible.

Übungsaufgaben.

9. Vergl. Briefe unter XI.

10. Baldwin & Son, Newport

an John Hardy, London, am 7. Januar.

Unsere Briefe vom 1. d. Mts. haben sich gekreuzt. Infolge Ihrer Mitteilungen haben wir uns heute erlaubt, den Betrag unserer Rechnung vom 28. vor Mts. in einem Wechsel über £25.18.10, fällig am 28. 2., auf Sie zu entnehmen.

Wir bitten, unsere Tratte bei Vorkommen zu schützen.

11. A. an B.

Zum Ausgleich Ihrer Rechnung vom übersenden wir Ihnen anbei Wechsel £13.10.6,

fällig am 7. März d. Js., auf die London & County Bank Ltd., London, und bitten um Gutschrift unter Anzeige.

12. Lomer & Son Ltd., London,

an Powell Bros., Glasgow, am 5. Juli.

L. & S. drücken ihre Verwunderung darüber aus, daß ihre Tratte von £82.18.6, fällig am 2. 7. auf P. Bros., von ihrer Bank mit dem Vermerk "Refer to drawer" versehen zurückgesandt ist. Sie nehmen an, daß ein Irrtum vorliegt, und bitten um Depesche bei Erhalt des vorliegenden Schreibens mit Erklärung des Vorfalles (explaining what has happened).

XIII. FINANCING FOREIGN TRADE.

GENERAL REMARKS.

The article on page 115 in the "Commercial Reader" contains in a very clear and easily understandable form everything that requires saying about the financing of foreign trade. You are particularly urged to study it thoroughly and also to translate it into German before the letters in this section are dealt with.

In the financing of foreign trade there is only one kind of credit which plays a great part in the import trade

that is not dealt with, viz. Reimbursement Credit. When a bank grants a customer a reimbursement credit, it permits the bank's customer's supplier thereby to draw on the bank for his shipments. The bank undertakes to accept the bills drawn on it, which are submitted together with the shipping documents. As a rule it is agreed that the one who is granted the credit pays the amount of the bill, which has been drawn on the bank according to his instructions, into the bank a few days before its maturity. Thus the bank does not have to lend any cash, but only places its acceptance at the customer's disposal. For this the bank charges the customer a commission, which is graduated according to the time for which the bill runs and amounts to about $\frac{1}{2}\%$.

CORRESPONDENCE.

1. London, January 3rd 1930.
Crossways Importation Company Inc.,
New York.

Dear Sirs,

Referring to your order No. 6954 of 15th December last we beg to inform you that we have shipped the goods therein ordered per s. s. "PRINCE HENRY".

We enclose invoice amounting to £267. 10. 0 for your guidance and have sent the usual copies of invoice, bills of lading, insurance policy, and bill payable at sight for the above amount through our bankers Williams Deacon's Bank Ltd. They have instructions to present it to you through the Equitable Trust Company of New York, and we ask you to honor it on presentation.

1 Encl.

Yours truly,
ELGAR, ROBINSON & ANDERTON.

2. (see letter 1) London, January 3rd 1930.

To

WILLIAMS DEACON'S BANK LIMITED.

Documentary Bill £267:10:— on *New York*

Bills of Lading (2 Copies)

Invoice . . . (4 Copies)

Insurance Policy

(Certificate)

 INSTRUCTIONS.

1. Bills to be (sold)
collected

2. Documents to be delivered against ^(acceptance) payment
- (3. If refused acceptance, to be protested.)
4. If payment refused, to be protested.
5. If Bill dishonored, either by non-acceptance or non-payment :—
- a. Hand the documents to (my) our Agent, Mr. *Henry Jones of 66 Broadway, New York* to deal with at his discretion. *my agent*
- N. B.—If the Agent has only limited powers, the extent to which his instructions may be followed should be precisely stated.
- b. (Sell goods immediately and advise proceeds.)
- c. (Return goods immediately, insured.)
- d. (Warehouse and insure goods pending further instructions.)
- e. (Inform (me) us by cable at (my) our expense.)

NOTES.

- 1.—Bills of lading should not be made out to the order of the drawees or consignees in the country of destination, as this may lead to difficulties in the event of the goods being refused.
- 2.—Bills drawn in sterling on countries abroad, proceeds of which are required by sight draft, should bear the clause :— “Payable at the current rate of exchange for sight drafts on London on the day of payment,” except in the case of Holland where the necessary clause is :— “Payable with approved Banker’s sight draft on London.”
- 3.—It is advisable that tickets giving full instructions be attached to all Bills.

Signature *ELGAR, ROBINSON & ANDERTON.*

3. Mergelstetten, July 10th 1930.

The Yokohama Specie Bank,
Rangoon, Burma, India.

Dear Sirs,

M. I. A. & Co., Rangoon.

0475/0479 — 5 cases Camelhair Blankets 300 pcs., £280.0.0.

We beg to hand you herewith our invoice and draft for the goods above mentioned. We sold the goods c. i. f. Rangoon, payment by 60 days’ sight D/P — documents against payment — with 6% discount p. a. should drawees prefer to pay before maturity. Our shipping agents in

Genoa have been instructed to let you have one Bill of Lading by mail direct, a duplicate to go by the ship carrying the goods and a third copy to follow.

Goods are insured up to 45 days after arrival in Rangoon, i. e. they are covered for 45 days in the warehouse.

Reference samples have been posted direct to buyers.

According to information buyers are serious people. We do not expect therefore to meet with any trickery or complaint whatever.

In the event of bill being dishonored please wire us briefly to this effect, when we shall give you instructions for noting or protest. Then request Indentors to give a full report by letter and arrange for goods to be stored in the meantime and kept at our disposal.

Yours faithfully,
GEBR. ZOEPPRITZ.

2 Encl.

4. Liverpool, February 1st 1930.

The Manager,
Martin's Bank Ltd.,

Liverpool.

Dear Sir,

We beg to hand you enclosed for collection: —
Draft on Loucas Canollopoulos, Athens, for £270.10.4,
payable at 3 months' sight,
Invoice in triplicate for the same amount,
Bill of Lading in duplicate,
Insurance Policy,

covering 37 cases of cotton goods shipped to Athens.

We have received very good references regarding this customer, copy of which we enclose.

Please advance against these documents the highest possible sum. If you are willing, however, to discount the full amount of the draft after acceptance, we should prefer that.

Yours truly,
EASTERN EXPORT CO. LTD.
JAMES MacGREGOR, Secretary.

8 Encl.

5. (Answer to 4) Liverpool, February 2nd 1930.
The Eastern Export Co. Ltd.,

Liverpool.

Dear Sirs,

Re Documents on Athens, £270.10.4.

We confirm having received with your letter of yesterday's date the following documents with reference to goods shipped to Athens:

Draft on Loucas Canollopoulos, Athens, for £270.10.4,
 payable at 3 months' sight,
 Invoice in triplicate for the same amount,
 Bill of Lading in duplicate,
 Insurance Policy.

We are therefore crediting you with
 £270.10.4

in Documents Cash Account and are ready to advance you against these documents 75% of the amount until the draft falls due and to collect the amount for you at maturity. Correspondingly we are debiting you with

£202.17.9, value to-day

in Advance Account and are giving you credit for the same amount in Current Account, value 3rd February.

Whether we shall be able to meet your wishes regarding discounting the draft entirely depends on the nature of the report we receive from our correspondents in Athens about the drawee. If the report is favorable and drawee's acceptance is obtained without difficulty, we shall be prepared to discount the bill. Failing this, we can only credit you with the remaining 25% of the amount of the bill, less our expenses, after the draft has been honored.

Yours truly,

F. TOMPKINS, Manager.

6. (see letters 4 and 5)

Liverpool, February 18th 1930.

The Eastern Export Co. Ltd.,

Liverpool.

Dear Sirs,

Re Documents on Athens, £270.10.4

Drawee has taken up the documents without making any difficulties and gave his acceptance on the 11th inst. The bill falls due, therefore, on May 11th.

We are sorry to say, however, that the report we received regarding the firm of Canollopoulos does not fully satisfy us. It is emphasised therein that the firm itself is sound and has apparently always been considered one of good standing. However the firm is said to have suffered some heavy losses recently through the failure of a business friend. Under these circumstances we are sorry that we are not in a position to meet you any further. We are willing to leave the advance of 75% against the sending as it is, but we must decline to discount the bill.

Yours faithfully,

(continued by exercise 10)

F. TOMPKINS, Manager.

7. London, January 30th 1930.

Messrs. Sanderson Bros. & Newbould Limited,
Sheffield.

CONFIRMED AND IRREVOCABLE CREDIT.

Dear Sirs,

We beg to inform you that in accordance with instructions received from our Bagdad Branch for account of the BAGDAD TRADING COMPANY a credit has been opened in your favor for a sum not exceeding

£87/—/— (Eighty seven pounds only)

in all, available by delivery to us of the following documents covering merchandise: —

1. Bill of Exchange in duplicate payable at a usance of sight drawn on the BAGDAD TRADING COMPANY and marked "drawn under credit No. 26 dated 19th January 1930".
2. Detailed invoices and shipping specifications in duplicate, signed by you, certifying that same are correct.
3. "Shipped" bills of lading in complete sets of at least two signed copies made out "to order", endorsed in blank, marked by the Steamship Company "freight paid".
4. Policies covering marine and war risks taken out with approved British Underwriters and endorsed in blank. Please note that certificates of insurance will not be accepted.
5. This credit covers shipment of sundry goods (C. f. F. Bagdad.

We have pleasure in stating that we are prepared to pay you in terms of the arrangement without recourse by us to you provided that the documents appear to us to be in order and are received by us on or before 31st March 1930.

When presenting the documents to us kindly refer to "Credit No. 26 dated 19th January 1930."

Yours faithfully,
THE EASTERN BANK LTD.,
BELBOOL, Submanager.

(see also exercises 11—14)



WOOL SHEDS.

interior view. King George Dock, Hull. Facilities are afforded in these Sheds for the warehousing of wool shipped from Australia. Hull is the nearest port to the great Yorkshire mills, where the wool is washed, combed, spun, and finally woven into cloth.

Vocabulary

for conversation about the picture.

shed	Schuppen	rope	Seil
glass roof	Glasdach	windlass	Winde
iron support	eiserne Stütze	bales	Ballen
rail	Schiene	to pile up	auffschichten
(railway) siding	Nebengleis	iron hoop	Eisenband
(railway) truck	Eisenbahnwa-	to press	pressen
or wagon	gen	hydraulic press	hydraulische
wheel	Rad		Presse
axle	Achse	(baling) canvas	Badleinwand
buffer	Buffer	chain	Kette
dogs (for hook-	Haken	storekeeper	Lagerverwalter
ing bales)		trolley	Rollwagen
drop-side or	Klappwand	to comb	fämmen
side-board	(eines Eisen-		
	bahnwagens)		



AUSTRALIAN APPLES AWAITING SALE

at King George Dock, Hull. In 1926 over 7½ million packages of fruit and vegetables were imported through the port of Hull. Australia is one of the chief sources of apples. With a direct service to Hull, overseas growers are enabled to reach the populous areas of Britain with a minimum of time and expense.

Vocabulary

for conversation about the picture.

concrete roof	Betondecke	airy	luftig
square	vieredig	girder	Träger
size	Größe	roof	Decke
window	Fenster	wall	Wand
sliding-door	Schiebetür	case	Riße
grating	Gitter	crate	Lattenrinne
cellar	Keller	marks	Aufschriften
cool	kühl	pillar	Pfeiler
grower	Pflanzer	populous	volkreich
oversea	überseeisch	to reach	erreichen

8. London, December 10th 1930.
The London & Westminster Bank Ltd.,
London.

Dear Sirs,

Re Reimbursement Credit.

We have bought from the Copper Export Association Inc., New York, 15 tons, i. e. about 33,600 lb. Electrolytic Copper at 14,95 cts per lb., making a total of about \$5,000, c. i. f. London.

Following the Reimbursement Credit which you granted us kindly request your bank correspondents in New York by letter to give their acceptance to a three months' draft from the Copper Export Association Inc., New York, up to \$5,000 (five thousand dollars), including interest, to be reckoned from the date of presentation, against the handing over of shipping documents consisting of :—

Shipping documents in triplicate,

Weight Note,

Insurance policy,

Invoice for about 15 tons of Electrolytic Copper shipped to us c. i. f. London.

Please send these documents to us as soon as possible.

Yours faithfully,

LONDON BRASS WORKS LTD.

(continued by exercises 15 and 16)

9. New York, December 27th 1930.
The London & Westminster Bank Ltd.,
London.

Dear Sirs,

Following the Reimbursement Credit opened by you on December 11th 1930, the Copper Export Association Inc., New York, has despatched 33,500 lb. Electrolytic Copper to the London Brass Works Ltd. The bill presented to us by the Copper Export Association Inc., New York, amounting to

\$ 5,008.25

“ 50.08 interest 90 days @ 4%

\$ 5,058.33

has been accepted by us and debited to your “Dollar Bill Account” as at 27. 3. 1931.

Please cover us for the above amount when due.

We have debited your “Dollar Account” with \$12.50, as at 27. 12. 1930 for the ¼% acceptance commission.

We send you attached for your attention the documents that were to be handed over against the acceptance of the above bill, consisting of :—

Shipping documents in triplicate,
Weight note,
Insurance policy,
Invoice for about 15 tons of Electrolytic Copper.

We beg to state also that we have carefully examined the documents, but we can accept no responsibility for the genuineness, completeness, and validity of the documents.

Yours truly,

EQUITABLE TRUST COMPANY OF NEW YORK.

(Continuation see 17)

EXERCISES.

10. (see letters 4—6)

On May 25th 1930 Martin's Bank Ltd., Liverpool, write to the Eastern Export Co. Ltd. of the same city re bill for £270.10.4 due May 11th, against which the bank advanced £202.17.9, that only £192.1.7 had been paid by the drawee. They had protested for the balance of the amount of the bill. Drawee asserted that he had made the deduction owing to a dispute with respect to the quality of the goods supplied, about which he had had some correspondence with suppliers.

The bank had credited the Export Co. in Advance Account with £202.17.9, value May 14th, debiting them at the same time with the difference of £10.16.2 in addition to £2.12.0 for protest fees and charges in Current Account value 14th May. Protested bill is enclosed.

11. Compose the letter addressed by the Bagdad Trading Company to the Eastern Bank, Bagdad Branch (see letter 7), asking them to open a credit to the firm in Sheffield payable in London. The Bank is asked to debit the account of the Bagdad Trading Co. with the amount paid together with the bank's charges.

12. (see letter 11). Compose the letter of the Eastern Bank, Bagdad Branch, to their Head Office in London instructing them to open the credit in question.

Übungsaufgaben.

13. (Vorgang zu 7, 11 und 12)

Sanderson Bros. & Newbould Ltd., Sheffield,
am 10. Jan. 1931.

an die Trading Company, Bagdad.

Sie bestätigen den Auftrag vom 28. Dez. v. J. auf Lieferung verschiedener Waren, bedauern aber, die ihnen von der Trading Co. vorgeschlagenen Zahlungsbedingungen: Kasse gegen Konnossement nicht annehmen zu können. Da die über die Bestellerfirma eingeholte Auskunft sie nicht voll befriedigt hat und sie sich in ihrem Angebot die Zahlungsbedingungen ausdrücklich vorbehalten haben, so können sie Lieferungen nur gegen Stellung eines Akkreditivs bei einer Sheffielder oder Londoner Bank übernehmen. Sie hoffen die Trading Co. damit einverstanden.

14. (Antwort zu 13.) Die Trading Co. erklärt sich mit obigen Zahlungsbedingungen einverstanden und hat die Eastern Bank angewiesen usw. (vgl. Exercise 11). Sie gibt der Erwartung Ausdruck, daß bei späteren Aufträgen Kasse gegen Konnossement geliefert wird. Andere Firmen bewilligen sogar 3 Monats-Akzept gegen Konnossement. Erkundigungen bei der Eastern Bank Ltd., Bagdad Branch, werden ergeben, daß diese Bedingung ohne Gefahr eingegangen werden kann.

15. (Fortsetzung von 8.) Entwurf den Brief der London & Westminster Bank an die Equitable Trust Co. in New York, durch den diese aufgefordert wird, gemäß den Angaben aus Brief 8 für Rechnung der ersteren unter Akzept zu treten. Die New Yorker Bank soll nach Akzeptierung sofort Mitteilung machen von der Höhe und dem Fälligkeitsdatum des Wechsels und die Dokumente einschicken. Das „Dollar-Wechsel-Konto“ der Londoner Bank soll für den Akzeptbetrag belastet werden. Deckung wird vor Verfall vorgenommen.

16. (Antwort zu 8.) Die London & Westminster Bank Ltd. teilt am 11. Dez. 1930 den London Brass Works Ltd. in London mit, daß sie der Copper Export Association bei der Equitable Trust Co., New York einen Dreimonats-Rembours-Kredit bis zur Höhe von \$ 5000—5100 brieflich eröffnet habe.

17. (Fortsetzung von 9.)

Westminster Bank, am 6. Januar 1931,
an London Brass Works Ltd.

Die Copper Export Association hat inzwischen die Waren versandt. Die Bank überreicht Rechnung und hat die Brass Works auf „Dollar Tratten Konto“ mit dem Rechnungsbetrag zuzüglich Zinsen (vgl. Brief 9) per 27. 3. 31 belastet. Sie bittet um rechtzeitige Anschaffung in Dollars. Auf „Dollar Konto“ sind die Brass Works für $\frac{1}{2}\%$ Akzeptprovision mit \$25.30, Wert 6.1.31, belastet. Verschiffungspapiere liegen bei.

XIV. COMPLAINTS, CLAIMS, CANCELLING.

GENERAL REMARKS.

Complaints and claims are practically unavoidable in the course of business operations, but they need not be of frequent occurrence, if reasonable care is exercised in the execution of a firm's orders. In replying to complaints a moderate tone should be adopted, for "a soft answer turns away wrath". By this means the ill effect of a dispute on business may be greatly minimised. Moreover in making a complaint, or in formulating a claim, nothing is gained by overstating a case, and bitterness of tone is to be avoided. The way should always be left open for a friendly settlement. Most disputes are settled by compromise, each party bearing part of the loss involved. At the same time letters should be firm in tone, whilst being perfectly courteous.

CORRESPONDENCE.

1. Nottingham, July 3rd 1930.

The British Paper Trading Co. Ltd.,
London, E. C. 2.

Dear Sirs,

Re your invoice of June 22nd.

Referring to the paper received I regret to inform you that it is quite inferior in quality to the sample received on the 15th ult., and in accordance with which I placed the order with you.

I cannot help thinking that a mistake has been made in the execution of this order. I enclose the original sample and a sample taken from the present sending. You will see that there is a great difference. I await your news. Meanwhile the paper received lies here at your disposal.

Yours faithfully,
HENRY MASON.

2. (Answer to 1) London, July 5th 1930.

Mr. Henry Mason,

Nottingham.

Dear Sir,

We are in receipt of your letter of the 3rd inst., the contents of which have had our careful attention.

We admit frankly that an error has been made, which we very much regret, and for which we tender our sincere apologies.

The correct quality is being sent to-day in accordance with enclosed advice note. Please return us the paper sent in error carriage forward.

Yours faithfully,
THE BRITISH PAPER TRADING CO. LTD.,
EDMUND HARVEY, Managing Director.

3. Bristol, November 25th 1930.
Messrs. Young & Green Ltd.,
Birmingham.

Dear Sirs,

Referring to your invoice of the 12th inst. I beg to inform you that the nails are rusty. They are no use to me. Please state what you wish me to do with them.

As I am wanting these nails urgently, please send me a fresh supply by return.

Yours faithfully,
EDWARD JONES.

4. (Answer to 3) Birmingham, November 26th 1930.
Mr. Edward Jones,

Bristol.

Dear Sir,

We are in receipt of your letter of yesterday's date and very much regret to note its contents.

We cannot understand how the nails have become rusty, as we have never had a similar complaint before. Please return them at once, so that we may examine them. Please let us know whether the outside of parcel shewed any signs of dampness. A fresh lot has been forwarded to you to-day.

We regret the trouble given you, but our packer states that the nails left here in good condition.

Yours faithfully,
YOUNG & GREEN LTD.

5. Berlin, May 10th 1930.
Messrs. Henderson Smith & Co.,

Manchester.

Dear Sirs,

We regret very much to have to complain of the last sending of calico.

The goods are not up to your usual high standard, being distinctly inferior in quality. We can only surmise that a mistake has been made in your despatch department, and that in error another quality has been sent us. We ask you to examine the enclosed cutting carefully, and to let us have your reply by an early post. In the meantime the goods remain here at your disposal, as this inferior quality is useless to us.

Yours faithfully,
ROSENBERG & CO.

6. (Answer to 5)

Manchester, May 13th 1930.
Messrs. Rosenberg & Co.,
Berlin.

Dear Sirs,

We are in receipt of your letter of the 10th inst., and we hasten to reply to your complaint.

We were greatly surprised when we read your letter, and such a mistake hardly seemed possible in view of the arrangements made in our warehouse for the despatch of goods, but your sample unfortunately leaves no room for doubt that a mistake has been made in this instance. You have received our quality 10.B instead of quality 10.A. We are making you a delivery of the correct quality to-day.

As we should be at a serious loss, if these goods were returned to us, we should be obliged if you would kindly inform us what your best offer is for these goods. Possibly you know of an outlet for these goods in your city. Our list price is 3d. per yard less than the quality 10.A.

Apologising for the mistake and the trouble caused you, and hoping to hear that you will be able to help us to dispose of these goods, we remain,

Yours faithfully,
HENDERSON SMITH & CO.

7. (Answer to 6)

Berlin, May 18th 1930.
Messrs. Henderson Smith & Co.,
Manchester.

Dear Sirs,

We are in receipt of your letter of the 13th inst., contents of which we have duly noted.

We are pleased that you have so frankly and unreservedly admitted the mistake, and this only confirms the high opinion we have always entertained of your firm. We very much regret that we are unable to use these goods ourselves, but we will pass the offer on to some friends and will write you immediately on receipt of their reply.

Yours faithfully,
ROSENBERG & CO.

8. Berlin, April 22nd 1930.
Messrs. Johnston & Johnston,
Manchester.

Dear Sirs,

We regret to notice that we have received no news of the despatch of the fabrics ordered by us on January 1st last.

As you are aware, one of the stipulations of our order was that the goods had to be despatched not later than March 15th. We have written you on several occasions with regard to delivery, viz. on March 2nd, 20th, 31st and April 2nd, but we have only received vague and unsatisfactory replies.

Very much to our regret, therefore, we are compelled to cancel this order, as the season for selling these fabrics is rapidly passing. Please acknowledge receipt of this letter.

Yours faithfully,
SCHMIDT & MUELLER.

EXERCISES.

9. Further to letter 7 inform Henderson Smith & Co. that the firm mentioned will take the goods at the list price. Please therefore let the invoice stand.

10. Complain of a delivery of Elastics, which must have been in stock for a long time, as they are perished. Reply stating that your agent will come and inspect them.

11. Complain of a delivery of 100 Boxes of Indiarubber Rings, as they are quite unsound. Disown liability in your reply, as customer left them unclaimed at the Custom House for such a long time.

12. Answer letter No. 8 stating that non-delivery of the fabrics is due to circumstances over which you have no control, as there is a strike at the mill where the fabrics

are made. There is no immediate possibility of executing the order, and therefore the cancellation of order is accepted with regret.

Übungsaufgaben.

13. Richard Burton & Sons, Manchester,

an die British Indiarubber Co. Ltd., London, am 23. Jan. 1931.

Wir nehmen Bezug auf Ihre letzte Sendung Gummibänder und müssen Ihnen leider mitteilen, daß die Anzahl der gelieferten Stücke nicht mit der in der Rechnung angegebenen Menge übereinstimmt. Wir stellen einen Fehlbetrag von genau 12 Duzend fest und bitten um sofortige Nachlieferung als Expreßgut.

14. British Indiarubber Co. Ltd., London,

an Richard Burton & Son, Manchester, am 25. Jan. 1931.

Sie können sich die Fehlmenge nicht erklären. Der Vater behauptet, genau abgezählt zu haben. Die Sache wird noch untersucht. Nachlieferung ist als Expreßgut abgegangen.

15. C. J. Weber, Bremen,

an John Ruskin & Sons, Manchester, am 15. März 1931.

Ich bin noch immer ohne Ihre Nachricht betreffs des Verlandes der Ihnen Anfang Januar d. J. in Auftrag gegebenen Fabrikate (fabrics).

Wie Sie wissen, sollte die Ware bis Anfang Februar spätestens abgeliefert sein. Falls die Lieferung bis zum 25. d. Mts. nicht erfolgt (gemacht) ist, werden wir den Auftrag annullieren.

16. F. Philipps & Co., London,

an Thompson & Son, City, am 27. April 1930.

Ph. & Co. senden 8 Stück Seidenwaren, die ihnen heute morgen abgeliefert wurden, wieder zurück. Muster (design) und Farben sind andere als bestellt. Sie bitten, sich stets genau an die Bestellung zu halten.

17. James Hollow & Co., Glasgow,

an C. Fowler & Co. Ltd., London, am 10. Februar.

Wir erhielten die bei Ihnen (of you) am 5. d. Mts. bestellten 10 Kisten Kaffee, bedauern aber, Ihnen mitteilen zu müssen, daß wir uns wieder einmal (once more) über die Qualität beklagen müssen, die entschieden geringer (distinctly inferior to . . .) ist, als von Ihrem Reisenden versprochen und auch als das Muster, das Sie bei uns (with us) liehen. Wenigstens ein Viertel der Bohnen (berries) ist schwarz und verdorben, und infolgedessen ist die ganze Partie (parcel) für uns nicht zu gebrauchen (useless). Wir haben daher die ganzen 10 Kisten an Sie zurückgeschickt und müssen Sie bitten, sie durch gut verkäuflichen Kaffee zu ersetzen (to

replace with). — Wir hoffen, daß künftige Aufträge mit größerer Sorgfalt ausgeführt werden (with greater care), andernfalls werden wir unsern Bedarf anderweitig decken müssen (we shall have to obtain our supplies elsewhere).

18. Antwort auf 17. (Fowler & Co. an Hollow & Co.)

Fowler & Co. sprechen ihr Bedauern über den schlechten Ausfall des Kaffees aus, dessen Minderwertigkeit (inferiority) sie sich nur erklären können (to account for), wenn diese Partie mit einer andern verwechselt wurde, die gleichzeitig verladen worden ist. Heute wurden 10 Kisten abgesandt, die die zurückgeschickten ersetzen sollen. Sie geben der Hoffnung Ausdruck, daß diese Sendung, die vor Abgang sorgfältig geprüft worden ist, des Kunden Beifall finden wird. Leider hat man wegen großer Arbeitsüberhäufung (great pressure) die erste Sendung nicht vorher nachsehen können.

Dem Kunden wird aufgegeben, die entstandenen Kosten in Rechnung zu stellen (to debit). Wegen der verursachten Mühe (inconvenience) wird um Entschuldigung gebeten.

19. Romford & Co. Ltd., London,

an R. Sheldon & Son, Shipping Agents, Liverpool, am 26. Febr.

Sie beschwerten sich darüber, daß trotz Zusage 500 Ballen Korkholz (corkwood) vom Dampfer in Lissabon nicht übernommen wurden (have been shut out). Den Kunden ist „Verladung spätestens Mitte/Ende Febr.“ verkauft worden; daher ist anzunehmen, daß diese bei ungünstigen Marktverhältnissen die Annahme verweigern. Sie (R. & Co.) müssen sich gegebenenfalls an die Schiffsgeellschaft zur Deckung etwaigen Schadens halten (look to the S. S. Co. to make good any loss). Sie bitten um Angabe, wann der nächste Dampfer abfahren wird.

XV. ENQUIRIES REGARDING THE STANDING OF FIRMS, REFERENCES.

GENERAL REMARKS.

All such letters are of a confidential nature, but are not marked "private", as their nature is not personal. On the other hand, the firm enquiring about another firm usually asks for information "in the strictest confidence", and the firm giving the reference required usually replies, that the information is given "in the strictest (or in strict) confidence and without responsibility". In replying the name of the firm about whom information is given is often omitted or only indicated by the initials of the firm, the reason for this being to avoid running the risk of legal proceedings for libel.

1. London, February 4th 1931.

The Manager,
The London International Bank Ltd.,
London.

Dear Sirs,

Re Müller & Sohn, Elberfeld.

We shall be obliged if you will make enquiries regarding the standing of this firm, which is anxious to enter into business relations with us. We wish to know if the credit of this firm is considered good for, say, £500.

Any information that you give us will be treated by us in strict confidence. Thanking you in anticipation, we are,

Yours faithfully,
LLOYD & THOMAS.

2. (Answer to 1) London, February 6th 1931.

Messrs. Lloyd & Thomas,
London.

Dear Sirs,

M. & S. Elberfeld.

In reply to your enquiry of the 4th inst. we have pleasure in forwarding you the following bankers' report:—

“This firm is trading in foreign and home manufactured machinery for the textile trades, and besides this it has an office for designing of expert equipment of establishments with this machinery. The partners enjoy a good reputation locally and the firm is considered good for the figure mentioned”.

Yours faithfully,

p. p. THE LONDON INTERNATIONAL BANK LTD.,
P. LEWIS, Manager.

3. Birmingham, March 20th 1931.

Messrs. G. Wright & Son,
London.

Dear Sirs,

Re Georges Leblanc & Cie., Paris.

The above firm give us your name as a reference, and we shall be obliged if you will inform us what you know of their business standing, and also whether you consider them good for an open credit of £300.

We need hardly say, that we shall treat any information you give us in the strictest confidence and we

shall be happy to reciprocate at any time. We enclose stamped addressed envelope for reply, and thanking you in anticipation, we are,

Yours faithfully,
BIRMINGHAM UNITED TRADERS LTD.

4. (Answer to 3)

London, March 22nd 1931.
Birmingham United Traders Ltd.,
Birmingham.

Dear Sirs,

In reply to your letter of the 20th inst. we beg to say that we do regular business with the firm mentioned and readily give them credit for much larger amounts than the figure you name in your letter.

We have no hesitation in recommending them to you as being a thoroughly respectable firm. We give you this information in confidence and without responsibility.

Yours faithfully,
G. WRIGHT & SON.

EXERCISES.

5. Apply to a firm regarding the trustworthiness of a firm that has applied to you for the representation of your firm in France. Credit required about £200.

6. Give a satisfactory reply to letter suggested in Exercise 5.

7. Apply to a Bank regarding the present position of a certain firm, asking for particulars of the recent changes of partnership etc. that have taken place and as to how far it will affect its financial position.

Übungsaufgaben.

8. Henry Tomkinson & Co., Sheffield,
an John McFarlane, London, am 12. Oktober.

Wir würden Ihnen sehr zu Dank verpflichtet sein, wenn Sie uns eine zuverlässige Auskunft über die auf beifolgendem Zettel vermerkte Firma verschaffen könnten. Es liegt uns sehr daran, zu erfahren (we are anxious to know), ob ihre finanzielle Lage als gesichert angesehen (considered) wird, und ob es ratsam ist, ihr einen Kredit von £300/400 einzuräumen (to accord). Alle Einzelheiten, die Sie uns über den Stand obiger Firma geben können, werden wir durchaus vertraulich behandeln (treat in absolute confidence).

Zu Gegendienstern stets gern bereit, danken wir Ihnen im voraus, (Assuring you that we should be glad to reciprocate).

9. Antwort zu 8. (McFarlane an Tomlinson).

In Beantwortung Ihres Schreibens vom 12. Okt. d. Js. gestatten wir uns, Ihnen mitzuteilen, daß die in Frage stehende Firma seit einigen Jahren ein Detailgeschäft in Eisenwaren (retail ironmongery oder ironmonger's business) am hiesigen Plage betreibt (to carry on) und anscheinend gute Ergebnisse erzielt.

Der Inhaber des Geschäftes, Herr R. McF., ist ein fleißiger (industrious) und kluger (shrewd) Mann, und obwohl er das Geschäft nicht gerade in sehr großem Stil (not in a large way of business) betreibt, glaubt man allgemein, daß er bedeutende Mittel besitzt (is reputed to be possessed of).

Schon seit vielen Jahren haben wir mit der Firma geschäftlich zu tun gehabt (transacted business with). Die Zahlungen sind stets pünktlich erfolgt.

Der Inhaber ist als ein sehr ehrenwerter Mann bekannt, außerdem gilt er als sehr erfahren in seinem besonderen Geschäftszweig. Wir würden nicht anstehen (hesitate), ihm den von Ihnen genannten Kredit zu gewähren (grant).

Dies ohne unsere Verbindlichkeit.

10. Edward Green, London,
an Horace Porter & Co., Liverpool, am 19. Nov.
Betrifft G. B. & Co.

G. spricht sein Bedauern darüber aus, daß er keine günstige Antwort auf Porters Anfrage geben kann. Seine Ortsagenten (local agents) raten zur Vorsicht im Verkehr mit (in dealing with) G. B. & Co. Nach ihrer Ansicht ist nach Rücktritt (withdrawal) des Gründers J. G. B. nur wenig Kapital in dem Unternehmen geblieben, wengleich es ihnen nicht gelungen ist, hierüber zuverlässige Auskunft zu erlangen. Andererseits soll (is said to be) die Firma von einem andern einflußreichen Hause (influential house) finanzielle Unterstützung finden (supported financially), was indessen auch wieder nicht autoritativ (authoritatively) bestätigt ist. An anderer Stelle (in another quarter) haben sie in Erfahrung gebracht (to learn), daß einige Firmen mit G. B. & Co. Abschlüsse bis zur Höhe (to the extent of) £600/700.— getätigt haben; freilich haben die Bedingungen Kasse gegen Dokumente gelautet. Vielleicht empfiehlt es sich auch für sie, unter diesem Zahlungsmodus zu arbeiten (to do business on such terms). Kredit zu gewähren ist wohl nicht ratsam (inadvisable).

XVI. APPLYING FOR A SITUATION.

GENERAL REMARKS.

Letters applying for a situation should mention:

- a) Your experience, i. e. the number of years you have been engaged in business and the character of the trade carried on by the firm or firms in which you have been employed, together with the exact nature of the position you held in the firm.
- b) If you are still young, you will refer to the education you received and at what age you left school.
- c) You will enclose copies of any testimonials, or you will give references to a certain firm or individual as to your personal character and capabilities.
- d) Finally, you will assure the firm that should they decide to engage you, you will do your utmost by punctuality and devotion to business to merit their esteem.

CORRESPONDENCE.

1. London, September 11th 1930.

Messrs. Smith & Jones,

London.

Dear Sirs,

With reference to your advertisement in to-day's DAILY TELEGRAPH for a Junior Correspondence Clerk, I beg respectfully to apply for the vacancy in your office.

I am 19 years of age, having left school two years ago after being 7 years at the Norwood County High School. Just before leaving school I matriculated at London University. At school I specialised, at my father's wish, in modern languages, and acquired a sound knowledge of French and German.

Two years ago I entered the firm of Bernstein & Co., Leadenhall Street, as Junior Clerk, and whilst I have gained some knowledge of bookkeeping, my work has been almost entirely foreign correspondence, as the firm in question do a large trade with France and Germany.

As regards references, I confidently refer you to the firm in question for any information regarding my character and business capabilities. I may say that they do not know that I am contemplating leaving their employ, but I am anxious to enlarge my experience of business especially in a firm where there are prospects of advancement.

Should you consider my application favorably, I can assure you that I should esteem it an honor to be in your employ, and should do all I possibly could by punctuality and attention to your interests to merit your confidence.

Hoping to hear favorably from you, I am,

Yours faithfully,
HENRY CHARLES WARD.

2. (Answer to 1)

London, September 20th 1930.

Mr. H. C. Ward,

London.

Dear Sir,

Referring to your letter of the 11th inst. and your interview with our principal last Friday, we have been in communication with Messrs. Bernstein & Co., and are satisfied as to your fitness to occupy the vacancy.

We shall be glad, therefore, if you will take up your position here on October 1st next at the yearly salary of £100. We have arranged this with Messrs. Bernstein & Co., who have kindly promised to release you at the end of this month.

Yours faithfully,
SMITH & JONES.

3.

Manchester, November 12th 1930.

Messrs. Henderson Sons & Co.,

Manchester.

Dear Sirs,

Referring to your advertisement in to-day's MANCHESTER GUARDIAN, I beg to apply for the position of Chief Clerk in your firm.

I am 35 years of age, and have had a long and thorough business experience. For 6 years I was with the firm of Lancaster & Co. Ltd. till they went into liquidation. There I gained a thorough all-round experience of the routine of an office in the textile trade. I then entered the service of Maxwell & Co., where I occupied a position of responsibility as Head Correspondence Clerk for 8 years. Five years ago I took up my present post as Chief Clerk in Herbert Brothers, where I have given every satisfaction, but as there is every possibility of that firm amalgamating with Northern Bleachers & Dyers Ltd., I am seeking a post where my business experience would enable me to give satisfaction.

As regards foreign languages, I have a first-class knowledge of Spanish and German and enclose translations of this letter in both languages. I also possess a thorough knowledge of accounts both theoretical and practical.

I enclose copies of testimonials and trust that this application will be favorably considered. Needless to add, I should endeavor to merit your esteem by strict devotion to your interests. I am a good disciplinarian and am well up in all the latest ideas regarding office management and organisation. I have made a close study of the foreign markets for textiles, and believe that I could in every way give you entire satisfaction.

Encl.

Yours faithfully,
ALEXANDER KNOX.

EXERCISES.

4. Write the letter referred to in letter 2 from Smith and Jones to Bernstein & Co. regarding Mr. H. C. Ward, asking them what their opinion is of his character and ability and whether they can unreservedly recommend him. Also ask if they would be prepared to release him from his engagement with their firm at the end of the month.

5. Answer letter 3 stating that they would be pleased to have an early interview with him regarding his application.

6. Write a similar letter regarding Mr. Alexander Knox (letter 3) to that mentioned in Exercise 4.

7. Apply for a situation as foreign correspondent for German, French, and Spanish, stating that you have had 6 years' experience, a good education and a sound knowledge of the technical expressions used in the electrical engineering trade. State salary required and age.

Übungsaufgaben.

8. Charles Chambers, 15. Stodwell Road, Brixton Hill,
London S. W.,

an Adworth & Co. Ltd., London E. C., am 24. April.

Unter Bezugnahme auf Ihr Inserat in der heutigen Ausgabe des „Daily Telegraph“ gestatte ich mir ergebenst, Ihnen meine Dienste anzubieten.

Ich bin 23 Jahre alt und seit 6 Jahren in der Londoner Firma S. Frank & Co., (Schiffsmakler und Kommissionär), 17. St. Mary Axe E. C., als Buchhalter und Korrespondent tätig. Ich besitze gründliche Erfahrung in allgemeiner Kontorarbeit sowie gute Kenntnisse in Kursive, Deutsch und Französisch.

Meine gegenwärtigen Arbeitgeber (employers) werden gern bereit sein, Ihnen jegliche Auskunft über meinen Charakter und meine Fähigkeiten zu erteilen.

Sollte Ihre Wahl auf mich fallen (choice fall upon me), so kann ich Ihnen versichern, daß es mein ernstes Bemühen sein würde, Ihr Vertrauen durch Fleiß und Aufmerksamkeitsamkeit zu verdienen.
Hochachtungsvoll und ergebenst

9. Fritz Müller, Buenos Aires,

an M. Stuart & Co. Ltd., Liverpool, am 28. Mai.

Aus Ihrem Inserat in der „Shipping Gazette“ entnehme ich, daß Sie einen deutschen Herrn anzustellen wünschen, der fließend englisch und spanisch spricht und im Schiffsgeschäft Bescheid weiß (to be well acquainted with), und ich erlaube mir, Ihnen meine Dienste anzutragen.

Ich bin jetzt 27 Jahre alt. Bis zu meinem 18. Jahre habe ich die Hamburger Höhere Handelsschule besucht, war dann zunächst drei Jahre in den Büros der Sapag (Hamburg-Amerikanische-Paketschiffahrt-A.-G.) in Hamburg tätig. Diese Gesellschaft sandte mich dann in ihre New-Yorker Agentur, wo ich insbesondere mit der Abfertigung der Dampfer zu tun hatte und mir gute Kenntnisse der englischen Sprache aneignete. Um meinen Gesichtskreis zu erweitern (to extend my general knowledge), bemühte ich mich vor nunmehr 4 Jahren um einen ähnlichen Posten in Buenos Aires, den ich auch in Firma Tornquist & Hijos erhielt. Seit einem Jahr untersteht mir das Frachtenbüro dieser Firma (I have charge of).

Anbei empfangen Sie Abschrift meiner Zeugnisse, die meine Darlegungen hinsichtlich meiner bisherigen Tätigkeit ergänzen.

Ich stelle Ihnen auch anheim, sich direkt bei der Sapag und bei den Herren Tornquist & Hijos über mich zu erkundigen.

Mit der Bitte um freundliche Berücksichtigung meiner Bewerbung bin ich in vorzüglicher Hochachtung

Ihr sehr ergebener

Anlage.

Fritz Müller.

10. Ein Schüler der Höheren Handelsschule, der vor Besuch der Schule bereits seine Lehrzeit in einem Bankgeschäft am Platze absolviert hat, bewirbt sich unter Hinweis auf sein gutes Zeugnis aus der Praxis und gute Leistungen in der Schule um einen Posten als Junior Clerk in der Londoner Filiale der Deutschen Bank.

Von der Stelle hat er durch einen Freund, der selbst in London tätig ist, erfahren.



HARWICH ZEEBRUGGE TRAIN FERRY.

Since 1921 there has been a Train Ferry operating between Harwich and Zeebrugge. The loaded wagons are thus shipped from the station where they are loaded with goods to the station of destination. This reduces the cost, as much handling of the traffic is thereby saved. For example trucks loaded with fresh broccoli were sent in this way from Cornwall in the extreme west of England to Germany without unloading.

Vocabulary

for conversation about the picture.

chart-room	Kartenraum	wireless, radio	Funktelegraphie
ferry	Fähre, Trajekt	wireless	Funker
to operate	wirken	operator	
to save	retten, sparen	stoker	Heizer
broccoli	Art Blumen- kohl	ship's propeller	Schiffschraube
deck-hand (com- mon sailor)	Matrose	life-belt	Rettungsgürtel
quartermaster	Steuermann	life-boat	Rettungsboot
(the one who steers)		(railway) points	Weiche
lighthouse	Leuchtturm	ventilator	Ventilator
foam or wash	Schaum	pier or landing	Landungsstelle
(of the boat)		stage (for passengers)	
wave	Welle	wharf (for goods)	Kat
		coast	Küste



KING GEORGE DOCK. HULL.

Most of the trade between Germany and Scandinavia and Great Britain passes through the ports of the Humber, the chief of which is Hull. This picture gives a view of the King George Dock, Hull, belonging to the London & North Eastern Railway.

Vocabulary

for conversation about the picture.

cargo-boat or steamer	Frachtdampfer	mast	Mast
passenger-boat or steamer	Personen- dampfer	bridge	Kommando- brücke
tug	Schleppdampfer	rigging	Tafelwerk
lighter, barge	Leichter	port	Backbord (linke Seite)
lighterman	Leichteremann	starboard	Steuerbord (rechte Seite)
bow	Bug	(ship's) tonnage	Ladefähigkeit
stern	Heck	draught	Tiefgang
deck	Deck	(ship's) hold	Schiffsraum
forecastle	Vordeck	to dock (a ves- sel)	binden
captain's cabin	Kajüte des Ka- pitäns	quay	Kai
twin-screw	Doppelschraube	to load	laden
turbine	Turbine	to unload, discharge	löschen
compass	Kompaß	shipbuilding	Schiffbau
rudder, helm	Steuer	crane	Kran
funnel	Schornstein	winch	Rurbel
sail	Segel		
flag	Flagge		
anchor	Anker		

XVII. AGENTS, OFFERS OF SERVICES etc.

GENERAL REMARKS.

Letters making application for an agency should specify whether the applicant is established as a general commission agent, or whether he has technical qualifications and specialises in some particular trade. An agency is usually fixed by a legal agreement and not by a letter.

Letters between a firm and its agent may dispense with some of the more usual courtesies of correspondence, but it is essential that they should be very clear. For this purpose it is usual to paragraph each subject (as in letters 5—7) heading each paragraph with a word or words that indicate the subject matter of the particular paragraph.

CORRESPONDENCE.

1. Budapest, March 31st 1930.
Messrs. Greathart & Young,
London.

Dear Sirs,

I take the liberty of informing you that I have been established in this city for over ten years as a commission agent, specialising particularly in the textile industry. My present engagements leave me free to accept an additional agency, and as I believe you are not represented in this country, I beg to offer you my services as agent.

If you favorably entertain this proposal, I can place first class references at your disposal, and shall be pleased to learn what agency terms you can offer me. As I have connections with all the largest buyers in this country, I am confident that I could ensure you a very satisfactory turnover, as there is a great demand here for English goods.

Trusting to receive an early and favorable reply, I am,

Yours faithfully,
OTTO FUCHS.

2. Hamburg, May 7th 1930.
Messrs. J. H. Smith Sons & Co.,
London.

Dear Sirs,

We beg to offer you our services for the sale of your well known fabrics on a commission basis in this country. We have had more than 20 years' experience in this line of business and feel sure that, in entrusting your interests to us, you will increase your sales considerably in this country. Our commission terms are 5 % on the net invoice value of the goods sold.

References. We beg to refer you to the following firms. We have had long business relations with both.

Abel Jones & Smart, Halifax,
Alexander Robinson & Sons Ltd., Manchester.

Trusting that you will decide to avail yourselves of our offer, and assuring you of our best attention to your commands, we are,

Yours faithfully,
GEBRUEDER EHRHARDT.

3. (Answer to 2)

London, May 12th 1930.
Messrs. Gebrüder Ehrhardt,
Hamburg.

Dear Sirs,

We are in receipt of your offer of the 7th inst. and have duly noted the contents of your letter.

We are sending you under separate cover samples of our fabrics and enclose to-day's Price-List. If you are willing to try and see what orders you can obtain on the basis of these samples and prices, we shall be pleased to consider favorably the question of appointing you our sole selling agents for North Germany. The exact territory thus covered could be fixed later by mutual agreement.

Awaiting your further news, we are,

Yours faithfully,
J. H. SMITH SONS & CO.

4

Basle, June 10th 1930.

Messrs. H. J. Reading Sons & Co.,
London.

Dear Sirs,

We beg to draw your attention to the saving effected in carriage of goods to Switzerland by making use of our Groupage Service. We have a very complete organisation both at Antwerp and at Basle for dealing with the Anglo-Swiss traffic by means of combined truck-loads from Antwerp. We enclose tariff of charges on textile goods, and trust you will favor us with your business.

Assuring you of our best attention at all times, we are,

Yours faithfully,
PAUL STETTER.

5.

London, June 10th 1930.

Mr. Heinrich Schmidt,
Hamburg.

Dear Sir,

We confirm our letter of the 3rd inst. and are in receipt of your letters of the 1st, 4th and 7th inst.

SAMPLES. We have to-day sent you a further range of Printed Cotton Goods, and enclose price-list of manufacturer 398/—.*)

CLAIM FOR GOODS MISSING. We are in receipt of the Certificate for the goods missing from our shipment of April 3rd for Meyer & Söhne, and are putting the claim before the underwriters. We shall let you know the result in due course.

GLUECK & CO. We note that they approve of the sample, and we enclose order-copy in duplicate. Please get them to sign one copy and return it to us as soon as possible. As soon as we get their confirmation we shall put their order in hand.

SCHLOSSER & CO. We note their enquiry for Manchester goods, which is having our attention, and we shall write you further regarding this matter in our next.

Yours faithfully,
LONDON TRADING CO. LTD.,
J. JONES,
Managing Director.

*) 398/— is the sign used to denote the code No. (or secret No.) of a manufacturer

6. (Answer to 5)

Hamburg, June 13th 1930.
The London Trading Co. Ltd.,
London.

Dear Sirs,

I confirm my letter of the 7th inst., and am in receipt of your letter of the 10th inst., contents of which I have duly noted.

SCHLOSSER & CO. I enclose a further enquiry from this firm, which I commend to your attention. My information is that they have sought prices elsewhere for these goods. Your prices will therefore have to be very keen, if they are to get the order. I am well in with the buyer of this firm, and if we are able to compete in price, I am assured that your firm will have the preference.

GLUECK & CO. I return the duplicate order-copy duly signed. Please push forward the execution of this order.

SAMPLES. I thank you for samples and price-list of manufacturer 398/—. I shall get to work with these immediately and shall pass you on any orders I get without delay.

2 Encl.

Yours truly,
HEINRICH SCHMIDT.

7. (Answer to 6)

London, June 16th 1930.
Mr. Heinrich Schmidt,

Hamburg.

Dear Sir,

We confirm our letter of the 10th inst. and are in receipt of yours of the 13th inst.

GLUECK & CO. We thank you for the confirmation of this order, which we have at once put in hand, and we hope to be able to despatch these goods in a fortnight's time.

SCHLOSSER & CO. We enclose samples and price-list and trust to receive their order in due course. These prices have been cut very fine, as we are anxious to secure their order. As regards your further enquiry for this firm

we are going into this and shall write you further in our next.

Yours faithfully,
LONDON TRADING CO. LTD.,
D. JONES,
Managing Director.

Encl.

EXERCISES.

8. Manchester firm with branches in South America offers to represent manufacturing firm on a commission basis.

9. A Barcelona commission agent offers to represent a German steel works. He has a good connection amongst railway companies and large engineering works.

10. An agent in Leipzig sends enquiry to Nottingham for laces similar to pattern. Quantity required 50 pieces. Send answer with price-list of similar goods.

11. Manchester firm sends revised price-list to their Hamburg agent. They acknowledge his order from a new firm.

12. London firm acknowledges two orders for paper, and sends fresh samples and revised price-list. Cheque sent for Schmidt & Co. for £25.0.0 is also acknowledged.

13. The Fairman Commission Co., New York,
an Powell & Rylands, London, am 25. März.

Wir erfahren durch unsere hiesigen Freunde, die Herren Snowden & Smith, deren Teilhaber Herr Smith heute bei uns vorsprach, daß Sie am hiesigen Markte durch die Herren Ramlow Bros. große Mengen Eisenwaren (ironmongery) eingekauft haben, und daß Sie, da diese Firma jetzt in Liquidation getreten ist, eine zuverlässige Firma suchen, die in Zukunft Ihre Einkäufe besorgen könnte (act as buying agents).

Auf Grund unserer gründlichen Geschäftsfenntnis (intimate knowledge of business) glauben wir, Ihren Ansprüchen vollauf gerecht werden zu können (entirely to meet your requirements). Bevor wir nach Amerika kamen, hatten wir jahrelang unser Geschäft in England und kennen daher die Wünsche der englischen Käufer. Wir sind auch in der Lage, Ihnen hinsichtlich der Preise, Bedingungen und Frachten solche Erleichterungen (facilities) zu bieten, wie sie Ihnen kein anderes hiesiges Kommissionshaus bieten kann. Die Herren Snowden & Smith werden Ihnen zweifellos über uns Näheres schreiben. Wir begnügen uns daher damit, Ihnen lediglich die Bedingungen zu nennen, unter denen wir den Einkauf für Sie vermitteln würden.

1. 2½% Kommission auf die Nettobeträge der Rechnungen.
 2. 5 % pro Jahr auf Rechnungen und Kommissionen vom Datum der Verladung ab mit halbjährlicher Abrechnung (to be settled halfyearly).
 3. Wir treten alle besonderen Vorteile wie Abzüge und Konzessionen an Sie ab (we concede you).
 4. Wir haben besondere Vereinbarungen mit den Schiffsgesellschaften getroffen, die Ihnen zugute kommen würden (of which you would reap the benefit).
- Wir erwarten Ihre baldige Entscheidung.

14. Deutsche Firma an Geschäftsfreund in England.

Wir bitten um Angabe, ob Sie uns einen energischen, tüchtigen Herrn empfehlen können, der unsere Firma in Großbritannien vertreten könnte. Wir haben bereits eine Reihe von Kunden in Ihrem Lande; indessen glauben wir, daß sich das Geschäft erheblich erweitern ließe, wenn sich die richtige Persönlichkeit dafür einsetzt.

Sollten Sie jemand empfehlen können, so würden wir Ihnen sehr verpflichtet sein.

Im voraus danken wir Ihnen und zeichnen

hochachtungsvoll

15. Englischer Agent an Deutsche Exportfirma.

Herr A. Tomkinson in London bietet auf Veranlassung des Geschäftsfreundes seine Dienste als Agent für ganz England an. Er vertritt bereits die Firmen A. in Berlin und B. & Co. in Leipzig zu deren vollster Zufriedenheit. Da es sich um verwandte Artikel handelt, so glaubt er, daß ein großer Teil der Kundschaft, bei der er eingeführt ist, für den Absatz in Frage kommt. Er stellt anheim, bei den genannten Firmen Erkundigungen einzuziehen.

An Kommission kommt der in diesem Geschäftszweig übliche Satz von 5 % auf die Nettobeträge der Rechnungen in Frage.

Er bittet um baldige Bestätigung unter Einsendung von Mustern und Preisen, damit er das Material gleich auf seiner nächsten Geschäftsreise verwerten kann.

16. Gerhard & Co., Wuppertal-Elberfeld, an John MacKenzie, Nottingham, am 15. Juli.

Bestätigung der beiderseitigen Zuschriften vom 10. d. Mts., die sich gekreuzt haben.

Harry Williams.

Das eingesandte Muster Seidenstoff stammt augenscheinlich von der Krefelder Konkurrenz. MacKenzie, (der Agent), möge einmal versuchen festzustellen (to find out), zu welchem Preise der Kunde die Ware gekauft hat und in welcher Breite die Stücke ge-

liefert wurden. Vielleicht kann er mit Qualität R 138/I etwas erreichen, die dem Muster am nächsten kommt und wovon er ja wohl noch eine Anzahl Stücke aus Kommission L 67 auf Lager hat.

James Reid & Son.

Die Firma hat inzwischen den rückständigen Betrag beglichen, sodas die auf neue Bestellung gelieferten Waren jetzt ausgehändigt werden können.

J. Lomer & Co.

Deren Auftrag ist vorgemerkt. Wie aus der beigelegten Auftragsbestätigung hervorgeht, wird die Lieferung schnellstens, jedenfalls vor Mitte nächsten Monats, erfolgen.

XVIII. FAILURES, COMPOSITIONS WITH CREDITORS.

GENERAL REMARKS.

A letter conveying the intimation of a firm's inability to meet its engagements should suitably express the regret at finding itself in such a position, and should then present a clear statement of the circumstances which have brought about its financial embarrassment, adding a statement of accounts showing the Assets and Liabilities at a certain date. It is usual, especially when the Debtor hopes to be able to make an arrangement with his Creditors for the discharge of his liabilities towards them, for him to put forward a proposal for the payment of the whole of his liabilities by means of deferred payments spread over one, two or three years, or he may make a proposal for payment of a certain percentage of his liabilities, say, 75 % in complete discharge of his liabilities. He will then conclude by announcing a Meeting of Creditors on a certain date, and he expresses the hope that it will be attended by the Creditor either personally or by a duly accredited representative.

CORRESPONDENCE.

1.

Manchester, May 10th 1930.

Messrs. Klein & Co.,

Hamburg.

Dear Sirs,

We very much regret to inform you, that owing to the prevailing depression of trade and the suspension of payment by one of our largest customers, in whom we had reposed complete confidence, we find it impossible to meet our engagements and have had to suspend payment.

As our firm has been established for over 60 years, always meeting its engagements punctually, it is with extreme reluctance that we have been compelled to take this step.

We enclose a statement of our Assets and Liabilities, showing an excess of Assets over Liabilities of £6500.0.0. Owing to the depreciation in the value of stocks we have written 40 % off the purchase price of our stocks, so that if our other Assets can be realised at anything like their book values, it should be possible for us to meet our engagements in full, if we are granted a reasonable delay for payment. We intend to submit a proposal for payments spread over 18 months at a Meeting of Creditors to be held on Tuesday the 31st inst. at 2.30 p. m. at this office. We trust you will ensure your being represented at this Meeting, either personally or by a duly accredited representative.

Encl.

Yours faithfully,
SMITH JONES & CO.

2. (Answer to 1)

Hamburg, May 15th 1930.

Messrs. Smith Jones & Co.,

Manchester.

Dear Sirs,

Your letter of the 10th inst. is duly to hand, and we very much regret to see that you have been compelled to suspend payment.

We sincerely trust that your difficulties are only of a passing character, and that at the Meeting of Creditors that you have called you will find it possible to make an arrangement that will enable you to overcome them eventually.

We have placed our interests in the hands of Messrs. Lawson & Lawson, solicitors, of your city, who will represent us at the Meeting you have called.

Yours faithfully,
KLEIN & CO.

3.

Brussels, June 5th 1930.

Messrs. Miller & Co.,

London.

Dear Sirs,

I very much regret to say, that owing to the very high rate of exchange on London, which has increased from 30.50 in May last to its present rate of 54.75, I have had to suspend payment. As I made large purchases at the low rate of exchange in May, although they were strictly based on the amount of business I was then transacting, my warehouses are filled with goods, for which I am called upon to pay nearly double the price I had anticipated. I am therefore unable to meet the bills that fall due on the 31st inst., owing to the fact that my banker refuses to continue his assistance. His action therefore has forced me to suspend payment. As this unfortunate result is not due to any rash speculation on my part, but is solely due to the stagnation in trade and the enormous rise in the rate of exchange, I hope my creditors will agree to an arrangement for deferred payment of the whole of their claims against me, which I shall submit to them at a Meeting of Creditors at this office on Thursday next the 11th inst. at 3 p. m.

I beg to enclose a statement of my financial position, showing an excess of assets over liabilities of about Frs. 200,000.

Kindly arrange to be present at the Meeting of Creditors, either personally or through your duly accredited representative.

Yours faithfully,
CHARLES FAVRE.

EXERCISES.

4. BROWN & BROWN suspend payment. Accounts show excess of Assets over Liabilities of £1500. Agent sends these particulars, reporting that the stock has been overestimated, and it will be fortunate if debtor is able to pay 60 % of his liabilities. Write letter setting forth these particulars and add a reply authorising him to represent you at the Meeting of Creditors which has been summoned.

5. Give agent's report of the Meeting mentioned in Exercise 4, stating that debtor proposes to pay 50% spread over 3 years. He advises acceptance of the proposal.

6. Give Lawson & Lawson's report of the Meeting of Creditors mentioned in letter 2. Debtor proposes to pay in full, spreading the payments over 18 months, 25 % at once, 25 % in six months, 25 % in 12 months, the remaining 25 % in 18 months from date. They advise acceptance.

Übungsaufgaben.

7. C. S. Fowler, 15. Leadenhall St., London E. C.,
an Thomas Kellogg, Glasgow, am 5. Februar.
Betr. Charles J. Finchley, King William St.,
London E. C.

Vorstehende Firma hat mich über ihre finanzielle Lage zu Rate gezogen (to consult). Einige Gläubiger drängen sie hart (press). Es scheint mir deshalb im Interesse der Gläubiger zu liegen, wenn so bald wie möglich eine Gläubigerversammlung einberufen wird. Eine solche wird nun am 14. d. Mts. um 3 Uhr nachmittags in meinen Büros stattfinden. Bei dieser Gelegenheit wird der Versammlung eine Aufstellung über die vorhandenen Aktiva und Passiva vorgelegt werden, um den Gläubigern die Möglichkeit zu geben, die ihnen notwendig erscheinenden Maßnahmen zu treffen (to take such steps as they may deem most expedient).

Für den Fall, daß Sie bei dieser Versammlung nicht persönlich erscheinen können, bin ich bereit, Ihre Interessen wahrzunehmen (to act for you), und sehe Ihrer umgehenden Benachrichtigung entgegen.

8. Antwort am 8. Febr. (Kellogg an Fowler).

Kellogg ist mit der Vertretung seiner Interessen bei der Gläubigerversammlung einverstanden. Er übersendet einen Kontoauszug. Da es sich nicht um bedeutende Summen handelt, ist er gegebenenfalls mit einem Vergleich zufrieden und ermächtigt Fowler auf Grund ebenfalls beigefügter Vollmacht (power of attorney), das Nötige zu veranlassen.

9. Antwort am 14. Februar (Fowler an Kellogg).

Unter Bezugnahme auf die zwischen uns gewechselte Korrespondenz in der Angelegenheit der Ja. Charles J. Finchley von hier gestatte ich mir die ergebene Mitteilung, daß in der heutigen Gläubigerversammlung, bei der ich Ihre Interessen vertrat, ein Vergleich derart zustande gekommen ist, daß der Schuldner sich verpflichtet hat, die vollen Beträge zu zahlen. Indessen sollen sich die Zahlungen auf 18 Monate erstrecken. Ein Drittel wird Finchley sofort begleichen, ein weiteres Drittel innerhalb 9 Monaten und den Rest spätestens in 18 Monaten von heute ab.

Weitere Einzelheiten werden morgen folgen.

XIX. CIRCULARS.

GENERAL REMARKS.

Circulars only differ from an ordinary commercial letter in that they are more or less impersonal.

- a) The name and address of the firm to whom it is addressed are omitted in a circular.
- b) As one or more individuals may be addressed instead of "Dear Sir" or "Dear Sirs" you write "Dear Sir(s)".
- c) They are usually printed or are copied on some duplicating machine. They are usually not signed separately, unless a specimen of signature is attached, but the signature is printed.

Circulars relate to an infinite variety of subjects, e. g. changes in partnership through the death of a partner or the admission of a new partner. This class of circular is disappearing, owing to the rise of Limited Companies, which continue under the same name after the death or resignation of the founder or founders of the Company. Other circulars are those dealing with changes in terms of payment or difficulties that have arisen in the execution of orders. In a large firm, having many agents, circular letters to agents regarding the state of the market, etc. will be of frequent occurrence.

CORRESPONDENCE.

1.

London, May 21st 1930.

Dear Sir(s),

We beg to inform you that owing to the death of our senior partner, Mr. Joseph Smith, which sad event we regret to say took place on the 15th ult., the firm of SMITH & JONES has been formed into a private limited company under the style of

SMITH & JONES LIMITED,

and the surviving partners, Messrs. Frederic Smith, Albert Henry Smith and Herbert Jones will be the first Directors of the new Company.

We beg to assure you that it will be the aim of the new Company to maintain the high traditions of the old firm, and we trust to receive a continuance of your esteemed

orders, which will receive our very best and careful attention.

Assuring you of our best services at all times, we are,

Yours faithfully,
SMITH & JONES LTD.

2.

London, May 21st 1930.

Dear Sir,

Referring to the enclosed circular letter we confirm your appointment as the agent of the new Company on the same terms and conditions as those existing under the old firm. We assure you that it will always be our aim to afford our agents all the support in our power, so that they may be placed in a position to meet the competition of firms offering similar goods and extend their volume of business.

In handing the enclosed circulars to our customers in your district please do not fail to assure them that the change in the style of the firm is merely nominal, and that they can thoroughly rely on the same careful attention to their orders and the same high standard of quality as in the past.

Yours faithfully,
SMITH & JONES LTD.

3.

London, August 1st 1930.

Dear Sir(s),

We beg to inform you, that in order to bring ourselves into line with other firms in our line of business we shall in future somewhat modify our terms of payment. Hitherto our terms have been 90 days net, but in future we shall give all our customers the option of settling our invoices at 30 days from date of invoice less $2\frac{1}{2}\%$ cash discount, or they may remit at 90 days from date of invoice net as hitherto.

To prevent any possible misunderstanding we may say that these terms will be strictly adhered to. At the expiration of 30 days customers must either remit us their draft on London, or failing that, they must understand that no discount of any kind can be recognised. Failing settlement of our accounts at the expiration of 60 days

from date of invoice, we shall, as hitherto, have the pleasure of sending you draft for your esteemed acceptance. Assuring you of our best services at all times, we are,

Yours faithfully,
SMITH & JONES LTD.

EXERCISES.

4. Answer letter 2 saying that as one of the oldest agents of the firm you will have great pleasure in serving to the best of your ability under the new Company.

5. Answer letter 3 stating that you will avail yourself of the new terms of payment, i. e. remittance by cheque at 30 days from date of invoice less $2\frac{1}{2}\%$ cash discount.

6. Send a circular announcing the fact that you have established a commission business, and are specialising in textiles, mainly Manchester goods. You will be pleased to be favored with enquiries. Ask correspondent to take note of your signature.

Übungsaufgaben.

7. Sheffield, den 15. Juli 1930.

Wir haben die Ehre, Ihnen bekannt zu geben, daß wir uns hier selbst unter der Firma

Jones Bros.

als Kommissionäre für Sheffielder Waren niedergelassen haben. Unser Herr Albert Jones ist viele Jahre lang in Sheffield selbst tätig gewesen und verfügt über gründliche Kenntnisse in diesem Geschäftszweig. Unsere guten Beziehungen zu den Sheffielder Fabrikanten geben uns die Möglichkeit, Ihnen sowohl hinsichtlich der Preise als auch der Auswahl von Waren beim Einkauf bedeutende Vorteile zu bieten.

Wir bitten Sie, sich bei Bedarf freundlichst an uns zu wenden.

8. Spriggs & Co., London,

geben am 5. Januar ihren Geschäftsfreunden bekannt, daß der Seniorchef und Gründer der Firma George C. Spriggs sich vom Geschäft zurückgezogen hat. Der Schwiegersohn des genannten Herrn,

Herr John Hudson,

der schon seit 2 Jahren im Geschäft tätig ist, ist nunmehr als Teilhaber aufgenommen worden und wird in Gemeinschaft mit dem bisherigen zweiten Teilhaber, Herrn C. H. Codson, das Geschäft unter gleicher Firma (same style) weiterführen.

Die Freunde werden gebeten, der Firma das bisher bewiesene Vertrauen zu bewahren.

Herr C. S. Codson und Herr John Hudson geben ihre Unterschriften zur Kenntnis.

XX. PERSONAL LETTERS.

GENERAL REMARKS.

Personal letters, as the name implies, admit of a departure from the more formal business letter. Usually they are written by one man and not by the company. If, for instance, a Company wants to send a letter of condolence, the Managing Director or senior partner of the firm writes as "I" and signs the letter with many personal expressions of his deep regret on hearing of the sad event. A principal of one firm writing to the principal of another firm, if he is at all acquainted with him, will address him as "Dear Mr. So-and-so", and he will end with "Yours sincerely".

CORRESPONDENCE.

1. Berlin, May 27th 1930.

Frederic Smith Esq.,
Messrs. Smith & Jones Ltd.,

London.

Dear Mr. Smith,

It was with the deepest regret that I received the circular letter of your firm, acquainting me with the sad news of the death of your father, whom I have had the honor of knowing for 25 years, and have learned to esteem him as a friend. On several occasions he has gone out of his way to render me a personal service, and during my occasional visits to London I never failed to call and renew our long-standing friendship.

Assuring you of my deepest sympathy with your family in their bereavement, believe me,

Yours sincerely,
EMIL SCHWARZ.

2. (Answer to 1) London, May 31st 1930.

Mr. Emil Schwarz,

Berlin.

Dear Mr. Schwarz,

I was very much gratified to receive your letter of the 27th inst., and to read the very kind things you have to say about my dear father.

I know that he valued your friendship, and have often heard him speak of you. You will be glad to know that he was in the office within three days of his illness, which was of very short duration, and that he passed away quite painlessly.

Again thanking you for your very kind expression of sympathy with my family in our bereavement, and hoping that you will not fail to call on us when next in London, believe me,

Yours sincerely,
FREDERIC SMITH.

3.

London, June 10th 1930.

Mr. Emil Schwarz,

Berlin.

Dear Mr. Schwarz,

As my eldest son Herbert, who has just come of age, is travelling in Germany preparatory to taking up a position in my firm, I am taking the liberty of asking you if you would give him the benefit of your advice, so that he may utilise his stay in Berlin to the best advantage. I should not be averse to his taking up a position for a short time in some German firm, so that he may familiarise himself thoroughly with German business methods. On this and other matters I know that he can rely on your assistance.

Should it be possible for me to be of similar service to any of your family at any time, you may rely on my doing all that is in my power to be of assistance.

Thanking you in anticipation, believe me,

Sincerely yours,
FREDERIC SMITH.

EXERCISES.

4. Reply to letter 3 stating that you await the arrival of Mr. Smith's son Herbert, and would be pleased for him to take up a position in your own office, if he should be agreeable thereto.

5. Write letter of condolence to the firm of Smith & Jones Ltd. from one of their agents.

6. Announce the death of the senior partner of the firm of Simpson Brothers, and state that in future the firm will be continued by the surviving partners under

the style of Simpson Brothers and Sons. Please note signatures at foot of Alfred Henry Simpson, Albert James Simpson und Ernest William Simpson.

7. Write letter of condolence in reply to letter mentioned in Exercise 6 from an old friend of the deceased.

Übungsaufgaben.

8. Harry F. Sparrow, London,

an John A. Lomer, Manchester, am 15. Mai.

Herr Henry Morlen, der Ihnen dieses Schreiben überbringen wird (deliver), ist ein Herr, dessen Bekanntschaft ich vor 5 Jahren machte (to make acquaintance), als ich hier meinen Wohnsitz (residence) nahm. Herr M. ist dort fremd (a stranger), und ich würde Ihnen dankbar sein, wenn Sie ihm mit Ihrem Einfluß und Rat zur Seite stehen würden (if you would help him with your influence and advice).

Ich bin Herrn M. für mancherlei Freundlichkeiten zu Dank verpflichtet (indebted). Da er nach Manchester kommt, um dort ein neues Patent herauszubringen, so würde ich Ihnen für jede Unterstützung sehr verbunden sein, die Sie ihm angebeihen lassen.

Mit freundlichen Grüßen Ihr sehr ergebener

Harry F. Sparrow.

9. J. Bird, Dublin,

an Francis Cabburn in Firma L. Cabburn & Sons, London,
am 22. März.

Der Ueberbringer (bearer) dieses Schreibens, Herr Harold Redhill, Sohn meines Freundes Charles F. Redhill, von der Firma Redhill & Schmidt, geht nach London, um das Londoner Schiffsgeschäft kennen zu lernen. Er ist ein sehr fähiger junger Mann von bestem Charakter. Sie würden mich zu großem Danke verpflichten, wenn Sie ihm behilflich sein wollten, eine passende Stellung zu erlangen. Jede Unterstützung, die Sie ihm zuteil werden lassen, werde ich als Gefallen (favor) betrachten, den Sie mir selbst erweisen.

Indem ich Ihnen im voraus verbindlichst danke, bin ich mit freundlichem Gruß Ihr sehr ergebener

J. Bird.

XXI. MARKET REPORTS BY LETTER.

GENERAL REMARKS.

Letters reporting on the state of a market should be carefully paragraphed when they deal with several products, the name of the article reported on forming the title of the paragraph. Most firms of importance issue their reports periodically in the form of a circular, each firm introducing into its circular some particular feature of its own.

3. PROVISION MARKET REPORT.

Butter.

By

Produce Syndicate Limited.

Leadenhall Street, London, E. C., February 1st 1931.

The most notable feature in this week's trade has been the total collapse of the butter market. The Copenhagen advance of a fortnight ago proved to be "the last straw", and on Tuesday, with an increased arrival from Sweden and Denmark of 250 casks, merchants were in a dilemma. Retailers found that the recent advance of 3d. per lb. had greatly checked the demand, and holders were forced not only to ignore official quotations, but to sell at almost any price, so that it is impossible to give any figures which would be at all reliable as a guide to ruling values. There are large stocks still on hand. Irish butters shared in the general reduction, the latter being offered at a decline from 15s. to 20s. per cwt. upon recent rates. Margarines have also moved in diminished quantities, but prices are not quotably altered.

MARKET REPORT.

Rubber.

Despite holidays and general inertia, prices register a rise of $\frac{3}{8}$ d per lb. There is no doubt that attention is more than ever focussed on the statistical position which begins to show distinct signs of improvement. Last week we reported a considerable reduction in the shipments and all our information from the East points to smaller shipments in the future.

London stocks increased rather more than expected. Deliveries were exceptionally small. We anticipate a further, but much smaller, increase this week.

First hand sellers are exceptionally confident that the provisions will attain the intended result; this is reflected by the tightness of Spot Rubber, which we have experienced now for the last two months, in spite of declining prices.

Weather conditions on the Continent have considerably improved, and have provided a somewhat belated stimulant to the tyre trade. Manufacturers, however, still complain of a competitive race in prices. This, and the size of the London stocks have probably frustrated any inclination to operate on a large scale. We have repeatedly endeavoured

to illustrate the fallacy of looking upon the London stock figures as a reliable record of Rubber free for sale. This will become apparent with the slightest improvement in the demand, and we wish to point out once more the relative cheapness of the forward positions.

London, date

EXERCISES.

4. Send usual weekly report on the provision market: Butter slightly firmer, 5/- per cwt. advance on last rates; American bacon somewhat easier, and Irish and Danish bacon again reduced about 1s. during the week.; lard firm, but sales disappointing; eggs ceased to go up and in good request; tinned meats show little or no improvement.

5. Send report of coffee sales. At auction the larger supply of 2,879 packages met with a steady demand at rather dearer prices: Ceylon good bold dull blue 106s.; middling 99s. 6d; good small 94s. 6d. Ceylon Liberian bold dull brownish 86s. Guatemala good to fine bright blue 100s. to 106s.; small good to fine 90s. to 96s.; fine ordinary to low middling dull grey 88s. to 93s.

6. Send freight report: Amount of business doing in f. o. b. terms too insignificant to refer to. Offers for remnant stocks or fill-up cargoes from Lower Swedish Gulf ports are subject to ship-room available, but this business is now considerably curtailed by unexpected change in freight market.

Aufgaben.

7. F. A. Morlen, Sheffield,

an Charles Law & Son, Nottingham, am 9. Dez.

Wir gestatten uns, Ihnen über den hiesigen Eisenmarkt folgendes zu berichten:

Das Geschäft in Roheisen ist unverändert flau. Die Umsätze sind sehr gering. Der Dezember hat sich viel schlechter angelassen (to start) als der November. Die Preise sind infolgedessen sehr niedrig. Es wird bezahlt für die Tonne...

8. James Briggs, London,

an F. Clean & Son, Nottingham.

Ersterer gibt Bericht über den Produktenmarkt. Stärkere Nachfrage infolge festerer Haltung der Auslandsmärkte. Für Weizen und Roggen erheblich höhere Preise erzielt. Weitere Preissteigerungen zu erwarten. Auch Mehlgeschäft belebter, Käufer jedoch noch ziemlich vorsichtig. Hafer und Gerste leicht befestigt für gute und mittlere Qualitäten, bei guter Nachfrage.

XXII. INTER-DEPARTMENTAL CORRESPONDENCE.**GENERAL REMARKS.**

In a large firm, especially where different parts of the organisation are separated by some distance from one another, inter-departmental correspondence is necessary. This differs from ordinary correspondence by the omission of the courtesy and stereotyped expressions.

Coming from America this method of correspondence is strongly advocated for use in the place of ordinary commercial language, for it is argued that such expressions as: "We are in receipt of your letter, we acknowledge with thanks receipt of your esteemed order" might be briefly replaced by "Re your letter or order." Thus a great saving of time would be effected. The closing phrases and signature would be omitted in the same way. As a matter of fact, this method has been in use in part for generations in England for the shorter communications, in which case short letter forms have been used headed with the word "Memorandum".

CORRESPONDENCE.**1. Letter from the Works to Head Office.**

London Office.

August 9th 1930.

Re Murchisson & Co's order of the 1st inst.

Tell them that we shall find it possible to execute it by the time specified. Ask them to let us have marks and full shipping instructions well before closing date of the steamer they wish the goods to go by.

Ellison & Spratt.

We have had no news regarding our quotation of the 15th ult. Follow this up.

2. Letter from Head Office to Works.

Jones Engineering Works.

July 8th 1930.

Yours of yesterday surprised us, as we thought this claim had been dropped. We immediately saw Mr. Hall, their Commercial Manager. He has not altered his attitude in the matter and maintains that the sheets supplied are inferior in quality, that the surface is scaly and that the general finish leaves a lot to be desired. The fact is they wanted these sheets for a very special order and fear a claim from their client if the goods are not up to his wishes. We suggested a compromise which they will, we think, accept. It is that they are to keep the sheets sent with a 10% allowance and you are to send a fresh supply with all speed, taking extra care that the quality is A. I.

B. Business Transactions.

For the student's practice it is recommended that he should make short summaries of the contents of each transaction in English, i. e.

1. A description giving in summary form the contents of each transaction.

2. A description giving in summary form the contents of each separate letter.

Transaction No. 1.

The booking, execution, and payment of
an order.

1 Bradford, October 2nd 1930.

Messrs. Heinrich Schmidt & Sohn,
Hamburg.

Dear Sirs,

We beg to advise you that our traveller, Mr. James Jones, will have the pleasure of calling on you within a few days in order to submit you our latest assortment of goods for next season.

We should be very glad to be favored with a renewal of your esteemed orders, and we need hardly assure you that we should give our very best attention to any orders that you might place with us.

Yours faithfully,
p. p. BRADFORD CLOTH CO. LTD.
STANLEY SMITH, Director.

2. Bradford, October 10th 1930.

Messrs. Heinrich Schmidt & Sohn,
Hamburg.

Dear Sirs,

We have pleasure in confirming the receipt of your esteemed order received through our traveller, Mr. James Jones, for which we thank you. We enclose order-copy containing full particulars.

It affords us great pleasure to receive another order from your esteemed firm, and we think you will have no cause for complaint regarding the way we deal with the order. It is our constant aim to give the utmost satisfaction to our many clients.

Yours faithfully,
p. p. BRADFORD CLOTH CO. LTD.
STANLEY SMITH, Director.

3. Hamburg, October 11th 1930.
The Bradford Cloth Co. Ltd.,
Bradford.

Dear Sirs,

A few days ago we had the pleasure of receiving a visit from your traveller, Mr. James Jones, and we placed an order with him for Navy Serge, which you have no doubt meanwhile received.

Our object in writing you to-day is to urge you to deliver the goods immediately, as we particularly want them for the Christmas season's trade, and we want the goods here before the end of this month.

Awaiting your early reply, we are,

Yours faithfully,
HEINRICH SCHMIDT & SOHN.

4. Bradford, October 14th 1930.
Messrs. Heinrich Schmidt & Sohn,
Hamburg.

Dear Sirs,

Your letter of the 11th inst. has crossed with ours of the 10th inst., which we confirm.

We very much regret that it will be impossible for us to deliver the goods within the time stipulated. We put the goods in hand immediately on receipt of your order, and we cannot deliver them before the second or third week of November. We have, however, 7 pieces of this No. in stock, and shall be pleased to forward these to you at once, if you will give us forwarding instructions. Should you prefer the goods delivered in one lot, you can rest assured that we shall leave no stone unturned in order to keep our promise regarding delivery.

We await your reply.

Yours faithfully,
p. p. BRADFORD CLOTH CO. LTD.
STANLEY SMITH, Director.

5. Hamburg, October 17th 1930.
The Bradford Cloth Co. Ltd.,
Bradford.

Dear Sirs,

We thank you for your letter of the 14th inst., and confirm our telegram of this day worded as follows:

SEND SEVEN PIECES AT ONCE THROUGH
GRIMSBY SHIPPING CO.

We trust you are forwarding these pieces at once to that Company, who have full instructions from us regarding insurance etc.

Yours faithfully,
HEINRICH SCHMIDT & SOHN.

6. Bradford, October 18th 1930.

Messrs. Heinrich Schmidt & Sohn,
Hamburg.

Dear Sirs,

We duly received your telegram asking us to send you the seven pieces through the Grimsby Shipping Co., and we have pleasure in informing you that we have to-day forwarded the goods to Grimsby as requested. We enclose invoice amounting to £86.3.9, and have sent you reference patterns under separate cover.

We are hurrying on the execution of the order and hope to send the balance not later than November 15th next.

Yours faithfully,
p. p. BRADFORD CLOTH CO. LTD.
STANLEY SMITH, Director.

7. Hamburg, October 21st 1930.

The Bradford Cloth Co. Ltd.,
Bradford.

Dear Sirs,

We acknowledge receipt of your letter of the 18th inst., enclosing invoice, for which we thank you.

We duly note your remarks regarding the delivery of the balance of our order, and we trust you will spare no effort to send us the goods before the middle of November. We repeat that we want these goods for the Christmas season's trade, and even a week's delay will cause us considerable loss.

Yours faithfully,
HEINRICH SCHMIDT & SOHN.

8. Bradford, November 10th 1930.

Messrs. Heinrich Schmidt & Sohn,
Hamburg.

Dear Sirs,

We enclose invoice amounting to £170.8.9, and have forwarded the goods to the Grimsby Shipping Co. as before.

We trust you will receive these goods safely and that they will be to your entire satisfaction.

We shall be glad to be favored with your further orders. Should there be any goods that interest you, we shall be pleased to send you patterns with our lowest prices.

Awaiting the favor of your further orders, we remain,

Yours faithfully,

p. p. BRADFORD CLOTH CO. LTD.
STANLEY SMITH, Director.

9. Hamburg, November 20th 1930.
The Bradford Cloth Co. Ltd.,
Bradford.

Dear Sirs,

We duly received your invoice of the 14th inst., and the goods have just come to hand. We shall send you remittance for your invoice of the 18th ult. through the Deutsche Bank at the end of this month.

Yours faithfully,

HEINRICH SCHMIDT & SOHN.

10. London, November 28th 1930.
The Bradford Cloth Co. Ltd.,
Bradford.

Dear Sirs,

Enclosed we beg to hand you cheque for £86.3.9 for account of Heinrich Schmidt & Sohn, Hamburg. Please give receipt on enclosed receipt-form in duplicate.

Yours faithfully,

Encl.

DEUTSCHE BANK,
CARL KLEIN, Manager.

11. Bradford, November 30th 1930.
Messrs. Heinrich Schmidt & Sohn,
Hamburg.

Dear Sirs,

We confirm receipt of your remittance of £86.3.9 through your bankers, the Deutsche Bank, London, in settlement of our invoice of October 18th.

You have, however, omitted to deduct the discount of 2½%, and we are crediting you with the difference.

viz., £2.3.7, which please deduct when settling for our invoice of the 10th inst.

We trust to receive your further orders, and remain,
Yours faithfully,

p. p. BRADFORD CLOTH CO. LTD.
STANLEY SMITH, Director.

EXERCISES.

1. Make out the two invoices for £86.3.9 and £170.8.9 respectively, and also the Credit Note for £2.3.7.

2. Buyers point out an error in invoice of November 10th and ask for corrected invoice.

3. Sellers admit error in invoice of November 10th and enclose Credit Note with sincere apologies for trouble caused.

4. Buyers send further order for same goods and request early delivery. They also advise that invoice of November 10th, less discount and credit note, is being settled through their bankers as before.

Transaction No. 2.

The execution of an order and claim for
damage in transit.

1. Leeds, November 1st 1930.
Messrs. Carl Schneider & Co.,

Leipzig.

Dear Sirs,

We thank you for your letter of the 28th ult., enclosing repeat order, and have pleasure in enclosing order-copy. We hope to deliver the goods within 2/3 weeks.

Assuring you of our best attention at all times, we are.

Yours faithfully,
LEES, JONES & BROWN.

2. Leeds, November 8th 1930.
Messrs. Carl Schneider & Co.,

Leipzig.

Dear Sirs,

Referring to your repeat order of the 28th ult. we regret to say that owing to a breakdown in our factory

it will be impossible for us to complete your esteemed order within the time stated, but we hope to be able to deliver the goods by the 10th prox. We trust that this revised date of delivery will cause you no inconvenience, and awaiting your confirmation, we are,

Yours faithfully,
LEES, JONES & BROWN.

3. Leipzig, November 11th 1930.

Messrs. Lees, Jones & Brown,

Leeds.

Dear Sirs,

We acknowledge receipt of your letter of the 8th inst. Although the delay in delivery will cause us some inconvenience, we agree to the revised date, but hope that you will do your utmost to deliver the goods earlier than December 10th, as otherwise the goods may be delayed in transit owing to the pressure of traffic just before the Christmas holidays.

Yours faithfully,
CARL SCHNEIDER & CO.

4. Leeds, December 1st 1930.

Messrs. Wilhelm Sennwald & Sohn,

Hamburg.

Dear Sirs,

We hereby advise you that we have to-day shipped to your address per S. S. "Ocean Prince" as per enclosed Bill of Lading 3 bales of Cloth marked CS/L Nos. 1—3 value £275, for which you have no doubt received forwarding instructions from Messrs. Carl Schneider & Co., Leipzig.

Yours faithfully,
LEES, JONES & BROWN.

Enclos. B/L.

5. Hamburg, December 7th 1930.

Messrs. Carl Schneider & Co.,

Leipzig.

Dear Sirs,

Referring to the 3 bales of cloth shipped by the firm of Lees, Jones & Brown, Leeds, we beg to advise you

that these goods have just come to hand, and appear to be badly damaged by seawater. We presume that you will wish us to have a survey made of the damage.

Yours faithfully,
WILHELM SENNEWALD & SOHN.

6. Leipzig, December 9th 1930.
Messrs. Wilhelm Sennewald & Sohn,
Hamburg.

Dear Sirs,

Replying to your letter of the 7th inst., please have a survey made immediately and also get an expert's opinion regarding the goods. We particularly want to know whether any part of the goods is in a saleable condition. We await your report by an early mail.

Yours faithfully,
CARL SCHNEIDER & CO.

7. Hamburg, December 13th 1930.
Messrs. Carl Schneider & Co.,
Leipzig.

Dear Sirs,

Referring to the three bales of damaged cloth we enclose the survey certificate of Lloyd's agent here.

We have also obtained the expert advice of Mr. Max Krause. He is manager of the largest cloth firm here and we have every confidence in the soundness of his judgment in all matters relating to textiles. You will see that he says that one bale is too badly damaged to have much commercial value, whilst the other two are only slightly damaged and are 90 % saleable.

We have already advised the underwriters of the damage and on receipt of your instructions will lodge a formal claim for the damage.

Yours faithfully,
Encl. WILHELM SENNEWALD & SOHN.

8. Leipzig, December 15th 1930.
Messrs. Wilhelm Sennewald & Sohn,
Hamburg.

Dear Sirs,

We duly received your letter of the 13th inst. with the two enclosures for which we thank you.

We enclose invoice showing claim amounting to £90.10.0, which please put before the underwriters and press for an early settlement.

Yours faithfully,
CARL SCHNEIDER & CO.

EXERCISES.

1. Write a letter to the underwriters claiming for the damage as letter No. 8.

2. Write a letter from the underwriters acknowledging receipt of the claim, and state that the matter is having their early attention.

3. Underwriters enclose cheque for £90.10.0 in full settlement of the claim.

4. Carl Schneider & Co. write to Lees, Jones & Brown, advising them of the damage and asking them to send two more bales of the same cloth as soon as possible.

5. Carl Schneider & Co. ask Wilhelm Sennewald & Sohn to obtain the best offer possible for the damaged cloth and to send on the saleable cloth immediately.

6. Wilhelm Sennewald & Sohn obtain an offer of £20 for the damaged cloth.

7. Carl Schneider & Co. accept the offer of £20 less Messrs. Sennewald & Sohn's commission of 5%.

Transaction No. 3.

Correspondence regarding the payment of an overdue account and the interest thereon.

1. London, January 26th 1931.

Messrs. Sanderson & König,

Zürich.

Dear Sirs,

We regret to have to draw your attention to our overdue account. The goods invoiced on October 1st last were due on November 1st, and although our agent in Zürich has approached you several times, we have received no satisfactory reply.

We enclose statement showing interest at 5% per annum for three months and also the unpaid interest on previous transaction, and must ask you to let us have a cheque in settlement by return of post.

We await your reply by return of post.

Yours faithfully,
HENDERSON & HART.

Enclos: statement.

2. Zürich, January 31st 1931.

Messrs. Henderson & Hart,

London.

Dear Sirs,

In reply to your letter of the 26th inst. we beg to enclose cheque value £231.2.6 in settlement of your invoice of October 1st last, but with regard to the interest, we do not think that you are entitled to charge interest, as we did not receive the goods till the middle of November. This delay, as we have already pointed out to you, was due to your not adhering strictly to our forwarding instructions.

Yours faithfully,

SANDERSON & KOENIG.

Enclos: cheque.

3. London, February 3rd 1931.

Messrs. Sanderson & König,

Zürich.

Dear Sirs,

We acknowledge receipt of your letter of the 31st ult. enclosing cheque value £231.2.6, for which we thank you, and enclose our formal receipt herewith.

We very much regret that we cannot accept this in full settlement of our account. We still have an outstanding balance of £2.3.2 against you on the last transaction, and we do not see our way to forego the interest on the October invoice, viz., £2.17.9. Please let us have your cheque for £5.0.11, so that we can balance your account.

With regard to what you say about our not adhering strictly to your forwarding instructions, as we pointed out in our letter of November 20th last, we acted to the best of our knowledge in your interests. Owing to the strike at Antwerp we sent the goods by an alternative route, but owing to the spread of the strike to other ports, our hopes of an early delivery of the goods were not realised. We submit that if we had sent them via Antwerp even still greater delay would have occurred. In any case, the goods were sent at your risk, our terms being f. o. b. London.

Yours faithfully,

HENDERSON & HART.

Enclos: receipt.

4. Zürich, February 15th 1931.
Messrs. Henderson & Hart,
London.

Dear Sirs,

We duly received your letter of the 3rd inst., but do not see our way to alter our decision for the reasons already stated. If you experienced difficulty in forwarding the goods, you could have telegraphed us. This you omitted to do, so that the responsibility for the delay is entirely yours.

We beg to enclose a repeat order, and shall be glad if you will put these goods in hand at once.

Yours faithfully,
Enclos: order. SANDERSON & KOENIG.

5. London, February 18th 1931.
Messrs. Sanderson & König,
Zürich.

Dear Sirs,

We thank you for your letter of the 15th inst. and for the order enclosed.

We do not think that any good purpose will be served by prolonging this correspondence about the differences we have claimed. We therefore make you the offer, without prejudice, to accept half the amount claimed, i.e. £2.10.5 in full settlement of the outstanding balances. This is a very reasonable offer in view of the fact that £2.3.2 represents interest on a previous account which you have never disputed. If you will send us a cheque for this amount by return of post, we shall at once proceed with your present order.

Yours faithfully,
HENDERSON & HART.

6. Zürich, February 23rd 1931.
Messrs. Henderson & Hart,
London.

Dear Sirs,

We acknowledge receipt of your letter of the 18th inst, and as we also wish to avoid any cause of friction, we will agree to your proposal and enclose cheque value £2. 10. 5 in full settlement. We shall be glad to

know when you hope to deliver our present order, as the goods are urgently wanted for the approaching spring trade.

Yours faithfully,

Enclos: Cheque.

SANDERSON & KOENIG.

7.

London, March 30th 1931.

Messrs. Sanderson & König,

Zürich.

Dear Sirs,

We hereby advise you that we have to-day despatched the goods ordered by you on February 15th, and trust you will receive them safely and promptly.

We also enclose draft on London due May 1st next for the amount of the enclosed invoice, viz., £250.6.0, which please return duly accepted.

Yours faithfully,

HENDERSON & HART.

Enclos: Invoice, draft.

8.

Zürich, April 5th 1931.

Messrs. Henderson & Hart,

London.

Dear Sirs,

We are in receipt of your letter of the 30th ult. together with invoice and draft.

We return herewith the draft on London value £250.6.0 duly accepted, and trust that the goods will arrive promptly, as our stocks are quite exhausted.

Yours faithfully,

SANDERSON & KOENIG.

Enclos: draft.

EXERCISES.

1. Write a letter from Henderson & Hart replying to their client's letter of February 23rd.

2. Write a letter under date of July 1st 1930 acknowledging cheque and claiming £2.3.2 for interest on overdue account.

3. Write a letter from Zürich under date of April 12th 1931 stating that the goods have arrived in good condition, and enquire about some blue serge suitings. Ask for samples and prices.

4. Reply to suggested letter in Exercise 3 submitting samples and prices.
5. Acknowledge quotation and samples and enclose order.

Transaction No. 4.

Negotiations regarding the terms and length of credit to be granted.

1. Leipzig, April 19th 1930.
Messrs. Thomas Brown & Sons,
Birmingham.

Dear Sirs,

Enclosed please find cheque value £170.0.0 on account of your statement of account, which we have just received

We were somewhat surprised to notice that you have not granted us three months' credit as we had expected and, in fact, as we insisted on when your representative accepted the order. As we pointed out to him, all your competitors grant us 90 days' credit from date of invoice, and it was on this understanding that we placed the order. Should you require references, we shall be pleased to give you the names of several large firms, with whom we have done business for many years.

Enclos: cheque.

Yours faithfully,
HOFMANN & SOHN.

2. Birmingham, April, 22nd 1930.
Messrs. Hofmann & Sohn,
Leipzig.

Dear Sirs,

We have pleasure in acknowledging receipt of your letter of the 19th inst., enclosing cheque on account of £170.0.0, for which please find our official receipt enclosed.

We shall be pleased to allow you three months' credit, always providing that we charge you interest at 5% per annum after 30 days from date of invoice.

Yours faithfully,
THOMAS BROWN & SONS.

Enclos: receipt.

3. Leipzig, April 25th 1930.
Messrs. Thomas Brown & Sons,
Birmingham.

Dear Sirs,

In reply to your letter of the 22nd inst. we should be willing to agree to the charge for interest after 90 days,

in the unlikely event of our not paying your account within that period.

All our suppliers in your city allow us this credit, and their prices are in no way higher than yours. Moreover in order to avoid any possibility of misunderstanding we took pains to point this out to your representative, and he promised to draw your attention to this matter.

We count on your complying with our wishes in this respect, otherwise we shall have to consider whether it is advantageous to us to draw our supplies from your firm.

Yours faithfully,

HOFMANN & SOHN.

4. Birmingham, May 1st 1930.

Messrs. Hofmann & Sohn,

Leipzig.

Dear Sirs,

We duly received your letter of the 25th ult., but owing to the absence on business of our principal we have delayed replying.

It is true that our representative drew our attention to your request for 3 months' credit, but as we have never granted so long a credit to any German customer, we are compelled, in fairness to our many German clients who conform to these terms, to insist on compliance with our terms, viz., 30 days net from date of invoice, or payment within 90 days, interest being charged after 30 days at the rate of 5% p. a.

If you will again compare our prices and the quality of our goods with those of our competitors, we feel sure that you will favorably consider our firm when placing your orders. Our refusal to meet your wishes in the matter of interest is in no wise a reflection on the standing of your firm, and we trust you will accept our assurance in this respect.

Yours faithfully,

THOMAS BROWN & SONS.

5. Leipzig, May 4th 1930.

Messrs. Thomas Brown & Sons,

Birmingham.

Dear Sirs,

In reply to your letter of the 1st inst., we note your terms in the case of future transactions, but in view of our conversation with your traveller, we must ask you

to agree to a credit of 3 months without interest as regards past transactions.

Although there was nothing to confirm this point in writing, we certainly understood your traveller to say that our wishes would be respected.

Yours faithfully,
HOFMANN & SOHN.

6. Birmingham, May 7th 1930.
Messrs. Hofmann & Sohn,

Leipzig.

Dear Sirs,

We are in receipt of your letter of the 4th inst., but regret that we can only confirm our letter of the 1st inst. in its entirety.

We deeply regret that we cannot deviate from our terms of credit. It is a matter of principle with us, and it seems to us very unfair to our many other clients in Germany to make an exception in your case. We really cannot do it, and hope that you will appreciate our motives for refusing to accede to your request.

Trusting to be favored with a continuance of your orders, which will always receive our best attention, we are,

Yours faithfully,
THOMAS BROWN & SONS.

EXERCISES.

1. Write a personal letter from the traveller regarding the question of terms of credit, pointing out that whilst he discussed the matter with them, he was careful to point out that his firm had never granted such credit in other cases, but that he would do his best to get his firm to waive their usual terms in their case.

2. Write a reply to letter No. 6 enclosing a further order, and expressing regret that they cannot meet them in the matter of credit.

3. Write a letter from the sellers enclosing invoice for goods shipped per S. S. "George", and expressing the hope that the goods will be perfectly satisfactory.

4. Make out an invoice for 6 gross pocket knives at 10/- per dozen, adding 7/6d. for case and 10/6d. for insurance, f. o. b. London.

5. Buyers ask sellers to draw on them at 30 days from date of invoice for the amount of same, payable at Deutsche Bank, Leipzig.

6. Sellers enclose draft for acceptance.

Übungsaufgaben.

7. Die Fa. H. Meyer & Co. in Bremen fragt bei

William Paterson & Co. Ltd., 15. Old Broad St.,
London E. C.,

nach dem Preis für 20 000 kg Weißblech (Steel sheets), Bessener
Qualität, wie gehabt, in Kisten von 60 Tafeln 0,46 und 0,52 mm,
Lieferung cif Bremen, unverzollt; sofortige Verladung.

8. Paterson antwortet 2 Tage später.

Angebot der angefragten Bleche (unter Wiederholung der Einzel-
heiten) cif Bremen

0,46 mm	0,52 mm
25/6	28/.— je Kiste

Ziel 30 Tage mit 2%. — Die Preise sind zurzeit fest mit steigen-
der Tendenz. Evtl. Annahme telegraphisch erbeten.

9. Telegraphische Bestellung von 280 Kisten zur sofortigen Ver-
schiffung cif Bremen und Bestätigung der Depesche unter Hinweis
auf mitfolgende genaue Einzelaufstellung (specification).

10. Paterson dankt 3 Tage später für den Auftrag und zeigt
gleichzeitig die Abfertigung und Verladung der Ware mit Dampfer
„Kenington“ nach Bremen an unter Einsendung des Konnossements,
der Gewichtsnote, des Ursprungszeugnisses sowie der Rechnung im
Betrage von £302.17.6. Bitte um Gutschrift.

11. 10 Tage später zeigen Meyer & Co. den Eingang der Waren
an. Bei Prüfung der Sendung sind einige Bleche als stark rostig
festgestellt worden, worüber eine Bescheinigung des Werksinspektors
beigefügt ist, ebenso eine Einzelaufstellung der beschädigten Bleche.
Sie werden zur Verfügung gestellt, Wert £4.3.10.

Der Rechnungsbetrag	£302.17. 6
abzüglich obiger	4. 3.10
	£298.13. 8
1%	2.19. 9
	£295.13.11

wird durch beigefügten Scheck in gleicher Höhe auf London beglichen.
Empfangsbefätigung erbeten.

12. Paterson bestätigt 3 Tage später den Eingang des Schecks.
— Dank. — Er gibt seinem Bedauern wegen der rostigen Stücke
Ausdruck und bittet, diese den Bremer Spediteuren C. W. Beder
& Sohn auszuliefern, die von ihm direkt weitere Weisungen erhalten
werden.

Transaction No. 5.

Fixing a sole selling Agency for Tools.

1. Hamburg, September 11th 1930.
The New York Tool Co. Inc.,
New York.

Dear Sirs,

We are indebted to the United States Consulate for your address.

We gather that you are actual makers of edge tools. We have specialised in this branch for many years. If you can supply a first-class article at a moderate price, we are sure that we shall be able to do good business with your firm.

To enable us to examine the matter more fully will you please send us a copy of your latest catalogue and quote us your best export terms.

We await your reply with interest.

Yours truly,
HARTMANN & LUDWIG.

2. New York, September 20th 1930.
Messrs. Hartmann & Ludwig,
Hamburg.

Dear Sirs,

We acknowledge receipt of your letter of the 11th inst.

In reply we beg to advise you that we have sent you our 1930 complete catalogue under separate cover by this mail.

Our works near Chicago Falls have been established over 30 years and have the most up-to-date plant in the States.

The quality of our tools is second to none and we do not fear any comparative tests. *(By our action)*

The prices in this catalogue are strictly net, but we could grant you a special export discount of 10 %. Moreover for orders of the value of \$ 300 and upwards we are prepared to deliver the goods c.i.f. Hamburg packing included but duty unpaid.

To enable you to test the quality of our goods we should agree to execute a small initial trial order on these very advantageous terms.

*Sole's discount (quantity)
Trade as a (wholesale dealer grants it for the
retail dealer*

Terms of payment: 30 days net after receipt of goods payable by sight draft on New York.

We trust to be favored with the trial order suggested.

Yours truly,

THE NEW YORK TOOL CO. INC.

HENRY THOMPSON, President.

3. Hamburg, den 30. Sept. 1930.

An die New York Tool Co. Inc.

New York.

Wir bestätigen den Eingang Ihres Schreibens vom 20. d. M. und des darin erwähnten Katalogs.

Unsern offiziellen Auftrag No. X 3954 auf eine kleine Menge von Werkzeugen, für die wir hauptsächlich Interesse haben, fügen wir bei. Es handelt sich um einen Probeauftrag. Er gilt unter der Voraussetzung (understanding), daß die Waren in Hamburg geliefert werden und daß Sie uns einen besonderen Exportrabatt von 10% gewähren.

Wir werden die Werkzeuge nach Erhalt sorgfältig prüfen und Ihnen weiter über die Presse und Geschäftsaussichten berichten.

Inzwischen verbleiben wir

hochachtungsvoll

Hartmann & Ludwig.

1 Anlage.

4. New York, October 8th 1930.

Messrs. Hartmann & Ludwig,

Hamburg.

Dear Sirs,

We have pleasure in acknowledging receipt of your letter of the 30th ult. enclosing order No. X3954, for which we thank you.

We are putting this order in hand for best attention and hope to be able to send you invoice and shipping documents by an early mail.

Yours faithfully,

THE NEW YORK TOOL CO. INC.,

HENRY THOMPSON, President.

5. The New York Tool Co. Inc., New York am 17. Okt. 1930.
an Hartmann & Ludwig, Hamburg.

Bestätigung ihres Schreibens vom 8. Okt. Ueberreichung ihrer Rechnung über mit Dampfer „Leviathan“ in Ausführung des Auftrages No. X 3954 verladene Werkzeuge in Höhe von \$ 84.20. Konnossement liegt bei. Erwarten, daß Ware sicher anlangt.

6. Hamburg, October 31st 1930.
The New York Tool Co. Inc.,
New York.

Dear Sirs,

We duly received your letter of the 17th inst. enclosing invoice amounting to \$84.20 together with Bill of Lading.

These goods have now come to hand and have been carefully tested in our workshops. We are pleased to say that the results have been in every respect satisfactory.

We are convinced that we could do a good business in your products, providing you could agree to quote us more advantageous terms. We have carefully compared your prices with similar goods of German manufacture and we find that they are, on the average, about 25% dearer.

Can you quote us better terms to enable us to meet this competition? If so, we shall be pleased to hear what are your best terms and whether you will grant us the sole selling agency for Germany.

Awaiting your reply by an early mail, we are,

Yours faithfully,
HARTMANN & LUDWIG.

7. New York, November 12th 1930.
Messrs. Hartmann & Ludwig,
Hamburg.

Dear Sirs,

We acknowledge receipt of your letter of the 31st ult. and have carefully noted the contents.

We are pleased, although not surprised, to note your remarks regarding the quality of the tools supplied.

We hardly expected to learn that our prices would be 25% higher, but possibly the customs duties are higher than we had calculated. Anyway, we are prepared to revise our previously quoted terms and supply you with our tools delivered c.i.f. Hamburg at a discount of 20% off list prices.

As regards terms of payment and minimum value of orders we confirm our letter of September 20th.

Regarding the suggested sole selling agency for Germany we are willing to grant you the sole selling agency for Prussia for a trial period of twelve months from this date. If the turnover reaches a satisfactory figure, we shall be in the position to consider favorably the extension of the agency to the whole of Germany.

We trust to be favored with a good order and await your further news with interest.

Yours truly,
THE NEW YORK TOOL CO. INC.,
HENRY THOMPSON, President.

Transaction No. 6.

Negotiations for the conclusion of an
Agency Agreement.

1. Montreal, January 10th 1931.
Mr. Hermann Klein,
Berlin.

Dear Sirs,

We duly received your application to represent us in Germany and have carefully noted the particulars given in your letter.

Enclosed we send you a draft Agency Agreement in duplicate. If you agree with the terms of this Agreement, please return us both copies signed. We shall then send you one of the copies with our signature affixed.

By this mail we are sending you a copy of our latest catalogue. You will find our trade terms and instalment terms to private buyers of single cars set out on our "General Terms and Conditions" enclosed herewith.

Awaiting your further news, we are,

Yours truly,

CANADIAN MOTORS LTD.
GEORGE MOORE, Secretary.

Enclosures.

2. Agency Agreement.

MEMORANDUM OF AGREEMENT made this the tenth day of January in the year of Our Lord one thousand ninehundred and thirty-one between CANADIAN MOTORS LIMITED of Montreal (hereinafter called the Principals) of the one part and HERMANN KLEIN of Berlin (hereinafter called the Agent) of the other part.

1. The Agent undertakes not to represent any other firm except the firm of Canadian Motors Limited for the articles manufactured by the Principals.

2. The Principals agree to pay the Agent 5% (five per cent) commission on the net invoice value, after deduction of freight, insurance, and packing charges, on all orders received under this agreement, whether received from the Agent or direct by the Principals, from customers in

Germany, such commission to be calculated on the net amount of actual cash received and to be settled quarterly.

3. No commission shall be paid on accounts that have been compromised by bankruptcy proceedings.

4. The Agent undertakes to do business only with trustworthy houses of good standing.

5. Advertising matter shall be supplied by the Principals free of charge. The Principals shall also reimburse the Agent for all postage and cabling expenses of this Agency, but any travelling expenses shall be for the account of the Agent.

6. This is understood to be a provisional Agency Agreement which may be terminated at any time by either party on giving three months' notice in writing, and the payment of the commission on orders received before the termination of this Agreement shall satisfy all claims of the Agent against the Principals.

IN WITNESS WHEREOF the said parties to this Agreement have hereunto set their hands.

(signature of Principals)

(signature of Agent).

3. Berlin, den 20. Jan. 1931.

An die Canadian Motors Ltd.,

Montreal.

Ich empfang Ihr Schreiben vom 10. d. Mts. mit den Einlagen und bestätige auch den Eingang des darin angekündigten Katalogs.

Ich nahm gebührend Kenntnis von den Bedingungen, die in Ihrem Agenturvertrag niedergelegt sind (to set forth), und nehme sie gerne an; nur, denke ich, sollte die Kündigungsfrist für den Vertrag auf beiden Seiten sechs Monate anstatt drei Monate betragen (sein). Wenn Sie mir einen Vertrag mit dieser Abänderung senden wollen, so werde ich ihn gern unterschreiben.

In der Annahme, daß Sie mit den Bedingungen des vorstehenden Paragraphen einverstanden sind, werde ich mich freuen, eine gute Anzahl (supply) Ihrer Kataloge und sonstiges allgemeines Reklamematerial zu erhalten.

In Erwartung Ihrer gefl. Nachrichten bin ich

hochachtungsvoll
Hermann Klein.

4. Montreal, February 1st 1931.
Mr. Hermann Klein,
Berlin.

Dear Sir,

We acknowledge receipt of your letter of the 20th ult. and have noted contents.

AGREEMENT. — — We note your request to have the notice of termination of the Agreement extended to six months and have so amended the enclosed Agreement, which we send in duplicate. Please sign both copies and we shall return you one copy with our signature.

CATALOGUES AND ADVERTISING MATTER. — — We enclose advice of despatch of a good supply of catalogues and advertising matter, which we trust will reach you safely.

We hope to receive your good news shortly, for as you are aware, the spring is the most favorable time of the year for making sales. So please do not lose any time in getting to work. You may count on our supporting you with prompt execution of orders and all the help we can possibly give you.

Yours truly,
CANADIAN MOTORS LTD.
GEORGE MOORE, Secretary.

Enclosures.

5. Berlin, February 11th 1931.
Canadian Motors Ltd.,
Montreal.

Dear Sirs,

I am in possession of your letter of the 1st inst. enclosing amended Agreement in duplicate.

Both copies duly signed are returned herewith. Please return one of these copies with your signature affixed.

I have lost no time in getting to work and am pleased to inform you that I have had very many enquiries and have also succeeded in booking two orders. The latter are enclosed herewith. I draw your particular attention to the terms regarding delivery. Both orders were taken on the strict understanding that delivery would be effected before the end of the spring. I feel sure that you will appreciate the importance of prompt delivery, particularly in the case of introductory work such as I am doing at present. Please therefore let me have your

confirmation by return mail that this promise of delivery will be kept.

Enclosures.

Yours faithfully,
HERMANN KLEIN.

6.

Montreal, February 21st 1931.
Mr. Hermann Klein,
Berlin.

Dear Sir,

We have your letter of the 11th inst. together with the two copies of Agreement duly signed by you.

AGREEMENT. — Herewith we return you one copy of the Agency Agreement duly signed by us.

ORDERS. — We also received orders Nos. 1 & 2, for which we thank you. We have carefully noted what you say about delivery, which we confirm. As a matter of fact, we hope to effect delivery not later than the third week of March.

Yours truly,

CANADIAN MOTORS LTD.
GEORGE MOORE, Secretary.

1 Encl.

7.

Montreal, March 16th 1931.
Mr. Hermann Klein,
Berlin.

Dear Sir,

We confirm our letter of the 21st ult. and have received no further letters from you in the meantime.

Enclosed we beg to hand you two invoices covering the shipment of the two cars executed in accordance with your orders Nos. 1 & 2. These have been shipped per S. S. ALGERIAN. Bill of Lading will follow by next mail.

We trust that these two cars will give entire satisfaction and that you will soon book some more new business.

Yours truly,

CANADIAN MOTORS LTD.,
GEORGE MOORE, Secretary.

Enclosures.

8. Hermann Klein, Berlin, am 16. März 1931.
an Canadian Motors Ltd., Montreal.

Bestätigung seines Schreibens v. 11. Februar und des Schreibens der C. M. Ltd. vom 21. Februar mit zurückgesandtem Vertrag, den die Gesellschaft unterzeichnet hat. — Kl. legt zwei Anfragen nach dem De Luxe Modell bei, macht aber auf geringfügige (slight) Änderungen, die in beiden Fällen gewünscht werden, auf-

merksam. Beide Anfragende genießen guten Ruf. Antwort durch Kabel erwünscht. Angabe der frühesten Lieferfrist, die garantiert werden kann, ist erforderlich.

9. Montreal, March 18th 1931.
Mr. Hermann Klein,
Berlin.

Dear Sir,

We duly received your letter of the 16th inst. and confirm our letter of the same date, which has crossed with yours.

NEW ENQUIRIES. — We noted with pleasure your further enquiries and confirm our cable as per attached copy. From this you will understand that we are able to supply our DE LUXE Model with the alterations specified at 5% extra over list price. Further, as regards delivery we are able to promise despatch of the cars within one month from receipt of order.

We trust to hear by an early mail that you have secured the order.

CABLING. — To facilitate cabling we enclose a copy of our private code, which we think will meet all possible needs in cabling.

Yours truly,
CANADIAN MOTORS LTD.,
GEORGE MOORE, Secretary.

1 Encl.

Confirmation of Cable.

From: Cantot Montreal
FIVE PER CENT OVER LIST ONE MONTH

Transaction No. 7.

The placing and execution of an order
for Bolts and Nuts for India.

1. Birmingham, April 25th 1930.
Messrs. Koch, Elliott & Co.,
Hagen (Westphalia).
Germany.

Dear Sirs,

Please quote us your lowest price f. o. b. Hamburg for
GALVANIZED ROOFING BOLTS & NUTS,

6000 gross $\frac{1}{4}$ " \times $\frac{1}{2}$ "
2000 " $\frac{1}{4}$ " \times 1"

packed in cardboard boxes of one or half gross according to size. Each box must be labelled with size, quantity, quality,

description, and country of origin, as usual for the Madras market.

Kindly also state earliest time of delivery and send us a few samples of the goods you would supply.

You will please take into consideration when making your calculation that we should be able to give you fairly large repeat orders, provided that the prices and finish suit us.

Yours faithfully,
ARTHUR H. BRANDT & CO.

2. Hagen, den 28. April 1930.

Herren Williamjon & Brown,

Birmingham.

Am 27. d. Mts. empfangen wir eine Anfrage von den Herren Arthur H. Brandt & Co., dort, und gestatten uns, das gewünschte Angebot für die Firma beizulegen. Da wir indessen bisher keine Geschäfte mit ihr gemacht haben, halten wir es für ratsam, daß Sie zunächst Erkundigungen über den Ruf und die finanzielle Lage der Firma einziehen (machen). Wir überlassen es Ihrem Urteil, ob Sie ihr das Angebot weitergeben wollen oder nicht.

So bald wie möglich erwarten wir ausführliche (volle) Auskunft.

Hochachtungsvoll

1 Anlage.

Koch, Elliott & Co.

3. Hagen, April 28th 1930.

Messrs. Arthur H. Brandt & Co., Ltd.,

Birmingham.

Dear Sirs,

In reply to your letter of the 25th inst. we beg to offer you the goods for which you enquire as follows:
HOT SPELTER GALVANIZED ROOFING BOLTS & NUTS

$$\frac{1'' \times 1''}{4}$$

1/—

$$\frac{1'' \times 1''}{4}$$

1/1

per gross net.

Goods delivered f.o.b. Hamburg, packing in strong iron hooped seaworthy cases included and labelled as per your enquiry of the 25th.

Time of delivery: about 3—4 weeks.

Terms: net cash against B/L through the Westminster Bank, Birmingham.

Trusting that our prices and terms will enable you to place the order with us, we are,

Yours faithfully,
KOCH, ELLIOTT & CO.

P. S.: A few samples of what we should supply will follow under separate cover.

4. Birmingham, May 1st 1930.
Messrs. Koch, Elliott & Co.,
Hagen (Westphalia).

Private and Confidential.

Dear Sirs,

Answering your letter of the 28th ult., the writer is pleased to give you the desired information about Messrs. Arthur H. Brandt & Co. of this city.

The position is that Brandt's financial position was extremely shaky some two years ago, and as a result, their iron and shipping interests were merged into a limited company. This limited company, however, is quite sound, both financially and in other respects. Mr. Arthur H. Brandt himself is known as a very active and intelligent man who is held in high esteem.

Under these circumstances I have handed your quotation to the new customer and you need have no fear as to the result.

I am glad to have been able to be of service to you and trusting you will treat this information in strict confidence,

I am, Yours truly,
E. WILLIAMSON.

5. Birmingham, May 2nd 1930.
Messrs. Koch, Elliott & Co.,
Hagen (Westphalia).

Dear Sirs,

We thank you for your quotation and samples of the 28th ult., which have been handed to us by your Birmingham representatives, Messrs. Williamson & Brown.

We note these samples are HOT SPELTER GALVANIZED; now, we do not want HOT SPELTER, but ELECTRO GALVANIZED, as is usual for Madras and for this class of goods. The finish must be silver color. We feel sure you know the quality and finish required. Kindly let us know whether you can supply exactly what we want.

The order has to be placed for June shipment, and provided you can supply as set out above, we can offer you the business at the all-round price of sh 1/0½ per gross f. o. b. Hamburg. This is the very best we can do and if you can accept, please telegraph.

Awaiting your telegraphic acceptance, we are,

Yours faithfully,
ARTHUR H. BRANDT & CO.

6. Koch, Elliott & Co., Hagen, am 5. Mai 1930,
an Arthur H. Brandt & Co., Birmingham.

Sie bestätigen den Empfang des Briefes vom 2. d. Mts., dessen Inhalt sie vorgemerkt haben.

Hinsichtlich der Verzinkung weisen sie darauf hin, daß die galvanisch verzinkten Artikel weit schlechter sind als die feuerverzinkten. Nur Feuerverzinkung könne die Gewähr dafür geben, daß das Rosten verhindert werde, während die Galvanisierung dem Artikel nur eine ganz dünne Zinkschicht verleihe, die eine Oxidierung nicht lange aushalten könne.

Sie hoffen, daß sich Ihre Freunde für feuerverzinkte Dachschrauben und Muttern zu den in K. E. & Co.'s Angebot v. 28. v. Mts. genannten Preisen entscheiden werden. Diese Preise können leider nicht ermäßigt werden. — Sie erwarten ihren Auftrag.

7. Birmingham, May 9th 1930.
Messrs. Koch, Elliott & Co.,
Hagen (Westphalia)

Dear Sirs,

After receipt of your favor of the 5th instant we have once more closely examined your samples and as the finish of the HOT SPELTER GALVANISING seems indeed to prove what you explained in your last letter, we shall endeavor to persuade our Madras friends to take the article you offer.

We therefore order
HOT SPELTER GALVANIZED ROOFING BOLTS & NUTS
in accordance with your samples

6000 gross $\frac{1}{4}$ " \times $\frac{1}{2}$ "

2000 " $\frac{1}{4}$ " \times 1"

at sh. 1/— and sh. 1/1 per gross, respectively.

Goods delivered f.o.b. Hamburg, packing in seaworthy cases free and labelled as per our enquiry of the 25th ult.

The Roofing Bolts & Nuts must be shipped in June.

Terms of payment: net cash against B/L through the Westminster Bank, Birmingham.

For shipping instructions please apply to Messrs. Smith, Miller & Co. of London when the goods are ready.

Awaiting your acknowledgment of order by return of post, we remain,

Yours faithfully,
ARTHUR H. BRANDT & CO.

8. Hagen, May 12th 1930.
Messrs. Arthur H. Brandt & Co.,
Birmingham.

Dear Sirs,

We are in receipt of your letter of the 9th inst. and beg to acknowledge your order for HOT SPELTER GALVANIZED ROOFING BOLTS & NUTS, for which we thank you.

The order has been duly noted and will be carried out carefully and punctually.

Yours faithfully,
KOCH, ELLIOTT & CO.

9. Birmingham, June 10th 1930.
Messrs. Koch, Elliott & CO.,
Hagen (Westphalia).

Dear Sirs,

We have just received a telegram from our friends in Madras informing us that they would prefer having their goods shipped in two equal lots with an interval of about 3—4 weeks.

In consequence we should like to know whether you are in a position to meet our friends' wishes. We should feel much obliged if you could arrange accordingly.

Awaiting a favorable reply, we remain,

Yours faithfully,
ARTHUR H. BRANDT & CO.

10. Koch, Elliott & Co., Hagen, am 14. Juni 1930,
an Arthur H. Brandt & Co., Birmingham.

Antwort auf deren Brief vom 10. d. Mts. Sie sind noch in der Lage, die bestellten Waren in 2 Partien zu verschiffen, und haben sofort begonnen, die Hälfte der bestellten Mengen getrennt zu verpacken. Sie hoffen, daß die erste Partie etwa Anfang der nächsten Woche versandbereit sein wird. — Um Verzögerung zu vermeiden, erbitten sie Angabe der Zeichen, die sie auf die Kisten setzen sollen. Außerdem wäre es ihnen lieb, wenn die Kisten durch ihre gewöhn-

lichen Spediteure, die Herren W. Schulze & Co., verladen würden, mit denen sie Sonderabkommen getroffen haben. Sie bitten um Einverständnis hierzu.

11. Birmingham, June 18th 1930.
Messrs. Koch, Elliott & Co.,
Hagen (Westphalia).

Dear Sirs,

We thank you for your letter of the 14th inst. and should like to have the first lot of the goods despatched as soon as possible.

The mark for the cases is



No. 428;
/1, up

Madras
Made in Germany

The words "Made in Germany" must also be printed on the label of each cardboard box. As our friends in Madras are especially particular about the packing of their goods, we beg once more to point out that the packing must be done in the most careful manner and strictly in accordance with the instructions given in our former letters.

We note your shipping agents in Hamburg are Messrs. W. Schultze & Co. Will you please instruct your agents that the cases are to be shipped according to the instructions of Messrs. Smith, Miller & Co. of London, to whom please apply.

We wish to make our position quite clear. As you are delivering f. o. b., we agree that Messrs. W. Schultze & Co. should attend to the f. o. b. arrangements, but as we are taking over the cases from the point of delivery f. o. b., our shipping agents will look after the B/L for our account.

Your shipping agents can of course obtain possession of the Mate's Receipt, and we shall be pleased to pay against delivery of this document. As we cannot obtain the B/L without the Mate's Receipt this gives you ample protection.

Possibly it was your intention to deal with the shipment in this way, but we wish to make the point clear and avoid confusion when the shipment comes along.

Yours faithfully,
ARTHUR H. BRANDT & CO.

12. Hagen, June 21st 1930.

Messrs. Smith, Miller & Co.,
London.

Dear Sirs,

re consignment for account of
Messrs. Arthur H. Brandt & Co., Birmingham.



428/
/1—10,

Madras

Made in Germany

10 cases Galvanized Roofing Bolts & Nuts,
1600 kgs gross weight.

We are informed by our customers that the shipping of this consignment is in your hands and that we have to apply to you for the necessary shipping instructions. As the goods are to be shipped from Hamburg, where Messrs. W. Schultze & Co., Hamburg 11, Spitalerstr. 15, will attend to the delivery f.o.b., we should be pleased if you would send that firm your instructions at your earliest convenience.

The goods are ready for immediate despatch from the works.

Thanking you in anticipation, we are,

Yours faithfully,
KOCH, ELLIOTT & CO.

13. Hagen, June 25th 1930.

Messrs. Arthur H. Brandt & Co.,
Birmingham.

Dear Sirs,

Enclosed please find our invoice in duplicate covering the goods of your order dated 9th May.

The cases were despatched to Messrs. Schultze & Co., Hamburg yesterday. Our shipping agents have been instructed to ship them in accordance with the instructions received from your London agents, Messrs. Smith, Miller & Co. From our shipping list we see that the first available steamer will be the s. s. "OCEANA", leaving Hamburg for Madras on July 1st.

Messrs. Schultze & Co. will get the Mate's Receipt and we have instructed them to send it to the Westminster Bank, Birmingham immediately after it is issued.

Kindly pay against this document on presentation by the bank.

Hoping to be favored with your further esteemed orders, we remain,

Enclosure.

Yours faithfully,
KOCH, ELLIOTT & CO.


14.

Hagen, June 25th 1930.
Westminster Bank Limited,
Birmingham.

Dear Sirs,

re Messrs. Arthur H. Brandt & Co., Birmingham.
Order dated 9th May 1930.

You will shortly receive the Mate's Receipt from the shipping agents, Messrs. Schultze & Co. of Hamburg covering the following consignment

 428/1-10

Madras

Made in Germany

10 cases Galvanized Roofing Bolts & Nuts,
1600 kgs gross weight.

Please present this Mate's Receipt to the firm mentioned above and hand it over against payment of our invoice amounting to £80.4.2.

Kindly remit the amount in the usual manner to the Deutsche Bank, Berlin for the credit of our account.

Yours faithfully,
KOCH, ELLIOTT & CO.

15.

Birmingham, den 28. Juni 1930.
An Firma Koch, Elliott & Co.,

Hagen.

Wir erhielten Ihre Rechnung vom 25. d. Mts., bedauern aber finden zu müssen, daß die Gewichte der Kisten nicht ganz stimmen. Wahrscheinlich wird ein Fehler in dem Bruttogewicht, das für Kiste No. 8 angegeben ist, vorliegen (sein). Das Nettogewicht für diese Kiste geben Sie mit 140 kg an, während das Bruttogewicht mit 143 kg vermerkt ist. Man sollte sagen, die Kiste selbst müsse (doch) mehr als 3 kg wiegen, und wir nehmen an, daß das richtige Bruttogewicht der Kiste etwa 153 kg ist. Vielleicht liegt nur ein Schreibfehler vor. — Bitte geben Sie uns umgehend das richtige Bruttogewicht von Kiste No. 8 an.

Hochachtungsvoll
Arthur H. Brandt & Co.

16. Hagen, July 1st 1930.

Messrs. Arthur H. Brandt & Co.,
Birmingham.

Dear Sirs,

We are in receipt of your letter of the 28th ult., and we regret that a clerical error occurs in our invoice. The gross weight of case No. 8 should read 153 kilos and not 143 kilos as stated in error.

Kindly alter our invoice accordingly and excuse the mistake which has unfortunately crept in.

Trusting to be favored soon with further enquiries and orders from your good selves, we remain,

Yours faithfully,
KOCH, ELLIOTT & CO.

17. Birmingham, July 5th 1930.

Messrs. Koch, Elliott & CO.,
Hagen (Westphalia).

Dear Sirs,

With reference to your letter of the 25th ult. we beg to advise you that we have now received the Mate's Receipt covering 10 cases ROOFING BOLTS & NUTS, and in accordance with your instructions we have delivered it to Messrs. Arthur H. Brandt & Co. against payment of £80.4.2.

In this connection we have to-day paid over to the London agents of the Deutsche Bank for your credit with their Berlin Office the sum of £80.1.8, representing the amount received from the above mentioned firm less our commission of sh 2/6.

Yours faithfully,
EDWARD BROWN
Assistant Manager.

Transaction No. 8.

A Bombay house seeks to introduce German ironmongery into their market.

1. Bombay, August 11th 1930.

Messrs. Meyer & Co.,
Hamburg.

Dear Sirs,

We should be pleased to take up the exclusive agency for your entire line of products.

We have one of the largest organizations of salesmen in India. We push aggressively the products of the manufacturers whom we represent. We have salesmen travelling constantly and are chiefly interested in taking orders from merchants for your account, on which you would pay us commission; but we should be willing to handle not more than one consignment, if you deem it necessary to get your goods introduced in this way.

If you are interested, please give us complete details in your first communication, including prices, catalogues, terms of payment, discounts, etc., also samples. Let us know what you usually do in our country in the way of advertising. We maintain an advertising department to handle the campaigns of the manufacturers whom we represent. We will submit our references as soon as we receive your proposition.

Awaiting your reply with the keenest interest, we remain,

Yours truly,
RUSSEL & CO.

2.

Hamburg, den 2. Sept. 1930.

Herren Russel & Co.

Bombay.

Im Besitze Ihres Schreibens vom 11. v. M. gestatten wir uns Ihnen mitzuteilen, daß uns an einer Vertretung in Ihrem Lande viel liegt.

Ihrem Wunsche entsprechend haben wir das Vergnügen, Ihnen in besonderem Umschlag mit Abbildungen versehene Listen unserer Hauptartikel zu übersenden. Bitte lassen Sie uns baldigst wissen, für welche Artikel in Bombay Nachfrage besteht. Gleichzeitig bitten wir um Aufgabe von Referenzen, und zwar wenn möglich von andern Firmen, die Sie vertreten. Bei Erhalt Ihrer Mitteilungen werden wir Ihnen unverzüglich unsere niedrigsten Preise für die in Frage kommenden Artikel aufgeben und nicht veräumen, unsern Agenturvertrag mitzusenden.

Wir sehen Ihrem umgehenden Bescheid entgegen und begrüßen Sie
hochachtungsvoll
Meyer & Co.

3

Bombay, September 21st. 1930.

Messrs. Meyer & Co.,

Hamburg.

Dear Sirs,

We thank you for your letter of 2nd inst.

At present we are passing through a severe crisis, which is due to the export of rice having been a failure

this year and also on account of the market being overstocked with all kinds of goods. There is also a very severe competition in our market and unless your prices are very low, it is useless to try to get orders for you.

We are specially interested in the following articles: enamelware, hurricane lamps, knives, penknives (blade not over 3½" in length), razors, hair clippers, nickelled spoons, and forks.

Please let us have a range of samples with your lowest quotations in order that we may see the quality of your goods. If your prices prove competitive, we shall let you have Pro-forma Indents with full particulars. *series*
also from Indigo

Please let us also have a catalogue with quotations for tools and hardware. It depends solely upon your prices whether we shall be able to do business for you in these articles.

All prices should be quoted c. i. f. c. i. Bombay including 5% commission for us. Drafts at 60 days' sight D/P, rebateable at 6% p.a. if paid before maturity.

Looking forward to your early reply together with agency agreement, we are,

Yours faithfully,
RUSSEL & CO.

References:

The Brown Mfg. Co., London E. C. 1
Sébald & Co., Paris
Ferdinand Flinger G. m. b. H., Bremen.

4. *Wener & Co., Hamburg, am 7. Okt. 1930,*
an The Brown Mfg. Co., London.

Bitte um möglichst genaue Auskunft über Russel & Co., Bombay, die mit M. & Co. in Geschäftsbeziehungen zu treten wünschen und sich auf den Adressaten beziehen. Dank im voraus. *from the*
Zusicherung strengster Verschwiegenheit. Anerbieten von Gegenleistungen.

5. *London E. C. 1, October 10th 1930.*
Messrs. Meyer & Co.,

Hamburg.

Dear Sirs,

In reply to your letter of the 7th inst. we beg to inform you that the firm of Russel & Co., Bombay, about whom you made inquiries, is one of the most trustworthy firms in their line and enjoys an excellent reputation. You

will therefore understand that you are running no risk in giving any credit required. We must, however, decline any personal responsibility in the matter.

Yours truly,
THE BROWN MFG. CO.

6. Hamburg, October 15th 1930.
Messrs. Russel & Co.,
Bombay.

Dear Sirs,

In accordance with the request expressed in your letter of the 21st ult. we have pleasure in enclosing list with to-day's prices for all the goods interesting you at present. We also enclose invoice for the traveller's samples of enamelware, which we have sent to-day to your address. Other samples will be despatched about the middle of December.

We hope that your good relations with the buyers will enable you to sell these articles in large quantities, and we assure you that all orders will have our best attention.

Enclosures.

Yours truly,
MEYER & CO.

7. Bomban, den 28. Dezember 1930.
Herren Meyer & Co.

Hamburg.

Wir bestätigen den Eingang Ihrer Zuschrift vom 15. Okt., deren Inhalt wir uns bemerkten.

Was die Emaillewaren anlangt, so erhielten wir Ihre Muster, auch liegt uns Ihre Preisliste vor, doch befinden sich so wenig Artikel dabei, die im Hinblick auf die Preise für uns Interesse haben und für die eine Verkaufsmöglichkeit besteht, daß wir glauben, es lohnt sich nicht der Mühe, und wir würden beide nur unnötig Zeit verschwenden (es ist nicht wert die Mühe von Ihrer und unserer Zeit). Wir verkaufen ganz bedeutende Mengen von Emaillewaren und möchten auch nur zu gern ein umfangreiches Geschäft mit Ihnen machen, aber soweit wir sehen können, scheint augenblicklich keine Möglichkeit dazu zu bestehen. Unserer Ansicht nach ist das der Fehler, daß wir keine Gelegenheit hatten, mit Ihnen Rücksprache zu nehmen (to confer) und das ganze Geschäft zu bereeden. In der Regel kommt man viel schneller zum Ziel (erreicht eine Entscheidung), wenn man eine Sache persönlich bespricht, als wenn man lange Briefe schreibt. Im Augenblick bleibt uns nur die Aussicht, daß unser Herr Russel vielleicht Gelegenheit haben wird, nach Leipzig zu gehen und Sie dann aufzusuchen.

an Oppenheim

Sichtlich der Wetterlampen (hurricane lamps) bedauern wir Ihnen sagen zu müssen, daß wir von Ihrem Angebot keinen Gebrauch machen können. Selbst wenn wir diese Lampen nur in Kisten von 50 Stück verkaufen, so ist Ihr Preis sh 1/5 je Stück, während wir sie schon zu sh 16/6 das Duzend kaufen können. Zudem werden viele Lampen auf den Markt gebracht, die sogar noch billiger sind. Es tut uns leid, daß wir uns im gegenwärtigen Zeitpunkt zu nichts entschließen können.

Hochachtungsvoll
Russel & Co.

8. Bombay, January 24th 1931.

Messrs. Meyer & Co.,

Hamburg.

Dear Sirs,

We confirm our letter of 28 ult.

To-day we have sent you by registered sample post a penknife which is being imported in large quantities into our market on account of its favorable price and its very attractive make-up.

We are enclosing herewith Pro-forma Indent 3967 for 200 dozen, giving full particulars as regards make-up, etc. Kindly let us have a countersample which must be very similar to our sample and does not cost more than sh 2/10 per dozen c.i.f.c.i. Bombay. If your sample should meet with the approval of our customers, we shall confirm the enclosed Indent by cable, and we shall also let you have further orders.

We should be pleased to do this business with you and we are awaiting your reply and samples, which we hope will lead to a mutually satisfactory business.

Enclosures.

Yours faithfully,
RUSSEL & CO.

9. Hamburg, February 3rd 1931.

Messrs. Russel & Co.,

Bombay.

Dear Sirs,

We regret to learn from your letter of the 28th December last that you are not satisfied with our prices for enamelware nor with those for hurricane lamps.

Although we quoted you in the first instance exceedingly low prices for hurricane lamps, we are willing to meet you by offering this article at the prices mentioned by you.

Regarding the enamelware we beg to inform you that it is impossible to sell these goods cheaper than the very low prices we quoted you. Owing to the recent rise in the quotations of raw material prices are expected to go even much higher. Please also take into consideration that the quality of our enamelware is incomparable.

As the Leipzig Fair opens at the beginning of March, we hope to see one of the members of your firm shortly to discuss all matters with him.

Yours faithfully,
MEYER & CO.

Transaction No. 9.

Co-operation in trade with China.

Note.

A number of German firms, both manufacturers and exporters, formed the "SHANGHAI ASSOCIATION" and opened a joint office in Shanghai under the style of "OTTO KETTLER" to carry on business in China.

In the following letters the beginning of the correspondence of Otto Kettler with the partners of the said Association is reproduced, showing how business is done with China.

1. Blankenese, den 6. Januar 1930.

An alle Teilnehmer des Shanghai-Konsortiums!

Obgleich es meine Absicht ist, mich sobald wie möglich gänzlich von bestellenden Chinesen, den sogenannten „Indentors“, frei zu machen, ist es doch wünschenswert, im Anfang, und auch später unter gewissen Umständen, Orders von Chinesen zu nehmen.

Zu dem Zweck ist es nötig, mit den Bestellern feste Verträge abzuschließen; der eine Vertragsschließende ist der bestellende Chinese, der sich zur Abnahme der Ware verpflichtet, der andere die sich zur Lieferung der Ware verpflichtende Firma, für die ich den Vertrag zu zeichnen hätte.

Ich habe mit den Herren Elliott & Koch, dem Chinesischen Generalkonsul in Hamburg und dem Notar von E. & K. besprochen, ob es richtiger ist, die Vollmacht in deutscher oder in englischer Sprache auszustellen. Man entschied sich für die englische Vollmacht, da es keine deutsche Gerichtsbarkeit mehr in Shanghai gibt, sondern Streitfragen zwischen Deutschen und Chinesen vor den gemischten Gerichtshof kommen und Englisch als die internationale Sprache des Fernen Ostens eigentlich allein in Betracht kommt. Die Herren Elliott & Koch haben mir daher eine englische Vollmacht gegeben.

Ihr Notar wird Ihnen den üblichen vorgebrudten Wortlaut besorgen können. Ich bitte die Firmen, die mir eine derartige Vollmacht senden wollen, sie entweder nach Mailand, wo ich bis zum 27. d. Mts. sein werde, oder unmittelbar nach Shanghai zu schicken.

Hochachtungsvoll
Otto Kettler.

2. Text of the Power of Attorney.

(slightly abbreviated)

KNOW ALL MEN BY THESE PRESENTS that we, Elliott & Koch, G. m. b. H., a Limited Liability Company having its registered office in Hamburg, (hereinafter called "the Company") hereby appoint

Mr. Otto Kettler, 18 Kiukiang Road, Shanghai, (hereinafter called "the Attorney")

to be the Attorney of the Company for and in the name of the Company to do and execute the following acts and deeds in or about Shanghai that is to say:—

1. To make contracts with Chinese dealers and merchants after receiving the Company's telegraphic confirmation of accepted orders to do everything necessary for the winding up of the transactions for the importing of goods for the paying of duty storing and insuring the goods for making exchange contracts as well as forward exchange contracts with Banks and to take any legal steps against dealers and merchants who do not take up their goods or who do not fulfil the conditions of payment agreed upon.

2. To demand and receive all and every debt and debts sum and sums of money goods wares merchandise chattels and effects due or belonging to the Company and upon receipt thereof or any part thereof to give and execute good and sufficient releases and discharges for the same.

3. Upon non-payment thereof or any part thereof or upon refusal to release and give up any of such goods wares merchandise chattels and effects to commence and prosecute any action or proceeding in any Court of Justice or to resort to any procedure allowed by the laws in operation in Shanghai whether by constraint of person or attachment of money or goods or otherwise for recovering and obtaining payment possession and satisfaction for the same.

4. To compound or submit to arbitration any matter or thing relating thereto and to make such petition to

the public officials of Shanghai as may be necessary or desirable therein.

5. To adjust settle or compromise all disputes which may arise concerning all accounts or reckonings whatsoever between the Company and their debtors and to pay or receive the balance or balances thereof as the case may require.

6. To make draw sign accept endorse or transfer any bills of exchange or notes of hand charter parties bills of lading cheques letters or other documents in which the Company will be interested or concerned or which the said Attorney may consider requisite in or about the concerns or the Company.

7. And the Company does hereby authorise and empower said Attorney to substitute one or more Attorney or Attorneys under him with all or any of the foregoing powers and the same at pleasure to revoke ratifying and hereby confirming whatever the said Attorney or his substitute or substitutes shall lawfully do or cause to be done by virtue of these presents.

8. And generally to act as the Attorney of the Company in relation to all or any of the purposes or matters aforesaid as fully and effectually in all respects as the Company could do if personally present. The Company reserve the right to cancel or modify this power at any time.

In witness whereof we have hereunto set our hand and seal at Hamburg this fourth day of January in the year of our Lord one thousand nine hundred and

Signed sealed and delivered
in the presence of

A. B.
Witness.

ELLIOTT & KOCH, G.M.B.H.
by CARL JOHANNES KOCH.

I, Georg Adolf Kosel, Doctor of Law, a Notary Public in and for the Free and Hanseatic City of Hamburg, do hereby certify and attest unto all whom it may concern that Mr. Carl Johannes Koch, merchant and inhabitant of this City, personally known to me, acting in his capacity as Manager of the firm of Elliott & Koch, G.m.b.H., a Limited Liability Company, domiciled in Hamburg and duly incorporated under the German laws, and in this capacity authorized and entitled to sign for and represent the said company in every respect and lawful manner, according to the official registers of the Commercial Court

of this City inspected by me, acknowledged before me that he signed the foregoing power of attorney.

In witness whereof I have hereunto set my hand and affixed my seal of office in Hamburg, Germany, this fourth day of January in the year of our Lord one thousand nine hundred and

Certified

X. Y.

Chinese Consul General.

GEORG ADOLF KOSEL.

3.

Shanghai, den 1. Mai 1930.

Herren Elliott & Koch, G. m. b. H.,

Hamburg.

Ich werde hauptsächlich Geschäfte für Sie vom Lager (gegen RECO) machen, die den Vorteil haben, daß sie nur gegen vorherige Kassa ausgeführt werden. Für gewisse Artikel möchte ich Ihnen aber auch INDENTS schicken; das sind feste Bestellungen von guten Chinesen, die bis zu einem gewissen Prozentsatz vom Comprador garantiert werden. Die Order-Contracte mit den Chinesen werde ich
p. p. Elliott & Koch

zeichnen. Zu dem Zweck dient mir die von Ihnen gegebene Vollmacht.

Da Ihnen das Shanghai-Geschäft bisher noch unbekannt war, werden Sie vielleicht nicht wissen, was man unter „Comprador“ versteht. Es ist das ein spanisches Wort und bedeutet „Einkäufer“. Jedes europäische Handelsgeschäft in China pflegt sich eines Compradors zu bedienen. Ein Comprador ist aber nicht etwa ein als Einkäufer tätiger Angestellter einer Firma, vielmehr kann ein Comprador auch für mehrere Firmen zugleich tätig sein. Nur sehr wohlhabende Chinesen mit guten Beziehungen kommen als Comprador in Frage. Sie vermitteln die festen Bestellungen (Indents) von chinesischen Händlern und, was das wichtigste ist, sie garantieren die Bezahlung. Dafür erhalten sie von jedem abgewickelten Geschäft eine gewisse Provision.

Für Indent-Geschäfte werden grundsätzlich alle Notierungen in Shilling und Pence gedruckt, für Lagergeschäfte (Recos) dagegen in Taels.

Die Preise in Shilling und Pence werden

Cif & C. Preise

sein (ein hier jetzt allgemein üblicher Ausdruck: cif einschl. importers' commission), die der Käufer für die Waren anbietet. Sie schließen Spesen (charges), Fracht, Seeversicherung bis Shanghai, die Shanghai-Generalspesen, meine Provision, ebenso die Comprador-Provision und Ihren Gewinn ein. An Shanghai-Generalspesen einschl. meiner und der Comprador-Provision können Sie 7 bis höchstens 10 % rechnen.

Zinsen vom Tage der Verschiffung ab, Einfuhrzoll und Lager-spesen sind nicht einbegriffen. Sie werden vom Händler besonders bezahlt.

Die Preise, die ich in Taels fable, sind sogenannte Shang-hai-Marktwerte oder „Ex Godown Preise“. In ihnen sind auch die Zinsen, der Einfuhrzoll und die Lagerkosten enthalten. Sie kommen hauptsächlich für Lagerware in Frage und sind dann eben die Marktwerte, zu denen die Ware zu verkaufen ist.

2 Anlagen enthalten einige Bemerkungen über „Code-Correspondenz“ und den Wortlaut des Vertrages, den ich für feste Bestellungen von Chinesen festgelegt habe.

Hochachtungsvoll
Otto Kettler.

4. Code Correspondence.

Since I shall have to send you in future additions to the Private Code, which will partly be general additions sent to all my connections, partly additions made exclusively for your firm, I beg you to file separately

1. Code: additions to the "General O.K. Private Code", folios to be placed in their respective place in the Code.
2. Code: additions to the "Special O.K. Private Code", exclusively for your firm.
3. Code Correspondence.

Please note that:

Index figure "1"	}	with quotations in English currency
Index figure "0"	}	will be used for cabling offers for
		firm orders from Chinese (indents).

Such telegrams should be answered on the day of arrival, whenever possible, certainly the next day.

Index figure "5" with Tael quotations is for recos.

5. Text of an Indent Contract.

Contract No. 12.

Elliott & Koch, Hamburg, for whom Otto Kettler holds Power of Attorney authorizing him to sign on behalf of the firm of Elliott & Koch, have this day sold to Mr. Hung Siutsuen, Shanghai, the following goods subject to the undermentioned conditions:

1. Clearance latest within two months after arrival. After that date the Vendor has the right to dispose of the goods by private sale or public auction; the loss to be refunded by the Buyer. Payment against delivery in Cash or approved Bank-orders.

2. All Shanghai Charges

to be paid by the Buyer: Import Duty within ten days after Steamer's arrival, Storage at the Public Wharf for account of the Buyer. — Goods are stored at the risk of the Buyer.

3. Interest will be charged at current rate from date of shipment until all goods are paid for.

4. Exchange will be settled by the Vendor not later than two months after arrival, or earlier if so desired by buyer.

5. Each shipment to be considered as a separate contract.

6. Responsibility Each individual partner in the Hong constituting the buyer shall be responsible as if he were the sole owner of such Hong for the whole of any money payable hereunder.

7. Force majeure The vendor cannot be held responsible for late or non-delivery of the goods ordered if caused by war, rebellion, fire, accidents, strike, shortage of labor, raw and packing material or tonnage, or rise in the price of coal etc., by new levies imposed by national authorities, great fluctuations of exchange, mistakes in telegrams etc., or any other causes beyond vendor's control.

If goods should be rejected at home on account of inferior quality, this contract or part of it to stand null and void.

8. Claims not made within one month after arrival of the cargo will not be recognised. No claims will be recognised after delivery has been taken. — Any difference that may arise, either with regard to the quality of the goods or any other point, is to be submitted to arbitration. The arbitrators to be two foreign merchants of Shanghai (one to be chosen by buyer and one by vendor) who, if they cannot agree, will call in a third arbitrator. Their

decision will be absolutely binding on both parties, the one at fault paying the arbitration fee.

6. Shanghai, May 23rd 1930.
Messrs. Elliott & Koch, G. m. b. H.,
Hamburg.

Dear Sirs,

I beg you to take note of the following particulars which will be required for future business:

Reporting on indents and recos.

Please always send separate sheets of letter-paper or memos for each different reco or indent, as I want to file all correspondence relating to any reco or indent separately.

Import Duty

is paid here in Haikwan Taels. One Haikwan Tael equals 1.114 Shanghai Taels. Since I also have to pay import duty on sample cases or parcels with samples of value, please always let me have pro-forma invoices in time to reach me via Siberia before arrival of the case or parcel. Otherwise cases will have to be opened and examined by the customs, which causes additional expenses and a great loss of time.

Make-up and packing of goods.

I have been told by dealers here that manufacturers, especially those who are not accustomed to do business with Shanghai, sometimes do not strictly follow packing instructions given from here in detail. Since such mistakes will lead to certain losses, I call your special attention to the importance of this point.

Correspondence, price lists, etc.

Please always leave a good margin on one side of the sheet for filing purposes to avoid the perforation going through important figures, such as: numbers of samples etc.

Indent-Reco-Numbers.

I shall begin for your firm with No. 1 or 1001 or 2001 etc. If you intend to send out goods, for which I have not sent you an indent or reco, please mark such cases beginning with — 9999 — going backwards.

Chinese monetary standard.

Please take note that the sub-parts of the

TAEL	are called
MACE	being one tenth of a Tael
CANDAREEN or TAEL-CENT	being one hundredth of a Tael.

Post.

Please send original correspondence via Siberia, duplicates via America. It is important also that originals of documents, as Bills of Lading and Insurance Policies, should be sent via Siberia, the duplicates via America.

Yours faithfully,
OTTO KETTLER.

7. Shanghai, August 3rd 1930.

Messrs. Elliott & Koch, G. m. b. H.,
Hamburg.

Dear Sirs,

Re mails.

I continually receive letters in envelopes marked "via America", either in writing or typewritten, which are nevertheless sent by the postal authorities "via Siberia". In consequence originals and duplicates often arrive by the same mail. In order to avoid this please order very big rubber stamps "via Siberia" and "via America" with about $\frac{3}{4}$ inch letters; perhaps the post office officials will be able to see them and act accordingly.

Re invoices.

On all invoices in any European currency it should be very clearly stated: c. i. f. & c. Shanghai, since the customs officials ask for a 10 % higher duty, if invoices do not state this clearly, as otherwise they think prices are f. o. b. This is of the greatest importance.

Yours faithfully,
OTTO KETTLER.

8. Shanghai, August 22nd 1930.

Messrs. Elliot & Koch, G. m. b. H.,
Hamburg.

Dear Sirs,

I have had a conversation with the CHARTERED BANK OF INDIA, AUSTRALIA & CHINA regarding financing. This bank, with which I did almost my whole English business before the war, from 1909 to 1917, also wanted to know from which firms I expected to receive goods. So I also mentioned your name.

I have just received the following letter from the bank:

"We acknowledge receipt of your letter of the 29th ult. and have forwarded copies of same to our London and Hamburg Offices.

We have also requested our London Office to make the necessary inquiries and arrangements on the lines laid down in your letter and we think it would be expedient for the various firms concerned to approach our London or Hamburg Offices when necessary. In your letter you quote us as having stated that advances would be made to the manufacturers to the extent of 60 %, but we must point out that this is a matter which must, be arranged between the manufacturers and our Offices at London or Hamburg.

The rate of interest on bills or documents on the East negotiated by our Hamburg and London Offices is at present 6 % and this rate covers the whole period of the advance. There are no other charges, but the rate of interest is of course subject to possible alteration from time to time.

Yours faithfully,
Chartered Bank of India, Australia and China
(signed) A. Gray, Submanager."

Mr. Gray said that he could not possibly tell me the exact percentage which would be advanced against documents, that this entirely depended upon the standing of the shipper, since no bills were drawn on me, and I was acting exclusively as Shanghai manager or representative of the shipping firm. He told me that very possibly up to 80% advance would be made. Mr. Gray further told me that whereas up to very recently the Chartered Bank in Hamburg was only clearing old accounts, the bank decided a few months ago to take again an active part in financing shipments from Germany.

Should this offer be of interest to you, please approach the bank in London or Hamburg.

Yours faithfully,
OTTO KETTLER.

9.

Shanghai, November 29th 1930.

Messrs. Elliott & Koch, G. m. b. H.,
Hamburg.

Dear Sirs,

I confirm my telegram of the 27th inst. as decoded on attached sheet and I received your message of the 28th inst. which is also decoded on attached confirmation.

I have noted that you allow a discount of 66 $\frac{2}{3}$ % off the standard prices for delivery c. i. f. & c. As my telegram informed you, sales are at present only effected

at a discount of about 72 %, as business is very dull and large stocks are still unsold. I could place these goods at sh. 1/— = Tls. 0,09 $\frac{1}{2}$ —0,10, but it seems rather advisable to wait until business looks up again, and I hope this will be the case when the Chinese new year begins.

Nevertheless I hope that I shall be able to place a part of the stocks before that date at your standard prices with 66 $\frac{2}{3}$ %.

Yours faithfully,
OTTO KETTLER.

2 Encl.

OTTO KETTLER Decoding of Telegram sent November 27th 1930.
Shanghai to Messrs. Elliott & Koch, G. m. b. H., Hamburg.

Code-Word	Decoding into Figures	Message
YXYEL		other are selling at this price
SIRCY		less
VYLUP		72
AGLEH		telegraph if I may accept

OTTO KETTLER Decoding of Telegram received November 28th 1928
Shanghai from Messrs. Elliott & Koch, G. m. b. H., Hamburg.

Code-Word	Decoding into Figures	Message
YIKYD		prices too low
AYROU		I can allow
YAXTI		66 $\frac{2}{3}$

Transaction No. 10.

The Placing of an Egyptian Government
Railway Order with a German Firm.

1. Cairo, January 10th 1930.

Ministry of Communications
EGYPTIAN STATE RAILWAYS,
TELEGRAPHS AND TELEPHONES.
STORES DEPARTMENT.

Dear Sirs,

I beg to inform you that this Administration invites tenders to be received by February 3rd 1930 for the supply of
Material for the Fastening of Rails and Steel Sleepers.

Cost of Specification relating to above is 8/- (eight shillings). Offers should be made on the Form of Tender attached to the Specification relating to this Adjudication and sent in time to arrive in Cairo by the above date.

If you desire a copy of the Specification, your request should be sent to the following address:

THE CHIEF INSPECTING ENGINEER,
EGYPTIAN GOVERNMENT,

41, Tothill Street, Westminster,

London, S. W. 1.

The Specification will not be sent unless the request is accompanied by the above-mentioned fee, which will not be accepted in postage stamps.

In case you do not buy a copy of the Specification for the present Adjudication, but wish to be advised of similar further adjudications, kindly inform me why you are not tendering on the present occasion, otherwise no advices will be sent you in future.

Yours faithfully,

F. BOYD,

Superintendent of Stores.

2. Deut & Moser in Hagen (Westf.) bitten am 13. Jan. 1930 ihre Vertreter, die Firma Richter & Bull, London, die Bedingungen für die Ausschreibung des Materials von der oben angegebenen Adresse für sie einzufordern.

3. Richter & Bull bitten am 16. Januar um Ueberfendung der Bedingungen.

London, January 17th 1930.

4. Reference No E. S. R. 6844.
Subject Bolts and Nuts.
Messrs. Richter & Bull, (For Deut & Moser),
6, Crescent Minories,
E. C. 3.

Dear Sirs,

I am desired to enclose a Standard form of Tender and General Conditions for the supply of Stores, for delivery (a) free on to the Railway Quay, No. 49, Gabbari, Alexandria, or (b) free on to the Wharf, Port Said, or (c) f.o.b. British Port.

Tender must be made on the printed form.

Unit rates for each line, pro forma value, and time required for delivery must be entered.

You will be notified of the result of your tender by letter.

Envelopes must bear the following information:—

- (1) Order No.
- (2) Description of material tendered for.
- (3) Date fixed for the reception of tenders.

Your attention is particularly drawn to General Conditions A (Revised 1924) attached hereto, especially in regard to Articles X. and XIII., which should in no sense be taken as a mere matter of form. All applicable penalties for late delivery or any other form of non-compliance with contract term will be rigidly enforced.

Only in special cases where delay is caused either by the Administration or by "force majeure" will the question of remittance or reduction of the penalty be submitted to H. E. The General Manager, Egyptian State Railways for consideration.

Yours faithfully,

S. G. OSBORN,

Secretary,

Chief Inspecting Engineer's Office,
EGYPTIAN GOVERNMENT.

Enclosure
No. 408

5.

London, January 19th 1930.

Messrs. Deut & Moser

Hagen (Westphalia).

Dear Sirs,

In accordance with the request contained in your letter of 13th inst. we have pleasure in enclosing herewith the Egyptian Government's Tender, to which you refer, together with our Debit Note for the cost of same and expenses incurred.

We draw your special attention to the fact that according to Art. VIII of the General Conditions you have to hold at the disposal of the Administration a Guarantee Deposit amounting to 1% of the total value of the Adjudication.

Yours faithfully,
RICHTER & BULL.

N. B. Form of tender see page 189.

6. H. E. The General Manager,
Egyptian State Railways, Telegraphs, and Telephones,
Cairo, Egypt.

EXCELLENCY,

With reference to Messrs. Deut & Moser's tender, dated the 22nd January 1930, to the Administration of the Egyptian State Railways, Telegraphs, and Telephones, for the supply of Bolts and Nuts we hereby undertake to hold at the disposal of the said Administration as PROVISIONAL DEPOSIT, free of interest and payable in cash on the Administration's first demand, the sum of

£ E. 98.0.0 (ninety eight English Pounds).

This undertaking remains in force during the period of the validity of the tender and (in the event of the whole or any part of the tender being accepted) until such time as Messrs. Deut & Moser have provided such final Guarantee Deposit as may be required by the said Administration.

DEUTSCHE ORIENT-BANK.

Cairo, 27th January 1930.

N. B. In cases where the Egyptian Government has been satisfied with good and prompt supplies, the above letter of guarantee may be dispensed with.

7. Notification of Acceptance of Order.

E. S. R. ORDER NO. ESR 6844 D.

London, February 14th 1930.

Messrs. Deut & Moser, Hagen (Westphalia)

Through Messrs. Richter & Bull

6, Crescent, Minorities,

London E. C. 3.

Dear Sirs,

Your tender, dated 22nd January 1930, for the supply of the following materials is accepted with thanks, under the conditions shown below: —

Item No.	Folio No.	Bolts & Nuts with hexagon head and nut.	Qty.	Per 100 kilos.	
37	12851/ 17	$7\frac{1}{2}'' \times 3\frac{3}{4}''$	20000	£0.16.3	£162. 5. 0
38	6097/118	$2\frac{1}{2}'' \times 3\frac{3}{4}''$	20000	. 0.11.3	. 112. 5. 0
39	,, / 89	$2\frac{1}{2}'' \times 5\frac{5}{8}''$	20000	. 0. 7.8	. 76.13. 4
40	12851/ 16	$7\frac{1}{2}'' \times 5\frac{5}{8}''$	5000	. 0.11.4	. 28. 6. 7
41	,, / 7	$14'' \times 7\frac{7}{8}''$	10000	. 1.10.9	. 153.15.
				<u>£533. 4.11</u>	

I note that the nuts will be supplied of pressed nut iron.

Deduction for Government Stamp Duty is applicable to this order.

Folio numbers must be quoted in all correspondence, especially invoices.

Price as above.

Packing Nil

Payment in London, 7 days from receipt of B/L or M/R. Delivery f. o. b. Hamburg in 6 weeks, say 31/3 30.

Bonus Nil. Penalty 1 % per week. Annulment 8 weeks.

Nationality of Supplier German.

Name and Address of Inspector

The Assistant Chief Inspecting Engineer,
21, Avenue de la Toison d'Or,
Brussels.

Yours faithfully,

J. MARWADY

Deputy Chief Inspecting Engineer,
EGYPTIAN GOVERNMENT.

8. Brussels, February 16th 1930.
Messrs. Deut & Moser,
Hagen (Westf.).

Dear Sirs,

Re. CONTRACT NO. 6844 D for Bolts and Nuts.

The above material will be inspected by me at the maker's works.

Where materials or parts necessary for this contract are not made by the Contractor, the names of the sub-contractors, with a clear statement of the materials or parts to be supplied by them, must be submitted to me before any orders are placed with sub-contractors. It is essential that such names should be submitted without delay.

You should advise Mr. D. KERR
Egyptian Government Inspector
Handelshof, Stock 4,
Bochum i. W.

at least 4 days before the goods are ready for inspection for the purpose of:

- a) Select tests
- b) Making the inspection
- c) Taking samples.

Failure to observe this request may result in delay in inspection.

Yours faithfully,
G. BRACKSHAW,

FOR C. W. GIBBS, Asst. Chief Inspecting Engineer.

9. Hagen (Westph.), February 24th 1930.
The Chief Inspecting Engineer,
Egyptian Government,
41, Tothill Street,
London S. W. 1.

Dear Sir,

Re order 6844 D.

We received your esteemed order for Bolts and Nuts, but we return same herewith, as it contains an error. The prices are of course to be understood as per 100 and not per 100 kilos, as you state on the order sheet. If these prices were understood as per 100 kilos, they would not even cover the cost of the raw material.

We await your amended order sheet and remark that delivery could take place 6 weeks after receipt of your definite order.

Yours faithfully,
DEUT & MOSER.

per Messrs. Richter & Bull, London.

10. London, March 8th 1930.
Messrs. Richter & Bull,
(For Messrs. Deut & Moser)
6, Crescent, Minorities,

E. C. 3.

Dear Sirs,

I am in receipt of your letter of 24th February returning order placed with you on the 14th February.

I cannot understand why you should have returned this to me in view of the fact that your actual figures as quoted on your tender form of 22nd January appeared on my acceptance to you. The small slip that kilos were mentioned instead of per 100 is quite immaterial.

Will you therefore please proceed to execute the order as sent to you, but with the alteration that the price is per 100 and not per 100 kilos.

It is understood that delivery will now take place from the date of this letter.

Yours faithfully,
Chief Inspecting Engineer,
EGYPTIAN GOVERNMENT
per DAMDAWER.

11. Deut & Moser
bestätigen den abgeänderten Auftrag.

12. Hagen (Westph.), March 27th 1930.
Mr. D. Kerr,
Egyptian Government Inspector,
Handelshof, Stock 4,
Bochum.

Dear Sir,

Re contract No. 6844 D.

As the goods to this order are ready for inspection, we should be pleased if you would kindly call at our works as soon as possible to make the inspection and to take samples.

Yours faithfully,
DEUT & MOSER.

13. Brussels, March 29th 1930.
Messrs. Deut & Moser,
Hagen (Westph.).

Dear Sirs,

I have been requested by the Administration of the Egyptian State Railways to report immediately there is a delay in the delivery of materials, or whenever any unforeseen circumstances arise during the execution of a contract, which might result in the time of delivery being exceeded.

It is therefore suggested that the Contractor should inform the Inspector supervising the contract immediately any such circumstances arise and also write to this office giving full particulars of the state of affairs.

Only when the Administration has been properly informed by this office of all such circumstances, can any penalties incurred be duly assessed and, where possible, remitted.

Yours faithfully,
G. BRACKSHAW,

For C. W. GIBBS, Asst. Chief Inspecting Engineer.

14. Bochum, April 2nd 1928.
Messrs. Deut & Moser,
Hagen (Westph.).

Dear Sirs,

Re E. S. R. 6844 D.

With reference to my visit to your works this morning, when it was found that the tensile strength of the bolts made for this order was from 15 to 18 kilos/sq.mm. below the 58 kilos/sq.mm. required by the specification, I would draw your attention to my letter to you dated 17. 2. 30 requesting that copies of your order for the material be forwarded to the Asst. Chief Inspecting Engineer, Brussels. It is evident that, had this been done, a delay of several weeks in completing the order would have been avoided.

In order to avoid further difficulties, please send three copies of your order for the replace material now required to the A. C. I. E., and also request the Sub-Contractor to advise me when the material will be ready for test at his works.

Your works informed me to-day that they were quite unaware of the requirements of the specification, a copy of which, No. 402, was sent to you with the order. This should be seen to before manufacture of the replace bolts is commenced.

It should be noted that the bolts are to be marked "E. S. R.". This should be done on the head in raised letters. Also the shaft of the bolts in the screwed part must stand being bent to an angle of 45 degrees and re-straightened, without shewing signs of cracking. None of the bolts tested this morning stood this bend test.

Yours faithfully,
D. KERR,

Egyptian Government Inspector.

Copy to Brussels Office.

15 Hagen (Westph.), April 3rd 1930.
The Chief Inspecting Engineer,
Egyptian Government,

London S. W. 1.

Dear Sir,

Re order E. S. R. No. 6844 D.

With reference to the above order we are sorry to inform you that a misunderstanding has occurred in the execution of this order.

In our opinion the bolts were to be made out of the same material as used by us continually for the German State Railways, and therefore we took it from our stock and began the manufacture of the bolts immediately after receipt of your order. So the whole of the order has been ready for some days and yesterday we received the visit of your inspecting engineer from the Bochum office. It was found that the tensile strength of the bolts was from 15 to 18 kilos below the 58 kilos/sq.mm. required by the Specification. It is true that we have overlooked these conditions in your Specification.

We beg you to excuse our mistake. We have ordered at once the required material, but it will take about 4 weeks before we receive it. As soon as we have the material we shall hurry on the manufacture, so that the goods will be ready 2 weeks later.

In consideration of these circumstances we beg you to grant us a prolongation of 4 weeks beyond the stipulated time (6 weeks from the 8. 3.) i. e. 4 weeks after the 19th April. The Bolts will be delivered within this time quite in accordance with your requirements.

Awaiting your favorable reply, we remain,

Yours faithfully,
DEUT & MOSER.

16. London, April 5th 1930.
Messrs. Deut & Moser,
Hagen (Westph.).

Dear Sirs,

I am in receipt of your letter of 3rd April. I regret the mishap which has occurred in the execution of this order, but at the same time I am unable to make any alteration in the date of delivery.

Yours faithfully,
Chief Inspecting Engineer,
EGYPTIAN GOVERNMENT
per DAMDAWER.

17. Hagen (Westph.), April 11th 1930.
The Chief Inspecting Engineer,
Egyptian Government,
London S. W. 1.

Dear Sir,

Re order E. S. R. No. 6844 D.

We are in receipt of your letter of the 5th inst. and we beg to repeat that we shall do our utmost to get the

replace material and to have the bolts and nuts ready, but we trust that under the circumstances which we explained to you you will not insist upon the penalty which would be incurred, if the text of the Conditions is taken literally.

Yours faithfully,
DEUT & MOSER.

18. Hagen (Westph.), May 27th 1930.
The Chief Inspecting Engineer,
Egyptian Government,
London S. W. 1.

Dear Sir,

Re order E. S. R. No. 6844 D.

We beg to inform you that the bolts and nuts to this order were inspected and passed on the 23rd and 26th inst. They are now ready for immediate despatch to the port of shipment. Kindly let us have the shipping instructions at your earliest convenience.

Yours faithfully,
DEUT & MOSER.

19. London, June 1st 1930.
Re order E. S. R. No. 6844 D.
Messrs. Deut & Moser,
Hagen (Westph.).

Shipping Instructions

Details of Goods to be despatched :— Bolts and Nuts :—

Folio No.

12851/ 17	2000	7½" × ¾"	} Inspected and passed 23 & 26/5/30
6097/118	2000	2½" × ¾"	
6097/ 89	2000	2½" × 5/8"	
12851/ 16	500	7½" × 5/8"	
12851/ 7	1000	14" × 7/8"	

Packages to be marked :—



Nos 106 up

PORT SAID

Name of Port to which Goods }
are to be forwarded :— } Hamburg

Name of Steamer :— First possible Steamer.

*Approximate date of Loading :— Closing :—

*In all cases it is necessary to ascertain from the shipping agents whether the boat is actually loading before sending the goods forward.

Goods to be forwarded to the order of :—

Phs. van Ommeren, Hamburg.

Delivery to be effected:— F. O. B.

IMPORTANT.

As soon as the Goods are packed, a Shipping List giving f. o. b. value, details of packages, numbers and weights, etc., must be sent to

Messrs. TOWNSEND BROS., 101, Leadenhall Street: E. C. 3.

It is important that this should reach them at the earliest possible moment, as the goods have to be passed at the Customs before being put on board.

10 Invoices on enclosed forms with weights, measurements and contents of each package to be sent to this office on the same day that the goods are despatched.

Firms are requested to see that the correct number of copies of the invoices are sent in, as an insufficient number causes great delay in this office.

For all orders delivered F. O. B. Continental Ports it is absolutely essential that the Mate's Receipt is left with the Steamship Company immediately it is issued, in order to avoid any delay in taking out the Bills of Lading.

Delay in handing over the Mate's Receipt means that the Bills of Lading are issued too late to be posted in time to reach the port of destination in advance of the arrival of the steamer.

Any extra charges for lighterage, storage etc., which are directly due to this cause will be debited to the supplier.

20.

Hagen (Westph.), June 7th 1930.

The Chief Inspecting Engineer

Egyptian Government,

London S. W. 1.

Dear Sir,

Re order E. S. R. No. 6844 D.

Enclosed please find ten copies of our invoice on your forms for the bolts and nuts. The cases were sent to Messrs. Phs. van Ommeren, Hamburg, on the 5th inst. and will be shipped to Port Said by the steamer leaving on the 14th inst. Kindly let Messrs. Phs. van Ommeren have your shipping instructions. Please also instruct them how the shipping documents should be made out.

In accordance with your instructions we sent one shipping list to Messrs. Townsend Bros., Leadenhall Street, E. C. 3.

Trusting soon to be favored with further orders, we remain,


10 Enclosures.

Yours faithfully,
DEUT & MOSER.

EGYPTIAN STATE RAILWAYS, TELEGRAPHS, AND TELEPHONES.

BILL FOR STORES PURCHASED ABROAD.

Name and Address of Supplier *Deut & Moser**Hagen (Westf.)*Order No. *E.S.R. 8044 D* dated *February 14th 1930* Invoice No. *1*

E S.R. Catalogue No.	PARTICULARS	UNIT	QUANTITY	RATE	PER	AMOUNT	SHIP, NUMBER, AND MARK OF PACKAGE	
								£
	<i>Bolts and Nuts with hexagon head and nut</i>						 Nos 106up	
37	<i>7 1/2" x 3/4"</i>	pcs.	20000	16/3	100	162 5 —		60 cases
38	<i>2 1/2" x 3/4"</i>	"	20000	11/3	"	112 5 —		40 "
39	<i>2 1/2" x 5/8"</i>	"	20000	7/8	"	76 13 4		30 "
40	<i>7 1/2" x 5/8"</i>	"	5000	11/4	"	28 6 7		12 "
41	<i>14 " x 7/8"</i>	"	10000	10/8	"	153 15 —		100 "
						533 4 11	242 cases	

COUNTRY OF ORIGIN OF GOODS

Germany

(To be inserted by Supplier)

Amount of Bill (in words) *five hundred thirty three pounds four shillings eleven pence*Date *June 7th 1930*Signature of Supplier *Deut & Moser*

Certified as correct for Audit and payment. The articles have been passed at.....Stores and entered in Ledgers on..... according to Receipt Order No..... of

The goods arrived ex.....on..... and have been cleared from the Custom House by letter No.....of

Date.....19.....

Superintendent of Stores

CERTIFICATE OF INSPECTING ENGINEER.

I hereby certify that the foregoing articles have been duly inspected under my supervision, and that I have passed them as fit for the service of the Egyptian State Railways, Telegraphs, and Telephones.

London.....19.....

Chief Inspecting Engineer

N. B. Specimen of an Invoice for South Africa and the English Colonies see pages 190 and 191.

Transaction No. 11.*

The Advertising Arrangements of a large German Firm for pushing their Products in America.

1. ZOEPPRITZ BROS.
Established 1828.

MERGELSTETTEN - GERMANY
LEADING WOOLLEN AND BLANKET MILLS
FREDERICK W. BROWN
Sole Distributor For U. S. A.
315 FOURTH AVENUE. NEW YORK

NOTE: This is a reproduction of the original letter, exactly as dictated by Frederick W. Brown and sent to selected buyers. Due to its importance, it is printed to get (Engl.: so as to get) its message to you quickly.

Dear Sir(s), New York, March 1927.

Because 1927 will be a quality year, you will probably be interested in learning that the New Zoeppritz Camel-Hair Blanket line is now complete.

Zoeppritz Bros., the leading Camel-Hair specialists operating one of the largest mills in Europe, have definitely re-entered the American market. Representative stores, having placed sample orders, are responding with re-orders (Engl.: repeat orders) in mounting (Engl.: increasing) volume.

In New York alone, Altman, R. H. Macy, and McCutcheon, among others, were quick to recognize the merit of Zoeppritz Camel-Hair. Their lead in making an early selection is being wisely followed by alert buyers in other cities.

Satisfied customers are those who have bought good merchandise from your store. This year they are going to demand quality more than ever before. With reference to quality blankets, the distinct preference for Camel-Hair is particularly significant.

I do not like to make comparisons, but earnestly request you to make them. Convince yourself of the desirability of Zoeppritz blankets — especially Camel-Hair. The line embraces all price ranges (Engl.: ranges of price), with six to seven sizes in each quality.

On your next visit to New York, will you not arrange to visit this office? It will be to your distinct advantage

* Note. — The language in Transaction No. 11 is "American" English and the advertisement AN ANNOUNCEMENT OF IMPORTANCE TO YOU is typical American business slang.

to spend a little time getting acquainted with Zoeppritz Camel-Hair.

In the meantime, please be assured that I am personally attentive (Engl.: I shall personally attend) to your requests (Engl.: enquiries) and shall be glad to co-operate with you in every way I possibly can.

FRED W. BROWN,
(The Camel-Hair Man).

2.

New York, May 1927.

AN ANNOUNCEMENT
OF IMPORTANCE
TO YOU.

The acid test in choosing a blanket is, "Does it bring the business?" Does it sell and sell at a profit? — does it lead to more and greater sales?

When New York stores like Abercrombie & Fitch, R. H. Macy, Frederick Loeser, Altman, and Stern Bros, all agree upon a particular blanket — and say it with orders — it is conclusive evidence that this is the wanted merchandise (Engl.: these are the goods wanted).

This blanket is our FUI number. It contains 80% Camel's Hair and 20% cotton, size 66x80 with regular key border, weight 4lb. 6 oz. Price \$7.35 each F.O.B. New York. Terms 7/10. Delivery June 1st. In addition to the stores listed above, there is practically no store of repute that has not purchased this blanket.

The FUI blanket has other good qualities besides good quality (Engl.: besides being of good material). It has the general appearance of a much more expensive blanket, and is made so well that it retains its virtues to the end of its long life. Without exception, all stores buying this blanket for camp use are listing it for the Fall (Engl. autumn).

You don't have to do any "crystal gazing" to find out the present and future profits (Engl.: advantage) which FUI holds in store for you. You can see that for yourself — and seeing is believing.

Hook up with a winner. Send in your reservation for these FUI blankets (Engl. Let us know how many . . . we may reserve for you). They are wanted — now. Or come (Engl.: call) in to see us in New York — and you will buy!

FRED W. BROWN
(The Camel's Hair man).

3 New York, November 21st 1927.

Messrs. R. H. Macy & Co.,

Gentlemen, New York City.

The 6 qualities of imported ZOEPPRITZ 100% CAMEL'S HAIR BLANKETS on attached printed price list are being sold and reordered by the first (Engl. leading) stores in the United States. They are being prominently featured for the Christmas trade.

When well displayed, this merchandise (Engl. article or these goods) is irresistible and each of your sales bring in a handsome profit.

You can carry the entire line with no stock investment. They are packed 2 in a box. Reorder as your sales justify.

In order to familiarize you with this merchandise (Engl. article or these goods) if you will send order now for each of these qualities, it will be shipped immediately with the distinct understanding that within 5 days after receipt of goods you are privileged to return all or part if not wanted.

A fast selling leader: Quality FUI. 80% camel's hair and 20% cotton. Key border. Size 66x80". Weight 4 lb 6 ozs. Price \$7.35.

Prices F.O.B. New York. Terms: 7/10 E.O.M.

Yours very truly, FREDERICK W. BROWN.

4. New York, February 2nd 1928.

The Kay-Tex Manufacturing Co.,

Gentlemen, Kirkland, Wash.

I have this day received word from our friends MESSRS. GEBR. ZOEPPRITZ, MERGELSTETTEN (Württemberg) that they were advised by some relative of the owner of your firm that you are interested in CAMEL'S HAIR BLANKETS and they have asked me to communicate with you regarding same.

We carry the most complete line of imported CAMEL'S HAIR BLANKETS in the country and have in stock for immediate delivery at all times this merchandise (Engl. article or these goods) in 2 sizes, 60x80" and 70x84" at prices ranging from \$7.35 up to \$40.40.

If you would be good enough to advise me what your requirements are, I should be very pleased to submit samples for your consideration.

These blankets are carried (Engl. stocked) by the finest department stores throughout the country. I should very much appreciate hearing from you.

Yours very truly, FREDERICK W. BROWN.

5.

Mergelstetten, den 20. Februar 1928.

Herrn Frederic W. Brown

New York.

Durch die bisherigen Verkaufserfolge haben wir die Gewißheit erlangt, daß wir mit unseren für den amerikanischen Markt geschaffenen Qualitäten das Richtige getroffen haben. Selbstverständlich haben wir darüber hinaus den Wunsch, unsere Decken noch in weiteren Kreisen eingeführt zu sehen und ihnen drüben die gleiche Beliebtheit zu verschaffen, deren sich unsere Artikel in Deutschland erfreuen.

Wir hatten in Aussicht genommen, daß einer unserer Herren nach New York fahren sollte, um gemeinsam mit Ihnen unsere bisherigen Abnehmer zu besuchen und sich bei den einschlägigen Unternehmern über Geschmack und Sonderwünsche genau zu unterrichten. Infolge außerordentlicher geschäftlicher Beanspruchung wird sich diese Reise indes in absehbarer Zeit nicht ermöglichen lassen.

So kommen wir auf den Ihnen bereits früher unterbreiteten Vorschlag zurück, daß Sie selbst sich für mehrere Wochen frei machen und zu uns kommen. Mr. Wilson ist zweifellos in der Lage, für die Zeit Ihrer Abwesenheit die laufenden Geschäfte zu erledigen. In besonderen Fällen wäre die Kundschaft zu bitten, sich ausnahmsweise unmittelbar mit uns selbst in Verbindung zu setzen.

Der Vorteil Ihres Besuches bei uns liegt nicht nur darin, daß Sie uns diejenigen Anregungen übermitteln könnten, deren briefliche Weitergabe etwa die Gefahr von Mißverständnissen in sich schließt. Sie würden vielmehr auch an Ort und Stelle den Werdegang unserer Erzeugnisse kennen lernen und könnten sich dabei über etwaige technische Fragen unterrichten, soweit sie für den Verkäufer wichtig sind. Außerdem legen wir großen Wert darauf, daß Sie einmal einen persönlichen Einblick in die Bedeutung und Leistungsfähigkeit unseres Hauses gewinnen. Die in dem seitherigen Briefwechsel nicht restlos geklärten Punkte über Muster und Farbstellungen, die unsere amerikanischen Abnehmer bevorzugen, würden ebenfalls gründlich durchgesprochen werden können.

Wir zweifeln nicht, daß Sie im Hinblick auf diese großen Vorteile die Anstrengungen und Mühen einer Europareise nicht scheuen werden, und schlagen Ihnen als geeignetsten Zeitpunkt für diese Reise den April vor. Sie wissen bereits, daß wir im Laufe jenes Monats auf das hundertjährige Bestehen unseres Hauses zurückblicken dürfen. Diesen wichtigen Abschnitt in der Geschichte unserer Firma wollen wir in einer schlichten Feier mit den Freunden und insbesondere den Mitarbeitern unseres Hauses festlich begehen. Heute schon liegt uns eine stattliche Reihe von Zusagen, auch aus dem Kreise unserer Auslandsvertreter, vor, sodaß Ihnen der Aufenthalt bei uns in gleicher Weise geschäftlichen Vorteil wie persönliche Anregung bringen wird.



Photo Norddeutscher Lloyd, Bremen.

S. S. "Bremen" belonging to the Norddeutscher Lloyd, which in 1930 won the Blue Ribbon of the Atlantic.



THE TOWER BRIDGE.

The Tower Bridge spans the Thames just above the last of London's fixed bridges, the so-called "London Bridge".

This bridge is a movable bridge and permits ships to pass under it when raised. It is a combination of the so-called bascule bridge and two suspension bridges.

It consists of a central span of 200 ft., in two half spans, lifting on axles at the base of the towers.

The towers are essentially steelframed structures clothed with stonework, for architectural effect. The total height of the towers, measured from the level of the foundations, is 293 ft.

Over 14,000 tons of iron and steel were used in the construction of the bridge.

It is called the Tower Bridge because its north-side entrance is near the famous Tower of London. An enormous amount of vehicular traffic and a countless host of people on foot pass daily across this and the other great bridges that connect South London with the City of London and the rest of London which lies on the northern bank of the Thames.

Vocabulary:

to span spannen; movable beweglich; to raise heben; bascule br. Hebebrücke;
suspension br. Hängebrücke; axle Achse; steelframed structure Stahlgerüst; vehicular
traffic Wagenverkehr; countless zahllos; host Heer.

An den Kosten der Reise beteiligen wir uns mit einem noch zu vereinbarenden Betrag.

Wir begrüßen Sie

freundschaftlich
Gebr. Zoeppritsch.

6. Es ist zu entwerfen die Antwort zu 5, a) in zugängendem Sinne, b) als Absage.

7.

New York, den 10. Mai 1928.

Firma Gebr. Zoeppritsch,

Mergelstetten, Württemberg.

Es ist mir ein Vergnügen, mit der ersten Nachricht nach meiner Rückkehr aus Europa einliegende 3 Aufträge übermitteln zu können, die ich heute auf Grund der mitgenommenen Muster für Sie aufnehmen konnte. Ich bitte die Lieferung so rasch wie möglich vorzunehmen, damit wir bald Nachbestellungen erhalten. Weiterer Bericht folgt in den nächsten Tagen.

Sie gestatten, daß ich heute nochmals auf die überaus eindrucksvolle Jahrhundertfeier Ihrer Firma zurückkomme. Es ist mir eine besondere Freude, meine Arbeitskraft einem Hause zu widmen, das durch die Lebensarbeit von Vater zu Sohn erfolgreich zu seiner heutigen Bedeutung geführt worden ist. Ihre Werke haben, wie ich Ihnen schon mündlich aussprach, in ihrer Ausdehnung und neuzeitlichen Anlage meine Erwartungen weit übertroffen. Die großzügige Geschäftsführung, die Herstellung der verschiedenen Spezialitäten, vielseitig abgestimmt auf die Eigenarten der Abnehmer in aller Welt, haben meine größte Bewunderung hervorgerufen. Ich danke den Herren, die sich in so liebenswürdiger Weise um mich bemüht haben, ganz besonders aber den Beamten der Exportabteilung, die mir bei Besprechung der geschäftlichen Fragen allen Aufschluß gegeben haben und auf meine Anregungen bereitwilligst eingegangen sind. Der Erfolg unserer nunmehr aufgenommenen persönlichen Verbindung wird sich bestimmt in steigendem Umsatz auswirken.

Daß ich gelegentlich Ihrer Jahrhundertfeier mit einem großen Kreise von Kunden und Vertretern bekannt geworden bin, ist ein besonderer Vorzug der Reise. Der Besuch bei Ihnen wird mir in nachhaltiger Erinnerung bleiben. Ich spreche für die herzliche Aufnahme nochmals meinen verbindlichen Dank aus und zeichne

hochachtungsvoll
Friedrich W. Brown.

8.

New York, October 19th 1928.

Messrs. Gebr. Zoeppritsch,

Mergelstetten/Württemberg.

Gentlemen,

I was very much interested to receive your cablegram advising me that the airship "Graf Zeppelin" (when for the first time crossing the Atlantic from Europe to America from October 11th to 15th 1928) was equipped

with ZOEPPRITZ CAMEL'S HAIR BLANKETS and I am doing everything possible to make use of this publicity.

All customers on our books have already been notified and a letter giving the contents of your cable has gone out to 500 department stores throughout the country together with a swatch of quality N. J. III.

I am arranging for window displays of Camel's Hair Blankets in the following stores: John WANAMAKER, New York, Fredk. LOESER, Brooklyn, and L. BAMBERGER & Co., Newark.

I have just returned from Frederick LOESER and they have certainly complied with my suggestion and have taken full advantage of this publicity. For the last 2 days they have used three windows exclusively for the display of ZOEPPRITZ CAMEL'S HAIR BLANKETS, displaying a total of 14 blankets. The display is indeed a very fine one and should undoubtedly stimulate the sales.

You may be interested to hear that the Lynx Corporation have used for advertising purposes a cablegram notifying them that the officers of the "GRAF ZEPPELIN" wore Lynx Camel's Hair Coats.

The cost of one insertion of such an advertisement would be abt. 250—300 Dollars. I understand that they have had some very good results from this advertisement.

I am inserting a similar advertisement in connection with ZOEPPRITZ CAMEL'S HAIR BLANKETS in the Daily News Record next week and will see that a copy of it is sent to you.

Yours very truly,
FREDERICK W. BROWN.

9. Das am Schluß vom Brief 8 erwähnte Inserat für den Daily News Record ist zu entwerfen.

Dabei kann erwähnt werden, daß die Zoeppriß-Deden das Vertrauen, das man in sie setzte, in geradezu sensationeller Weise gerechtfertigt haben. Denn das Loch, das der Sturm in die Umhüllung des Luftschiffes gerissen hatte, wurde mit solchen Deden abgedichtet. 8 Deden wurden in aller Eile aneinander genäht und damit wurde eine provisorische Wand geschaffen. Der enormen Haltbarkeit dieser Deden, die auch dem stärksten Winddruck widerstanden, ist es zu verdanken, daß die Gefahr beseitigt werden konnte, in der sich das Luftschiff befand. Die Firma Zoeppriß ist stolz auf die Aufgabe, die ihren Deden bei der ersten Amerikafahrt des „Graf Zeppelin“ zugewiesen wurde, und hat deshalb zur Erinnerung an den bedeutungsvollen Flug den Kamelhaardeden, die eine so sensationelle Rolle gespielt haben, den Namen „Zeppelin-Deden“ gegeben.

Commercial Reader.

I. MARKETS.

1. Lace and Hosiery.

Revival in Prospect when Coal Dispute is over.

Practically all that is wanted now to bring about the much-needed improvement in the local lace market is an early settlement of the coal dispute. Many inquiries have come to hand during the week both from the Continent and the colonies and these all point to one end, that with a return to the normal the economic clouds will quickly give way to more prosperous conditions.

A plentitude of orders cannot, of course, be expected to-day, but undoubtedly there is a better feeling manifested in all quarters — an earnest in fact of the good times coming.

Dame Fashion is still "on our side", to use the vernacular, and whether for personal adornment or for household decoration the powers that be decree that lace especially in the better qualities is "the thing".

Flouncings are growing in fashion, and same remark applies to veils and veilings. Valenciennes are also in good request, whilst torchons are slowly improving, and, the brighter the colouring the greater the demand, especially for millinery laces.

Curtain makers are only moderately employed, whilst nets continue to drag somewhat. Makers-up and blouse manufacturers report that trade is very slowly on the upward grade, but short-time is practically universal.

Hosiery manufacturers also appear to be in an optimistic frame of mind, notwithstanding the fact that only three days weekly are being worked.

There is an increasing demand for light underwear, for which the heat wave of the past few days should be especially thanked.

Makers of fancy hose, jumpers, etc., are also feeling the effects of the sudden increase of temperature, retailers reporting a run upon stocks. The further reduction in wages of a penny in the shilling (exclusively reported in the "Journal" last week), will also help matters generally, for it will speedily be followed by the inevitable costs reduction.

Nottingham Journal.

2. The Cotton Trade.

There was not much going on before the holidays, and it seems that there is less after them. The circumstances are too uncertain, and, though reports indicate a considerable amount of maturing demand for export, neither side is anxious to commit itself. Our Eastern markets are ready for quotations, advice, information, but they want to see which way the cat jumps. European disturbances make an adverse factor. In the circumstances the cotton markets hold up pretty well, and when they droop a little there is no sign of slump. We have yet to see how they will react to a normal demand.

The two sides to the wages question have been slow in getting to grips, and to the outsider the persistent avoidance of one another by those who can settle our industrial affairs is a cause of wonder and dismay. We are assured that there is a good prospect of settlement without rupture, and from the operatives' side, that a fair offer is wanted. Possibly the operatives' ballots serve some good purpose, but we know that they will resolve themselves into leaving it to the Executive, with the implied condition that the negotiators will catch it if they are too soft. A cotton strike on a coal strike would be too much for our equanimity. It is reported that the spinners, the card-room workers, and the weavers, having common interests, are prepared to act together, and perhaps this would be most convenient for all; a settlement with one section alone would be no settlement. An interesting question is whether whatever arrangement is made will be just to tide over a period of extreme uncertainty, or whether some attempt will be made at stability for a considerable period. A rigid rate of wages is not easily reconciled with changing costs of living.

3. The Woollen Trade.

The position at Bradford shows little change. Some business has been done in tops and prices remain on a firm basis, but there is no encouragement to operate, largely owing to the continuance of the miners' strike. The steadiness noticeable in values for tops is largely due to the continued firmness of the raw material. Owing to the lower manipulation costs on the Continent some firms interested in the Continental top trade are refraining from bringing wool to Bradford to be combed, and are finding it possible to do business at comparatively more satisfactory prices than appear to be general on home trade account. Yarns remain steady, and show some little indication of improvement in inquiry. Manufacturers were glad of the Whitsuntide respite, as trade is absolutely at a standstill. Merchants will not place orders at present, and the shortage of money due to short-time working and unemployment does not help matters.

4. Norwegischer Papiermarkt.

Herr F. A. Marsden von den Anglo-Norve Paper Agencies, Ltd., ist soeben von einer Reise (trip) nach Norwegen zurückgekehrt, wo er eine Anzahl Papierfabriken besuchte. Er fand allgemein, daß Anzeichen für eine Belebung des Ueberseemarkts vorhanden waren, während die Nachfrage nach Papier von dem Vereinigten Königreich nicht sehr groß war. Indessen besteht keine Aussicht auf Abschwächung der Preise. Einige geringfügige Ermäßigungen sind bei gewissen Papierten eingetreten (gemacht worden), die das (such treatment) wohl aushalten (to stand) konnten. Fabriken für Lederpappe (kraft mills) sind dagegen (on the other hand) alle fest, während die Fabriken für Strohpapier (board mills) weiterhin (to continue) sogar eine noch festere Haltung zeigten. Von (with regard) den Fabriken, die feine Sorten herstellen, glaubt Herr Marsden, daß Aussicht auf ein noch weiteres Steigen der Preise besteht. Man muß bedenken (to remember), daß die Fabriken alle Rohmaterial zu den jetzigen hohen Preisen für die Lieferungen des (into) nächsten Jahres gekauft haben, einige sogar für Lieferungen bis zum Schluß jenes Jahres. Ja (even), sollte die Nachfrage, entgegen den Erwartungen, weiter ruhig sein oder sogar fallen, so stellen die Fabrikanten fest, daß sie ihre Maschinen still legen (to close down) müßten, da sie nicht in der Lage sein werden, Papier zu niedrigeren Preisen (figures) herzustellen, als sie jetzt verlangen. Die Herstellungskosten würden nicht nur durch den Preis des Papierzeugs (pulp) bestimmt (affected), sondern auch durch die Sätze (rates), die für Kohle, Chemikalien, Arbeitslohn und alles das verlangt würden, was zur Anfer-

tigung von Papier gehört (to go to). Was die Arbeitslage anbelangt, so verlangen die Arbeitnehmer weitere 4 Kr. pro Tag, und die Verhandlungen in dieser Angelegenheit befinden sich (sind) jetzt in einem kritischen Stadium (stage). Einige der Papierfabriken sind geneigt, dem Verlangen zu entsprechen (to accede to), aber andere sind fest entschlossen (firm for), es zurückzuweisen.

II. FINANCE, BANKING, TRAFFIC.

1. The Business of Banking.

The vital importance of finance and banking to all engaged in any branch of commerce is beyond question, for if commercial transactions and business operations increase, the amount of working capital required to finance trade necessarily increases. This working capital is made fluid chiefly in the form of bank credits, but if the amount of legal tender money did not increase with the expansion and development of trade, the resources of the banks would be strained. In other words, if the banks do not possess sufficient legal tender to meet the ordinary, or normal, demand for currency, they are obliged to restrict credits to avoid insolvency.

Each banker knows by experience what amount of currency is likely to be demanded in day to day transactions, and he knows that he must keep a certain definite proportion of the value of credit given to satisfy demands for legal tender. Any additional creation of bank credit therefore involves an expansion in the currency circulation.

The position in the industrial world to-day is that at least five times the amount of capital is required to conduct business operations, as a whole, compared with the amount required before the war. This necessarily demands a huge increase in the supply of bank credit, and with it an increase in the legal tender currency. The ability of bankers to grant the credit required to facilitate trade retention and expansion, depends largely on the total amount of currency they can command, but as the amount of currency in circulation is one of the factors that govern the Bank rate, we witness attempts to restrict the note issues by influencing an increase in the rate.

An increase in the Bank rate means that a check to the granting of credits is considered by those controlling the money market to be expedient. From the point of view of banking interests it undoubtedly is, but experience shows that in operation it results in a general stagnation of industry, short time in the workshops, limitation of out-

put, and, of course, much unemployment and discontent. A trade slump is experienced, during which individuals limit their purchases to bare necessities. Stocks are drawn upon by both traders and consumers, and the general reduction in output eases the demands for bank credit.

The business of banking consists, as we have seen, of borrowing and lending money and credit, and it is by obtaining interest on loans that bankers' profits are secured. Therefore, any serious lessened demand for loans is soon reflected in a diminution of banking business. It is at this stage that the lever is pulled the other way, for in order to maintain the banking system to any degree satisfactory to the shareholders, it becomes necessary to extend existing credits and to grant additional loans for all purposes. In order, therefore, to create an effective demand for loans and bank credit the Bank rate is lowered and is followed by a significant increase in outstanding bankers' advances. As the result of the more favorable credit facilities afforded to the producing classes by a lower percentage charge for borrowed money, trade expands, unemployment is minimized, the circulation of currency (in the form of a greatly increased national wages fund), is increased, and, consequently, more legal tender is deposited at the banks. The money market is then said to be "easier", and traders who are in a weak condition are no longer called upon to reduce their overdrafts. Moreover, as no further depreciation in stocks is anticipated, bankers no longer consider it necessary artificially to limit their advances, or to demand collateral security. Bankers and economists differ as to the advisability of preserving the ratio of legal tender to bank credits by means of the Bank rate lever, but there is no doubt that any such brake applied to the wheel of commerce does most seriously retard production and hamper manufactures and traders. It is true that gigantic sums were spent in Europe during the war, and that huge credits were created, but the folly of a rapid deflation of purchasing power has been demonstrated in the United States of America, where prices have tumbled not as the result of increased output, but as a result of forced realizations of stocks necessitated by a shortage of working capital. As a result, many concerns have been obliged to close down, notwithstanding the fact that America holds the major part of the gold reserve of the world.

A reduction in the money supply often results in a lower level of prices, but at the same time prices cannot

be reduced permanently unless wages go down. A reduction in the money supply also involves, as we have seen, a steady reduction of overdrafts and loans absorbed in production.

2. Money and its Uses.

Business, commerce, or industry consists of supplying the wants of humanity. Certain members of a community are engaged in producing and distributing one kind of commodity; other members in producing and distributing many other kinds. As a consumer each member needs or wants but a very small quantity of the kind of goods he himself supplies. The product of his labor has nearly all to be exchanged for small quantities of many goods produced by others. The function of money is to help in this exchange. Without money the tailor would have difficulty in changing the suit he has made for the beef and potatoes, bread, and butter he needs to eat, the hat and boots he wants to wear. Money is a medium into which labour and commodities can be changed, and the medium held until it can be reexchanged, as circumstances may require, for supplies of life's necessities and conveniences in various forms.

But, in addition to serving as the medium of exchange, money serves as the measure of value of exchangeable things. In this country the unit of our money system is the sovereign, a piece of gold of fixed weight and fineness. The value of a newspaper or a motor car, of a ton of coal or a loaf of bread, is expressed by us as the number of sovereigns or parts of a sovereign that will buy an equivalent amount of satisfaction in something else.

To serve as a just medium of exchange, every sovereign must be of the same weight and fineness. For that reason the Government keeps the coining of each country's money in its own hands, and it stamps the coins to show that they are correct and genuine. By stamping them full over both faces and by milling their edges illicit tampering with the coins is prevented. Silver, nickel, and bronze coins are used as "tokens" to represent parts of the standard coin.

Metal money, however, is too cumbersome for the payment of large sums. Besides, the precious metals are much too scarce to provide all the money that the peoples of the world need. In civilized countries, therefore, paper money in the form of bank or Government notes, of cheques and similar documents, has come into very extensive use. A

standard coin, being the unit on which a country's monetary system is based, circulates at the value of the gold it contains; but token coins and paper money merely represent the standard coins by which certain rights of the holders are measured and expressed. For transmission notes are handier than coin; and a cheque, which can be drawn for any amount, is handier still. Notes should be convertible, the issuers holding gold in reserve for cashing the notes on demand. Inconvertible notes, issued in great quantity, cause a country's currency to depreciate in proportion to the excess of the issue. Cheques depend for their acceptability on the solvency of the drawers, and are, therefore, not taken freely from strangers.

Most of this paper money never needs to be converted into gold; because, if A owes B £20, and B owes the same to C, the notes that A hands to B in payment are passed by B to C. C in his turn can pass them to D, and D to others; and, each time they pass, the notes, which carry rights valued in gold, settle accounts between the parties as effectually as gold itself would do. X, having a right to £500 from the Y Bank, can hand to Z a cheque drawn on the bank for part of that sum, and Z can pass the cheque into his account at the same bank. Payment will be accomplished merely by entries in the bank books. X's right against the bank will then be so much less than before, and Z's right so much more.

3. Das englische Bankwesen.

Das Bankwesen ist so eng mit den Handelsgeschäften der Gegenwart verflochten (to interweave), daß es für Geschäftsleute, Buchhalter und Angestellte angebracht (well) ist, sich gute Kenntnisse von den wichtigsten (springenden, salient) Punkten dieses Gegenstandes anzueignen. Die Finanzwissenschaft hat schnelle (rapid) Fortschritte gemacht, und die klug geleiteten Banken von heute setzen durch Regulierung des Kredits einer Ueberspannung des Handels ein Ziel (to check) und verhindern Krisen, wie sie früher so häufig waren.

Die Beziehungen zwischen Bankier und Kunden sind die des Schuldners zum Gläubiger. Ein Bankier ist Händler in Geld und dem, was Geld vorstellt. Sein besonderes Betriebskapital oder seine Waren bestehen in Geld und Kredit. Wenn Geld in die Bank eingezahlt wird, so kauft der Bankier das Geld und schafft Kredit. Der Kunde dagegen wird berechtigt, den Betrag seiner Hinterlegung unter gewissen festgelegten Bedingungen zurückzufordern und in der Zwischenzeit den Kredit auszunutzen, der von dem Bankier geschaffen worden ist. Wenn der Kunde Wechsel, eigene Wechsel (promissory notes) oder Schecks hinterlegt, so kauft der Bankier das Recht des

Kunden auf diese Kreditpapiere und erlaubt ihm, unter gewissen Bedingungen auf ihn für das Geld zu trassieren, das durch den Betrag dieser Dokumente dargestellt wird. Wenn der Banquier lediglich der Hüter dieser Beträge wäre, so wäre seine Stellung die eines Verwalters (trustee), und er würde für jeden Gewinn, den er auf sie erzielte, Rechenschaft ablegen müssen (to be answerable).

Man kann die Banken einteilen in a) kaufmännische oder Handelsbanken und b) Sparkassen, obwohl die Obliegenheiten der Sparkassen in großem Maße auch von den ersteren ausgeführt werden. Das Hauptgeschäft der Handelsbanken bezieht sich auf den Handel, daher auch der Name. Die Handelsbanken bestehen aus Aktiengesellschaften (Joint Stock Companies), nämlich: Privilegierten wie der Bank von England und aus solchen, die unter dem Aktiengesetz gebildet sind, wie Lloyds, Barclay's, der London Joint City und Midland Bank usw. Es gibt auch Privatbanken in dieser Klasse wie Drummond's, Cox's usw. — Die Sparkassen umfassen die mündelsicheren (Trustee) Sparkassen, die Postsparkasse, die Kommunalbanken (Municipal), (z. B. die während des Krieges gegründete erfolgreiche Birminghamer) und die Genossenschaftsbanken (Co-operative Societies' Banks).

Die Bank par excellence ist die Bank von England; sie ist der Angelpunkt des Geldmarktes. Seit ihrer Gründung im Jahre 1694 ist sie sowohl Bank der Regierung als auch der Öffentlichkeit gewesen und hat das ganze Geschäft der ersteren erledigt (to transact). Sie ist keine Staatsbank im gleichen Sinne wie die meisten der Nationalbanken der kontinentalen Länder, aber ihre enge Verbindung mit der Regierung hat dazu geführt, daß sie mit besonderen Vollmachten ausgestattet (endowed) würde, besonders in Hinsicht auf ihre Notenausgabe (note issue). Sie ist auch die „Bank der Bankiers“, da sie die Barreserven der andern Banken aufnimmt (hält) und als Vermittler (intermediary) für das Abrechnungsverfahren tätig ist. Sie setzt den Diskontsatz (Bankrate) fest, d. h. den Zinssatz, zu dem die Bank erstklassige Wechsel diskontiert. Seine Höhe hat großen Einfluß auf Handel und Geldanlage.

Während der letzten (recent) Jahre haben zahlreiche Bankverschmelzungen (amalgamations) stattgefunden, und wir haben jetzt einige wenige mächtige Aktienbanken anstelle von vielen. Die Gründe hierfür sind (schließen ein): Konzentration des Geschäfts, Herabsetzung der Arbeitskosten, Ersparnis in Gängen, Angestellten, Direktorengebühren usw., größere Sicherheit in Form großer Kapitalien und Reserven, wie solche durch die periodischen Bilanzabschlüsse gezeigt werden. Außerdem fassen die Provinzbanken durch den Zusammenschluß festen Fuß in London (der Finanzhauptstadt der Welt) und in der Abrechnungsstelle, und es ergeben sich Erleichterungen für die Durchführung des Geschäfts nach dem Ausland durch die Londoner Hauptbüros. Diese sind auch mit der Fondsbörse in Fühlung.

4. The Bank Note.

As you will have noticed on what we trust is very familiar to you, a Bank of England note, a bank note is a definite undertaking, an engagement or promise, to pay a specified sum of money to the bearer on demand. To the bearer, you remark, though in the vicissitudes of its career the note may have been dealt with irregularly. The legal aspect of a bank note was determined in the very infancy of banking; the old case of *Miller v. Race* (1788) still governs. The note is not a security or a document for debt; by the general consent of the business world, it is cash in the ordinary transactions of life. It was contended that, since the rightful owner could identify a bank note, he could follow it and claim it even from one who had accepted it in good faith, just as one may follow and recover a stolen horse. The general rule of English law is, no man can acquire ownership of property except from the owner. Money does not come under this general rule: provided I give value for the Treasury notes I get, provided, too, that I have no suspicion regarding the person presenting them to me, they are mine. And bank notes are as much money as Treasury notes themselves are. "No dispute", says the decision referred to above, "ought to be made with the bearer of a cash note in regard to commerce and for the credit of these notes; though it may be both reasonable and customary to stay the payment till inquiry can be made whether the bearer of the note came by it fairly or not". The bank note, in other words, is a negotiable instrument; the legal right to the money promised by it passes by its delivery. An analogy was attempted between the bank note and a lottery ticket, which could be recovered by its rightful owner. Both, it was asserted, could be identified by their numbers; why should the bank note be lost to its owner and not the lottery ticket? The Court speedily dismissed this argument. A lottery ticket can not only be identified: it is a specific thing — number nineteen differing sometimes very materially from number twenty; one is a prize, the other a blank. An acre of good wheat land in Cambridge-shire is not more distinct from an acre on the Pennine Moors than one lottery ticket from another. One five-pound note differs not at all from another.

The property in a bank note passes to the holder who has acquired it in good faith, not because one cannot trace it, but because the convenience of trade, the custom of merchants, has made it a negotiable instrument. It passes

by a will that bequeaths all the testator's money; on its payment a receipt is invariably given as for money; in the event of bankruptcy it cannot be followed as being identical and distinguishable from money, from current coin. It is a pity that reporters sometimes catch at quaint expressions that may happen to be dropped at the Bar or Bench, and mistake their meaning. It has been quaintly said, "that the reason why money cannot be followed is because it has no ear-mark"; but this is not true. The true reason is based upon the currency of it; it cannot be recovered after it has passed in currency. I may recover a bank note, like any other money, from the person who has obtained it from me irregularly; I cannot recover it from the person who has acquired it in the ordinary course of business. A person can claim the property in negotiable instruments or the current coin of the realm by what he has done—not by what anybody else has done. Having taken Bank of England notes for value, and honestly, he is entitled to retain them, no matter who the party is who deals with the circumstances of the transaction.

5. Bills of Exchange.

Bills of Exchange are documents of credit, the use of which facilitates national and international commerce. They are defined by the "Bills of Exchange Act, 1882", which states that a Bill of Exchange is "an unconditional order in writing addressed by one person to another signed by the person giving it requiring the person to whom it is addressed to pay on demand at a fixed or determinable future time a certain sum in money to or to the order of a specified person or to bearer." This is a long definition, but every word of it is important, and the student should memorize it, because it will, amongst other things, enable him to remember the headings of the various columns of the Bill Books.

Bills are either Inland Bills or Foreign Bills. An Inland Bill is one drawn upon a person resident in the same country as the drawer. A Foreign Bill is one drawn on a person resident in one country by a person resident in another. They are all subject to stamp duty, which varies according to the amount of the bill. Bills are usually drawn by a creditor upon his debtor for an amount agreed upon. The usual course followed is that the creditor sends the draft, as it is termed, to the drawee, i. e. the person on whom it is drawn, who signifies his intention of paying the bill when it falls due by writing the words "Accepted, Payable

at such and such Bank”, followed by his signature. The debtor returns the accepted bill to the creditor, who may then negotiate it, if it is drawn in his favour, or send it to the “payee”, i. e. the person to whom it is made payable, for negotiation.

Bills of Exchange are negotiable instruments, i. e. documents the ownership of which can be transferred by delivery or endorsement and delivery to some other person. If the bill is a “bearer bill” the mere handing of the document to another party is sufficient to transfer the title. But if it is made payable to the “order” of a person, that person must “endorse” it, i. e. write his name across the back of it before the recipient can get a good title to it.

The following is a form of an Inland Bill —

LONDON, 8th March, 1930.

£200



Three months after date Accepted
 the sum of two hundred pounds for value received. JOHN SMITH or order
 Payable to the order of JOHN BROWN

WILLIAM BLACK.

Mr. JOHN BROWN,
 MANCHESTER.

The date when the bill falls due for payment is calculated by adding the term of the bill, in the above case three months (i. e. calendar months) to the date of the bill, i. e. 8th March, 1930, plus 3 days, known as “Days of Grace.” The due date of the bill illustrated would therefore be 11th June, 1930.

Bills must be presented for payment on their due dates, and the drawees, or “acceptors”, as they are termed, after acceptance, must notify their bankers in good time that they are falling due so that they may be met promptly.

The acceptor of a bill may “retire” it, that is, pay it before its due date with the consent of the holder. If he does so he will usually require some rebate in consideration of earlier payment.

The holder of a bill may, if he desires to obtain cash for it before the due date, “discount” it by selling it to a discounter for a sum less than its value at maturity. The difference between the two sums is termed the “discount”.

Bills of exchange confer inestimable benefits upon the commercial community. To the buyer they give an extended period of payment, enabling him to trade “upon credit”; whilst the seller gets the debtor’s express under-

taking to pay at a definite date. The seller may negotiate or discount the bill; the "locked-up" capital is thus made available for further trading.

To the banker, bills of exchange form an outlet for his surplus funds. The "stock-in-trade" of a banker is money or the "right to money" and a bill of exchange (to its holder) is a "right" to receive a stated sum of money at a certain future date. When purchasing a bill, the banker charges discount for the immediate use of the money it represents, and this discount (or interest) is one of the banker's sources of profit.

6. Finanzierung von Auslandsgefchäften.

Zahlung für Waren, die ins Ausland (abroad) gefandt worden sind, erhält man gewöhnlich vermittels eines Wechsels, der vom Exporteur auf seinen Kunden gezogen wird. Der Wechsel kann in doppelter oder dreifacher Ausfertigung (triplicate) ausgestellt werden. Er wird vom Exporteur an eine Bank gereicht, und zwar gewöhnlich an eine Inlandsbank, die Filialen (branch) in dem Lande hat, auf das der Wechsel gezogen ist. Die Inlandsbank sendet den Wechsel an ihre Filiale oder an ihren Korrespondenten in der Stadt des Bezogenen. Die Filiale oder die Korrespondenzbank legt den Wechsel dem Bezogenen zur Zahlung vor, wenn der Wechsel auf Sicht (on demand) ausgestellt ist; oder zunächst (first) zur Annahme und nachher zur Zahlung, wenn er später zahlbar ist. Es ist üblich, daß ein Wechsel, der auf einen späteren Zeitpunkt zahlbar gestellt ist, von dem Bezogenen früher bezahlt werden kann. Dieser ist dann zu einem Rabatt oder Diskont für die Zeit, die der Wechsel noch zu laufen hat, berechtigt. Wenn die Inlandsbank Mitteilung davon erhält, daß Zahlung geleistet (gemacht) ist, so erkennt sie das Konto des Ausstellers oder schickt ihm einen Scheck. Sollte der Wechsel nicht in der Währung des Landes des Bezogenen ausgestellt sein, so wird er von der Inlandsbank in jene Währung umgewandelt (converted), bevor er ins Ausland gefandt wird. Nach Eintassierung (collection) verwandelt die Auslandsbank den Betrag wieder (back) in Sterling, wobei Umwandlung und Wiederumwandlung (reconversion) jedes Mal zum Tageskurs geschieht. Die Bank belastet natürlich den Aussteller für ihre Dienste, es sei denn, daß alle Spesen vom Bezogenen zu zahlen sind.

Vorstehendes ist der Hergang, wenn der Exporteur auf sein Geld warten will, bis der Wechsel hinausgeht und fällig wird und die Mitteilung von der Zahlung zurückkommt. Wenn der Exporteur das Geld aber eher haben will, um andere Geschäfte durchzuführen, so wird die Bank ihm gewöhnlich einen großen Teil des Betrages vorstrecken oder sie wird den Wechsel ganz (outright) von ihm kaufen. Beim Kauf wird der Wechsel das Eigentum der

Bank, wobei natürlich das Rückgriffsrecht der Bank gegen den Aussteller bestehen bleibt, falls der Wechsel bei Vorzeigung nicht eingelöst werden sollte. Im Falle nur Vorschuß geleistet wird, zahlt die Inlandsbank den Rest (balance) des Betrages, nachdem sie Anzeige von der Zahlung im Ausland erhalten hat.

Als Sicherheit für die ausgezahlte Summe läßt sich die Bank von dem Aussteller alle Ausfertigungen des Konnossementes sowie auch die Seevericherungspolice aushändigen (nimmt). Das erstere gibt der Bank die Kontrolle darüber, wer am Bestimmungsort über die Ware verfügen kann. Der Besitz der letzteren, indossiert vom Versicherer, gibt der Bank das Recht des Anspruchs (claim on) gegenüber der Versicherungsgesellschaft für den Fall, daß die Waren auf See verloren gehen oder unterwegs beschädigt werden. Diese Dokumente müssen dem Bezogenen ausgehändigt werden, wenn er den Wechsel entweder bei Verfall oder früher unter Diskontabzug (rebate) bezahlt. Sehr oft werden die Dokumente indessen im Austausch gegen (for) das Akzept des Bezogenen ausgehändigt, wenn der Aussteller oder die Bank ihm zutrauen, daß er sein Akzept einlöst. Ein Wechsel, der in dieser Weise mit beigefügtem Konnossement, der Versicherungspolice und der Rechnung über die Waren weitergegeben wird (to pass), wird dokumentierter Wechsel (documentary bill) genannt.

Ein ausländischer Käufer von Waren kann, wenn er den Preis der Waren kennt, seinem Auftrag die Summe beifügen (to enclose), die nötig ist, um die Ware zu kaufen. Er kann auch seine eigene Bank veranlassen (to get), ihm eine Tratte auf London auszustellen (to issue) und sein Konto für deren Wert zu belasten. Vielleicht weiß er aber den genauen Preis der Ware nicht, die er zu kaufen wünscht, und muß doch (yet) für Zahlung im Lande des Lieferanten sorgen, bevor die Waren verladen werden. In diesem Fall veranlaßt er seine Bank, ihm bei (with) einer Bank in der Stadt des Lieferanten ein Akkreditiv zu stellen (to open a credit). Auf diesen Kredit hin (against) trassiert der Lieferant, wenn die Waren fertig sind, und die Bank händigt ihm das Geld gegen (in exchange for) Rechnung und Tratte auf den auswärtigen Käufer aus. Ein „dokumentierter Kredit“ erfordert, daß diese Tratte und die Rechnung auch von den Konnossementen und der Versicherungspolice begleitet sind.

7. Disposal of Goods: Collection by Land.

When goods have arrived against orders they will probably be required for immediate consumption, and the importer should make his arrangements for removal after considering the relative importance of speed, safety, and economy. For destinations near the place of discharge, road transport will probably be adopted. Many firms have their own cartage branch, with a fleet of horsed or mechanically propelled vehicles, and some internal machinery will

exist for requisitioning the services of a lorry or van. Failing this, it will be necessary to employ a carman—probably a public carrier for small parcels or a haulage contractor for larger consignments. Before placing the order it may be politic to secure competitive estimates. Some dock authorities will undertake delivery of goods within given radii of their premises, and such an arrangement, reducing as it does the number of separate interests with whom the importer must deal, is often worth a trial. Before concluding any substantial contracts with cartage contractors the extent of liability they propose to assume should be looked into. The legal liability of a Common Carrier is great, but it is usually limited by clauses added to a letter heading or printed on cartage notes and similar documents.

For long distances carriage by goods train is still pre-eminent, though the motor transport contractors, by prompt service and a highly organized clearing house system, can often offer advantages that warrant attention. The study of competitive quotations may disclose scope for economies.

When employing the railway goods service the local goods agent of the appropriate company should be approached. He will arrange to collect and forward goods to destination, but the merchant must prepare a Consignment Note giving full details of the traffic and stating the name and address of the consignee and the station to which the goods are to be sent. Some knowledge of railway rates is desirable, though the Goods Agent will generally quote as required.

In the General Railway Classification (G.R.C.) goods are sorted into eight classes, A, B, C, 1, 2, 3, 4 and 5, Class A being the lowest. Parliament has authorized maximum mileage charges for each class, and also charges for terminal services (loading, unloading, sheeting and unsheeting) and station terminals, so that by the aid of the G.R.C. the normal rate a ton between any two stations can be calculated. To encourage special trades, or in competition with coastwise shipping, however, many exceptional rates have been fixed. During and since the war the maximum charging powers have been temporarily increased. The whole question of railway rates is now under review, and a revision of the classification is in progress.

Normal railway rates cover conveyance at "Company's risk", but economies can often be made by dispatching goods at "owner's risk", signing a special form of Consignment Note that relieves the company of responsibility except for wilful misconduct of their servants. Carriage is legally

The Chief English Coins.



half crown
(silver)



penny
(copper)



crown
or
five shilling piece



half crown



two shilling piece



three penny
piece



shilling

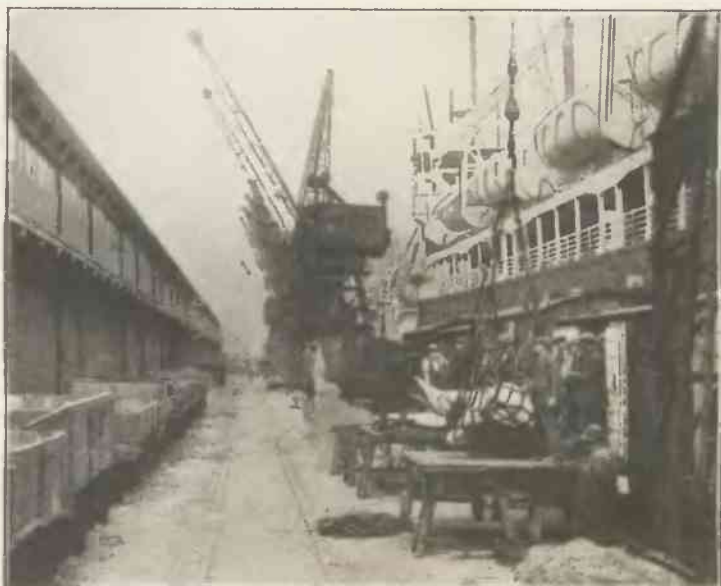


half penny

A One Pound Note.



(Not quite half full size.)



DISCHARGING AUSTRALIAN MEAT

from the ship to the railway truck in King George Dock, Hull. Great Britain is unable to supply itself with sufficient home grown meat and is dependent on overseas supplies. One of the chief sources of imported meat is Australia, which sends millions of frozen carcasses of sheep every year.

Vocabulary

for conversation about the picture.

to store	lagern	carcase (or carcass)	Tierkörper
refrigerating van	Kühlwagen	gangway	Laufbrücke
upper deck	Oberdeck	sanitary inspector	Fleischbeschauer
(swinging) crane	Drehkran	oversea	überseeisch
refrigerating chamber	Kühlraum	to freeze (froze, frozen)	frieren
block and pulley	Flaschenzug		
shed	Lagerschuppen		
truck	Güterwagen		

payable by the sender, but goods are frequently accepted "Carriage forward" (i. e. payable by consignee).

When preparing consignment notes it is important to give the fullest possible description of traffic, because, where several different rates exist for goods of the same general character, in the absence of full details, the highest rate applicable to the class will be charged.

At some parts the railway lines are taken alongside the dock warehouses and quays, and goods can be delivered ex ship or warehouse direct to railway trucks.

8. Spediteure.

Angeichts der verwickelten Natur der modernen Verschiffungsformalitäten und Dokumente, ist es für die Kaufleute von großer Bedeutung, solche Arbeit einem Binnen- beziehungsweise einem Seehafenspediteur zu übertragen. Dieser übernimmt es gegen ein bestimmtes Entgelt die Importeure wie Exporteure von der Einzelarbeit: wie Abfertigung, Verzollung und Umschlag der Waren zu entlasten. Wenn die Waren in einem Hafen ankommen, der von dem Wohnsitz des Kaufmanns entfernt liegt, so ist die Hilfe des Spediteurs zur Besorgung des Umschlages unerlässlich, weil der Hafenspediteur mit den Umschlags- und Verkehrsverhältnissen des Hafens, die der Kaufmann gar nicht oder nicht in ausreichendem Maße kennt, vollkommen vertraut ist.

Bei Eingängen am eigenen Platz (örtlichen Ankünften) ist der Wert der Dienste, die der Spediteur anbietet, eine Frage der Zweckmäßigkeit. Der gelegentliche Ex- oder Importeur wird sich ihrer immer bedienen. Dagegen besteht für Großfirmen die Möglichkeit, in ihrem Betrieb eine besondere Abteilung für Spedition einzurichten. Sie werden aber in den meisten Fällen davon absehen, weil die Inanspruchnahme des Spediteurs viel vorteilhafter ist als eine Vornahme der Spedition durch eigene Leute. Denn der Spediteur ist auf Grund seiner langen Erfahrungen und eingehenden Kenntnis der Tarife in der Lage, bei größeren und regelmäßig vorkommenden Versendungen günstigere Tarifraten bzw. vorteilhaftere Durchgangsfrachtsätze herauszuholen, was dem einzelnen Handelshaus so leicht nicht möglich ist.

Wenn man die Dienste eines Spediteurs gebraucht, sollte der Kaufmann das Konnossement an ihn indossieren und es ihm zugleich mit vollständigen Einzelheiten für die Verzollung und Anweisungen für die Verfügung über die Waren übersenden.

Der Spediteur wird dann alle Dokumente vorbereiten, alle Kosten auslegen (zahlen), wenn nötig die Abfertigung der Sendung überwachen und schließlich eine Aufstellung über die von ihm verauslagten Kosten für Fracht, Versicherung, Zölle, Fuhrlohn, Leichtergebühren usw., sowie über seine eigenen Speditionsipesen (Provision) an den Auftraggeber einsenden.

III. MISCELLANEOUS.

1. Definition of Commercial Terms.

- Al at Lloyd's.** A mark denoting a ship of the highest class.
- Accountant.** A person whose profession it is to advise as to the keeping or auditing of Accounts.
- Administrator.** A person appointed by the Court to administer the estate of a deceased person.
- Affidavit.** A statement in writing and on oath, sworn before a person having authority to administer oaths.
- Bill of Lading.** This is a document made out in the form of a receipt for the goods, and is a contract of affreightment, signed by the Captain of the ship in which the goods are carried. It acts as an agreement for the conditions of carriage, specifying the ship's name, the name of the shipper, the distinctive numbers or marks of the goods, their weight, the name of the person to whom they are to be delivered, and the freight to be charged.
- Certificate of Origin.** This is a document certifying that the goods shipped were manufactured in a particular country. It is usually signed by the Chamber of Commerce of the town from which the shipment proceeds and is then legalised by the Consul of the country of destination.
- Charter Party.** An agreement by which the owner of a vessel agrees to hire the whole or part of a ship to the Charterer for a fixed time or for a definite voyage or voyages.
- Consols.** That part of the National Debt which is secured upon the Consolidated Fund of the United Kingdom.
- Contraband.** A prohibited trade. Contraband of war is munitions of war and other such goods as could be used by one of the belligerents against the other, carried in a neutral ship.
- Contract.** An agreement between two or more persons, which may be legally enforced, if the law is properly invoked.
- Copyright.** A property consisting of the sole and exclusive liberty of printing or otherwise multiplying copies of an original work of a literary or artistic character for publication or sale. The term of Copyright lasts generally for the life of the Author and a period of 50 years after the Author's death.

- Coupon.** A Warrant for payment of interest attached to a bond or bearer debenture, which may be cut off when the interest becomes due, and be presented for payment.
- Deed** An instrument in writing, signed, sealed, and delivered by the maker. If it is an indenture, it is a contract under seal between two or more parties.
- Deed of Arrangement.** A Deed embodying an agreement between a Debtor and his Creditors, the most usual form being the assignment to a Trustee of some or all of the debtor's property for the benefit of the creditors in discharge of debts due to them.
- Demurrage.** The charge made for detaining a ship or failing to ship the cargo within the specified lay days, lay days being the certain agreed number of days which are allowed for the shipping of the cargo. The term is also applied to the detention of railway trucks.
- Dividend.** The sum distributable to the shareholders of a Company, or to the Creditors in a Liquidation or Bankruptcy.
- Dividend Warrant.** An order authorising the payment of a dividend on shares held.
- Dock Warrant.** A document representing goods warehoused at the docks, given to the owner as a recognition of his title to the goods.
- Executor.** One appointed by the Will to administer the Estate of a Testator.
- Freight.** The charge made for the carriage of goods which are presumed to be the safest possible form by sea.
- Guarantee.** A collateral engagement to be answerable for the debt, default, or miscarriage of another. By the Statute of Frauds Guarantees are required to be evidenced in writing.
- Indemnity.** An undertaking to compensate another for trouble, expense, or loss incurred.
- Indent.** An order for goods sent from distant countries. The term is now generally applied to cases where a merchant buys goods of a particular kind on behalf of a customer at the customer's request.
- Interim Dividend.** A dividend declared during a period before final accounts are actually prepared for that period.

- Joint Stock Company.** For the purposes of this part of this Act, as far as relates to registration of companies as companies limited by shares, a joint stock company means a company having a permanent paid-up or nominal share capital of fixed amount divided into shares, also of fixed amount, or held and transferable as stock, or divided and held partly in one way and partly in the other, and formed on the principle of having for its members the holders of those shares or that stock, and no other persons; and such a company when registered with limited liability under this Act shall be deemed to be a company limited by shares.
- Limited Company.** A Limited Company is one whose liability is limited by the amount of its shares, i. e. the shareholders are only liable to be called upon to pay any portion of the nominal amount of the shares held by them, which for the time being are unpaid.
- Lloyd's.** An Association of Underwriters carrying on business at the Royal Exchange, London.
- Lloyd's Register.** An annual publication containing information as to the tonnage, age, nationality, etc. of ships, whose owners comply with the rules of Lloyd's. The particulars of all British vessels of 100 tons burden or more are contained therein.
- Manifest.** The document signed by the master of the ship, specifying the ship, and describing the goods loaded therein.
- Mate's Receipt.** This is a receipt for goods loaded on a ship. It is given by one of the ship's officers and mentions the marks and numbers of packages received. This Mate's Receipt is afterwards exchanged for a Bill of Lading.
- Option.** The right obtained, for a consideration, of buying or selling a certain quantity of stock or shares, or of goods, at a specified future time at a certain price.
- Power of Attorney.** An Authority given by one person to another, authorising that other to act for him in his business.
- Primage.** Formerly a payment due to sailors for loading the ship, or a contribution proportionate to the freight, payable to the Captain of the ship. Now an additional charge for the use of cables, ropes, etc. in dealing with the cargo.

- Prospectus.** An invitation by a Company to the public to apply for shares.
- Proxy.** A person appointed to vote for another. It is also applied to the form authorising one person to vote for another.
- Public Trustee.** Created by the Public Trustee Act 1906 to act as Trustee to any person choosing to employ him subject to the limitations of the Act. He is a State Official.
- Receipt.** The acknowledgment in writing of something having been received. In the case of a receipt for money it is the duty of the creditor to affix a 2d. stamp to all receipts for £2 and upwards.
- Receiver.** A disinterested person appointed by the Court to take possession of property for its protection, or to receive rents and profits arising from certain property, and apply them as directed.
- Reco.** This in an abbreviation of "recommendation". In trade with China it means an order for consignment stock as against an Indent, which is a firm order.
- Salvage.** The reward given to those who save a vessel, apparel or cargo, or that which had formed part of them, from shipwreck. The term is also applied to other property which may be salvaged, e. g. property salvaged from a fire.
- Securities.** Written or printed documents by which the claim of the holder to specified property is secured.
- Ship's Husband.** A person appointed by the owners of a British ship to manage the ship.
- Statement.** A monthly or quarterly copy of a ledger account sent by a creditor to a debtor.
- Statutes of Limitations.** Statutes under which any person having a right of action must bring the same within a specified time after it has arisen. For simple Contracts twenty years, and for certain contracts relating to Real Property the period is twelve years.
- Summons.** 1. A citation to appear before a Court of Summary Jurisdiction.
2. An application to a Judge in Chambers.
- Tare.** An allowance made for the weight of a box, bag or other package off the gross weight of the goods.
- Underwriter.** A person who insures against marine risks. A Lloyd's Underwriter is a member of the Association of Lloyd's. It is also applied to one who makes himself liable for unsubscribed-for shares.

2. Abbreviations used in Commerce.

@	at	D/N	debit note
A. 1.	first class vessel at Lloyd's	D/O	delivery order
a/c	account	D/P	documents against payment
A/c Cr.	Account Current	dols.	dollars
a/d	after date	doz.	dozen
amt.	amount	Dr.	debtor
a. m.	ante meridiem, in the forenoon	d/s	days after sight
A/S	Account Sales	d. w.	dead weight (shipping)
a/s	at sight	E. C.	east central
bal.	balance	Ed.	Editor
b/d	brought down	e. g.	exempli gratia, for example
B/E	Bill of Exchange	e. o. m.	end of month.
B/L	Bill of Lading	encl.	enclosure, enclosed
bl. (s.)	bale (s)	E. & O. E.	errors and omis- sions excepted
brl. (s.)	barrel (s)	etc.	et cetera, and so on
Bros.	Brothers	Esq.	Esquire
Capt.	Captain	f. a. s.	free alongside ship
c/d	carried down	ft.	foot, feet
c. f.	cost and freight	f. o. b.	free on board
Chas.	Charles	f. o. r.	free on rail
c. i. f.	cost, insurance, freight	G. P. O.	general post office
c. i. f. & c. }	cost, insurance,	gs.	gallons
c. i. f. c. i. }	freight, commissi- on included	g. s. w.	gross shipping weight
Co., Coy	Company	H. E.	His Excellency
c/o	care of	H. M. C.	His Majesty's Customs
c. o. d.	cash on delivery	H. M. S.	His Majesty's Ship
com.	commission	i. e.	id est. that is
C/N	credit note	Inc.	incorporated
C/P	Charter Party	inst.	instant
Cr.	creditor, credit	I. O. U.	I owe you
ct.	current	Jun.	junior
cwt.	hundredweight	£	pound sterling
d.	penny, pence	lb.	pound(s) (weight)
D/A	documents against acceptance	L/C	letter of credit
D/D	documentary draft		
deld.	delivered		
dely.	delivery		
dept.	department		
disct.	discount		

£ s. d.	pounds, shillings, pence	P. S.	postscript
Ltd.	Limited	p. t. o.	please turn over
m/d	month after date	qr.	quarter (s)
memo.	memorandum	qt.	quart
Messrs.	messieurs	R/D	refer to drawer
M. O.	Post Office Money Order	re	regarding, referring to
Mr.	mister	recd.	received
Mrs.	mistress (for missis)	regd.	registered
N. B.	nota bene, take note	retd.	returned
No. (s)	number(s)	S. S.	steamship
O.	order	Sec.	secretary
oz.	ounce	Sen.	senior
p. a.	per annum	sq. ft.	square feet
P. C.	Post Card	St.	Street
p. c.	per cent, %	Stg.	sterling
pd.	paid	t.	ton
p. m.	post meridiem, in the afternoon	ult.	ultimo, last month
P/N	promissory note (Solawechsel)	U. K.	United Kingdom
P. O. O.	post office order	U. S. A.	United States of America
P. O.	postal order or post office	val.	value
p. p.	per procuration	viz.	videlicet, namely
	' = foot " = inch	W. C.	west central
		Xmas	Christmas
		yd.	yard(s)

3. English and American Money, Weights, and Measures.

Money

English	£1 (one pound)	= 20 shillings
	1/— (one shilling)	= 12 pence
	1d. (one penny)	= four farthings

American	\$ 1 (one dollar)	= 100 cents
	1 dime	= 10 "

Weights

English	16 oz. (16 ounces)	= 1 lb. (one pound)
	28 lb. (28 pounds)	= 1 qr. (one quarter)
	4 qr. (four quarters)	= 1 cwt. (one hundred- weight)
	20 cwt. (20 hundred- weight)	= 1 ton (2240 lb.)

American weights differ from the above in the following respects:

1 qr.	=	25 lb.
1 cwt.	=	100 lb.
1 ton	=	2000 lb.

Measures (English and American)

Linear Measures	12 inches	= 1 foot
	3 feet	= 1 yard
	1760 yards	= 1 mile (statute mile "englische Meile")
	1 nautical mile	= 1855 m
	1 knot	= 1852 m
Square Measure	144 sq. inches	= 1 sq. foot
	9 sq. feet	= 1 sq. yard
	4840 sq. yards	= 1 acre
	640 acres	= 1 sq. mile
Dry or Corn Measure	4 gills	= 1 pint
	2 pints	= 1 quart
	4 quarts	= 1 gallon
	2 gallons	= 1 peck
	4 pecks	= 1 bushel
	8 bushels	= 1 quarter
Liquid Measure	gills, pints, and quarts as above	
	36 gallons	= 1 barrel

4. Specimens of Commercial Documents.

1. Cheque to order not crossed

No. B 237892	Nottingham, <i>January 1st 1931.</i>
Barclays Bank Limited	
Meadows Branch, 1 Arkwright Street, Nottingham,	
Pay <i>Johnstone & Williams</i>	or Order
<i>seven pounds</i>	
£7.0.0	<i>A. Cozens Elliot.</i>

2. Cheque to bearer not crossed
(as above but with the word "bearer" instead of "order")

3. Cheque to order and crossed

No. B. 237 892	Nottingham, <i>January 1st 1931.</i>
Barclays Bank Limited	
Meadows Branch, 1, Arkwright Street, Nottingham.	
Pay <i>Johnstone & Williams</i>	or Order
<i>seven pounds</i>	
£7.0.0	<i>A. Cozens Elliott.</i>

4. Cheque to order with special crossing

As No. 3, but instead of "& Co." write the name of the Bank and Branch, through which cheque alone will be payable, e. g. "London Westminster & Parr's Bank, Lombard Street". You can also write instead of this "not negotiable".

5. Draft (accepted) at 3 months

Accepted Herbert Smith & Co.	No. D 97	£621-17-9	Nottingham, <i>June 1st 1930.</i>
	<i>Three Months after date pay to our Order</i>		
	<u><i>six hundred and twenty one pounds seventeen</i></u>		
	<u><i>shillings and nine pence</i></u>		
	<i>Value received.</i>		
	Messrs. <i>Herbert Smith & Co.</i>		<i>For Thomas Jones Limited</i> <i>Alfred Jones, Director.</i>
	<i>Bristol.</i>		

6. Draft (accepted) at sight

Accepted MacAllan & Co.	No. S 62	£1906-12-2	Nottingham, <i>June 1st 1930.</i>
	<i>Three days after sight pay this first of Exchange to our</i>		
	<i>Order the sum of</i>		
	<u><i>One thousand nine hundred and six pounds</i></u>		
	<u><i>twelve shillings and two pence</i></u>		
	<i>Value received,</i>		
	Messrs. <i>MacAllan & Co.</i>		<i>For Thomas Jones Limited</i> <i>Alfred Jones, Director.</i>
	<i>Calcutta.</i>		

7. Marine Insurance Policy.

For Signature by
Underwriting
Members

of Lloyd's only.

Lloyd's Acts
1871 & 1911

Any Person not an
Underwriting Member
of Lloyd's subscribing
this Policy, or any
Person uttering the
same if so subscribed
will be liable to be
proceeded against
under Lloyd's Acts.

G. S.

£220

Printed at Lloyd's
Royal Exchange.
(No. D 63875)

Be it known that Welch Bland & Co.

as well in *their* own Name, as for and in the Name and Names of all and every other Person or Persons to whom the same doth, may, or shall appertain, in part or in all, doth make assurance, and cause *themselves* and them and every of them, to be insured, lost or not lost, at and from

London & Bombay

upon any kind of Goods and Merchandises, and also upon the Body, Tackle, Apparel, Ordnance, Munition, Artillery, Boat and other Furniture, of and in the good Ship or Vessel called the *Prince Charles* whereof is Master, under God, for this present Voyage, *James Wilson* or whosoever else shall go for Master in the said Ship, or by whatsoever other Name or Names the same Ship, or the Master thereof, is or shall be named or called, beginning the Adventure upon the said Goods and Merchandises, from the loading thereof aboard the said Ship *as above* upon the said Ship, &c., and shall so continue and endure, during her Abode there, upon the said Ship &c., until she hath moored at said Ship, with all her Ordnance, Tackle, Apparel, &c., and Goods and Merchandises whatsoever, shall be arrived at *as above* upon the said Ship, &c. until she hath moored at Anchor Twenty-four Hours in good safety and upon the Goods and Merchandises until the same be there discharged and safely landed; and it shall be lawful for the said Ship &c., in this Voyage to proceed and sail to and touch and stay at any Ports or Places whatsoever *and where soever for any and all purposes* without Prejudice to this Insurance. The said Ship &c., Goods and Merchandises &c., for so much as concerns the Assured by Agreement between the Assured and Assurers in this Policy, are and shall be valued at £ 220 on D.L. 1320 1 Case goods

TOUCHING the adventures and Perils which we the Assurers are contented to bear and do take upon us in

this Voyage, they are, of the Seas, Men-of-War, Fire, Enemies, Pirates, Rovers, Thieves, Jettisons, Letters of Mart and Countermart, Surprisals, Takings at Sea, Arrests, Restraints, and Detainments of all Kings, Princes and People, of what Nation, Condition, or Quality soever, Bartrary of the Master and Mariners, and of all other Perils, Losses, and Misfortunes that have or shall come to the Hurt, Detriment, or Damage of the said Goods and Merchandises, and Ship, &c., or any Part thereof; and in case of any Loss or Misfortune, it shall be lawful to the Assured their Factors, Servants, and Assigns, to sue, labour, and travel for, in and about the Defence, Safeguard and Recovery of the said Goods and Merchandises and Ship &c., or any Part thereof, without Prejudice to this Insurance; to the Cargoes whereof we, the Assurers, will contribute, each one according to the Rate and Quantity of his sum herein assured. And it is especially declared and agreed that no acts of the Insurer or Insured in recovering, saving, or preserving the property insured, shall be considered as a waiver or acceptance of abandonment. And it is agreed by us, the Insurers, that this Writing or Policy of Assurance shall be of as much Force and Effect as the surest Writing or Policy of Assurance heretofore made in Lombard Street, or in the Royal Exchange, or elsewhere in London.

Warranted free of capture, seizure, arrest, restraint, or detainment, and the consequences thereof or of any attempt thereat (piracy excepted), and also from all consequences of hostilities or warlike operations whether before or after declaration of war.

Should the above clause be deleted, the following clause is to operate as part of this Policy:—

Warranted free of any claim based upon loss of, or frustration of, the insured voyage, or adventure, caused by arrests, restraints or detainments of Kings, Princes, or Peoples.

And so we, the Assurers, are contented, and do hereby promise and bind ourselves, each one for his own Part, our Heirs, Executors, Administrators, and Assigns, for the true Performance of the Premises confessing ourselves paid the Consideration, due unto us for this Assurance by the Assured at and after the Rate of

Twelve shillings and sixpence per cent

IN WITNESS whereof we, the Assurers, have subscribed our Names and Sums Assured in *London,*

May 12th 1930.


Welch Bland & Co.

8. Mate's Receipt.

MATE'S RECEIPT.**Nr. 600***Hull, 3rd. October 1930*

RECEIVED on board the s.s. "WENO,"
loading at Hull for *SYDNEY*

the undermentioned Goods, which are subject to the terms and conditions of the Bills of Lading in use for this steamer.

Marks	Numbers		Goods
 SYDNEY	1/40	40	(Forty) Bags
	14/22	9	(Nine) Crates
	23/25	3	(Three) Kegs
	26/27	2	(Two) Cases
		54	

*For Greenland and South Seas S.S.Co. Ltd.
H. W. Hempson & Co., As Agents.
per H. Storry.*

MATE'S-RECEIPT.

Outwards from Bremen

Received from	Paul Klembt, Bremen
for account of	Messrs. John Batt & Co., London
on board of	the SS. "Liebenfels"
for shipment to	Bombay

SAID TO WEIGH



1/31 = 31 cases bolts and nuts 1859 ks.

Bombay
M. i. G.

Bremen, November 22nd 1930.

For the captain
NORDDEUTSCHER LLOYD
signed WERNER.

Bills of Lading will only be delivered to the holder of this receipt.

MINISTRY OF COMMUNICATIONS.
EGYPTIAN STATE RAILWAYS, TELEGRAPHS, AND TELEPHONES.

FORM OF TENDER

REFERENCE NO. *42 11111*

(Any tender that is not made in this Form—which must not be detached from the Conditions—will not be considered.)

To the CHIEF INSPECTING ENGINEER, EGYPTIAN STATE RAILWAYS, TELEGRAPHS, AND TELEPHONES, 41, TOTHILL STREET, LONDON S. W. 1.
Tender to reach the office of the Chief Inspecting Engineer by noon on.....at latest, and to remain open for acceptance fordays from that date.

DESCRIPTION	No.	Unit Quantity	For delivery free on to Railway Quay (No. 49) Gabbary, Alexandria		For delivery free on to E. S. R Wharf, Port Said		For delivery F.O.B. (insert port)		REMARKS
			90% paid from Cairo on receipt of B/L by the Administration and arrival of steamer at Alexandria.		90% paid from Cairo on receipt of B/L by the Administration and arrival of steamer Port Said		90% paid from London on shipment (after receipt by the C.I.E. of B/L or M/R) and 100% where 10% guarantee has been deposited.		
			Rate	Pro forma Value £ s. d.	Rate	Pro forma Value £ s. d.	Rate	Pro forma Value £ s. d.	
<p>WHERE POSSIBLE ALL MATERIAL OR ARTICLES TO BE MARKED E.S.R. <i>Pro forma value must be entered and totalled</i> <i>Packing charges (if extra) must be given in definite figures as a pro forma lump sum.</i> <i>Discount (under Alternative "C") for prompt payment.....% (i.e. seven days from receipt of B/L or M.R.)</i> <i>No Quotations will be considered in British or Egyptian Currency.</i> <i>Tenderers are requested to note that no consideration will be given to any alteration in price or delivery by letter or telegram received after opening of tenders.</i> <i>The reception of such alterations may, at the discretion of the Administration, invalidate such modified tender.</i></p>									

Date
 Name
 Address

 Telegraphic Address
 Telephone Exchange & No.

We agree to effect delivery and accept payment in accordance with above-mentioned modes **A and B;** goods to be delivered at Alexandria or Port Said in weeks (From date of receipt of order)

We agree to effect delivery and accept payment in accordance with above-mentioned mode **C;** goods to be delivered F.O.B. in weeks (From date of receipt of order)

Supply and delivery to be made in accordance with attached General and Technical Conditions, particular Specification, Lists or Drawings, etc., and the provisions stipulated above, which I have carefully perused and duly noted. Quotations which embody delivery date AT WORKS cannot be considered.


Signature

10. Consular Invoice.

Place and Date *Hagen (Westph), October 1st 1930.*

* State here
general
nature or
class of
goods.

* INVOICE of *Enamel Ware* consigned
by *Deut & Moser* of *Hagen (Westph.)*
to *Richter & Bull* of *London*
to be shipped per s. "HAMBURG", 10th October, 1930 from Hamburg
Order Nr 6072/S B.

Country of Origin	Marks and numbers on packages	QUANTITY AND DESCRIPTION OF GOODS	Current domestic values in currency of exporting country. (see pars 3 and 4 of certificate.)		† Selling Price to Purchaser.	
			at	Amount	at	Amount.
<i>Germany</i>	F A  K A Cape Town 112	1 = 1 case, 130 kos grossw., 86 kos netw., 84 kos netnetw., 78×78×112 cm, containing: 70 only Stew Pans 18 cm blue/white 70 " " " 20 " " " 2 = 1 case, 100 kos grossw., 50 kos netw., 48 kos netnetw., 73×78×113 cm, containing: 36 only Jugs 17 cm white 12 " " " 20 " " " <i>less 70% Discount</i> <i>less 5% Discount</i> <i>plus 7½% for Packing</i>	RM	RM	sh.	£ Sterling
			2.05	143.50	2.05	£ 7. 3. 6.
			2.45	171.50	2.45	£ 8.11. 6.
			4.80	172.80	4.80	£ 8.12.10.
			6.50	78.	6.50	£ 3.18.—.
				565.80		£28. 5.10,
						£19.16. 1.
						£ 8. 9. 9.
			less	367.77		£ —. 8. 6.
			*65%	198.03		£ 8. 1. 3.
						£ —. 12. 2.
						£ 8.13. 5.
<i>Total Weight:</i>						
<i>250 kos grossw.</i>		<i>*Dies muß der im Großhandel übliche Rabattsatz sein.</i>				<i>Free Hamburg</i>

Enumerate the following charges and state whether each amount has been included in or excluded from the above current domestic value:

	Amount in currency of exporting country.	State if included
1. Cartage to rail and/or to docks	RM. 2.85	excluded
2. Inland freight (rail or canal) and other charges to the dock area, including inland insurance	" 13.75	included
3. Labour in packing the goods into outside packages	" 3.40	excluded
4. Value of outside packages	" 9.—	"
5. If the goods are subject to any charge by way of royalties		"

State full particulars of Royalties below:—

† When goods are shipped "on consignment" that fact should be indicated in the column headed "Selling Price to Purchaser", and the Current Domestic Value inserted in the column provided for that purpose, as in the case of ordinary sales.

Back of the Consular Invoice.
Combined Certificate of Value and Origin.

I (1) *Heinrich Wissmann, Chief Clerk*
 of (2) *Deut & Moser*
 of (3) *Hagen (Westph.)*

manufacturer/supplier of the goods enumerated in this invoice amounting to £8,135, hereby declare that I (4) have the authority to make and sign this certificate on behalf of the aforesaid manufacturer/supplier and that I have the means of knowing and do hereby certify as follows:

VALUE.

1. That this invoice is in all respects correct and contains a true and full statement of the price actually paid or to be paid for the said goods, and the actual quantity thereof.

2. That no different invoice of the goods mentioned in the said invoice has been or will be furnished to anyone; and that no arrangements or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser, or by anyone on behalf of either of them either by way of discount, rebate, compensation, or in any manner whatever other than as fully shown on this invoice, or as follows (5)

3. That the domestic values shown in the column headed "Current Domestic Values" are those at which the above mentioned firm or company would be prepared to supply to any purchaser for home consumption in the country of exportation and at the date of exportation identically similar goods in the usual wholesale quantities, at (6) *port of sh.* subject to *nil* per cent cash discount, and that such values include/exclude the cost of outside packages, if any, in which the goods are sold in such country for domestic consumption.

4. That the said domestic value includes any duty leviable in respect of the goods before they are delivered for home consumption, and that an exportation a drawback or remission of duty amounting to *nil* has been/will be allowed by the revenue authorities in the country of exportation.

ORIGIN.

Delete whichever of 5 (a) or 5 (b) is not applicable. If 5 (a) is used delete 6 and 7. If 5 (b), is used insert required particulars in 6 and 7.

5. (a) That every article mentioned in the said invoice has been wholly produced or manufactured in (7) *Germany*

5. (b) That every article mentioned in the said invoice has been either wholly or partially produced or manufactured in (7)

6. As regards those articles only partially produced or manufactured in (7)

(a) That the final process or processes of manufacture have been performed in that country.

(b) That the expenditure in material produced in (7) and/or labour performed in (7) calculated subject to qualifications hereunder, in each and every article is not less than one-fourth of the factory or works costs of such article in its finished state (See Note below.)

7. That in the calculation of such proportion of produce or labour of the (8) none of the following items has been included or considered

"Manufacturer's profit or remuneration of any trader, agent, broker, or other person dealing in the articles in their finished condition; royalties; cost of outside packages or any cost of packing the goods therein; any cost of conveying, insuring, or shipping the goods subsequent to their manufacture."

NOTE. — In the case of goods which have at some stage entered into the commerce of, or undergone a process of manufacture in a foreign country, only that labour and material which is expended on or added to the goods after their return to the United Kingdom shall be regarded as the produce or manufacture of the United Kingdom in calculating the proportion of United Kingdom labour and material in the factory or works cost of the finished article.

Hagen (Westph.) this 1st Day of October 1930.

Signature: *Heinrich Wissmann*

Witness: *Rudolf Sommerfeld*

1. Here insert Manager, Chief, Clerk, or as the case may be.
2. Here insert name of firm or company.
3. Here insert name of city or country.
4. These words should be omitted where the manufacturer or supplier himself signs the Certificate.

5. Here insert particulars of any special arrangement.
6. Here insert "warehouse", "factory", or "port of shipment".
7. Insert name of country.
8. Insert name of country.

5. Advertisements.

Situations Vacant.

Office Vacancies Male.

Clerk wanted used to ledgers, double entry. Must be good writer and quick at figures. Apply in own handwriting, stating age, experience, and salary required to Box 3240, Postal Department, Daily Telegraph, Fleet Street, London, E. C. 4.

Foreign Correspondent wanted for export merchants' office. Must know French, German, and Spanish thoroughly, Italian desirable, but not essential. Apply giving references and stating salary required to box 6621, Postal Department, Daily Telegraph, Fleet Street, London, E. C. 4.

Daily News Record, Tuesday, October 19th 1926

(Zur Übersetzung)

BLANKETS

Große deutsche Deckenfabrik plant
umfangreichen Verkaufsfeldzug in Amerika.

Gebroder Zoeppritz, die mehr als 5000 Arbeiter beschäftigen, haben
Frederick W. Brown als U. S. Vertreter angestellt.

Die Firma Gebr. Zoeppritz, eine der größten Deckenfabriken Europas, die kürzlich Mr. Brown zu ihrem Vertreter gemacht hat, will in großem Maße den Wettbewerb mit der amerikanischen Deckenfabrikation aufnehmen. Dieses im Jahre 1828 gegründete Unternehmen befindet sich in Merseburg und beschäftigt etwa 5000 Arbeiter. Hauptsächlich werden wollene und Kamelhaardecken hergestellt. Außerdem bringt die Firma aber auch halbwollene Zoeppritz-Fabrikate werden, wie Fabrikate, die 65 Prozent Wolle enthalten. Mister Brown mittelst, in Amerika vor dem Weltkrieg in großem Maße verkauft. In den Folgejahren aber wurde die ganze Produktion in Deutschland gebracht. Genaue statistische Angaben existieren nicht, aber man kann sich ein Bild von dem Umfang der Produktion machen, wenn man erfährt, daß während des Krieges Gebr. Zoeppritz 40 Prozent des Deckenbedarfs für das Heer lieferten. In der Unterhaltung über die sehr betriebligende Aufnahme, die Zoeppritz-Fabrikate im amerikanischen Handel finden, erwähnte Mister Brown, daß nach Jaguards in hohen Preislagen geringere Nachfrage besteht. New Yorker Warenhäuser haben dafür wenig Verwendung. Hauptsächlich werden glatte Decken verlangt, besonders Pastellfarben in Grün finden Nachfrage, ferner Hellrot und Goldfarben. Gute Resultate erzielen, wie Mister Brown sagt, Warenhäuser mit Probeaufträgen in Kamelhaardecken.

Frederick W. Brown
New York, 315 South Avenue

Wenn die dieses interessiert, werde ich Ihnen sehr gerne weitere Einzelheiten mitteilen.

PEACH'S WAREHOUSE

**DO NOT MISS THIS
SPECIAL OFFER.**

250 DAMASK CLOTHS,
Slightly Imperfect, assorted
sizes, at about **ONE HALF**
THE USUAL PRICE.

Also a quantity of **SLIGHTLY
IMPERFECT SERVIETTES,**
Remnants of Diaper, Tea
Towelling, Huckaback
Towelling, Linen, and other
oddments.

1,500 yards **CREME CASE-
MENT CLOTH,** good qua-
lity, 30 in. wide. 1/1 per yd.,
usual price 1/11; 48 in. wide,
1/11 1/2 per yd., usual price 2/11.

40/- PARCEL 40 -

If Costumers are unable to
call, we can send a Parcel
containing a good assortment of
the above for 40/- **CARRIAGE
PAID.**

All Post Orders taken in rotation.
Cash refunded if received too late
or goods not approved.

SAMUEL PEACH & SONS
(Opposite Castle Entrance.)
NOTTINGHAM.

TELEPHONE 495 X.

G. W. DARBY

China and Glass

30,

MARKET STREET

Asparagus Dishes
and Plates.

Strawberry Dishes.

Salad Bowls.

Cress Dishes. Ice Pails.

Candlesticks of all kinds.

TENDERS.

CITY OF NOTTINGHAM.

THE Works and Ways Committee
invite TENDERS for HAULAGE
of 1,000 tons of Tarred Macadam from
the Eastcroft Depot London-road, to
Hucknall-road, between Herbert-road
and Perry-road.

Forms of Tender may be obtained
on application to the City Engineer,
Guildhall, Nottingham.

The usual conditions of Corpo-
ration Contracts will apply as to the
payment of the standard rate of
wages &c.

Tenders in the official envelope
must be sent in not later than noon
on Wednesday 1st June.

SHIPPING NOTICES.

WHITE STAR LINE.

ROYAL & UNITED STATES
MAIL STEAMERS.

S. S. MAJESTIC (Building)
56000 Tons.

The Largest Steamer in the World.
Passenger and Cargo Sailings.

SOUTHAMPTON & CHERBOURG
TO NEW YORK

*Finnland Fri., June 3 *Zeeland
Fri. June 17

*Kronland Fri. June 10 Adriatic Wed.,
June 22

Olympic Wed., June 15 *Lapland
Fri. July 1

Red Star Line steamer — Passenger only.

LIVERPOOL & QUEENSTOWN
TO NEW YORK

Cedric.... Sat., May 28 *Irishman Sat.,
June 18 *Manhattan Sat, June 4

Cedric.... Sat. June 25 Celtic.... Sat.,
June 11 *Welshman Sat July 2

*Direct—Cargo only

LIVERPOOL & QUEENSTOWN
TO PHILADELPHIA

Haverford Wed., June 22

Haverford Wed., July 27

LIVERPOOL & QUEENSTOWN
TO BOSTON.

Sailings later.

GENOA & NAPLES TO BOSTON
& NEW YORK

Cedric.. Leaves Genoa June 14—
Naples June 17, Canopic ... Leaves

Genoa July 12—Naples July 15

WHITE STAR—DOMINION
LINE TO CANADA

LIVERPOOL TO QUEBEC
& MONTREAL.

Megantic Sat., June 4 *City of London
Fri., June 16

Vedic.... Tues, June 7 Canada... Sat.,
June 18

*Ellermann Wilson Line steamer.

For further particulars apply White Star
Line, Liverpool, Southampton, Bristol;
Union Chambers, 63, Temple Row, Birming-
ham; London: 1, Cockspur Street, S. W. 1,
and 38, Leadenhall Street, E. C. 3 or to
Local Agents.

THEATRES.

THEATRE ROYAL.

To-night at 7

MONDAY, MAY 23rd. for
SIX NIGHTS at 7.

CHARLES B. COCHRAL &
WILLIAM A. BRADY

Present

"THE MAN WHO CAME BACK".
Direct from the New Oxford Theatre
London.

MONDAY, MAY 30th. for
SIX NIGHTS at 7.

NEVILL GRAHAM will present a
New Comic Opera

"PERI: THE SLAVE OF LOVE."
The Company includes—

SINCLAIR COTTER, M. KLIT-
GAARDE, FRANK WOOD, COLIN
COOP, BERNARD KNOWLFS,
WINIFREDROMA, WINIFRED HATE,
ZOE CORNER and ROSEVA
SKELTON.

Box Office at Theatre all day from 11.
Phone 700.

NOTTINGHAM REPERTORY THEATRE.

SHAKESPEARE BIRTHDAY
FESTIVAL.

Last Week.

TO-DAY at 2 and 7 and following Week.
"THE MERRY WIVES OF WINDSOR"

Theatre Box Office 9—9.

Telephone 5578/9.

Town Box Office, Foulds',
Chapel Bar, 10—4.

The English and Australian Test Match
teams have accepted Mrs. Edward Compton's
invitation to witness the performance of
"The Merry Wives of Windsor" on Monday
next.

VOCABULARY.

Dorbemerkungen.

1. Die phonetische Lautbezeichnung befindet sich am Schluß des Buches.
2. Der Aussprachebezeichnung ist zurunde geleet: Neuenenglisches Aussprachewörterbuch von Dr. M. M. Arnold Schröder, oidentl. Professor an der Universität Köln, Heidelberg, Carl Winter's Universitätsbuchhandlung.
3. Die Schreibweise der auf „our“ endigenden Wörter wird verschieden gehandhabt. Die Schreibweise „or“ ist jetzt in England sehr gebräuchlich, in Amerika ist sie allgemein üblich. Die neueren Wörterbücher schreiben „o(n)“. So ist in Übereinstimmung mit Schröder auch in diesem Wörterverzeichnis geschrieben. Im Text dagegen ist allgemein die abgekürzte Endung „or“ gewählt.

A.

- to abandon *əbˈnɔːndən* verlassen
 to abbreviate *əbrɪˈviːeɪt* abkürzen
 abbreviation *əbrɪˈviːeɪʃən* Abkürzung
 to abide *əbaɪd* (abode) verweilen
 ability *əbɪˈlɪti* Fähigkeit
 able *əˈbəl* fähig
 abnormal *əbˈnɔːrməl* abnormal
 aboard *əbɔːd* an Bord
 abode *əbɔːd* Aufenthalt
 to abound *əbaʊnd* reichlich vorhanden sein
 about *əbaʊt* um, ungefähr
 to be about to *bɪ əbaʊt tu* im Begriff sein
 above *əbaʊv* oben, über
 abroad *əbrɔːd* im Ausland
 absence *əˈbsɛns* Abwesenheit
 absent from *əˈbsɛnt frɒm* abwesend von
 absolute, -ly *əˈbsɒl(j)ʊt* absolut, völlig, durchaus
 to absorb *əbsɔːb* auffangen, in Anspruch nehmen
 to abstain *əbsteɪn* abstehen von
 absurd, -ly *əbsɜːd* absurd, ungeeignet
 abundant *əbˈʌndənt* reichlich
 to abuse *əbjuːz* mißbrauchen
 to accede *əkseɪd* beitreten, bewilligen
 to accentuate *əkseˈntʃueɪt* betonen
 to accept *əksept* akzeptieren, annehmen
 acceptability *əkseptəbɪˈlɪti* Annehmbarkeit
 acceptable *əkseˈptəbəl* annehmbar
 acceptance *əkseˈptɛns* Akzept, Annahme
 acceptor *əkseˈptɔː* Akzeptant
 accident *əkˈsɪdənt* Unfall
 to accompany *əkəˈmpəni* begleiten
 to accomplish *əkɔˈmplɪʃ* vollenden, herbeiführen
 to accord *əkɔːd* bewilligen, gewähren
 accordance *əkɔːdɪns* Übereinstimmung
 accordant *əkɔːdənt* übereinstimmend
 according to *əkɔːrdɪŋ* gemäß
 account *əkaʊnt* Rechnung, Abrechnung
 account sale *əkaʊnt seɪl* Verkaufsbuchrechnung
 accountant *əkaʊntənt* Kontoführer, Buchhalter
 account-current *əkaʊnt-kaːrənt* Kontoforrent
 to accredit *əkreˈdɪt* beglaubigen
 to accrue *əkruː* erwachsen
 accuracy *əkˈkjʊrəsi* Genauigkeit

accurate, -ly *w'kjurət* genau
 to accuse *w'kjūz* anklagen
 achievement *ətʃi'vment* Erreichung
 acid *w'sid* Säure
 to acknowledge *əkno'lidʒ* aner-
 kennen, bestätigen
 acknowledgement *əkno'lidʒment*
 Bestätigung
 acquainted *əkwe'ntid* bekannt, ver-
 traut
 to acquire *əkwaɪ'ər* erlangen
 acre *ē'kəɪ* Acker, Morgen Landes
 acrid *w'krid* scharf, herb
 across *əkro's* durchkrenzend, quer
 durch
 act *w'ekt* Tat
 to act *w'ekt* handeln
 act of God *w'ekt ov god* höhere Gewalt
 action *w'kʃən* Akt, Handlung
 actual, -ly *w'ktjuəl* aktuell, tat-
 sächlich
 to add *w'd* addieren, hinzufügen
 addition *w'di'sən* Addition, Zusatz
 additional *ədɪ'sənəl* weitere
 address *ədre's* Adresse, Anschrift
 adequacy *w'dikwəsi* Ungleichung,
 Gleichwertigkeit
 adequate *w'dikwət* angemessen
 to adhere *w'dhi'ə* anhängen; genau
 befolgen
 to adject *w'dʒekt* zusehen
 adjective *w'dʒektiv* Eigenschafts-
 wort
 to adjust *w'dʒə'st* berichtigen, an-
 passen
 adjustment *w'dʒə'stmənt* Anpassung
 to administer *w'dmɪ'nɪstəɪ* ver-
 walten
 administrator *w'dmɪ'nɪstretər* Ver-
 walter
 admirable *w'dmɪrə'bəl* bewunderns-
 wert
 admission *w'dmɪ'sən* Zulassung
 to admit *w'dmɪ't* zulassen
 to adopt *w'dɒ'pt* annehmen
 adornment *w'dɔ'mənt* Schmuck
 ad valorem (lat.) entry Wertsteuer
 advance *w'dvə'ns* Fortschritt, Vorwärts-
 schritt
 to advance *w'dvə'ns* vorrücken
 advancement *w'dvə'nsment* Fortschritt
 advantage *w'dvə'ntɪdʒ* Vorteil
 to take advantage of sich bedienen
 advantageous *w'dvəntɪ' dʒəs* vorteil-
 haft
 advent *w'dvent* Ankunft
 adventure *w'dve'ntʃəɪ* Ankunft, Abenteuer
 adverse *w'dvɜ:s* feindlich
 advertisement *w'dvɜ:'tɪzment* öffent-
 liche Anzeige

to advertize (or -ise) *w'dvɜ:'taɪz* in-
 ferieren
 advice *ədvaɪ's* Avis, Rat
 advisability *ədvaɪzə'bɪlɪti* Ratfam-
 keit
 advisable *ədvaɪzə'bəl* ratsam
 advisal *ədvaɪzəl* Avis, Mitteilung
 to advise *ədvaɪz* advisieren, mit-
 teilen
 affair *əfeɪə* Angelegenheit
 to affect *w'efekt* beeinflussen
 affidavit *w'ɛfɪd'vɪt* schriftliche Er-
 klärung unter Eid
 to affix *w'ɛfɪks* anheften
 to afford *w'ɛfəd* darbieten, sich leisten
 affreightment *w'ɛfrɪ'tmənt* Befrach-
 tung
 afloat *w'ɛfɔ:t* auf dem Wasser
 after *w'ɛftər* nach
 afternoon *ə'ftə:nən* Nachmittag
 afterwards *ə'ftə:wɜ:dz* nachher
 again *əge'n* wieder
 against *əge'nst* gegen
 age *ɛ'dʒ* Alter
 agency *ɛ'dʒənsɪ* Agentur
 agent *ɛ'dʒənt* Agent
 ago *w'əgə'* (2 months ago) vor
 to agree to *w'əgrɪ'* zustimmen
 agreeable *w'əgrɪ'əbəl* angenehm
 to be agreeable to zustimmen
 agreement *w'əgrɪ'mənt* Vereinbarung
 aim *ɛ'm* Ziel, Bestreben
 air *ɛə* Luft
 airtight *ɛ'rtəɪt* luftdicht
 alertness *w'ɛlɜ:tnəs* Wachsamkeit,
 Regsamkeit
 alike *w'alaɪk* gleich
 all *ɔ:l* alle
 alliance *w'alaɪəns* Bund
 to allot *w'ɔ:lət* zuweisen
 to allow *w'ɔ:ləʊ'* erlauben, gewähren
 allowance *w'ɔ:ləʊəns* Nachlaß
 allround *w'ɔ:lraʊ'nd* überall umher,
 umfassend
 almost *w'ɔ:lmo'st* fast
 along *w'ɔ:ləŋ* entlang
 alongside *w'ɔ:l'saɪd* längs, Bord
 an Bord
 along with zugleich mit
 aloud *w'ɔ:ləʊ'd* laut
 already *w'ɔ:lre'dɪ* schon
 also *w'ɔ:lso* auch
 to alter *w'ɔ:lteɪə* ändern
 alternation *w'ɔ:lteɪnɪ'sən* Änderung,
 Wechsel
 alternative *w'ɔ:lteɪnətɪv* Wahl zwi-
 schen zwei Dingen
 although *w'ɔ:lðə'* obwohl, obgleich
 altogether *w'ɔ:ltoʒə'* zusammen
 always *w'ɔ:lweɪz* immer

to amalgamate *amælgəme't* ver-
schmelzen
amalgamation *amælgəme'tsən* Kon-
zentrierung
American *əme'ri:kən* amerikanisch
among *əməŋ* | unter, zwischen
amongst *əməŋst* |
amount *əmaʊnt* Betrag
to amount *əmaʊnt* betragen
analogy *ənæ'lodʒi* Vergleich
to analyse (or -ize) *æ'nəlaiz* ana-
lyseren
analysis *ənæ'lisis* Analyse
analytical *ənæ'litikal* analytisch (von
analysis Zerlegung)
and *ənd* und
animal *æ'niməl* Tier
to announce *ənau'ns* ankündigen
annoyance *əno'iəns* Ärger, Störung
annual *ən'juəl* einjährige Pflanze
another *ənə'də:ə* ein anderer
answer *ə'nswə* Antwort
to anticipate *ænti'sipe't* vorweg-
nehmen
in anticipation *æntisipe'tsən* im
Vorans
I am anxious *æ'ŋ(k)səs* es liegt mir
sehr daran
any *e'ni* irgend
anybody *e'nibodi* irgend jemand
anyhow *e'nihau* irgendwie, auf jeden
Fall
anyone *e'nivan* irgendeiner
anything *e'nɪθɪŋ* irgend etwas
anything like *e'nɪθɪŋ laɪk* irgend
etwas wie
anywhere *e'mhwɛə* irgendwo
apiece *əpi:s* je Stück
to apologize (or -ise) *əpə'lodʒaiz*
sich entschuldigen
apology *əpə'lodʒi* Entschuldigung
apparel *əpæ'rəl* Kleidung, Aus-
stattung
apparent, -ly *əpɛ'rɪnt* anscheinend
to appear *əpi:'* scheinen
appendix *əpɛndɪks* Anhang
to appertain *əpæ'teɪn* gehören
applicable *ə'plikəbəl* anwendbar
application *əplikə'sən* Bewerbung
to apply to *əplai'* sich wenden an,
sich beziehen auf
to apply for *əplai'* sich bewerben um
to appoint *əpəɪnt* ernennen
appointment *əpəɪntmənt* Ern-
ennung
appreciable *əpri:'sjəbəl* schätzenswert
to appreciate *əpri:'si-e't* schätzen,
würdigen
to apprentice *əpre'n'tis* in die Lehre
geben; s. Lehrling

to approach *əprəʊtʃ* sich nähern,
nahe bringen
appropriate *əprəʊ'pri-e't* zugehörig
approval *əprəʊvəl* Beifall
to approve of *əprəʊv* billigen
April *e'prɪl* April
arbitrement *arbi'trəmənt* Entschei-
dung, Vergleich
arc *ɑ:k* Bogen
area *ɛ'riə* Bezirk, Fläche
Argentina *ɑ:'dʒɛntaɪnə* Argentinien
Argentine Republic *ɑ:'dʒɛntaɪn*
ri:pə'blik Argentinische Republik
argument *ɑ:'gju:mənt* Beweis; Streit
to arise *əraɪz* (arose, arisen) auf-
stehen, entstehen
arithmetical *æriθmə'tikal* arith-
metisch
to arouse *əraʊz* wecken, anregen
to arrange *ə'reɪn(d)ʒ* ordnen; sich
bemühen
arrangement *ə'reɪn(d)ʒmənt* Anord-
nung, Vergleich
to arrest *ə'rest* aufhalten; s. fest-
halten
arrival *əraɪ'vəl* Ankunft
to arrive *əraɪv* ankommen
article *ɑ:'tɪkl* Artikel, Ware
artificial *ɑ:tɪfɪ'siəl* künstlich
artistic *ɑ:tɪ'stɪk* künstlerisch
as *əz* wie, da
to ascend *ə'se:nd* aufsteigen
to ascertain *ə'se:nti'n* feststellen, sich
erkundigen
ashore *əʃə'ʊ* an Land
to ask *ɑ:sk* bitten, fragen
asparagus *əspæ'rəgəs* Spargel
aspect *ə'spekt* Anblick
to assert *ə'sɛ:t* behaupten
to assess *ə'ses* festsetzen, taxieren
assets *ə'sets* Aktiva, Vermögen, Be-
stände
to assign *əsaɪ'n* zuweisen; s. An-
gewiesener
to assist *əsi'st* beistehen
assistance *əsi'stəns* Beistand
association *ə'səʊsi-ən* Gesellschaft,
Vereinigung
to assort *ə'sɔ:ət* sortieren
to assume *ə'sju:m* annehmen
assumption *əsa'mʌʃən* Annahme
assurance *ə'sʊərəns* Versicherung
to assure *ə'sʊə* versichern
at *ət* bei
to attach *ətə'tʃ* beifügen, verbinden
to attack *ətək* attackieren, an-
greifen
to attain *ət'eɪn* erreichen
to attempt *ətɛ'mt* versuchen; s. Ver-
such

to attend *ət'nd* begleiten, beimohnen,
besuchen (Markt), „erwarten“ in
veraltet
attention *ət'nʃən* Aufmerksamkeit
attorney *ət'sni* Anwalt
auction *ə'kʃən* Auktion. Versteige-
rung
audit *ə'dit* Rechnungsprüfung
August *ə'gəst* August
Australasia *ə'stræl'əsjə* Austral-
asien, d. h. die Inseln i. S. O.
Asiens
Austrian *ə'striən* österreichisch
authoritative *ə'pɔ'rite'tiv* autoritativ
authority *ə'pɔ'riti* Behörde
to authorize (or -ise) *ə'paɪəz* er-
mächtigen
autumn *ə'təm* Herbst
to avail *ə'veɪl* nützen, benutzen
available *ə'veɪləbəl* brauchbar, gültig
average *ə'verɪdʒ* 1. Aufschlag (auf
die Fracht), 2. Durchschnitt
on an average durchschnittlich
averse *ə'ves* abgeneigt
to avoid *ə'vɔɪd* vermeiden
avoidance *ə'vɔɪdəns* Vermeidung
to await *ə'veɪt* erwarten
to awake *ə'veɪk* (awoke, awoke)
erwachen
aware *ə'veə* gewahr
away *ə'veɪ* weg, fort.

B.

back *bæk* zurück; s. Rücken, Rück-
seite
bacon *bē'kən* Speck
bad *bæd* schlecht
badly *bæ'dli* schlecht, schlimm (adv.)
bag *bæg* Sack
baker *bē'kə* Bäcker
balance *bæ'ləns* Bilanz, Ausgleich,
Saldo, Wage
bale *bēl* Ballen
ballots *bæ'lət* Wahlzettel, Wahl-
bank *bænk* Bank, Ufer
to bank *bænk* in die Bank legen
banker *bæ'ŋkə* Bankier
bank-note *bæ'nk-nəʊt* Banknote
bankrupt *bæ'ŋkrəpt* bankrott
bankruptcy *bæ'ŋkrəpsɪ* Bankrott
bare *bē* nackt
barge *bɑ:dʒ* Barke
bark *bɑ:k* Borke, Rinde
barley *bɑ:li* Gerste
barometer *bæ'rɔ'mi:tə* Barometer
barratry *bæ'rətri* Betrug (zum
Schaden eines Schiffsbefizers)
to barter *bɑ:tə* tauschen
to base on *bē's* gründen auf

basis *bē'sɪs* (pl. bases *bē'sɪz*) Basis
to be *bɪ* sein
beaker *bē'kə* Becher
to bear *bē* (bore, borne) tragen
bearer *bē'rə* Überbringer
to beat *bɪt* (beat, beaten) schlagen
to beat out *bɪt* aus schlagen
because *bɪkəʊz* weil
to become *bɪkə'm* werden
beef *bɪf* Rindfleisch
before *bɪfə* vor, vorher
to beg *beg* bitten
I beg to send you *ɪç* gestatte mir,
Ihnen zu senden
I beg you to send me *ɪç* bitte Sie,
mir zu senden
to begin *bɪg'n* (began, begun) be-
ginnen, anfangen
on behalf *bɪhæf* für, anstelle
to believe *bɪli:v* glauben
belligerent (or -ant) *belɪ'dʒərənt*
kriegführend
to belong *bɪləŋ* gehören
below *bɪlə* unten, unter
to bend *bend* (bent, bent) biegen
beneath *bɪnəθ* unter
benefit *bə'nɪfɪt* Vorteil
to benefit *bə'nɪfɪt* nützen
to bequeath *bɪkwɪθ* vermachen
to bereave *bɪrɪv* = to deprive
dɪpraɪv berauben
bereavement *bɪrɪv'mənt* Beraubung,
Verlust
berry *bē'ri* Beere
berth *bɜ:θ* Unterkunft; Ankerplatz
to berth *bɜ:θ* unterbringen
besides *bɪsaɪd* außerdem, neben
best *best* beste
better *betə* besser
between *bɪtwɪn* zwischen
bevel *bə'vel* schräg, schief; s. Werk-
zeug zum Winkelmessen
beyond *bɪjə'nd* über hinaus
to bid *bɪd* (bade, bidden) bieten
bill *bɪl* Rechnung, Wechsel, Gesetz
billet *bɪ'let* Knüttel
bill of exchange *bɪl əv* *ekstʃe'n(d)ʒ*
Wechsel
bill of lading *bɪl əv* *le'dɪŋ* abge-
führt B./L. Seefrachtbrief, Ko-
nossement
to bind *baɪnd* (bound, bound)
binden
to bite *baɪt* (bit, bitten) beißen
bitterness *bɪ'tərnəs* Bitterkeit
black *blæk* schwarz
to blame *bləm* tadeln
blank *blænk* weiß; s. Uiete
blast-hole *blæst-həʊl* Blasloch (beim
Hochofen)

to bleach *blūs* bleichen
 bleacher *bli'tsə* Bleicher
 to blot *blot* löſchen
 blotting-paper *blō'tiŋ pē'pə* Löſchpapier
 blouse *blanz* Bluſe
 to blow *blō* (blew, blown) blaſen, wehen
 blue *blu* blau
 board *bō:rd* Bord
 board mill *bō:rd mil* Mühle zur Herſtellung von Strohpapier für Verpackung
 board of trustees *trastī's* Bevollmächtigten-Auſchuß
 boat *bō:t* Boot
 body *bō'di* Körper Körperschaft, Rumpf (Schiff)
 hold *bō:ld* kühn, schön, groß
 to hold *bō:lt* riegelein; s. Riegel
 bond *bō:nd* Band; Obligation
 bonded *bō'ndəd* unter Zollverſchluß
 bond holder *bō'nd hō:ldə* Beſitzer von Obligationen
 to book *buk* buchen; s. Buch
 bookkeeper *bū'k-ki pə* Buchhalter
 bookkeeping *buk-kē piŋ* Buchhaltung
 boot *būt* Vorteil, Zugabe; Stiefel
 born *bō:n* geboren
 borne *bō:n* (von to bear) getragen
 both *bōθ* beide
 both—and *bōθ—and* ſowohl — als auch
 bottom *bō'təm* Grund, Boden
 bottomry *bō'təmri* Bodmerei
 bowl *bō:l* Schale, Schüſſel
 box *boks* Kaſten, Schachtel
 P. O. box = Post Office box *boks* Poſtfach
 boy *boi* Knabe
 bracket *bræ'kil* Klammer
 brake *bræ'k* Breiſe
 branch *brän(t)š* Zweig, Geſchäftszweig
 branch of business *brän(t)š ov bīznes* Zweiggeſchäft
 brass *brās* Meiſing
 brave *brē'v* brav, tapfer
 to brave *brē'v* trotzen
 Brazil (or -sil) *bræzi'l* Braſilien
 to break *brē'k* (broke, broken) brechen
 breakdown *brē'kdaun* Unfall, Zuſammenbruch
 brick *brik* Ziegelſtein
 bright *bräit* hell
 to bring *brinj* (brought, brought) bringen

to bring about *brinj əbō't* herbeiführen
 brisk *brisk* lebhaft
 Britain *brī'tn* Britannien
 brittle *brī'tl* brüchig
 broad *brō:d* breit
 broker *brō'kə* Makler
 bronze *bronz* Bronze
 brother *brə'də* Bruder
 brought *brō:t* (von to bring) gebracht
 brown *braun* braun
 brownish *brau'nīš* bräunlich
 to bruise *brūz* zermalmen
 Brussels *brə'səlz* Brüssel
 to build *bil* (built, built) bauen
 builder *bī'ldə* Baumeiſter, Architekt
 building *bī'ldiŋ* Gebäude
 bulb *balb* Zwiebel, Knolle
 burden *bō'rd'n* Bürde, Ladung
 burette (fr.) *būrē't* Kännchen mit Ausgußröhre
 to burn *bə:n* (burnt, burnt) brennen
 to burst *bə:st* (burst, burst) berſten, platzen
 to bury *bē:ri* begraben
 business *bīznes* Geſchäft
 busy *bī:zi* beſchäftigt, tätig
 but *bat* aber
 butcher *bū'tſə* Schlachter, Metzger
 butter *bə'tə* Butter
 to buy *baɪ* (bought, bought) kaufen
 buyer *baɪə* Käufer
 by *baɪ* durch
 by land *baɪ lænd* zu Land
 by means *baɪ mīnz* vermittels.

C.

to cable *kē'b'l* telegraphieren; s. Kabel
 cablegram *kē'b'lgræm* Kabeldepeſche
 to calculate *kæ'lkjuleɪt* kalkulieren
 calculation *kæ'lkjuleɪʃən* Kalkulation
 calendar *kæ'ləndə:ri* Kalender
 calf *kæf* Kalb
 calico *kæ'likō* Kaliko, Kattun
 to call *kō:l* rufen, nennen, vorſprechen
 I can *kæn* ich kann
 canal *kənəl* Kanal
 canal side factory am Kanal gelegene Fabrik
 to cancel *kæ'nsəl* annullieren, widerufen
 cancellation *kæ'nsələʃən* Rückgängigmachung
 candlestick *kæ'nd'lstik* Leuchter
 canvas *kæ'nvəs* Segeltuch

capability *ke'pebi'liti* Fähigkeit
capacity *ke'piti* Fähigkeit
capital *ke'pitəl* Kapital
captain *ke'ptin* Kapitän
capture *ke'ptšer* Gefangenahme
carbon *kä'bon* Kohlenstoff
carbon copy *ke'bon ko'pi* Pauskopie
carbonic *ka'bo'nik* kohlenstoffhaltig
carcase *kä'kas* Körper
card *kä'id* Karte
card-room *kä'id-rüm* Kartentraum
care *ke'i* Sorgfalt
career *ke'ri'a* Laufbahn
careful, **-ly** *ke'aful*, **-li** sorgfältig
cargo *kä'go* Ladung
careless *ke'ales* sorglos, nachlässig
carman *kä'mæn* Fuhrmann
carpenter *kä'pantəi* Zimmermann
carriage *ke'ridž* Transport, Fracht
carriage forward unter Frachtnahme
carriage paid *ke'ridž pe'd* Fracht bezahlt, frachtfrei
carried down *ke'ri'id* vorgetragen
carrier *ke'riə* Spediteur
to carry *ke'ri* tragen
carrying capacity *ke'ri-ig ke'pə'siti* Tragfähigkeit
to carry on a trade *ke'ri on ə tre'id* ein Geschäft betreiben
to carry out *ke'ri* ausführen
cartage *kä'atidž* Fuhrlohn
cartage branch Fuhrabteilung
cartel *kä'atəl, käute'l* Kartell
case *ke's* Fall, Prozeß; Kiste
casingment *ke'smənt* Gesims
cash *kəš* Kassa, bares Geld
cashier *kəš'iə* Kassierer
cash book *kəš buk* Kassenbuch
cash *kəšk* Faß
to cast *kəst* (**cast**, **cast**) werfen, gießen
cast iron *kəst ai'ən* Gußeisen
castle *kä'sl* Schloß
to cast up *kəst əp* aufwerfen
casual *ke'z(j)uəl* zufällig
catalogue *ke'təlog* Katalog
to catch *kætš* fangen
catch at aufahren
category *ke'tigəri* Kategorie
cattle *ke'l* Vieh, Rinder
to cause *kəz* verursachen
caution *ke'sən* Vorsicht
to cease *səz* aufhören
centre *se'ntrə* Zentrum, Mittelpunkt
century *se'ntrəri* Jahrhundert
cerium *se'riəm* graues Metall
certain *se'tiən* ein gewisser
certainly *se'tənli* sicherlich

certificate *se'ti'fiket* Bescheinigung, Zeugnis
to certify *se'tifai* bescheinigen
chain *tšə'n* Kette
chamber *tšə'mbə* Kammer
chance *tšəns* Gelegenheit
to change *tšə'n(d)ž* ändern, wechseln
to change to (into) *tšə'n(d)ž tu* sich verwandeln in
character *ke'ræktə* Charakter
charcoal *tšə'akəl* Holzkohle
to charge *tšə'idž* berechnen, belasten
charge *tšə'idž* Kosten, Belastung
to have charge of *tu hæv tšə'idž əv* beaufsichtigen
Charles *tšə'əlz* Karl
to charter *tšə'ətəri* verchartern, vermieten (**Charter**)
chartered *tšə'ətirid* privilegiert
charterer *tšə'ətəri* (of the vessel) Vermieter, Befrachter
charterparty *tšə'ətəpə'ti* Vermietungsvertrag, Schiff=frachtbrief
cheap *tšəp* billig
to check *tšek* aufhalten, kontrollieren; s. Kontrolle
cheese *tšiz* Käse
chemical *ke'mikal* chemisch; s. chem. Stoff
cheque *tšek* Scheck
chest *tšest* Kiste
chief *tšif* Haupt, Häuptling
chiefly *tšifli* hauptsächlich
child (pl. **-ren**) *tšäild* (pl. *tšä'ildrən*) Kind
china *tšai'nə* Porzellan
to choose *tšuz* (**chose**, **chosen**) wählen
choice *tšois* Wahl
choice shades *tšois še'ds* besonders schöne Farben
christian *kri'stiən* christlich
christmas *kri'sməs* Weihnachten
churn *tšə'n* Butterfaß
cigarette paper *si'gə're't pe'pə* Zigarettenpapier
circular *sə'əkjule* Zirkular, Rundschreiben
to circulate *sə'əkjule't* zirkulieren, umlaufen
circumstance *sə'əkəmstəns* Umstand
citation *sai'te'sən* Vorladung
city *si'ti* (große) Stadt
civilisation *sivilaisə'sən* Zivilisation
to civilize (or **-ise**) *si'viləiz* zivilisieren
claim *kle'm* Forderung, Anspruch, Beschwerde
to claim *kle'm* reklamieren, fordern
class *klas* Klasse, Art

classification *klæsifik'e'sən* Klassifizierung, Einteilung
clause *klōz* Klausel, Redewendung, Satz
clay *kle'* Ton, Lehmerde
clean *klein* rein
to clean *klein* reinigen
clear *klīr* klar
to clear (at customs) *klīr* verzollen
clearance *klī'rəns* Verzollung
clearing house *klī'riŋ haus* Abrechnungsstelle
clerical error *kle'rīkəl e'rə* Schreibfehler
clerk *klāk* Gehilfe, Kommiss
chief clerk *tʃi'f klāk* Hauptgehilfe, Profurist
client *klai'ənt* Klient, Kunde
to cling *klīŋ* (clung, clung) fest anhängen
close to *klōz* nahe bei
close *klōz* Beendigung, Schluß
to close *klōz* zumachen, schließen
closely *klōsli* genau
cloth *klɒʃ* Tuch
cloths *klɒʃz* (pl.) Tuche
clothes *klōðz* Kleidungsstücke
clothing material *klō'diŋ mə'tiəriəl* Kleidungsstoff
cloud *klaud* Wolke
coal *kōl* Kohl, Steinkohle
to coal *kōl* Kohlen einnehmen
coarse *kōs* derb, grob
coastal trade *kō'stəl tre'ɪd* Küstenhandel
coastwise *kō'stwaiz* Küstenweise
code *kōd* Kode, Telegraphenschlüssel
coffee *kō'fi* Kaffee
coil *kōil* Rolle (Tau, Draht usw.)
to coin *kōin* münzen; s. Münze
coke *kōk* Koks
cold rolled *kōld rō'ld* kalt gewalzt
collapse *kɒlæps* Zusammenbruch
collar *kō'lər* Kragen
collateral *kɒlə'tərəl* Sammel-
to collect *kɒlə'ekt* sammeln
collection *kɒlə'kʃən* Sammlung, Einziehung von Geldern
collision *kɒli'ʒən* Kollision, Zusammenstoß
colony *kō'ləni* Kolonie
column *kō'ləm* Spalte (Buchf.)
colo(u)r *kə'lər* Farbe
colo(u)red *kə'ləd* farbig, gefärbt
Cologne *kɒlɔ'n* Köln
to comb *kɒm* kämmen
combination *kɒmbinə'tʃən* Verbindung
to combine *kɒmbaɪ'n* vereinigen; s. Vereinigung

combustion boat *kɒmbə'stʃən bōt* Verbrennungsboot (Porzellengefäß für chem. Zwecke)
to come *kam* (came, come) kommen
to come of age *kam əv'ɪdʒ* mündig werden
command *kɒmə'nd* Befehl, Auftrag
to command *kɒmə'nd* befehlen
to commend *kɒme'nd* empfehlen
commerce *kɒ'mɜ:əs* Handel
commercial *kɒmə'siəl* zum Handel gehörig, kaufmännisch
commission *kɒmi'sən* Kommission, Vergütung, Provision
on commission *kɒmi'sən* für fremde Rechnung
to commit *kɒmi't* sich begeben
committee *kɒmi'ti* Komitee
commodity *kɒmə'diti* Bequemlichkeit; Ware
common *kə'mən* gemeinsam
commonly *kə'mənli* gewöhnlich
commonplace *kə'mənpleɪs* Gemeinplatz, alltäglich
communal *kɒmjʊ'nəl* gemeinsam
communication *kɒmjʊnik'e'sən* Verbindung
community *kɒmjʊ'niti* Gemeinschaft
company *kə'mpəni* Kompagnie, Gesellschaft
comparation *kɒmpə're'sən* 1. Vergleich
comparison *kɒmpə'reɪsən* 1. gleich
comparative *kɒmpə'reɪtɪv* verhält nismäßig; s. Komparativ
to compare *kɒmpə* vergleichen
to compel *kɒmpel* zwingen
to compensate *kə'mpənsət* ersetzen
to compete *kɒmpɪt* konkurrieren
competition *kɒmpiti'sən* Mitbewerbung, Konkurrenz
competitive *kɒmpeti'tɪv* konkurrierend
compilation *kɒmpile'sən* Sammlung, Anhäufung, Aufstellung
to compile *kɒmpai'l* sammeln
to complain *kɒmpleɪ'n* sich beklagen
complaint *kɒmpleɪ'nt* Beschwerde
complete, -ly *kɒmplɪ't*, *kɒmplɪ'tli* vollständig
to complete *kɒmplɪ't* vollenden
complex *kə'mpleks* kompliziert, zusammengesetzt; s. Komplex
in compliance with *kɒmplai'əns* in Übereinstimmung mit
compliment *kə'mplɪmənt* Empfehlung
to comply with *kɒmplai'* entsprechen
to compose *kɒmpəz* zusammensetzen

composition *kompozisən* Vergleich
compound *kompaunə* Zusammen-
 setzung
to comprise *komprai'z* in sich fassen,
 einschließen
compromise *ko'mprəmaiz* Vergleich
compulsory *kompulsəri* zwangs-
 läufig
to concede *kənsi'd* abtreten
concentration *kənsəntrə'sən* Kon-
 zentrierung
concern *kənsən* Konzern, Firma
to conclude *kənklu'd* schließen
condition *kəndi'sən* Bedingung, Zu-
 stand
to condole *kəndəl* Teilnahme be-
 zeugen
condolence *kəndələns* Teilnahme
to confer *kənsfə'ə* übertragen
confidence *hə'nfidəns* Vertrauen
confidential, -ly *kənfidə'nʃəl* ver-
 traulich
confidently *ko'nfidəntli* zuversichtlich
to confine *ko'nfaɪ'n* beschränken
to confirm *kənfə'm* bestätigen
confirmation *kənsə'meɪ'sən* Bestä-
 tigung
conformity *kənsfə'miti* Einver-
 ständnis, Übereinstimmung
to confuse *kənsju'z* vermengen, ver-
 wirren
confusion *kənsju'ʒən* Verwirrung
congestion *kəndʒə'stʃən* Anhäufung
to connect *kənekt* verbinden
connection *kəne'kʃən* Verbindung
consecutive *kənsəkjutiv* aufeinander
 folgend
to consent *kənsent* zustimmen; s.
 Zustimmung
consequence *ko'nsikwəns* Folge
consequently *ko'nsikwəntli* folglich
to consider *kənsi'daɪ* betrachten
considerable, -ly *kənsi'dərəbl* be-
 trächtlich
consideration *kənsidərə'sən* Be-
 trachtung, Überlegung
to consign *kənsai'n* konsignieren,
 richten an
consignee *kənsaini'* Empfänger
consigner *kənsainə'* Absender
consignment *kənsainmənt* Kon-
 signation, Sendung
to consist of *kənsi'st* bestehen aus
to consolidate *kənsə'lideɪt* konsoli-
 dieren
consols *kənsə'ls* Konsols, konsoli-
 dierte Anleihen
consonant *ko'nsənənt* Konsonant,
 Mitlaut
conspicuous *kənspi'kjʊəs* deutlich

constant *ko'nstənt* stetig
Constantinople *kənstəntinə'pl*
 Konstantinopel
to constitute *ko'nstitjut* bestehen
constitution *kənstitju'sən* Verfas-
 sung
construction material *kənstre'kʃən*
mə'tiəriəl Baumaterial
consul *ko'nsəl* Konsul
consular *ko'nsjʊlə'* Konsular-
to consume *kənsju'm* verbrauchen
consumer *kənsju'məi* Verbraucher,
 Kunde
consumption *kənsə'mpʃən* Verbrauch
contact *ko'ntækt* Kontakt, Berüh-
 rung
to contain *kənteɪ'n* enthalten
to contemplate *ko'ntempleɪt* über-
 legen, gedenken, beabsichtigen
to contend *kəntend* behaupten
contents *kənteɪnts* Inhalt
continent *ko'ntinənt* Festland
continuance *kənti'njuəns* Fortdauer
to continue *kənti'nju* fortsetzen
contraband *ko'ntrəbænd* Kontra-
 bande
contract *kəntrekt* Kontrakt, Ver-
 trag
contractor *kəntre'ktə'* Unter-
 nehmer, Lieferer
contrary *ko'ntrəri* gegen
to contrast *kəntre'st* gegenüber-
 stellen
contribution *kəntribju'sən* Auf-
 schlag, Beitrag
to control *kəntreɪl* kontrollieren
controversy *ko'ntrəvə'si* Streit-
 frage, Streit
convenience *kənvɪniəns* Bequem-
 lichkeit, Schicklichkeit
as a matter of convenience *kən-
 vɪniəns* der Ordnung halber
convenient *kənvɪniənt* passend
conversation *kənvə'seɪ'sən* Inter-
 haltung
conversion *kənvə'sən* Umwand-
 lung
to convert *kənvə't* verwandeln
convertible *kənvə'təbl* umwandel-
 bar
to convey *kənveɪ* mitteilen, beför-
 dern, überbringen
conveyance *kənveɪ'əns* Beförderung
to cool *kul* abfühlen
cooperative *ko'əpəritiv* zusammen-
 wirkend; genossenschaftlich
copper *ko'pə'* Kupfer
copy *ko'pi* Kopie, Abschrift
to copy *ko'pi* kopieren, abschreiben
copy-right *ko'pi-raɪt* Verlagsrecht

corporation *kə'pɔrə'sən* Körper-
 schaft
correct *kə'rekt* richtig
to correct *kə'rekt* verbessern
correctness *kə'rektnəs* Richtigkeit
correspondence *kərispə'ndəns*
 Schriftwechsel
correspondent *kərispə'ndənt* Ge-
 schäftsfreund, Korrespondent
cost *kɒst* Kosten
to cost *kɒst* kosten
cotton *kə'tɒn* Baumwolle
I could *kʊd* ich konnte, könnte
council *kau'nsil* Rat
to count *kaunt* rechnen, zählen
countermart Gegenmarkt
country *ka'ntri* Land
county *kau'nti* Grafschaft
coupon *kū'pɒn*, *kupə'* Abschnitt
courier *kū'riə* Eilbote
in due course *kə'us* rechtzeitig
in the course of *kə'us* im Laufe
 von
of course natürlich
court *kə'ut* Hof; Gerichtshof
courteous, -ly *kə'utəs* höflich
courtesy *kə'utisi* Höflichkeit, Ge-
 fälligkeit
Court of Appeal *kə'ut əv əpi'l* Be-
 rufungsgericht
to cover *kə'veɪ* bedecken; s. Brief-
 nmschlag
covering letter *kə'veriŋ lɛ'tə* Be-
 gleitbrief
cow *kau* Kuh
craft *kræft* Kunst, List, Handwerk
craft *kræft* Fahrzeug, Boot
cream *krɪm* (Kre)me, Rahm, Sahne
to create *kri'eɪt* schaffen
creation *kri'eɪʃən* Schöpfung; Schaj-
 fung
to credit *kre'dit* kreditieren, er-
 kennen
credit note *kre'dit nɒt* Kreditnote
creditor *kre'dɪtə* Gläubiger
cre-s *kres* Kresse
crew *kru* Schar; Schiffsmannschaft
to cripple *kri'pəl* verküppeln, läh-
 men
criticism *kri'tisiz'm* Kritik
crop *krop* Ernte
to cross *kros* kreuzen
crossbred wool Mischwolle
crucible *krū'sɪbəl* Schmelztiegel
crucible cast steel *kæst stɪl* Tiegels-
 güßstahl
to crush *kræʃ* zermahlen
cube *kjuːb* Kubus, sechsseitiger
 Würfel
cuff *kaf* Manschette

to cultivate *kə'lɪveɪt* kultivieren,
 ziehen
cumbersome *kə'mbərəsəm* beschwer-
 lich
curd *kɜːd* geronnene Milch, Quark
currency *kə'rɒnsi* Kurs, Wert,
 Währung; Bargeld
currencies (pl) Geldwerte, Währung
current *kə'rɒnt* laufend, jetzig
to curtail *kə'teɪl* verkürzen, ab-
 kürzen
curtain *kɜːtɪn* Vorhang
custodian *kə'stə'diən* Hüter
custody *kə'stədi* Bewachung
custom *ka'stəm* Gebrauch, Gewohn-
 heit, Sitte, Zoll
customary *ka'stəməri* üblich
customer *ka'stəmərə* Kunde
custom house *ka'stəm haʊs* Zollamt
customs *ka'stəms* Zölle, Zollbehörde
customs' duties *dʒu'tis* Zölle, Zoll-
 abgaben
to cut *kʌt* schneiden
cutlery *kə'tləri* Messerwaren
to cut prices very fine Preise sehr
 scharf berechnen
cutting *kə'tɪŋ* Abschnitt, Stück
cylinder *sɪ'lɪndə* Zylinder.

D.

daily *de'li* täglich
damask *dæ'mæsk* Damast
damage *dæ'medʒ* Schaden
to damage *dæ'medʒ* schädigen
dame *dæm* (ranz.) Dame
damp *dæmp* feucht
Danish *dæ'nɪʃ* dänisch
daring *dæ'riŋ* waghalsig
dark *dɑːk* dunkel
date *deɪt* Datum
to date *deɪt* datieren
day *deɪ* Tag
to-day *tədeɪ*, *tudeɪ* heute
day-book *deɪ'bʊk* Tagebuch
dead *ded* tot
deal *dɪl* Teil
to deal *dɪl* (dealt, dealt) teilen,
 handeln
to be dealt in *delt* gehandelt werden
dear *dɪə* teuer, lieb
death *deθ* Tod
debate *dɪbeɪt* Debatte
debenture *de'bentʃə* Schuldschein
to debit *de'bit* debitorien, belasten.
debt *det* Schuld
debtor *de'tɔː* Schuldner
decade *de'keɪd* Dekade, je zehn
to de cease *disi's* sterben
to decide *disaɪ'd* entscheiden
decision *disi'sən* Entscheidung

to decline *diklai'n* senken, ablehnen; s. Preisfening
 decoration *dekaré'sən* Verzierung, Schmuck
 to decrease *dikri's* abnehmen; s. Abnahme
 decree *dikri'* Beschluß
 to deduct *dida'kt* abziehen
 deed *did* Tat, Urkunde, Vertrag
 to deem *dīm* erachten
 deep *dip* tief
 deer (pl. deer) *dī* Wild (Tier)
 to defalcate *difəlke't* abschneiden, veruntreuen
 default *difō'lt* verfehlen
 defendant *difēndənt* verteidigend; der Beklagte
 to defer payment *difō'a pē'mənt* Zahlung hinausschieben
 deficiency *difī'sənsi* Fehlbetrag
 to define *difai'n* bestimmen, erklären
 definite *defi'nit* definitiv, bestimmt
 definition *defini'sən* Begriffsbestimmung
 to deflate *diflē't* abflauen
 deflation *diflē'sən* Deflation, Abflauung
 degree *digrī'* Grad
 to delay *dilē'* verzögern; s. Verzögerung
 to delete *dili't* tilgen, löschen
 delicate *dē'liket* fein, lecker, höflich
 to deliver *dilivər* liefern, abliefern
 delivery *dilivəri* Ablieferung
 to demand *dimā'nd* fordern; s. Forderung
 democracy *dimo'krəsi* Demokratie
 to demonstrate *dimo'nstre't* demonstrieren, zeigen
 demurrage *dimo'ridž* Siegegeld
 Denmark *dē'nmark* Dänemark
 to denote *dino't* bezeichnen
 to deny *dina's* leugnen
 to depart *dipā't* abreisen, abfahren
 department *dipā'tmənt* Abteilung
 departure *dipā'tsə* Abfahrt, Abweichung
 dependent upon *dipēndənt əpə'n* abhängig von
 to deposit *dipo'zit* hinterlegen; s. Hinterlegung
 to depreciate *dipri'si-ē't* entwerten
 depreciation *dipri'si-ē'sən* Entwertung
 depression *dipre'sən* Niedergang, Flaueheit
 to descend *dise'nd* herabsteigen
 to describe *diskra'b* beschreiben
 description *diskri'pšən* Beschreibung, Art

to desert *dizō't* desertieren
 de-erter *dizō'tə* Deserteur
 desertion *dizō'sən* Desertion
 to deserve *dizə'v* verdienen
 design *dizai'n*, *disa'n* Dessin, Muster, Entwurf
 to design *dizai'n* bestimmen, bezeichnen
 to designate *dē'signe't* bezeichnen
 desirable *dizai'rəbl* wünschenswert
 to desire *dizai'ə* wünschen
 to despatch *dispə'tš* abfertigen; s. Abfertigung
 destination *destine'sən* Bestimmung
 detailed *dite'ld* detailliert, in allen Einzelheiten
 details *dite'ls* Einzelheiten
 to detain *dite'n* zurückhalten
 detainment *dite'nmənt* Zurückhaltung
 detention *dite'nšən* Zurückhaltung
 to deteriorate *diti'riə't* verschlimmern
 determinable *ditz'əminəbl* bestimmbar
 determination *ditz'əminē'sən* Entscheidung
 to determine *ditz'əmin* bestimmen
 to develop *dive'ləp* entwickeln
 development *dive'ləpmənt* Entwicklung
 to deviate *dē'vi-ē't* abweichen
 deviation *divi-ē'sən* Abweichung
 to devise *divaiz* entwerfen
 to devote *divo't* weihen, widmen
 devotion *divo'sən* Ergebung, Eifer
 diaper *dai'əpə* geblumte, gemusterte Leinwand
 dice (pl.) *dais* Würfel
 to dictate *dikte't* diktieren
 die *dai* 1. Würfel, 2. Münzstempel
 die's (pl.) *dai'iz* Münzstempel
 to die *dai* sterben
 to differ from *difə* sich unterscheiden von
 difference *difərəns* Unterschied
 different *difərənt* verschieden
 difficult *difikəlt* schwierig
 difficulty *difikəlti* Schwierigkeit
 to dig *dig* graben
 dilemma *dile'mə* Dilemma, Klemme
 delivered to my warehouse *diliv-ərd* frei Haus
 dimension *dime'nšən* Ausdehnung
 diminished *dime'nišd* vermindert
 director *dire'ktə* Direktor
 dirt *dərt* Schmutz
 dirty *də'ti* schmutzig
 disadvantage *disedvə'nitidž* Nachteil

disagreeable *disəgrɪ'əbəl* unangenehm
 to disappear *disəpiə* verschwinden
 to disappoint *disəpɔɪnt* enttäuschen, vereiteln
 disappointment *disəpɔɪntmənt* Enttäuschung, Mißlingen
 to discharge (a cargo) *dis'tʃɑːdʒ* löschen (eine Ladung)
 disciplinarian *disɪplɪn'eəriən* auf Ordnung haltend
 to disclose *disklɔs* z. enthüllen, entdecken
 discontent *diskontent* unzufrieden; s. Unzufriedenheit
 discount *diskaunt* Skonto, Diskont
 to discount *diskaunt* diskontieren
 discount rate Diskontsatz
 to discover *diskəvə* entdecken
 discrepancy *diskrɪ'pənsɪ* Unterschied
 to discuss *diskəs* besprechen
 dish *dɪʃ* Schüssel
 to dishonour *dɪzə'nɔː* nicht einlösen
 disinterested *disɪntərəstɪd* uneigennützig
 dismay *dɪsmə* Enttäuschung
 to dismiss *dɪsmɪs* entlassen, zurückweisen
 to disown *dɪzə'n* nicht anerkennen
 dispatch = despatch *dispætʃ* Ubfertigung
 to dispense *dispens* austeilen, entbehren, verzichten
 disposal *dispəʊzəl* Verfügung
 to dispose of *dispəʊz* verfügen über
 disproportionate *disprəpə'ʊtɪʃənət* in keinem Verhältnis stehend
 dispute *dispjūt* Streit
 to dispute *dispjūt* streiten
 distant *dɪ'stənt* entfernt
 distiller *distɪ'lə* Destillateur
 distinct, -ly *distɪŋkt* unterschieden, verschieden
 to distinguish *distɪŋgwɪʃ* unterscheiden, sich auszeichnen
 distinguishable *distɪŋgwɪʃəbəl* bemerkenswert
 to distribute *distri'bjuːt* verteilen
 district *dɪ'strɪkt* Bezirk
 distributable *distri'bjuːtəbəl* verteilbar
 to disturb *distə'b* zerstören
 disturbance *distə'bɔːns* Unruhe, Störung
 to divide *daɪvɪd* teilen
 dividend *dɪ'vɪdend* Dividend; Dividende
 divider *daɪvɪ'daː* Divisor, Teiler

to do *dū* (did, done) tun
 dock *dɒk* Dock
 dock charge *dɒk tʃɑːdʒ* Werftgebühr
 doctrine *dɒk'trɪn* Lehre
 document *dɒk'jʊmənt* Dokument
 documentary bill *dɒk'jʊməntəri bɪl* dokumentierter Wechsel
 domestic *dome'stɪk* häuslich
 dominion *domɪ'nɪən* Land, Gebiet
 door *dɔː* Tür
 doth *dɒθ* = alte Form für does tut
 to double *daʊbl* verdoppeln. adj. doppelt
 to doubt *daut* zweifeln; s. Zweifel
 doubtful *dau'tfʊl* zweifelhaft
 down *daʊn* hinab
 downwards *daʊnwɔːdʒ* abwärts
 dozen *dɒz'n* Duzend
 draft *d్రáft* Tratte; Tiefgang
 to drag *dræg* ziehen
 to drain off *dreɪn* abziehen, ablassen
 to draw *drɔː* (drew, drawn) ziehen, passieren
 to draw attention to *drɔː ætə'nʃən* Aufmerksamkeit lenken auf
 drawback *drɔːbæk* Zurückziehung; zurückgezahlter Zoll
 drawee *drɔːi* Bezogener
 drawer *drɔːə* Aussteller
 drawings *drɔːɪŋz* Entnahme
 to drink *drɪŋk* (drank, drunk) trinken
 to drive *draɪv* (drove, driven) treiben, führen
 to droop *drʊp* fallen
 to drop *drɒp* fallen lassen
 due *djuː* fällig, rechtzeitig
 to be due to zurückzuführen sein auf
 dues *djuːs* Abgaben
 dull *dʌl* faul, matt
 duly *djuːli* gehörig, regelmäßig, feinerzeit
 dumping *dæmpɪŋ* unlauteses Geschäftsgeschäft
 duplicate *djuːplɪkət* Duplikat, Abschrift
 to duplicate *djuːplɪkət* verdoppeln
 duplicating machine *djuːplɪkətɪŋ məʃɪn* Vervielfältigungsmaschine
 durability *djuərə'bɪləti* Dauerhaftigkeit
 duration *djuərə'sən* Dauer
 during *djuːrɪŋ* während
 duty *djuːti* Pflicht, Zoll, Steuer
 to dry *draɪ* trocknen
 to dye *dai* färben
 dyer *daiə* Färber
 dyestuff *dai'staf* Farbstoff

E.

each *its* jeder
 each one *its wan* jeder
 early *ʒ.ali* früh, bald
 to earmark *iʀmāik* mit Zeichen-
 zeichen versehen, kennzeichnen
 to earn *ʒ.in* verdienen
 earth *ʒ.əp* Erde
 to ease *iz* erleichtern
 east *ʒst* Osten
 Easter *iʀstə* Ostern
 eastern *iʀstə:n* östlich
 easy, -ily *iʀzi* leicht, ruhig
 to eat *it* (ate, eaten) essen
 echo *eʀkə* Echo
 economist *ikoʀnomist* Volkswirt-
 schaftler
 economy *ikoʀnomi* Volkswirtschaft
 edge *edʒ* Rand
 editor *eʀditə* Herausgeber
 to educate *eʀdʒukeʀt* erziehen
 education *eʀdʒukeʀʒən* Erziehung,
 Ausbildung
 Edward *eʀdwəd* Eduard
 to effect *ifeʀkt* bewirken, ausführen
 effective *ifektiv* wirksam
 effectually *ifektivli* tatsächlich
 effort *eʀfəit* Anstrengung
 e. g. = exempli gratia = for
 instance ʒ. B.
 egg *eg* Ei
 Egypt *iʀdʒipt* Ägypten
 Egyptian *idʒiʀpsən* ägyptisch
 eight, eighth *eʀt, eʀtʃ* acht, der achte
 either — or *aiʀdə* entweder — oder
 to elapse *ilæps* entgleisen, ver-
 gehen
 elastics *ilæstiks* Gummibänder
 eldest *eʀldist* älteste (in der Familie)
 electrical *ilektrikal* elektrisch
 electroscrope *ilektrioskroʀp* Elek-
 troskop
 element *eʀlimənt* Element
 to eliminate *iliminət* heraus-
 bringen, ausmerzen
 Elizabeth *ilizəbēʃ* Elisabeth
 else *els* anders, sonst
 elsewhere *eʀls-hwēr* anderswo
 embarrassment *imbæʀrəsmənt* geld-
 liche Schwierigkeit
 emergency *imʀrdʒənsi* Ereignis,
 Zufall, Not
 emphasis *eʀmfəsiz* Nachdruck
 to emphasize (or -ise) *eʀmfəsiz* her-
 vorheben, betonen
 empire *eʀmpaia* Reich
 to employ *imploiʀ* anwenden, be-
 schäftigen
 to enable *inēʀbʀl* befähigen
 to enclose *inkləʀə* einschließen

enclosure *inkləʀə* Einlage
 to encourage *inkaʀridʒ* ermutigen
 encouragement *inkaʀridʒmənt* Er-
 mutigung
 to end *in end* enden auf
 to endeavor(u)r *indeʀvəs* sich be-
 mühen
 ending *eʀndiŋ* Endung
 to endorse *indʒəʀs* indossieren, über-
 tragen
 endorsement *indʒəʀsmənt* Indossa-
 ment
 to endow *indəuʀ* begaben
 to endure *indʒəʀ* dauern
 enemy *eʀnemi* Feind
 to enforce *insoʀs* zwingen
 enforceable *insoʀsəbʀl* erzwingbar
 to engage *ingeʀdʒ* verpflichten, an-
 nehmen
 to engage *in ingeʀdʒ* sich beschäf-
 tigen mit
 engagement *ingeʀdʒmənt* Einste-
 lung, Verpflichtung
 engineer *endʒiniʀ* Ingenieur
 engineering trade *endʒiniʀriŋ tred*
 Maschinenhandel
 England *iŋglənd* England
 English *iŋgliʃ* englisch
 Englishman *iŋgliʃmən* Engländer
 to enjoy *indʒəʀiʀ* sich erfreuen
 to enlarge *inləʀədʒ* erweitern
 enormous *inʒəʀməs* enorm, bedeutend
 enough *inəʀf* genug
 to enquire *inkwaia* anfragen, sich
 erkundigen
 enquiry *inkwaiaʀsi* Anfrage, Erfun-
 digung
 to entail *intēʀl* zu etwas führen,
 verursachen
 to enter *eʀntər* eintreten, eintragen,
 buchen
 to entertain *entəteʀn* unterhalten
 entire, -ly *intaiʀə* ganz
 entirety *intaiʀəti* Vollständigkeit,
 voller Umfang
 to entitle *intaiʀl* betiteln, berech-
 tigen
 entrance *entrəns* Eingang
 to entrust *intrəʀst* anvertrauen
 entry *eʀntri* Eintragung, Buchung
 entry craft *eʀntri krəʀft* Eingangss-
 fahrzeug
 envelope *eʀnvəloʀp* Briefumschlag
 equal *iʀkwəl* gleich
 equanimity *ikuəniʀmiti* Gleichmütig-
 keit
 equitable *eʀkwitəbʀl* billig, gerecht,
 entprechend
 equivalent *ikuəʀvələnt* gleichbedeu-
 tend; s. Ausgleich

Ernest *ˈɛnɪst* Ernst
 error *ˈɛrə* Irrtum
 to escape *ɛskeˈp* entkommen
 especially *ɪspeˈʃəli* besonders
 essential *ɛseˈnʃəl* wesentlich
 to establish *ɪstæˈbliʃ* errichten,
 gründen
 establishment *ɪstæˈbliʃmənt* Ein-
 setzung, Niederlassung
 estate *ɪsteɪt* Vermögen
 to esteem *ɪstiˈm* achten; s. Achtung
 estimate *ˈɛstɪmeɪt* Kostenanschlag
 estuary *ˈɛstjuəri* erweiterter Fluß,
 Mündung, Meeresarm
 Europe *juˈrɒp* Europa
 European *juˈrɒpiən* europäisch
 to evade *ɪveɪd* entkommen, aus-
 weichen
 to evaporate *ɪvæˈpɔːrət* verdampfen,
 verdunsten
 evasion *ɪveɪʃən* Ausflucht
 evasive *ɪveɪsɪv* ausweichend
 even *ˈiːvən* selbst, sogar
 event *ɪveɪnt* Ereignis
 in the event *ɪveɪnt* im Falle
 eventually *ɪveɪntʃuəli* schließlich
 ever *ˈɛvə* je, jemals, immer
 every *ˈɛvəri* jeder
 everybody *ˈɛvribɒdi* jedermann
 everyone *ˈɛvriwʌn* jeder
 everything *ˈɛvriθɪŋ* alles
 everywhere *ˈɛvrihwɛə* überall
 evidence *ˈɛvɪdəns* Beweis
 evil *ˈiːvl* Übel
 to evoke *ɪvəʊk* hervorrufen
 evolution *ɪvɒl(j)uˈʃən*, *ɪvɒl* Ent-
 wicklung
 exact, -ly *ɪgzækt* genau
 examination *ɪgzæmɪneɪʃən* Prüfung
 to examine *ɪgzæmɪn* prüfen
 example *ɪgzæmpəl* Beispiel, Bei-
 spiel
 to exceed *ɪkseiˈd*, *ɛks* überschreiten
 exceedingly *ɪkseiˈdiplɪ* außerordent-
 lich
 except *ɪksepˈt*, *ɛks* außer
 exception *ɪksepˈʃən* Ausnahme
 exceptionally *ɪksepˈʃənəli* aus-
 nahmsweise
 excess *ɪkseˈs*, *ɛks* Exzeß, Ausdrei-
 tung, Überschuß
 excessive *ɪkseˈsɪv* übermäßig
 exchange *ɛkʃeɪʃn*, *nɛ* Austausch
 exchange *ɛkʃeɪʃn*, *nɛ* Börse
 exchangeable *ɪkʃeɪʃnəbəl* aus-
 tauschbar
 exchequer *ɛkʃeɪʃəkə* Schatzamt
 exclusive-ly *ɪkskljuːsɪvli* ausschließ-
 lich
 to excuse *ɪkskjʊz*, *ɛks* entschuldigen

to execute *ˈɛksɪkjʊt* ausführen
 to execute a deed *ɪd* eine Urkunde
 ausfüllen
 execution *ɛksɪkjʊˈʃən* Ausföhrung
 executive *ɪgzɛˈkjuːtɪv* ausführende
 Behörde
 executor *ɪgzɛˈkjʊtə* Testaments-
 vollstrecker
 exemption *ɪkzɛˈmpʃən* Ausnahme
 to exercise *ˈɛksəɪsaɪz* ausüben; s.
 Übung
 to exhaust *ɪgzɔːst* erschöpfen
 to exhibit *ɪgzɪˈbɪt* ausstellen, dar-
 legen
 to exist *ɪgzɪst* existieren, bestehen
 to expand *ɪkspæˈnd*, *ɛks*- ausbreiten
 expansion *ɪkspæˈnʃən*, *ɛks*- Aus-
 breitung
 to expect *ɪkspɛkt*, *ɛks*- erwarten
 expedient *ɪkspɪˈdiənt* notwendig
 to expend *ɪkspɛnd* ausgeben
 expenditure *ɪkspɛˈndɪtʃə* Ausgabe
 expense *ɪkspɛns*, *ɛks*- Ausgabe
 expensive *ɪkspɛnsɪv* kostspielig
 to experience *ɪkspɪˈrɪəns*, *ɛks*- er-
 fahren; s. Erfahrung
 expert, -ly *ɪkspɔːt*, *ɛks*- erfahren,
 kundig; s. Sachverständiger
 expiration *ɪkspɪreɪʃən*, *ɛks*- Ablauf,
 Ende
 to expire *ɪkspəɪə*, *ɛks*- ausatmen,
 aufhören
 explanation *ɛkspləneɪʃən* Aufklä-
 rung
 to export *ɪkspɔːt*, *ɛks*- exportieren,
 ausführen
 express *ɪkspres* ausdrücklich
 to express *ɪkspres*, *ɛks*- ausdrücken;
 s. Eilzug, Eilbote
 expression *ɪkspresɪʃən*, *ɛks*- Aus-
 druck
 to extend *ɪksteɪnd*, *ɛks*- ausdehnen
 extension *ɪksteɪnʃən* Ausdehnung
 extensive *ɪksteɪnsɪv* ausgedehnt
 in extenso *ɪksteɪnsɔː* ausführlich
 extent *ɪksteɪnt* Ausdehnung
 to extract *ɪkstrækt* ausziehen
 extraction *ɪkstrækʃən* herausziehen
 extreme, -ly *ɪkstriːm* äußerst.

F.

fabrics *fæˈbrɪks* Fabrikat, Stoffe
 face *feɪs* Gesicht, Vorderseite
 on the face of it *feɪs* aufgrund
 dessen
 facil *fəˈsɪl* leicht
 to facilitate *fəˈsɪlɪteɪt* erleichtern
 facility *fəˈsɪlɪti* Leichtigkeit, Erleich-
 terung
 fact *fækt* Tatsache

in fact in der Tat
 factor *fæk'tɔ:ɹ* Faktor
 factory *fæk'tɔ:ɹi* Fabrik
 to fail *feɪl* fehlen, verfehlen
 failing *feɪ'lɪŋ* in Ermangelung
 failure *feɪ'ljʊə* Konkurs
 fair, -ly *feə, -li* billig
 fairly well ziemlich gut
 fairness *feɪ'nɪs, -nes* Billigkeit
 in fairness gerechterweise
 faith *fēθ* Glauben
 faithful, -ly *feɪ'fʊl* treu, ergeben
 to fall *fɔ:l* fallen
 to fall due *fɔ:l dʒu* fällig werden
 to fall short of *fɔ:l ʃɔ:t* nachstehen
 familiar *fə'mɪliə* vertraut
 to familiarize (or -ise) *fə'mɪliəraɪz*
 sich vertraut machen
 fancy *fænsi* Phantasie
 far *fɑ: weɪt*
 farmer *fɑ:mə* Farmer, Landwirt
 farther, farthest *fɑ:ðə, fɑ:ðɪst*
 weiter, weitest (von der Entfernung)
 fashion *fæ'sən* Mode, Form
 fashionable *fæ'sənəb'l* modern
 to fasten *fæ'sn* fest machen, befe-
 stigen
 fastener *fæ'snə* Schließer, Haken,
 Riegel
 fat *fæt* fett
 to fatten *fæ'tn* fett machen
 father *fɑ:ðə* Vater
 faulty *fɔ:lti* fehlerhaft
 favo(u)r *feɪ'və* Gunst, gefl. Schrei-
 ben
 to favo(u)r *feɪ'və* begünstigen, be-
 ehren
 favo(u)rable *feɪ'vərəb'l* günstig
 to fear *fiə* fürchten; s. Furcht
 feature *fi:tʃə* Erscheinung, Zug
 February *februəri* Februar
 fee *fi* Gebühr
 to feed on *fi:d (fed, fed)* füttern
 mit, sich nähren
 to feel *fi:l* (felt, felt) fühlen
 feeling *fi:lɪŋ* Gefühl, Stimmung
 to feel sure überzeugt sein
 felt *felt* Filz
 fellow *fe'lə* Gefährte, Amtsgenosse
 fermentation *fə'mentɪ'sən* Gärung
 ferromanganese *fe'rɒmə'nʒənɪz*
 Ferromangan, Spiegeleisen
 ferro-tungsten *fe'rɒ-ta'ŋstən* Wol-
 fram (ein Metall)
 to fetch *fetʃ* holen, erzielen
 few *fju* wenige
 fibre *fai'bə* Faser
 fictitious *fi'ktʃəs* erdichtet
 field *fi:ld* Feld
 field glass *fi:ld glæs* Feldstecher

fifteen, -th *fi'f'ti:n* fünfzehn, -te
 fifth *fi:fθ* fünfte
 to fight *faɪt* (fought, fought) feh-
 ten, kämpfen
 figure *fi:gʊə* Figur, Zahl, Ziffer
 to file *faɪl* feilen; s. Feile; ein-
 reichen (bei Gericht)
 to file his petition seinen Konkurs
 erklären
 to fill *fi:l* füllen; voll werden
 final *faɪ'nəl* endlich
 finally *faɪ'nəli* schließlich
 to finance *fi'næns* finanzieren; s.
 Finanzwesen
 financial *fi'næ'nʃəl* finanziell
 to find *faɪnd* (found, found) finden
 to find out *faɪnd aʊt* ausfindig
 machen, feststellen
 fine *faɪn* fein, schön
 fineness *faɪ'n-nes* Feinheit
 finger *fi'ŋgə* Finger
 to finish *fi'nɪʃ* fertigstellen
 fire *faɪə* Feuer
 firm *fɜ:m* fest; s. Firma
 firmness *fɜ:'mɪnɪs* Festigkeit
 first *fɜ:st*; -ly erste; erstens
 first-class *fɜ:st-klæs* erpfklassig
 fish *fiʃ* Fisch
 fitness *fi'tnis, -nes* Schicklichkeit,
 Tauglichkeit
 fittings *fi'tɪŋs* Geräte, Zubehörteile
 five *faɪv* fünf
 to fix *fiks* festsetzen, bestimmen
 fixture *fi'kʃtʃə* unbewegliche Gegen-
 stände
 flask *flæsk* Flasche
 flavor *fleɪ'və* Aroma
 flax, flax-plant *flæks-plænt* Flachs
 fleece *fi:s* Dlies, Fell
 fleet *flit* Flotte, Fehrparf
 to fling *flɪŋ* (flung, flung) werfen,
 schleudern
 to float *fləʊt* schwimmen
 floor *flɔ:ɹ* Boden, Flur
 founce *flaʊns* Besatz, Falbel
 founcings *flaʊ'nziŋs* Gewebe mit
 Croddeln, Besatz
 flour *flaʊə* Mehl
 to flourish *fla'riʃ* blühen
 flower *flaʊə* Blume, Blüte
 to flower *flaʊə* blühen
 to fluctuate *fla'ktʃu-ət* schwanken
 fluctuation *flaktʃu-ət'sən* Schwan-
 kung
 fluid *fluɪd* flüssig
 to fly *flai* (flew, flown) fliegen
 f. o. b. = free on board *fri* frei
 an Bord
 folio *fə'liə* folio
 to follow *fə'lə* folgen

folly fɒ'li Torheit
foot fʊt, pl. feet fɪt Fuß
footing fu'tɪŋ fester Fuß, Boden, Halt
for fɔː für, denn
to forbear fɔːbɛə (forbore, forbore) sich enthalten, schonen
forbearance fɔːbɛə'ɾəns Unterlassung, Nachsicht
to forbid fɔːbɪ'd (forbade, forbidden) verbieten
to force fɔːs zwingen; s. Kraft, Gewalt
forefather fɔː'fɑːðə Vorvater, Ahne
to forego fɔː'gəʊ vorübergehen, fallen lassen
foreign fɔːrɪn fremd
foreigner fɔː'rɪnə Ansländer
forenoon fɔː'muːn Vormittag
forest fɔːrɪst Forst, Wald
to forget fə'geɪt (forgot, forgotten) vergessen
to forgive fə'gɪv (forgave, forgiven) vergeben
form fɔːm Form, Art, Formular
formal fɔː'məl förmlich
formality fɔː'mælɪ'ti förmlichkeit
former, -ly fɔː'mɔːli der erstere, früher
formula fɔː'mjʊlə Formular
to formulate fɔː'mjʊlə't formu-
lieren
to forsake fə'seɪk verlassen
forth fɔːθ fort, weiter
forthcoming fɔːθkɔːmɪŋ bevorstehend
fortnight fɔː'tnaɪt vierzehn Tage
fortunate fɔː'tʌs(ə)nət glücklich
forty, -ieth fɔː'tɪ vierzig, -ste
forward fɔː'wɔːd vorwärts
to forward fɔː'wɔːd befördern, senden
carriage forward kə'rɪdʒ fɔː'wɔːd unter
Nachnahme
forwarding agent fɔː'wɔːdɪŋ
ɔː'dʒɛnt Speditour
to foster fɔː'stə nähren
to found faʊnd gründen
foundation faʊndə'sən Grund, Gründung
founder faʊ'nɔːdər Gründer
foundry faʊ'nɔːdri Gießerei
four, -th fɔː, -θ vier, -te
fourteen, -th fɔː'tiːn, -θ vierzehn, -te
fox fɒks Fuchs
frais freɪz (fr.) Kosten
frame freɪm Rahmen
frankly fræŋkli freimütig
France fræns Frankreich

fraud frɔːd Betrug
free friː frei
free from friː frɒm frei von
to freeze friːz frieren
freight freɪt Fracht, Ladung
French frenʃ französisch
frequency frɪ'kwɛnsi Häufigkeit, Menge
frequent, -ly frɪ'kwɛnt, -li häufig, zahlreich
fresh freʃ frisch
friction fri'kʃən Reibung
Friday fraɪ'deɪ Freitag
friend frend Freund
friendly frendli freundschaftlich
friendship frendʃɪp Freundschaft
from frɒm von
fruit fruɪt Frucht
frustration fraʊ'reɪ'sən Vereitelung
fuel fjuːl Brennstoff
to fulfill fulfɪ'l erfüllen
full, -y ful, fuːli vollständig
function fʌŋkʃən Funktion
fund fʌnd Kapital
fur fɜː Fell, Pelz
furnace fɜː'nɪs Ofen, Hochofen
to furnish fɜː'nɪs ausstatten, gewähren, liefern
furniture fɜː'nɪtʃə Möbel
further fɜː'də weiter (bei der Aufzählung)
further to fɜː'də im Anschluß an
future fjuː'tʃə zukünftig; s. Zukunft
futurity fjuː'tjʊːrɪti Zukunft.

G.

to gain geɪn gewinnen; s. Gewinn
gale geɪl Sturm
galvanometer gælvə'nɔːmɪtə Galvanometer
garage gə'reɪdʒ Garage, Autoschuppen
garment gɑː'mənt Kleid
gas gæs Gas
to gather gə'dəː sammeln
gauge geɪdʒ Maßstab, Eichmaß
general, -ly dʒɛ'nərəl, -i allgemein
generic dʒɪne'ɾɪk Gattungs-
gentleman (pl. -men) dʒɛ'n'lɪmən, -mən Herr
genuine dʒɛ'njuɪn echt
German dʒɜː'mən deutsch
Germany dʒɜː'məni Deutschland
to get get (got, got) werden, bekommen, veranlassen
to get on fortschritte machen
gigantic dʒaɪgə'ntɪk riesenhaft
gilt-edged gɪlt-edʒd goldgerändert, besonders wichtig
gin dʒɪn Rundsäge

to give *gɪv* (gave, given) geben
 glad, -ly *glæd* froh
 glass *glɑs* Glas
 to go *gəʊ* (went, gone) gehen
 to go in strike *gəʊ* streifen
 god *gɒd* Gott
 Good *gʊd* gut
 ot make good for *meɪk gʊd* gut-
 machen, erjetzen
 goods *ɡʊðs* Güter, Waren
 goose *ɡʊs* (pl. *geese* *ɡis*) Gans
 to govern *ɡəˈvɜ:n* herrschen
 government *ɡəˈvɜ:nmənt* Regierung
 grace *ɡreɪs* Gunst, Gnade
 days of grace *deɪs ɡreɪs* Gnaden-
 tage, Respekttage (b. Wechsel)
 grade *ɡreɪd* Grad
 granite *ɡræˈnɪt* Granit
 to grant *ɡrɑnt* gewähren, bewilligen
 grass *ɡrɑs* Gras
 to gratify *ɡræˈtɪfaɪ* befriedigen, froh
 jein
 gratuitous *ɡræˈtʃjuːtəs* unentgeltlich
 grayish | *ɡreɪˈɪʃ* grau
 greyish | *ɡreɪˈɪʃ* grau
 grease *ɡreɪs* fett
 great *ɡreɪt* groß
 greatly *ɡreɪtli* sehr
 green *ɡri:n* grün
 grey *ɡreɪ* grau
 grief *ɡri:f* Schmerz, Kummer
 to grind *ɡraɪnd* (ground, ground)
 mahlen, reiben
 grip *ɡrɪp* Griff
 gross *ɡrɒs* brutto
 gross *ɡrɒs* dick, groß; s. Gros =
 Ganze; Gros = 12 Dutzend
 ground-floor *ɡraʊnd flɔː* Erdgeschoß
 to group *ɡrʊp* gruppieren
 groupage service *ɡrʊˈpɪdʒ* Sam-
 meldienst
 to grow *ɡrəʊ* (grew, grown) wachsen,
 züchten
 grower *ɡrəʊˈɜː* Züchter
 growth *ɡrəʊθ* Wachstum
 to guarantee *ɡærənטי* garantieren
 guardian *ɡɑːdʒən* Wächter
 guidance *ɡaɪˈdəns* Führung, Auf-
 flärung
 to guide *ɡaɪd* führen; s. Führer
 gulf *ɡʌlf* Golf.

H.

habit *hæˈbɪt* Gewohnheit
 hair *heə* Haar
 hairless *heɪˈles* haarlos
 half *hɑ:f* halb
 half-hose *hɑ:f-həʊz* Halbstrumpf,
 Soße
 hall *hɔ:l* Halle

to hammer *hæˈmɔː* hämmern; s.
 Hammer
 to hamper *hæˈmpeɪ* hindern, hemmen
 hand *hænd* Hand
 to hand *hænd* einhändigen, über-
 reichen
 handkerchief *hæˈŋkətʃɪf* Taschen-
 tuch
 to hand over *hænd* überreichen, be-
 händigen
 to handwrite *hæˈndraɪt* mit der
 Hand schreiben
 handwriting *hæˈndraɪtɪŋ* Handschrift
 handy *hæˈndɪ* handlich
 to hang *hæŋ* (hung, hung) hängen
 to happen *hæˈpɪn* sich ereignen
 happy *hæˈpi* glücklich
 hard *hɑːd* hart
 to harden *hɑːˈdɪn* härten
 hardly *hɑːˈdli* kaum
 hardness *hɑːˈdnɪs* Härte
 harm *hɑːm* Harm, Unrecht
 haste *heɪst* Hast, Eile
 to hasten *heɪˈsɪn* eilen
 bath *hæz* = alte Form für has
 haulage *həʊˈlɪdʒ* das Aufziehen (mit
 Kran usw.)
 to have *hæv* haben
 hazardous *hæˈzədəs* fñh, gefährlich
 head *hed* Kopf
 headclerk *heˈdklɑːk* Hauptgehilfe,
 Bürovorsteher
 heading *heˈdɪŋ* Überschrift
 to heap together *heɪp* zusammen-
 häufen
 to hear *heə* (heard, heard) hören
 hearth *hɑːθ* Herd
 heat *hi:t* Hitze
 to heat *hi:t* erhitzen, heizen
 heavy *hevi* schwer
 heir *ɪə* Erbe
 to help *help* helfen
 hemp *hemp* Hanf
 hence *hens* daher
 here *heə* hier
 hereby *hiːˈbaɪ* hierdurch
 heretofore *hiːˈɪʊfɔː* ehemals,
 zuvor
 herewith *hiːˈwɪð* hiermit
 herself *heɪˈself* sie selbst
 to hesitate *heˈzɪteɪt* zögern
 hesitation *hezɪˈteɪʃən* Zaudern, Ze-
 denken
 high, -ly *haɪ* hoch
 hill *hɪl* Hügel
 to hint *hɪnt* hinweisen; s. Wink,
 Fingerzeig
 to hint at *hɪnt* hinweisen auf
 to hire *haɪə* mieten
 history *hɪˈstɔːri* Geschichte

hitherto *hi'dæ'tu'* bisher
H. M. Customs = His Majesty
 Customs *his mæ'dʒestɪ kɑ'stəmz*
 S. M. Zollbehörde
 to hold *həʊld* (held, held) halten
 holder *həʊldə* Inhaber
 holdings *həʊldɪŋz* Besitz
 hole *həʊl* Höhle, Loch
 hollow *həʊlə* hohl
 home *həʊm* Heim
 at home *həʊm* zu Hause
 homeward *həʊmwəd* heimwärts
 homogeneous *həʊmədʒi'niəs* homo-
 gen, gleichartig
 honest *ə'nest* ehrenwert, ehrlich
 to hono(u)r *ə'nɔr* ehren; s. Ehre,
 Achtung
 to hope *həʊp* hoffen
 horizontal *hɔrɪzo'ntəl* horizontal
 horse *hɔ:s* Pferd
 horsed *hɔ'st* zu Pferd
 horticultural *hɔ:stɪkəl'sərəl* zum
 Gartenbau gehörig
 hose *həʊz* Strumpf
 half-hose *hæf hɔ:z*, sock *sɔk* Halb-
 strumpf, Socke
 hosiery *həʊzɪəri* Strumpfwaren
 hostility *hɔstɪ'lɪti* Feindseligkeit
 hot *hɔt* heiß
 hour *aʊər* Stunde
 household *haʊ's-həʊld* Haushalt
 how *haʊ* wie
 however *haʊ-ə'vɔ:* indessen
 buckaback *tɔwelling* *hæ'kəbək*
taʊ'əlɪŋ Drellhandtuch
 huge *hju:dʒ* sehr groß, ungeheuer
 humanity *hju:mænɪti* Menschheit
 hundred *hʌndrəd* hundert
 hundredweight *hʌ'ndrəd-wɛt*, ab-
 gef. „cwt.“ 100 Gewicht = 50,8 kg
 to hurry up *hʌ'ri* beschleunigen
 to hurt *hɜ:t* (hurt, hurt) verletzen
 (ship's) husband *hʌ'zband* Agent
 des Schiffseigners.

I.

ice *aɪs* Eis
 Iceland *aɪ'slənd* Island
 idea *aɪdɪə* Idee, Gedanke
 identical *aɪde'ntɪkəl* identisch
 to identify *aɪde'ntɪfaɪ* identifizieren,
 feststellen
 identity *aɪde'ntɪti* Identität
 i. e. = id est = that is to say
 d. h. (das heißt)
 if *ɪf* wenn, ob
 ignition *ɪgnɪ'sən* Anzündung
 to ignore *ɪgnə's* nicht wissen
 ill *ɪl* krank, übel
 illicit *ɪlɪ'sɪt* unerlaubt

illness *ɪlnts* Krankheit
 illustration *ɪləstreɪ'sən* Abbildung,
 Veranschaulichung
 to imagine *ɪmæ'dʒɪn* sich einbilden
 imitation *ɪmɪteɪ'sən* Nachahmung
 immediate, -ly *ɪmɪ'dʒət*, -ly sofort
 immense *ɪme'ns* ungeheuer
 impatient *ɪmp'eɪənt* hindernd
 impersonal *ɪmpə'sənəl* unpersönlich
 to imply *ɪm'plai* sich beziehen auf,
 einschließen
 import *ɪmpɔ'st* Import, Einfuhr
 importance *ɪmpɔ'stəns* Wichtigkeit
 important *ɪmpɔ'stənt* wichtig
 importation *ɪmpɔ:teɪ'sən* Import,
 Einfuhr
 impossible *ɪmpə'səbl* unmöglich
 to improve *ɪm'pru:v* bessern
 improvement *ɪm'pru:v'mənt* Verbes-
 serung, Besserung
 inability *ɪnə'bɪləti* Unfähigkeit
 inaccuracy *ɪnækjʊrəsi* Ungenauig-
 keit
 inaccurate *ɪnækjʊrət* ungenau
 inadequate *ɪnæ'dɪkwət* unzulänglich
 inadvisable *ɪnədvaɪ'zəbl* nicht ratsam
 incident *ɪ'nɪdənt* Vorfall
 incidental to *ɪn'saɪd'ntəl* betreffs
 to include *ɪn'klud* einschließen
 income *ɪn'kəm* Einkommen
 inconvenience *ɪnkən'vɪnjəns* Unan-
 nehmllichkeit
 inconvenient *ɪnkən'vɪnjənt* unbe-
 quem
 incorrect *ɪnkə'rekt* unkorrekt, un-
 richtig
 to increase *ɪn'kri:s* anwachsen, ver-
 mehrern
 increasingly *ɪn'kri:sɪŋli* wachsend,
 mehr und mehr
 to incur *ɪn'kʊr* erfolgen, eintreten
 indebted *ɪnde'tɪd* verpflichtet
 indebtedness *ɪnde'tɪdnəs* Verschul-
 dung
 indefinite *ɪnde'fɪnɪt* unbestimmt, un-
 endlich
 indemnity *ɪnde'mnɪti* Schadenersatz
 to indent *ɪnde'nt* auszeichnen; s. ans-
 gezackter Bestellschein, Bestellung
 indenture *ɪnde'nʃʊr* Vertrag
 independence *ɪndɪpe'nðəns* Unab-
 hängigkeit
 India *ɪ'ndiə* Indien
 Indian *ɪ'ndiən* indisch
 indiarubber *ɪ'ndiə'rəbər* Gummi
 to indicate *ɪ'ndɪkeɪt* angeben
 individual *ɪndɪvɪ'dʒʊəl* individuell;
 s. Einzelperson
 industrial *ɪnda'striəl* industriell
 industrious, -ly *ɪnda'striəs* fleißig

industry *i'ndastri* Fleiß; Industrie
inestimable *in'estimab'l* unschätzbar
inevitable *in'evitab'l* unvermeidlich
infancy *i'nfansi* Kindheit
inferior *inf'iəriə* geringer
inferiority *inf'irio'rii* Minderwertigkeit
infinite *i'nfini't* unendlich
to inflate *infl'e't* aufblasen, aufschwellen
to influence *i'nfluəns* beeinflussen; s. Einfluß
influential *infl'u-ə'nšəl* einflussreich
to inform *inf'ə'm* benachrichtigen, mitteilen
information *info'me'sən* Nachricht, Auskunft
ingot *i'ngət* Block
ingredient *ingr'i'diənt* Bestandteil
initial *ini'siəl* anfänglich; s. Anfangsbuchstabe
to initial *ini'siəl* mit Anfangsbuchstaben versehen
injudicious, -ly *indžud'i'səs* unverständig
to injure *i'ndžə:s* schaden
ink *iŋk* Tinte
inmost *i'nmə'st* innerst
inner *i'nə:* inner
innovation *inov'e'sən* Erneuerung
inquiry = enquiry *inkwa'i'ri* Anfrage
to insert *insə't* inserieren
insignificant *insigni'fikənt* unwesentlich
to insist *ins'i:st* bestehen auf
insolvency *insə'lvənsi* Zahlungsunfähigkeit
to inspect *inspekt* besichtigen
inst. = instant *i'nstənt* dieses Monats
instant *i'nstənt* gegenwärtig
instal(l)ment *instə'lmənt* Teillieferung, Rate
for instance *fə: i'nstəns* zum Beispiel
in this instance *i'nstəns* in diesem Fall
instantly *i'nstantli* sogleich
instead of *inste'd* anstatt
to instruct *instrə'kt* anweisen
instruction *instrə'kšən* Anweisung
instructor *instrə'ktə:* Lehrer
instrument *i'nstru'ment* Instrument, Werkzeug, Dokument
insufficient *insafi'sənt* ungenügend
insurance *insə'rəns* Versicherung
to insure *insü:* versichern
to intend *inte'nd* beabsichtigen
interest *i'ntrə'st* Interesse, Zinsen

interested *i'ntrə'stid* interessiert
interesting *i'nt(ə)'restiŋ* interessant
intermediary *intə'mi'djəri* Vermittler
intermediate products *intə'mi'djət prə'dakts* Zwischenprodukte
internal *intə'nəl* intern, innerlich
international *intə'nə'sənəl* international
interrogation *interoge'sən* Frage
to interrupt *intrə'pt* unterbrechen
interview *i'ntə:vwju* Rücksprache, Unterredung
interwoven *intə:wəv'ə:n* durchwebt
intimate *i'ntimət* intim, genau
intimation *intime'sən* Andeutung, Mitteilung
into *intu'* in, hinein
to introduce *intrədju's* einführen, vorstellen
introduction *intrədə'kšən* Einführung
invaluable *invə'ljueb'l* unschätzbar
invariable, -bly *invə'riəb'l* unveränderlich
invention *invə'nšən* Erfindung
investment *invə'stmənt* Anlage
invitation *invite'sən* Einladung
invoice *i'nvois* Rechnung
to invoke *invə'k* anrufen
to involve *invə'lv* einwickeln, einbegreifen
Irish *a'i'riʃ* irisch
iron *a'i:ən* Eisen
iron-monger *a'i:ən-mə'gɔ:gə:* Eisenhändler
iron-ore *a'i:ən o:'ə* Eisenerz
iron-rust *a'i:ən-rəst* Eisenrost
irregular, -ly *ire'gjulə:* unregelmäßig
irrespective of *irispektiv* ohne Rücksicht auf
irrevocable *ire'vəkəb'l* unwiderruflich
island *a'i:lənd* Insel
to isolate *a'i:səle't* isolieren
to issue *i'sju:* herausgeben; s. Herausgabe, Ausgang
issuer *i'sju:ə:* Herausgeber
Italian *itə'liən* italienisch
item *a'i:təm* desgleichen; s. Buchungsposten.

J.

January *džæ'njuəri* Januar
jettison *džə'tisən* Seegang, Überbordwerfen
jewel *džū'il* Juwel
Jewel(le)ry *džū'ulri* Juwelen

job-lot *dzo'blot* Ramschposten,
Ramschpartie
journal *dzo'nal* Journal, Tagebuch
to journalize (or -ise) *dzo'notaz*
journalisieren
journey *dzo'ni* Reise
judgment *dza'dzəmənt* Urteil
July *dzulai'* Juli
to jump *džəmp* springen
jumper *dzo'mpə* Springer, Jumper
June *džun* Juni
junior *džu'nio* jüngere
jurisdiction *džurisdikšən* Rechts-
sprechung
just *džast* genau, gerade
to justify *dzo'stifai* rechtfertigen.

K.

keel *kil* Kiel
keen *kin* scharf, genau
to keep *kɛp* (kept, kept) halten
to keep the books *kɛp* Bücher
führen
key *ki* Schlüssel
kind *kaind* Art
kind, -ly *kaindli* freundlich
knife (pl. knives) *naif, naivz* Messer
to know *nō* (knew, known) wissen,
kennen
knowledge *no'lidž* Kenntnis, Wis-
sen
kraft mill *krāft mil* Mühle zur Her-
stellung von starkem braunem
Papier, kraftpaper genannt.

L.

label *le'b'l* Etiket
labo(u)r *le'bo* Arbeit
laboratory *le'bo:tori* Laboratorium
lace *le's* Spitze
lace making *le's mē'kiŋ* Spitzen-
fabrikation
to lack *læk* ermangeln
ladle *le'd'l* großer Schöpflöffel
lady (pl. -ies) *le'di* Dame
lamp *ləmp* Lampe
land *lənd* Land
laure *le'n* Gasse
language *lə ŋgwidž* Sprache
lapse *ləps* Verlaufs
lard *lərd* Speck, Schmalz
large *lə'rdž* groß, bedeutend
the last *ləst* der letzte
to last *ləst* dauern
latch *ləts* Klinke, Schleife
late *le't* spät
of late *le't* kürzlich, in letzter Zeit
lately *le'tli* kürzlich, leztthin
later *le'tə* später
at the latest *le'tist* spätestens

latter *le'tə* letztere
law *lə* Gesetz, Recht
to go to law vor Gericht gehen
lawful *lə'ful* gesetzlich
lawsuit *lə'sju:t* Prozeß
lawyer *lə'jo:* Rechtsanwalt
to lead *li:d* (led, led) führen
lead *led* Blei
leaf *li:f* Blatt
to leak *li:k* leck sein
leakage *li'ki:dž* Leckage, Verlust durch
Lecksein
to learn *lə:n* lernen
least *li:st* am wenigsten
the least der geringste
to leave *li:v* (left, left) lassen, übrig
bleiben, verlassen
ledger *le'džə:* Hauptbuch
left *left* gelassen; links
legal *li'gəl* gesetzlich
legal tender *li'gəl tendə:* gesetzliches
Zahlungsmittel
legislation *ledžislə'sən* Gesetzgebung
to lend *lənd* leihen, gewähren
lender *lə'ndə:* Leihverleiher, Verleiher
length *leŋθ* Länge
less *les* weniger, abzüglich
to lessen *le's'n* verringern
lesson *le's'n* Lektion
to let *let* (let, let) lassen, zulassen,
vermieten
letter *le'tə:* Brief
level *le'v'l* Oberfläche
to level *le'v'l* ebnen; s. ebene Fläche
lever *li've:* Zylinder
liability *laɪəb'ləti* Verpflichtung,
Schuld, Passiva
liable *laɪəb'l* unterworfen
libel *laɪ'bəl* Schmähschrift, üble Nach-
rede
liberty *li'bə:ti* Freiheit
to lie *lai* (lay, lain) liegen
lien *li:ən, lin, laɪ'ən, lain* Pfand-
recht
life *laɪf* Leben
lifetime *laɪ'fʌɪm* Lebenszeit
light *laɪt* Licht, hell
lighter *laɪ'tə:* Leichterbboot
lighterage *laɪ'teridž* Leichtergeschäft,
Umladen
lighterman *laɪ'tə:mən* Leichtermann
like *laɪk* wie, gleich
to like *laɪk* lieben, gern tun
lime *laɪm* Leim, Kalk
limestone *laɪm-stə:n* Kalkstein
limitation *lɪmɪtə'sən* Beschränkung,
Begrenzung
limited *li'mɪtəd* begrenzt, beschränkt
Private Limited Company *praɪ'vɪt*
li'mɪtəd kə'mpni G. m. b. H.

Public Limited Company *pəˈblɪk liˈmɪtɪd kəˈmpəni* Akt.-Ges.
 to line *laɪn* befeiden, füttern; s. Linie
 line of business *laɪn ov bɪznəs* Geschäftszweig
 liner *laɪˈnər* Liniendampfer (der bestimmte Strecken fährt)
 linen *liˈnɪn* Leinen
 linseed *liˈnsɪd* Leinsamen
 linseed-oil *liˈnsɪd-oɪl* Leinöl
 liquid *liˈkwɪd* flüssig
 liquidation *liˈkwɪdeɪʃən* Liquidation
 liquidity *liˈkwɪˈdɪti* Flüssigkeit
 list *lɪst* Liste
 literary *liˈtərəri* literarisch
 litigation *liˈtɪɡeɪʃən* Rechtsstreit
 little *liˈtl* wenig, klein
 to live *lɪv* leben, wohnen
 load *lɔːd* Ladung
 to load *lɔːd* laden
 loaf *lɔːf* Laib
 loan *lɔːn* Anleihe, Darlehen
 local, -ly *lɔːkəl, -li* örtlich
 local authorities *lɔːkəl əˈθɔːrətɪz* Ortsbehörden
 to lock *lɒk* schließen; s. Schloß
 to lodge *lɒdʒ* unterbringen; wohnen
 lofty *lɔːfti* hoch, erhaben
 long *lɒŋ* lang
 to look *lʊk* sehen
 loose *luːs* lose, locker
 lorry *lɔːri* Wagen (vierrädrig ohne Seitenwände)
 to lose *luːz* (lost, lost) verlieren
 loss *lɒs* Verlust
 loss *lɒs*, to be at a — in Verlegenheit sein
 lot *lɒt* Los; Posten, Menge
 lottery *lɔːtəri* Lotterie
 louse (pl. lice) *laʊs* Laus
 to love *lʌv* lieben
 low *lɔː* niedrig, gering.

M.

macadam *məkəˈdæm* Schotter
 to macadamize (or -ise) *məkəˈdæmaɪz* beschottern
 machine *məˈʃiːn* Maschine
 machinery *məˈʃɪnəri* Maschinerie
 magnet *mæˈɡnɪt* Magnet
 to mail *meɪl* senden; s. Post
 mainly *meɪˈnli* hauptsächlich
 to maintain *meɪnteɪn* behaupten
 major *meɪˈdʒər* größer
 to make *meɪk* (made, made) machen
 to make out *meɪk aʊt* ausstellen (von Schriftstücken)
 male *meɪl* männlich
 man (pl. men) *mæn* Mann, Mensch

to manage *mæˈnɪdʒ* leiten, verwalten
 management *mæˈnɪdʒmənt* Verwaltung
 manager *mæˈnɪdʒər* Verwalter, Geschäftsführer
 manganese *mæˈŋɡənɪz* Mangan
 manifest *mæˈnɪfɛst* offenbar; s. Manifest
 manipulation *mənɪˈpjʊleɪʃən* Behandlung, Bearbeitung
 manner *mæˈnər* Art
 man-of-war *mæn of wɔː* Kriegsschiff
 to manufacture *mænɪˈfʌʃəˈktʃərɪz* anfertigen
 manufacture *mænɪˈfʌʃəˈktʃərɪz* Herstellung, Fabrikation
 manufacturer *mænɪˈfʌʃəˈktʃərəɪz* Fabrikant
 many *meɪni* viele
 March *mɑːtʃ* März
 margarine *mɑːˈɡərɪn* Margarine
 marine *mərɪn* See-
 mariner *mæˈrɪnər* Seemann
 to mark *mɑːk* bezeichnen; s. Zeichen, Marke
 market *mɑːkɪt* Markt
 to marshal *mɑːˈʃəl, -ʃl* ordnen
 mart *mɑːt* Markt
 letter of mart *keperbrɪef*
 Mary *meəri* Marie
 to mass *mæs* aufhäufen
 master *mɑːstər* (of a ship) Herr, Kapitän
 material *məˈtɪəriəl* materiell, wesentlich; s. Material
 to matriculate *məˈtrɪkjuleɪt* immatrikulieren
 matter *mætər* Angelegenheit
 what huot is the matter *mætər wɔːs ɪz ɪt ɪs?*
 to mature *mətʃər* reifen, verfallen
 maturity *mətʃjʊˈrɪti* Reife, Verfallzeit
 may *meɪ* mag
 May *meɪ* Mai
 meal *miːl* Mahlzeit
 mean *miːn* gemein, niedrig; mittel; s. Mittel
 meaning *miˈniŋ* Meinung, Bedeutung
 means *miːnz* Mittel
 meantime *miˈnɪtəɪm* Zwischenzeit
 meanwhile *miˈnɪwaɪl* inzwischen
 by means *miːnz* vermittelst, durch
 to measure *meʒər* messen; s. Maß
 meat *miːt* Speise, fleisch
 mechanical *miˈkæˈnɪkəl* mechanisch
 medium *miˈdiəm* Mittel

to meet *mēt* (met, met) begegnen
 to meet a bill einen Wechsel ein-
 lösen
 meeting *mē'tiŋ* Versammlung
 to melt *melt* schmelzen
 member *mē'mbər* Mitglied
 to memorize (or -ise) *mē'məraiz*
 im Gedächtnis behalten
 to mention *mē'nʃən* erwähnen; s.
 Erwähnung
 mercantile *mɛr'kəntail* kaufmännisch
 merchandise *mɛr'kəndaiz* Ware
 merchant *mɛr'kənt* Kaufmann
 mere, -ly *mɛr*, nur, lediglich, bloß
 merino *məri'nɔ* feinvolliges Schaf
 (urfr. von Spanien)
 to merit *mē'rit* verdienen
 message *mē'sidʒ* Botschaft
 metal *mē'təl* Metall
 metallic *mɛtə'lik* metallisch
 meteoric *mɛtɪə'rik* meteorisch
 method *mē'θəd* Methode
 microscope *mai'krɒskɒp* Mikroskop
 middle *mɪ'dl* mittel; s. Mitte
 middling *mɛ'dliŋ* Mittelsorte
 I might *maɪt* ich möchte, ich könnte
 vielleicht
 Milan *mɪ'lən* Mailand
 mild *maɪld* mild, weich
 mile *maɪl* Meile
 mileage *maɪ'lɪdʒ* Meilenzahl, Mei-
 lengeld
 milk *mɪlk* Milch
 mill *mɪl* Mühle, Fabrik
 to mill *mɪl* zähnen (b. Münzen),
 rändeln
 millinery *mɪ'lɪnəri* Putzwaren
 mind *maɪnd* Geist, Sinn
 mine *maɪn* mein, der meinige
 mine *maɪn* Mine, Bergwerk
 miner *maɪ'nər* Bergmann
 mineral *mɪ'nərəl* Mineral
 minimize (or -ise) *mɪ'nɪmaɪz* mög-
 lichst klein machen
 minute *mɪ'nɪt* Minute
 miracle *mɪ'rəkl* Wunder
 miscellaneous *mɪsələ'nɪəs* vermischt,
 verschiedenes
 miscarriage *mɪskæ'rɪdʒ* Mißlingen
 misconduct *mɪskɔ'ndəkt* schlechtes
 Verhalten
 misfortune *mɪs'fɔrtʃən* Unglück
 Miss *mɪs* Fräulein
 missing *mɪ'sɪŋ* fehlend, vermissend
 to mistake *mɪstə'k* (mistook, mis-
 taken) verwechseln, irren; s. fehler
 misunderstanding *mɪsəndə'stændɪŋ*
 Mißverständnis
 to mix *mɪks* mischen
 to mock *mɒk* spotten

mode *mɔd* Art
 moderate *mɔ'dəret*, -rət, -rɪt mäßig
 modern *mɔ'dərn* modern, neu
 to modify *mɔ'dɪfaɪ* einschränken,
 näher bestimmen
 molten = melted *mɔl'tən* = *mē'liəd*
 geschmolzen
 moment *mɔ'mənt* Augenblick
 monarchy *mɔ'nəkɪ* Monarchie
 Monday *mə'ndeɪ* Montag
 monetary *mə'nɪtəri*, *mɔ'n-* Geld-
 money *mə'ni* Geld [artig
 monopolistic *mɒnə'pəlɪstɪk* monopol-
 monopoly *mɒnə'pəlɪ* Monopol
 monsoon *mɒnsu'n* Monsun, Passat-
 wind
 month *mʌnθ* Monat
 monthly *mə'nθli* monatlich
 moor *mʊr*, *mɔr* Moor
 moral *mɔ'rəl* moralisch
 more *mɔr* mehr
 moreover *mɔrəvər* außerdem
 morning *mɔ'rnɪŋ* Morgen
 mortgage *mɔ'gɪdʒ* Unterpfand, Hy-
 pothek
 moss *mɒs* Moos
 most, -ly *mɔstli* meist, meistens
 motive *mɔ'tɪv* Motiv, Grund
 motor *mɔ'tɔr* Motor, Kraftwagen
 motor-cycle *mɔ'tɔtsaɪkl* Motorrad
 mouse (pl. mice) *maʊs* Maus
 month *maʊθ* Mund, Mündung
 to move *mʊv* sich bewegen
 movement *mʊvmənt* Bewegung
 much *mʌtʃ* viel, sehr
 mud *məd* Moder, Schmutz, Schlamm
 municipal *mju'nɪsɪpəl* Gemeinde-,
 Stadt-
 munition *mju'nɪʃən* Munition
 I must *mʌst* ich muß
 mutual *mju'tʃʊəl* gegenseitig
 Mr. (= Mister) *mɪ'stər* Herr
 Mrs. (= Mistress) *mɪ'sɪs* Frau
 Messrs. (= Messieurs) *mɛ'səz*
 Herren
 my *maɪ* mein.

N.

nail *neɪl* Nagel
 name *neɪm* Name
 narrow *næ'rɔ* eng
 national *næʃ(ə)nəl* national
 nationality *næʃənə'ləti* Nationalität
 native land *neɪtɪv lænd* Heimatland
 nature *neɪtʃər*, *neɪtʃər* Natu., Art
 nautical mile *nɔ'ɪzəl maɪl* See-
 meile
 navigation *nævɪgeʃən* Schifffahrt
 near *nɪr* nahe
 nearly *nɪ'əli* nahezu, fast

necessary *ne'sisəri* nötig; s. Notwendigkeit
 to necessitate *nise'site't* nötig machen
 I need *nā* ich brauche
 needle *nā'dl* Nadel
 needless *nā'dles* unnötig
 needs *nāz* notwendigerweise
 negligible *ne'glidzib'l* vernachlässigbar
 negotiable *nigō'siāb'l* begebbar
 negotiation *nigō'si-ē'sən* Handeln, Weitergabe
 negotiator *nigō'si-ē'tai* Unterhändler
 to negotiate *nigō'si-ē't* handeln, treiben, handeln
 net *net* rein, netto
 network *ne'twərk* Netzwerk, Netz
 neutral *nju'trəl* neutral
 never *ne'vəz* niemals
 new *nju* neu
 news *nju:z* Neuigkeiten, Nachrichten
 newspaper *nju'zpe'pəz* Zeitung
 New Zealand *nju:z'lənd* Neuseeland
 next *nekst* nächste
 nice, -ly *nais, -li* hübsch
 nickel *ni'kəl* Nickel
 night *nait* Nacht
 nobody *nō'bodi* niemand
 nominal *no'minəl* namentlich
 to nominate *no'mine't* ernennen
 none *nan* } keiner
 no one *nōwan* }
 non-perishable *nonpe'rišəb'l* unvergänglich, nicht dem Verderben ausgesetzt
 normal *nō'əməl* normal
 north *nō:θ* Norden
 Norwegian *no:wɪ'dʒən* norwegisch
 notable *nō'təb'l* bemerkenswert
 to note *nōt* notieren, bemerken; s. Notiz
 note-book *nō'tbuk* Notizbuch
 nothing *nə'θiŋ* nichts
 to notice *nō'tis* bemerken; s. Notiz, Kenntnis
 noticeable *nō'tisəb'l* bemerkenswert
 notification *nō'tifikē'sən* Bekanntmachung
 to notify *nō'tifai* bekannt machen
 notwithstanding *notwidstə'ndiŋ* nichtsdestoweniger, trotz
 noun *naun* Hauptwort
 now *naun* nun, jetzt
 nowhere *nō'hwəz* nirgends
 to number *nə'mbər* zählen; s. Zahl
 numerous *nju'mərəs* zahlreich
 nurseryman *nō'sərɪmən* Kunstgärtner.

O.

oath *ōθ* Eid
 obedient *ōbi'djənt* gehorsam
 object *ō'bdʒɪkt* Gegenstand, Zweck
 to object *ōbdʒekt* einwenden
 objection *ōbdʒek'sən* Einwand
 obligation *ōbligē'sən* Verpflichtung
 to oblige *ōblai'dʒ* verpflichten
 to observe *əbzə'v* bemerken
 obsolete *ō'bsolit* veraltet
 to obtain *ōbi'e'n* erhalten
 to obviate *ō'vɪ-ē't* begegnen, zuvorkommen
 obvious *ō'bvɪəs* offensichtlich, klar
 occasion *əkē'sən* Gelegenheit
 occasional *əkē'sənəl* gelegentlich
 to occupy *ō'kjupai* einnehmen, besetzen
 to occur *əkɔ:'* vorkommen
 occurrence *əkə'rəns* Ereignis, Vorfall
 oddments *ō'dmənts* Reste, Abfälle
 off *of* ab, weg
 to offend *ofe'nd* beleidigen, stören
 offer *o'fər* Angebot
 to offer *o'fər* anbieten
 office *o'fis* Kontor
 official *ofi'səl* behördlich; s. Beamter
 offspring *o'fsprɪŋ* Nachkommen, Sucht
 often *o'f'n* oft
 oil *oil* Öl
 oil-cake *oi'le'k* Ölfuchen
 oil-mill *oi'lmil* Ölmühle
 old *əld* alt
 old-established *əld-ɪstə'blɪʃəd* alt-etabliert
 omission *omi'sən* Auslassung, Verfümmnis
 to omit *omit* auslassen
 on *on* auf, an
 once *wəns* einmal
 at once *ət wə'ns* auf einmal, sofort
 one *wən* ein (Zahl), einer, man
 oneself *wənsəlf* einer selbst, man selbst
 only *o'nli* nur
 open *o'p'n* offen
 to open *o'p'n* öffnen
 opera-glass *o'pərə-glās* Opernglas
 to operate *o'pəre't* arbeiten
 operation *opəre'sən* Verfahren
 operative *o'pəratɪv* wirksam; s. Arbeiter
 opinion *opi'njən* Meinung
 opportunity *opə'tju'nəti* Gelegenheit
 opposite *o'pəzɪt* gegenüber
 opposition *opəzɪ'sən* Gegensatz
 optical *o'ptɪkəl* optisch

optimistic *optimi'stik* optimistisch
 option *o'pʃən* Wahl
 or *ɔː* oder
 order *ɔːdər* Auftrag
 to order *ɔːdər* bestellen
 ordinary *ɔːdɪnəri* gewöhnlich
 ordinance *ɔːdnəns* Gesetz
 ore *ɔː* Erz
 organic *ɔːgə'nɪk* organisch
 organisation *ɔːgənə'zeɪʃən* Orga-
 nisation [nifizieren]
 to organize (or -ise) *ɔːgənə'zɪz* orga-
 nisieren
 origin *ɔːrɪ'dʒɪn* Ursprung
 original *ɔːrɪ'dʒɪnəl* ursprünglich
 original-bill *ɔːrɪ'dʒɪnəl bɪl* Ori-
 ginalwechsel
 other *a'dəʊ* ander
 otherwise *a'dəʊwaɪz* in anderer
 Weise, andernfalls
 I ought *ɔt* ich sollte
 out *aʊt*
 out of *aʊt ɒv* } aus
 outer *aʊtə* äußere Teil
 outlet *aʊtlet* Abfluß; Verkauf
 outlying *aʊtlaɪɪŋ* außenliegend
 outmost *aʊtmɔst* äußerste
 output *aʊtput* Produktion
 outright *aʊtraɪt* gänzlich
 outside *aʊtsaɪd* außenseitig
 outstanding *aʊtstaʊndɪŋ* außen-
 stehend, offenstehend (Buchf.)
 outward *aʊtwɔəd* äußere
 over *ɔvə* über
 to overcome *ɔvə'kʌm* überwinden
 overdraft *ɔvədraɪft* Übertraffung,
 Überziehung
 overdue *ɔvə'djuː* überfällig
 to overestimate *ɔvə'estɪmeɪt* über-
 schätzen
 to overlap *ɔvə'læp* überhängen
 overside *ɔvə'saɪd* überseitig, über
 Bord
 oversight *ɔvə'saɪt* Versehen
 to overstate *ɔvə'steɪt* aufblähen,
 übertreiben
 to overtrade *ɔvə'treɪd* Geschäfte
 überspannen
 to owe *ɔ* schulden
 owing to *ɔ'ɪŋ tu* infolge
 own *ɔn* eigen
 owner *ɔnə* Besitzer, Eigentümer
 ownership *ɔ'nəʃɪp* Eigentum,
 Eigentumsrecht
 oxygen *ɔk'sɪdʒɪn* Sauerstoff.

P.

to pack *pæk* packen
 package *pækɪdʒ* Verpackung, Paket
 pail *peɪl* Eimer
 pain *peɪn* Schmerz, Mühe

painful *peɪnful* peinvoll, schmerzlich
 painless *peɪn'lis*, -less schmerzlos
 to take pains *teɪk peɪns* peinlich
 achten auf
 paint *peɪnt* Farbe
 pair *peɪ* Paar
 paper *peɪpə* Papier
 paragraph *pæ'rægræf* Paragraph
 parcel *pɑːsəl* Paket, Partie
 parliament *pɑːlɪmənt* Parlament
 part *pɑːt* Teil
 particular *pɑːtɪ'kjulə* besonders,
 einzeln; s. Einzelheit
 partner *pɑːtnə* Teilhaber, Partner
 partnership *pɑːtnə'sɪp* Teilhaber-
 schaft
 party *pɑːti* Partei
 to pass *pɑːs* weitergehen, übergehen,
 übertragen, zubringen; s. Paß
 to pass away *pɑːs əweɪ* hinscheiden,
 sterben
 passage *pæ'sɪdʒ* Passage, Überfahrt
 passenger *pæ'sendʒə* Passagier
 past *pɑːst* vergangen
 in the past *pɑːst* bisher, in der Ver-
 gangenheit
 pattern *pæ'tɜːn* Muster
 to pay *peɪ* bezahlen
 payable *peɪəbəl* bezahlbar
 bill payable Schuldwechsel
 payee *peɪi* Wechselnehmer, Re-
 mittent
 payment *peɪ'mənt* Zahlung, Bezah-
 lung
 peace *piːs* Frieden
 peat *piːt* Torf
 pecuniary *piːkjʊ'nɪəri* geldlich
 pen *pen* Feder
 to penetrate *pe'nɪtreɪt* eindringen
 Pennine *pe'nəɪn* penninisch
 per *pə* (lat.) per, durch
 percentage *pə'seɪntɪdʒ* Prozentsatz
 perfect *pə'fɪkt* vollkommen
 performance *pə'fɔːməns* Erfül-
 lung, Durchführung
 perhaps *pə'hæps* vielleicht
 peril *pe'rɪl* Gefahr
 period *pe'riəd* Periode, Zeit
 periodical *pe'riədɪkəl* periodisch
 to perish *pe'rɪʃ* verderben
 perishable *pe'rɪʃəbəl* verderblich, ver-
 gänglich
 permanent *pə'mənənt* dauernd
 to permit *pə'mɪt* erlauben
 persistent *pə'sɪstənt* beharrlich,
 fortwährend
 person *pə'sən* Person
 personal, -ly *pə'sənəl* persönlich
 petition *petɪ'sən* Gesuch [melden]
 to file a petition *faɪl a petɪ'sən* an-

- phenomenal** *fi'nɔ'mi'nəl* aufergewöhnlich
phenomenon *fi'nɔ'mi'nɔn* Phänomen, Erscheinung
phosphorus *fɔ'sfərəs* Phosphor
photographie *fɔ'tagræ'fik* photographisch
photography *fɔ'tɔ'græ'fi* Photographie
phrase *fr'eɪz* Phrase, Redensart
piano *pi'ænɔ* Piano, Klavier
piece *pi:s* Stück
pig-iron *pi'g-aɪ'əʊn* ungeschmiedeter Eisenblock, Roheisen
pint *paɪnt* = enal. Maß (Schoppen)
pipe *paɪp* or **pipng** *paɪ'pi:p* Röhre
piracy *paɪ'rəsi* Seeräuberei
pirate *paɪ'rət* Pirat, Seeräuber
pity *pi'ti* Mitleid, Schade
pivot *pi'vɔt* Zapfen, Schwengelpunkt
place *ple's* Platz
to place *ple's* legen, erteilen
to take place *teɪ'k ple's* stattfinden
plaintiff *pleɪ'tɪf* Kläger
plate *pleɪt* Teller
please *pliz* bitte
pleasure *pleʒər* Vergnügen
to pledge *pledʒ* verpfänden; s. Pfand
plentitude *ple'nɪtɪd* Menge
plentiful *ple'nɪfɪl* überreichlich
plumber *plʌ'mbər* Klempner
plus *plʌs* zuzüglich
pocket *pɔ'kɪt* Tasche
point *paɪnt* Punkt, Spitze
point of view *paɪnt of vju* Standpunkt
to point out aufmerksam machen
policy *pə'li:si* Politik; Police
to pool *pul* zus. werben; s. Einsatz; Teich
poor *pʊər* arm
porcelain *pɔ'reɪslɪn* Porzellan
port *pɔ:t* Hafen
portion *pɔ:'ɪ:ʃən* Teil
portmanteau *pɔ:tmæ'tu: (frɜ:)* Koffer
port of call *pɔ:t ɔv kɔl* Anlaufhafen
position *pə'zi:ʃən* Position, Stellung
to possess *pə'ze:s* besitzen
possession *pə'ze:ʃən* Besitz
possessory *pə'ze:səri* *kʌn* Besitzpfandrecht
possibility *pə'sɪ'bɪlɪti* Möglichkeit
possible *pə'sɪ'bəl* möglich
post *pɔ:st* Posten, Post
to post *pɔ:st* mit der Post befördern; übertragen (Buchf.), buchen
postage *pɔ:stɪdʒ* Porto
posterity *pə'steərɪti* Nachkommenschaft
to postpone payment *pɔ:stpəʊn peɪ'mənt* die Zahlung hinausschieben
postponement *pɔ:st(pəʊ)nmənt* Hinausschiebung
finger posts *fɪŋgə pɔ:sts* Fingerzeige
postscript *pɔ:stskrɪpt* Nachschrift
potato *pə'teɪtə* Kartoffel
power *pauər* Macht
powerful *pauərɪfʊl* mächtig
power of attorney *pauər ɔv ətɔ:ni* Vollmacht
practical *præ'ktɪkəl* praktisch
to practise *præ'ktɪs* üben
to precede *pre'sɪ:d* vorhergehen
precious *preʃəs* kostbar
precise *preɪsɪs* genau
precision *preɪ'sɪ:ʒən* Genauigkeit
to preclude *prɪ'klu:d* ausschließen
pre(-)minent *prɪ'e'mɪnənt* vorhergehend
to prefer *prɪ'fə:ə* vorziehen
preference *pre'fərəns* Vorzug
to prejudice *pre'dʒudɪs* beeinträchtigen; s. Vorurteil
preliminary *prɪ'lɪ'mɪnəri* vorläufig
premises *pre'mɪsɪz* das Vorausgeschickte, Prämissen; Haus mit Nebengebäuden
premium *prɪ'miəm* Prämie
preparatory to *prɪ'pærətəri* als Vorbereitung zu
to prepare *prɪ'pə:ə* vorbereiten
to prescribe *prɪ'skrɪb* vorschreiben
present *pre'zənt* gegenwärtig, vorhanden
at present *æt pre'zənt* gegenwärtig, jetzt
to present *pre'zənt* vorzeigen
presentation *prezən'teɪʃən* Präsentation, Vorlegung
to preserve *prɪ'zə:v* bewahren
to press *pres* pressen, drängen
pressure *preʃə:ʒ* Drang, Arbeitsüberhäufung
to presume *prɪ'zju:m* annehmen
presumption *prɪ'zə'm(p)ʃən* Mutmaßung, Annahme
to prevail *prɪ'veɪl* vorherrschen
to prevent *prɪ'vent* verhindern
prevention *prɪ'venʃən* Verhinderung
previous *prɪ'vɪəsli* früher, vorherig
pre-war *prɪ'wɔ:ə* Vorkriegs-
to price *praɪs* schätzen; s. Preis
prima facie *praɪ'mə feɪ'sɪ:ɪ* (lat.) auf den ersten Blick

primage *prai'midz* Primgeld, Fracht-
 aufgeld
 primarily *prai'marili* zuerst
 principal *prinsipal* Prinzipal; Ka-
 pital, Hauptsumme
 principle *prinsipl* Prinzip, Grund-
 satz
 to print *print* drucken; s. Druck
 out of print vergriffen
 Private Ltd. Cop. *prai'vet li'mitid*
ka'mpani G. m. b. H.
 privation *prai've'son* Beraubung,
 Absetzung
 privilege *privilidz* Privileg, Vor-
 recht
 probable *pro'babl* wahrscheinlich
 procedure *pro'sidju:* } Verfahren
 proceeding *prosidju* }
 to proceed *prosi'd* fortschreiten,
 verfahren
 process *pro'ses* Verfahren, Prozeß
 producer *prodju'sar* Produzent, Er-
 zeuger
 produce *prodju's* | Produkt, Er-
 product *pro'dakt* | zeugnis
 production *proda'kšon* Produktion
 productiveness *proda'ktivnes* Er-
 giebigkeit
 profession *profe'son* Bekenntnis,
 Beruf
 professional *profe'sonal* beruflich
 profit *pro'fit* Gewinn
 to progress *pro'gres* vorwärts-
 schreiten; s. Fortschritt
 to prohibit *prohi'bit* hindern
 to prolong *pro'lo'ng* verlängern, fort-
 setzen
 promise *pro'mis* Versprechen
 to promise *pro'mis* versprechen
 promissory note *pro'misori nōt*
 eigener Wechsel, Solawechsel
 prompt *prom'pt* bereit, schnell, bar
 prompt cash *pro'mit kæs* sofortige
 Barzahlung
 pronoun *pro'naun* Pronomen, für-
 wort
 proof *pruf* Beweis
 to propel *pro'pel* vorwärts-treiben
 proper *pro'pai* eigen, eigentümlich
 property *pro'pæti* Eigentum,
 Grundbesitz
 proportion *propō'son* Verhältnis
 proportionate *propō'sonal* ver-
 hältnismäßig
 proposal *propō'zæl* Vorschlag
 proprietor *pro'prai'itæ* Eigentümer
 prospect *pro'spekt* | Prospekt,
 prospectus *prospe'ktas* | Ansicht
 prosperous *pro'spæras* glücklich
 to protect *prote'kt* schützen

protection *prote'kšon* Schutz, Pro-
 tektion
 to protest *pro'test* protestieren; s.
 Protest
 to prove *prāv* beweisen, sich er-
 weisen
 to provide *provai'd* vorsehen, be-
 schaffen
 provided *provai'did* vorausgesetzt
 daß
 provision *provi'žon* Vorsicht; Vorrat
 provisional *provi'žonal* vorläufig
 provision merchant *provi'žon mæ's-
 tsont* Eßwarenhändler
 prox. = proximo *pro'ksimō*
 nächsten Monats
 proxy *pro'ksi* Stellvertretung, Be-
 vollmächtigung
 prudent *pru'dant* klug
 public *pablik* öffentlich; s. Öffent-
 lichkeit
 publication *pablike'son* Veröffent-
 lichung
 Public Ltd. Cop. *pablik li'mitid*
ka'mpani Aktiengesellschaft
 to publish *pablis* veröffentlichen
 to pull *pul* ziehen
 pulp *palp* weiche Masse, Brei
 wood pulp *wu'dpalp* Holzbrei
 punctual *pa'ntšual* pünktlich
 punctuality *pa'ntšual'iti* Pünktlich-
 keit
 pupil *pju'pil* Schüler
 purchase *pø'atsis* Kauf
 pure *pju:* rein
 to purify *pju'rifai* reinigen
 purple *pø'apl* purpurn
 to purpose *pø'apəs* beabsichtigen; s.
 Zweck, Abicht
 to push *puš* stoßen
 to push forward beschleunigen
 to put *put* setzen
 pyrometer *pairō'mitæ* Pyrometer.

Q.

quad *kwod* Quadrat
 quaint *kwē'nt* seltsam
 qualification *kwolifikæ'son* Befä-
 higung
 to qualify *kwō'lifai* näher bestim-
 men; befähigen; ermäßig gen
 quality *kwō'lii* Qualität, Güte
 quantity *kwō'ntæti* Quantität,
 Menge
 quarter *kwō'atæ* Viertel, Stadtviertel
 quarterly *kwō'atæli* vierteljährlich
 quay *kai* Kai
 queen *kwēn* Königin
 to quench *kwēnš* abkühlen, aus-
 löschen

question *kwé'stšən* Frage
 quick *kwik* schnell
 to quicken *kwik'k'n* beschleunigen
 quiet *kwai'ət* ruhig
 quinine *kwinaín* Chinin
 quite *kwai't* ganz
 quotable *kwó'təbl* angebbbar, wesentlich
 quotation *k(w)ó'tš'šən* Preisangabe, Notierung
 to quote *kwó't* angeben, Preis angeben.

R.

race *rē's* Rasse
 radii *rē'diai* (lat.) Radien, Halbmesser
 rags *rægz* Lumpen
 rail *rē'l* Schiene, Eisenbahn
 railway *rē'lwe'* Eisenbahn
 rain *rē'n* Regen
 to raise *rē'z* erheben
 to rally *ræ'li* sich wieder sammeln, sich erholen
 ranch *rānš* Viehzüchterei
 range *rē'nž* Rang, Reihe, Sammlung
 rapid, -ly *ræ'pid* äußerst schnell
 rapidity *ræp'itati* Schnelligkeit
 rare *rē'* selten
 rash *ræš* rasch, unüberlegt, voreilig
 rate *rē't* Rate, Satz
 rate of exchange *rē't of ekstšē'nž* Wechselsatz, Kurs
 rather *rā'da* eher, vielmehr, ziemlich
 ratio *rē'siō* Verhältnis
 raw material *rō māt'riəl* Rohmaterial
 to reach *rīš* erreichen
 to react *riə'kt* rückwirken
 to read *rīd* lesen
 reader *rī'da* Leser
 reading *rī'diŋ* Lesung (Parlament)
 ready, -ily *rē'di* bereit, fertig
 re-agent *ri-ē'džənt* Reagens
 real, -ly *rī'al* wirklich, gewiß
 realization *rī'alaiž'e'sən* Realisierung, Verwirklichung
 to realize (or -ise) *rī'alaiž* verwirklichen, erzielen
 realm *relm* Bereich, Gebiet
 ream *rīm* Ries (Papier)
 to reap *rīp* ernten
 reason *rī'z'n* Grund
 reasonable *rī'z'nəbl* vernünftig, angemessen
 rebate *ribē't* Rabatt
 to recall *rikō'l* sich erinnern
 receipt *risi't* Empfang, Quittung
 bill receivable *bil risi'vəbl* Besitzwechsel

to receive *risi'v* empfangen
 receiver *risi'və* Empfänger
 recent-ly *rē's'nli* kürzlich, neu
 recipient *risi'piənt* Empfänger
 to reciprocate *risi'prəkət* erwidern, vergelten
 to reckon *rē'kən* rechnen
 to reclaim *rikle'm* zurückfordern
 recognition *rekogni'sən* Anerkennung
 to recognize (or -ise) *rē'kognaiž* anerkennen
 to recommend *rekəme'nd* empfehlen
 to reconcile *rē'kənsail* sich versöhnen
 record *rikō'd* Protokoll, Beford
 to recover *riku'və* zurückgewinnen
 recovery *riku'vəri* Wiedererlangung
 rectifier *rē'ktifaiž* Berichtigter
 to rectify *rē'ktifai* berichtigen
 red *red* rot
 to reduce *ridžū's* ermäßigen
 reduction *rida'kš'n* Ermäßigung
 reel *rīl* Rolle, Rahmen (zum Aufwickeln)
 to refer to *rifə'z* | sich beziehen
 to revert to *ri-və'rt* | auf
 reference *rē'fərəns* Verweisung, Bezugnahme, Empfehlung
 to reflect *rifle'kt* widerspiegeln
 reflection *rifle'kšən* Überlegung
 to refrain *rifre'n* zurückschrecken
 refusal *rifjū'zəl* Weigerung
 first refusal *fə'st rifjū'zəl* Vorankaufrecht
 to refuse *rifjū'z* sich weigern
 to regard *rigə'rd* ansehen; betreffen
 regarding *rigə'rdiŋ* betreffend
 as regards *rigə'rədz* was betrifft
 register *rē'džistə* Register
 registered letter *rē'džistəd le'tə* eingeschriebener Brief
 to regret *rigrət* bedauern
 regretful *rigrət'fəl* bedauerlich
 regular *rē'gjułə* regulär, regelmäßig
 to regulate *rē'gjułət* regulieren
 regulation *regjuł'e'sən* Bestimmung
 to reimport *ri-impō'ət* wieder einführen
 to reject *ridžē'kt* zurückweisen
 relapse *rilə'ps* Rückfall
 to relapse *rilə'ps* zurückfallen
 to relate *rilē't* berichten, sich beziehen auf
 relation *rilē'sən* Erzählung; Verhältnis; Verwandtschaft
 relative *rē'lativ* sich beziehend
 relationship *rilē'sənšip* Verwandtschaft
 to release *rīl's* befreien, frei lassen

reliable *rilai'abl* zuverlässig
reliance *rilai'ans* Zuversicht
relief *rilaif* Relief, Abhülfe, Erleichterung
to relieve *rilaiv* erleichtern, entledigen
reluctance *rila'ktans* Widerwillen
to rely *rilai* sich verlassen
to remain *rime'n* bleiben, übrig bleiben
remaluder *rime'ndau* Rest
to remark *rima'ak* bemerken
remarkable, -bly *rima'akabl* bemerkenswert
remedy *re'midi* Mittel, Hilfe
to remember *rime'mba* sich erinnern
to remit *rimi't* zurückschicken, überweisen
remittance *rimi'tans* Überweisung, Geldsendung
remnant *re'mnant* übrig; s. Rest
to remove *rimu'v* entfernen
removal *rimu'val* Entfernung
to render *re'ndau* angeben, leisten, ausfertigen, machen
renewal *rinju'al* Erneuerung
rent *rent* Rente
to repair *ripe'as* ausbessern; s. Ausbesserung
reparation *repara'e'son* Reparation
to repay *ripe'as* wieder bezahlen
to repeat *ripit* wiederholen
repeat order *ripit'ordau* Nachbestellung
to replace *riple's* ersetzen
to reply *riplai* erwidern, antworten; s. Antwort
to report *ripo'at* berichten; s. Bericht
reporter *ripo'ata* Berichterstatler
to repose *ripo'z* setzen
to represent *reprize'nt* repräsentieren, vertreten, noch einmal vorlegen
representative *reprize'ntativ* Vertreter
republic *ripa'blis* Republik
to repudiate *ripju'di-et* zurückweisen
reputation *repjute'son* Ruf
reputed *ripju'tid* für etwas angesehen
to request *rikwe'st* ersuchen; s. Ersuchen
to require *rikwai'as* brauchen, erfordern
requirement *rikwai'asment* Erfordernis, Anspruch
requisite *re'kwizit* erforderlich
to requisition *rekwizi'son* erfordern

to reserve *rizo'aw* reservieren
reserves *rizo'aws* Reserven
residence *rezidans* Wohnung, Wohnsitz
resident *re'zident* wohnhaft
residue *re'zidiu* Rückstand, Rest
resignation *rizigne'son* Verzicht
resin *re'zin* Harz
resolution *risoll'ju'son* Entschluß
to resolve *rizo'lv* sich entschließen
resource *riso'as* Hilfsquelle
respect *rispe'kt* Respekt, Achtung
respectable *rispe'ktabl* ansehnlich
respectful, -ly *rispe'ktful* achtungsvoll, höflich
respecting *rispe'ktig* betreffs
respective *rispe'ktiv* betreffend, sich beziehend, bezüglich
respectively *rispe'ktivli* beziehungsweise
respects *rispe'ktis* ergebene Schreiben
to respite *re'spit* eine Frist gewähren, aufleben; s. Frist
responsibility *risponsabi'lati* Verantwortlichkeit
responsible *rispo'nsabl* verantwortlich
restoration *restore'son* Wiederherstellung
to restrain *ristre'n* einschränken, zurückhalten
restraint *ristre'nt* Einschränkung
to restrict *ristri'kt* beschränken
restriction *ristri'k'son* Einschränkung
to result *risa'lt* ergeben; s. Ergebnis
to retail *rite'l* im Kleinhandel verkaufen
retailer *rite'lar* Detailhändler
retail shop *rite'l'sop* Detailgeschäft
to retain *rite'n* zurückhalten
to retard *rita'ad* verzögern, zögern
to retire *riua'as* sich zurückziehen
to return *rits'an* zurückkehren, zurücksenden
by return *rits'an* umgehend
return book *rits'an buk* Retourenbuch
to reveal *riwil* enthüllen
revenue *re'vinju* Einkommen
reverse *riw'sas* umgekehrt; s. Geegen
review *riwju'* Nachprüfung [teil
revisal *riwai'zal* Nachprüfung, Revision
to revise *riwai'z* revidieren, nachprüfen; s. Revision
to revive *riwai'v* wiederbeleben
to reward *riwo'ad* belohnen; s. Belohnung

rice *rais* Reis
 rich *ričš* reich
 rid *rid* frei
 to ride *raid* (rode, ridden) reiten
 to get rid of *tū gæt rid of* los werden
 ridiculous *ridi'kjulas* lächerlich
 right *rait* recht, richtig, sehr
 rightful *rai'tful* rechtmäßig
 rigid *ri'džid* steif, streng, hart
 ring *rij* Ring
 to ring *rij* (rang, rung) schellen, tönen
 to ring up anläuten
 ripe *raip* reif
 to ripen *rai'p'n* reifen
 to rise *raiz* (rose, risen) aufstehen, steigen; s. Steigerung
 to give rise to *tu giv raiz tu* Veranlassung geben
 risk *risk* Risiko, Gefahr
 river *ri vət* Fluß
 road *rōd* Straße, Weg
 rod *rōd* Stab, Stange
 Roman *rō'mən* Römer, römisch
 Rome *rōm* Rom
 roof *rūf* Dach
 room *rūm* Raum
 root *rūt* Wurzel
 rope *rōp* Seil
 rotation *rō'te'sən* Umdrehung, Umlauf
 in rotation *rō'te'sən* der Reihenfolge nach
 rotation number *rō'te'sən nā'mbəs* laufende Nummer
 rough *raf* rauh, roh, herbe
 round *raund* rund
 routine *rūti'n* Routine, Übung
 routine work *rūti'n wōrk* laufende Arbeit
 rove *rōv* | Seeräuber
 rover *rōvəs* |
 royal *rōiəl* königlich
 rule *rūl* Regel, Lineal
 to rule *rūl* regeln, herrschen
 ruler *rūləs* Lineal
 rumo(u)r *rū'məs* Gerücht
 to run *ran* (ran, run) rennen, laufen
 rupture *ra'ptšəs* Bruch
 rush *rāš* schneller Lauf, Andrang
 rust *rast* Rost
 rusty *ra'sti* rostig.

S.

sad *səd* traurig
 to saddle with *sə'dl wið* belasten mit
 safe, -ly *səf* sicher

to safeguard *sē'fgāəd* schützen, wahren
 safety *sē'fti* Sicherheit
 said *sed* (von to say) gesagt
 to sail *sē'l* segeln, abfahren; s. Segel
 sailing *sē'liŋ* Abfahrt
 for the sake *sē'k* um — willen
 salad *sə'ləd* Salat
 salary *sə'ləri* Salär, Gehalt
 sale *sē'l* Verkauf
 saleable *sē'ləbl* verkäuflich
 salient *sē'liənt* hervorspringend
 salt *solt* Salz
 salvage *sə'lvɪdž* Bergung
 to save *səlv* retten
 the same *sē'm* derselbe
 sample *sə'mpl* Muster, Probe
 sampling paper *sə'mpliŋ pe'pə* Musterpapier
 sanguine *sə'ŋgwi:n* blutrot; voll Zuversicht
 to sanction *sə'ŋkšən* sanktionieren
 sans *səns* (frz.) ohne
 satisfaction *sə'tisfə'kšən* Zufriedenheit
 satisfactory *sə'tisfə'ktəri* zufriedenstellend
 to satisfy *sə'tisfai* befriedigen
 Saturday *sə'tə'de* Samstag
 to save *səv* sparen, retten
 saving *sē'viŋ* Ersparnis
 savings-bank *sē'viŋz-bæŋk* Sparkasse
 to saw *sō* (sawed, sawn or sawed) sägen; s. Säge
 to say *sē* (said, said) sagen
 scale *ske'l* Waagschale, Maßstab
 on a limited scale im beschränkten Maßstab
 on a large scale im großen Maßstab
 to scan *skæn* prüfen
 scarce *skē:s* selten
 to scatter *skə'tə:s* zerstreuen
 schedule *ske'džul* Verzeichnis
 school *skul* Schule
 screw *skrū* Schraube
 science *sai'əns* Wissenschaft
 scientific *saiənti'fik* wissenschaftlich
 scope *skōp* Spielraum
 to scrutinize (or -ise) *skrū'tinaiz* genau prüfen
 sea *sī* See, Meer
 to seal *sil* siegeln; s. Siegel
 seam *sīm* Schicht
 seaman *sī'mæn* Seemann
 season *sī'z'n* Saison, Jahreszeit
 seawater *sī'wōtə:s* Seewasser
 second *sē'kənd* zweite
 to be second to *tu bi sē'kənd tu* nachstehen

secretary *se'krətəri* Sekretär
 section *se'kʃən* Abteilung, Teil
 to secure *sikjū'ə* sichern; adj. sicher
 security *sikjū'rīti* Sicherheit
 to see *si* (saw, seen) sehen
 seed *sīd* Saat, Same
 to seek *sik* (sought, sought) suchen
 to seem *sim* scheinen
 seizure *sī'zəʊ* Ergreifung, Beschlagnahme
 seldom *se'ldəm* selten
 to sell *sel* (sold, sold) verkaufen
 seller *se'ləʊ* Verkäufer
 to send *send* (sent, sent) senden
 sender *se'ndəʊ* Absender
 sending *se'ndiŋ* Sendung
 senior *sī'njəʊ* älter; s. Ältere
 sense *sens* Sinn, Bedeutung
 sentence *se'ntəns* Satz
 separate *se'pə'et* getrennt, besondere
 to sequester *sikwe'stəʊ* absondern, entziehen
 serge *sə'ɹɪʒ* Serge (wollener Stoff)
 series *sī'ri:z* Serie
 serious *sī'riəs* ernstlich
 to serve *sə'v* dienen
 servant *sə'vənt* Diener
 service *sə'rvis* Dienst
 serviette *sə'vi-e't* Serviette
 to set *set* (set, set) setzen, stellen, ordnen
 to settle *se'll* ordnen, begleiten
 settlement *se'tlment* Ausgleich, Regulierung
 seven, -th *se'ven, -θ* sieben (-te)
 several *se'verəl* verschieden
 to sew *səʊ* (sewed, sewn or sewed) nähen
 sextant *se'kstənt* Sextant
 shade *še'd* Schatten, Farbe, Schattierung
 to shake *še'k* (shook, shaken) schütteln
 to share *ʒeʊ* sich beteiligen; s. Anteil, Anteil
 shareholder *še.ihə'ldəʊ* Aktionär
 to shear *ʒeʊ* scheren
 sheep *ʃip* Schaf
 sheet *ʃit* Platte, Blatt, Bogen
 to shew *ʃəʊ* (shewed, shewn) }
 to show *ʃəʊ* (showed, shown) } zeigen
 to shine *ʃain* (shone, shone) scheinen
 ship *ʃip* Schiff
 to ship *ʃip* verladen
 shipbroker *ʃi'pbrəʊkəʊ* Schiffsmakler
 shipment *ʃi'pmənt* Verschiffung, Verladung [thimer, Reeder]
 shipowner *ʃi'pəʊnəʊ* Schiffseigen-

shipper *ʃi'pəʊ* Verladender
 shipping *ʃi'piŋ* Schiffsverladung, Expedition
 shipwreck *ʃi'prek* Schiffbruch
 shirt *ʃəʊt* Hemd
 shoddy *ʃə'di* Shoddy, Garnabfälle
 to shoot *ʃəʊt* (shot, shot) schießen
 shop *ʃəp* Laden
 shore *ʃəʊ* Strand
 short, -ly *ʃəʊt* kurz
 shortage *ʃəʊ'tidʒ* Fehlmenge, Defizit
 shorthand *ʃəʊ'thænd* Kurzschrift
 to show *ʃəʊ* zeigen
 shrewd *ʃrūd* klug, schlau
 shrewdness *ʃrū'dnis, -nes* Schlantheit
 to shrink *ʃriŋk* (shrank, shrunk) zusammenziehen, zurückschrecken
 to shut *ʃət* (shut, shut) schließen
 side *said* Seite
 sight *sait* Sicht
 to sign *sain* unterzeichnen; s. Zeichen
 signal *sī'gnəl* Signal
 signature *sī'gnitʃəʊ* Unterschrift
 significant *signi'fikənt* bemerkenswert
 to signify *sī'gnifai* bezeichnen, andeuten
 silicon *sī'likən* Silizium
 silk *silk* Seide
 silky *sī'liki* seidenartig
 similar *sī'miləʊ* ähnlich
 simple *sī'mpl* simpel, einfach
 since *sins* seit, da
 sincere, -ly *sinsɹi'ə* aufrichtig
 to sing *sɪŋ* (sang, sung) singen
 single *sī'ŋg'l* einzig
 singular *sī'ŋgju:ləʊ* einzig, Einzahl
 to sink *sɪŋk* (sank, sunk) sinken
 Sir *səʊ* mein Herr
 to sit *sit* (sat, sat) sitzen
 situation *sitju'e'sən* Lage, Stelle
 six, -th *siks, -θ* sechs (-te)
 sixteen, -th *sī'kstī'n, -θ* sechzehn (-te)
 size *sai:z* Größe
 skeleton *ske'litən* Skelett
 sketch *sketʃ* Skizze
 to skim off *skim* abschöpfen
 to slide *slaid* (slid, slid) schlittern, gleiten
 slight, -ly *slai'tli* leicht, geringfügig
 slightness *slai'tnis* Geringfügigkeit
 to sling *slɪŋ* (slung, slung) schlingen
 to slink *slɪŋk* (slunk, slunk) schleichen, forttschleichen
 slip *slip* Zettel
 slippery *slī'pəri* schlüpfrig, glatt
 slot *slot* Vertiefung, Spalt
 to slump *slamp* plumpfen; s. Sturz
 small *sməl* klein

to smelt *smelt* = to melt schmelzen
 smith *smiθ* Schmied
 to soak *sōk* durchweichen
 soap *sōp* Seife
 soapy *sō'pi* seifenartig, feifig
 soft *soft* weich
 sold *sōld* (von to sell) verkauft
 sole *sōl* alleinig
 solely *sō'l-li* lediglich
 to solicit *soli'sit* erfordern
 solicitor *soli'sitə* Rechtsanwalt
 solvency *so'lvənsi* Zahlungsfähigkeit
 solvent *so'lvənt* solvent, zahlungs-
 fähig
 sombrous *so'mbrəs* dunkel, düfter
 some *səm* einige
 something *sə'mθiŋ* etwas
 sometimes *sə'mtaɪmz* zuweilen
 somewhat *sə'mhwət* etwas
 sonn *sūn* bald
 to sort *sō:t* fortieren
 sound *saund* gesund
 soundness *saun'dnis* Gesundheit
 source *sō:ts* Quelle
 south *sauθ* Süden
 southern *sa'dən* südlich
 sovereign *so'verɪn* = 1 Pfund Ster-
 ling
 to sow *sō* (sowed, sown or sowed)
 säen
 space *spēs* Raum
 Spain *spē'n* Spanien
 Spanish *spæ'niʃ* spanisch
 to spare *spē:* sparen
 to speak *spik* (spoke, spoken)
 sprechen
 to specialize (or -ise) *spe'səlaɪz* spe-
 zialisieren, als Spezialfach betreiben
 specially *spe'səli* speziell, besonders
 specific *spisi'fik* spezifisch, besondere
 specification *spesifike'sən* Spezifi-
 kation
 to specify *spe'sifai* im einzelnen
 angeben
 specimen of signature *spe'simən*
 ov si'gnitʃə Unterschriftprobe
 spectroscope *spe'ktroskōp* Spektro-
 skop
 to speculate *spe'kjule't* spekulieren
 speculation *spe'kjule'tsən* Spekula-
 tion
 to speed *spid* beschleunigen; s. Schnell-
 igkeit
 speedy *spi'di* schnell
 to spell *spel* (spelt, spelt) buch-
 stabieren
 spelt *spelt* (von to spell) buchstabiert
 to spend *spend* (spent, spent) spen-
 den, ausgeben
 to spin *spin* (spun, spun) spinnen

spindle *spindl* Spindel
 spinner *spɪ'nə* Spinner
 in spite of *spait* trotz
 splendid *splendid* prächtig
 to spread *spred* ausbreiten
 spring *spriŋ* Frühling
 to spring *spriŋ* (sprang, sprung)
 springen
 square mile *skwɛə maɪl* Quadrat-
 meile
 to squeeze *skwɪz* quetschen, drücken
 stability *stəbi'liti* Stetigkeit
 staff *stäf* Stab, Personal
 stage *ste'dʒ* Bühne, Stufe; Stadium
 stagnation *stægnə'sən* Stagnation
 stamp *stæmp* Stempel, Briefmarke
 to stamp *stæmp* stampeln, frankieren
 to stand *stænd* (stood, stood)
 stehen
 standard *stæ'ndərd* normaler Stand,
 feste Grundlage, feste Valuta
 standing *stæ'ndiŋ* Stand, Ruf
 standstill *stæ'ndstil* Stillstand
 starch *stɑ:ts* Stärke
 to start *stɑ:t* anfangen
 to startle *stɑ:t'l* erschrecken, über-
 raschen
 state *ste't* Zustand, Staat
 to state *ste't* konstatieren, angeben
 statement *ste'tmənt* Aufstellung,
 Rechnungsansatz
 statute *stætʃul* Bestimmung
 to stay *ste't* bleiben; s. Aufenthalt,
 Stütze
 steadiness *ste'dines* Stetigkeit
 to steal *sti:l* (stole, stolen) stehlen
 steam *sti:m* Dampf
 steamer *sti'mə* Dampfer
 steel *sti:l* Stahl
 stem *stem* (Stamm) Stengel
 step *step* Schritt
 Stephen *sti:vən* Stephen
 sterling *stɜ:liŋ* Sterling; echt, dem
 gesetzlichen Münzfuß entsprechend
 to stick *stik* (stuck, stuck) stecken,
 fleben; s. Stock
 too stiff *stif* zu steif, zu hoch (von
 Preis)
 still *sti:l* noch
 to sting *stiŋ* (stung, stung) stechen
 to stipulate *sti'pjule't* festsetzen
 stipulation *sti'pjule'tsən* Festsetzung,
 Bedingung
 to stock *stok* aufbewahren; s. Lager,
 Vorrat
 Stock Exchange *stok fəundsbɔ:se*
 stockholder *stok'hɔ:ldə* Aktionär
 stocking *stokiŋ* Strumpf
 stock-in-trade *stok'kɪntre'd* Betriebs-
 kapital

stocktaking *stɔ'ktē'kiŋ* Inventur-
Aufnahme
stone *stɔ'n* Stein
to leave no stone unturned nichts
unversucht lassen
storage *stɔ'ridʒ* Lagerung, Lagergeld
to store *stɔr* lagern
storey (or -ry) *stɔ'ri* Stockwerk
to straddle *stræ'dl* spreizen; s.
Spreizung, Verzettlung
to strain *streɪn* zusammenschüüren
stranger *stre'n(ə)ŋə* Fremdling
straw *strɔ* Stroh
strawberry *strɔ'bəri* Erdbeere
street *stri:t* Straße
strength *streŋθ* Stärke
to strengthen *streŋθ'n* verstärken
stress *stres* Nachdruck
strict, -ly *strikt* strikt, genau
strife *straɪf* Streit, Widerspruch
to strike *straɪk* (struck, struck)
streichen; auffallen; streifen; s.
Streif
to string *striŋ* (strung, strung)
mit Band, Schnur versehen
to strive *straɪv* (strove, striven)
streben, sich bemühen
strong *strɔŋ* stark
struck *strak* (don to strike) ge-
schlagen, betroffen
student *stju'dənt* Studierende
to study *stia'di* studieren; s. Studium
style *stail* Stil, Art
subject *səbdʒekt* unterworfen, vor-
behalten; s. Gegenstand
to submit *səbmi:t* vorlegen, unter-
breiten
subordinate *səbɔ'rdɪneɪt* unterge-
ordnet
to subscribe *səbskraɪb* unterschreiben
substance *sə'bstəns* Substanz, Stoff
substantial *səbstə'nʃəl* wesentlich
to substantiate *səbstə'nʃi-eɪt* be-
gründen
substitute *sə'bstɪtju:t* Ersatz
success *səkse's* Erfolg
successful *səkse'sfʊl* erfolgreich
successive *səkse'sɪv* aufeinander
folgend
such *sətʃ* solch
suction *sə'kʃən* das Saugen
sudden, -ly *sə'dn, -li* plötzlich
to sue *sju* verfolgen, gerichtlich vor-
gehen
to suffer *sə'fə* erleiden
to suffice *sə'faɪs* genügen
sufficient *sə'fɪʃənt* genügend
sugar *sju'gə* Zucker
to suggest *sədʒe'st* eingeben, vor-
schlagen

suggestion *sədʒe'stʃən* Eingebung
suit *sju:t* Anzug
to suit *sju:t* passen
suitable *sju'təbl* passend
suitings *sju'tɪŋs* Anzugstoff
sulphate *sə'lfet* Sulfat
sum *səm* Summe
summary *sə'məri* Zusammenfassung
summer *sə'mə* Sommer
to summon *sə'mən* vorladen
summons (pl.) *sə'mənz* Vorladung
sun *sən* Sonne
Sunday *sə'ndi* Sonntag
sundry *sə'ndri* verschieden
sunshine *sə'nʃaɪn* Sonnenchein
superintendent *s(j)ʊpərɪnte'ndənt*
Inspektor
to supervise *s(j)ʊpə'vaɪz* beauf-
sichtigen
to supplement *sə'plɪmənt* ersetzen
supplier *səplai's* Lieferer
supplies *səplai's* Zuführen, Vorrat
to supply *səplai'* liefern
to support *səpɔ't* unterstützen; s.
Unterstützung
to suppose *səpə'z* vermuten
sure *sju:s* sicher
to surmise *sə'maɪz* vermuten,
schließen
surname *sə'neɪm* Haus-, Familien-
name
surplus *sə'ɪpləs* Überschuf, Überreist
surprisal *sə'praɪzəl* Überraschung
to surprise *sə'praɪz* überraschen;
s. Überraschung
to surrender *sə're'ndə* übergeben;
s. Übergabe
to surround *səraʊ'nd* umgeben
to survey *sə'veɪ* beaufsichtigen; s.
Aufsicht
survive *sə'vaɪv* überleben
to suspend *səspe'nd* aufheben,
aufheben
suspension *səspe'nʃən* Aufschub, Ein-
stellung
to sustain *səsteɪ'n* aushalten
to swear *swɛr* (swore, sworn)
schwören, fluchen
Sweden *swi'dn* Schweden
to swell *swel* (swelled, swollen or
swelled) schwellen
to swim *swɪm* (swam, swum)
schwimmen
to swing *swɪŋ* (swung, swung)
schwingen
sworn *swɔ:n* (von to swear) ge-
schworen
syllable *si'ləbl* Silbe
sympathy *sɪ'mpəθi* Sympathie
syndicate *sɪ'ndɪkeɪt* Syndikat

synthetic *sinp'e'tik* synthetisch
system *si'stam* System.

T.

table *tē'b'l* Tafel, Tisch, Tabele
to tackle *tæ'k'l* aufstakeln; s. Tafel-
werk
tallor *tē'lar* Schneider
to take *tē'k* (took, taken) nehmen
to tally *tæ'li* übereinstimmen; s.
Übereinstimmung
to tamper with *tæ'mpəs* sich abgeben
mit, Unfug treiben mit
tap *tæp* Stopfen; Kran
to tar *tā* teeren; s. Teer
tare *tē* Tara, Verpackung
tariff *tæ'rif* Tarif
to taste *tē'st* schmecken
tax *tæks* Lage, Steuer
tea *tī* Tee
teacher *tī'tē* Lehrer
to tear *tē* (tore, torn) reißen, zer-
reißen
technical *tē'nikəl* technisch
telegram *tē'ligrəm* Telegramm
to telegraph *tē'ligrəf* telegraphieren
telegraphic *teligræ'fik* telegraphisch
telephone *tē'lifōn* Telephon, Fern-
sprecher
to tell *tēl* (told, told) sagen
temperature *tē'mprətjə* Temperatur
temporary *tē'mparəri* zeitweilig
ten, -th *tēn*, -f zehn, -te
tenacity *tinə'sati* Haltbarkeit
tendency *tē'ndənsi* Tendenz
to tender *tē'ndəs* anbieten; s. An-
erbieten
legal tender *li'gəl tē'ndər* gesetz-
liches Zahlungsmittel
tenet *tē'nit* Grundsatz, Lehre
tense *tens* Zeitform
to term *tə:m* nennen; s. Termin,
(Zahlungs-)Bedingung, Ausdruck
terminal service *tə'minəl sə'wis*
Enddienst
territory *tē'ritəri* Gebiet, Bezirk
testator *tēstə'tər* Erblasser
testimonial *tēstimō'niəl* Zeugnis
text *tēkst* Text
textile goods *tē'kstil guds* Textil-
waren
Thames *təmz* Themse
than *dæn* als (nach einem Kompa-
ratio)
to thank *θæ'ŋk* danken
theatre *θi'tər* Theater
then *dən* dann, damals
theodolite *θiə'dolait* Theodolit
theoretical *θiərə'tikəl* theoretisch

there *dē* da, dort
thereby *də'rbaɪ* dadurch
therefore *dē'ɪfə* daher, deswegen
therein *dē'ri'n* darin
thermometer *θə'mə'mitər* Thermo-
meter
thick *θik* dick
thief *θif* Dieb
thin *θin* dünn
thing *θɪŋ* Ding, Sache
to think *θɪŋk* (thought, thought)
denken
thirteen, -th *θɜ:'ti:n* dreizehn, -te
thirty, -ieth *θɜ:'ti* dreißig, -ste
thorium = ein Metall
thorough, -ly *θə'rə* gründlich
those *dəz* (Mebrz. v. that) jene
though *də* = although obgleich
thousand, -th *θaʊ'zənd* tausend, -ste
thread *θred* Faden
three, thir'd *θri*, *θraɪd* drei, dritte
through *θru* durch
throughout *θru-aʊt* durchweg
through rate *θru'reɪt* Durchgangs-
frachtsatz
to throw *θrə* (threw, thrown)
werfen
Thursday *θɜ:'zdi* Donnerstag
thus *dəs* so
ticket *tɪ'kɪt* Schein, Billett
tide *taɪd* Zeit, Gezeit, Flut
to tie up *tai* festbinden, festlegen
tight *tait* dicht
till *tɪl* bis
time *taim* Zeit
to tin *tin* verzinnen; s. Zinn
tinned meat *tɪnd mɪt* Fleisch in
Büchsen
title *taɪ'tl* Anspruch
to-day *tədeɪ* heute
together *təge'deɪ* zusammen
token *tə'kɪn* Pfand
to-morrow *təmə'rə* morgen
ton *tɒn* engl. Tonne = 1016 kg
tone *tə'n* Ton, Klang
tonnage *tə'nɪdʒ* Tonnengehalt
too = also *tū* = *ʔləs* auch, noch
too = very *tū* = *ve'ri* zu, allzu
took *tuk* (von to take) nahm
tool *tul* Werkzeug
tooth (pl. teeth) *tūθ* Zahn
top *tɒp* Oberfläche, Spitze
Torchon lace *tə'səʊn le's* Torchon-
spitze
total *tə'təl* total, gesamt
to total up *tə'təl ap* aufaddieren
to touch *tʌtʃ* berühren
tough *taf* zäh, biegsam
toughness *tə'fni:s* Zähigkeit
tow *tə* Tau, Werg

towards *tɔ'ændz* gegen, nach, zu
 towelling *tau'əlɪŋ* Handtuchzeug
 tower *tau'ər* Turm
 town *taun* Stadt
 trace *tre's* Spur, Weg
 to trace *tre's* aufspüren
 trade *tre'd* Handel, Geschäft
 to trade *tre'd* Handel treiben
 trader *tre'dz* Händler
 trades *tre'ds* Handelszweige
 tradition *trə'dɪʃən* Überlieferung
 traffic *træ'fɪk* Verkehr
 to train *tre'n* trainieren, ausbilden;
 s. *ɹug*
 tramp steamer *træmp stɪ'məʊ*
 Dampfer für Gelegenheitsfahrten
 to transact *trænzæ'kt* betreiben
 transaction *trænzæ'kʃən* Geschäft
 to transfer *trænsfɜ'z* übertragen;
 s. Übertragung
 in transit *træ'nsɪt* im Durchgangs-
 verkehr
 to translate *trænsle't* übersetzen
 translation *trænsle'sən* Übersetzung
 transmission *trænsmɪ'sən* Übersen-
 dung
 to transmit *trænsmɪ't* übersenden
 to transport *træns'pɔ:t* transportieren;
 s. Transport
 transshipment *trænsʃɪ'pmənt* Über-
 ladung
 to travel *træ'vəl* reisen
 traveller *træ'vələ* Reisender
 to tread *tre'd* (tröd, trodden) treten
 Treasury Bill *tre'zəri bɪl* Schatz-
 wechsel
 Treasury Note *tre'zəri nɔ:t* Schatz-
 anweisung
 to treat *treɪt* behandeln
 treatment *treɪtmənt* Behandlung
 trial *traɪ'əl* Probe, Versuch
 trial balance *traɪ'əl bæ'ləns* Probe-
 bilanz
 trip *trɪp* Ausflug
 triplicate *trɪ'plɪkət* dreifach
 trivial *trɪ'vɪəl* gemein, alltäglich
 triviality *trɪ'vɪəlɪtɪ* Nichtigkeit
 troop *trʊp* Truppe
 trouble *trə'bəl* Mühe
 trouserings *trau'zərɪŋs* Hosentuch
 trousers *trau'zəz* Hose
 truck *træk* Eisenbahnwagen
 truck-load *træk lɔ:d* Wagenladung
 true *tru* treu, wahr
 truly *tru'li* wirklich, wahrlich
 yours truly *tru'li* (wahrlich die
 Ihren), hochachtungsvoll
 trunk call *trʌŋk kɔ:l* Stammruf,
 Hauptanschluss [Trust
 to trust *trʌst* vertrauen, hoffen; s.

trust deed *trʌst dɪd* Vertrauens-
 handlung
 trustee *trʌstɪ* Verwalter, Vormund
 trustworthiness *trʌ'stwɜ:ðɪnəs* Zu-
 verlässigkeit
 to try *traɪ* versuchen
 tuber *tju'baɪ* Knolle
 tubing *tju'bɪŋ* Röhre
 Tuesday *tju'zdi* Dienstag
 to tumble *ta'mbl* fallen, stürzen
 tungsten *ta'ŋstən* Wolfram (ein
 Metall)
 to turn *tɜ:n* wenden
 to turn out *tɜ:n aʊt* ausfallen
 turnover *tɜ:n'ɔ:vər* Umsatz
 tweed *tu'ed* Art Halbtuch
 twelve, -th *twelf, -θ* zwölf, -te
 twenty, -th *twen'ti, -θ* zwanzig,
 -ste
 twice a year *tuwaɪs* zweimal im Jahr
 to type *taɪp* mit der Schreibmaschine
 schreiben; s. *Type*, *Art*.

U.

ult. = ultimo *a'ultɪmɔ* letzten Monats
 ulterior *alɪ'riə* anderweitig; ferne
 ultimate *a'ultɪmɔ* letzte
 unable *a'neɪ'bəl* unfähig
 unavoidable *a'navɔɪ'dəbl* unver-
 meidlich
 uncertain *a'nsɜ'tɪn* unsicher
 uncertainty *a'nsɜ'tɪntɪ* Unsicherheit
 unclaimed *a'ŋkle'md* nicht abge-
 fordert
 uncle *a'ŋkl* Onkel
 unconditional *a'ŋkɔndɪ'sənəl* be-
 dingungslos
 under *a'ndər* unter
 to undergo *andə'gʊ* sich unterziehen
 to understand *andə'stænd* verstehen
 understood *andə'stʊd* (von to
 understand) verstand, verstanden
 undermentioned *a'ndə'me'nʃnd*
 unten erwähnt
 to undertake *andə'te'k* unter-
 nehmen, sich verpflichten
 undertaking *andə'te'kɪŋ* Unter-
 nehmen
 underwear *a'ndə'weɪ* Unterzeug
 to underwrite *andə'raɪt* unter-
 schreiben, versichern
 underwriter *a'ndə'raɪtɜ:* Versicherer,
 Versicherungs-gesellschaft
 unduly *a'ndju'li* ungebührlich
 undoubtedly *andə'u'tɪdli* unzweifel-
 haft
 unemployed *a'nɪm'plɔɪ'd* unbefähig-
 tig
 unemployment *a'nɪm'plɔɪ'mənt* Ar-
 beitslosigkeit; s.

unfair *a'nfɛ'r* un schön, unredlich
unfortunate *anfɔ'atʃənɪt* un glücklich
union *jū'njən* Union, Verband
unison *jū'nɪsən* Gemeinschaft
unit *jū'nɪt* Einheit
to unite *junaj't* verbinden, vereinigen
United States *junaj'tɪd stɛ'ts* Vereinigte Staaten
universal *junɪvɜ'sʌsəl* allgemein
university *junɪvɜ'sɪtɪ* Universität
unknown *a'n-nɔ'ʊn* unbekannt
unless *anlɛ's* wenn nicht, es sei denn, daß
unlike, **-ly** *a'nlaɪ'k* ungleich, nicht wie, unähnlich
to unload *anlɔ'd* entladen, ausladen
unmatured *anmætjū'əd* noch nicht fällig
unnecessary *a'n-nɛ'sɪsəri* unnötig
unpaid *anpɛ'd* unbezahlt
unpleasant *anple'zənt* unangenehm
unreached *anrɪ'tʃt* unerreicht
unreserved *a'n-rɪzɜ'səd* rückhaltlos, offen
unsaleable *ansɛ'ləbəl* unverkäuflich
unsatisfactory *a'nsætɪs'fæktəri* unbefriedigend
to unsettle *ansɛ'tl* in Unordnung bringen
unsold *ansɔ'ld* unverkauft
unsound *a'nsaʊ'nd* verdorben
until *anti'l* bis
unturned *antʊ's'nd* ungewendet
to leave no stone unturned nichts unversucht lassen
up *ap* auf, hinauf
upon *əpə'n* auf
upon wetting *əpə'n wɛ'tɪŋ* durch Anfeuchten
upward *a'pwɜ'əd* aufwärts
to urge *ɜ:ədʒ* drängen, inständig bitten
urgent *ɜ:ədʒənt* dringend
usage *jū'zɪdʒ* Gebrauch
usage *jū'zəns* Gebrauch, Gewohnheit; Wechselfreie
to use *jūs* gebrauchen; s. Gebrauch
useful *jū'sfəl* nützlich
useless *jū'slɪs*, **-les** unnütz
usual *jū'ʒuəl* gewöhnlich
to utilize (or **-ise**) *jū'tɪlaɪz* ausnutzen
utmost *a'tmɔ'st* äußerste, letzte
to utter *a'tɜ:* äußern; adj. äußerst.

V.

vacancy *vɛ'kənsɪ* offene Stelle
vacant *vɛ'kənt* frei
vague *vɛ'g* unbestimmt
vacuum tube *vækjuəm tjūb* Leerraum-Röhre

valenciennes *vælensi-ɛ'nz* Valenciennener Spitzen
valid *və'lɪd* gültig
valuable *və'ljʊəbəl* wert
valuation *vælju-ɛ'sən* Bewertung
value *və'ljʊ* Wert
to value on ziehen auf
valued *və'ljʊd* geschätzt
vau *væn* Wagen
variation *vɛrɪ-ɛ'sən* Abweichung
variety *vəraɪ-ətɪ* Verschiedenheit, Sorte
various *vɛ'rɪəs* verschiedene
to vary *vɛ'ri* schwanken
vast *væst* ungeheuer
vegetable *vɛ'dʒɪtəbəl* pflanzlich
vehicle *vɪ'hɪkl* Fahrzeug
veil *vɛɪ*
veiling *vɛ'ɪlɪŋ* } Schleier
verbal, **-ly** *vɜ'ɒl*, **-i** mündlich, wörtlich
to verify *vɛ'rɪfaɪ* bestätigen
vernacular *vɜ:ɪnəkju:l* einheimisch, Landesprache
vertical *vɜ'atɪkəl* vertikal
v. = versus (lat.) *vɜ'sʌs* (z. B. **Miller v. Race**) gegen
very *vɛ'ri* sehr
vessel *vɛ'səl* Gefäß, Schiff
via *vai'ə* (lat. = Weg) über
vicissitude *vɪsɪ'sɪtɪd* Wechselfall
in view of *vju* angesichts
to keep in view im Auge behalten
Vienna *vi-ɛ'nə* Wien
village *vɪ'lɪdʒ* Dorf
visit *vɪ'zɪt* (Visite) Besuch
to visit *vɪ'zɪt* besuchen
vital *vai'təl* lebensnotwendig
viz viz = videlicet gespr. (*nameli*) *nɛ'mli* nämlich
voice *voɪs* Stimme
volume *vɔ'lju:m* Umfang, Masse
to vote *vɔ:t* stimmen, wählen
voucher *vau'tʃər* Schein, Beleg
voyage *vɔɪ'ɪdʒ* Reise.

W.

wadding *wɔ'dɪŋ* Watte
wage *wɛ'dʒ* Lohn
to waive *wɛ'v* fallen lassen, aufgeben
to walk *wɔ:k* gehen; s. Gang
wall *wɔ:l* Wall, Mauer
to want *wɔnt* wünschen
war *wɔr* Krieg
warlike *wɔ'ɪlaɪk* kriegerisch
war-loan *wɔ'r-lɔ:n* Kriegsanleihe
ware *wɛ:* Ware
warehouse *wɛ'haʊs* Lagerhaus
to warrant *wɔ'rənt* garantieren; s. Garantie, Auslieferungsschein

warranty *wɔˈrənti* Garantie
to wash *wɔʃ* waschen
water *wɔˈtə* Wasser
water-mark *wɔˈtərmɑːk* Wasser-
 zeichen
water-pipe *wɔˈtərpaiːp* Wassertoht
wave *wēv* Welle
way *wē* Weg
weak *wiːk* schwach
to weaken *wiːkən* schwächen
wealth *welθ* Reichthum
to wear *wē* (wore, worn) tragen
weather *wēðə* Wetter
to weave *wiv* (wove, wove) weben
Wednesday *wēnzdi (-e)* Mittwoch
week *wiːk* Woche
weekly *wiːkli* wöchentlich
weight *wēɪt* Gewicht
well *wel* wohl, gut, recht
wellnigh *welnaɪ* nahezu
Welsh *welʃ* walisisch
went *went* (von to go) ging
western *wesˈtən* westlich
to wet *wet* anfeuchten
wharf *hwɔːf* Werft
whatever *hwətəvə* was nur immer
whatsoever *hwɔːtsəvə* was nur
 immer
wheat *hwīt* Weizen
wheel *hwil* Rad
when *hwən* wann, als wenn
whence *hwens* woher
whenever *hwenevə* wann nur immer
where *hwə* wo
whereas *hwɛəz* während
whether *hwedə* ob
whey *hwē* Molken (wässriger Teil
 der Milch)
while *hwail* dieweil, während
whilst *hwailst* während
white *hwait* weiß
Whitsuntide *hwitˈsʌntaid* Pfingsten
who *hū* was
whole, **wholly** *hɔːl* ganz
wholesale trade *hwɔːlseɪl* Engros-
 geschäft, Großhandel
whosoever *hwɔːsəvə* was nur immer
wide *waid* weit, breit
wild *waild* wildwachsend
wilful *wiːfʊl* eigensinnig
will *wil* Wille, Testament
William *wiːljəm* Wilhelm
willing *wiːliŋ* willig
willingness *wiːliŋnes* Bereitwillig-
 keit
to win *wɪn* (won, won) gewinnen
to wind *waind* (wound, wound)
 winden, wickeln

winding up order *wiːndiŋ ɔːdər*
 Abschlußauftrag
window *wiːndɔː* Fenster
winter *wiːntər* Winter
wire *waiə* Draht
to wire *waiə* telegraphieren; s.
 Draht
wireless *waiələs* drahtlos
wise *waiːz* Weise, Art
to wish *wiʃ* wünschen; s. Wunsch
with *wiθ* mit
withdrawal *widˈdrɔːəl* Entziehung,
 Rücktritt
within *widɪn* innerhalb
to withdraw *widˈdrɔː* sich entziehen
without *widəuːt* ohne, außer
woman *wuːmən* Frau
wonder *wəˈndə* Wunder
wood *wud* Holz
wooden *wuːdən* hölzern
wool *wul* Wolle
woollen trade *wuːlɪn treɪd* Woll-
 handel
word *wɔːd* Wort
to word *wɔːd* lauten
wording *wɔːdiŋ* Wortlaut
to work *wɔːk* arbeiten; s. Werk,
 Arbeit
working men *wɔːkiŋ mæn* Arbeiter
workman *wɔːksmən* Handwerker
workmanship *wɔːksmənʃɪp* Arbeit,
 Geschicklichkeit
workshop *wɔːkʃɔːp* Werkstätte
world *wɔːld* Welt
worse *wɔːs* schlechter, schlimmer
worst *wɔːst* schlechtest
worth *wɔːθ* wert
wrath *ræθ* Zorn
to write *raɪt* (wrote, written)
 schreiben
wrong, **-ly** *rɔːŋ*, **-li** falsch, unrecht
wrought-iron *rɔːt-aɪərn* Schmiede-
 eisen.

X.

Xmas = Christmas *kriːsməs* Weihn-
 nachten.

Y.

yard *jɑːd* Elle
yarn *jɑːn* Garn
year *jɪ* Jahr
yearly *jɪːli* jährlich
yellow *jeːlə* gelb
yes *jes* ja
yesterday *jeːstədi* gestern
yet *jet* noch, trotzdem
to yield *jild* gewähren
young *jaŋ* jung.

SUPPLEMENTARY VOCABULARY.

A.

active æ'ktiv rege, tätig
 adjudication ədʒudika'sən Zuerken-
 nung, Zuteilung
 advertising matter ædvə'taɪ'zɪŋ
 Reklamematerial
 aforesaid əf'ɔ:səd vorgeannt
 age eɪ'dʒ to come of — mündig werden
 aggressive, -ly ægre'sɪv angreifend,
 energisch
 agreement ægrɪ'mənt Übereinkunft,
 Vertrag
 alert əlɜ:t regsam, wachsam
 all-round price ɔ:l rau'nd Einheits-
 preis
 alteration əl'terə'sən Abänderung
 alternative æltə'nətɪv abwechselnd
 to amend əme'nd verbessern, abändern
 ample æ'mpl reichlich
 angle æ'ŋɡl Winkel
 annulment ənə'lment Aufhebung,
 Tilgung
 to anticipate æntɪ'sɪpeɪt vorweg-
 nehmen, voraussehen
 anyway = anyhow jedenfalls
 applicant æ'plikənt Bewerber
 approximate əpro'ksɪmeɪt annähernd
 Athens æ'θɪnz Athen
 to attend to ətə'nd besorgen
 attractive ətræ'ktiv anziehend
 to be aware of əweɪ'ɪ sich bewußt
 sein, wissen.

B.

backwards bæ'kwɔ:dz rückwärts
 bargain price bɑ:ɡən vorteilhafter
 Preis
 to belate bileɪ't verspäten
 birthday bɜ:θdeɪ Geburtstag
 blade bleɪd Klinge
 blanket blæ'ŋkɪt Decke
 bolt bɔ:lt Bolzen, Schraube
 bonus bɔ'nəs Prämie, Dividende
 border bɔ:ɪdəs Borte, Rand, Saum
 brief, -ly brɪf furz
 Burmese bɜ:mɪ'z aus Burma.

C.

to call upon kɔ:l əpə'n auffordern
 camellia kæ'melheɪ Kamelhaar
 camp kæmp Lager
 campaign kæmpɪ'n Feldzug, Pro-
 paganda
 cardboard kɑ:ɪdbɔ:ɪd Pappdeckel
 chattel tʃæ'tl Vermögen
 goods and chattels ɡʊdz und Gut
 chisel tʃi:zəl Meißel
 clearance kls'rens Räumung

to commence kəme'ns anfangen
 comparative tests kəmpe'rətɪv tests
 Vergleichsproben
 competitive kəmpe'tɪtɪv Konkurrenz-
 fähig
 comprador kəmpra'dɔ:ɪ Einfäufer
 (in China)
 to compromise kə'mprəmaɪz bei-
 legen, schlichten
 to concern kənsə'n betreffen
 conclusive kənklɜ:sɪv entscheidend,
 überzeugend
 to confer kənfe'r konferieren, beraten
 continual, -ly kəntɪ'njuəl fort-
 während, dauernd
 to convince kənvi'ns überzeugen
 to cooperate kə'ɔ:pəreɪt zusammen-
 arbeiten
 countersample kaun'tə:stə'mpl
 Gegenmuster
 to crack kræk platzen, bersten
 to creep in kri:p, crept, crept krep't
 sich einschleichen.

D.

dampness dæ'mpnɪs Feuchtigkeit
 to decode dikeɪ'd entziffern
 Deputy Chief Inspecting Engineer
 de'pjuti tʃi:f inspektɪŋ endʒɪnɪ'ɪ
 stellw. Prüfungsobeningenieur
 desirability dɪzəɪə'bɪləti was
 wünschenswert ist, Vorteil
 to be desirous dɪzəɪ'rəs den Wunsch
 haben
 to detach dɪtæ'tʃ absondern
 despite dɪspaɪt trotz
 to display dɪspleɪ entfallen, ausstellen
 domiciled do'mɪsɪl'd wohnhaft
 drawingknife drɔ'ɪŋnaɪf Ziehmesser.

E.

edge tool edʒ tu:l Schneidewerkzeug
 effects ɪfe'kts Effekten, Waren
 electrogalvanized ɪle'ktro ɡæ'lwə-
 aɪz'd galvanisiert
 electrolytic ɪlektroli'tɪk elektrolytisch
 to embody ɪmbo'di einverleiben, ver-
 einigen
 enamelware ɪnə'ml weɪ Emaille-
 waren
 to ensure ɪnʃə'ɪ zusichern, ver-
 schaffen, möglich machen
 to entertain entə'teɪ'n erwägen.

F.

failure feɪ'ljə Scheitlung
 fair feɪ Miße
 fallacy fæl'sɪ Trugschluss, Irrtum
 falls fɔ:ls Fälle (Wasserfälle)

fast *fäst* fest; schnell
 fastening *fä'snɪŋ* Befestigung
 fault *fölt* Fehler
 festival *fɛstɪvəl* festlich; s. fest
 to file *fajl* aufreihen, ablegen
 finish *fɪnɪʃ* Beendigung, letzte Be-
 arbeitung, Endergebnis
 focussed *fɔ'kʌst* gerichtet
 foolscap *fʊ'lskæp* Papierformat
 17 × 14 inches (urspr.: mit Narren-
 kappe als Wasserzeichen)
 force majeure *fɔ:əs mə'ʃɔ:ə* = acts
 of God höhere Gewalt
 fork *fɔ:k* Gabel.

G.

to galvanize *gæ'lvənaɪz* galvani-
 sieren, mit Metallüberzug versehen
 to gaze *geɪz* anstarren, anstaunen
 Genoa *dʒe'nɔ:ə* Genua
 genuineness *dʒe'njuɪnəs* Echtheit.

H.

hair clipper *hɛə'kli:pə* Haarschneide-
 maschine
 to handle *hændl* hantieren, bear-
 beiten
 hardware *hɑ:ədweə* Metallwaren
 hereinafter *hɛ'rɪ'nə'ɑ:tə* später
 hierin (Vertragsstil)
 hereunder *hɛ'rə'ndə*
 hereunto *hɛ'rə'ntu* } hierunter
 hexagon *he'ksəgən* Sechseck
 holiday *hə'lɪdeɪ* Feiertag
 to hook *hʊk* haken, festhaken, angeben
 hooped *hʊ'pɪd* mit Reifen versehen
 hot spelter galvanized *hɒt spe'lɪz*
*gæ'lvənaɪz*d feuerverzinkt
 hurricane lamp *hɑ:'rɪkən læmp*
 Sturm-, Wetterlampe.

L. J.

immaterial *ɪmə'tɪrɪəl* unwesentlich
 inclination *ɪn'kleɪn*'sən Neigung
 incomparable *ɪnkəm'pərəbəl* unver-
 gleichbar
 incorporated *ɪnkɔ:pə'reɪtəd* einge-
 tragen, mit Korporationsrechten
 versehen
 indent *ɪndent* Einschnitt, fester Aus-
 landsauftrag
 inertia *ɪnə'ɪʃɪə* Trägheit
 insertion *ɪnsɪ'sən* Einrückung, Ein-
 setzung
 interval *ɪntə'vəl* Zwischenraum
 introductory work *ɪn'trɔ:dəktəri*
wɜ:k Einführungsarbeit
 to invalidate *ɪnvə'lɪdeɪt* ungültig
 machen
 irresistible *ɪrɪzɪ'stəbəl* unwiderstehlich
 jug *dʒʌŋ* Krug.

K. L.

key border *ki bɔ:ədə* Schlüssel-
 rand, griechische Borte
 to label *le'bel* mit Etikett versehen
 leviable *le'vɪəbəl* erhebbar (bei Zoll
 u[sw.])
 levies *le'vɪz* (Erhebung von) Steuern
 literal, -ly *lɪ'tərəl* buchstäblich
 to look after *lʊk* nach etw. sehen,
 besorgen
 lump sum *lʌmp sʌm* Pauschalsumme.

M.

margin *mɑ:rdʒɪn* Rand
 mate's receipt *meɪts rɪsɪt* Schifffers
 Quittung
 measurement *me'ʒəmənt* Maß
 merged into *mɜ:dʒd ɪntu* getaucht
 in
 merit *me'ɪt* Verdienst, Wert
 merry *me'ri* lustig
 minimum value *mɪ'nɪməm vɜ:lju*
 Mindestwert
 mishap *mɪs-hæ'p* Unfall, bedauer-
 liches Vorkommnis
 model *mɔ:dəl* Modell
 motor car *mɔ:tə:kɑ:ə* Auto, Kraft-
 wagen
 to mount *maʊnt* steigen.

N.

needs *ni:dz* Erfordernis, Anforderung
 nickelled *nɪ'kɒld* vernickelt
 nil *nɪl* nichts
 non-compliance with *nɒn-kɒm-
 plaɪəns* Nichterfüllung
 nor *nɔ:ə* noch, auch nicht
 notice of termination *nɔ:tɪs ɒv*
tɜ:mɪneɪ'sən Kündigung (auf Be-
 endigung)
 null and void *nʌl ænd vɔɪd* null
 und nichtig
 nut *nʌt* Nuß; Schraubenmutter.

O. P.

to overlook *ɔvə'lʊk* übersehen
 overstocked *ɔvə'stɔ:kɪd* überfüllt
 pan *pæn* Pfanne
 partial, -ly *pɑ:ʃɪəl* teilweise
 penalty *pɪnæ'ltɪ* Strafe
 perloration *pɜ:lə'reɪ'sən* Lochung
 to perform *pɜ:fɔ:m* vollziehen
 performance *pɜ:fɔ:məns* Auffüh-
 rung
 to persuade *pɜ:sweɪd* überreden,
 überzeugen
 pit *pɪt* Grube, Höhle
 pit saw *pɪt sɔ* Grubensäge
 plate iron *plɛt ɪn* Hobeleisen
 plant *plɑ:nt* Pflanze; Fabrikanlage
 precursor *prɪkɜ:sə* Vorläufer

prior *prai'ə* früher; — to vor
 Prof. Indent *prɔ' fɔ' .ɪmɔ* = Proforma Indent
 prolongation *prɔ' lɔŋgɪ' sən* Verlängerung, Aufschub
 prominent *prɔ' mɪnənt* hervorragend
 properly *prɔ' pə' dɪ* richtig, ordnungsmäßig
 Prussia *prə' sɪ* Preußen
 publicity *pəb' lɪs' ɪtɪ* Veröffentlichung, Öffentlichkeit
 to push *puʃ* mit Eifer bearbeiten.

R.

raised letters *rɛ' z'd le' tɪz* erhabene Buchstaben
 to ratify *ræ' tɪfai* vollziehen
 razor *rɛ' zə' z* Rasiermesser
 rebateable *ribe' ɪəb' l* abzugsfähig
 to reckon *re' kən* rechnen
 Reco = Recommendation *rekə'mən- dɛ' sən* Empfehlung, Bestellung für Konfigurationslaager
 recourse *ri' kɔ' s* Zuflucht, Einwendung, Rückgriff
 to refund *rɪfə' nd* erstatten
 to reimburse *rɪ- ɪm' bə' s* vergüten, wiedererstaten, zurückzahlen
 reimbursement 'credit *rɪ- ɪm' bə' s- mənt kre' dɪt* Rembourskredit
 release *ri' lɪz* Freilassung, Erlaß
 remission *rimi' sən* Erlaß (von Zoll usw.)
 to remit *rimi' t* erlassen
 remittance *rimi' təns* Erlaß
 remuneration *rimjʊnə're' sən* Belohnung
 reproduction *riprɔdə' kʃən* Wiedergabe, Nachbildung
 reservation *rezərv'e' sən* Vorbehalt
 to respond *rispə' nd* antworten
 respects *rispe' kts* ergebene Schreiben
 to revoke *rɪvə' k* widerrufen
 roofing bolts *rū' fɪŋ bɔ' lts* Dachschrauben
 royalty *roi' əltɪ* Abgabe, Gebühren.

S.

scrap iron *sɾæ' p ai' ən* Schrott
 to screw *skrʊ* schrauben
 sea-worthy *sɪ' wə' dɪ* seetüchtig
 to set forth *fɔ' .ʃ* auführen
 to set out *set aʊt* aussetzen, auseinandersetzen
 shaft *ʃæft* Schaft, Stiel
 shaky *ʃe' ki* wackelig, unsicher
 slave *slə' v* Sklave
 sleepers *slɪ' pə' s* Schwellen (Eisenbahn)

spelter *spe' ltɪz* Zink
 spoon *spūn* Löffel
 to stand *stænd* aushalten
 standard form *stændə' rd fɔ' m* Grundformular
 statistical *stati' stɪkəl* statistisch
 to stew *stju* dämpfen, schmoren
 stimulant *sti' mjʊlənt* Reizmittel
 to stimulate *sti' mjule' nt* anregen
 stores *stɔ' s* Warenhaus, Lager
 Magazin
 subpart *sə' b' pɑt* Unterteil
 subsequent to *sə' b' sɪkwənt* unmittelbar folgend auf
 to substitute *sə' b' stɪtju' t* ersetzen
 snitings *sni' tɪŋs* Zuhörteile
 supervision *sɪ' jʊpə' vɪ' zən* Aufsicht
 swatch (amerik.) *swætʃ* Musterabschnitt
 Swiss *swɪs* schweizerisch
 Switzerland *swɪt' sələnd* Schweiz.

T.

to test *test* versuchen; s. Probe, Untersuchung
 tensile strength *te' nsɪl streŋθ* Dehnungsstärke
 to terminate *tɪ' əmɪne' t* beenden
 trick *trɪk* Kniff, List
 trickery *tri' kəri* Arglist, Betrügerei
 trifle *traɪ' fl* Kleinigkeit
 trustworthy *tra' stwɔ: dɪ* vertrauenswert
 tyre *taɪ' ə* Puh, Aufpuh.

U.

unaware of *a' nəwe' ə* in Unkenntnis von
 to underpay *andə' peɪ'* zu wenig zahlen
 on the understanding *andə'stæ' ndɪŋ* unter der Voraussetzung
 unforeseen *a' n' fɔ: sɪ' n* unvorhergesehen
 up-to-date plant *ap- tə dɛ' t- p' ənt* moderne Fabrikanlage.

V. W.-

validity *vəli' dɪtɪ* Gültigkeit
 vendor *vɛ' ndɔ: r* Verkäufer
 virtue *vɜ' tju* Tugend, Vorzug
 by virtue Kraft, vermöge.
 waste *wɛ' st* Verschwendung
 by way of trial *wɛ' əv traɪ' əl* als Versuch
 wife (pl. wives *wəɪvz*) Weib
 to wind up *wəɪnd* Geschäfte aufwinden, in die Wege leiten
 wise *wəɪz* weise, klug
 witness *wɪ' tnis* Zeuge, Zeugnis.

Wörterverzeichnis zu den deutschen Übungsaufgaben.

Enquiries for Goods and Prices. Seite 18.

Muster	sample	Spizengardinen	lace curtains
angeben	to say	etwa, ungefähr	about
ähnlich	similar	Kolonie	colony
verschiedene	various	es liegt uns sehr	we are anxious
frachtfrei	carriage paid	darin	
Preisliste	price-list	Fabrikat	make
Rabatt	allowance, discount	etwas Passendes	something suitable
Größe	size	eilige Sache	urgent matter
Sorte	sort	vorätig	in stock

Offers of Goods. Seite 25.

ankündigen	to advise	entsprechen	to be in accordance with
führen	to stock	Angabe	indication
mit gleicher Post	by same mail	jedoch	however
sich auszeichnen	to be distinguished	hell	light
durch	ushed for	dunkel	dark
Farbe, Schattierung	shade	besonders	especially
gewähren	to grant, to allow	sich freuen	to be delighted
Nachlaß	reduction		

Orders. Seite 32.

ausführen	to execute	versandbereit	ready for shipment
trassieren	to draw	Versandvorschrift	shipping instruction
sorgfältig	careful	Ausführung	execution
einverstanden sein	to agree to	Beachtung	attention
verladen	to dispatch	bestätigen	to acknowledge
Spezialauftrag	special order	Tratte	draft
sich verlassen auf	to rely on	Seefrachtbrief,	bill of lading
pünktlich	punctual	Ronnossement	
Erledigung, Ablieferung	delivery	Versicherungsschein	insurance policy
bestimmt	for certain	Zufuhr	supply
bis morgen	without fail	Frachtlimit	freight limit
Bezugnahme	by to-morrow	Wunsch	wish
überreichen	reference	hinsichtlich	regarding
nachfolgend	to hand	Versand	shipment
abzüglich, weniger	following	Anweisung	instructions
lieferbar	less	gemäß	according
Verpackung	to be delivered	Zufuhr	supply
Versuchsauftrag	packing	zur Zeit	at present
zufriedenstellend	trial order	durchaus nicht	by no means
erzielen (Umsatz)	satisfactory	reichlich	abundant
	to do	troghem	nevertheless
		erfreut	glad

Invoices, Creditnotes, Statements. Seite 38.

Schachtel	box	Rückwaren	returns
Kafao	cocoa	Sendung	consignment
abgehen	to leave	verweisen	to refer
wünschen	to desire	Rechnungsauszug	statement (of account)
beiliegend	enclosed	Saldo	balance
gutschreiben	to credit	zu unsern Gunsten	in our favo(u)r
entgegensehen	to look forward	Begleichung	settlement
Konto	account	leer	empty
Gutschriftsanzeige	credit note		

Shipments. Seite 42.

mitteilen	to inform	verlassen	to leave (left, left)
lehtin	recently	angeben	to state, to say
Verſchiffung, Ver-	shipment	Exemplar	copy
ladung		benötigen	to require
abgehen	to sail	Sack	bag
Anfang nächster	early next week	Reis	rice
Woche		eintreffen	to arrive
Themſe	Thames	erwarten	to expect
inzwiſchen	meanwhile, in the meantime	benachrichtigen	to advise
		Kunde (Nachricht)	news

Consignments. Seite 44.

Kommiſſionär	commission agent	Partie (Waren)	lot, parcel
Konſignationsſen-	consignment	Teil	part
dung		Befcheid	advice
Seidenſtoffe	silk goods	telegraphiſch	by wire
abfertigen	to diſpatch	Sorte	kind, quality
Gewichtsnote	weight note	Verkaufsrechnung	account sale
Ursprungszeugnis	(consular) certi- ficate of origin	Marktſtelle	condition of the market
Zuſtand	condition	Auſſicht	chance
genau	strictly	Reſt	balance

Ships. Seite 47.

Frachtkoſt	rate, freight rate	umgehend	immediately, by return
Sendung	cargo	vorausſichtlich	probably
es eilt nicht be-	there is no ſpecial	Abfahrt iſt vorge-	is expected to
ſonders	hurry about it	ſehen (bei Dampf-	sail
es genügt	it will do	fern)	
innerhalb	within	Frachtraum	space
in der Lage ſein	to be able	raten	to adviſe
konkurrieren	to compete		

Insurance. Seite 50.

verſichern	to inſure	Wert	value
Meſſerwaren	cutlery	herausgehen	to ſail
lagern	to ſtore	Befcheinigung (bei	policy
erſuchen	to requeſt	Verſichg.)	
gezeichnet	marked	Ueberbringer	bearer

Accounts, Cheques etc. Seite 56.

verpflichten	to oblige	einlöſen (bei Wech-	to hono(u)r, to
Ausgleich	ſettlement	ſeln)	meet
fällig	due	richtig	correct
in voraus	in advance	belaften	to charge
wunſchgemäß	in accordance with your requeſt	ſchließlich	finally
laufende Rechnung	account current	entnehmen	to draw
anheimſtellen	to leave to the diſcretion	Vormerkung	to note
üblich	uſual	nehmen	
bei Vorlegung	on preſentation	in den Beſitz ge-	to come to hand
pünktlich	duly	langen	
		erwähnen	to mention
		Irrtum	error

Drafts, Bills. Seite 59.

kreuzen	to cross	zum Ausgleich	in ſettlement
ich erlaube mir	I take the liberty, I beg to	anbei	herewith, enclouſed
		fällig	due

unter Anzeige
sich verwundern
der Bemerk
versehen mit
annehmen

under advice
to be astonished
the remark
bearing
to presume

ein Irrtum liegt
vor
erklären
das vorliegende
Schreiben

a mistake has
occurred
to explain
present (letter)

Financing Foreign Trade. Seite 67.

vorschlagen
Auskunft einholen
befriedigen
ausdrücklich
vorbehalten
gegen Stellung
eines Akkreditivs
einverstanden sein
anweisen

to propose
to enquire
to satisfy
distinctly
to make reserves
against a credit
opened with a bank
to agree
to give instructions

ohne Gefahr
Akzept
Deckung vornehmen
Rembours-Kredit
zuzüglich
Akzeptprovision

without risk
acceptance
to cover for the cor-
responding amount
reimbursement
credit
in addition to
acceptance commis-
sion

Complaints, Claims. Seite 73.

Gummiband
Packer
Fehlbetrag
abzählen
sich beklagen
versprechen
Reisender
wenigstens
Biertel
verdorben
insolgedessen, daher
zurückschicken
verkauflich
ausführen
andernfalls
ausfallen
verwechseln
ersetzen
prüfen

indiarubber band
packer
shortage
to count
to complain
to promise
traveller
at least
quarter
rotten
therefore
to return
saleable
to execute
otherwise, else
to turn out
to exchange
to replace
to examine

Beifall
Seide
leider
nachsehen
entstandene Ko-
sten
verursachen
Mühe
entschuldigen
trotz
Zusage
Annahme
spätestens
ungünstige Markt-
verhältnisse
verweigern
gegebenenfalls
Schaden

satisfaction,
approval
silk
unfortunately
to check
expenses incur-
red
to cause
inconvenience,
trouble
to excuse
in spite of
promise
acceptance
at the latest
wenn der Markt
gegen uns ist
to refuse
eventually
loss, damage

Enquiries regarding the Standing of Firms. Seite 76.

verpflichtet
zuverlässig
Auskunft
vermerken
Zettel
verschaffen
gesichert, sicher
ratsam
Einzelheiten
Stand
die in Frage ste-
hende Firma
Kleinhandel
anscheinend
Ergebnis
Inhaber
allgemein

obliged
reliable
information
to mention
slip
to furnish
safe
advisable
details
standing
the firm in
question
retail trade
apparently
result
owner, proprietor
generally

ehrenwert
erfahren
Verbindlichkeit
Vorsicht
Rücktritt
Gründer
Unternehmen
gelingen
zuverlässig
andererseits
Abschluß
tätigen
freilich
Bedingung
haben gelautet =
empfehlen

hono(u)rable
well versed in
responsibility
caution
withdrawal, retire-
ment
founder
business, concern
to succeed
reliable
on the other hand
contract
to make
it is true
term
waren
to recommend

Applying for a Situation. Seite 80.

Inserat	advertisement	besuchen	to attend
sich ergebenst ge-	to have pleasure	zunächst	at first
statten	in	Höhere Handels-	Commercial
Ausgabe	issue	schule	College
Buchhalter	bookkeeper	sich aneignen	to acquire
Korrespondent	correspondence	(Kenntnisse)	
Schiffsmakler	clerk	tätig, angestellt	employed
gründlich	ship broker	erhalten	to obtain
Kenntnis	thoroughly	Gesellschaft	firm, concern
Kontorarbeit	knowledge,	insbesondere	especially
Kurzschrift	experience	Posten	position
bereit	office work	Abfertigung	clearance
Fähigkeit	shorthand	Büro	department
versichern	ready	Abchrift	copy
sich bemühen	ability	Zeugnis	testimonial
ernst	to assure	Darlegung	report, statement
verdienen	to endeavor	ergänzen	to supplement
Vertrauen	earnest	bisherige Tätigkeit	past experience
Fleiß	to merit	Bewerbung be-	to consider an
entnehmen	confidence	rücksichtigen	application
anstellen	diligence	sich erkundigen	to enquire about
fließend	to gather, to learn	Lehrzeit absolvie-	to be a junior
	to engage	ren	clerk
	fluently	erfahren	to learn

Agents, Offers of Services. Seite 86.

hiefige Freunde	friends here	erheblich	considerably
vorsprechen bei	to call on	erweitern	to enlarge
Teilhaber	partner	richtige Person-	proper person
einkaufen	to purchase, to buy	lichkeit	
suchen	to look out for	sich einsetzen für	to act for
in Liquidation	to go into liqui-	voll, gänzlich	entire
treten	dation	Zufriedenheit	satisfaction
auf Grund	owing to	sich handeln um	to be a question of
jahrelang	for years	verwandte Artikel	similar articles
zweifellos	doubtless, no	Abfaß	sale
Näheres	doubt	eingeführt sein bei	to be in touch
sich begnügen mit	more (particulars)	Geschäftszweig	with
lediglich	to content one-	Satz	line of business
Einkauf vermittelt	self with	verwerten	rate
Nettobetrag	merely	Geschäftsreise	to make use of
pro Jahr	to do the buying	stammen von	business trip
Vorteil	net amount	augenscheinlich	to come from
Abzug	per annum	Konkurrenz	evidently
Vereinbarung	advantage	Konkurrent	competition
gute kommen	deduction, dis-	Sie können etwas	competitor
baldig	count	erreichen	it will do for you
Entscheidung	arrangement	Breite	width
empfehlen	to reap the benefit	Muster	pattern
energisch	early	am nächsten kommt	= am nächsten ist
tüchtig	decision	rückständig	overdue
eine Reihe	to recommend	vormerken	to note, to book
vertreten	energetic	jedenfalls	at any rate
	able	wird erfolgen	will be made
	a number	Bestätigung	confirmation
	to represent		

Failures, Compositions with Creditors. Seite 90.

vorstehende Firma	above mentioned (named) firm
hart drängen	to press hard
es scheint mir im Interesse der Gläubiger zu liegen, wenn einberufen	I think it advisable in the interest of the creditors that to call together
Gläubigerversammlung	meeting of creditors
bei welcher Gelegenheit	when
stattfinden (abgehalten werden)	to be held
Aktiva	assets
vorlegen	to place before
entgegensehen	to await

Passiva	liabilities
Möglichkeit	opportunity
erscheinen	to be present
in Vertretung	on behalf
sich handeln um	to be a question
Summe	sum
bedeutend	important
Vergleich	arrangement
ermächtigen	to authorize
gewechselt	exchanged
Angelegenheit	matter
Interesse vertreten	to act for
sich verpflichten	to bind oneself
sich erstreden auf	to extend over
zustande kommen =	gemacht sein
Rest	remainder
Einzelheit	particular

Circulars. Seite 93.

bekannt geben	to bring to notice
sich niederlassen	to set up in business
unter der Firma	under the style
über gute Kenntnis verfügen	to have a good knowledge
Beziehungen	relations
Geschäftszweig	line of business
die Möglichkeit geben	to enable
Auswahl	selection
Vorteil	advantage
bei Bedarf =	wenn Sie Waren benötigen

Gründer	founder
sich zurückziehen	to retire
Teilhhaber	partner
Schwiegersohn	son-in-law
uns das gleiche Vertrauen bewahren	to continue to favo(u)r us with the same confidence
als Teilhaber aufnehmen	to take into partnership
bisher	hitherto
weiterführen	to carry on
Unterschrift	signature
unterzeichnen	to sign

Personal Letters. Seite 96.

überbringen	to hand, deliver
Bekannthschaft dankbar	acquaintance obliged
Freundlichkeiten	acts of friendship, kindnesses
herausbringen	to bring out
Unterstützung	help
angebeihen lassen	to render

freundliche Grüße	kindest regards
in Firma, bei Ueberbringer	c/o. = care of bearer
kennen lernen	to become acquainted with
beihilflich sein	to help
passend	suitable
Gefallen	favo(u)r

Market Reports. Seite 99.

berichten über	to report on
Roheisen	pig-iron
flau	dull
Umsatz	sale
insolgedessen	consequently
Produktenmarkt	produce market
Nachfrage	demand
bemerkbar	noticeable
festere Haltung	firmer tendency
Weizen	wheat
Roggen	rye

erzielen (Preise)	to fetch
eine weitere	a further
Preissteigerung	advance
Mehl	flour
belebt, lebhaft	brisk
vorsichtig	cautious
ziemlich	rather
Hafer	oats
Gerste	barley
leicht befestigt	slightly firmer
gute Nachfrage	fair demand

Transaction No. 4. Seite 115.

Tafel	sheet	beschädigt	damaged
unverzollt	duty not paid	zur Verfügung stellen	to place at the disposal
Tendenz	tendency	Empfang bestätigen	to acknowledge receipt
genaue Einzelaufstellung	detailed specification	Spediteur	shipping agent
rostig	rusty	ausliefern	to hand over
Werftinspektor	wharf inspector		

Transaction No. 6—8.

	No. 6.	Abkommen	arrangement
Ründigungsfrist	notice of termination	stimmen	to be correct
Änderung	alteration	annehmen	to presume
Annahme	assumption	Schreibfehler	clerical error
unterschreiben	to sign		No. 8.
Modell	model	liegen an	to be interested in
Ruf	reputation	mit Abbildungen versehen	illustrated
genießen	to enjoy	Nachfrage bestehen	to be called for
	No. 7.	in Frage kommende Artikel	articles in question
ratsam	advisable	versäumen	to fail
Finanzlage	financial standing	Verkaufsmöglichsale	worth
Urteil	judgment	wert	worth
Zins	spelter	Müße	waste
Gewähr	guarantee	Rüdsprache nehmen	to confer with
verhindern	to prevent	mit	
dünne Schicht	thin covering	bereden	to discuss
Oxydierung	oxidation	Regel	rule
aufhalten	to stop	Gebrauch machen	to avail oneself of
sich entscheiden	to decide	sich entschließen zu	to decide on
Verzögerung	delay		

Transaction No. 9. Seite 136 und 139.

Konfortium	association	ausstellen	to draw up
sich frei machen	to free oneself from	sich entscheiden	to decide
wünschenswert	desirable, preferable	Gerichtsbarkeit	legal tribunal
Zweck	purpose	Streitfrage	dispute
fester Vertrag	firm agreement	gemischter Gerichtshof	mixed tribunal
Vertragschließende	party	der ferne Osten	the Far East
sich verpflichten	to bind oneself	vorgedruckt	printed
Notar	notary	Wortlaut	text
richtig	correct	Mailand	Milan
Vollmacht	power of attorney	allgemein üblich	used generally
hauptsächlich	mainly	Generalspesen	general expenses
vorherige Kasse	prepayment in cash	bis höchstens	to a maximum of
Prozentsatz	percentage	rechnen	to reckon
dienen	to serve	Einfuhrzoll	import-duty
unbekannt sein mit	not to be conversant with	Lagerspesen	warehouse expenses
verstehen unter	to understand by	einbegriffen	included
vielmehr	rather	sogenannt	so-called
zugleich	at the same time	Marktwerte	market rates
wohlhabend	well-to-do	vorkommen	to occur
vermitteln, beschaffen	to get, to provide	Lagerware	consignment stock goods
grundsätzlich	on principle		

Transaction No. 11. Seite 160—162.

Brief 5.

bisherige Verkaufserfolge	results of past sales	Anregungen übermitteln	to interest
Gewißheit, Ueberzeugung	conviction	Gefahr in sich schließen	to run risk of
erlangen	to reach	an Ort und Stelle	on the spot
das Richtige treffen	to hit the mark	Wert legen auf	to attach importance to
selbsterständlich	naturally, of course	Einblick	insight
wir haben darüber hinaus den Wunsch	we wish to go further	Leistungsfähigkeit	possibilities
weitere Kreise drüben	wider circles over there	klären	to clear up
Beliebttheit	popularity	nicht restlos	not altogether
verschaffen	to procure	Farbstellung	shade
sich erfreuen	to enjoy	durchsprechen	to discuss
in Aussicht nehmen	to think it possible	Anstrengung	effort
bisherige Abnehmer	present customers	Mühe	trouble
einschlägiges Unternehmen	particular firm	scheuen	to fear
Geschmack	taste	zurückblicken auf	to look back over
Sonderwunsch	special requirement	Abchnitt, Ereignis	event
sich unterrichten	to get information	schlicht	simple
außerordentlich	exceptional	Feier	celebration
Beanspruchung	engagement	Mitarbeiter	co-worker
in absehbarer Zeit	in the near future	festlich begehen	to celebrate
zurückkommen auf	to come back to	statliche Reihe	imposing number
erlebigen	to transact	Zusage	acceptance
laufend	current	Kreis	circle
		Aufenthalt	stay
		persönliche Anregung	personal interest

Brief 7.

auf Grund	on the basis of	großzügige Art	gigantic character
nochmals zurückkommen auf	to refer again	vielseitig abgestimmt	variously adapted
eindrucksvoll	impressive	Abnehmer	client
Jahrhundertfeier	centenary celebration	Eigenart	peculiarity
Arbeitskraft	business energy	hervorrufen	to excite
widmen	to devote	Bewunderung	admiration
Lebensarbeit	life's work	sich um jem. bemühen	to assist
erfolgreich	successful	die Beamten	the staff
mündlich	personally, verbally	Abteilung	department
neuzeitig	up-to-date	Aufschluß	information
Anlage, Werk	plant	sich auswirken	to result
übertreffen	to exceed	in nachhaltiger Erinnerung bleiben	to linger in memory
Erwartung	expectation	ausprechen	to express
Geschäftsführung	business management	Aufnahme	reception

Inserat 10.

Luftschiff	air-ship	haltbarkeit	durability
ausgerüstet	equipped	widerstehen	to resist
rechtfertigen	to justify	zuweisen	to assign
Loch	hole	in Erinnerung bringen	to commemorate
Sturm	storm	eine Rolle spielen	to take a part
provisorisch	provisional		

Norwegischer Papiermarkt. Seite 165.

beleben	to revive	Arbeitslage	labo(u)r position
abschwächen	to weaken	Arbeitnehmer	employee
Aussicht	prospect	Verhandlung	negotiation
geringfügig	slight	Verbesserung	improvement
entgegen	contrary to	hochgradig	high grade -
Erwartung	expectation	versehen	supplied

Das englische Bankwesen. Seite 169.

Bankwesen	banking system	Actiengesetz	Companies Acts
eng	close-ly	Sparkasse	savings bank
aneignen	to acquire	Postsparkasse	Post Office Savings Bank
Ueberspannung	overtrading	Angelepunt	pivot
Betriebskapital	stock in-trade	Abrechnungsverfahren	bank clearing
Schaffen	to create	Bankfuß	bank rate
berechtigten	to entitle	Höhe	standing
Hinterlegung	deposit	Herabsetzung	reduction
zurüdfordern	to reclaim	periodischer Bilanz	periodical balance
ausnutzen	to utilize	abschluß	sheet
Kreditpapiere	instruments of credit	festen Fuß fassen	to gain footing
lediglich	merely	Abrechnungsstelle	clearing house
Hüter	custodian	Erleichterung	facility
Obliegenheit	function	Durchführung	transaction
ausführen	to carry out	in Fühlung sein	to be in touch
daher	hence		

Finanzierung von Auslandsgeschäften. Seite 174.

vermittelt	by means	Rückgriffsrecht	right of recourse
in doppelter Ausfertigung	in duplicate	Sicherheit	security
Bezogener	drawee	Ausfertigung	copy
Späterer Zeitpunkt	future date	Seeversicherung	marine insurance
Rabatt	rebate	Police	policy
berechtigt	entitled	Kontrolle	control
Währung	currency	Versicherungsgesellschaft	insurance office
Tageskurs	exchange of the day	unterwegs	on the way
vorstehendes	the foregoing	im Austausch für	in exchange for
Sergang	procedure	sorgen für	to provide for
durchführen	to carry through	dokumentierter Kredit	documentary credit
vorschießen	to advance	erfordern	to require
Eigentum	property		

Spediteure. Seite 177.

nerwidelt	complex	erziehen	to train
zweckmäßig	convenient	schätzbar	appreciable
Wasserspediteur	shipping agent	man kann ihm vertrauen	he can be trusted
Landspediteur	forwarding agent	Gewinn	benefit
übertragen	to pass on	stetig	constant
vorgeschrieben	prescribed	Wachsamkeit	alertness
entlassen	to relieve	nachprüfen	to check
Ausfertigung	dispatch	überwachen	to supervise
entfernt	distant	ausgeben	to expend
Ortspediteur	local agent	Werftgebühren	dock charges
unerlässlich	indispensable, essential	Fuhrlohn	cartage
gelegentlich	occasional, casual	Leichtergebühren	lighterage
Sachmann	specialist	Provision	commission



