

國家圖書館 A122



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# BUSINESS MAN'S GUIDE

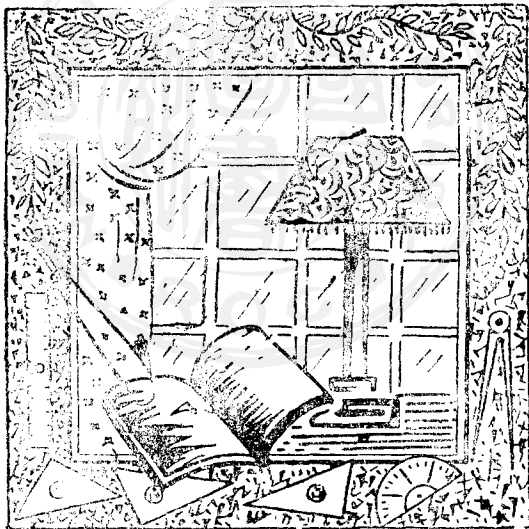
With

ENGLISH and CHINESE

## 商業指導

(中英對照)

黃宇楨 編著



Published in Taiwan by  
Taiwan Educational Society

臺灣省教育會印行

**BUSINESS MAN'S GUIDE**

*With*

**ENGLISH and CHINESE**

**商 業 指 導**

(中英對照)

**BY**

**EUGENE HWANG**

***M. A. Washington University.***

Published in Taiwan by  
Taiwan Educational Society

1949



Handwritten signature of Eugene Hwang.

*A HANDBOOK OF REFERENCE*

*FOR*

*BUSINESS MEN*

商人參考手冊

# 游彌堅序

熟諳英語，懂解交易國之風俗人情，實為經商成功之要素；因原料分配最富，商品交易最多，異國人士來往最接近者，莫過於英美兩國。英美，甚至全世界其他各國之人民，均以英語為普通語言。吾人今欲發展商業，或於現代國際市場上佔一優勝地位，捨習英語，殊無二由。

黃宇楨碩士留美有年，攻讀工商管理，對彼邦文字，尤為精通。茲出其業餘編著商業指導一書。察其內容，頗覺豐富；諸如日用商業字彙、實習商業會話、高級商業常識、商業管理、商業報告等，均為中英對照，精晰簡要，不但足供吾國商界人士之珍貴讀物，抑為在校大中學生攻習商業難得之參考資料。爰特書數語為介，並為商學各界之前途慶！

黃宇楨

民國三十八年九月



國家圖書館



002568325

## 黃宇楨自序

這本中英對照的商業指導，係為一般商業界服務人員及業餘自修者而預備。編著的範圍，分為三部：第一部，為日用商業英語字彙：如數碼，量名，時計，顏色，商品，商業機關名稱，運輸與交通，商業函件等；第二部；為實習英語會話，惟因泛應曲當起見，對於日用語句，亦不惜博採兼收，然究以應用於商業者為主。第三部，為高級商業常識；關於現代商務名詞的解釋，票據，收據的種類，對外貿易的意義，商業組織的形態；如獨資，合夥，公司，合作，以及組織制度，如軍營式，功能式，計劃執行式等，皆經分門別類為扼要的敘述。他如商業管理，商業報告，亦有簡明的討論，俾讀者可由此升堂入室，從事更深的研究。

本編原僅欲對於商業基本智識，指導一般要則，當難包羅萬有。讀者如更欲深造的話，尚望參閱專著，以資補充，惟因分編的結果，難免稍有重複。著者因公餘執筆，倉猝成書，亦或尚有未盡善之處，尚希海內專家，加以指正是幸。

民國三十八年一月於臺北

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*PART ONE*  
*COMMERCIAL WORDS AND*  
*PHRASES*

商業英語字彙

# CHAPTEL I

## BUSINESS IN GENERAL

### (1) Numbers; Weights; Measures Times; Colours

### (數目, 重量, 衡量, 時間及顏色)

#### A NUMBERS (數目)

#### (a) Cardinal Numbers (基數)

One	1,	一	Forty	40,	四十
Two	2,	二	Fifty	50,	五十
Three	3,	三	Sixty	60,	六十
Four	4,	四	Seventy	70,	七十
Five	5,	五	Eighty	80,	八十
Six	6,	六	Ninety	90,	九十
Seven	7,	七	Hundred	100,	一百
Eight	8,	八	Two hundred	200,	二百
Nine	9,	九	Three hundred	300,	三百
Ten	10,	十	Four hundred	400,	四百
Eleven	11,	十一	Five hundred	500,	五百
Twelve	12,	十二	Nine hundred	900,	九百
Thirteen	13,	十三	Thousand	1000,	一千
Fourteen	14,	十四	Two thousand	2000,	二千
Fifteen	15,	十五	Three thousand	3000,	三千
Sixteen	16,	十六	Ten thousand	10,000	一萬
Seventeen	17,	十七	Hundred thousand		
Eighteen	18,	十八		100,000	十萬
Nineteen	19,	十九	Million	1,000,000	百萬
Twenty	20,	二十	Billion	1,000,000,000	一兆
Thirty	30,	三十			

(b) Ordinal Numbers (序 數)

First	第一	Twentieth	第二十
Second	第二	Twenty-first	第二十一
Third	第三	Twenty-second	第二十二
Fourth	第四	Twenty-third	第二十三
Fifth	第五	Twenty-fourth	第二十四
Sixth	第六	Thirtieth	第三十
Seventh	第七	Fortieth	第四十
Eighth	第八	Fiftieth	第五十
Niuth	第九	Sixtieth	第六十
Tenth	第十	Ninetieth	第九十
Eleventh	第十一	Hundredth	第一百
Twelfth	第十二		

(c) Collective Numbers (集合數)

One Time, once	一次	One score	二十次
Two times, Twice	二次	Two score	四十次
Three Times	三次	Five score	百次
Four Times	四次	Ten score	二百次
Ten Times	十次	Fifty score	千次

(d) Fractions (分 數)

1/2 Half, one-half	二分之一	11/46 Eleven forty-sixths	
1/3 One-third	三分之一		四十六分之十一
2/3 Two-thirds	三分之二	8/53 Eight fifty-thirds	
1/4 One-fourth, One quarter	四分之一		五十三分之八
1/10 One-tenth	十分之一	99/100 Ninety-nine hundredths	
			百分之九十九

### (e) Multiple Numbers (倍 數)

Two-fold, double	二倍	Eleven-fold	十一倍
Three-fold, treble	三倍	Thirteen-fold	十三倍
Four-fold, quadruple	四倍	Twenty-fold	二十倍
Five-fold, quintuple	五倍	Thirty-fold	三十倍
Six-fold, sextuple	六倍	Fifty-fold	五十倍
Nine-fold	九倍	Hundred-fold, centuple	百倍
Ten-fold	十倍		

### (f) Percentage (百分法)

1% One per cent	百分之一	20% Twenty per cent	百分之二十
2% Two per cent	百分之二	25% Twenty-five per cent	百分之二十五
5% Five per cent	百分之五		

### B WEIGHTS (重 量)

Total weight	全重量	Ton	噸
Gross weight	總重量	Tonnage	噸數
Net weight	純重量	Pound	磅
Loss in weight	缺重量	Ounce	英兩
Gain in weight	增重量	Gramme	克蘭姆
Over weight	過重量	Kilogram	公斤
Average weight	平均重量	Amount	總數
Estimated weight	估計重量	Ozs.	英兩

### C MEASURES (容 量)

Yard	碼	Foot	呎
Rod	5 <sup>1</sup> / <sub>2</sub> 碼	Square foot	平方呎
Inch	英吋	Acre	畝
Mile	英哩	Cubic foot	立方呎

Centimetre	公分	Bundle	束
Barrel	桶	Parcel	小包
Bottle	罐	Quart	一加倫之四分之一
Jug	壺	Package	個、捆
Jar	甕	Dozen	一打
Barrel	大桶	Quintal	一百磅
Bushel	半斛	Peck	英量一籬之四分之一
Chaldron	36 Bushel	Tin	聽
Box	箱	Pints	液量名；等於四 gill
Case	箱	Bag	小袋
Gross	十二打	Gallon	加倫

### D TIME (時間)

Day, date	日、日期	Present	現在
Afternoon	午後	Past	過去
Morning	早晨	Future	將來
Noon	正午	Moment, Minute, instant	瞬刻
Night, Evening	晚	Weekly	每星期
Day	日	Daily	每日
Month	月	Hourly	每小時
Week	一星期	Monthly	每月
Fortnight	兩星期	Yearly, annually	每年
Year	一年	Quarterly	每季
Hour	點鐘	Fortnightly	每二星期
Second	秒	Sunday	星期日
Minute	分	Monday	星期一
Degree	60分	Tuesday	星期二

Wednesday	星期三	Today	今日
Thursday	星期四	Tomorrow	明日
Friday	星期五	Yesterday	昨日
Saturday	星期六	Last night	昨晚
Holiday	假日	The following day	第二天
Vacation	假期	The next day	明日
January	一月	Day after tomorrow	後日
February	二月	End of the year	年尾
March	三月	Beginning of June	六月初
April	四月	Within a year	在一年內
May	五月	Within a few minutes	
June	六月		在幾分鐘內
July	七月	In a few weeks	在數星期內
August	八月	Earliest	最早
September	九月	Latest	最遲
October	十月	Next week	下星期
November	十一月	Last Week	上星期
December	十二月	Ultimo	上月
Spring	春	Instant	本月
Summer	夏	Proximo	下月
Autumn	秋	Shortly	短期
Winter	冬	Immediately	即刻
Season	季	Interruption	停息片時
Quarter of the Year	一季	Recently	最近

### E COLOURS AND PAINTS (顏色與顏料)

Green	綠	Purple	葡萄青
Dark blue	深藍	Yolk yellow	蛋黃

Red	紅	Brown	棕色
Yellow	黃	Rust brown	鐵棕
Blue	藍	Snuff color	鼻烟色
White	白	Mixed color	雜色
Black	黑	Plain	素色
Lemon yellow	檸檬黃	Dead color	啞色
Ivory white	牙黃	Delicate color	嬌色
Snow white	雪白	Dark color	深色
Scarlet	花紅	Light color	淺色
Light red	粉紅	Rich color	濃色
Rose red	玫瑰紅	Dull color	滯色
Rose pink	桃紅	Soft color	嫩色
Light blue	淡藍	Smalt	洋青
Sky blue	天藍	Verdigris	銅綠
Light yellow	米色	Green sand	砂綠
Dark green	暗綠	Zinc	白鉛
New green	新綠	Umber	棕色坭
Pea green	荳綠	Ochre	淡黃坭
Orange	橘黃	Lacquer	漆
Straw	淺黃	Indigo	靛
Blue black	老藍	Prussian blue	洋靛
Ash	灰色		

## (2) *Merchandises And Products*

### (商品及製造品)

Apple	蘋果	Alcohol	火酒
Axe	斧	Articles of luxury	奢侈品



Bacon	醃肉	Camphor	樟腦
Bamboo	竹	Candle	蠟燭
Bananas	香蕉	Cane sugar	甘蔗糖
Barley	大麥	Cargo	貨物
Bean oil	荳油	Carpets	地氈
Beef	牛肉	Cigarettes	香煙
Beer	<u>啤酒</u>	Cigar	雪茄烟
Black tea	烏茶	Clay	黏土
Book	書籍	Coal	煤
Boots and shoes	靴鞋	Coffee	咖啡
Brandy	<u>白蘭地酒</u>	Colors	顏色
Brass	黃銅	Cloth	布
Breadstuff	麵粉	Commodity	物品
Brick	磚	Copper	銅
Bronze	青銅	Cotton	棉花
Building stone	建築石	Crystal	水晶
Balance	天平	Chinawares	瓷器
Butter	牛油	Chemicals	化學藥品
Button	鈕扣	Comb	梳子
Biscuit	餅乾	Clock	鐘
Broom	箒	Curtain	窗布
Bread	麵包	Chocolate	椰核糖
Brush	衣刷	Cream	牛乳酪
Baromometer	晴雨表	Chisel	鑿子
Basket	籃子	Confectionery	糖菓
Blanket	毯子	Drugs	藥品
Camlet	羽紗	Drill	刨子

Diamond	晶、寶砂	Ice	冰
Dried fish	乾魚	Iron and steel ware	銅鐵器
Dyes	顏料	Ice cream	冰淇淋
Eggs	蛋	Iron nail	鐵釘
Flour	麵粉	Iron ore	鐵砂
Fish	魚	Iron pans	鐵鍋
Food	食品	Iron plate sheet	鐵板
Fire work	烟火	Iron wire	鐵絲
Fan	扇	Ivory	象牙
Fruits	菓子	Jewelry	珍飾
Furniture	家具	Jesper	寶石
Furs	毛皮	Kerosene oil	煤油
Glass wares	玻璃器	Knife	小刀
Grocery, provision	食料品	Lead	鉛
Gold	金	Looking glass	照面鏡
Gasoline	煤油	Leather	皮
Grapes	葡萄	Lamps	燈
Garments, Clothes	衣服	Liquor	酒
Gem	寶石	Lemons	檸檬菓
Goods	貨物	Linen	麻布
Home made goods	本國貨	Matches	火柴
Hardwares	五金物	Mirror	鏡
Hammer	手錐	Mattress	床褥
Honey	蜜	Mat	席
Iron	鐵	Mosquito curtain	蚊帳
Indigo	靛青	Musical Instrument	樂器
Inventory	存貨	Mechanical tools	工匠器

Marble	云石	Platinum	白金
Machinery	機器	Pongee	府綢
Manure	肥料	Porcelain	磁器
Medicals	藥品	Pork	豬肉
Merchandise	商品	Precious stone	寶石
Meretricious goods	粧飾品	Preserved meat	罐頭肉
Metals	五金	Piano	鋼琴
Milk	牛乳	Powder	面粉
Mineral oil	鑛油	Perfume water	香水
Needle	針	Pincers	鐵鉗
Nail	釘	Paints	顏料
Oil	油	Razor	剃刀
Oil cake	油餅	Rice	米
Olive oil	橄欖油	Rope	繩
Onion	葱	Ruler	尺
Orange	橘	Rubber	橡皮
Oyeter	蠔	Ring	指
Oats	燕麥	Rose	玫瑰花
Organ	風琴	Ruby	紅寶石
Opal	白寶石	Rug	地氈
Peanuts	花生	Rye	小麥
Pearls	珍珠	Raisin	葡萄乾
Paper	紙	Rags	破布
Pepper	胡椒	Raw cotton	生棉花
Petroleum	石油	Raw silk	生絲
Pig	豕	Smoothing iron	熨斗
Pig iron	生鐵	Stove	爐

Saw	鋸	Soap	肥皂
Spoon	匙	Sweets	糖菓
Spice	香料	Sweet potato	甘薯
Screen	屏風、簾	Steel	鋼
Salt	鹽	Tea	茶
Scissors	小剪刀	Tooth brush	牙刷
Screw	螺絲	Tray	盤、盆
Screw-driver	螺絲鑿	Table	棹
Seeds	種子	Trunk	箱
Shirt	襯衫	Table ware	碗碟
Shoeblicking	黑鞋油	Toy	玩具
Shrimp	蝦	Thread	線
Signboard	招牌	Toilet articles	梳洗用物
Silver	銀	Tar	柏油
Silverware	銀器	Textiles	毛織物
Skins	皮類	Tin	錫
Slipper	拖鞋	Tobacco	煙葉
Spectacles	眼鏡	Tools	器具
Sponge	海綿	Towel	浴巾
Sheet	被單	Typewriter	打字機
Stationery	文具	Umbrella	傘
Stock	存貨	Uniform	制服
Stockings	長襪	Vegetables	蔬菜
Straw braid	草編	Violin	胡琴
Straw hat	草帽	Vessel	盅
Sugar	糖	Vegetable oil	菜油
Sulphur	硫磺	Vegetable wax	木蚶

Wagon	貨車	Wool	羊毛
Ware	製造品	Wooden clothes	毛織衣
Watch	錶	Wool rug	羊毛毯
Waterproof coat	雨衣	Wrought iron	熟鐵
Wheat	大麥	Wax	油蠟
Whisky	大麥酒	Wood, Lamber	木料
Wine	酒	Zinc	鋅
Wire	金類絲	Zinc plate	鋅版
Woodenware	木器	Zinc wire	鋅絲

### (3) *Business Men And Commerce*

## (商人及商務)

### A BUSINESS MEN

Auditor	審計者	Carrier, Shipper	運送人
Accountant	會計員	Collector	收賬人
Agent	代理人	Consignee	受託收貨人
Auctioneer	拍賣者	Competitor	競爭者
Apothecary	製藥商	Client	主顧
Advertiser	廣告商	Canvasser	招攬生意者
Banker	銀行家	Cashier	管銀人
Buyer	購買者	Confectioner	糖菓商
Broker	經紀人	Comaradore	買辦
Butcher	屠夫	Clerk	職員
Bookkeeper	簿記員	Dealer	貨客
Borrower	借入者	Director	董事
Consumer	消費者	Druggist	藥商
Customer	顧客	Employer	雇主
Contractor	承攬人、契約人	Exporter	出口商

Fruiterer	賣菜人	President	總經理
Forwarding agent	運送經紀人	Retailer	零售商
Fish monger	魚商	Repairer	修理人
Groser	雜貨商	Restauranteur	開酒館者
Importor	入口商	Seller	賣者
Jeweller	珠寶商	Shopkeeper	店夥
Landlord	業主	Shareholder	股份
Lessee	承賃人	Stockholder	股東
Lender	借得者	Submanager	副經理
Manager	經理	Salesman	販賣人
Manufacturer	製造人	Smuggler	走私者
Merchant	商人(行商)	Shipper	付貨人
Milkman	賣牛乳者	Sender	寄物者
Money changer	兌換銀錢人	Stockkeeper	管貨者
Mercer; draper	布商	Stationer	文具商
Mortgagee	頂受者	Trader	商人(坐商)
Mortgagor	出頂者	Travelling merchant	旅行商人
Producer	生產者	Tobacconist	煙商
Propreitor	店東、主人	Toyman	賣玩物者
Peddler	叫賣者	Underwriter	保險業者
Poullerer	賣鷄鴨等類者	Vintner	酒商
Publisher	印刷人	Wholesaler	批海商
Partnèr	夥伴	Warehousekeeper	倉庫者

### B COMMERCE

Banking business	銀行業	Construction business	建築業
Commision Business	經紀業	Domestic trade	國內貿易
Consignment	寄託業	Export trade	輸出業

Foreign trade	國外貿易	To give up business	歇業
Government enterprise	公營業	He is in business	彼營商業
Insurance business	保險業	A certain sum	若干
Import trade	輸入業	A new line of business	新商業
Mailing order	郵寄業	New territory	新地域
Manufacturing business	製造業	We have had our head office	
Private enterprise	私營業	in Chuukiang since last	
Retail trade	零售業	month 前月起我們已設店於	
Shipping trade	海運業	重慶	
Transportation business	運輸業	Government license 政府的許可	
Wholesale trade	批發業	That store is being conducted	
To do business	經商	on cooperative lines. 這店	
To deal in	從事於	是組合營業	
To trade with	經商於	We have only Just opened and	
To set up in business; to commence business	開始營業	so things are not yet in order. 營業正在開始、各事還沒有似置妥貼	
To do an import trade	營輸入業	Our business will be carried on	
To do an export trade	營輸出業	as before 本店照常營業	
To do a wholesale business	營批發業	Under new management 已換人	
		Business rivalry 商業競爭	
		At present 目下	

#### (4) *Commercial Abbrevitions*

### (商業略字表)

Acct. a/c.	Account	賬目	A/d	After date	日後
A/c	Account current	流水賬	A/c	Acceptance	接受

Ad.	Advertisement	廣告	B/L	Bill of Lading	提單
A. M.	Before noon	午前	B/s	Balance sheet	清單、 平均表
A/s.	Account sales	除賬	B/p	Bill payable	應付票據
Amt.	Amount	總計	B/Rec.	Bills receivable	應收 票據
Ave.	Average	平均數	Bx	Box	箱
Ans.	Answered	已覆	Bal. b/d	Balance brought down	餘額轉下
Apl.	April	四月	Bal b/f	Balance brought to- ward	餘額結前
Atty	Attorney	辯護人	Bal c/d	Balance carried down	餘額過後
Al.	First class	頭等(上 等船之記號)	B/d	Bank draft	銀行匯票
A. A. R.	Against all risks	諸 項危險在內	Bldg.	building	大廈
Aftn.	Afternoon	下午	B. n.	Bank note	銀行鈔票
Altho.	Although	雖然	Bros. Co.	Brothers Company	兄弟公司
A/o	Account of	某人帳內	B/Tor	B.O.T.	Board of Trade 商務局
A/p	Account paid	付清帳	C/a	Chartered accountant	會計師
Art	Article	物品	C	Cent	分
Assn.	Asseociation	會、組合	C/f	Carried forward	已過
Asst.	Assistant	協理、幫手	Cap.	Capital	資本
Asst. sec.	Assistant secretary	副書記	Chq.	Cheque	支票
Aug.	August	八月			
Bal.	Balance	餘數、平均			
Bkg.	Banking	銀行			
B/E	Bill of Exchange	匯票			
Bkpt.	Bankrupt.	破產			



C. B.	Cash book	現款簿	C. of c.	Chamber of commerce	商會
C. & F.	Cost and Freight	包含運費之價目	Con.	Contra, against	反對
C. I. F.	Cost, insurance and freight	包含運費及保險人價目	Cons't.	Consignment	寄售貨物
Chgs.	Chargss	雜費	Co-op.	Cooperation	合力經營
Col.	Column	欄	Cpn	Corporation	總公司
Chgs. pd.	Charges paid	費用已付	C. P. R.	Canadian Pacific	加拿大太平洋鐵道
Com. Comm.	Commision	佣錢	Dbk	Drawback	取回
Co.	Company	公司	Dec.	December, decrease	十二月, 遞減
Cr.	Credit	信用	D/d.	Days after date	以後
C/o	Care of	轉交	Dft.	Drat	厲票
C. W. O.	Cash with order	現款提貨	Dept.	Department	部份
C. O. D.	Cash on delivery	同時交付	Dis.	Discount	折扣、貼現
Cub. ft.	Cubic feet	立方呎	Div.	Dividend	分紅
Cat.	Catalogue	目錄	Do.	Ditto	全上
C. C.	Cubic centimeters	立方公尺	Doz.	Dozen	一打
C. f.	Cost and freight	貨價運費在內	D/o	Delivery order	送貨
C. H.	Custom house	海關	Dr.	Debtor	債戶
C/n	Credit note	揭單	Dol.	Dollar \$	元
			D/A	Discharge afloat	船上卸貨
			D/A	Deposit account	存款帳
			D/a	days after acceptance	

		承認後若干日付銀			賣主運到船上交付一切費用與買主無涉
Deg.	Degree	度數、階級		Fri.	Friday 星期五
D/p	Documents against payment			Ft.	Feet 英尺
		付銀後交貨單		F. a. s.	Frieght alongside ship 船邊交貨車費等在內
E.	East	東		F. e.	For example 例如
Eq.	Equal	相等		T. i.	For instance 例如
Ea.	Each	每		Fwd.	Forward 前面
E & O. E.	Errors and omission excepted			G. a.	General average 普通平均
		錯誤、遺漏、例外		Gal.	Gallon 加倫
E. g.	For Example	例如		Gent.	Gentlemen 諸君
Ex. div.	Without dividend			Gr. wt.	Gross weight 總量
		無紅		Grm.	Gramme 格蘭姆
Esq.	Esquire	先生		G. B.	Great Britain 大英國
Exd.	Examined	查了		Gm.	Gram 法量名
Ftc.	and so on	其餘類推		G. m. b.	Good merchantable brand 佳品
Exp.	Export	出口		G. P. O.	General post office 郵務總局
Ex. without,	Example, Exchange	譬方兌換、由		Gr.	Gross 十二打
Exp.	Expenses	費用		Grs.	Grains 釐(英量名)
E. E.	Errors excepted			Gr wt.	Gross weight 連包皮之重量
		如有錯誤可改正		Guar.	Guaranteed 担保
Feb.	February	二月		Hf.	Half 半
Fo. or Fol.	Folio	頁數			
Fcs.	Francs	法郎			
F. o. b.	Free on board	貨由			

H. P.	Horse Power	馬力			支銀憑信
Hdkfs	Handkerchiefs	手帕	Led. Lgr. Ledger		總賬簿
Hrs	Hours	鐘點	Lgth. Length		長
i. e.	That is	即	L. I. P. Life Insurance Policy		人壽保險單
In.	Inch	英吋	Loco. Locomotive		火車頭
Inst.	Instant	本月	Mar. March		三月
Int.	Interest	利息	Max. Maxmum		最多數
Inv.	Invoice	發票	M. B. Memorandum Book		
I. O. U.	I owe you	欠單			備忘錄
Ibid	In the same place	同處	Mdlle Mademoiselle; Miss		小姐
Inc.	Increased	增加	Mdse Merchandise		商品
Ince.	Insurance	保險	Messrs. Messieurs		諸君
Incl., or inclu.	Inclusive	包括在內	Mfg. Manufacturing		製造
Inv't	Inventory	財產目錄	Mfrs. Manufacturers		製造家
I. q.	The same as	同樣	Mgr. Manager		經理
Jan.	January	一月	Min. Minimum, minute		最少數、分
Jl.	Journal	分錄賬	M. I. P. Marine Insurance Policy		水險保單
J/A	Joint Account	共同計算	M/m Millimeter		密勒米突 (法尺)
Kg.	Kilogram	法衡量名	M. O. Money order		郵局匯票
Kilo.	Kilogram	,, ,,	Mon. Monday		星期一
Ltd; Ld.	Limited	有限	Mons. Monsiour; Mr.		君、先生
£	Pound sterling	鎊 (值二十先令)	Mr. Mistor, Sir		先生
Lb.	Pounds in weight	磅			
L/c	Letter of credit.				

Mrs.	Mistress	夫人	O. P.	Open Policy	預定保
M. S. A.	Merchant Shipping			險單	
	Act.	商人船務條例	O. Pd.	Over Paid	過付
Mtge.	Mortgage	抵押	Oz.	Ounce	兩
Mths.	Months	月	O/s	On sale	出售
N/S	Not Sufficient	不足	P.(pp.)	Page, (pages)	頁
Nos	Numbers	號數	Pd.	Paid	付訖
Nov.	November	十一月	P.& L. a/c	Profit & Loss acco	
N.	North	北		unt	損益清帳
N/A	No advice; No account		Per. ann.	Per annum	每年
		未通知、無往來	P. P.	Parcel Post	郵包件
Nom.	Nominal	名稱	Pkgs.	Packages	捆數
N. Y.	New York	紐約	P. n.	Promissory note	匯票
N. Z.	New Zealand	新西蘭島	P. m.	Afternoon	午後
o	Degree	度數	P. O.	Post office	郵政局
O/	to the order of	交付某某	Prem.	Premium	保險費
Obs.	Obligations	責任	Pres.	President	總理
O/c	Overcharge	取價過高	Prox.	Proximo	來月
Oct.	October	十月	P. t. o.	Please turn over	
O/d	On demand	見單即付			請閱反面
O/d	Overdrawn	支銀之數	P. A.	Particular average	
		過於存款			特殊公派賠款
O. K. or OK	Alldcorrect	無訛	P/a	Private account	私賬
O. No.	Order Number		P. & L.	Profit and loss	損益
		定貨號數	Pat	Patent	特許專賣權
O/o	Order of; as	送交	P/c	Petty cash: Prices	
%	per cent	每百分		current	雜費

P. c. b.	Petty cash book		S.	South	南
		零用帳簿	Str.	Steamer	輪船
Pchar	Purchaser	買主	Sat.	Saturday	星期六
Pcl.	Parcel	包件	Sq. ft.	Square feet	立方呎
Photo.	Photograph	照片	Sec.	Secretary	書記
P. o. d.	Par on delivery		Sept.	September	九月
		提貨須付現款	Ship't.	Shippment	裝運品
P. O. O.	Post-office order		S. S.	Steamship	汽船
		郵局通告	St.	Street	街路
Pro.	Eor	代、爲	Sun.	Sunday	星期日
Pt.	Pint	水磅	S. B.	Sales book ; Saving	
Pt. cash	Prompt cash	現金		bank	售貨簿、儲蓄
Qr.	Quarter(英量名)約二				銀行
		十八磅或四分之一	S. F.	San Francisco	舊金山
Qrs.	Quarters 同上(複數)		S/n	Shipping note	交船塢
Qu.	Question	問題			長收貨，貨物入塢
R/d	Refer to drawer				之證書
		(banking) 請退原人	Spec.	Speculation	投機
Recd.	Received	收到	Sq. in.	Squaro inch	方寸
Rect.	Receipt	收條	Sq. yd.	Square yard	方碼
Ref.	Reference	參照	Thur.	Thursday	星期四
R. i.	Re-insurance	再保	Tgm.	Telegram	電報
Rly.	Railway	鐵路	ts.	Tons	數噸
R. R.	Railroad	〃〃	Tues.	Tuesday	星期二
R. S. O.	Ralway suboffice		Trans.	Transaction	交易
		鐵路分局	Treasr.	Treasur	會計、收支員
Reg.	Registered	已登記	U. S.	United States	合衆國

U. K.	United Kingdom	大英國	Wt.	Weight	重量
Ult.	Ultimo	上月	w. b.	Warehouse book	
U/w	Underwriter	保險商		貨物存棧出棧簿	
Vs.	Versus-against	反對、控訴	Whse.	Warehouse	堆棧
Ves.	Vessels	船舶	W. I.	West Indies	西印度
Via.	By way of	經由	Wm.	William	威廉(人名)
Vice. pre.	Vicè president	副會長	X. c.	Ex coupon	除息票
Viy.	Namely	即係	X. in.	Ex interest	除利息
Vol.	Volume	卷冊	Xmas.	Christmas	耶蘇聖誕節
W.	West	西	Yd.	Yard	碼
Wed.	Wednesday	星期三	Yds.	Yards	〃
Wk.	Week	一星期	Yr.	Year; your	年、你的
			Yrs.	Years; yours	〃 〃

## CHAPTER II

### BUSINESS ESTABLISHMENTS

#### (商業機關)

#### (1) BANK (銀行)

Central Bank	中央銀行	Discount	貼現
Bank of China	中國銀行	Cheek	支票
Bank of Communications	交通銀行	Draft	匯票
		Interest	利息
Comercial Bank	商業銀行	Rate of interest	利率
Savings Bank	儲蓄銀行	Mortgage	抵押
National Bank	國家銀行	Exchange	匯兌
Investment Bank	投資銀行	Pass-book	存款簿
Industrial Bank	實業銀行	Promissory note	期票
Joint Stock Bank	股份銀行	Discount rate	貼現率
The People's Bank	平民銀行	Teller	行員
Farm Bank	農民銀行	Cashier	現款股員
Trust Bank	信託銀行	Paying teller	支款股員
Private Bank	私立銀行	Withdraw	支出
Bank of England	英國銀行	Overdraw	過支
Bank of France	法國銀行	Guarantor	保人
Bank of Germany	德國銀行	Guarantee	保證
Federal Reserve Bank of U. S. A.	美國聯邦準備銀行	Security	担保品
		Drawer	出匯票者
Clearing House	票據交換所	Drawee	接受匯票支銀者
Fixed, Term deposit	定期存款	Payer	付款人
Current account	活期存款	Payee	收款人

To endorse	簽名於票背	No account with any bank	與任何銀行無往來
To loan	借出	Open an account	立賬
To borrow	借入	Sixty-four and a half	六十四元半
Ten percent	一厘	One thousand five hundred	一千五百五十
Signature	簽名	fifty	三十二元四角等於七元二角
Cash	兌現	Three two-forty is seventwenty	三個二元四角等於七元二角
Credit	信用	Loan for about a month	一個月的借款
Manager	經理	High rate of interest	高利貸
Sub-manager	襄理	That's a matter, of course	那自然
President	總經理	Over five hundred dollars	過五百元
From 9 in the morning to 4		Fifty pounds is five hundred	五十英鎊應
in the afternoon. 從上午九		sixty dollars.	為五百六十銀元
時至下午四時		Your available fund can not	你的活
Bank hours	銀行營業時間	meet the amount.	期存款不敷那個數目
A large amount of gold bullion	大宗生金	We shall at least be able to	balance in tomorrow. 我們
A result of the trade depression	商業不景氣的結果	fill up the blank	最遲明天可以與你結算
An annual interest	週年利息		
Change into a fixed deposit	改為定期存款		
Cash this check	以此票兌現		
Endorse your name and address	簽名和住址於票背面		
Fill up the blank	填好單張		

(2) INSURANCE COMPAAANY (保險公司)

Marine Insurance 水險 | Life Insurance 人壽險



Fire Insurance	火險	Suffered a great loss	蒙極大
Premium	保險費	損失	
Insurance Policy	保險單	Against fire	保火險
Specification	細明書	Less twenty per cent discount	打八折
Application	申請書	According to the tariff	照定律
Re-insurance	再保險	Any further discount?	還有折
Underwriter	保險者	扣麼?	
Insurer	保險人	Five per cent more	再打九五折
Insured	被保險者	Cancel the old policy	取消舊
To insure	險險	的保險單	
To insure against fire	保火險	Such a great difference	相差
Damage	損失	這樣大	
Total loss	總損失	Accident, happens	偶然事件
Contract	契約	At a given sum	在規定數目
Open Policy	不記載貨價之保 險單	General average	普通平均
Co-insurance	共同保險	Stress of weather	天氣的壓力
5%	百分之五	Document required to prove	
Cargo	貨物	a loss	須有文件來證明損失
Doctor	醫生	Shall be insured for	將被保險
Physical examination	身體檢驗	Cover the danger and risks	
Current rate of premium	現 今保險費之時率		包括危險在內
Caused by the fire	由火災所起	In case of loss	倘有損失

(3) STORE, COMPANY, AND TRANSACTIONS OF BUSINESS

(店舖, 公司, 及事務處理)

Auction Room      拍賣店 | Barber, s Shop      理髮店

Beauty Shop	美容廳	Lumber Company	木行
Blacksmith Shop	鐵匠店	Mint	造幣廠
Book Store	書店	Manufactories	製造廠
Brass Iron and steel work	銅鐵號	Money Exchange Shop	銀錢兌
		換店	
Bakery	麵包舖	News Agency	通訊社
Bath Room	浴室	Oil Mill	油榨
Billiard Parlor	彈子房	Office	公事房
Corperation	公司	Poulterer's Shop	鷄鴨舖
Carter	卡特爾	Printing Office	印字館
Confectionery	糖菓店	Pawn Shop	典當
Cooperative	合作社	Provision Store	食品店
Club	俱樂部	Painter and Repairer	粉飾店
Cafe	咖啡館	Photo-studio	照相館
Custom House	海關	Pharmacy	藥鋪
Commercial Press	商務印書館	Rice Shop	米鋪
Dispensary	藥房	Radio Station	無線電臺
Drug Store	藥店	Restaurant	餐館
Department Store	百貨商店	Repairing Shop	修理場
Dancing Hall	跳舞廳	Retailer Shop	零售鋪
Factory	工廠	Race-course	賽馬場
Gambling House	賭場	Shoes Store	皮鞋店
Garage	停車場	Saloon	酒吧間
Hardware Store	五金店	Swimming Pool	游泳池
Hotel	旅館	Society	會社
Jewelry Store	珠寶玩器店	Station	站
Laundry	洗衣作	Storage, Godown	堆棧

Trust	托鍊斯	Closing business	停業
Theatre	戲院	Commision	佣金
Tea Room	茶室	Commodity	商品
Transportation Co. Ltd.	運輸	Contract	合同
有限公司		Credit	信用
Tailor's Shop	成衣鋪	Custom duty	海關稅
Watchmaker's Shop	鐘錶鋪	Clearance Sale	清賣
Wholesale Friut Co.	菜行	Cash price	現價
Assets	資產	Cheap Sale	大減價
At Sight	見票	Discount	折扣、貼現
Amount, Sum	總數	Deduction	減價
Bankruptcy	破產	Damage	損害
Balance	餘數	Debt	債
Bill of exchange	匯票	Depreciation	貶值
Bill of lading	提單	Depression	不景氣
Bonus	紅利	Discharge	卸貨
Brought forward	由前轉來	Endorsement	背書
Budget	預算	Enterprise	企業
Burden	負擔	Estimate	估價
Buying and Selling	買賣	Face value	額面價值
Buyer	買者	Fund	基本金
Cash on delivery	交貨付款	Grade	品位
Cancel	取消	Income taxes	所得稅
Capital	資本	Index	指數
Capitalist	資本家	Inland exchange	國內匯兌
Chamber of Commerce	商會	Interest	利息
Clearing	清算	Inventory	存貨

Investment	投資	Ready made	現成製
Instalment	攤付	Rate	率
Inferior quality	劣品	Price	價格
Liquidation	清算	Superior quality	上等品
Licence	執照	Stock	存貨
Ledger	總賬簿	Seller	賣者
Monopoly	專賣	Standard	標準
Net gain	淨利益	Special order	特定
Net profit	淨利	Sample	樣子
Net price	淨價	Specimen	樣子
On-account	賒欠	Sign-board	招牌
Order	定貨	Share-holder	股東
One price	定價	Settlement	清算
Pay in advance	預付	Second-hand goods	舊貨
Prosperous	隆盛	Speculation	投機
Part payment	一部分付款	Stamp duty	印花稅
Papable at sight	即付	Statement of loss and profit	損益表
Port charge	進港費	Total loss	全部損失
Principal	資本	Value	價值
Property	財產	Wholesale	批發
Quantity	量	The dearer the article, the better it is.	價愈昂則物愈美
Quality	品質	This is the best.	這是最好
Refund	付還	Though it is not the best, still it is a very good article.	這貨雖然不是最好然亦為上等東西
Rate of exchange	匯價		
Rate of interest	利率		
Rediscount	再折扣		
Risk	冒險		

Substantial quality 品質堅固

This and that are almost the same. 彼此差不多

Rejected goods 退貨

Put them in one bundle. 縛成一束

A new set of tea things 茶具一套

The entire stock is gone. 全數告罄

Slightly cheaper 稍廉

At a suitable price 相當之價

Whole-sale price 批發價

Great bargains 大減價

As we are soon changing our trade to another class of goods, we are offering bargains.

改業在即特大減價

Giving great bargains 特大減價

It has a very large sale 銷路甚廣

The sale has been completed 已售完了

The article is not for sale 非賣品

Sales on credit are absolutely declined. 除賬免言

Cash only 不賒欠

Nothing else 無他物

Ready-made clothes 製就之衣服

Public auction 拍賣

It is better to buy it second hand than new 買舊的比買新的要好一點

Bought it for cash 以現銀買的

If I had ten dollars I could buy it. 如我有了十元就可以買

Not inclined to stock it 不欲再進貨

Well adapted for summer use 最適於夏季

It is sold wholesale to retailers at eighty per cent of the fixed price. 批發至零售商照碼八折

A discount of five per cent, will be made if you buy a quantity. 你如買多量，可作九五折

At any time 無論何時

The latest fashion 最新式

Put them in order 排列

How much with the box?

運箱子一起多少

How much did you pay for it?

你付給了多少

The size makes no difference

in the price. 大小都是同價

Now-a-days

在目前

Ten cents for three

三件賣一角

At most

最多

Five dollars each

每件五元

I don't mind the price

不論價

錢怎樣

Original cost

原價

Far above this limit

超過其

限制甚遠

As low as possible

最低

Our current price list

我們的

時價表

Five dollars per dozen

每打五元

Selling everything at reduced

price 各貨都是折價出售

Selling below cost

折本出售

Too expensive; too dear

太貴

The cheaper the better

愈廉愈妙

Moderate price; reasonable

price 價甚公道

I assure you

包君

Fixed price, one price

定價

No further reduction

無可再減

Make the bill out in duplicate

寫好兩張單眼

Payment is due today

今日應

支付

The term is coming to close

期限已近

The date of settlement draws

near 清償之期已近

Pay up, please

請即付清

Compelled to pay

不得不付

Paid the bill in full

全賬已清了

Pay by monthly instalments

按月攤付

Part payment

一部份付款

No small change

無另找

Short of cash

乏現款

Make out the invoice

開一發票

Always at your service

請常光顧

Fill your order in a short time

能即時應命

As quickly as possible

儘速

When will it be ready?

何日可取貨

How long will it take?

要多少時候

## (4) OFFICE AND OFFICE EQUIPMENTS

## (公事房及其用具)

Post office	郵政局	Glazed paper	蠟紙
Telegraph office	電報局	Letter paper	信紙
Booking office	售票室	Note paper	小信紙
Hire car office	租車處	Packing paper	包紙
Ticket office	賣票室	Paper clips	紙夾
Administration office	總務處	Paper fastener	紙綴
Head office	總局，總行	Portfolio	貨單夾
Branch office	支局，支行	Sealing wax	封口蠟
Writing table, desk	寫字檯	Writing paper	寫字紙
Safe box	保險箱	Letter-box	信箱
Typewriter	打字機	Letter rack	信插
Adding machine	計算機	Letter-chip	信夾
Electric fan	電風扇	Letter-file	信串
Electric stove	電氣爐	Copying press	夾
Door bell	門鈴	Punch	打洞器
Counter	櫃檯	Ink-stone	硯池
Numbering Machine	記號數器	Pen knife	削筆刀
Oil sheets	油紙	Clock	鐘
Black ink	黑墨水	Mistakes in the figures	數目裏有錯處
Blotting paper	吸水紙	After a while	一刻後
Blue ink	藍黑水	Good for	有效
Carbon paper	複寫紙	234 Cases instead of 324 Cases	三百二十箱變了二百三十四箱
copying book	複寫簿		
Envelop	信封		

Owing to	因為	自己的意思
After reading the letters	閱信後	Very busy 甚忙
There is no more	沒有了	This work has to be done before
Already settled	已經解決了	Friday 這工作在星期五
Tell the boy mail these letters	告訴小廝送出這兩封信	前應該做好
Do you want me?	你喚我麼?	Tell him wait outside just a
You are at liberty to take them	你可隨意用他	minute 告他在外面等候一
Office hour is at 9 in the		分鐘
morning to 5 in the afternoon		What lines are you dealing?
辦公時間為上午時至下午五		你從事何種商業?
時		The manager leaves the office
On my own account	是照我	經理離開辦公室
		The telephone is just busy
		電話現在正忙



# CHAPTER III

## TRANSPORTATION AND COMMUNICATION

### (運輸與交通)

#### (1) Railway (鐵道)

Arrive	到達	Locomotive	車頭
Accident	事變	Mail train	郵車
Accommodation train	慢車	Ordinary ticket	普通票
Baggage-Check	行李牌	Party-ticket	團體票
Baggage room	行李房	Passengers	旅客
Bother	煩擾	Passenger train	客車
Change car	換車	Platform	月臺
Check	牌子	Platform ticket	月臺票
Conductor	管車人	Pointman	揮旗人
Crossing	火車橫過的大路處	Porter	挑夫
Depart	離開	Puncher	查票人
Depot	屋站	Railway station	火車站
Depot-master	車站管事人	Railway ticket	火車票
Destination	目的地	Reduction	折扣
Dizzy	頭暈	Refreshment	小食房
Dining car	餐車	Return ticket	來回票
Excursion ticket	旅行票	Session ticket	月季票
Express train	特別快車	Second-class carriage	二等車
Freight train	貨車	Signal	信號
First-class carriage	頭等車	Sleeping car	睡車
Half fare	半票	Special train	專車

Station master	站長	To go by train	由火車去
Stop sign	停止號	To postpone my departure until	
Terminus	終點	next week	迄至下星期
Thrd class carriage	三等車	What damage was done?	損失怎樣?
Time table	時間表	Available for any train	都可有效
Train fare	車資	Get over there through the	
Tunnel	隧道	underground passage	可由地道中穿過去
Violent motion	震盪	He saw me off	彼曾送我
Waiting room	等候室	I just managed to catch the	
Way in	入口	train	我正趕到了車子
Way out	出口	It is quite early yet	時候尙早
Whistle	放汽	It takes more than half an	
Switch	接機紐	hour	差不多要半點多鐘
Accompany you to the station	同你到車站去	It wouldn't be long now	現沒有多久了
Be sure you are in time	你須按時而至	Let's check the baggage	讓我們去挂一個行李票
Can go a good deal of the way		Not behind time	沒有過時
by rail	可乘火車而行之路	Nothing to complain	無可怨恨之處
甚多		On account of an accident	因為事變
Even now	雖是這個時候	Sure to leave on time	
It's always wise to take a safe			
course	最好是採取穩妥的行		
爲			
No hurry	不用大急		
Only occasionally	偶然的		
Plenty of time	許多時間		
			到時必定會開走

Take the train	乘火車	speed	這機器現正開足馬力
There must be some obstacle on the way	在路上必須有 了阻礙	The track is uneven	這路不平
Missed a train	未曾趕到時間 乘車	To run off the rail	出軌
To wait for a train to start	等候火車出發	We are at our destination at last	我們到了目的地，實在 不易
All car seem to be full	所有車子像已載滿下客人	When it whistles	放汽時
Be ware of pickpockets	當心扒手	What a fine view this is!	這是怎樣的美景
The engine is working at full		I have to go out here	我應在此處下車
		To get out of the train	下車

## (2) Navigation (航行)

Anchor	錨	Steam-tug	拖船的小輪
Cast anchor	拋錨	Pinnacle	大舳板
Steamer	汽船	Bill of lading	提單
Cruiser	巡洋輪	Invoice	發票
Fast boat	快船	Packing	包裝
Junk	拖船	Cabin	房艙
Lighter	駁輪	Cap	桅帽
Ferry boat	渡船	Deck	船面
Life boat	放生船	Sky light	船面天窗
Sampam	舳板	Steerage	統艙
Freight-boat	貨船	Tank	水櫃
Pleasure-boat	游艇	saloon	大餐間
Revenue-cutter	緝私船	upper deck	船面

Wharf	碼頭	A pleasant companion on a	
Life bele	救命圈	journey is as a postchaise	
Lower deck	二層艙	與長友同行、有如乘驛車	
Mast	桅桿	All the cargo on board.	
Oar	槳	各貨都已裝入了	
Pump	抽水機	Approximate date of sailing	
Rope; cord	繩索	開行的日期將到	
Delivery note	交貨證書	Come to my cabin and have a	
Smuggling	偷漏的	chat. 請到我的船艙裏來談談	
Water-proof paper	防水紙	Consignment invoice	
Blockade	封港	委託販賣發票	
Calm	平靜	Delivery to my clients as soon	
Cargo	貨	as possible. 儘先交付到我	
Discharging	卸	的顧客	
Freight	運費、水脚	Forward it as soon as it is	
Rough	風浪	made. 做就即送交	
Storm	暴風	Forward it to you at once.	
Drown	溺	即刻送來	
Godown	堆棧	Frieght payable per package	
Captain	船長	計件交費	
Crew	船丁	Frieght payable per ton weight	
Consignor	寄貨人	重量計噸交費	
First class passenger	頭等乘客	Go below	下去
Second " "	二等乘客	Hope you will enjoy the voyage.	
Sailor	水手	望你一路順風	
Sea sick	暈船	How many days does it take?	
Voyage	路程		

to make the voyage?

路上需要幾天？

It takes three and a half days only.

只要三日半

It will do you good. 爲你有利

Make out the bill of lading in

duplicate. 寫好兩張提單

Make out the invoice.

開一發票

Not one entire piece among

them 無一完整的

Owing to the storm 因有暴風

Send it by post 由郵寄交

Send it immediately 當即寄交

That ship has discharged the

landing cargo 那船貨已卸去

The landing charge 上岸費

The steamer is quite steady.

這船甚穩

The steamer is slowing down.

這船是慢開

"The traveller without money

will sin before the robb

er." 旅客不帶金錢將在盜

### (3) Telephone and Telegraph (電話與電報)

Cablegram 海底電報

Submarine cable 海底電信

前歌唱

"The world is full of thoughts,

and you will find them

every-where in your path."

世界中充滿了思想、隨處你

將有接觸的機會

This vessel is unloading

此船正在卸貨

Time of delivery 交貨之時

To hand over 讓與

To leave Hongkong tomorrow

明日由香港出發

To tie up in a bundle. 縛成一札

To unload cargo. 卸貨

To wrap up in straw matting

以蓆包之

"Traveller should correct the

voice of one country with

the virtue of another."

遊歷家應該取他國的長處而

改本國的短處

We are off. 我們開行了

Your cabin is very roomy.

你的房艙甚爲寬暢

Telephone number	電話號數	Both address and name are	
Telephone directory	電話簿	charged for	住址和姓名都
Telegraph form	電報紙	要收費	
Receiver	聽話筒	Call up an operator :	Ring up
Wires	電線	to the information	
Operator	接線人		問其接線人、向訊問處
Message	消息	Double charges	雙倍收費
Figure	號碼	Eight, one, six, two, five	81625
Long-distance telephone	長途電話	Evenly balanced	一致
Anything happens	有何事發現	“Good comes of evil”	因禍得福
Anything will do	無論何物均可	How do you do?	你怎樣?
As brief as possible	盡量的簡單	It is not necessary	不必一定
Code word	密碼	It looks so much like a one,	
Character	字	but it may be seven.	看起來好像一字、但或又是七字
Charge, fee, rate	電費	I rang you up jnst now, but	
Receipt	收條	you were engaged.	我正在
Sign	簽字	接與你聽、而你正在與他人	
To telephone; to phone; to		講話	
riny up; to call up.	打電話	I received a telegram from a	
To wire	打電報	-friend of mine this morn	
Urgent	緊急	ing.	今早我接得友人來一
Delay	延遲	電報	
Forward	遞轉	Is Mr. Zee there?	
Address	住址		徐先生在那裏麼?
Letter following	信詳於后	Listen with the receiver	
			以聽筒聽話

Lots of things to tell.

有許多事相告

Mr. Hwang is out.

黃先生出去了

No response 無回音

Please ring off 請將線攔斷

Speak louder please

請講得響一些

Send him a telegram instead  
of writing. 打電報與他以  
代寫信

Telephone exchange office  
電話交換局

The telephone is engaged.

電話有人在打

There will be some delay, as  
the lines are out of order.

電線有所損壞故將遲延

To call another by telephone.  
通電話於他人

To install a telephone 裝置電話

"To know all by hearing a  
part." 聞一知十

When will he be back?

他在什麼時候回來?

Where is it? 牠在何處?

While I was talking to him  
over the telephone, connection  
was cut off. 當我正在和  
他談話的時候、電話忽然攔  
斷了

Whom do you want?

你要誰聽電話?

Who is speaking? 誰講話?

Who is in the office?

誰在寫字間?

In the supplementary directory.

在補遺錄中

Call up No. 125. 呼接一百  
二十五號

Haven't you connected No. 106  
yet? 你還沒有接一百零六  
號嗎?

Go to London directly

直接的至倫敦

#### (4) *Letters and Post* (郵政與書信)

Central post office	郵政總局	Air mail	航空信
Branch post office	郵政分局	Official letter	公函
Local mail	本埠郵件	Private letter	私信
Foreign mail	外國郵件	Parcels	包裹

Pillar-box	郵筒	Five cents will do.	五分已足
Letter Paper	信紙	Just enough	正够
Envelop	信套	In case of	倘若
Postage	郵資	It is cheaper to send a post-card.	寄明信片比較便宜
Postal cards	明信片		
Postal order	郵政匯票	Let you know by letter	寫信告訴你
Post-box	信箱		
Post-man	郵差	"Making useless trouble"	無事尋煩惱
Post-mark	郵印		
Printing matter	印刷品	Maximum weight	最重之量
Sender	發信人	Minimum weight	最輕之量
Receiver	收信人	Next window	隔壁窗口
Post-master	郵政局長	Not much of a letter writing	不善寫信
Registered letter	掛號信		
Remittance	匯款	Not quite	不盡然
Seal	印章	Responsible for it	負其責任
Special delivery	快信	Seal it with wax	以火漆封之
Stamps	印花、郵票	"Six of one and a half dozen of the other."	半斤八兩
Wax	火漆	"The more haste, the less speed."	欲速則不遠
Glue	膠水		
Paste	漿糊	The post time is from seven in the morning to nine at night	寄信時間、是自早晨 七時至晚上九時
Xilo	砑		
Contents	內容		
Money order	銀票		
Over weight	過重	To deliver a letter	送信
Fill up the blanks	即行填明	To drop a letter into a letter	



box.	投信於信箱	Vary according to the country	
To put a letter in an envelop	以信放入封套	Answer him later on	因國而不同
To trace a missing letter	查一遺失信	Duly received	遲延答覆他
To refund	賠償	Favorable answer	得接 同意之答覆



# CHAPTER IV

## BUSINESS CORRESPONDENCE

### (商業函件)

#### (1) Construction and Essentials of a Business Letter.

##### (商業信結構及要素)

Value of appearance		Neatness	整潔
	樣式的價值	Carefulness	謹慎
Form of letter	信的體裁	Promptness	快捷
Heading	起首	Conciseness	簡明
Introductory address	稱呼	Correctness	準確
Salutation	示敬	Clearness	清楚
Body of letter	信的本體	Courtesy	有禮貌
Complimentary close	收尾	Personality	格位
Signature	簽名		

#### (2) Beginnings of Letters (起句)

<p>I have the honor to address you that..... 敬啓者</p> <p>I write in haste to tell you that..... 逕啓者</p> <p>We take this opportunity to inform you that..... 順此奉告</p> <p>We beg to remind you that..... 請申言之</p>	<p>In answer to your inquiries, I would state that..... 敬覆者、承詢</p> <p>With reference to your letter of the 15th inst, I must now request you that..... 本月十五日台翰云云茲特奉懇..... ○</p> <p>I am in receipt of..... 頃奉</p>
--	---

Many thanks for your kind  
letter of..... 頃接.....日  
大札感甚

I had the honor to acknowledge  
the receipt of your letter of  
the 1st inst. 本月一日、辱  
承惠書、祇悉。

I am in receipt of your esteemed  
letter of yesterday.

昨頒鈞示、頃已領悉。

In reply to your letter of.....  
謹覆者.....日台函已悉  
your letter of 2d inst. reached  
me yesterday. 昨奉本月二  
日手書

I had the pleasure of receiving  
your letter of November 15th  
on December 1. 十二月  
一日、欣奉十一月十五日華  
函

I am obliged of yours of yes-  
terday's date 昨承惠書感甚  
In accordance with your ins-  
tructions..... 敬遵台教

As I have written to Mr. A.  
on the subject..... 此節鄙  
人已函達A君矣

Permit me to introduce to you  
Mr. A. 謹介紹A君趨前、  
幸勿見却

We have had your name and  
address given to us by Mr.  
Lee. 茲承李君介紹得知  
大名及尊址

I am still without letters from  
you to reply to.....

迄未奉覆

Please find inclosed invoice  
for 100 bales of cotton  
附上發票一紙計綿花百包至  
希查核

I take the liberty of offering  
my services for.....

某事我甚願効力

We take the liberty to inclose  
herewith..... for your ins-  
pection. 用敢不揣冒昧附  
呈.....務乞鑒察

Many thanks for your letter  
of yesterday and we note its  
contents. 昨承惠書、備悉  
一是、謝謝

(3) *Terminations of Letters.* (結句)

Awaiting the favor of a reply.	Expecting your answer in the shortest possible time.
鵠候回音	速覆爲盼
Awaiting your further communications.	An immediate reply will oblige.
仍望佳音	速覆爲感
Awaiting to hear from you at your earliest convenience.	Please let us have your reply, if possible, by the bearer.
有便祈卽函覆	請賜回示交來人帶下
Awaiting your further valued orders.	Trusting you will give this order prompt and careful attention.
仍希源源賜顧	望照貨單迅速妥爲配置
Awaiting the opportunity when our services may be of use to you.	Trusting that this will be satisfactory to you.
俟機圖報	諒合尊意
We are anxiously awaiting your reply,	Trusting that all will reach you in good order.
切盼佳音	各貨諒可送達無訛
We wish to receive your instructions by letter.	Trusting that you will bear our offer in mind
務望函示	申請之事、幸勿忘却
Hoping to hear from you soon	Thanking you in anticipation; thanking you in advance.
務希卽惠德音	先此鳴謝
May I request a reply at your earliest convenience?	Thanking you in advance for any attention you may show him.
得暇可否祈卽賜覆	務希推愛照拂、謹此預申謝悃
Hoping to have a reply from you before long.	
盼候見覆、幸勿遲延	
Your early reply will oblige.	
速覆爲荷	

Commending this order to your special attention

託辦之貨、移希特別注意

Your immediate attention to this will oblige.

祈即留意置辦為感

Looking forward to the pleasure of executing your order.

務望實行採辦、曷勝欣幸

Inviting correspondence from you.

望通音信

Asking your consideration of the matter and with the compliments of the season.

所事務祈卓裁肅此敬候時祺

Assuring you of our best endeavors at all times.

未嘗不竭誠相報也

Hoping you will forward the goods to us at your earliest convenience.

覓便速將該貨寄下為盼

Apologizing for not having written to you earlier.

未遑早覆、伏乞原宥

Wishing to thank you personally for the kindness which

you have at all times shown to me. 時蒙厚惠、容圖面謝

When I see you, I will give the details.

容面晤時、當縷陳一切

If you will favor me a call, I will enter more fully into particulars.

倘蒙貴臨、當一罄縷陳

I will speak to you more fully when I meet you.

詳細容當晤談

Begging the favor of an interview.

乞賜晉見

As regards this, however, and others we will write more fully by next mail.

茲事及其他各節、容再函詳

I trust it will not inconvenience you to favor me with an early reply.

敬乞速覆

Adien till then.

餘容後述

With kind regards.

敬候起居

With compliments and regards.

敬候起居

(4) *Letters of Introduction: Recommendation; and Application.*

(介紹, 舉薦, 及自薦函用語)

Permit me to introduce to you herewith Mr. A. manager of B & Co. who is one of our heaviest dealers in metals.

茲有 B 公司 A 君爲小號五金主顧之一用特介紹臺端

I take the liberty of introducing to your acquaintance Mr. R. who is a much esteemed friend of mine.

R 君爲我之好友用敢不揣冒昧、介紹臺端

I shall feel happy should the present induction lead to transactions mutually advantageous and agreeable.

經此介紹、若能引進互有利益之交易、不勝欣幸

We shall be very much obliged if you will kindly afford him and assistance, of which he may stand in need.

若彼有須助之處、務希不吝援手之勞、我等自當銘感無已

We would ask you kindly to assist him in whatever business he may undertake.

凡彼辦理諸事統祈鼎力輔助爲禱

We take the liberty of introducing to you Mr. A. and recommending to your kind attentions.

今爲 A 君來前、用特介紹、諸希照拂爲荷

In respect to Mr. M's request for a letter of recommendation. I have great pleasure in saying the following:

茲因 M 君之請、委作薦書、故樂爲先生陳述一切

Mr. A. his former employer. recommends him very warmly to me.

彼之舊東 A 君向我竭稱道

As he is a trustworthy man, I can recommend him to you with all my heart.

因彼爲誠實可靠之人、用敢

竭誠奉荐

The bearer is Mr. V. whom I recommend to you as a bookkeeper.

茲特奉荐 V君、持函台前、承充帳席

Mr. Yang is a talented young man, who has principally by his own unaided exertions made himself thoroughly master of several languages.

楊君爲一俊才青年、無師自修、奮勉求學、現已精通數國語言

He is qualified to conduct correspondence, and is expert and accurate at calculations.

彼堪膺文牘之職、卽會計亦所擅長

Should any further particulars regarding Mr. A. be required, I will afford the pleasure to communicate the same on application.

關於A君詳情、若仍須詢及、鄙人無不樂於奉告

I have read your advertise-

ment for a clerk in today's North-China Daily News, and beg respectfully to offer you my service.

頃讀今日字林西報有尊處擬聘書記廣告一則、鄙人擬應徵

I beg to apply for the situation as bookkeeper advertised in today's Sin Wen Pao.

今日新聞報所登招請司帳員廣告、鄙人特函謀斯職。

Permit me to apply for the situation as shipping clerk, which I have heard is now vacant in your establishment.

近聞貴行司載運貨物事務之書記一員、現尚有餘額、可否允僕承之。

I beg leave to inquire whether you can make use of my services as a clerk or a correspondent in your firm.

鄙人願盡力尊事、未悉貴號能否任以書寫、或文牘之職、用敢冒昧奉詢。

Enclose herewith a statement of qualifications.

茲奉上履歷一紙 a period of five years.

You are in need of

僕之經驗歷五載有餘矣。

貴處需請

I have sufficient knowledge

Should you have any immediate vacancy. may I ask the favor of your kindly keeping my name on your list of applicants?

of English to conduct a correspondence in that language with ease.

以鄙人之英文，任英文函牘綽有餘也。

如尊處遇有缺額，乞將鄙名登入謀事人名錄為禱。

I inclose copies of my testimonials.

I am twenty three years of age, write a good hand, and am very quick at figures.

茲將僕之保證書封呈台覽。

The reason for having my present employment is because I see no chance of advancement.

鄙人現年23書法精美，計算敏捷。

My experience extends over

余辭現職，因無進境之機

(5) *Letters of Complaint; about Quality; Delay; Damage, etc.*

(質問及索償類)

We beg to state that your goods are of inferior quality.

inform you that articles which you sent me on the 20th of May were so inferior in quality that I can not sell them.

貴公司的貨品十分低劣。

I am sorry to say that the article does not turn out to my satisfaction.

五月二十日送下之貨，品質低劣，不能銷售不得不向貴號聲明。

該貨不能愜意為憾。

I am sorry to be obliged to

Until lately, indeed, I had no



cause to complain, but the goods I had from you last week are so inferior in quality, that I hesitate to offer them to any of my customers.

交易以來，我並無詰責事由，但前星期向寶號購來之貨，品質甚劣，鄙人躊躇，不敢售與主顧。

You would kindly let me know if you will take them back, or allow me to sell them at a discount of fifty percent.

或將貨收回，或許對折脫售，乞示爲荷。

You must clearly understand that, unless you can supply me with the very best quality in every case, I shall have to fill my requirements elsewhere.

寶號當明白會悟，凡每次所發之貨，若非最優品質，鄙人當向他處購辦矣。

As I can only sell this quantity of tea at a great loss, I must ask you to make a reduction of five percent.

此項茶葉，祇能虧本出售，故須請寶號減讓九五折。

These goods would be quite unsalable even below the current price.

此種貨物，雖索價在時價之下，亦難脫手。

I forwarded you an order on the 3rd inst., requesting you to execute and dispatch it not later than the 25th inst.

本月三日送上定貨單。該貨務希趕辦速運最遲不得過本月二十五日。

Our customers are writing every day asking us for an explanation, as they are urgently requiring the goods.

敝號主顧，逐日來函詢問，因皆急需此貨也。

This delay has put me to the greatest inconvenience, and has compelled me to break my faith with my customers.

此次耽誤，迫令敝號失信於主顧，大爲其難。

Our order may sometimes be

small. but that is no excuse for neglect.

小號定貨，有時為數雖微，但實號不能因此而辭疏忽之咎也。

Trusting that you will use every effort to prevent further disappointment and delay.

務望竭力防止，以免再有延遲，令人失望。

The goods are now absolute-useless either to my customer or to me.

此貨於小號之主顧均完全無用。

I have examined one by one,

and found that each of them leak more or less.

鄙人已將該貨逐件檢驗。查得每件，均有漏泄多寡不一。

To all appearance, the parcel had been either left out in a heavy shower of rain, or else dropped into some water.

察斯情形，此貨或堆置露天，曾受雨淋。否則或曾落水。

Please let me have your check for this amount, after satisfying yourselves of the damage done.

索賠損失之數。如尊意為然，請將此款惠下銀票為荷。

**(6) *Letters of Accounts Rendered; Remittances Requested And Urge Payment.***

(開呈清賬，請匯貨款與催賬)

Inclosed we beg to hand you statement of account for the past month, which we believe you will find correct.

附呈前月份清單，諒無錯誤，請希察核為荷。

Inclosed I beg to hand you statement of your account up

to the 30th ult. showing balance to your debt of Frs. 1.500.

茲附奉尊賬，結止上月三十日止計欠小號一千五百法郎

We shall feel obliged by your examining the same at your earliest convenience,

此賬得便請即核對爲感。

We have a balance of your goods in your warehouse amounting to \$ 500, which has been placed to your credit in a new account.

小號貨倉尙餘存寶號貨物，計值價五百元此款已移入新賬收存尊戶。

Our collector will be pleased to call upon you tomorrow, when the favor of a check will obliged us.

明日當遣敝號收賬人走候，乞付銀票爲感。

I beg to call your attention to my account of \$ 850 due June 30, and for which a check will obliged me.

所欠敝號帳款，計洋八百五

十元。六月三十日到期，乞賜銀票爲感。

We shall feel greatly obliged in you will remit us a check for the goods supplied you in December last.

去冬送上貨物，該款倘蒙匯付銀票，感激萬分。

I must ask you kindly to remit the amount of my invoice of the 1 st Inst. per return.

本月一日奉上發票，所該之款，請即匯下爲荷

I take the liberty of reminding you of your long overdue account for \$ 1000.

尊賬一千元過期已久，用敢奉詢。

I wrote you on the 15th and again on the 25th Ult. respecting our overdue account of \$ 200 and must now request your immediate attention to this matter.

尊賬二百元，業已逾期曾於上月十五日及念五日兩函奉詢

請即擲交爲盼

I have made several applications to you for the settlement of account, now a long time overdue.

鄙人曾屢請結算賬款，今逾期久矣

The further term of credit granted you has already expired and I am still without your remittance.

續約展期早已滿期而尊賬仍未蒙匯下。

Our accounts are balanced every six months, and your default prevents us from closing our books as at the date allowed to.

小號之賬，每半年結清，今尊賬延不清算致敝號賬冊，不克按時結束。

We must ask you to let us hear something definite as to this delay.

尊賬潛延務祈切實示復。

I have resolved to enforce payment by legal procedure.

敝處決當以法律追索。

My patience being now completely exhausted, I am determined to seek my remedy at law.

鄙人已忍無可忍，決意求救於法律解決。

Unless I receive your check in full settlement by Friday next, 18th inst., I shall be compelled to take steps to enforce payment.

若至下星期五，即本月十八日，不以銀票付清全數鄙人不得不取追索方法。

If you do not pay us within ten days from today, I shall have recourse to the law.

自今日起，十天內再不付來，鄙人當求助於法律矣。

## (7) *Letters of Explanations and Time for Payment*

### (說明情由與展期)

Notwithstanding my desire to discharge my debt to you I find it at the moment impossible.

鄙人雖極願將尊賬償清，但現時實覺力所不能。

I regret extremely that it is out of my power to settle my account with you as usual on the 15th of the month.

照向例每月十五日清帳，今實力有不及惶悚萬分。

A general depression of business in this vicinity has made it very difficult for me to collect the sums due to me by my customers, and consequently embarrassed me.

近處營業，大都清淡故向客家收取欠賬，極其困難，以致小號，頗受困迫。

Owing to the unfavorable state of the weather and other causes, business has lately

been so bad that I have been unable to realize the funds necessary to meet your accounts.

茲以氣候不佳，以及他項原因，故近來營業，非常冷落，以致不克籌償尊賬。

I beg you to grant me a delay of ten weeks, say to the end of October, and you may be certain that at that time I shall be in a position to satisfy you.

尊賬務乞俯允展延十星期，至十月底為限。屆時定可償還，使君滿意也。

I shall be much obliged if you will give me a little more time to settle your account due Wednesday, the 15th inst.

星期三即本月十五日，應付尊款，倘蒙略寬數日，不勝感激。

I hope you will kindly re-

new the acceptance you hold of mine for another three weeks.

寶號所執小號已認支之匯票，懇祈展緩三星期為禱。

If you will kindly wait about three or four weeks longer, I can safely promise to pay the balance.

倘蒙寬待三四星期則餘款統可付清，決不失約。

Having regard to these circumstances I trust you will not refuse me postpone the term

of credit.

情形若此，所請展期，幸勿見却。

I need not say how much I regret this delay, which is nevertheless unavoidable

稽延尊款，實出無奈，抱歉之深，何待言喻。

You may take my word with the greatest safety, that I will pay you within next week.

尊款，下星期定當歸清，決不失言。

### (8) *Inquiries re standing of firms; Personal Characters;*

#### (關於商號信用及人品之調查)

We should be extremely obliged if you could obtain for us reliable information respecting Messrs B & Co. of your city.

如蒙以貴處 B 號的狀況確實見告感激無已。

As we are on the point of transacting some important business with Messrs. E & Co., we should like to know exact

ly how their credit stands.

小號有重要事務，擬與 E 公司辦理，故須確知其信用若何。

Mr. D. of Soochow, who has offered to represent us to sell wine in the Soochow district, has referred us to you for particulars as to his standing, etc.

茲有蘇州某君願代表小號在蘇州境內銷酒囑向尊處詢問彼

之情形等項

You will do me a great favor by furnishing me with information respecting the firm named at foot which has proposed to enter into business connection with me and solicited a credit.

下列商號提議欲與鄙人交易商懇賒賬，務祈將該號情形指示，不勝感盼之至。

You will oblige me by stating if Mr. A, of Hankow is known to you, and worthy of credit.

漢口 A 君，閣下相識否，其信用何如，乞示為荷。

I beg to solicit the favor of your confidential opinion on the firm of D. & Co.

閣下對於 D 公司，持何意見，敬祈確示為荷。

Can you furnish me with any information on these points, and do you consider them worthy of credit?

尊意是否以該號為可信任，

可否費神訪問，示知為荷。

I have never had any dealings with him, and am anxious, therefore, to ascertain some facts relative to his character and responsibility.

我與彼向無交易，故彼之素行及信用，鄙人急欲探悉實情。

Any information with which you may favor us would be much appreciated, and thanking you in advance.

若蒙函示感激無既謹此預謝 Apologizing for troubling you, and assuring you that the information with which you favor me will be used with the utmost discretion.

倘承示教，自必慎密，勞瀆精神，尚希鑒原。

Mr. A. who is desirous of securing a position in our house as foreign correspondent, has referred us to you for information as to his ability, etc.

茲有 A 君向敝處謀充外國文牘之職，囑向尊處詢問關於彼

之才幹等情。

Kindly inform us if you consider him a steady, honest and industrious man.

尊意是否以彼爲穩健勤實之人幸祈見示爲荷。

Mr E. who represents himself as having been in your employment as an accountant for three years, has referred me to you for his character and ability.

茲據 E君云曾在貴行司賬三

年，彼之品學，實號相知有素，矚爲詢問可也。

May I the liberty of inquiring if you are acquainted with a Mr. A. John, who is from your native province?

茲有一約翰君，來自貴省，未知閣下相識否，特此冒昧奉詢。

You will oblige us by stating his reasons for leaving your office.

彼因何向寶號辭職乞示爲感

### (9) *Inquiries Re Goods and Ordering Goods.*

(調查與訂購貨物類)

Please hand us price list and designs of your lace curtains as advertised.

寶號廣告所登之綉花幃幔，請送價單與花式爲荷。

Please send us pattern book and quote lowest prices for flowered satines, Shantung pongee, and spring gauzes.

請寄山東府綉花緞春紗等樣本，並請開示最廉價目。

As I have strong competition to meet in this market, I must request you to quote me your very lowest price.

茲因敵號競爭劇烈，故寶號開價，務祈格外從廉。

I shall compare your prices and the advantages you offer with those of other makers, and if satisfactory will send you the order.



僕擬將尊價利益，與別家所許者比較，如果滿意，即當訂購。

We presume you have these goods in stock, but, if not, kindly say how long you would require to complete an order for the quantity mentioned.

想該貨寶號當有儲存，若無之，須若干時日，可以交清所訂之數。

You must put us on your very best term, as this order forms part of a contract.

現所購辦之貨，僅定貨合同中之一部分，故寶號須格外克己。

I have the pleasure of forwarding you an order for cotton, as per sample inclosed.

茲訂購棉花，請照樣辦理。

Please put in hand the following indent for carpets, etc., and ship by the first steamer.

下等定購地毯等貨，請即照辦，茲首先裝船為荷。

Inclosed please find the order

which I should wish filled as soon as possible.

封呈定貨單，務希從速照辦為荷。

Please put this order in hand at once, and be careful that the goods are delivered in exact accordance with sample.

所定之貨，祈即備辦其貨務與樣子同式，乞為留意。

Enclosed please find an order form.

茲附定單一紙請查收。

Kindly despatch your goods to the under mentioned address.

請將貴公司之貨品送至下述之地點。

Unless your goods arrive before —, we have to cancel our order.

倘若你們的貨品，在某時間以前不能送到的話，那我就要將這定貨取消。

We shall be glad if you could manage to ship these by Korea, sailing on the 3d prox for Shanghai.

如寶號能將該貨裝下月三日開往上海之高麗號輪，不勝欣幸。

Please say when delivery can be made.

何時始能交貨，乞示爲荷。

We ask that you will give this order your prompt attention, as we are in an immediate need of the goods.

是項定貨，急待需用，務希注意即辦。

As these goods are wanted almost daily, I shall be glad to receive them as early as possible.

此項貨物，幾爲每日所需，務祈從速送下爲盼。

I inclose herewith an order for such goods as I require to meet my present needs and will order from time to time as occasion demands.

茲封呈定貨單，該貨爲目下所急需，嗣後如有需用，自當隨時訂購。

The goods must all be of the

best quality, as nothing of an inferior kind suits this market.

貨物均須精良，因次貨不適於本市也。

We understand the prices have dropped considerably lately and if you can secure this quality at a lower figure, please do so.

頃悉近來價已大落，寶號如能覓得價廉之貨，請勿辭勞爲幸。

If this first trial order turns out satisfactory and of good value, large and increasing business may result, since our friends do a larger trade than any other similar house in their particular market.

若第一次試辦之貨，能優美滿意，可望增添大宗生意，因敝友營業較大於彼同業也。

On handing me the bill of lading and invoice, you may value me at sixty days sight for total thereof.

提單發票交下，貨款請向敝

處支六十天期票可也。

Should my present order be promptly and carefully attended to, I shall with pleasure

give you the preference in future.

此次定貨，倘蒙迅速注意辦理，將來自當樂向寶號採辦也

(10) *Examples showing the Correct Modes of Addressing persons in different Ranks and Firms.*

下表爲稱呼各級人民及商行樣式)

(1) A Prince of the Blood.

His Royal Highness the Duke of York,  
Sandringham.

Begin: Sir, End: I remain, Sir, your Royal Highness's most humble and obedient servant.

(2) An Archbishop.

To His Grace,  
The Lord Archbishop of York.

Begin: Your Grace.

End: I remain. My Lord Archbishop, Your Grace's most obedient servant.

(3) An official.

The Secretary,  
Board of Agriculture,  
4 Whitehall Place,  
London, S. W.

Begin: Sir,

End: I am, Sir, your obedient servant, or I have the

honor to be, my Lord, your Lordship's most obedient servant.

(4) The President of the United States of America.

His Excellency the President of the United States, etc.

A Member of the President's Cabinet, The Hon-  
orable the Secretary of State.

Begin Sir.

End: I have the honor to be, Sir, Your Obedient Servant.

(5) A Council.

C. G. Whitefield. Esp,

American Council,

Chungking, China.

Begin and end as in case of a cabinet officer.

(6) Commercial Firms:

Messrs. Tait & Co.

The Commercial Press, Ltd.

Begin: Gentlemen.

End: Yours truly or Yours faithfully.

**PART TWO**  
**PRACTICAL BUSINESS MAN ENGLISH**  
**CONVERSATION**

商業實習英語會話

李  
新  
序

目前西人來華者日益衆多，又以英文爲最普通語言，我們在此經濟社會組織中，隨處有講英語的可能或必要。講比寫，似較普遍，所以英語會話，實爲現代青年所不可少的學問，特別是那些在洋行裏辦事的人。

英語會話，不但爲一種學問，也可謂一種藝術，因善寫英文的，或不善講英文。這就是因爲講的時候，要適合環境與對話人的心理。我們的資料，擬盡量採用熟句或俗語，使讀者自修後，即可舉一反三。

商業英語會話的目的，是要使讀者無論在商場或商店中，都可與英美或他國人，用英文交談，以免交易時發生困難或誤會。本欄所編資料，關於普通會話，雖稍有涉及，但究以商業會話爲主。

## CHAPTER I

### APPLYING FOR A POSITION

#### ( 謀 職 談 話 )

Employer: Take a seat, please. I will be through just a moment.

Applicant: Thanks, Sir.

E: Now, what can I do for you?

A: I've learned from the North China Daily News that you are in need of a clerk. May I present my application for this position?

E: Yes, we do want a reliable clerk. Have you had any experience in office work?

A: Yes, I have wrought (worked) as a clerk for two years, keeping accounts, files, and typewriting in Shanghai Stonham & Company.

E: What is your name?

A: My name is C. T. Lee.

E: How much education have you? Tell me all the details you can, will you?

雇主：請坐，我的事情就要辦完了。

謀職人：謝謝，先生。

雇主：好，有何事我可為你效勞呢

謀職人：我曾在士林西報上看到你要聘請一位書記。可否讓我應徵？

雇主：是的，我們確要招請一位可靠的書記。你對寫字間的工作，曾有經驗麼？

謀職人：我曾在上海時通洋行充任過書記兩年之久，關於記帳，整理文件和打字等都有經驗。

雇主：你尊姓？

謀職人：我名李之泰。

雇主：你受過多少教育？請將你的經歷詳細告訴我，好麼？

A: I am twenty four years of age, and graduated from the School of Commerce. Here are all my school certificates and a letter of recommendation from the Manager of the Stonham Company.

E: When did you leave Stonham Co. and for what reason?

A: I left there for betterment, also on account of the fact that the business of the Company was slow.

E: Let me have a look at the papers if you please..... What salary do you expect?

A: How much are you willing to pay for a junior clerk? At anyrate, I do not particularly care for payment, but expect to gain a promotion after a year or so.

E: Can you do good work in translation—from English into Chinese and vice versa.

A: I think I could.

謀職人：我今年廿四歲。我曾在高級職業學校畢業了。此處是我學校所有的證件，和一封時通洋行經理的推荐書。

雇主：你何時離去時通洋行的，爲什麼原因？

謀職人：爲要改良位置，同時亦因生意清淡。

雇主：請你讓我細閱一過.....你希望多少薪金呢？

謀職人：你對書記的薪水願出多少？無論怎樣，我對薪金問題是不十分計較的，但希望工作一年上下，有升擢的可能。

雇主：你善爲繙譯麼？一從英文譯成中文，或由中文譯成英文？

謀職人：我想可以辦到的。



E: Take this paper with you and seat over there to translate the first two paragraphs of the third <sup>page</sup> column into Chinese. After you finished the writing, give your paper to the gentleman over there, and in the mean-time, I will consider whether we can take you or not. If we can, you will be informed. probably day after tomorrow. In case you come to take the job, you are required to present one or two references in order to guarantee your conduct from time to time. Can you get somebody to guarantee you?

A: Yes, I could.

E: All right, go ahead!

A: Thank you very much!

雇主：你拿這張報紙去坐在那邊，把這第三行的頭一二段譯成中文。譯完之後，請把稿紙交給那一位先生。同時，我將考慮你是否可以錄用。倘若我們決定任用的話，恐在後天就可以通告你。那時你若願意就任，那你就須預備一二張證明文件，以供保證你平常的品性。你能否找到替你擔保的人麼？

謀職人：可以的。

雇主：好，沒有事了！

謀職人：感激得很！

## CHAPTER II

### TO GET AN ADVERTISEMENT

#### (兜 廣 告)

Mr. Yeh: How do you do.

Mr. Draper: May I have the pleasure to talk with you for a moment?

Manager: Why, surely, come in and have a chair please.

Mr. Yeh: My name is Yeh, and I am representing the Lung Wen Book Company. I come here for your favorable consideration of having a spare for your advertisement in our recent publication of "A General Survey of Post-War Chinese Factories." The contents of this book will consist six most important conditions, such as location classification of commodities, trade mark, number of the workers, methods of turnover for the particular merchandise, and names of the important officers, such as proprietors, managers, engineers and other important employees.

葉先生：Mr. Draper好呵，我可費你一點時間講幾句話麼？

經理：可以，請進來坐。

葉先生：我姓葉，我是代表龍文書店，此次來看你，希望你在我們這最近將出版的：“中國全國戰後工廠調查錄”中登一個廣告，此書的內容，計包括六種緊要的門類：即位置，商品種類，商標，工人數目，推銷特別商品的方法，以及重要職員：如股東，經理，工程師，和其他要員。

M: What do you want me to put in the advertisement for?

Y: Well, you see, Mr. Draper. We hope this survey will interest the various classes of industrial enterprisers and the prospective business men. And when the book is published I am sure every one would like to have a copy of it.

M: Are you going to give to them or what?

Y: No, we are going to sell at the different book stores in town. Of course, some of them are given for reference or for presents.

M: Is this published in Chinese?

Y: Yes, it is in Chinese.

M: What good it will do us in Chinese?

Y: Why, surely, your firm is doing business with Chinese isn't it?

M: Oh, yes, but most of the consumers don't have to come to our firm nor even have any connection.

經理：爲什麼要我們插進廣告呢？

葉先生：Mr. Draper 你曉得，我們希望這個調查，將要對一切工商界和預備做生意的人發生一種興趣。希望此書一出，他們都能人手一冊。

經理：你將要送給他們嗎？

葉先生：我們要在本城各書店裏出賣。自然，有些地方我們是要送給他們做參考資料，或是作爲贈品的。

經理：是印成中文的麼？

葉先生：是的，印成中文。

經理：印成中文，對我們有何好處呢？

葉先生：那自然，你們的商行，是不是和中國人做生意呢？

經理：是的，但多數的消費者並不與本行來往，亦無何種關係。

Y: How about the wholesalers? Are they Chinese?

M: Yes, they are!

Y: Well, then if you have an advertisement in this book they will know your goods better, and stimulate more frequently. It wouldn't be long, I am sure your business will pick up rapidly and largely.

M: Your price is too high any way.

Y: In regard to price; we will give you a special discount if you wish. How about twenty-five percent?

M: Just a moment, please; Hebert! Do we have any more fund for an advertisement?

Hebert: I believe so.

M: All right, we will take the whole page then (8"×5 1/2") for one hundred twenty five dollars Twenty-five percent off-equals ninety three dollars and seventy-five cents isn't it?

葉先生：批發處怎樣？他們是不是中國人？

經理：他們是的。

葉先生：那末，倘若你的廣告印在本書中，他們對你的出品，就要多認識一點，並常要受着刺激。不久將來，我敢講你們的生意，就要隆盛並擴大起來。

經理：無論怎樣，你的價格是太高。

葉先生：講到價格，我們給你一個特別折扣，讓你一個七五折，怎樣？

經理：請等一下，Hebert 我們還有餘錢可登一廣告麼？

Hebert：我相信有的。

經理：好，我們就佔一全頁好例；一百二十五元打七五折，就是九十三元七角五分，對不對？

Y: Yes, will you sign this order form please?— we will let you know as soon as the book is out.

M: O. K.

Y: Thank you very much for your kind order.

M: That's all right, Good bye!

Y: Good bye, Mr Draper.

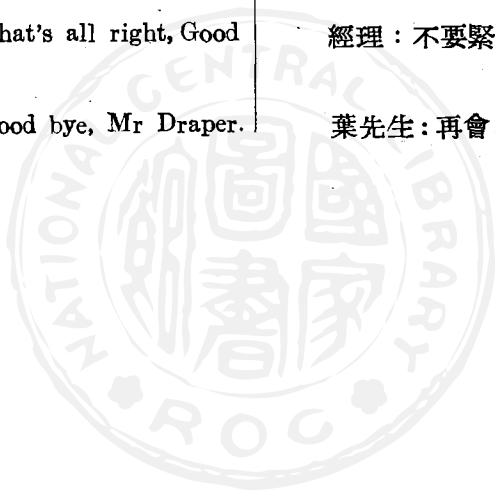
葉先生：對，請你將這定單簽好，一俟出書之後，就將通告你。

經理：可以。

葉先生：謝謝你的合作。

經理：不要緊，再會！

葉先生：再會，Mr. Draper.



## CHAPTER III

### AT A LAWYER'S OFFICE

(在律師事務所)

Prosecutor: Lawyer Shen, please?

Lawyer: Yes, Ma'am, I am.

P: Will you let me present my case to you as briefly as possible?

L: Yes, go ahead!

P: Before the war, I lived at Southern District, where I sublet my rooms. One of my roomers named Chang Tsi-ming, who borrowed six hundred dollars from me and promised to give back to me within two years. At that time he promised to pay two per cent interest. Now he ~~did~~ not only failed to return me the principal, but also the interest.

L: Where is he, and what is he doing?

P: He works at the Post Office as a postal man.

起訴人：你是沈律師麼？

律師：是的，夫人。

起訴人：我要請你幫我的忙，能否讓我把我的問題簡略的向你陳述一遍？

律師：好，請講吧！

起訴人：在戰爭以前，我是家住南市的，充任二房東。我的房客，名叫張濟民，曾向我借去六百元，言明在二年之內，必將此款歸還，在這期內，並允付我二分利息。現在期滿，他不但不還本錢，而利息亦不繳納。

律師：他在那裏，是做什麼事的？

起訴人：他在郵局工作，充任郵差。

L: Go to see him personally as frequently as possible.

P: He is no longer in Shanghai now for he has been transferred to Canton Post Office. After he left, he didn't even tell me where he was going. But I located him through some connections from the Shanghai Post Office. Then I wrote <sup>to</sup> him. He answered me and said that neither <sup>the</sup> principal nor the interest could be paid during this war time. But, Lawyer! I depend upon this money for living!

L: Did he have any guarantee for this loan?

P: Yes, he gave me another name as guarantor but was believed to be the same person.

L: Did you keep the paper for the testimoney?

P: Yes, I keep it and here it is.

律師：儘便的到那裏去看他。

起訴人，他現在不在上海了，因他曾被調遷到廣東郵局去了。他離滬之後，並沒有通知我到那裏去。我是從本地郵局方面探聽到的。其後我寫信去給他。他回信說，在這戰爭期內，本利都無法償還。但是，律師！我是全靠這錢過活的呢！

律師：你對這筆放款會有保人麼？

起訴人：是的，在借單上雖有一個人的名字，但我相信就是他本人。

律師：你將這張紙單留住了以作憑證麼？

起訴人：我留好了，就在這裏。

L: Let me look at it. (Lawyer reads the paper) I tell you what the best way for you to do: first, you write to Post Office in Shanghai and find out exactly where he is. Then let lawyer write to him in legal terms. If there is no response, then ask lawyer to publish some statements on the paper. At the same time, tell him directly that you are going to put the case to the Attorney at Law.

P: Can you take care of this case for me?

L: Yes, if you decide to have me. You go ahead what I have told you, and come back to see me after you received a reply from the Post Office in Shanghai.

P: All right, see you later, Lawyer Shen!

律師：讓我看。 (律師閱讀紙單) 我告你最好的辦法：第一步，你寫信給上海郵局，問問這人確實在那裏，然後請律師依法去一封信，倘若沒有回音的話，然後再請律師在報紙上登一個啓事，同時你可直接通知他，你要將這事件依法起訴了。

起訴人：你能否幫我辦這案子麼？

律師：可以的，倘你決定請我。你可將我告知你一切的手續去做。一俟你得了上海郵局的信，再來看我。

起訴人：好的，沈律師，再見吧！



## CHAPTEE IV

### AT AN ACCOUNTANTS AND AUDITORS' OFFICE

(在會計師事務所)

Proprietor: We want to dissolve our business. Can you help us to clear up the accounts?

Accountant: Surely, what kind of business are you in?

P: We are manufacturing rubber shoes.

A: Where is the factory and what's the name of it?

P: The factory is located at 350 East Ward Road and named "Dah Yung Rubber Co., Ltd."

A: How many stockholders have you in this organization?

P: There are nine of us.

A: Do you want to distribute the properties and dividends equally among all the stockholders?

廠主：我們要解散我們的營業。先生，能否替我們清理清理帳目？

會計師：自然可以。你們是經營何種生意的？

廠主：我們是製造橡皮鞋的。

會計師：工廠在那裏？叫什麼名稱？

廠主：工廠在東華德路三百五十號，名叫“大勇橡皮有限公司”。

會計師：這組織共有多少股東？

廠主：有九位。

會計師：你要把財產和剩餘平均分配給各股東麼？

P: Yes, Sir, since every one of us invested the same amount of capital at the beginning of the business.

A: Do you keep your accounts according to the foreign style of book-keeping?

P: Yes, we keep our books in double entry. You better come over to our factory and examine them carefully.

A: O. K. I will be there this evening by 7 O'clock. By the way, please fill up this contract before you left, will you?

P: Surely, I will.

A: I am ready to examine all of your books now. Show me what you have, please.

P: Certainly, Here are all our accounts—from general journal to the balance sheets.

A: Let's start with the general journal first, then some thing else. You haven't had this items entered in the book.

廠主：先生，是的。因為我們開始營業的時候，每人的投資數目都是一樣的。

會計師：你是否照西式簿記記帳的呢？

廠主：是的，我們是用複式簿記的。你最好到我們的廠裏來親自查一查帳。

會計師：好，今晚七時左右到你們那裏去。同時，在你沒有離開此處前，請把這委任契約填好，好麼？

廠主：那當然可以。

會計師：現在我預備來查驗你們所有的帳簿了。請你盡量的給我看。

廠主：先生，自然。此處是我們所有的賬目——從日用流水到總帳為止。

會計師：讓我們先從日用流水簿查起，然後再看別的。你沒有把這筆賬登進去麼？

P: Well, I have checked each item and then entered it in the journal and then post it to the ledger.

A: Your method is correct, but the accounts are in complete disorder. These figures do not agree, you see! That's why I can not make the accounts balance.

P: Please examine it by comparing it with the ledger.

A: Can you make an inventory of the stock on hand separately?

P: Here is our inventory paper which I have already made out. Is the balance profit or loss?

A: The net result is a little loss, Mr. I have looked through the accounts myself very carefully.

P: Please make out a rough estimate. for us.

A: Yes, it will be ready in a few minutes.

廠主：我曾點明各貨然後登賬的，記入後，再把款目詳細的登在總清賬內的。

會計師：你的方法雖是不錯，但會計異常紊亂呢。你看，這項數字就不相符合，故我不能使借貸平衡。

廠主：請和總清賬比較調查。

會計師：可否把存貨分開來作一表格。

廠主：此處是我們已經作出的存貨單。差額是剩餘還是虧損呢？

會計師：淨結稍較虧損。我已親自將這賬目，詳細的查過了。

廠主：請替我們作一約略的計算書。

會計師：數分鐘內，就可以辦好。

## CHAPTER V

### AT A MONEY EXCHANGE SHOP

#### (在兌換銀錢肆中之談話)

Exchanger: Please change this ten dollar note for me.

Shopkeeper: What kind of change do you want?

E: A five dollar bill, four one dollar bill, and one dollar small money of ten cents each.

S: We have to charge you twenty cents for exchange fee.

E: All right, go ahead!

S: Here they are. Count them before you leave, please!

E: Are they all good?

S: I think they are, but you better examine them yourself.

E: I don't want this Tientsin note, as I am afraid that this is not acceptable on the market. Will you change it?

兌換人：請把這十元的鈔票替我換一換。

肆主：你要換那一種呢？

兌換人：一張五元的，四張一元的，和一張零星的一角票。

肆主：你須付我補水二角。

兌換人：好，照辦就是。

肆主：錢在此地，當你未離開以前，請算一算。

兌換人：牠們都是好的麼？

肆主：我想牠們都是好的，但你自己最好看看清楚。

兌換人：我不要這一張天津鈔票，因恐怕在市面上不好用。可否請你換一張？

S: It looks nothing wrong at present, but I will change it for you anyway.

E: The currency in China is certainly complicated isn't?

S: It was very much that way not long ago, but, since it has been changed to legal tender, the monetary system in China becomes more steady and uniform than before.

E: Why the paper bills in China are printed in different places and issued by various banks?

S: Well, it was true, that the Chinese paper money was issued by all banks, but now the government has adopted the currency law, and decided to have all those different kinds of bank notes temporarily in circulation. As soon as they are worn out, the government will give power to the Central Bank, and let this bank alone responsible for issuing paper money. Thus, the monetary system in China will soon be unified and the

肆主：此刻尚還沒有關係，但無論怎樣，替你換一張就是。

兌換人：中國的通貨實在紛亂得很，對麼？

肆主：不久以前，確是那個樣子，但從改用法幣以來，中國幣制比前要穩固和統一得多了。

兌換人：爲什麼在中國的紙幣上，要印上各地的地名和各家銀行的行名呢？

肆主：那是不錯的，中國紙幣是由各家銀行發行，但現在政府已採用了幣制法，並決將所有各銀行所發紙幣，暫時應允在市面通行。一俟牠們用破爛了，政府就將這種發行鈔票的權柄，移到中央銀行去，將由這一個銀行負責發行紙幣。此後中國的幣制，就將統一。

banking system will too, more consolidated than ever before, probably equal to that of the Federal Reserve Banking System in the United States, or the Bank of England.

E: That's surely fine! We hope the time will come soon. By the way, where are those coppers recently?

S: Oh, they were shipped out by a certain country for manufacturing ammunition.

E: Is that so? Shall we have any other substitutes for the present stamps?

S: Yes, our government will soon have another kinds of token money to be sent over to Shanghai for circulation - perhaps in the next month.

E: We hope so.

起來，銀行制度，也將比前穩固起來，那恐將要等於美國的準備銀行制度或英國的倫敦銀行一樣。

兌換人：那真是很好！我們盼望這個時候快些臨到。同時問你，最近那些銅元往那裏去了？

肆主：啊，牠們被輸送到外國製造軍器用去了。

兌換人：是真的嗎？將來我們還有別種東西，能代替現今用的郵票麼？

肆主：有的，我們的政府，不久就要運他種輔幣到上海來流通。——恐怕就在下月內要實現呢。

兌換人：我很盼望有這機會。

## CHAPTER VI

### IN THE BUS

(在公共汽車內談話)

Inspector: Ticket, please!

查票人：票子！

R: I don't have to buy ticket for months whenever I take bus.

R 君：我數月來坐公共汽車，從沒有買票。

I: Why not? Any body have to buy ticket before he could take the bus.

查票人：爲什麼？無論何人，在坐公共汽車前必須買票。

R: I got "Pass."

R 君：我有“派司”。

I: Well, show me the "Pass" then.

查票人：請將“派司”示我。

R: Why you want to see for? Do you think I am a liar?

R 君：爲什麼你要看？你以爲我是說謊嗎？

I: No, don't be so suspicious! That's the rule. Can't you read that sign up there— "Season tickets must be shown in full when required."

查票人：不必這樣懷疑！那是規矩。你能否讀懂上面的標字麼——“月季票索閱時，常將該票完全示閱”

R: Oh! you just want to bother, that's all!

R 君：呵！你要麻煩就是！

(Ticket taken out)

(票子取出後)

I: "Bus Season ticket No. 4687 issued and signed by Shanghai Bus Transportation Co." All right, go ahead!

R: Why don't you tell him to show you the season ticket?

I: That's all right. I know it.

R: Ask him to show you the ticket, Inspector! You wanted me to show; why not him?!

I: That's not your business. Your business is to take bus here, and when you arrive at the destination, get off!

R: No, Sir, It wouldn't be fair to me! At any rate, you must have him to show you the ticket.

I: No, it is not necessary if I don't require him to do so! Don't you understand?

R: Yah, you are the big inspector, are you? You want to be more friendly with Chinese ah! What is your number? Let me see! "No. 25."

查票人：“公共汽車月季票第四千六百八十七號，上海公共汽車運輸公司簽訂發行”。好，沒有事了！

R 君：爲什麼你不向他索閱月季票呢？

查票人：沒有關係。我知道。

R 君：查票人，問他取出月季票！你要我取出，爲什麼不要他取出呢？！

查票人：那不是你的事情。你的事情是在此處乘車，一俟到了目的地，下車就是！

R 君：先生，不是這樣。那對我不公平。無論怎樣，你必須要他示閱月季票。

查票人：不，倘我不向他索閱，他不限定要取出的！你懂麼？

R 君：是這樣嗎，你是了不起的查票人！你要和中國人友好，是麼？你是什麼號碼？讓我看！“第二十五號”



I Yes Sir, number twenty five. Don't you want to know my name too?

R: That's all right, I will take care of you!

I: Yes, yes, go ahead, try it!

Conductor: This fellow is naughty! Isn't he?

Inspector: I should say, he is!

Conductor: Some people even refuse to pay fare!

Inspector: That's why I wanted him to show me the ticket. If he didn't, I am sure to compel him to get off the bus. Besides, I shall have him arrested!

Conductor: Some people are certainly poor! They can't even afford to pay car fare; but many of them are rich enough. They live so luxuriously, more luxurious than those of the Americans.

Inspector: Of course!

查票人：是的，第二十五號。你還要知道我的姓名麼？

R君：不要緊。我有數了！

查票人：是的，是的，你去試試看好咧！

管車者：這人真壞呢！

查票人：真是，一點不錯！

管車者：有些人並拒絕付給車資呢！

查票人：所以我要將他的月季票取出示我。倘他不肯的話，我當然迫他下車呢。而且我還可將他逮捕呢！

管車者：有些人真窮！窮至車資都不能付給的也有，但有許多也是富裕呢，他們過活得非常奢華，比那些美國人還要奢華呢。

查票人：那自然！

## CHAPTER VII

### AT HIRE CAR OFFICE

(在租車處)

Hirer: Give me the number 40000 (Connected) please; Hire Car Office?

Clerk: Yes, where are you?

Hirer: Well, I am Mr. C. P. Chen, I would like to order a sedan for a trip to go to Hangchow tomorrow morning at 6 O'clock.

Clerk: How many persons will you go?

Chen: There will be four of us. We would like to have a "Buick" if you have.

Clerk: Yes, Sir, we will reserve one "Buick" for you then. Will you come down to the office or drive round to your place?

Chen: I think I will come down to your office personally sometime this evening for the matter of payment.

Clerk: All right, Mr. Chen, see you latter.

租車人：請替我撥40000號。(轉撥了)你們是租車處麼？

職員：是的，貴處是那裏？

租車人：我是陳之普，明早六時，我要旅行杭州，要向貴處租一輛轎式汽車。

職員：一共幾個人去？

陳君：我們有四個人同去。我們最好要一輛 "Buick"。

職員：好的，先生，我們替你留一輛 "Buick" 就是了。不過你們自己來呢，還是把車子開到你們那裏去呢？

陳君：我想今晚先到尊處談一談車費。

職員：好的，陳先生再見吧。

Chen: I am Mr. Chen, the one who called you over the telephone this morning for a car to go to Hangchow tomorrow morning.

Clerk: Oh! Yes, Mr. Chen, come around to see the cars. There are many sedans over the other side of the garage. You want to have a "Buick." do you?

Chen: Well, No, not particularly. "Chevrolet" is as good as "Buick," if it is good order, is it?

Clerk: Yes. here is a good sedan "Chevrolet" with a strong machine; and high speed too.

Chen: How much do you want to charge for the trip?

Clerk: It depends upon the miles you had run or the hours you had spared. The usually rate is three dollars per hour. But for the "out of city" drive, you have to pay \$ 3.00 extra for the chauffeur's wages.

陳君：我姓陳，就是今早在電話中，和你們談過明早租車去杭州的事的。

職員：呵，是的，陳先生，請你到這邊來看看車子，在車場的那一邊，有好幾輛轎式汽車。你要租"Buick"是不是？

陳君：那倒並不一定！"Chevrolet" 有時沒有毛病，也同 "Buick" 一樣的，對麼？

職員：對咧，此處是一輛機器最堅固，速率亦高的轎式 "Chevrolet"

陳君：我這樣旅行一次，你要多少車費呢？

職員：那完全看你行駛多少哩，或借用多少時間而定。普通價目是每小時三元，但若不在本地開駛，你須另付汽車夫三元。

Caen: I don't think it is necessary for your chauffeur to go along for I could drive by myself.

Clerk: No, Sir, that's impossible! Because we never let our car to be driven away by any of the customer, except a special guarantee is given.

Chen: Well, I think it might as well to let your chauffeur to do the work then.

Clerk: When you are intend to get back to Shanghai?

Chen: We shall be back by tomorrow evening if possible. By the way, How can you determine the charges?

Clerk: Have you noticed there is a time meter at the front of the car? Through which, the chauffeur will keep records accordingly.

Chen: How about gasoline consumption?

Clerk: Every thing is included, so you don't need worry about that.

Chen: How shall I pay the fare?

陳君：我想你們的汽車夫用不着同去，因我自己會開。

職員：先生，這不可以的！因為我們除了有特別的保證外，從來不讓車子由雇主自己開走的。

陳君：那末，我想還是讓你們的汽車夫去開吧。

職員：你們預備何時回到上海來呢？

陳君：如可能，明晚就要回來的。同時要問你，怎樣能決定車費多少呢？

職員：你看見在車前有一時計表麼？從這表，汽車夫會記錄下來的。

陳君：關於汽油的消費怎樣？

職員：樣樣包在內，所以你用不着顧慮到這一層。

陳君：我怎樣給付車費呢？

Clerk: Any way you want to, you can deposit the money in the office or pay chauffeur at end of your trip.

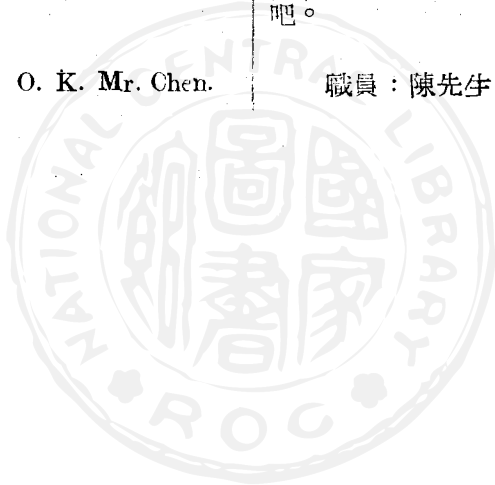
Chen: All right, please send your car to my house No. 17, Passage 191 Route Duplex tomorrow morning before six.

Clerk: O. K. Mr. Chen.

職員：無論怎樣都可以，你可留錢在本賬房，或在旅行終止時付給車夫都可以。

陳君：好的，請於明早六時以前，開車到巨潑來斯路一九一弄第十七號房屋來等候吧。

職員：陳先生，可以。



## CHAPTER VIII

### AT CAR REPAIRING SHOP

#### (在修車廠)

Car Owner: Hullo, I want you to repair my car.

Repairer: What's wrong with it?

O: I think one of the engines inside is out of order.

R: Let me have a look at it —, Oh, I see, the battery is completely useless and also the gasoline tank is leaking. You leave it here for about a week and I will repair it for you. Look, the tire, too, is flat, you have to change another one.

O: Do you have some good tires in stock?

R: Yes, we have all kinds of tires which we imported from foreign countries. What make do you prefer?

O: I prefer the American make "Good Year" brand.

車主：喂，請你把這汽車替我修修好。

修理者：你的汽車壞在什麼地方？

車主：我想內部有一個引擎壞了。

修理者：讓我看一看，我曉得了，那電池完全沒有用了，還有那汽油缸也是漏的。請把這車子留在此處一星期，我將為你修好。你看，那車輪也沒有彈力了，你應換一個新的。

車主：你們貨棧中有好的車輪麼？

修理者：有，我們有各種外國來的車輪。你願意用那一國的貨？

車主：我要用美國貨，名叫 Good Year 的牌子。

R: Let me see whether we have that tire on hand or not.

O: Is that new car?

R: No, that is old one, but it is the latest style. It is manufactured by the General Motor Corporation in America.

O: What's name of the car?

R: It is a "Buick" of 1945.

O: How big car is it! What would be the price if it is new?

R: From Three to six thousand dollars in gold.

O: "Buick" is usually higher than the other type of car, isn't?

R: You are right, as it has a larger and a heavier machine. When it runs, you will find it much more smooth and more comfortable. Furthermore, "Buick" is much more safe too, when you drive up to the hill while other types of car, such as

修理者：讓我看裏面有沒有這種貨色。

車主：那個汽車是新的麼？

修理者：不是，那也是修理過的，但那是最新式的車子，牠是美國自動機聯合公司製造的。

車主：那汽車叫什麼名字？

修理者：叫 "Buick"，是一九四五年的樣式。

車主：那汽車真是高大！在新的時候要多少錢？

修理者：從三千到六千美金。

車主："Buick" 比別種普通的車子是要貴一點，對不對？

修理者：不錯，因為他有較大較重的機器。當開行時，你就覺得牠是比較平穩，比較舒適了。還有一層，當 "Buick" 開往山嶺之地，也是比較安全；別種車子呢，如 "Essex" "Studbaker" 或 "Ford" Couple 等牌子的汽車，當開上山嶺時，

Essex, Studebaker, or Ford Couple would often overturn. But one thing you got to know; that is "Buick" is a great consumer of gasoline.

O: Yes, I heard about that. For this reason, very few, people lately, want to buy "Buick."

R: Another good point for "Buick" is this, that although the price is higher than the other types of car, the chance for you to send to the repairing shop is very seldom.

O: Yes, that's the best thing of it. Like the car I have here, very often I have to send to the repair shop and found lots of trouble!

常常要翻身的。但是有一樣你要知道，就是“Buick”消耗汽油最厲害。

車主：對咧，我曾聽人家講過，因為這種緣故，所以最近買這種車子的人，逐漸少起來了。

修理者：“Buick”還有一個優點，就是價錢雖比別種車子為昂貴，但是不需常常送到修車廠去修理的。

車主：對咧，那是一個最大的優點。譬如我這個汽車，常常要送到修車廠去，真受了不少的麻煩呢！



## CHAPTER IX

### AT A PROVISION GROCERIES

(在伙食公司)

Shopman: What do you want to have today, Madam?

Lady: Oh, show me some nice jams first.

S: Jams! Oh, yes, here are a large assortment, both home made and imported goods. What kinds would you like?

L: I like some strawberry of Australia imported.

S: I am sorry we don't have any Australian imported jams just now. Nevertheless, we have all kinds of American stuff; you'll find them just as good!

L: You might let me try for a dozen in bottles.

S: Anything more? We have some nice canned goods: such as beef, ham, fowl, etc. manufactured by the same company. They are especially nice for this season of the year. Let me show you.

店夥：夫人，你今天要些什麼？

夫人：啊，請先給我一些好的菓子醬。

店夥：菓子醬。有的，這裏是大宗陳列品，本地貨外國貨都有。你喜歡那一種？

夫人：我喜歡與澳大利亞輸入的楊梅菓子醬。

店夥：對不起，與澳大利亞貨現在已賣完了。但我們存有各種美國製的：和奧國貨一樣的好。

夫人：那你可給我一打罐裝的，讓我先試試看。

店夥：還要別的東西麼？我們還有些好的罐頭食品：如牛肉，火腿，家禽等。同一公司製造的。他們在這時季食之特別適宜，讓我給你看看。

L: Are they good?

S: Surely, we guarantee our canned goods. If you find anything unsatisfactory, bring it back to us and we will exchange it for you.

L: Well, please let me have one tin of canned beef and two of ham.

S: Do you care some of sardine, cheese or butter?

L: Have you all those?

S: Oh, yes, everything: including fresh meat, vegetables, and fruits too.

L: Splendid things they are! You might put me up two pound of turnips and some really good sweets that you can recommend.

S: Anything else?

L: What kind of tea have you?

S: How do you like this, at one dollar a pound?

L: Is this the best you have?

S: Yes, this is the very best. Madam.

夫人：他們都靠得住麼？

店夥：當然，所有罐頭食品，我們都可擔保的，倘你找到不滿意處，送還本店，我們准可為你調換。

夫人：那末請你給我一罐牛肉，兩罐火腿。

店夥：你還要買一點沙定魚，牛酪或牛油麼？

夫人：這些東西都有麼？

店夥：啊，我們樣樣都有，包括新鮮肉，蔬菜，和水菓等。

夫人：這些東西真好呢；你可給我兩磅蘿蔔，和一些確實爲你所能擔保的好糖菓。

店夥：還要別的東西麼？

夫人：你有什麼茶葉呢？

店夥：這種一元一磅的怎樣？

夫人：這是貴店最好的貨色麼！

店夥：是的，夫人，這是本店最好的。

L: Well, let me have one pound please. How much I owe you altogether?

S: Let me see! one dozen of jams at two dollars is twenty four; one tin canned beef at sixty-five cents, and two ham at thirty five amounts to seventy cents; two pounds of turnips at twenty-five equals to fifty and one pound of tea is one dollar. Altogether we shall charge you twenty six dollars and eighty five cents. Here is the invoice.

L: All right, please collect it at my home, will you?

S: Yes, Madam, we will deliver the groceries to your house right away.

夫人：好，給我一磅吧。  
所有的貨賬多少呢？

店夥：讓我算算看！一打菓子醬，二元一罐，共二十四元；一聽牛肉，六角五分、兩條火腿，三角五一條，共七角；兩磅蘿蔔，二角五一磅，共五角；及茶葉一磅一元。一共是二十六元八角五分。這裏是一張發票。

夫人：請到我家裏去收賬，好麼？

店夥：好的，夫人，我們就可以把這些雜貨送到府上來。

CHAPTER X  
WITH A TAILOR

(與成衣匠談話)

Chang: Can you make me a suit of clothes? I hate the ready-made clothing, as it never fits me well.

Tailor: Yes, Sir, I have some very good stuff just in for the season.

Chang: Let me look through your patterns first, will you?

Tailor: Here's the pattern book. The clippings are Scotch tweeds that are so popular here lately. If I were you, I would choose this one; just see how thick and soft!

C: Let me see! Surely, it is a good stuff! What about price?

T: Forty dollars, Sir.

C: That's not so bad! I'll take this one then.

張先生：可否替我定做一套衣服？我厭惡那原已做成的衣服，因為總不適合我。

成衣匠：可以，先生；在這季節，我正有最好的材料在裏面。

張君：讓我先看看你的貨樣，好不好？

成衣匠：此處是樣本。其中剪出的樣子，是蘇格蘭製的綾布，這是此處近來最時髦的物料。我替你設想，我一定揀這種貨樣；你看多厚多軟！

張君：讓我看！真的，是一種好物料！價錢多少？

成衣匠：四十元，先生。

張君：還可以！我就揀這個好咧。

T: All right, if you will kindly take off your coat, I shall take your measurements. Would you like the trousers and waistcoat of the same material?

C: Yes, I think that would be better to make the entire suit alike.

T: What style do you prefer, English or French?

C: What do you think of the best?

T: It all depends what you like. French style much preferred for the young gentleman.

C: Listen, I want my coat a little bit loose and trousers high to the waist, legs tight, but loose at the bottom.

T: What kind of lining would you like for the sleeves?

C: I prefer silk if it wears well.

T: Yes, Sir, it is all through now. You can put on your coat again.

成衣匠：好，倘若你能脫下你的上裝，我就來量。你歡喜袴子和背心都是同樣的物料麼？

張君：是的，我想最好都要同樣的。

成衣匠：你歡喜何種樣式，英國式還是法國式呢？

張君：你看那一種最好？

成衣匠：這完全要看你自己歡喜。不過青年人多歡喜法國樣式的。

張君：我要我的褂子做得寬大一點，褲子高至腰身，褲腳緊一點，但底下要較鬆。

成衣匠：做袖筒的夾裏，你歡喜那一種？

張君：倘若耐穿的話，我歡喜絲綢。

成衣匠：好，先生，現在已量好了。你可穿上褂子了。

C: When can you let me try on the suit?

T: I think next week perhaps on Wednesday.

C: All right, I'll call at that time.

× × × ×

T: How do you do, Mr. Chang?

C: Is my suit ready today?

T: You bet, we started working on it soon after your order was given.

C: Let me see how it fits. The sleeves seem too long, and the cuffs are too tight.

T: I see, they could be easily remedied.

C: Bring me the trousers and let me try it on. I think it's a bit too tight between the thighs.

T: Yes, we will fix all that. When do you want to have the clothes?

C: The earlier the better. Can you send the suit to my home not later than Monday morning?

張君：何時可讓我試穿呢？

成衣匠：我想在下星期中的一天——星期三吧。

張君：好，等那時再來。

× × × ×

成衣匠：張先生，好啊？

張君：你已經把我的衣服預備好了麼？

成衣匠：好了，你定做之後，我們就動手做的。

張君：讓我看適合否？這袖筒好像太長，袖口又太緊。

成衣匠：我有數了。這些都可改正的。

張君：拿我的褲子來，讓我試試看。……好像在兩腳之間未免太緊呢。

成衣匠：我們可將所有缺點改正。你何時要衣服呢？

張君：愈早愈妙。你能否在星期一早上把牠送來麼？

T: I think it is possible.

C: Yes, I shall wait for you at home then. Before you send it to me should I come back to try again?

T: I don't think it is necessary. They shall be guaranteed for your perfect fit.

C: I shall take your word. payment will be effected when clothes are delivered.

T: Yes, See you on Monday morning.

成衣匠：我想可以。

張君：好，我可在家等你，在你送來之前。或是改正以後，再要來試穿麼？

成衣匠：我想不必，我敢保將牠們改得完全適合。

張君：我相信就是。一俟衣服送到之後，就付款。

成衣匠：好的，星期一早上會吧。

## CHAPTER XI

### WITH A LADY DRESSMAKER

#### (與女服裁縫師談話)

Dressmaker: Good morning, Madam, Do you want to make some dresses today?

Lady: I was thinking of a plain dress, but I don't know what material to choose.

D: Let's show you some materials which we have.

L: What do you advise me to take?

D: I should think plain woollen materials are worn a great deal, and gray color would suit you very well.

L: Are not checked materials more fashionable than striped ones?

D: Striped materials are still worn, but they are fast going out of fashion.

L: What are the most fashionable styles this year any way?

裁縫師：夫人，早啊，你今天要做些衣服麼？

夫人：我想做一件閑穿的衣服，但是我先要知道那種材料最好。

裁縫師：讓我把我們所有的布料給你看。

夫人：你以為我揀那一種好？

裁縫師：我覺得無花紋的絨料穿的人最多。你穿灰色的最好看。

夫人：無花紋的料子，比條紋的料子要時髦麼？

裁縫師：條紋料子還有人穿，但就要不時行了。

夫人：那末，今年最時行的樣式是那一種呢？



D: Here are the latest fashion plates. That gown was designed by us and worn by one of our customers at the last reception of the American Embassy.

L: All these dresses are very smart, but I don't see any that I like very much among these styles. What style is the dress over there?

D: It is a model we have just received from Paris.

L: I like that very much, it is certainly pretty, but I should like to have a few more pleats in the skirt.

D: I understand what you want; we shall make it entirely to your taste.

L: Can you show me some other kinds of material, please?

D: Well, what do you think of this one?

L: That's better! I think. At any rate, you make it as you think best; I leave it to you, as you are more familiar

裁縫師：這是最時髦的樣子。那件女外衣是我們設計的，有一位顧客曾在最近美國大使歡宴會上穿過的。

夫人：這些衣服都很優越的，但我不愛任何一種樣式，那件衣服樣式是屬那一種？

裁縫師：那是我剛從巴黎辦來的式樣。

夫人：那種樣式非常好看，我很歡喜，但我還要在裙子上多做些褶疊。

裁縫師：我知道你的意思了；我們將使這衣完全合你的意思。

夫人：你還能給我一些別的材料看看麼？

裁縫師：你看這一種怎樣？

夫人：那比較好些！我想無論怎樣，你盡量的替我計劃吧！因你對於這些事，總比我

than I am. If I am satisfied with the dress, I shall come to you regularly and introduce to you some of my friends, business whenever they need to make dresses. Before long, I shall need an evening dress, could you make that kind too?

D: Surely, we make a specialty of evening-dresses. Do you want to put in the order right now?

L: Well, I don't believe it now, because I couldn't make up my mind just now, but I will think it over, and let you know when I come to try on my walking dress.

D: As you wish, Madam. Please call us next Friday before noon for the first fitting.

× × × ×

L: Hullo, let me see how it fits.

熟悉。倘若我對這衣服滿意的話，我們將來常有生意。我還要介紹我的朋友到你這裏來。最近我還要去做一件禮服，你會做那種衣服麼？

裁縫師：當然，我們也是禮服專家。你現在要定做麼？

夫人：我想現在不要做，因我一時還不能決定，但我必須考慮，等我來試穿這件衣服的時候，再來決定罷。

裁縫師：夫人，隨你便。請你在下星期五上午來作第一次試穿。

× × × ×

夫人：好啊，讓我試試衣服適合麼？

D: Yes, Ma'ma, Look before the mirror while you try it on.

L: It looks all right except in one respect.

D: What is it? I can surely remedy it all right.

L: When can you finish the job?

D: It wouldn't be long now. If you need it very badly, we shall hurry up the work before Wednesday next.

L: That's fine! I shall be over again next Wednesday then.

裁縫師：好的，夫人，你試穿的時候，可到鏡前去照着。

夫人：除了一處之外，好像沒有問題。

裁縫師：那一處呢？我可以改良。

夫人：你何時可以領備好？

裁縫師：現在快了，倘若你急於需要，我們可在下星期三以前趕做起來。

夫人：那很好！我就於下星期三再來吧。

## CHAPTEL XII

### AT THE LAUNDRY

#### (在洗衣作談話)

F: Foreigner: Hullo, Boy!  
How is the laundry business?

Washer: Our laundry business is very good. Thank you. What do you want to wash this morning?

F: Oh, we got plenty to wash. Look! Shirts, summer suit, collars, socks, table clothes, napkins, handkerchiefs, curtains, and every thing. Please do me a good work!

W: Oh! yes, we always have done good work for you, didn't we? — nice clean and well pressed.

F: Listen, I want to have my collars hard pressed. Same is my shirts and other stuff too, if possible.

W: Why, of course. That's perfectly all right for me if you can only pay us some extra money.

外國人：喂，朋友！洗洗生意好不好？

洗衣人：我們的洗洗生意很好，謝謝！你今天要洗什麼？

外國人：啊，我有許多東西要洗：你看！如襯衫，夏天掛褲，領子，襪子，檯布，餐巾，手帕窗簾以及各種東西。請你替我洗得好一點！

洗衣人：啊！自然，我們總是替你洗得很好的，是不是？——洗得好，燙得好。

外國人：請注意，我要我的領子硬燙。若是可能，襯衫和別的東西也是一樣。

洗衣人：自然，倘你能另外加我一點錢，是可以做到的。

F: Extra money! why so? That's the same amount of work, isn't it?

W: Oh, No! We have to buy powder and spend more time too.

F: How much then?

W: Two cents extra for each piece, Sir.

F: Well, only collars and shirts I want to be stiff the rest of them just as usual then. Now, listen, Boy! I want them done within two days, for we shall have a dinner party day after tomorrow over in my house.

W: Within two days? That's impossible! We need at least four days to finish the whole thing, because We got lots of thing to wash these few days.

F: Can you make a special arrangement for me?

W: Well, I could. But you have to register your articles at five cents a peice. Then I am sure you can get them when you are in need.

外國人：另外加錢！爲什麼？工作不是一樣的嗎？

洗衣人：不！我們須買澱粉並且也多費時間。

外國人：多少呢？

洗衣人：先生，每件加洋兩分。

外國人：那末，只將領子襯衫硬燙；其餘讓牠們去罷。請你注意！我要在兩天之內將這些衣服洗好，因爲後天在我們家裏將有一個宴會。

洗衣人：兩天之內洗好嗎？那是做不到的！這些衣服最少須要四天才可完畢，因爲我們在這幾天有許多衣服要洗。

外國人：你能否特別替我想個法子麼？

洗衣人：那可以的，但你須掛號，每件五分。然後我敢擔保在你需要的時候可以得着。

F: Oh, you want nothing, but money. What do you mean by "register" any way?

W: Register means that they should be washed early and separately. Consequently we have to do the work later in the night or earlier in the morning.

F: All right, go ahead! Can you send them down to my house when they are ready?

W: No, I am afraid not. You may send a servant down here for them if you are busy. But don't forget to bring the bill along. Otherwise, the laundry will not be handed over. That's our rule. You may read the printing phrase on the bill "No article will be handed over unless bill is presented."

F: I see, we will keep this bill then. How about these neck-ties?

W: You should have them sent to the Dry Cleaning.

外國人：啊，你只知道要錢。掛號是什麼意思？

洗衣人：“掛號”的意思，就是要將牠們分開先洗，所以我們在深夜或是最早來從事工作的。

外國人：好，就掛號吧！等到洗好之後，你能否送到我的家裏來？

洗衣人：不，這恐怕做不到。倘你很忙，你可差一個用人來取。但勿忘記帶這張單子來，否則，是取不到衣服的，這是我們的規矩。你看這張單上印的字句“憑單取件”。

外國人：好的，我們可將這張單留起來就是。這些領帶怎樣辦呢？

洗衣人：那是要送到乾洗店去的。

**CHAPTER XIII**  
**AT A DRY CLEANING AND**  
**DYEING WORKS**

(在洗染商店中談話)

Lady: Hullo. I want these clothes to be cleaned and pressed,

Cleaner: Yes, Ma'am, What you got?

L: Let me show you now! Two suit of clothes: one blue serge, and one darkbrown textile, both of them with vests; two ladies scarfs; two winter overcoats; one for man and one for lady; two sweatercoats; one black silk dress; three neck-ties; one suspender, and one hat.

C: Wait, just a moment! Let's go over and list them on the bill. You probably noticed, Madam, that some of the clothes are poor condition; such as this one is out of button; the scarf is torn; the trouser is too, torn and the coat is without lining for the pocket. As you know we don't

夫人：喂，請把我這些衣服洗一洗

洗染者：可以，夫人，你有什么物要洗呢！

夫人：讓我給你看！兩套衣服：一套嗶嘰呢，一套棕黃毛織呢，都有背心附在一起的；兩條婦人的圍巾；兩件冬大衣：一件男人的，一件女人的；兩件毛織絨衫；一件黑綢女服；三條領帶；一條吊褲帶；還有一頂禮帽。

洗染者：請等一會！讓我看一看；還要記錄在單張上。夫人，你或者已經知道，有些衣服是有毛病的；如這件沒有扣鈕；圍巾破了；褲子也破了；褂子的衣袋裏面沒有托襯。你知道我們對破件是不負責的

responsible for these torn stuffs.

L: Of course, I knew it.

C: Perhaps you did, but according to our rule, we got to acknowledge you for the confirmation, as we often been condemned by the costumers under such conditions.

L: How many pieces altogether?

C: They are—let me see—sixteen altogether

L: Please have this hat well blocked, will you? As it is imported stuff and cost me fifteen dollars gold.

C: Certainly, we will! This is a really expensive hat, and rain proof too!

L: You also do dyeing work?

C: Yes, Ma'am, we have done lots of dyeing. See the works here. They are all dyeing clothes.

L: Surely, they are fresh! I wonder if you can dye this brown suit into darker?

夫人：當然，我曉得了。

洗染者：或者你已曉得，但照我們的章程，我們應該關照你，以資證實；因為我們常被顧客責斥這種情形的。

夫人：一共多少件？

洗染者：讓我看，一共十六件。

夫人：請你把這頂帽子好好的洗，因為這是外國貨，值到十五元美金呢。

洗染者：自然的！這真是一頂高價的帽子，並且可以禦雨呢！

夫人：你們也會染衣嗎？

洗染者：染的，夫人。我們曾染了許多衣件呢。請看此處的洗染工作。這些衣服都是染過色的。

夫人：染得真是鮮豔啊！我不知你能否把這棕色衣服染成更深的顏色？



C: It wouldn't be helped you much unless you dye black!

L: How about the dark-blue?

C: It is possible too.

L: Can you dye these ties for me? Because the colors look so shabby!

C: It is no good for dyeing ties as they shall be twisted around instead of flat smooth.

L: Let it go then. Be sure the dyeing color is not vain.

C: Never mind about that. We always use the excellent color which comes from Germany. Consequently we guarantee the work forever.

L: That's good! How much is the bill?

C: The bill is charged you nine sixty.

L: Oh, Lord! That's too much for cleaning cloth. Aren't they?

C: Well, we never charge people!

洗染者：除非你要黑色，否則，沒有多大用處！

夫人：染深蒼青的怎樣？

洗染者：那也可以。

夫人：你能否染這些領帶麼？因為原來的顏色太舊了。

洗染者：領帶不好染，因為牠們一染，就要絞起來，不得平滑的。

夫人：讓牠去吧。當心：染色必須有效。

洗染者：請放心。我們總是用德國貨的染料，所以我敢担保永遠不會退色。

夫人：那很好！洗資多少？

洗染者：照張單是九元六角。

夫人：呵，上帝啊！為洗衣實在太費呢！

洗染者：我們從來不多取顧客的洗費！

L: Can you make it cheaper a little?

C: That's best we can do, Madam, As every thing is expensive now,

L: How about knock off that sixty? cents and make around nine dollars?

C: That's will do.

L: Thank you!

夫人：能否便宜一點？

洗染者：夫人，那是我們最低的價格，因為現在無論什麼都貴了。

夫人：除去那六角，使成整數九元好麼？

洗染者：那可以的。

夫人：謝謝你！



## CHAPTER XIV

### TO RENT A HOUSE

#### (租 屋)

Master: How do you do?  
What can I do for you, Sir?

Stranger: I have read the newspaper that you have a house to let, and I am coming to see it. How many rooms does it contain?

M: Six rooms—a kitchen, a sitting-room, a dining-room, and three bedrooms, one of which has a dressing-room, and bathroom with modern facilities.

S: Will you kindly show me the rooms?

M: Surely, Come in, please!

S: Let's see up-stairs. It is very gloomy where does this window facing at.

M: It faces at the yard; this door leads to the dining-room; you will notice that the dining-room is very light and comfortable.

主人：你好？先生，有什麼事我可為你效勞？

客人：我在報紙上看到你有幢房子要出租，我現在就是來看看你所出租的屋子，有幾個房間包括在內？

主人：有六間——一個灶間一個會客室，一個餐廳，與三個臥室，在此三臥室之中，有一更衣室和一洗盥間，並裝有衛生設備。

客人：請你讓我看看好麼？

主人：自然的，請進！

客人：讓我們上樓去看看。實在是好；這個窗子可望到那裏？

主人：可望到庭園；這片門是通餐室的；你一定覺得那餐室是很光亮和舒適的。

S: Yes, but it is rather small; I hardly know where I can place the sideboard.

M: There is plenty of room between the two windows.

S: Can you give me some information regarding the neighbours?

M: I am sorry I don't know them very well, but I heard that they are all good people

S: Is there any garage?

M: Oh, yes, there is a well built garage at the rear *of* the house.

S: I forgot to inquire whether water pipe has been installed.

M: Oh, yes, indeed, also electric light. Did you notice the pipes and the taps in the kitchen and the switches on the walls!

S: I did not notice them. What is the rent of the house?

客人：是的，但覺得太小對於碗碟之類，實在無處安置。

主人：在這兩窗的中間，有許多空地呢。

客人：你能否告我這屋左右鄰舍的情形呢？

主人：我對他們不大熟悉，但聽說他們都是好人。

客人：有沒有汽車間？

主人：呵，有的，在這屋的後面有一個建築很好的汽車間。

客人：我忘記問到水管裝了沒有？

主人：呵，那自然，還有電燈呢。你沒有看見那姓披間牆上的管子，龍頭，和開關嗎？

客人我：沒有注意到。租金怎樣？

M: One hundred dollars per month. and pay in advance.

S: Are there any other fees besides the regular rent?

M: Oh, yes, the police tax, light and water bills every month. Have you ever own a residence in Shanghai before?

S: No, this is my first time to intend to live in Shanghai with my family.

M: Where do you live now?

S: We are staying in a hotel at at corner of Yunan and Kiukiang roads.

M: Oh, I see!

S: Well, when may I move in?

M: Any time you want to.

S: I think there are some repairs to be done.

M: In a fortnight; I shall give orders for the repairs to be done immediately so that the workmen can begin to-morrow.

主人：每月一百元，先付後住。

客人：除了正式租金之外，還要別的費用麼？

主人：呵，有呀，巡捕捐與每月的水電費。你以前在上海住過沒有？

客人：沒有，這是我第一次想和我的眷屬一同住在上海。

主人：你現今住在那裏？

客人：我們暫住在雲南路九江路口的一個旅館裏。

主人：呵，是的。

客人：那末，什麼時候我可搬進來呢？

主人：隨你便。

客人：我看那兒還應修理修理。

主人：在兩星期內，我將關照修理人馬上弄好，明天工人就可動工。

S: All right, thank you, Here's my fifty dollars for the first part of my payment.

M: Thank you, Sir. The house will be ready for you probably within next week. What is your name please? Let me give you a receipt.

S: My name is Robert Chang.

M: Here is the receipt, Mr. Chang.

S: Thanks, good-by!

M: Good-by Mr. Chang

客人：好，謝謝你，這是我的五十元的定洋。

主人：謝謝，先生，此屋或者下星期內就可爲你修好。請教貴姓？讓我給你一個收條。

。

客人：我的名字叫張廬貝。

。

主人：張先生這是你的收條。

客人：謝謝，再會！

主人：再會，張先生！

## CHAPTER XV

### WITH A FURNITURE MAKER

#### (與家具製造人談話)

Customer: We want to order a suite of bedroom furniture, how much do you charge?

Maker: Oh, it depends on what kind of stuff you want. As you know and kind of wooden material is very high now, especially the oak and walnut. So the prices would run from eighty to more than three hundred dollars.

C: Well, make it more moderate, I will order one set any way.

M: Very well, what style do you prefer? Here are some of the most popular designs to select from.

C: I prefer this one very much. Can you make one suite for me within a short time? How soon can you finish them?

顧客：我們要定一套臥房內的家具，你要多少價錢？

製造者：啊，憑你要那一種料作？你曉得現在的木料非常貴，特別是橡木和核桃木的，所以價錢總在八十元到三百餘元。

顧客：好，請你公道一點就是，我無論怎樣，要定一套的。

製造者：很好，你願意何種樣式呢？這裏有些最時髦的圖樣任你選擇。

顧客：我最歡喜這一種。你能在最短時期內做出這一套麼？你要多少時間纔可完畢？

M: I think they need us three weeks from today, as we are awfully busy presently. The suite you have just selected will cost you one hundred thirty five dollars.

C: Now, listen, I must have them before 15th next month at the latest, because our wedding service comes on twentieth of April, so it will leave you two weeks from the day after tomorrow. Can you finish the job then?

M: Let's try our best to have them done before other's. Is that fair to you?

C: Now, listen, don't you make any joke on it. If you think you can not finish till then, I shall go to some other maker's.

M: All right, we promise you to finish the job on the date you fixed. But you must pay us some money.

C: O.k. Here is ten dollars bill and give me the receipt please.

製造者：我想他們從今天算起，要三星期之久。因為我在最近期間非常的忙。你所選擇的，將在一百三十五元之譜。

顧客：請注意，最遲在下一個月十五日以前，我一定要的，因為我們的婚期就在四月二十日。所以自後日算起，倘有兩星期之久。你可完畢麼？

製造者：讓我們設法儘先做起你的來吧。這樣對得你起嗎？

顧客：請注意，你切勿開玩笑。倘若你在那時，還不能完畢的話，我可到別家去定做。

製造者：可以，我們答應你所定的日子完畢就是。但你須付一些定洋。

顧客：可以，這裏是十元的鈔票，請你給我一張收條。



M: Surely, The suite will be ready for you before 15th of next month any way, and we will promise you too, as soon as the work is finished, we will deliver them to you—what's your address please?

C: Well, I shall come down to see them anyway before they are ready for delivery, and remember, you must have them well polished, otherwise, you will be in trouble.

M: Don't worry, gentleman, we have done all the satisfactory work to any body who comes to us,

C: All right I trust you, see you later.

M: Come out this way, please.

C: Pardon me, I left my fountain pen there.

M: Do you remember where did you put it? We have not seen any fountain pen ere since you left.

製造者：當然，這套家具，在下月十五日以前包你有。我們並可答應做好之後，運送到你府上去——請告你的住址？

顧客：在送貨之前，我要來看看。請你記好他們必須弄得很光滑的，否則，要對不起你了。

製造者：請先生放心。我們無論做什麼人的生意，都是被稱為滿意的。

顧客：好，我相信你就是，再會。

製造者：請由此路出。

顧客：對不起，我留下了我的自來水筆在你處。

製造者：你記得放在何處麼？我們自你離開此地之後，並沒有看見什麼自來水筆。

C: Oh yes, I left it on that table and I remember it very distinctly.

M: Boy, clean that table and find if there is any fountain pen there, Oh, yes, there you are!

C: Thank you very much!

顧客：不錯的，我記得清清楚楚，留下在那張檯子上。

製造者：伙計，你將那檯子理理清爽，看看有不有自來水筆在那裏。啊，是的，在那裏。

顧客：非常感激你！



## CHAPTER XVI

### WITH A FURNITURE DEALER

#### (與家具出售人談話)

Customer: Will you show me some good furniture in your store,

Dealer: Where do you want to set in, a bedroom or at the parlour?

C: Oh, we almost need everything, because we are going to move to a new house next week. All furnitures we have had in the old house will be sent to the auction for sale.

E: That's fine! What do you want to see first, Mr. - may I know your name, please?

C: My name is Lu.

D: Yes, Mr. Lu. Here is a number of different styles for your parlour. Which do you prefer?

C: I can not say before I have seen what you have in stock.

顧客：請把貴店的家具給我看看。

店主：你要設備在何處一臥房內還是接待室內呢？

顧客：呵，我們差不多樣樣都要，因為在下星期內，我們預備要遷進一個新屋裏去。原有屋內的家具，都要送到拍賣行去拍賣了。

店主：那很好！第一步你要看什麼，先生——請教貴姓？

顧客：敝姓盧。

店主：呵，盧先生。此處是客堂裏用的各項樣式的家具。你歡喜那一種？

顧客：沒有看到你所有的存貨以前，我却不敢講。

D: Well, in fact, we have everything you need: carpet, or floor rug, cane easy-chair, or sofa flower-pot-stand, curtain, and all kinds of tables.

C: How about other utensils?

D: Yes, we could furnish you everything for the bed room and the diningroom too. How do you like this set of Queen Anne chairs; and the Chesterfield upholstered in tapestry of the same period?

C: I don't like it. I prefer something more simple and less expensive—like that, for instance (indicating some ultra-modern furniture.)

D: I agree with you. Modern furniture must be beautifully designed, and made; clear in outline and free from anything which will collect the dust. Come this way, please. Here is a good modern suite.

C: Of what does it consist?

店主：實在講來，你所需要的，我們都有：如地毯，藤高椅或睡椅，花瓶架，窗簾，以及各種桌子。

顧客：別的器具怎樣？

店主：對於臥房與餐廳裏用的，我們也都全備。你歡喜這套沙發椅和那吉士王花綢墊褥麼？

顧客：我不要那個。我要一種稍為差一點的——像那樣的，例如那種合時代的家具就可以了。

店主：我贊成。現代家具就是那種做得很幽雅和美麗的；邊緣清爽而不易藏垢。請走這條路此處有一套新式家具。

顧客：有什麼別的聯在一起？

D: It has a sofa, four arm-chairs and six small chairs.

C: Have you not also a table to go with it?

D: Yes, here is one in exactly the same style.

C: I do not know whether these seats are well upholstered?

D: Won't you sit down on one of them; you will find them very soft.

C: You bet, they are very comfortable; how much do you ask for the entire suite, including the table;

D: Oh, one hundred fifty dollars with ten percent off, on your account. How is that?

C: All right, I shall take this suite, for my parlor. How about some diningroom furniture?

D: Yes, come in and see it. How about this walnut make extending table?

C: Have you anything to go with it—chairs or a side-board?

店主：有一只沙發，四把靠椅，和六把小椅子。

顧客：沒有一張桌子包括在內嗎？

店主：此處有一套同樣的。

顧客：我不知道這些椅子，都會包好了沒有？

店主：你可坐下試試看；你一定會說是很軟的。

顧客：真的，真是舒服呀；連檯子一起，你要多少價錢？

店主：呵，一百五十元。因你的關係，我們打一個九折吧，你看怎樣？

顧客：好的，我就買這一套作我客堂間裏用的吧。餐廳裏的家具怎樣？

店主：請到這裏面來看。你看這張核桃木做的檯子怎樣？

顧客：有什麼連在一起麼——椅子，或是碟架呢？

D: Of course, we will fix you an exact match, for seventy five dollars.

C: Is that your lowest price?

D: Not a furthing less; we never overcharge people, and therefore it is quite useless to ask for a reduction in our establishment; we have only fixed prices.

C: I don't see any bedroom furniture here.

D: We have a very fine assortment, wardrobe, bureau, screen, etc.

C: Really, I like a very plain one of dark walnut or dark oak suite in my bedroom. Do you also sell bedding?

D: You will find every thing of that kind upstairs: mattresses, blankets, bolsters, pillows and so on.

C: I have no more time now; I shall come again.

D: As you like, Sir. I shall be pleased to see you again.

店主：當然的，我們會替你配好一套同樣的，共計七十五元。

顧客：這是你的最低價格嗎？

店主：不能再少了：我們從不講虛頭的，所以在此地用不着討價還價；我們的貨色，都是實價。

顧客：在此處並沒有看見什麼臥房的家具。

店主：我們有一種精彩的東西，如衣櫃，書桌，屏風等。

顧客：實在在我的臥室內，我歡喜有一套深色核桃木或深色橡木製的家具。你也賣床嗎？

店主：關於床鋪用的，在樓上都有：如墊子，毯子，長褥，枕頭等等。

顧客：我現在時間不夠；下次再來吧。

店主…好的，先生，請你再來吧。

See Berlitz, Second Book P 22.

## CHAPTER XVII

### WITH THE CARPENTER IN A WORKSHOP

#### (與工場中木匠談話)

Mr. Tsu: Hullo, you have a well established workshop here, when did you start for this business?

Carpenter: Five years already! Yes, Sir, five years of experience I was in the profession of carpentry.

T: Now, look, here, carpenter, let me ask you this; recently, one of my relatives who wants anxiously to open a workshop for carpentry, and have asked me to be his partner. Can you give us some information about starting the business?

C: Well, that's easy if you know something about carpentry and have had the experiences. All you need to have then is tools: such as hammer, ax, screw, nail, cloisonne, saw,

祝先生：喂，你設立了一所很好的工場在此地——你這種事業是何時開始的？

木匠：已經開設了五年了！先生，我們從事木匠業，已經有了五年的經驗了。

祝君：木匠司務；我有個問題請問你，最近有一位親戚，他很熱心的要開一個木匠業的工場，並要我來一股，你可以告訴我們一些開業的手續麼？

木匠：如你們有木匠業的經驗和手藝，那當然是很容易的。關於設備所必須要的，是工具而已：如手槌，斧頭：螺絲，釘子，八寶箱，鋸子，小

knife, chisel, screw driver, ruler, all sorts of glass and different kinds of colorus. After you had all these, then you should find a good location where the materials are easy to obtain, and the customers are supposed to know you well. Don't you forget prepare your money first!

T: Yes, you surely gave us all the good informations we want to know about. I think we are going to start it right away.

C: Well, so far for the business, what do you want to order today, anything?

T: Yes, I want to make a new fashion writing desk with a novel design.

C: How many drawers do you want to have for the desk?

T: Three on the left, two on the right, and a broad one like this in the middle. Underneath, I want to be free from anything, so that we can stretch our legs when we are sitting beside it.

刀，鑿子，起螺絲柄，尺，各種玻璃，以及各樣的顏色。你有了這些東西那你只要找一個原料易得，並且顧客繁多的地點就是了。再，你千萬不要忘記頭一步預備一點本錢！

祝君：是的：我們所要知道的手續，都蒙你詳細的告我了。我想我們立刻就可以動手。

木匠：對了，於木匠業，就談到此地吧！你今天有什麼東西要定做麼？

祝君：是的，我要定做一張最新式而且樣子最好看的寫字檯。

木匠：你這張寫字檯，要有幾個抽屜呢？

祝君：左邊三個，右邊兩個，像這樣寬的一個抽屜在中間。在下面呢，我要空隙無阻，以便我們坐在這桌的旁邊時，可以將腳伸展。



C: Do you care any lock for every drawer?

T: No, not necessary for every drawer. You may fix it for three drawers, I think would be enough.

C: What about the color — brown or black?

T: Oh, I prefer drab — what do you think of it?

C: It is good color for the writing desk.

T: When can you finish the job?

C: About a week.

T: That's fine! How much for the order?

C: Twenty four dollars.

T: Do I need pay something in advance?

C: Yes, if you will.

T: What amount?

C: Any amount Sir. The balance will be paid when the order is delivered any way.

T: Well, I will be back to see it in a week later.

C: O. K. We will have it ready for you by that time. Good bye!

T: Good bye!

木匠：每一個抽屜，你都要裝鎖麼？

祝君：不，用不着每一個都裝鎖，我想你可以將三個抽屜裝鎖，就夠了。

木匠：顏色怎樣——棕色的還是黑色的呢？

祝君：呵，我很歡喜褐色——你看怎樣？

木匠：褐色於寫字檯，確是一種好顏色。

祝君：這工作你何時可完畢？

木匠：差不多要一星期。

祝君：很好！這張檯子要多少錢？

木匠：二十四元大洋。

祝君：要我先付一點錢麼？

木匠：你最好先付一點。

祝君：多少呢？

木匠：先生，隨便多少。無論怎樣，一俟貨到之後，你總要一起付齊的。

祝君：好，一星期之後，我將回來看看。

木匠：就是這樣。到那時候，我們將檯子為你做好。再見吧！

祝君：再見！

## CHAPTER XVIII

### AT A DEPARTMENT STORE

#### (在分部商店)

Dealer: Good morning,  
Madam!

Lady: Good morning.

D: What can I show  
you!

L: Oh, I want to buy  
many things this morning.

D: Boy, get a chair for  
this lady.

L: Don't bother thanks.  
I am in a hurry because I  
have to go around some other  
departments wrthin half an  
hour. Show me some toilet  
articles; such as Ivory soap,  
"Darkie" tooth paste, Bright-  
Star Brend perfume Silkcomb  
Hair-tonic, and some Ameri-  
can made Vanish cream?

D: Oh, yes, we have  
them all. Please wait just a  
minute and I will show you  
every thing you asked.

L: All right.

店主：早安，夫人！

夫人：早安。

店主：你要我見示何物？

夫人：呵，我今早要買許  
多東西。

店主：學徒，拿一把椅子  
爲這夫人坐。

夫人：不要客氣，謝謝。  
我站一會兒好。我很忙的，因  
爲在半小時之內，我要走向別  
部去買東西。你們此處關於盥  
室內用的東西都有麼？如象牙  
肥皂，黑人牙膏，明星花露水  
，精滑擦髮油，和美國製造的  
雪花膏？

店主：是的，我們都有。  
請你等一會兒，我將你所要的  
貨色給你看。

夫人：費心。

D: What else do you want, Madam?

L: That would be all. How much altogether?

D: Ivory soap, thirty cents; tooth paste twenty-five; perfume sixty-five; Hair-tonic one dollar; and the American made Vanish cream, one dollar ten cents. The total amount would be three dollars and twenty cents, please.

L: Here is a five dollar bill.

D: Thank you. The package will be ready for you in a minute.

L: Can you show me where can I buy the leather gloves, please?

D: Yes, madam; just cross where the man with hat on.

L: Thank you.

L: Yes, M. What do you want to buy!

L: You might show me what you have in leather gloves.

D: Surely, brown or black?

店主：夫人，除此還要買些什麼？

夫人：就是這麼多。總共多少錢？

店主：象牙肥皂三角；牙膏二角五；花露水六角五；擦髮油一元；美製雪花膏一元一角。總共爲三元二角大洋。

夫人：好，此處是一張五元鈔票。

店主：謝謝你。一會兒那包裹就要爲你預備好。

夫人：請示何處可以買到皮手套呢？

店主：是的，就在對過那個戴着帽子的人站立的地方。

夫人：謝謝。

店主：夫人要買什麼？

夫人：請你示我你們的皮手套。

店主：當然的，黃色的還是黑色的呢？

L: Black, please.

D: How does this suit you?

L: It's just grand! But rather too large. Give me seven and half size if you can find.

D: Certainly, Madam; here you are.

L: Oh, yes; they seem a perfect fit. How much?

D: Four dollars, please.

L: By the way, can you show me some gentlemen's ties? I want something in a brighter color and of a more striking pattern.

D: Here's a large range in spot, stripes, and fancy patterns, to suit the most fastidious taste.

L: Yes, that seems about what I want. What are you asking for this?

D: One dollar and fifty cents.

L: Well, give me couple of these. and here's the money,

D: Thank you. what else?

L: I think that would be all for today.

D: The package is ready for you now.

L: Thanks, good-dy!

D: good-by!

夫人：黑色的。

店主：這一雙適合麼？

夫人：很好，可惜太大。

請你示我七寸半的大小。

店主：好，這裏有一雙。

夫人：呵，他們正適合。多少錢？

店主：四元大洋。

夫人：同時你還可示我一些男人的領帶麼？我要那種顏色鮮豔，並有花紋的模樣。

店主：此處花樣很多，如星點，條紋，和其他一切奇異種類，都可供買者選擇。

夫人：那一條似是我所需要的。你要多少價錢？

店主：一元五角。

夫人：好，拿兩條吧。此處是錢。

店主：謝謝你。還要什麼

夫人：今天就是這麼多。

店主：包裹馬上就要為你預備好。

夫人：謝謝，再會！

店主：再會！

## CHAPTER XIX

### AT THE SHOE STORE

#### (在皮鞋店)

Buyer: Will you please show me some real good shoes?

Seller: Yes, Sir; what is your size, please?

B: Well, I really can't tell you. But you can measure from the one I have on.

S: All right. Please sit down, and let me have a look. Do you care the particular style?

B: No. Anything will do, so long as it is a good fit. Please show me the size from 74 to 76.

S: Here is a pair of good style and just about your size, too.

B: Well, let me try it any way.

S: Do they look good to

買者：請你拿一些好皮鞋給我看。

賣者：是的，先生；大小怎樣？

買者：這個我倒不清楚；但你可從我足上穿的一雙量量看。

賣者：可以，請坐下，讓我看看。你規定要特別的樣式嗎？

買者：並不規定，只要適合我的大小就行。給我74到76的大小好嗎？

賣者：這裏有一雙最合時代的皮鞋，並與你的大小相同。

買者：好，讓我試試看。

賣者：你看這一雙穿起來

you?

B: No, they are little too tight for me. Show me the other pair please.

S: All right. How do you like this pair, then?

B: That's better; what is the price, please?

S: Twelve dollars.

B: Oh, that's too much. Can you make a discount?

S: No, they are fixed price, Sir. I can not make any cheaper for you.

B: Well, I'll take this pair then. You can pack this up for me.

S: Thank you, any thing else please? We have some nice raining coats which have just arrived from England. Would you like to have a look?

B: No, I believe not, thank you, and here is the money.

S: Wait just a minute, and the package will be ready for you.

B: Good-bye!

S: Good-bye Sir!

好看麼？

買者：不，我以為太緊。  
請再換一雙。

賣者：當然可以。你看這一雙怎樣？

買者：這雙比較好點；多少價錢？

賣者：十二元。

買者：呵，那有點太貴，你能否打一個折扣？

賣者：先生，恐怕不可以，這都是劃一價格的。我並不能減低。

買者：可以，我就買這一雙吧；你可幫我包包好。

賣者：謝謝你，還要買別的東西麼？我們剛從英國到了些很好的雨衣，你要看看麼？

買者：不，我想今天不要看，謝謝。這是我給你的錢。

賣者：請你等一會兒，包裹就要好。

買者：再會！

賣者：再會，先生。

## CHAPTER XX

### AT THE WATCH AND JEWEL STORE

#### (在鐘錶與珍飾店)

Customer: Good morning.  
I like to see some watches.  
What kinds have you?

Dealer: Certainly! What  
kind do you want? Swiss wa-  
tch, or American watch?  
Please step over and see the  
one you like.

C: All right.

D: What do you think  
of this one? It's really an  
American watch...what we call  
"Illinois" and it is the most  
popular watch in the States.  
It is guaranted for life time  
if you can take good care of it.

C: Is that the fact? Let  
me see it please. Oh, yes,  
that's really a good watch.  
How much is it?

D: Ninety five dollars.

C: It has been said that  
"Illinois" sold at home for  
twenty-eight dollars only.

顧客：早安，我要看看貴  
店的鐘錶，你們有多少種？

店主：歡迎得很！你要那  
一種？  
瑞士錶還是美國錶呢？請你走  
進來選擇吧。

顧客：很好。

店主：這一只錶怎樣？這  
是一只真美國錶，叫作 "Illino  
is" 此錶在美國用的人最多。  
倘若你開得有一定時間，保護  
得很當心，那是可担保你使用  
終身。

顧客：是真的麼？讓我看  
看。呵，是呀，這實在是一只  
好錶。價目怎樣？

店主：九十五元。

顧客：有人說 "Illiois" 牌  
子的錶，在美國僅賣二十八元  
而已。

D: Well, twenty-eight dollars in gold, isn't? How much would it be in silver then?

C: Oh, yes, please give me another kind.

D: Here you are, twenty-five dollars.

C: Do you guarantee for three years without any charge?

D: Oh, sure, we'll give you a warranty for that.

C: All right, I take this then, and here is the price,

D: Thank you. what else can I show you? Sir.

C: Well, I am thinking of buying a nice gold pin for my tie and wondering if they look good to me.

D: Oh, yes, here are some in heavy eighteen carat gold pins with a nice chain attached on. I am sure it looks swell if you wear it.

店主：不錯的，二十八元為美金，是麼？中國錢合多少呢？

顧客：呵，是的，是的，請你另拿一種給我看。

店主：這裏有一只二十五元。

顧客：你可担保三年內免費修理麼？

店主：啊，自然的，我們可以給你一張保單。

顧客：好，我就決定買這個，這是我的貨價。

店主：謝謝你，你還要買什麼呢？先生。

顧客：是呀，我正在想買一個領帶上的金針，不知道我若帶起來好看不好看？

店主：呵，那當然。這裏有些十八克真金的扣針，並且有一個很巧麗的鍊子附在一起。你若帶着這副金針，那一定是富麗的。



C: Let me try this on my tie then. It surely looks good, isn't? What would be your lowest price for it?

D: The lowest I can go will be thirty dollars.

C: Can you have my initials engraved on it?

D: Surely, we can, and what are your initials, please?

C: My initials are E. H.

D: O. K.

C: Can you have it ready for me right away?

D: No, I believe not, please come back for it day after tomorrow, and I will give you the receipt for it.

C: Do I need to present this receipt myself, or can I send somebody for it?

D: Well, that's all right, You can send somebody for it.

C: What about the payment? Shall I pay you today or the time I receive the ar-

顧客：讓我掛在我的領帶上試試看。真是好看呀！最低的價目多少？

店主：最低的價目為三十元。

顧客：你能否把我的名字刻上去麼？

店主：當然可以的。你的名字為何？

顧客：我的名字為 E. H.

店主：就是這樣吧。

顧客：你此刻就能幫我預備好麼？

店主：我相信今天不可以，請你後天來拿，我將要給你一張收條。

顧客：是不是要我自己來，或是我可以差一個人來也可以？

店主：另差一個人來是可以的，但須將我給你的收條同時帶來。

顧客：賬目怎樣？今日付你還是等我收到物件的時候才付呢？

ticle?

D: Oh, you must pay me today. Two things together will cost you fifty-five dollars please.

C: Can't you come down to fifty?

D: All right, I think I'll knock off the five dollars, and make it a round fifty.

C: Very well, thank you, and here is the money.

D: Thank you, Sir.

C: Good-bye!

D: Good-bye! Come again.

店主：呵，你必須今日付我。兩件東西一起，共須五十五元。

顧客：能否減低到五十元？

店主：可以的，我減去五元好咧，弄成整數五十元就是。

顧客：謝謝你，這是我的錢。

店主：謝謝你，先生。

顧客：再會！

店主：再會！請再駕臨。

## CHAPTER XXI

### AT THE (A) PUBLICATION OFFICE

#### (在 報 館)

Reader: I want to order the North China Daily News. Is this paper better than the other kinds of English paper?

Clerk: Oh, yes, "North China" is one of the most outstanding foreign papers in the country. The reporters and the writers in this office are not only foreigners, but also the experts in the journalistic field in the world.

R: How much for the subscription?

C: How many months do you want to order?

R: One month.

C: No, we don't have such order in this office. You have to order at least three months.

R: I don't want to order it so long, for I might go away next month.

訂閱人：我要訂一份士林西報。此報比較別種英文報要好一點麼？

職員：啊，自然，士林西報，是中國一種最有名望的外國報。館中記者和編者不但是外國人，且為世界新聞界中之能手。

訂閱人：定戶價目多少？

職員：你要訂閱幾個月呢？

訂閱人：一個月。

職員：不可以，在本報館沒有這樣的定戶。最少你要訂閱三個月。

訂閱人：我並不要訂閱那樣久，因我在下個月恐要離開此地。

C: As far as that is concerned, we can forward it to you if you just let us know where you are.

R: Shall I pay the subscription afterwards or in advance?

C: You pay us in advance, please.

R: Why Chinese paper is collected from the reader afterwards?

C: I am sorry, we don't do business that way! That's one of the differences between foreign and Chinese papers.

R: Well, suppose I don't enjoy in reading this paper any more, can I suspend it or refund my money?

C: In that case, you may take either way.

R: How much is the order for three months?

C: Nine dollars.

R: It is rather too much, isn't?

C: Yes, every thing is expensive now, especially the paper and the printing mate-

職員：照那樣講來，倘蒙通知你所去的所在，我們可以替你轉寄。

訂閱人：先閱後付，還是先付後閱呢？

職員：先付後閱，現在請你一起付齊。

訂閱人：爲什麼中國報都是先閱後付呢？

職員：對不起，我們不是那樣！那就是我們兩個報館所不同的一點。

訂閱人：那末，譬如我不喜繼續的閱這報，能否暫停或是退款呢？

職員：在那種情形之下，是可以的。

訂閱人：訂閱三個月要多少錢？

職員：九元。

訂閱人：那是太貴了！

職員：是的，現在隨便什麼東西都貴起來了，特別是紙張和油墨等物。在不久以前，

rials. Not long ago, we charged only eight fifty for three months.

R: How about the student rate? Does that make any cheaper?

C: No, Sir, we don't have any student rate since the war broke out.

R: Is that the fact? All right, I pay the full amount for three months!

C: When do you want to start?

R: The first of August, please.

C: Where do you want to send to?

R: Send to No. 62 Rue Bourgeat. Here is my ten dollars.

C: All right, just a minute, the change and the receipt will be ready for you.

R: Thanks, Be sure to send it to me every morning before 7 O'clock.

C: O. K. We will notify the boy.

三個月的定費，我們只收八元五角。

訂閱人：學生價格怎樣？那比較便宜一點麼？

職員：先生，從戰爭以後，我們就沒有學生的特別價格了

訂閱人：那是事實嗎？好，我就付三個月的全費吧！

職員：你要何時起閱呢？

訂閱人：八月一號。

職員：你要送到何處去呢？

訂閱人：送蒲石路六十二號。此處是我的十元鈔票。

職員：好，請等一會，找頭和收據，就可以替你預備好。

訂閱人：謝謝，一定在每晨七時以前要送到。

職員：好的，我們關照送報人就是了。

## CHAPTER XXII

### AT THE HARDWARE STORE

#### (在五金店)

Buyer: I want to see some door locks with brange trimmings.

Shopkeeper: For what purpose, Sir, front or inside doors? we have all kinds whatever you need.

B: You might show me some for front doors first then something else.

S: Here are some locks. Take your choice please. Here is something that might suit you. Look at the quality and the design! How artistic it is!

B: Yes, Sir, the design is surely fine! Is this foreign make or native make?

S: I should say it is foreign make the German stuff.

B: What you ask for per set?

S: Five fifty, Sir.

B: How about screws?

買者：我要看看用青銅鑲的門鎖。

店夥：先生，在什麼地方用的，前門呢，還是屋內用的呢？無論那一種，我們都有。

買者：你可先示我一些前門用的，然後論及別樣。

店夥：此處有各種的鎖，請你揀選吧。這裏有幾個，想必能合先生意的，質料和製工，都很優美，請你看看這樣子多少精巧雅緻！

買者：是的，樣子實在是精巧！這鎖是本地做的，還是外國做的？

店夥：當然是外國做的——德國貨。

買者：每套多少錢？

店夥：先生，五元五角。

買者：螺絲怎樣？

S: The screws go with the locks.

B: That's fine! What inside door lock sets have you?

S: Here is one, Sir, very popular for inside doors, especially bedrooms and apartments. A thoroughly well made lock set with easy spring, strong bolts and handsome design.

B: I don't believe that's what I want. Have you anything else which I can see? How about some good wire screen?

S: How do you like this splendid wire cloth evenly galvanized by electric process after weaving.

B: How many meshes to the inch?

S: Sixteen meshes to the inch, Sir. Ordinary wire screen is only fourteen meshes. It is specially made for us and can exclude all kinds of insects.

B: You guarantee its wearing?

店夥：螺絲是和鎖配在一起的。

買者：那很好！你有屋裏門上用的鎖麼？

店夥：先生，這裏有一把，是現在屋裏門上用得最多的，用在臥室和公寓門上最好。彈簧流利，門釘堅固，模樣優美，真可謂一個完全精製的鎖呢。

買者：我想我不要這個。你還有別樣東西，我可以看看麼？鐵絲簾怎樣？

店夥：你歡喜那種很華麗，織成後再電鍍過兩次的鐵絲簾麼？

買者：一吋有多少網眼？

店夥：一吋有十六個網眼；普通鐵簾只有十四個網眼，這是我們特別製造為攔絕各種昆蟲用的。

買者：你担保這個耐用嗎？

S: Surely, we will guarantee for at least three years, but really it will easily last five to ten years. If there is any which should prove defective, we will galvanize a new wire cloth for you within three years from date of purchase.

B: Well, I'll take your word for it. By the way, what about some iron pipes and copper plate?

S: Yes, Sir, we have them all. Please step over and see the kind you like.

B: I think I will take about fifteen feet in length of iron pipes for leading up the water to the fourth floor, and two yards of copper plate for fitting a wooden piece in order to make a sign board and what are the total amount please?

S: The total amount will be sixty two dollars and ninety cents in Chinese money.

店夥：我們擔保你用最少三年；實在講，這種鐵絲網簾最少可用五年到十年。倘自購買日起，三年之內，有破壞等情形，本店可退換一個新的給你。

買者：我就相信你的話好咧。同時，那鐵管和銅板怎樣？

店夥：先生，我們都有，請你走到這邊來揀選吧。

買者：我想我要一個差不多一丈五尺長的鐵管，作為接水到四樓之用，還要兩碼銅板，並包一方木，以便製成招牌。請問一共多少？

店夥：總數共計六十二元九角。



B: How they come so much?

S: Come on, let me show you the price list: two kinds of locks at five fifty is eleven; wire screen, seven dollars; fifteen feet of iron pipes at two fifty is thirty seven fifty; and two yards of copper plate at three seventy is seven forty. So the total amount is sixty two dollars and ninety cents.

B: All right. That would be all, and here's the money.

S: Thanks. Come again!

買者：爲什麼要這許多呢？

店夥：請過來，讓我給你看價目表：兩種鎖，每種五元五角，就是十一元；鐵絲簾七元；一丈五尺的鐵管，每尺二元五角，就是三十七元五角；和兩碼銅板，每碼三元七角，就是七元四角。所以總數就要六十二元九角呢。

買者：好，就是這麼多了，此處是我給你的錢。

店夥：謝謝，請再駕臨！

## CHAPTER XXIII

# AT THE TELEGRAPH AND TELEPHONE OFFICE

(在電報與電話局)

Yang: I want to send a telegram to Chunking.

Clerk: Very well, Sir. Take a telegraph form and write out your telegram that is what you want to say to your friend in a brief form, and then give it at window No. 4.

Y: How much do you charge for each word?

C: About ten cents, Sir.

Y: Is the address charged at the same rate?

C: No, Sir if the address is less than seven words it is free. If more than seven words then it should be charged just same as ordinary message.

Y: Oh. I see, then I better write his address as brief as possible.

楊君：我要打一個電報到重慶去。

雇員：好的，先生，你拿一張發電稿，去寫出你的電報來，你要和你朋友所要講的話，方式可儘量簡單，然後送給第四窗口就是。

楊君：每字要取多少電費？

雇員：要一角，先生。

楊君：住址也是這樣取費麼？

雇員：不，先生，你可在住址內除去七個字不取費，倘若多過七個字，那就要和消息一樣取費了。

楊君：呵，我曉得了，那我最好儘最簡單的辦法來寫他的住址呢。

C: That's right.

Y: When it will be reached in Chunkiang, tomorrow?

C: No. Perhaps before 5 O'clock this afternoon. If you are in a great hurry, it would be better for you to add the word "urgent" after the address.

Y: Would you charge that word?

C: Yes. Sir, that's the usual rule.

Y: How much more I have to pay then?

C: You have to pay one fifty more.

Y: O. K. here's the money.

C: Thanks. just a moment please, I will give you the receipt.

### Telephone

Mr. H: —Hullo! Exchange! Give me the number of the Management Office of Shanghai Power Company, please!

雇員：很對。

楊君：在什麼時候可到重慶呢，明日嗎？

雇員：不，恐怕今日下午五時以前就可到，如你是很急，最好在住址後面加一個“急”字。

楊君：那個字也一樣要取費麼？

雇員：要的，那是普通規矩。

楊君：我要加付多少呢？

雇員：你須再付一元五角。

楊君：好，這是我給你的錢。

雇員：謝謝。請等一會，我就要拿收條給你。

### (電話)

H先生——喂！接線處麼？請你給我一個上海電力公司辦公室的號碼。

Employee. -Hullo! Whom do you want to speak to?

Mr. H: I should like to speak to Mr. Chen, kuan-fu please!

Employee: Just a minute, please!

Mr. Chen: Hullo!

Mr. H: Hullo! Are you Mr. Chen?

Mr. Chen: Oh, Yes! Mr. H. what is it, please?

Mr. H: You know the business I dealt with Mr. Chang yesterday, was altogether turned out unsuccessful. He wrote me the other day, and said that I had promised to sell him the goods on six months' credit. But any way, I think that it is impossible. Do you?

Mr. Chen Oh. No! you are right. I know him, he can not be relied upon. you better be careful if I were you.

職員：——喂！你要找誰談話？

H 先生：我要和陳先生談話。

職員：請你等一會。

陳先生：喂！

H 先生：喂！你是陳先生麼？

陳先生：呵，是的，H 先生，你要講什麼話？

H 先生：你知道我昨日和張先生所接洽的事情完全無效了嗎？那一天他寫信給我，說我已應允許了賣給他貨色六個月的賒欠，我想無論怎樣是不行的，你看怎樣？

陳先生：呵，不可以！你對咧。我知道他，他並不可靠的，如我是你，我必謹慎。

Mr. H: I think so too.  
By the way, can you give me Mr. H's address? He can perhaps give me some more particulars about Mr. Chang.

Mr. Chen: I haven't his exact address, but you can look it up in the directory.

Mr. H: —That's all for today. I'll see you tomorrow. Good-bye!

Mr. Chen: Good-bye!  
(rings off.)

H先生：我也是這樣想。同時，你能否給我一個H先生的通訊處麼？恐怕他可再告我關於張君的品性呢。

陳先生：我此地並沒有他的確實住址，但你可可在電話簿上查查，就可知道。

H先生：就是這麼多事咧。明日見，再會！

陳先生：再會！（接話筒擱上了）

## CHAPTER XXIV

### AT A LIFE INSURANCE COMPANY

#### (在人壽保險公司)

Manager: Let's sell you an insurance policy, how is that?

Mr. Chen: I don't know anything about it, although I often heard people talk about insurance for many times. What is meant by insurance anyway?

Manager: Insurance is a contract by which one party, the insurer, in consideration of sum being paid to him, called the premium, undertakes to indemnify another party, the insured for any loss or damage to the latter through some specified risks, or to pay him, or his heirs, a sum of money at a certain period and under certain specified circumstances.

C: How could the Company afford to pay so much when the insured is in damage? As the premium is so little why the indemnity is usually

經理：讓我們賣一張保險單給你，你看怎樣？

陳先生：關於保險，我雖然常常聽到人家講起，但是我一點不懂。保險這種事業，到底是什麼一回事？

經理：保險的意思，就是保險人一方先訂好一個合同，承認另一方的被保人；在一種相當情形之下，如遇有損失或危險，在一定時間內，賠款給被保人，或是他的子孫。這種賠款，就叫保險費。

陳君：為何公司能付給這樣多的錢給被保人呢？保費只有少許，而賠款竟達千萬呢？

tens of thousands.

M: Of course, you know we don't have to pay the indemnity to every body, perhaps only one out of huudreds needs to pay such indemnity, when we insure a person, he must first be examined by the physician besides, we still have many questions to ask in connection with his own physical or his parent's health condition. So when we take an applicant in, we almost quite sure that he is all right, Again, let me tell you this, the one who is over forty five is usually not accepted.

C: What is good of insurance since my health condition is perfectly all right.

M: One (never can) tell when the risk comes in. So, if one is insured, he is entitled to get money as soon as damaged occurs or lost in life from the company where he is insured, and the company is liable to pay every bit of it.

C: Some one wants to buy insurance policy but was

經理：當然，你知道我們並不是每一個人都要賠款的。恐怕幾百人中，只有一個需要這樣的賠款。因為我們保一個人，第一，要叫他到醫生那裏去查驗身體，除此以外，我們還有許多關於他本人的身體及他的父母健康情形，都要詳細的調查。所以當我們保一個人險，我們對這人的安全情形，差不多有十分的把握。還有一層要告訴你，就是一個人如過了四十五歲，是不可以投保的。

陳君：保險對我有何益處呢？我的健康是十全的。

經理：一個人那裏知道危險何時會臨到，所以如果保了險，一遇危險或損失臨到，他就可以在該保險公司要求賠款，同時該公司，也有償付的責任。

陳君：有些人要買保險單，但每被公司拒絕受保，是什

declined by the company, why?

M: Why, perhaps because his health condition is poor; may be suffered with T. B. or under weight.

C: How should I pay the premium — monthly or annually?

M: Monthly, Sir. we will come to your house and collect it every month. How long do you want to pay up? The longer you insure the less is the premium

C: Well, I think I will make an arrangement of paying five dollars a month for ten years.

M: That's fine! When can you come to the office for a physical examination, Mr. Chen?

C: How much does it charge?

M: It is free, Sir, because the doctor is employed by the Company.

C: I think I will come down to your office tomorrow afternoon, at 2 o'clock.

M: See you tomorrow then, Mr. Chen!

麼緣故?

經理：這恐怕是因為這人的健康有毛病：曾經患過癆病，或是身體重量太輕。

陳君：我應怎樣繳納保費——每月繳或每年繳呢？

經理：先生，每月繳。我們將要每月到你府上來收。你要在多少時間內，領備繳齊呢？時間愈長，繳納得愈少。時間愈短，繳納得愈多。

陳君：好，我可這樣分排啦：每月繳納五元，在十年之內完畢。

經理：那很好！什麼時候你可來到辦公處查驗身體呢？陳先生？

陳君：查驗身體要多少錢？

經理：不要錢的，因為醫生，是我們公司裏請的。

陳君：我想明日下午二時到你的辦公處來。

經理：陳先生，明日再見吧！



## CHAPTER XXV

### AT FIRE INSURANCE COMPANY

#### (在火險公司)

Applicant: I want to insure my house, at 750 Peking Road for three thousand dollars.

Clerk: How do you distribute them?

A: One thousand on household furniture, fixture, and fittings; five hundred on wearing apparels; and fifteen hundred on merchandise

C: Please fill in the particulars here.

A: Do you want to inspect the house?

C: Yes, we will send our inspector there within two days.

A: What is the rate for insurance?

C: It is five percent. But, Mr.—If you are going to move out from your house, I think it would be better to cancel the old policy and take out a

投保人：我要把我北京路七百五十號的房屋保三千元險。

職員：你怎樣支配呢？

投保人：一千元保着房屋用具，與不動產，以及各項設備；五百元保衣着；一千五百元保商品。

職員：請你把這種單子填好。

投保人：你要檢視房屋麼？

職員：要的，我們將在兩天之內：差我們的檢視員到尊處去。

投保人：保險費多少呢？

職員：百分之五計算。但是，先生——倘若你要遷移的話，那最好要將這老的保險單取消，來調換新的。

new one.

A: But do you return the unused portion of the premium?

C: In that case, we will.

A: All right. Let's settle this way then.

C: Good morning Mr. Fan, excuse me, I was so busy with the new applicant. What can I do for you this morning?

Mr. Fan: Well, I am sorry to inform you that my shop was burned down last night.

C: One of our employees went to the scene of the fire last night. How did the fire break out?

Mr. Fan: I don't know. It was about half past seven O'clock when we heard the alarm.

C: Was your house totally destroyed?

Fan: Yes, it was.

C: Did you save anything?

投保人：那末已付的保費，可以退還麼？

職員：在那種情形之下，我們是可以的。

投保人：好的，我們就是這樣決定吧。

職員：范先生，早呵，對不起，我與新來的投保人忙得不了。今早我有何事可爲你效勞麼？

范先生：我有一件不良的消息報告你，就是我的店舖昨晚被焚燒了。

職員：昨晚本公司有一個人到那裏去看的。那火怎樣起的呢？

范先生：我不知道。是昨晚七時半，我才聽到了警報。

職員：你的房屋統統焚毀了嗎？

范先生：統統焚毀了。

職員：你留下了什麼東西麼？

Fan: Nothing, except our books and few wearing apparatus.

C: Then you are able to tell how much your stock amounts to. And if so, please let us have your statement showing the stock in hand just previous to the fire, will you?

Fan: I think it can be done, but we will not be able to do so within this week, perhaps at end of the next week; because it takes a lot of time to make out such a statement.

C: Please let us have your books we want our assessors to go over every item.

Fan: Yes, we will let you have the books.

C: Our assessors are now engaged in looking through the debris. When they send us their report, we want to compare it with your statement.

Fan: I am sure we can let you have our statement by the end of next week.

范先生：除書籍和衣服之外，一點東西都沒有取出來。

職員：那你可以告訴我，你的存貨值多少？倘若可以算出，請你將火前所有存貨多少寫一張單子出來，好不好？

范先生：我想這個是可以辦到的，但是在這一星期內，是做不到，恐怕要等到下星期底才可以；因為要列那種單子，須要許多時間呢。

職員：請你給我我們的賬簿。我們將請我們的查賬員仔細將各點查驗一過。

范先生：好的，我們可以將賬簿給你看。

職員：我們的查賬員，現在正派在查看殘物堆，一俟他們的報告送進來後，然後才可以和你的報告單相比較。

范先生：下星期尾，我一定可以將報告單給你看。

C: All right, the earlier the better, because we want to settle it as soon as possible, but anyway, we will wait for you till end of the next week.

Fan: O. K. See you again!

職員：好，愈快愈妙，因為我們要趕快將這事辦好，但是無論如何，下星期尾要將你的報告單送進來才好。

范先生：可以，再會吧！



范先生

## CHAPTER XXVI

### AT RAILWAY STATION AND STEAMSHIP COMPANY

(在火車站與輪船公司)

Traveller: I want to buy a ticket for Nanking. What's the fare please?

Ticketman: What class do you want? The second class is three seventy, but double fare for the first class.

Traveller: I think I will get the second class ticket, might as well to find the cheaper way to go. Is it very crowded in the second class?

Ticketman: No, I don't think so, it is usually very comfortable.

Traveller: Is this a through ticket?

Ticketman: Yes, This ticket is available for any train except the express.

Traveller: Have you a railway timetable?

Ticketman: Yes, here it is.

旅行者：我要買一張到南京去的票，請問多少錢？

賣票人：你要那種車票？二等，三元七角，頭等加倍。

旅行者：我想買二等的，落得用便宜的方法去。二等太擁擠嗎？

賣票人：不，二等平常也很舒服的。

旅行者：這票通用麼？

賣票人：此票除特別快車以外，都可通用。

旅行者：你們有行程時間表麼？

賣票人：在此處。

Traveller: How long before the train starts?

Ticketman: There is plenty of time before the train starts, as it leaves Shanghai at 11.00 p. m.

Traveller: I want to check my baggage. Where is the checking office?

Ticketman: On the other side of the building. It is more convenient to give the baggage to a porter.

Traveller: How many cattles of baggage are free?

Checker: Baggage is free up to 200 cattles for first class; 150 cattles for second class; and 100 cattles for third class. Now your baggage is 50 cattles overweight..

Traveller: What is the charge for this overweight?

Checker: You must pay at the rate of 2 cents per catty, a mile on the excess. This is your baggage check, and keep it until you call for

旅行者：火車何時起程？

賣票人：還有許多時光呢，因為火車離開上海是晚上十一時。

旅行者：我要掛行李單。行李房在那裏？

賣票人：在屋的那一邊。將行李拿給腳夫便利多了。

旅行者：免費行李的斤數是多少？

管行李人：頭等二百斤，二等一百五十斤，三等一百斤，可以免費，現在你的行李過重五十斤。

旅行者：這過重之斤數需費多少？

管行李人：過重之斤數每斤每英里需洋二分。這裏是你的行李單，你應保留着，直至目的地領取行李的時候。

at the destination.

Traveller: Yes, Sir, I will.

### *At a Steamship Company*

Traveller: When will your next steamer leave for America?

Clerk: The President Hoover will sail from Woosung on Monday at 9 A. M.

Traveller: What is the fare for first class to Seattle?

Clerk: One way, three hundred fifty dollars gold; return, available for four months, six hundred dollars gold; and for one year seven hundred dollars gold.

Traveller: I want one single and two return tickets.

Clerk: How long do you want the return ones good for?

Traveller: Let me see. Well, give me one available for four months and one for one year. What's the total amount I have to pay?

Clerk: The total amount is one thousand three hundred dollars, and less 10 percent

旅行者：好，我一定保留

旅行者：第二次海船到美國是何時？

職員：胡佛總統號將在星期一上午九時由吳淞起程。

旅行者：到西鴉圖的頭等艙是多少旅費？

職員：單程三百五十元美金；回程有效四個月，六百元美金；一年有效的回程票是七百元美金。

旅行者：我要一張單程的，二張來回的。

職員：來回票，要等多少時日？

旅行者：讓我想想，給我一張四個月的，一張一年的。一共多少錢？

職員：總共是一千三百元，打九折為一千一百七十元美金。

is one thousand one hundred seventy dollars in gold.

Traveller: What is the amount in Chinese currency?

Clerk: Seven thousand two hundred ninety six.

Traveller: All right, let me sign a check for you.

Clerk: Yes, Sir, Come in and have a chair, please.

Traveller: How long does the steamer take on the way.

Clerk: It usually twenty one days. What is your destination—Chicago, or New York?

Traveller: Oh, I want to go to Delaware, Ohio.

Clerk: That's fine! Any way, we hope you have a good journey.

Traveller: Thank you.

旅行者：合國幣多少？

職員：七千二百九十六元。

旅行者：好，讓我簽一張支票給你。

職員：可以，請進坐下吧。

旅行者：海船在途中要多少日程？

職員：平常總是二十一天。你的目的地是何處——芝加哥還是紐約呢？

旅行者：呵，我要去德立威，阿海阿。

職員：很好，無論怎樣，希望你一路風順。

旅行者：謝謝你。



## CHAPTER XXVII

### AT A BOOK STORE

#### (在書店中談話)

Student: Do you have "Railway Transportation" by Jones? Give me the reprint copy, if you can.

Salesman: Step inside of the counter and look at them over if you wish. These books are classified into kinds. On this side of the shelf is for Education and Psychology, next, is for Sociology and Political Science, and next is for Economics and Business Administration. See the sign up there. Will you?

Student: Here it is, but the American printing. I want some Chinese reprint copy if you have. Because the price is much cheaper.

Salesman: Yes, but I am afraid, we don't have any just now. You may find some in those old or second hand book stores.

學生：你們有 Jones 寫的“鐵路運輸學”賣麼？最好給我翻印本。

售書人：請你走進櫃台裏面來看吧。這些書都是分好了種類的。在書架的這一邊，是為教育學和心理學，隔壁是為社會學和政治學。再過去是經濟學和商業管理的書，請你看上面的標字。

學生：在這裏，但為原本。若是有，我要中國翻印本的。因為價錢比較便宜多了。

售書人：是的，但是恐怕我們現在沒有翻印本。你可到那些舊書店裏去找看。

Student: Well, I believe I'll take this. How much do you want for this?

Salesman: Eight fifty, Sir.

Student: Twenty percent discount I suppose?

S'm: No, Sir. We don't allow any discount for imported books. Very sorry, Sir

S't: All right, let it go, I will pay for it. Now have you "The Economic Development of the United States." 'by Lippincott in stock?

S'm: No, Sir, We haven't it just now, but as we sent our order to America about two months ago, I suppose it is now en route and may be expected in about a week.

S't: Please give me a priced catalogue, as I want to look for some latest novels.

S'm: Come around this

學生：好，我就買這一本吧。多少價錢？

售書人：先生，八元五角。

學生：我想有一個八折吧？

售書人：沒有，先生。所有外國原本，都沒有折扣的。對不起。

學生：好，讓他去，我就付這價錢好咧。你有“美國經濟發達史”麼？Lippincott 著的。

售書人：沒有，我們現在沒有。但在兩個月以前，我們已經定去了，我想現在當在途中，恐怕一星期之內，就可有書了。

學生：請你給我一張價目單，因為我要尋些最近出版的小說呢。

售書人：請走櫃台這邊來

corner and you'll have a large assortment to select from.

S't: Can you let me have a few copies on approval? And I will protect them very carefully.

S'm: I think that possible.

S't: What's the average price anyway?

S'm: From five dollars up.

S't: What a terrible price you are asking!

S'm: Oh, no, you see, they are of morocco-binding.  
Sir: Wouldn't you like us to have them sent up to you?

S't: I don't believe it is necessary, but please pack them up neatly just a minute, will you? In addition, I want to buy a good English-Chinese Dictionary.

S'm: Yes, Sir, here's a copy of our newly issued "Modern English-Chinese Dictionary," compiled by our most experienced and renew-

，你將有許多種可以揀選。

學生：你可讓我先拿幾本去試閱麼？我將要爲你好好的保存。

售書人：我想這可以做到的。

學生：平均的價目是多少？

售書人：從五元以上。

學生：你開的價錢，真是可怕！

售書人：呵，不，你看他們都是摩洛哥洋皮裝訂的，先生。你需要我們差人送到你府上去麼？

學生：我想這可不必，但要請你幫我包包好就是。等一下，好麼？再要買一本最好的華英字典。

售書人：可以，這裏是一本最新出版的華英字典，是由最有經驗，有名望的辭典家編纂的。

ned lexicographers.

S't: I think that's about what I want. What is the cost?

S'm: According to our price list it is three dollars but we allow thirty percent discount, so the net price would be two dollars ten cents.

S't: Well, How much do I owe you altogether?

S'm: Let me see; Transportation, \$ 8.50 two copies of novels, \$ 11.00 Dictionary \$ 2.10 The total amount of your bill is \$ 21.60 Anything else, Sir?

S't: No, thanks. Here's the money.

S'm: Good-bye, Come again!

學生：我想這就是我所需要的，價錢多少？

售書人：照我們價目表是三元，但可打一個七扣，所以實價就是二元一角。

學生：好，一共多少錢？

售書人：讓我算算看：  
運輸學 \$ 8.50  
二本小說 \$ 11.00  
字典 \$ 2.10  
\$ 21.60  
總賬為二十一元六角，先生，你還要買什麼？

學生：不要了，謝謝。這裏是我的書錢。

售書人：再會，請再駕臨！

## CHAPTER XXVIII

### WITH AN EXCHANGE BROKER

#### (與交易所經紀人談話)

Speculator: How is the market?

投機人：市面怎樣？

Broker: It is in a state of panic, practically every thing.

經紀人：市面非常恐慌。

S: How is the condition any way?

投機人：到底情形怎樣？

B: As a whole, the trade is depressed, sales are poor. The price of every thing has risen to 20 per cent since last year. Now, the holders maintain their high prices with the pretext that there will be a future advance. So the depression in business, there have been many failures among large merchants.

經紀人：總而言之，市面滯頓，銷售不利。從舊年以來的各貨價格，已漲百分之二十，現在貨主藉口看漲，持價很高。所以一般大商人，多以商業不景氣，而失敗者甚多。

S: How about the money market?

投機人：金融市面怎樣？

B: The money market has sustained a heavy blow by the outbreak of war.

經紀人：因戰爭開始，金融市場大受影響。最近因商況滯塞，所以金融特別的緊縮起

Recently on account of the stagnant state of trade, the market is extremely tight. The bank interest rate is only four per cent.

S: As low as that? Is there any demand for bills?

B: Not much; the export market is some-what slack.

S: Can the trade at last be recover to its normal condition?

B: It's something I can't tell, my friend!

S: What is the state of security market?

B: It is very steady and stock quotation show a promising advance; this probably due to the drop in exchange.

S: Surely, it is the fact, I suppose you have not been able to dispose of my Sun Sun share, have you?

B: We have been on the lookout all the time, but there has been nothing better than

來。在銀行中的利息，只有四厘呢！

投機人：這樣低嗎？匯票有需要麼？

經紀人：不多；出口市面，頗感呆滯。

投機人：商況究竟能否恢復原狀？

經紀人：我的朋友，這實在不易逆料啊。

投機人：股票市面怎樣？

經紀人：市面異常穩固，股票價格稍漲，這或因匯兌低落所致。

投機人：自然，這是原因。我想你不能把我的“生生”的股票賣却了。

經紀人：我們正在常常留意。但你的定價為九十元，而市價從沒有在八十六元以上

86, while your limit was 90.

S: I think you would have to wait for sometime.

B: I am afraid so. But any way, in case the price doesn't come up within one month, I will then dispose it. What do you think?

S: No, I don't think it is a good idea. I believe we better keep on waiting; the market will probably be improved after the month-end settlement.

B: Do you think so? All right, we take your advise.

S: After all, how is your business going on?

B: No, not so good at this time.

S: We hope the time will be better and the war will be ended soon.

B: So do I.

的。

投機人：我想最好是等一些時光。

經紀人：恐怕真的要這樣。倘若價格一月內不漲起來，我將以這股票再來變賣，你看怎樣？

投機人：我想這不是一個好的辦法。我相信祇得等下去，月結之後，市面或者可以好轉的。

經紀人：你相信是這樣麼？好，照辦吧。

投機人：總之，你操此業，興趣如何？

經紀人：我告訴你，在還不景氣的時候，我們實在不易支持呢。

投機人：希望市面將來會好一點，戰局快些結束就好。

經紀人：我也是這樣想。

## CHAPTER XXIX

### AT AN IMPORT TRADE OFFICE

#### (在入口行談話)

Comprator: I am Mr. W. P. Tsien, representing the Sincere Company and want to know what kind of goods you are importing here.

Importer: Yes, Mr. Tsien, have a chair please.

C: Thank you.

I: We import many kinds of small commodities; such as stationeries, unglazed paper, rubber goods, candies, high grade jewels and watches. I can show you the catalogue here.

C: Yes, if you please. Which country are you dealing with?

I: We deal with no particular country. We have had the connections with almost every country in the world. As a matter of fact, the U. S. A. has more transactions with us than any other coun-

買辦：我是錢文晔，代表先施公司，爲要知道貴行進口些什麼貨色。

入口商：是的，錢先生，請坐。

買辦：謝謝你。

入口商：我們輸進許多小商品；如文具，無光紙，橡皮製品，糖菓，高等珍飾和鐘錶等。我可給你一份貨品目錄。

買辦：是的，你與那一國交易？

入口商：我們交易並不限定一國。差不多世界各國都有關係。實在講來，與美國的來往，比較多一點。錢先生，今天想要什麼貨色？



try. Do you have some thing in mind particular today, Mr. Tsien?

C: Well, let me look over your catalogue and see what you have the most on hand.

I: How about some high grade jewels? Or if you want some thing what we don't have in stock, we can order them for you within a short time.

C: Let me tell you what we have in-mind today. You deal porcelain, do you?

I: Yes, we did have porcelain, but out of stock now, as we cleared out the old stock last Friday. At any rate, we can order them for you by cable right away if you sign a contract with us. When do you want to take delivery?

C: In October, if possible. In November at the latest, the sooner the better.

I: Let me see. I should think we could put it through by October; but to be on the

買辦：讓我看你的目錄，現在存貨最多的是什麼？

入口商：高等珍品怎樣？你所要的東西，如我此處現在沒有的話，我們即刻可以替你去定購。

買辦：讓我告訴你我今天想要什麼東西。你也經營磁器嗎，是不是？

入口商：是的，我們曾經有過磁器生意，但現在恰巧沒有存貨，因上星期五已經賣光了。無論如何，你如簽好合同，我們馬上可以打電報去定貨。你何時要取貨呢？

買辦：如可能，應在十月裏，最遲十一月裏要交貨。愈早愈妙。

入口商：讓我看。我想在十月裏可以辦理完竣；但要

safe side, you better take it a November delivery.

C: Well, I could place a contract with you for, say, 1000 boxes.

I: Do you care the particular style?

G: That's all right. Every thing here is good. What about price?

I: We Can do it at 16 shillings per box.

C: Does that include every thing?

I: The price is f. o. b. from London to Shanghai. That is, the goods will be shipped over free from London directly to Shanghai.

C: If so, we take it at your price.

I: Yes, Sir, we will send a cable today, and let you know as soon as I get the reply.

穩妥呢；最好是十一月裏取貨。

買辦：好的，我可和你訂好合同，先試一千箱吧。

入口商：你規定特別樣式麼？

買辦：不要緊，在此處的樣樣都好。價目怎樣？

入口商：我們可以替你降成每箱十六鎊七。

買辦：各項費用都包在內麼？

入口商：這價錢是由倫敦到上海的價錢。意思就是貨色從倫敦直接運到上海，不須另加其他費用的。

買辦：既是那樣，我們可以照價定貨。

入口商：好的，先生，我們今天就可去電。一俟有回音，就來通知你。

## CHAPTER XXX

### AT AN EXPORT TRADE OFFICE

#### (在出口行)

Dealer: Let's make a sale for a silk piece-goods. Would you like to take an order?

Exporter: Show me some samples if you wish. Come in this way, please. (Exporter looks at the samples) Although the material is good, it is too light, I believe. We want some very heavy stuff, because the western people prefer to have some thing heavy, especially the silk piecegoods.

D: As you know, all Chinese piecegoods are of pure silk. It doesn't make any difference. But the weight is <sup>the</sup> ~~the~~ standard. How about this <sup>one</sup> ~~one~~?

E: It's better. Where is this from, Hangchow or Kiangsi?

D: This is a native product of Hangchow.

貨客：我打算和你們做一筆綢疋生意。你願意定貨麼？

出口商：請你給我一些樣子。（出口商看着樣子）物料雖然好，但是我相信太輕薄。我們要的是很厚的東西，因為西洋人都喜厚一點的，特別是關於綢疋類。

貨客：你曉得中國綢疋是純絲的，所以沒有區別，而重量是其單位。這一種怎樣？

出口商：那比較好一點。這料子是何處出品，杭州呢還是江西呢？

貨客：這是杭州的土產。

E: What quantity have you to offer for immediate delivery? As we have had an order from Sears Roebuck Company. St. Louis, U. S. A. last Friday, so we must have an immediate delivery for our present requirements.

D: Well, we can make only 100 pieces for an immediate delivery, but we can offer you up to 5000 pieces if it is for one or two weeks delivery. Can you take this figure for approval?

E: Well, please send us about 200 pieces tomorrow as I want to send them to America by the next steamer as samples. If the samples can be approved, then we are going to tell you exactly what quantity will be ordered.

D: How is the silk business in the United States?

E: It's pretty active I have learned. How is the silk market today at home?

D: Rather terrible! It

出口商：可以立刻交貨的有多少？因我們在上星期五曾有一個定單從美國聖易路城西爾斯羅卜克公司來的，所以我們必須要馬上交貨，以應急需。

貨客：我們即刻只可交一百疋，倘你能改遲一二星期之後，則我可賣至五千疋。你能否以這數目作為試驗麼？

出口商：明早請送下二百疋，因我想順便於下班輪船先寄該數至美作為樣子，倘能接受，然後我們可以告訴你確實要定貨多少。

貨客：美國絲市怎樣？

出口商：聽說很好。本國今天的絲市場怎樣呢？

貨客：壞極了！下次輪船

will be a week before the next steamer leaves and buyers are in no hurry. Besides, there is a distinctly easier tendency, principally owing to the gradual increase of stocks.

E: What are the prices of the leading grades?

D: Nine hundred dollars was paid for the No. 1 native, and nine fifty for those of machine products. Other grades were sold at corresponding prices.

E: Well, so far so good. We shall let you know as soon as we have reply from the Sears Roebuck.

D: All right, I hope we will always be at your service.

出口，還有一星期，所以買客非常從容，且存貨漸多，所以市面較鬆。

出口商：上等種類的絲，價目多少？

貨客：上等土絲九百元（以担計算）廠絲九百五十元。別種也買相近的價錢。

出口商：好，講了這麼許多了。一俟我們得了西爾斯羅卜克公司的回音，再通知你罷。

貨客：好，我盼望常得你的光顧。

## CHAPTER XXXI

### AT THE POST OFFICE

#### (在郵政局)

Sender: I want to mail this letter by special delivery. How much is the postage, please?

Clerk: Where do you want to send? Let me see it, will you? Oh, to Nanchang! It will cost you seventeen cents.

S: Is this letter too heavy?

C: Let me weigh it. You have to put five cents more, because it is over weight, so it will be twenty-two cents altogether.

S: I see, here is a dollar and give me the change please!

C: How would you like for the chsnge? stamps? or the money?

S: I think you better give me the stamps. Let me see; Two tens, ten fives, and eight twos. They make seven-

寄者：我要將這封信寄快郵，請問要多少郵費？

職員：你要寄到那裏去？給我看看，好不好？呵，寄到南昌去！你應付十七分錢。

寄者：這封信過重麼？

職員：讓我秤秤看。你應再貼五分，因為太重，統統須貼二十二分郵資。

寄者：好，這裏一元，請你找出來！

職員：你歡喜怎樣找呢？找郵票？還是找錢呢？

寄者：我想你最好找郵票。等一等；兩張一角的，十張五分的，與八張兩分的。是不

ty-eight cents, are they?

C: Yes, Sir, that's right.

S: Say, by the way, when this letter will be in Nanchang?

C: I am Sorry I couldn't tell you. It all depends upon the transportation.

S: What's the difference between special delivery and ordinary letter!

C: Well, the special delivery means send it by the earliest and the express train. As soon as the letter reached the destination the post man send it out specially, and separately instead of waiting for other mails. Besides, it will be required for the personal signature before it can be received, while the ordinary letter does not have this procedure.

S: Oh, I see, By the way, can you tell me what are the size limits for foreign parcels?

C: They vary according to the country. Where do you want to send yours?

是總共七角八分？

職員：不錯的，先生。

寄者：喂，這封信何時可到南昌？

職員：對不起，我不易告知你。這完全看交通情形怎樣。

寄者：平信與快信有何分別？

職員：這很容易咧，快信就是儘先和特別快車送走的，信一到了目的地，不若平信一樣要等着，郵差就將分開火速的送遞。除此，快信還要得本人簽字或蓋章，方可接收。平信呢，就不必有這套手續了。

寄者：呵，我曉得了。同時，你可否告我寄給外國去的包裹，大小限制怎樣？

職員：這要看你寄到那一國去。你要寄去何國呢？

S: To England.

C: Sixty centimeters every way. The maximum weight is five kilos.

S: How long it takes a letter to reach the United States from Shinghai?

C: Usually three weeks; but if there is anything of value in the letter you better register it.

S: What is the extra charge for registration?

C: Fifteen cents.

S: How about parcels?

C: There are special rules for such things as books, newspapers, photos, samples, etc.

S: Can this go by the parcel post?

C: Yes, I think it would be all right. Let me have it.

S: If you please.

C: Everything is all right now.

S: Thank you!

寄者：寄到英國去。

職員：周圍六十釐，最重的量是五千克公斤。

寄者：從上海發信，多少時候纔可到達美國？

職員：普通說起來，要三個星期；但若你的信內有珍貴事情，最好要掛號。

寄者：掛號要加多少？

職員：五角。

寄者：包裹怎樣？

職員：關於這些，有特別規定；如書籍報章，照片，樣品等。

寄者：這個，可否同包裹寄去？

職員：我想可以的。給我好咧。

寄者：費心。

職員：各事現在都辦好了

寄者：謝謝。



## CHAPTER XXXII

### AT THE CUSTOM HOUSE

(在海關)

Mr. Agent: How do you do? Sir.

代理者：好啊，先生？

Officer: How do you do?

關員：你好啊？

Mr. A; I am representing the Ming Kee Trade Company. 378 Peking Road, and want to get some information about the shipping procedure for New York.

代理者：我代表北京路37

8 號明記貿易公司，來請教關於裝運貨色到紐約去的手續。

O: Yes, What is your business, please?

關員：是的，你們是做什麼生意？

A: Our business is to export the straw hat and silk.

代理者：我們的生意是出口草帽和絲。

O: What are you going to ship anyway?

關員：那末你此回所要裝運的是什麼？

A: Straw hat.

代理者：草帽。

O: How many?

關員：多少呢？

A: Oh, about two thousands boxes.

代理者：約有二千箱。

O: Well, you have to make out an export application and attach it with the shipping order.

關員：你應有一出口申請書附在裝運貨單上。

A: Is the cargo required to be examined?

O: Of course, don't you know?

A: Where and how? Please tell me all the necessary steps, will you?

O: Yes, in the first place, you fill up the application which you will obtain from the American Consulate. And when you send in the application, we will mark on it where the examination will take place.

A: Yes, we went to the American Consulate and had the application filled up already, and here it is.

O: Oh, you did, that's fine! Well, you take the cargo together with this application to the wharf and ask the examiner there to hold the examination. After your examination is over, then you come right back to the office and get ready to pay the duty.

A: Shall we pay the duty right in the office?

O: No, Sir, you pay your duty at the Central Bank, and

代理者：貨色需要查驗麼？

關員：當然，你會知道麼？

代理者：到那裏去查驗，手續怎樣？請你將各項步驟告我好麼？

關員：好的，第一你須到美國領事館去填寫一出口申請書，等你申請書送進的時候，我們就可批好貨色在何處查驗。

代理者：我們已曾到過美國領事館，並已將申請書填好了，且已帶來了。

關員：呵，你已做過了，那很好！那末，現在你就可將貨色連同申請書一起搬運輸船碼頭上去，詢問查驗人，在何處查驗。經過查驗後，你就馬上回到此地來，準備納稅。

代理者：我們就可海關上納稅麼？

關員：不，你到中央銀行去納稅，俟納稅後，銀行將有

after the duty has been paid, the bank will give you a receipt.

A: What shall I do with the receipt?

O: The receipt should be immediately presented at the Duty Memo Desk and at the same time, the application will be passed on to the Exort Desk to be stamped together with the shipping order.

A: Can wesend the cargo directly to the steamer, then?

O: Well, how about insurance?

A: Yes, we had all these done.

O: Did you have your space fixed?

A: Beg pardon, Sir.

O: Oh, I mean did you have your place where you will store the goods in the ship arranged or not?

A: Yes, Sir, we did.

O: Then you can put the cargo on the steamer now.

A: All right, thanks for all these informations.

O: You are welcome!

一張稅單給你。

代理者：我拿到了這稅單又怎樣？

關員：你應馬上將這稅單呈送到海關驗單處，同時那報單和那裝貨單，就可送到輸出處蓋印了。

代理者：然後我們就可直接將貨色搬運到船上去麼？

關員：保險怎樣？

代理者：這些手續我們都做過了。

關員：你會將艙位定好了沒有？

代理者：先生，對不起，請再述一遍。

關員：呵，我的意思你會將裝貨的艙位定好了沒有？

代理者：我們已經定好了，先生。

關員：那末你就可裝運上船，一點沒有問題。

代理者：好，謝謝你這一切的教指。

關員：不要客氣。

**CHAPTER XXXIII**  
**AT A BANK**  
**A. WITH THE CASHIER**  
**(與銀行之付款人)**

Customer: I want to draw one hundred fifty dollars out please.

Payer: You go over there and fill up the blank.

C: All right.

P: One hundred fifty dollars! No, you can't draw so much at one time. Only fifty we could arrange if you want.

C: How is that? I got more than five hundred dollars in the bank. Why only fifty could be drawn at one time. My deposit is current account, isn't it?

P: Well, you see, since the war, we have a special rule for the saving accounts. That is, the depositor can draw only ten percent each month, because the money is awfully tight now. By doing so it is possible for all the banks in the country, to control

顧客：我要拿出一百五十塊錢，請費心。

付款人：你到那邊去將取款單填好。

顧客：是的

付款人：一百五十元！做不到，你不能一次取出這麼多。如你合意，我們只可付你五十元。

顧客：那是怎樣呢？我在此銀行存好了五百餘元，爲什麼一次只可取出五十元呢？我的儲蓄，是活期存款，是不是？

付款人：你可曉得，從戰爭以後，我們對於存款，曾有一個特別規定。意思就是存款人每月僅可取出百分之十，因爲現在銀根非常緊，這樣做可能使全國所有的銀行，統制現金，藉資穩定。

the currency situation.

C: Is that the fact? Well, when could I draw some more.

P: Ten per cent next month.

C: Then you pay me the fifty dollars anyway.

P: You have to fill up another blank

C: By the way, can you tell me what is today's exchange rate for two hundred U. S. dollars.

P: I am sorry, I couldn't tell you about that; you have to go over to the Foreign Exchange Department at window No. 3.

C: Thanks for your kind information.

Exchanger: Yes, sir, What can I do for you?

C: I want to remit two hundred U. S. dollars to New York; what is today's exchange rate please?

Exchanger: Let's see—. It's nine hundred dollars in Chinese, plus the transferring fees.

顧客：這是事實嗎？那末何時我可再取些出來呢？

付款人：下一月可再拿出百分之十。

顧客：那末請你付我五十元吧。

付款人：你應再填一張收款單。

顧客：同時你能否告我匯美金二百元的今日的匯價麼？

付款人：對不起，這事我並不知道；你須到那邊外匯部第三窗口去接洽。

顧客：謝謝你的好意。

外匯人：先生，我可為你做何事？

顧客：我要匯二百美金到紐約去；請教今日的匯價多少？

外匯人：讓我查查看——，合華洋九百元，再加上匯費。

C: What is the total amount them, please?

Exchanger: What do you want? letter or telegram?

C: telegram please.

Exchanger: Four words at two-forty is nine-sixty. So the total amount would be nine hundred and nine dollars sixty cents.

C: Here's the check, and give me the change please.

Exchanger: Thanks, I will.

C: Is that all?

Exchanger: Yes, that is all.

顧客：總共多少，請告知？

外匯人：你要怎樣寄呢？信滙，還是電滙呢？

顧客：電滙。

外匯人：每字二元四角，四字就要九元六角。所以總數要九百零九元六角。

顧客：這是我的支票，請兌出來。

外匯人：謝謝你，當照辦。

顧客：手續就是這麼多吧

外匯人：是的，現在沒有事了。

## B. WITH THE SAVING CLERK

### (與銀行中之存款人)

Depositor: I would like to open a saving account in your bank.

Clerk: With pleasure, what is your name, please?

D: My name is J. D. Lee.

C: What kind of account do you prefer—current account or fixed account?

儲款人：我想在你們的銀行開一個存款戶。

職員：歡迎，請教貴姓？

儲款人：敝姓李。

職員：你願意開那一種戶呢——活期存款，還是定期存款？

D: Well, what is the difference between these two accounts?

C: The difference between these two accounts is this; the current account, you can put in the money as much as you like, and withdraw at anytime. While a fixed account is that you have to put in the certain sum of money and withdraw at the certain time. Also it is required to notify us one month in advance when you intend to draw out the money, otherwise, the payment wouldn't be available.

D: Why so?

C: Because loans which we have extended are mostly for the use of building and construction work. So the money is not so easy to be on hand in a short time,

D: How about the interest?

C: Well, you can get more interest from the fixed account, say from 5 to 7 percent per annum, while the current account only 3 percent is

李君：這兩種有何區別？

職員：這兩種存款的區別是這樣的，那活期的，你可隨多少存進和隨時支出。定期的，就是你須存進一定的數目並在一定的時間支出。同時當你想要支出錢的時候，你應在一個月之前通知我們。否則，不易付款。

李君：爲什麼這樣呢？

職員：因爲我們放出這種錢，都是爲那建築工作用的。所以錢在短時期間不易到手。

李君：利息怎樣？

職員：那你可在定期存款中得較多的利息，大約五厘到七厘。活期存款，只有三厘利息。此二種利息都是每半年一

given. Both interests are calculated semi-annually on the 15th of June and the 15th of December.

D: I see — I think I would prefer the current account, because I am afraid sometime I need money very badly.

C: How much do you want to put in now?

D: Oh, about three hundred dollars.

C: That's all right. Did you have the application blank fill up?

D: Yes, I did.

C: Let me have the money then.

D: Is that all?

C: You have to pay 20 cents for opening a new account and two cents for the stamp.

D: Here's a dollar.

C: Thanks, here's change and the pass-book. Now listen! Mr. Lee, next time when you want to draw some money out from the bank, you should bring this pass-book along with you, at the same time, you have to fill up the application

結算，六月十五日和十二月十五日。

李君：這樣嗎——我想我還是願意活期存款，因為恐怕有的時候，我需款甚急。

職員：你現在要存進多少呢？

李君：呵，大約三百元。

職員：可以的，你會填好單張沒有？

李君：填好了。

職員：拿錢給我好咧。

李君：就是這樣嗎？

職員：你須付二角錢為開新摺費，並二分印花。

李君：這是一元。

職員：謝謝。此處是找零頭，並存摺。李先生，請注意！下一次如你要在此銀行支款，你須將這存摺隨身帶來，同時，你還要在那桌上填好單張並簽字，然後交給那邊的第



blank on that table with your own signature, then give it at window No. 13, over the other side of the building.

D: Say, where can I cash this draft?

C: Next window please

D: Can this draft be cashed here?

C: Let me see if we have received advice from our main office.—I am sorry the advice has not yet received. You had better come back some time later. The American mail will be in tomorrow. May be the advice will come by that mail.

D: All right, see you again then.

十三個窗口。

李君：喂，這張匯票，在那裏可以兌現呢？

職員：隔壁。

李君：這張匯票是在此處兌現麼？

職員：讓我看通通知單，已從總行寄到了沒有——對不起，這通知單還沒有寄到。最好下次再來吧，美國來的郵件，明日要到了，或者通知單將同來。

李君：好的，再見吧。

## C. WITH THE MANAGER

### (與銀行經理談話)

Mr. Liu: How do you do, Mr. Chow? My name is Henry Liu.

Manager: How are you, Mr. Liu? Take a seat, please. What can I do for you?

L: I need some money very badly and I wonder if

劉君：周先生，好不好？我的名字叫劉亨利。

經理：劉先生，你好呀？請坐。我有何事可為你效勞？

劉君：我急需一些款子，不曉得你能否借我三個月或五

you can accommodate me with a loan for about three or five months.

M: How much would you need?

L: Oh, I need about five hundred dollars.

M: What securities would you give?

L: I don't have any securities except the personal guarantees.

M: How many persons do you think you can ask for the guarantees?

L: I could ask two of them who are so intimate with me.

M: Who are they? Where and they working. How much salary they get?

L: One is Mr. C. T. Lee, who works as an engineer in Shanghai Power Company; and another is Mr. W. F. Pang, who works as an Associate Editor in the North China

個月?

經理：你要多少？

劉君：呵，我大約要五百元。

經理：你有何項抵押？

劉君：我除個人担保外，並沒有任何抵押。

經理：有幾個人你可找來担保呢？

劉君：我可找着兩個人，這兩人都我的親信朋友。

經理：他們是什麼人？在何處工作？薪水多少？

劉君：一位叫李治泰君，他在上海電力公司任工程師，還有一位叫彭無放君，他在字林西報充助理編輯。他們二位的月薪都是超過了三百元。

Daily News. Both of them got more than three hundred dollars a month.

M: Very fine! But, Mr. Liu, I am sorry to say that the bank used to extend the credit loan to all good people in the society from two hundred to one thousand dollars for a year or two; but since the war, the money is getting tight and so we had cancelled the credit loan to any body. But nevertheless, if any body has the saving account to the equivalent of loan in this bank and wishes to give his or her pass book for the security in order to guarantee it, we will then consider the credit loan, otherwise, it is strictly prohibited. Do you have any body in mind Mr. Liu?

L: I don't think so in this bank. How about the depositors in the other bank?

M: That will be all right too if you can find; but we have to charge interest at ten

經理：很好！劉先生，可是我很抱歉的說，本行對於社會上好人原有信用放款的辦法，從兩百到一千的數目，可借用一二年。但從戰爭以來，金融漸趨緊縮，所以我們曾將這信用放款一則取消了。但是若有人在本行有相當的存款，並願意將他或她的透支摺子送本行担保，方可向我們講到信用放款，否則，是絕對不可能的。在這種情形之下，你可有辦法麼？劉先生。

劉君：在貴行或者沒有，在別個銀行裏存戶怎樣？

經理：如你可找到，別個銀行裏存戶也可以的；但是我們要收一分的利息。

percent per annual.

L: That's a very high rate of interest; but any way, I will pay that.

M: All right, then you can take these papers and ask them to fill in and sign it. We shall then loan you the money

L: Shall I write down my address?

M: Yes if you please. Come back to see me after you have these papers arranged; at the same time, I will telephone to the differet firms sbout it.

L: Thank you very much, Mr. Chow,

M: Don't mention it. See you again.

劉君：利息未免太高；無論如何，我繳納這樣的利息就是了。

經理：就是這樣，那末你可將這些單張請他們填好並簽名，我們將借給你所需的款子。

劉君：我要留下住址麼？

經理：好，請留下好咧。一候你將這些單張弄好了，請你回來看我。同時我亦須打電話到各公司去詢問。

劉君：非常感謝你，周先生。

經理：不要客氣，再見。

**PART THREE**  
**ADVANCE ENGLISH IN**  
**COMMERCIAL KNOWLEDGE**

高級英文商業常識

**NOTE**

*These Materials had been used  
in the different Vocational  
School of Business*

## CHAPTER I

# DEFINITIONS OF COMMERCIAL TERMS

(商務名詞的解釋)

1. Commerce and Trade: Commerce is the process of transferring goods from persons or places where they have a comparatively small usefulness or value, to persons or places where they will have greater usefulness or value. The word "Trade" is also sometimes used instead of <sup>(1)</sup> "Commerce" but generally they bear different meanings in business affairs, <sup>(2)</sup> Trade refers particularly to our dealings both with our customers at home and with those abroad. Sometimes it is used in connection with <sup>(3)</sup> a particular article, as the "Tea trade" or the "Silk trade" etc, and it may be carried ~~on~~ on a large or small scale; <sup>(4)</sup> while commerce seldom <sup>(5)</sup> admits of a limited application.

1. 通商與貿易：通商，是將貨物從那用處較少或價值較低的人手或地方，轉移到那用處較大或價值較高場所去消用的一種手續。“貿易”這個字，有時也用來代替“通商”但普通講來，他們在商務裏面，另外還有別的意思。貿易是特別關係於我們交易，無論是對內對外都可運用。有的時候，我們也用“貿易”這個字，連及到一種特別商品，如“茶貿易”“絲貿易”等是。牠無論在規模大或規模小的商務採用這字，都可以的，可是通商一字，很少採用於有限制性的商務。

Trade is either in, or without, the country; commerce is always carried on between countries; trade may be personal, while commerce can not, hence it arises that trade.

2. Wholesale and Retail; - Wholesale trader seeks out the sources of manufacture; imports or exports goods on his own account, while retail dealer obtains his supplies (°) from the merchant and sells single articles or small quantities of goods to the public.

3. Producer and Middleman; - Producer ignores (7) the small dealer and disposes of his goods to the whole sale merchant directly, or by means of middleman.

Middleman, as the name implies, (8) acts as an intermediary between the manufacturer or producer and the customer.

4. Unlimited and Limited Company: - Unlimited Company is a company the members of which are each and all liable for the whole of the company's

貿易，無論對內或對外都可以；通商多半是指對國際間而言；貿易是屬個人的，而通商的範圍較大，因此就產生了某一種貿易了。

2. 批發業和零售業；批發業商的生意，是直接交易於廠家，貨之進出口，全照他個人的計算，自己的利益；而零售商的物品，是從他商而得來，他是從事零星或小量的物品銷售於大眾的。

3. 生產者和中間人；生產者對小營商人，是不注意的。他利用中間人直接的分配他的貨物到批發商。所謂中間人，即如名稱所含示。站立在製造者或生產者和消費人二者之中。

4. 無限公司與有限公司：無限公司是一種公司，所有股東對公司債務，都負無限的賠

debts without restrictions. Very few of such companies now exist,<sup>(9)</sup>

A limited company is a company the members of which can not be called upon for more than a stated sum of money, however deeply involved in debt the company may become. The sum for which any individual member is limited to the amount of stock, or the number of shares, which she has agreed to purchase.

5. General and Special Agents: An agent is called general when empowered<sup>(10)</sup> to all acts within the scope of the business, but special when engaged to perform some particular class of work only, or for a single operation.

6. Auction:—An auction is a public sale of property executed by a licensed agent for the seller's account, whereat goods are sold to the highest bidder.<sup>(11)</sup>

7. Banks:—Bank is an establishment for the deposit,

償責任。這種公司，現在不多存在了。

有限公司，是一種公司，該公司股東，對公司除所認額面資金外，不負其他意外責任。但無論如何，對公司本身債務，是要負相當責任的。不過數目是照股東同意所購買的股金或股份計算的。

5. 普通與特別代理；凡代理稱為普通者，就是說，在業務範圍之內的各事，都可施權。而特別代理，是經約定在一種事務之內或進行特種工作之謂。

6. 拍賣業：拍賣業是一執照代理商，向公眾拍賣其財貨。其貨物是以賣給出價最高的承買者。

7. 銀行業：銀行是為人儲蓄和人請求時，代為支付一定



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custody, and repayment on demand of sums of money; and obtaining its profits mainly from the investment of sums thus derived which are not in immediate requirement.

8. Clearing House:- A Clearing house is an institution set up by the bankers of a town, or of a region, for the purpose of settling and clearing their reciprocal debts, by exchanging among themselves such bills, drafts, or checks, due by any one of them, which are in the possession of another.

9. Stock Exchange:- A stock exchange is a place where business men meet daily for the purchase and sale of stocks and shares, and it belongs to a private association, whose members are either jobbers or brokers, (13) no person extraneous (14) to the business being ever admitted.

銀數的一種金融機關。銀行獲得利益，多從那不須即刻應用銀數的投資中抽出。

8. 票據交換所：票據交換所，是一種組織，為本市或本地一般銀行家所設立。其目的，是要交換和清理他們彼此的債務。將他們中間各人各項票據，來作總匯的交換。俾債權人可逕向債務人取款之意。

9. 股份交換所：股份交換所，是一般商人每天聚集買賣股票或股份的場所，這所，為私人所組織。所有交換人員，為該所有關係的販賣業人或掮客之類，並非外界人所可任意加入的。

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12. Balance of Trade and Balance sheet: Balance of Trade is the difference between the money value of the exports and imports of a country.

Balance sheet is a commercial document showing a summary<sup>(25)</sup> and balance of accounts.

13. Commission merchants<sup>(24)</sup> or Agents: Persons who buy and sell goods or transact business generally for other persons upon a certain payment generally calculated at so much per cent on the amount of the transaction.

14. Stock and shares: many means are said for the word "Stock."

(1) The national debt of any country.

(2) An accumulation<sup>(25)</sup> of goods which remain unsold.

(3) The capital raised by a public company and dealt with in a particular fashion. The chief distinctions between stock and shares are:

12. 貿易平衡與清算表：  
貿易平衡，就是兩國間進出口貨幣價值比較之謂。

清算表，是一種商業文件，用來表示賬目平衡的一個總結。

13. 委託商或代理商：凡為他人買賣貨物或代辦商業，從中抽得幾分之幾，為他工作的酬勞的人，却叫委託商或代理商。

14. 股票與股份：關於“股票”的意思，解釋不一致：

(1) 任何國家的國債。

(2) 未經賣出的存貨。

(3) 公司所招募的資本和一特種處理的資金。

股票與股份不同之點如下：

a. Shares need not necessarily be fully paid up, but the amount of stock must be.

b. Shares can only be transferred in their entirety: Stock may be divided and transferred either in stated multiples or in any required amounts.

c. Each share is distinguished by a particular number, a requirement which does not apply to stock.

a. 股份不限定要一次付足，而股票必須一次付足。

b. 股份僅可全部轉讓，股票則可分攤照倍數轉讓或指定的數目亦可。

c. 每一股份是依特別號碼分清楚的，而股票則不然。

- 
- 註：(1) Instead of 代替 (15) The insurer 保險人  
(2) Affairs 事務 (16) Premium 保險費  
(3) Connection with 連及 (17) Indemnify 賠款  
(4) Scale 規模 (18) The insured 被保者  
(5) Seldom 少 (19) Heirs 後嗣  
(6) Supplies 物品供給 (20) Specified circumstances  
(7) Ignores 不顧 特別情形  
(8) Implies 含示 (21) Liquid or circulating  
(9) Exist 生存 assets 流通資產  
(10) Empowered 授權 (22) Converted 變換  
(11) Bidder 出價之人 (23) Summary 總結  
(13) Jobbers or brokes (24) Commission merchant 委  
以販賣爲業的人 託商  
(14) Extraneous 外界的 (25) Accumulation 累積

**CHAPTER II**  
**COMMERCIAL INSTRUMENTS OF**  
**CREDIT**

( 商 業 票 據 )

1. Bill of Exchange: A Bill of exchange, some times called draft, is unconditional (1) written order signed by A and addressed to B directing him to pay on demand or at a fixed or determinable (2) future time a sum of money to, or to the order of, a specified person or to bearer.

The parties to a bill of exchange are consisted (3) of three sometimes four persons:

(1) Drawer or maker (4) —the person who draws a bill, giving thereby the order of payment.

(2) Drawee (5) —the person on whom a bill is drawn, and who is thereby to pay, and when the bill accepted by him he is known as the acceptor. (6)

(3) Payee (7) —the person to whom the money is paid.

1. 匯票；匯票又名支款單，是甲方無條件的開給一種支付證券；委託乙方在一定的時日，付給一定的金額到一定的人之謂。

匯票的當事者為三人或四人所組成：

(1) 出票人：照錢數向之收款的人。

(2) 付款人：為人持單向之取款而付款的人。在付款承兌之後，這付款人，就變為承兌人了。

(3) 收款人：就是收錢的那個人。票據上說，銀錢付給

a bill is said to be "in favour of" (9) the person named payee.

(4) Endorser (10)-the person who write his name on the back of the bill. Endorsements (11) will be dealt with presently.

the following is a specimen of a bill of exchange.

何人，這人就叫作收款人。

(4)背書人一簽名於票據背面的人。背書就是對現在的情形而處理者。

以下為匯票的格式：

New York, 15 March, 1940.	
\$ 2,550	
Two months after date, pay to the order of Mr. C. G. Chen the sum of two thousand Five Hundred and Fifty dallars for value received.	
Wingan Co. Shanghai	Sincere Co. Nanking

### 2. Promissory notes: (12)

A promissory note is an unconditional promise in writing made by one person to another, signed by the maker, engaging to pay on demand or at a fixed or determinable future time, a certain sum of money to, or to the order of, a specified person, or to the bearer. The person giving the promise is said to

匯 票	
民國廿九年三月十五日 張○○○印	憑票祈於民國二十九年六月十五日付給陳○○君國幣二千五百五十元正此致 上海永安公司 台照 南京先施公司分店

2. 期票；期票，是約定於一定時間及地點，無條件的支

be the maker of the note, and the words payee, transferor, transferee, Endorser, Endorsee, and Holder<sup>(13)</sup> are applicable with reference to promissory notes the same as to Bill of Exchange.

The following is a specimen of a promissory note made in the body payable at a particular place:

付一定的金額的信用憑券支付給一定的請求人。約定者，即為出票人。那些所謂收款人，轉讓人，背書人，被背書人，和執票人，都是期票的當事者。期票與匯票的情形無二致。

以下為期票格式為團體出票到一特殊地方支付。

<p>\$ 400.00</p> <p>Three months after date I promise to pay, at the new York State Bank to A. F. Chang or order. Four Hundred dollars.</p> <p style="text-align: right;">Frank John.</p>	<p>New York, 20, Sept, 1939.</p>
---	----------------------------------

3. Checks: A check is an unconditional order in writing, addressed to a banker, signed by the person giving it, requiring the banker to pay on demand a sum of money to, or to the order of, a specified person, or to bearer.

The person who signs the check is called the drawer, the banker on whom it is

期	票
<p>民國廿八年九月二十日</p>	<p>憑票祈於民國廿八年十二月二十日在紐約洲銀行付給張安方君國幣四百元正</p> <p>此致</p> <p>紐約銀行 台照</p> <p>紐約富克</p> <p style="text-align: center;">[印]</p>

3. 支票：支票，是載明一定金額向銀行憑票收款的一種

drawn, the drawee, and the person named (if any) or to whose order the money is to be paid, the payee.

The following is a specimen of check:

票據，付給於一定的請求人。

支票簽定的人，叫作出票人，銀行則為付款人，倘有提名於其上而向之收款者為收款人。

以下為支票的格式：

No.....	Shanghai,.....19.....
COMMERCIAL BANK OF CHINA	
Shanghai	
Pay.....	or order.....
..... \$ .....	
Signature .....	

- (1) Unconditional 無條件的
- (2) On demand 請求
- (3) Determinable 可決定
- (4) Consisted 包括
- (5) Drawer or maker 出票人
- (6) Drawee 付款人
- (7) Acceptor 承兌人
- (8) Payee 收款人
- (9) "In favor of" 合意
- (10) Endorser 背書人
- (11) Endorsement 背書
- (12) Promisoy notes 期票
- (13) Holder 執票人

年	月	日	號數	蓋章	上海商業銀行	台照	此致	元	角	分	憑票	祈付某某	或來人國幣
---	---	---	----	----	--------	----	----	---	---	---	----	------	-------

The crossing of a check is effected by drawing across the face of the check two parallel transvers a line, as follows:

橫綫的支票，就是將票面畫一平行紅橫線：



No. B. 25842

Shanghai, 25 the July, 1939

The Hongkong & Shanghai Banking Corporation  
Pay Messrs. Arnhold, Karberg Co. or Order

Dollars Four Thousand and Five Hundred

\$ 4,500 00

John Smith

When a check is not crossed it is called an open check; when it is crossed it is called a crossed check. A check being liable to stolen, either from a person from the post, and its being made payable to order being only a slender safeguard, it is very desirable to prevent a check being presented by, and payment being made to, a person for when it was not intended; and the mode adopted as a further safeguard against this is called crossing.

4. Letters of credit: A

憑票  
祈付亞爾荷德公司或來人國幣四  
千五百元正  
此致  
匯豐銀行  
台照  
約斯密士  
印  
民國二十八年七月二十五日

倘票據未經畫橫綫的，叫作來人支票；畫了橫綫的，叫橫綫支票。票據易被私人或郵局方面偷竊，這便使他們呈行兌現，因此須要設法阻止其兌款。故若有了橫綫，就是爲此等不幸的保障。

4. 票據信：票據信，就是

letter of credit is a letter written by one person to another, directing him to pay or to hold at the disposal of a third party a certain sum of money. These letters are not transferable by endorsement.

There are two kinds of letters of credit; one is circular Letter of Credit and other is ordinary letter of credit. A Circular Letter of Credit means only one person addressed to several merchants or bankers residing at different places abroad, as this enable the party to whom the credit is given to receive the whole of the money at any one of the cities named, or a part of it either or all of them as may be desired. Ordinary letter of credit is to address the merchants or bankers whom he will stay with and the form is not differently than that of the ordinary letters.

甲方所寫的一封信至乙方，請其支付或留存第三人的銀數。此等信，並不可用背書方法去轉讓的。

票據信有兩種；一為流通票據信，一為普通票據信。流通票據信，即為一人出票至住居國外的多數商人或銀行，因此足使一方在任何時間，收取一定地點的總銀數或一部分。普通票據信，即為委託商人或銀行去支付款項。這種格式和普通的信，是同樣的。

以下為流動票據信的格式

The following is a specimen of a Circular Letter of Credit:

No. 2567      \$ 3,000 (Amount perforated)  
 Shanghai, 25;Sept. 1945  
 Messers Brown, Stewar Co.  
 New York.  
 .....

Gentlemen,

This Circular Letter of Credit will be presented to you by Mr. Wong and we request you to hold at his disposal the sum of \$ 3,000, say three thousand Dollars, and to pay him in such sums as he may require. Please to endorse here, on any advances made to him, and to draw upon us at sight, which we hereby agree to accept. This credit is to continue in force write the 1st November 1946.

and remain,  
 Your Obedient Servant  
 the Kiangsu Bank  
 K. P. Chen, Manager

敬啓者：茲由王明先生呈上流通票據信一件如可能敬祈照付國幣三千元正並請先鑒背書於敝賬內撥除可也該賬在來年十一月一日前均有效也特此函達統希鑒察此荷

卜郎斯爾公司 致  
 民國 台照  
 三 十 江蘇銀行經理陳克普謹啓  
 四 年 九 月 二 十 五 日

The following is a specimen of an ordinary letter of credit:

以下為普通票據信的格式

Sept. 25, 1939.  
Tientsin

Messrs. Henry Manson Co.  
New York  
Dear Sirs,

With this lines we beg to introduce to you Mr. Wm. Smith of Tientsin, who is visiting your city on private affairs.

We shall feel obliged by your holding at Mr. Smith's disposal the sum of three Hundred Dollars as he may require it. debiting the sum paid to our account with you, under advice.

we are yours truly  
Y. S. Chen. Manager

The following is a specimen of "I owe you".

September 20, 1939  
Shanghai

To Mr, Alfred Wu  
I. O. U. one Hundred Dollars  
Charles Tsai

I. O. U. is an acknowledgment of a debt and frequently made in an abbreviated form.

逕啓者：敝友斯密士先生因事來紐約茲特介紹晉  
台端又斯君在城時如須款項敬  
祈在敝賬借方撥付國幣三百元正以應急用爲荷  
此致  
亨梅雙公司  
台照  
陳友司經理  
二十八年九月二十五日

以下爲“我該你”票據格式

該欠  
尊賬國幣一百元正  
吳阿富先生此致  
蔡查禮  
台照  
蓋章  
廿八年九月二十日

我該你，是平常所寫的該賬通告略語之謂也。

## CHAPTER III

### FOREIGN TRADE

#### (對外貿易)

Foreign Trade consists of the business carried on between persons of different countries.

1. Indent: An indent is an order for goods, sent from the other side of the water, containing full particulars as to the execution of the order and the terms and conditions upon which it is given. In this country, when a merchant wishes to buy certain goods from Europe, he goes to one of the European houses established in the treaty ports and tells them his requirement. They thereupon make out an indent fully specifying the goods he requires, and he signs his name at the bottom of the writing as agreeing to the purchase being made on his behalf. (1) He is then called by them indentor, (2) because

對外貿易者，是國際間個人彼此交易之謂。

1. 訂關約：訂關約，是從關外寄來的一種貨物定單。在這定單內，包括貨物名稱，以及定貨的各種詳細情形。凡在本國的任何商人，如欲在歐洲購辦特種貨物，須向在歐洲設有關約的貿易公司，詳述他所須要的貨物，向之訂立一種契約，並詳述他所需要的情形，簽名於該契約的下面，表示對該項定貨，是照他的需要而負責

he indent to them, by signing his name at the foot of the indent, the goods he requires.

The following is a specimen of an indent:

向之購買的。這樣，他即被稱為訂關約人，因他是向他們簽訂購買貨物者。

以下為訂關約的格式：

July 5, 1939  
Shanghai

Indent No. 2678

To Messrs John McKay & Co.  
Liverpool

Dear Sirs,

Please buy for us in Europe and ship on our account and risk, the following goods at undernoted limits, <sup>(3)</sup> and draw on us for amount of invoice, <sup>(4)</sup> at 5 percent Commission by a Bill of Exchange at 60 days' sight, <sup>(5)</sup> Which we here by bind ourselves to accept immediately on presentation and to pay at maturity. <sup>(6)</sup>

Mark R. D.  
Shanghai

(400) four hundred barrels, of Rasin, E. Quality each barrel to weigh about 4-6 cwt. <sup>(7)</sup> To be shipped by direct steamer from Liverpool.

Shipment to be made in 2 lots, 1. C. 200 barrels at a time Fivs lot, by steamer in January, and the other lots by steamer at 6 to 8 weeks or later if possible.

Ching Chong & Co.

逕啟者：茲擬依照敝公司意旨，祈在利弗浦購辦下列貨物，並憑可九五折的  
 價格附寄：茲擬依照敝公司意旨，祈在利弗浦購辦下列貨物，並憑可九五折的  
 為最高品質之葡葡紙四桶，將每桶重約四五百斤，直到期，由尊處寄交為  
 份請裝第二批特此函達統希以二重察為限。此致  
 麥克約翰公司  
 二  
 十  
 八  
 年  
 七  
 月  
 五  
 日  
 台照  
 金強公司  
 印

2. Packing: The packing must be carried out in strict accordance with<sup>(8)</sup> instructions received. If no instructions have been sent, the mode of packing should conform to the recognized custom for the same class of goods for the same market, and care should be taken to so pack the goods as to minimise<sup>(9)</sup> the risk of damage.

When goods are packed in cases, the cases should be of wood, lined with Zinc or oil cloth, water proof paper, as directed, and secured with iron bands nailed on to the outside. when packed in bales, the covering usually consists of paper next to the goods, then a sheet of cotton bagging or canvas, then a layer of tarpaulin<sup>(10)</sup> or oil cloth, and double canvas outside of all. The bales should be well compressed and secured by iron hoops<sup>(11)</sup> or ropes as may be desired.<sup>(12)</sup>

Each package should bear a distinctive mark with a running number, and the port

2. 包裝：包裝必須接受一定的指示而照行。倘無收到指示的話，那包裝的模樣，就要有同類貨物，為同一市場普通識別的可能；同時並須注意所包裝的貨物，盡量的減少危險，以免意外損失。

倘貨物裝之以箱匣，那箱匣必須是木製成，邊緣用錫條或防水紙，並須以鐵條，在外面用鐵釘釘好。倘貨物是包之以捆，那貨物必須先札之以紙，然後再以棉花附其上，並加一層防水紙或油布及兩層帆布包之於外。包捆必須壓緊。必要的時候，並須加以鐵圈或繩索紮好。

每一包裝，應有易於認識的記號，號碼，目的地，並須

of destination should be added in bold letters.

3. Bill of Lading: The Bill of Lading is one of the most important documents used in commercial affairs. It is a document signed by the captain or owner of a steamer or ship acknowledging to have received on board certain specified goods and undertaking to deliver the same on certain conditions at the place named in the Bill of Lading to the person named or to order.

Bill of Lading when made out to the order of a named individual or firm are transferable by his or their endorsement the same as a bill of exchange. When they are made out to order, they require the shipper's endorsement; and if he endorses them in blank, the goods are deliverable to the holder; but if he endorses them to the order of a named assignee, they will require the assignee's endorsement before the goods can be obtained.

註明一定的字樣。

提單：提單，是商業文件中最重要的東西。這種文件，是被船長或管船人，簽字證明已收到一定的登陸的貨物，並預備在一定條件，照提單上所記載的人遞送到一定地點。

提單發至個人或商行，有如匯票一樣，可用背書的手續去轉讓他人。倘他們為定貨而發出，那就要船主的背書；如背書不簽，那貨物就得遞送到原有人；但若簽了背書至那記名的受貨者，那在取貨以前，必須得受貨者的背書，然後方可取得貨物。



The parties to a Bill of Lading are—the shipowner, and the consignee.

4-Freight: Freight means the amount of money paid for the use of a ship, or a part of sum for the carriage or conveyance of any quantity of goods in her. When a whole ship is hired or a part of her, the freight is stated in the charter party; but when she is a general ship—that is, carrying a general cargo for various shippers the freight to be paid is named in the bill of lading.

Freight on heavy goods, or goods in bulk, is charged at so much per ton weight; on light goods in cases, or bales, at so much per cubic feet; a ton by steamer is generally forty cubic feet, by sailing vessel it is usually fifty cubic feet, and such goods are known as measurement of goods.

Freight is charged on quantity put on board which is known as the shipping weight, and not on the landing weight—the weight the vessel

提單的當事者，為船主，裝貨者，與受託者三人

4-運費：運費的意思，就是一定的費用，付給船裝的費用，或一部份租船用者，或轉運該貨物的總費用者。倘租用了整個的船艘，或一部份，運費多少，即歸記載的當事者；但如為普通船艘意思就是為那一般裝貨者應用的船艘，而運費就將在該提單上負責了。

重大貨物或統裝的運費，是照噸量收費的；用箱匣或包裹裝的輕的貨物，是照立方呎量收費的；汽船的一噸，普通是四十立方尺；大輪船的一噸，是五十立方尺，故這類貨物，可稱為測量貨物。

運費，是照貨物在船上的數量計算而收的，稱之為水運費，不叫陸運費。——大艦重

turns out which, from many cases, is often smaller than the shipping weight.

#### 5-Different kinds of Invoices:

(1) F. O. B. Invoice:—F. O. B. means free on board includes all charges up to and including putting the goods on board the vessel. The charges are never specified in an f. o. b. invoice; they are always included in the price, which is given as f. o. b. London; f, o. b. Shanghai.

(2) C. I. F. Invoice:—C. I. F. means all the charges—packing, forwarding, shipping, freight, insurance—are included in the price, and the price is given in the currency of the country to which the goods are going.

6-Duties: Two kinds of charges are imposed on merchandise by the government, such as:

(1) Duties on certain goods produced and consumed at home, called “EXCISE”.

(2) Duties imposed on goods imported, called customs.

量，在許多情形之下，比那裝運重量要小。

#### 5-各種不同的貨單：

(1) F. O. B. 貨單：F. O. B. 的意思，是登船免費之謂。包括所有各種費用，直至貨物達到船面為止。所以f.o.b.貨單，從不特別註明各項費用；他已包括在價格裏面。例如倫敦登船費用免收，上海登船費用免收等是。

(2) C. I. F. 貨單：C. I. F. 的意思，就是所有各費——如包裝，轉運，輸運，保險等費，都計算在價格裏面。價格，是照貨物運達國家的通貨，而計算的。

6-關稅：政府徵收商品的關稅有兩種如下：

(1) 在本國特種產消物品的關稅，叫國產稅。

(2) 在國外輸入物品所徵收的，叫關稅。

Such duties are imposed on the basis of a schedule or list issued by the government called tariff.

Entries for free goods are made by what are known as Free Entries.—On these documents full particulars have to be given as to the marks, numbers, quantity, description, and value of the goods, so as to enable the customs officials to identify them.

For dutiable goods the procedure is very different. Such goods are closely watched by the Customs until the duties are paid.

稅照政府的計算表，而徵收的，叫稅率。

進口免費的貨品，叫自由輸入。在這些文件上，各項內容；如記號，數碼，品質，貨物的價值等，都要記載清楚。因之可使關員易於查驗。

徵收貨品的手續，各有不同。總之貨品一到關時，都被關員監視，直至納稅手續完畢為止。

註：(1) On his behalf 照他意  
(2) Indentor 訂關約者  
(3) Undern ted limits 照下列情形  
(4) Invoice 貨單  
(5) 60 days' sight 兩月的期票

(6) maturity 到期  
(7) Cwts 百斤重量  
(8) Strict accordance with 嚴格按照  
(9) Minimise 減少  
(10) Tarpaulin 油紙  
(11) Hoops 圈  
(12) As may be desired 如必要

**CHAPTER IV**  
**FORMS OF BUSINESS**  
**ORGANIZATIONS**

**(商 業 組 織)**

There are four basic ownership, with special adaptations of these forms to meet the various needs of business. These forms are:

(1) The individual or sole<sup>(1)</sup> proprietorship: The sole proprietorship is simplest and by far the most common form of business organization. It is only adapted<sup>(2)</sup> to small enterprise, because the large form organization, that individual investment and source would not be sufficiently supported.

The advantages of this type ownership is the owner can enter into business without any formality, and can retire from that business when it suits his pleasure provided he has fulfilled all contracts entered into, or it has been mutually agreed<sup>(3)</sup> to cancel

商業為適合經營起見，有四種基本組織方式，這四種方式如下：

(1) 個人或獨資企業：此項企業，是一最簡單和普通的一種組織。這種組織，只適合於小企業，因為在大企業，個人的資本，是不夠的。

這種企業的優點，就是股東在相當條件之下，可自由組織，或得各方的同意亦可自由停業。這種營業的方針，完全

them. The control of the business lies entirely within the hands of the owner.

(2) The partnership, in which two or more persons own a business jointly and on that business for their common benefit. Every partner is liable for debts during the time of carrying on the business and after the time of business has been closed up. This form of organization is greater than of the sole proprietorship, but it is adapted to medium scale of industry.

(3) The corporation, a form of ownership established under governmental sanction<sup>(4)</sup> along certain lines prescribed by law. It is the most common form under which the large business of modern times are organized. It is the form best adapted to large scale industry, its usefulness is not restricted to big business, as is evident from the steadily increasing number of smaller enterprises in corporation.

The corporation is undoubtedly the most important single factor in modern indu-

操自一人之手中。

(2) 合夥企業，此為數人聯合出資來組織的，藉以經營共同的事業。各合夥人在企業經營的時候，和停業以後，對債務方面要負責的。這種組織，比那獨資企業要大，但只適用於中等商店和工廠。

(3) 公司企業；公司企業，是經一定人數發起，遵照公司法的規定而組織的，為近代商業組織中最普通的方式。公司企業，最適用於大規模商店或工廠。牠的用處，就是不受任何約束，時常可以增加股份。

公司企業，無疑的是現代最緊要的組織，因使我們可以

stry, permitting as it does curgreat industrial enterprises with their mass production, low costs and wide distribution of products. It permits the man with a small amount of money to invest his savings in large scale buşinss with the possibility of substantial<sup>(5)</sup> returns.

(4) Coperative-The coperative enterprise is also a partner or corporation organization according to law, But it is only composed by the customers and employees, such as the share holders or partners of consuming coperative are their future customers. The share holders or partners of production coperative are their employees. The same is true the other coperatives.

The business organizations in our country are largely the individual or sole proprietorship, or partnership. Corporation was created only during decade, but limited to banking and few large scales of stores, factories etc. The

大量經營。以低廉的成本，

換得大量的推銷。牠可使人用

少數資本，投入到大公司，藉

得有利的酬報。

(4) 合作企業；合作企業在法律上，也是合夥組織或公司組織，不過她所有者，即是牠的顧客或僱員。例如消費合作社的股東或合夥人，即是牠將來的顧客；生產合作社的股東或合夥人，即是牠的僱員；其他合作社，也是這樣，

我國的商業組織，大都為個人企業，和合夥企業。公司企業，至最近數十年才有，然只限於銀行，少數較大的商店，工廠等是。合作事業近數年

cooperative enterprising recently promoted by the government is becoming developed. If we want to develop the business, the corporation form is necessary for us to be organized.

，因政府的提倡而漸發展。今後我國欲求商業的發展，似乎還有提倡公司組織的必要。

- 註：(1) Sole 單獨 (4) Sanction 核准  
(2) Adopted 適應 (5) Substantial 實質  
(3) Mutually agreed 非常同意 (6) Decade 十年



## CHAPTER V

### THE TYPES OF ORGANIZATION

#### (組織的形態)

All plans of organization are adapted to the certain basic types, but to be successful the organization structure must be molded to suit the conditions peculiar to the concern in question. There are three fundamental types of organization which adapted to the modern industry.

(1) Line type organization: Line organization is outgrowth of one man organization under which the owner himself issues all orders to the workers and the workers are directly responsible to him. It is simplest and oldest forms of organization. The owner or manager, is at the head. Department heads receive their orders directly from him. The authority is vertical. A Line organization is shown graphically in figure I.

各工廠組織，都是根據一種適用的基本方式，但最好的組織，必須合乎本廠營業的一種特別情形。適用於現代工廠組織，有下列三種基本形式的組織。

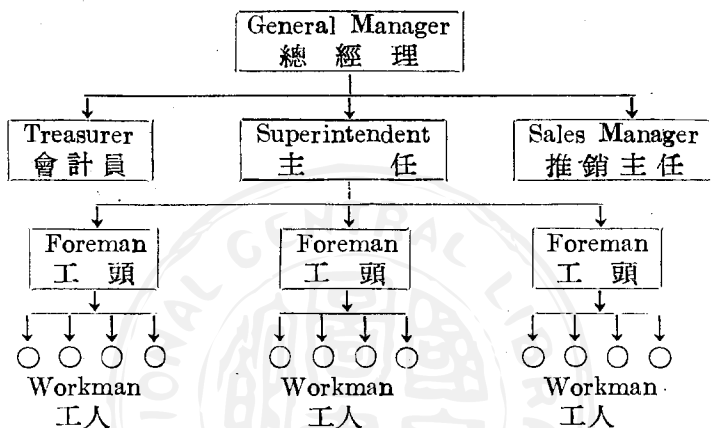
(1) 縱式組織：縱式組織，是由一個人掌握一切權柄，管理一切事務。廠長發命令至工人，而工人直接向他負責。這種組織，是一最簡單，最古老的形式。廠長或經理，就是主人。工頭直接受命於廠長。權限是縱式的。縱式組織樣式如第一圖。



Figure 1

Line Type Organization

第一圖 (縱式組織)



Advantages and disadvantages of the line type: The advantages of the line type may be listed as follows:

(a) The organization plan is simple.

(b) Discipline is readily maintained. Each executive and supervisor supreme in his field. He has the right to hire and to fire and his word commands immediate obedience.

(c) Duties and responsibilities are clear cut. Each

縱式組織之優劣點：縱式組織之優點如下..

(a) 組織簡單。

(b) 管理易於維持。每一執行管理者，就是本部的指揮人。他有權用人，有權裁人。他的命令一發出，是即刻生效的。

(c) 職責顯明：每人對他所處的地位及職責，是確定的

man knows definitely his place in the organization.

(d) Changes may be made quickly. There is a minimum of red tape. If a policy is to be changed, or an important order is to go out, the instructions and directions necessary can be passed rapidly down the line and the change immediately put into effect.

The disadvantages of the line type of organization are equally definite.

(a) It is difficult to secure executive and supervisors with the all-around knowledge and ability required. Those in high authority must know everything. As this may involve technical knowledge on various subjects, it is readily seen that only a man of most unusual ability, broad knowledge and years of experience could possibly qualify for such position.

(b) All-around, capable workers are required. Such men have always been hard to find and are becoming increasing-

o

(d) 改革甚便：該項組織，弊端甚少。倘使政策改變了，或是緊要命令發出了，一切方針就將迅速的傳到下面，付諸實施。

縱式組織的弊點，也可同樣的確定如下：

(a) 首領人才，不易獲得，縱式組織下的首領，就是處理實際事務的人。那些掌握實權者，必須熟認各種事端。此或包括各方技術智識，由此可知只有才能超越，學識充足和經驗豐富的人，才可勝任這種位置。

(b) 須要精練工人。這種工人，就不容易雇得，因現代工作，逐漸成爲特殊化了。

ly more difficult to secure as jobs become more highly specialized.

(c) The spirit of team work. of working together toward a common end is lacking

(2) Functional type of organization: This plan does not demand all-around men, as supervisors and workers, but in their place uses men trained for particular tasks. It applies the principle of division of labor and specialization to the fullest degree. It connected with eight bosses; Namely (a) Order-of-work and route clerk, (b) Instruction card clerk, (c) Time-and cost clerk, (d) Shop disciplinarian, (e) Gang boss, (f) speed boss; (g) Inspector and, (h) Repair boss. The names of the eight functional bosses indicate the scope of their activity.

The description of duties to the eight bosses may be summed up briefly as follows.

The order of work and route clerk plans the exact

(c) 缺乏共同合作之精神

(2) 功能組織：這種組織裏面的監察人和工人，不必都要能手，但須照他們所掌管的工作能熟悉就是。牠需要分工合作的精神，和那有相當的經驗的人就行。對那八個工頭，都應聲氣相通；這八個工頭即(一)工作分派員(二)通知股，(三)計時算核成本股(四)訓練管理股(五)準備股(六)速率監視員(七)檢查員(八)修繕股。

這八股的股長，都已如名稱表示了各該工作的目的和責任。其職責的解釋，可歸納說明如下。

工作分派股就是要支配本

route; each piece of work should take in the shop, so that it may be finished as the time needed and the work done in the most economical way,

The instruction card clerk makes out the instruction cards which instruct the executive bosses and the men in the details of their work.

The time and cost clerk sends to the men a time ticket with instructions for recording their time on the work,

The shop disciplinarian, as the name indicates, has charge of discipline in the shop.

The gang boss sees that the men have work to do and the necessary equipment and tools with which to work. He is responsible for having the work accurately and quickly set in machines. He must instruct the men as to the proper method of setting up work and see that they follow his directions.

The speed boss sees that the correct cutting tools are

店每天零星工作，並按時完成，藉以經濟時間。

通知股股長，專為製成各種通知單，以便通告各關係人員去執行各項計劃。

計時核算成本股股長，專管紀錄每一作業所費之工作時間估計其所費的各種成本及其他有關事項。

訓練管理股股長，一如名稱所示，專負本店訓練或管理職工的責任。

準備股股長的任務，即準備所有機器，在工作前的一切必要的事情。凡工作時所需用的材料，工具，以及他各種應用物品，都應準備齊全。他必須指令工人依照適合的方法去工作，並審核他們是否照他的規定。

速率股股長的任務，即應視察各處機器是否適合於相當

ussed, that the machines are run at the correct speeds and that all instructions given on instruction cards as to speed, and depth of cut are followed,

The inspector is responsible for the quality of the work. Both the workmen and the speed bosses must see that the work is finished so that it will meet his specifications.

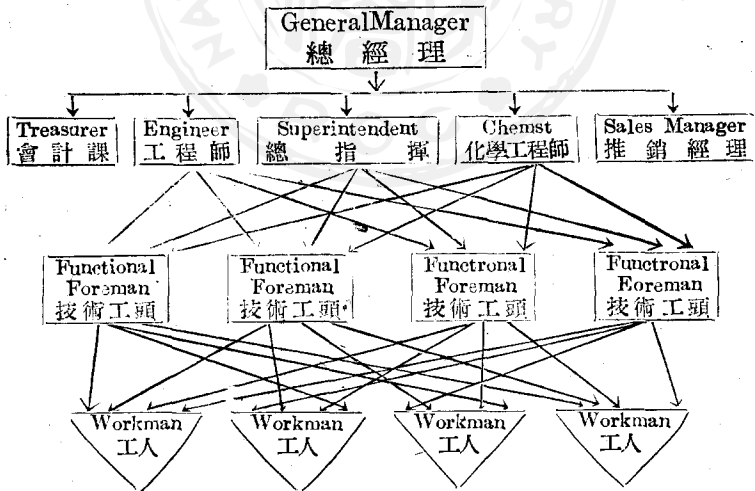
The repair boss is responsible for the upkeep of equipment, and sees that each workman properly cleans and oils his machine and takes care of all accessories. See Figure II.

的速度，是否照着通知單所規定的時間。

檢查股股長，專門檢視工作的品質是否合乎規定的標準。舉凡製成的物品，是否與預定的標準相符合。完成的時間，是否合乎標準所規定。

修理股股長，就是負責修繕機器及其他各種，設備，並視每一工人，是否在他所用的機器上面清潔了，及上油了，並當心各部份的全責。其工作系統可參閱第二圖

**Figure II**  
**Functional Type Organization**  
第二圖 功能式組織



Advantages and disadvantages of the functional Type: The advantages of the functional type may be summed up as follows:

(A) Mental and physical labor are separated.

(B) Maximum use is made of specialized knowledge.

(C) Methods are efficient.

(D) Executives are highly efficient in their particular field.

(E) Bosses can be trained readily for their work.

(F) Workers do not have to be the all-around capable men required in this organization. Men of a type suitable are more readily obtained, and in a short time after employment are likely, to be more efficient in their particular jobs than they would be under line organization, where they would have many more duties to perform.

The disadvantages of this type of organization are these:

功能組織的利弊，功能組

織式之利點概述如下：

(1) 勞心勞力的工作是分開的。

(2) 特殊智識的利用佔多數。

(3) 方法完備。

(4) 工作者在他們的範圍內的效率高。

(5) 工頭對於他們的工作訓練，可能準備。

(6) 在此組織中的工人，毋須都是兼長。像這種適合技能的工人，都已找到了。他們到工以後的最短期間，他對這種專門工作，比那縱式組織是要易於上手的。因縱式組織的工作，有許多別的職務都要能夠做到。

功能組織的弊點如下：

A. Discipline is weak.

B. Control is definite. It is difficult to coordinate many separate functions.

C. Executives are likely to overspecialize and so become narrow in their views.

D. A considerable quantity of work must be involved if operation under the functional type is to be economical.

(3) Line and staff type of organization: This type of organization combines the best features of both the line and the functional types. It is the type used in most concerns of any size. An organization of this kind is charted in Figure 3. Under the president and general manager there are four main functional divisions: sales, manufacturing, accounting and office procedure, and the treasurer's division. The heads of these divisions are line officers in charge of their respective departments. In addition, each of them has certain staff functions. For example, the head of the sales

(1) 訓練不精。

(2) 管制不易劃分，很難使各部功能趨於一致。

(3) 工作者，易使過於專長致成氣量狹小。

(4) 如這功能式組織工廠一動工，多量工作，必須同時進行，故頗經濟。

(3) 計劃和執行式組織：這種組織，是縱式和功能式二者併合最好的一種形式。這種形式，在任何大小的組織都適用。此種組織如第三圖。在總理和經理之下，分為四股：即銷售股，製造股，會計和事務分配股，財政出納股等。這些股長，都是縱式的管轄有關各部。更有進者，每股有每股的專責。

division, the general sales manager. gives to the head of the manufacturing division, the factory manager, an estimate of sales requirements to be used as a basis for his production schedule. Similarly the controller, the head of the accounting and office procedure division, supplies the factory manager with details of operating costs and other information from the accounting and statistical records. The treasurer, in turn, gives advice on financial matters. His work is divided functionally into as many sub divisions as necessary. Each respective division head however, has line control over the men in his division. See Figure 3

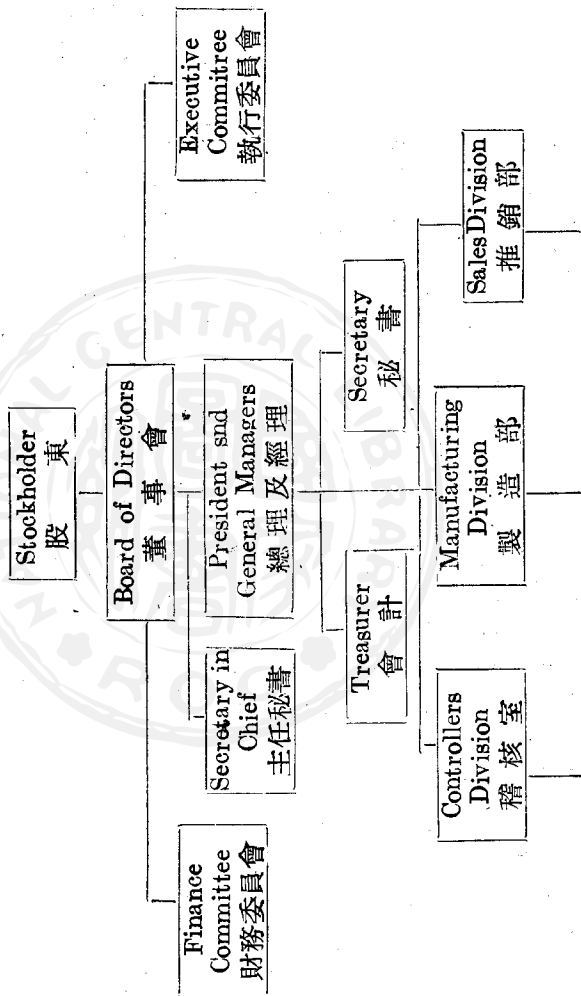
例如銷售股的股長，對製造股的股長，估計銷售數量為他貨品計算表的基礎。核賬員，會計股長，事務分配股，堆棧股，製造股長，成本計核部和會計統計各部都是這樣。會計出納股，常發表關於財務方面的分析。他的工作，常因事務的繁簡，而分出很多小部份，每部主管在他組織範圍之內的各部份，都可管轄一切。

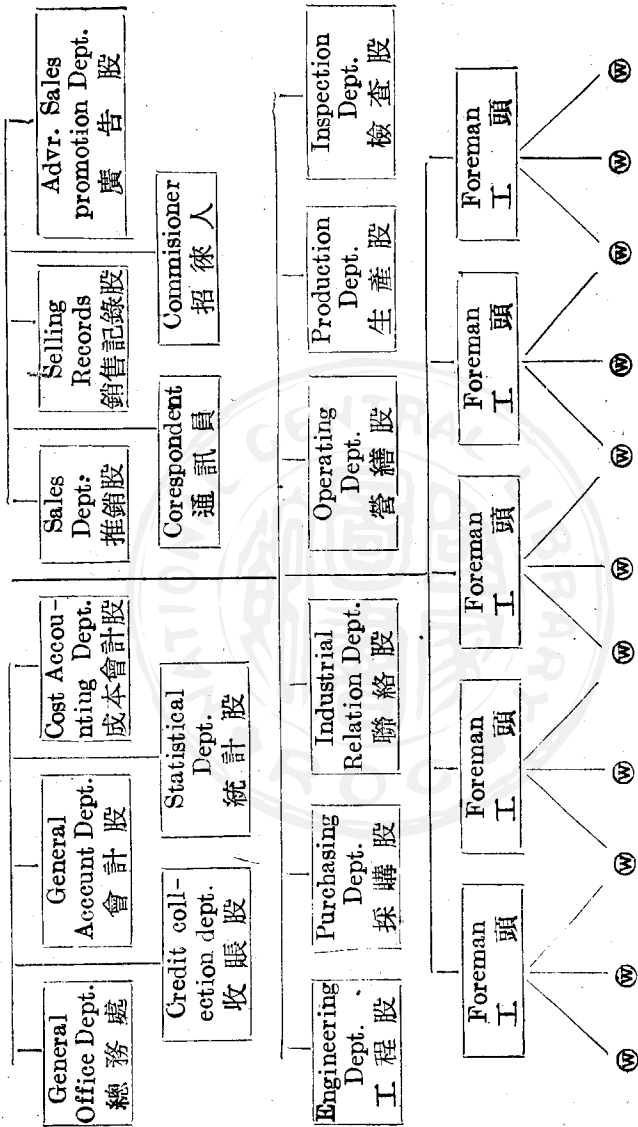
參閱第三圖



Figure III  
Line and Staff Type Organization

第三圖 計劃與執行式組織





WORKMEN 人  
WORKMEN 人

## CHAPTER VI

### ORGANIZING A CORPORATION

#### (組織公司)

1. Stockholders and directors: Every corporation is organized by the stockholders and administered by a Board of Directors selected by the stockholders. The stockholders have an opportunity to vote only for members of the Board of Directors and upon certain important functional questions affecting the corporation structure.

Each director is a trustee for the benefit of the stockholders. He may not delegate his duties to any person, Although purely ministerial tasks may be delegated. He is liable for the debts of the corporation when he is a party to any act contrary to the law. In some cases, the directors are liable for the wages of certain employees. He may not make any secret profits at the expense of the corporation. He

1. 股東與董事：每一公司都是股東所組織而為董事會所控制並在股東中選出董事而成功的。股東可選舉董事會的董事及關本公司組織之一切基本問題。

董事雖為公司行政方面負責及為股東會謀利益的人，但無代表任何人職責的義務。倘他違法致公司受有損失的話，那他就應負賠償的責任。在一種相當情形之下，他對職工們的工資，是應負責的。他不能在公司中的開支來秘密謀他自

may not serve two masters but must deal with the corporation faithfully and loyally. In short, he is required to use the utmost good faith in all matters connected with the corporation, and on behalf of the stock holders whose interests he represents.

2 Committee of the Board: Very frequently besides having a board of directors, it is found desirable to have additional committees. This is specially true where the board of direction is large, and where the directors reside in different places or are engaged in other business where are to them of as great or greater importance than the business of this particular corporation. In such cases it is generally found advisable to appoint an executive committee consisting of two or three members, This executive committee is empowered to transact the business of the board of directors between meetings usually with the same force and effect as if the board had transacted such

己的利益。他雖不必向兩主人負責，但須對整個公司忠誠職守。總之他須盡力來圖謀關於本公司的一切利益並代表執行股東的計劃。

2. 董事會的委員會：董事會以外，另設委員會，是很平常的事。特別是那董事會的組織規模大的和各董事旅居他處或兼有他項職務的，那這委員會，更有設立的必要。照此情形，故在該項委員會，普通都派有執行委員二人至三人不等。這些執行委員，對業務計劃及賬務清算以及各處交替等權限一如董事會。

business.

3 President and Vice-president: The president, unless he is intended to be a figurehead, is the chief executive officer of the corporation. He has the general power, as a rule, to execute bonds, deeds, and contracts in the name of the corporation and to affix the corporate seal; to sign stock certificates; to appoint and fix, subject to the control of the board of director or of the executive committee, the compensation of all employees and agents of corporation whose appointment is not otherwise provided for; to remove and suspend such employees and agents as shall not have been appointed by the board of directors or the executive committee, and to exercise the powers usually appertaining to the office of the president.

The several vice-presidents are generally empowered to do and perform such duties as are assigned to them from time to time by the directors

### 3. 總經理及協理：總經理

倘非虛位而設的話，那他就是本公司實負行政最高的領袖。照例他有使用公司印章發行債券，訂立合同，簽發股票，指派及控制董事會的財產或董事會中的委員會的執行事項。所有公司中的職工待遇，以及確定未經派定之代理人：資遣或解雇那些未經董事會或執行委員所加委的職員或代理人，並實施總經理範圍所屬之一切職權。

各位協理：是照董事或總經理規定事項派之執行一切。除有特殊限制外，凡遇總經理

and president. Unless their authority is expressly limited, they act in the order of their selection, in the place of the president, exercising all his powers and performing his duties during his absence or disability.

4 The Secretary: The secretary attends to the giving of notice of all meetings of stockholders and of the board of directors, and keeps and attests as true the records of all proceedings at such meetings. He has charge of the corporate seal and attests all contracts or other instruments to which it may be affixed. He must keep an account of all books, documents, papers, and records of the corporation, exception such as are intrusted to the treasurer together with the president, he signs stock certificates and performs the other duties of the secretary.

5 The Treasurer: The treasurer is in charge of the funds of the corporation and attends to the deposit of

離職或患病時，他們即可兼代他所屬的一切職務。

4. 秘書：秘書，應留意股東及董事各種會議之通告並照實紀錄所有會議的日程及該會所辦理之公事。他主管公司印章，擬訂所有合同和其他各種重要文件。他必須保管所有賬簿，公文證件及公司中的紀錄等，但屬司庫的文件在外。與總經理同簽公司股票並施行其他各種關於秘書室一切任務。

5. 司庫：司庫任務為依照董事會及執行委員會之指示，保管公司的款項，如存款抵押

moneys and securities of the corporation in such banks, or depositories, as the board of directors, or the executive committee from time to time directs. He, too, has power to sign stock certificates; to endorse for deposit, or collection, all checks, and drafts, notes, bills of exchange or other commercial paper payable to the corporation, and to give proper receipts. He keeps the accounting records and must render an account of the corporation's funds whenever required to do so by the board of directors or by the executive committee, or by the chairman of the board, or by the president.

品等於銀行或儲蓄會。同時他亦有權簽發公司股票，背書存款，收賬，支票，匯票，單據，或其他各種本公司應收商業票據或收據等，並給發收條，他秉承董事會，執行委員會，董事長或總經理的指示紀錄一切賬目，及公司中一切來往款項。

## CHAPTER VII

### BUSINESS MANAGEMENT

#### (商業管理)

Management pertains to the directing, controlling and supervising of all activities that the purpose may accomplished. Organization can not exist without management. Neither can management exist without organization. The two are inseparably woven together. management is required in the actual process of organizing. The definition of management, therefore, may be stated as the directing, controlling and supervising the doing of work, or the operations of a business enterprise, or any unit part of such an enterprise, for the purpose of attaining a given objective. Often However, the term management is used to refer merely to the higher executive or officials of a company.

The fundamental principles of scientific management

管理是關於指揮，控制與監督一切經營，以企事業達到完成目的之謂。組織無管理，不能存在，管理無組織，亦不能生存。二者幾有不可分離之勢。管理為組織手續上所必須。所以管理的意義，可說是指揮，控制和監督工作或經營商業之任何單位，獲得一相當對象。但無論怎樣，管理僅為公司高級行政或主管所運用的。

科學管理之基本原則如下：



are stated as follows :

(a) The development of a true science.

(B) The scientific selection of the workman.

(C) His scientific education, to be developed.

(D) Intimate, friendly cooperation between the management and the men.

Fundamentals of management have been elaborated upon and restated in a number of ways by various leaders in the field, each contributing his part towards the development of a body of principles to be applied in the conduct of business.

The function of the office manager is to facilitate the transaction of business by supplying service. to qualify for the position of a manager should be the type of man who is able to get work done quickly and efficiently, He should be familiar with the principles of organization and management, His background of business experience should

(1) 真實科學的發達。

(2) 勞工嚴格的選雇。

(3) 發展他的科學教育。

(4) 員工與管理間之友善合作。

管理的基本理論，各位專家的見解不一致，但對商業發達之原理，都有相當貢獻。

經理的職能，就是要以他服役來使商業易於靈轉。合於經理資格的人，就是要他能使經營敏捷，工作有效率。對組織的要義與管理，須熟悉。他的商業經驗的背景，應使他瞭

enable him to understand the work of the various developments and their interrelations, so that he can be of the greatest service to them. He should have a good personality, appearance, and orderly in his habits of thought and work.

The duties usually assigned to the office manager are much the same in all types of establishments. He should:

A. Engage the officers, workers required to meet the needs of the department served.

B. Analyze the jobs of the workers, using this analysis as a basis for drawing up job specifications and standardizing wages.

C. Provide suitable office furniture and equipment and maintain it in proper condition.

D. Standardize and control the purchase of office stationery and supplies.

E. Develop standard methods of handling office work to reduce it to a routine.

解各部工作情況和彼此關係，因此他可在各方作最大的借助。他應具有高尚的人格，端莊儀容以及辦事有條不紊的習慣等。

他的應盡職務，有如一般公司的經理一樣。他應做下列數端：

(1) 羅致本公司中各部所須服役的工作人員。

(2) 審核工人的成績，並以這種審核來作考勤的基礎，以便核定他們工資的標準。

(3) 設備公司中的應用家具什物並保持適當款式。

(4) 規定及限制各辦公室所應用的文具和供用品等。

(5) 使各部工作具體化並設法將其程序減少至輕便實行爲原則。

F. Plan and schedule the work of the department so that it moves smoothly and rapidly. keep records of output for control purpose.

C. Purchase office appliances suitable to handle the volume of work done, at a minimum unit cost.

H. Supply services required by other departments, such as supervision of washrooms, moving of furniture and supplying drinking water.

(6) 計劃本部工作，以便順利進行；紀錄產量，以便約束製造。

(7) 購置辦公室適合用品藉以最低成本來成就多量產品。

(8) 諸如他部服役；如監督洗盥室之清潔，設備的搬移以及飲水的供給等，都為經理人應盡的義務。

## CHAPTER VIII

### BUSINESS REPORTS

#### (商業報告)

The term "Report" has come into general use in the business world to describe a careful statement of facts, usually in written form it includes the writer's opinions, conclusions and recommendations based on the facts, It can be used for reference, the records of the business.

A report should be typed with a margin of a best two inches at the left. The headings of the report should be in capital letters, or otherwise emphasized. Small subheads indicating the contents of each paragraph may be inserted in the left hand margin.

The business report usually consists of three fairly distinct parts: (1) the introduction, (2) the body; (3) the conclusion.

Introductions of a business report are so similar that they

“報告”名詞，現在商業社會中用得很普遍；爲的是敘述事情經過，其方式常以書面爲之。內容是根據事實紀載呈報人的意見，評語及引證。報告可用於參考，或業務經營的紀錄。

報告應以打字機打之。在左邊最少應留二英寸的空白。報告的首端，應以大體字母或用他種方法以使區別標題。小分註解字樣，用以表示在每段邊緣的左邊。

商業報告，普通包括三要部：(1) 引述 (2) 主體 (3) 結論。

商業報告的引論，都是大同小異，差不多有一定的標準

can almost be considered standard. They must tell what the purpose of the report, and what ground it covers; by whose order or for what reason it was prepared; and from what sources the material was gathered.

The body of the report contains the facts, with such explanation and interpretation as these may require. no specific rules can be stated for the arrangement of the body, because this obviously depends upon the kind of material included.

The report as a whole is usually in the inductive order, with the facts followed by the conclusions. Even if it is necessary to state some conclusions in the body of the report they should be preceded by the facts on which they are based; otherwise there is a danger that the reader will doubt an opinion that is contrary to his expectations, and consequently will be somewhat skeptical of the accuracy

他必須告知該項報告的目的；內容如何，是誰指定，為何理由而預備該項報告；資料來自何處等。

報告主體，包括事實以及須要的註解。主體的佈置，原無特殊方法規定，因在表面上，純以內中資料的種類為轉移。

總之，報告是一歸納式的寫述：呈之以事實，附之以結論。雖有時在報告主體內，必須加以結論，但究以引述事實為根據。否則，有使閱者誤解呈報人之意見及懷疑事實真象的危險。

of the facts.

The conclusion of the report should contain a general summing up of the most essential facts. As an illustration of a report the following outline may profitably be studied here;

“Report on the value of the petro Co. Trade mark and trade name.”

#### A. Introduction,

I Authorized by the sales manager.

1. Because of criticism of advevtising policy,
2. As a basis for future campaign.

#### II Purpose and scope

1. To find extent to which dealers and consumers know and use the trade-mark and trade name.
2. To find whether it has been an effective help in the marketing of Petroleum Oil Company's products.

#### III Sources of information

1. Standard works on

報告的結論，首宜包括關於那最重要事實的一個輪廓，下列報告，值得我們在此處研究。

報告石油商標商名的價值

#### A 引論

I 推銷部經理所認可。

- (1) 因為廣告策略的批評
- (2) 為將來競爭的基礎。

#### II 目的與計劃

- (1) 使推銷人和消費者知道商標商名的一種用處。
- (2) 探尋該項商標，對本公司石油產品之銷路是否有效。

#### III 消息的來源

- (1) 商標的標準工作。

trade-marks.

2. Advertising periodicals

(2) 定期廣告

3. Personal investigations among dealers, consumers, and general public.

(3) 於推銷人，消費者及

大眾間的調查。

a. In Blankopolis (where full advertising campaign was conducted.)

a 在栢冷可破律斯 (在彼處完全係用廣告競爭其營業)

b. in outlying districts of the territory

b 在遠方區域內

c. In Lesserville (where little advertising was done.)

c 在勒塞爾惠里 (在彼處亦係用小部份廣告來完成的)

B Body of the report.

B 報告的主體。

I. Adoption of the trade-mark and trade name.

I 商標商名的採用

1. Conditions prior 1930

(1) 1930年以前的情形

a. Sales fair but not increasing

a 銷路尚可但未增加

b. Extensive practice of substitution by unscrupulous dealers.

b 果斷商人，盡量用其代替品

2. Ineffectual efforts to cure bad trade conditions.

(2) 救濟不景氣營業的無效

3. How trade-mark was formulated.

(3) 商標是怎樣構成的

II The advertising campaign

II 廣告競爭

- |  |                    |
|--|--------------------|
| 1. Newspapers                                      | (1) 新聞報            |
| 2. Billboards                                      | (2) 招貼             |
| 3. Dealer display                                  | (3) 推銷人展示          |
| III Attitude of dealers                            | III 推銷人態度          |
| 1. In Blankopolis                                  | (1) 在柏冷克破律斯的情形     |
| 2. In outlying districts.                          | (2) 在邊境區域的情形       |
| IV Attitude of consumers                           | IV 顧客的態度           |
| 1 Increase in numbers using petroco in Bldnkopols. | (1) 在柏冷克破律斯所用的石油增加 |
| a. Trade-mark generally recognized                 | a. 普遍的認識商標         |
| b. Trade name occasionally used.                   | b. 有時應用商名          |
| c. Mispronunciation of Petro Co.                   | c. 石油的冒稱           |
| d. Few complaints of Poor quality.                 | d. 少數斥責其品質不良       |
| 2. Conditions less favorable in Lesservilla.       | (2) 在勒塞費羅不樂用的情形    |
| 3. Conditions fair in outlying districts.          | (3) 在邊境區域樂用的狀況     |
| V Attitude of general public                       | V 大眾的態度            |
| 1. Trade-mark not widely recognized                | (1) 商標不普遍認識        |
| 2. Trade name little used                          | (2) 商名用的不多         |
| C. Conclusions and recommendations                 | C 結局與贊助            |
| I Petroco well on way                              | I 油池正在建設           |



toward establishment;

1. Effects of advertising distinctly traceable.

2. Increase in number of dealers profitable.

II Substitution not altogether prevented.

1. Mixing apparently practiced in some garages.

2. Legal steps should be taken.

III Dealer helps should be increased.

1. News signs should be furnished.

2. Signs should be nailed up by salesman.

The style of the report

Reports may be classified, according to their style, into two main groups—formal and informal,

An informal report is usually intended for one person (or at most a few persons) with whom the writer is acquainted. such a report is written in much the same style that

(1) 證明是廣告的効力

(2) 經營獲利的增加

II 不易完全防止代替品

(1) 有的車廠像是利用混  
合品

(2) 應依法處置

III 推銷人應增多

(1) 應登新聞

(2) 推銷員應將招牌掛起  
來

報告的方式

報告可依其方式而區分為

正式與非正式兩種

非正式的報告，普通是對他自己所認識的一個人（至多數人）這種報告的寫述，很像私人間通信一般。可用會談口氣

would be used in a letter written to the same individual. Conversational language is permissible and personal pronouns "I" and "you" are introduced freely.

When a report is intended for those with whom the writer is not personally acquainted, it should be formal. colloquial language should not be permitted. the writer should prefer to himself in the third person, as "the writer" or "the undersigned"; rarely as "I." there should never be any suggestion of familiarity.

In all classes of reports it is essential to avoid a florid, rhetorical style.

，“我”“你”代名詞，常可引用於該項報告內。

當報告是寫給那不認識的人，即應採用正式方式；不可用俗語。呈報人，應將自己處於第三人稱；例為“呈報者”或“簽字者”“我”字，不應多用。萬不可有親切的建議。

最要緊的，在任何報告，不應有虛假飾辯的措詞。

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