

## ABBREVIATIONS AND CHARACTERS.

<b>Q</b> UARANTINE, restraint of intercourse to which a ship is subjected, upon the supposition that she may be infected with disease.	Surety, indemnity against loss; a person bound for the performance of a contract by another.
<b>R</b> ATE, price; amount above or below par.	TARE, an allowance or discount for the weight of boxes and other receptacles of merchandise.
<b>Rab.</b> , reduction for prompt payment.	<b>Tariff</b> , a list of prices; duties on imports and exports.
<b>Receipt</b> , a written acknowledgment of having received money or other value.	<b>Teller</b> , an officer in a bank who receives or pays money.
<b>Reprisal</b> , the act of seizing ships or property as indemnity for unlawful seizure or detention.	<b>Tinder</b> , an offer for acceptance; a legal tender is an offer of such money as the law prescribes.
<b>Resources</b> , effects—property of any kind.	<b>Tonnage</b> , the weight of a ship's lading; the capacity of a vessel.
<b>Revenue</b> , the annual produce of rents, excise, customs duties, etc., collected by a state or nation.	<b>Transfer</b> , to convey from one to another.
<b>S</b> ALVAGE, an allowance made by law for the saving of a ship's cargo from wreck or fire.	<b>Trustee</b> , a person trusted; one to whom some special business or interest is committed.
<b>Sample</b> , a specimen.	
<b>Seaworthy</b> , in a proper condition to venture to sea.	
<b>Sale</b> , to take possession of by legal process.	
<b>Shipment</b> , goods shipped; the act of loading a vessel for voyage.	
<b>Sight</b> , the time of presenting a bill to the drawee.	
<b>Signature</b> , the name of a person written by himself.	
<b>Solvent</b> , sound; able to pay all liabilities.	
<b>Sounding</b> , trying the depth of the sea, and the nature of the bottom.	
<b>Stock</b> , capital in trade; the title of the proprietor of a business.	
<b>Stocks</b> , shares in joint-stock companies, and negotiable debts of governments and corporations, drawing interest.	
<b>Stock-jobber</b> , one who deals in stocks.	

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<i>A/c</i> ....Account.	<i>Dec.</i> ....December.	<i>Frt.</i> ....Freight.	<i>Okt.</i> ....October.
<i>Amt.</i> ....Amount.	<i>Draft.</i>	<i>Gal.</i> ....Gallon.	<i>O. I. B.</i> ....Outward Invoice Book.
<i>Ans.</i> ....Answer.	<i>Do.</i> ....The same.	<i>Hhd.</i> ....Hogshead.	<i>p.</i> ....Page.
<i>Apr.</i> ....April.	<i>Doz.</i> ....Dosen.	<i>I. B.</i> ....Invoice Book.	<i>Payt.</i> ....Payment.
<i>Ass'td.</i> ....Assorted.	<i>Dr.</i> ....Debtor.	<i>Ins.</i> ....Insurance.	<i>P. C. B.</i> ....Petty Cash Book.
<i>Aug.</i> ....August.	<i>Doys.</i> ....Days.	<i>Int.</i> ....Instant.	<i>Pd.</i> ....Paid.
<i>Bal.</i> ....Balance.	<i>ea.</i> ....Each.	<i>Int.</i> ....Interest.	<i>Pkg.</i> ....Package.
<i>B. B.</i> ....Bill Book.	<i>E. E.</i> ....Errors excepted.	<i>Invs.</i> ....Inventory.	<i>Pr.</i> ....Pair.
<i>Bar.</i> ....Barrel.	<i>E. &amp; O. E.</i> ....Errors and omissions excepted.	<i>Jan.</i> ....January.	<i>pr. per.</i> ....By.
<i>B. P.</i> ....Bills Payable.	<i>Emb'd.</i> ....Embrodered.	<i>Ibs.</i> ....Pounds.	<i>Prem.</i> ....Premium.
<i>B. Rec.</i> ....Bills Receivable.	<i>Eng.</i> ....English.	<i>L. F.</i> ....Ledger Folio.	<i>Pz.</i> ....Pieces.
<i>Blk.</i> ....Black.	<i>Ex.</i> ....Example.	<i>Mar.</i> ....March.	<i>Rec'd.</i> ....Received.
<i>Bo.</i> ....Bought.	<i>Exch.</i> ....Exchange.	<i>Mds.</i> ....Merchandise.	<i>S. B.</i> ....Sales Book.
<i>Brought.</i>	<i>Exp.</i> ....Expenses.	<i>Mo.</i> ....Month.	<i>Sept.</i> ....September.
<i>Cap.</i> ....Capital.	<i>Fav.</i> ....Favor.	<i>No.</i> ....Number.	<i>Ship't.</i> ....Shipment.
<i>C. B.</i> ....Cash Book.	<i>Febr.</i> ....February.	<i>Nov.</i> ....November.	<i>Sunda.</i> ....Sundries.
<i>Co.</i> ....Company.	<i>Fig'd.</i> ....Figured.		<i>Yds.</i> ....Yards.
<i>Com.</i> ....Commission.	<i>Folio.</i>		<i>Yr.</i> ....Year.
<i>Consign.</i>	<i>Forw.</i> ....Forward.		
<i>Creditor.</i>			

### CHARACTERS.

<i>@</i> ....At.	#....Number.	×....Sign of multiplication.	1 <sup>1</sup> ....One and one-fourth.
<i>%</i> ....Account.	+	....Sign of addition.	1 <sup>2</sup> ....One and two-fourths.
<i>‰</i> ....Per cent.	-	....Sign of subtraction.	1 <sup>3</sup> ....One and three-fourths.