

# BUSINESS DICTIONARY.

**Drawer.**—One who draws a bill of exchange, or an order for payment.

**Dress Goods.**—A term applied to fabrics for the garments of women and children, most commonly to those made of mixed materials, as silk and cotton, and silk and worsted, etc.

**Due-Bill.**—A written acknowledgment of debt; not transferable by mere endorsement.

**Dun.**—To press urgently the payment of a debt.

**Duplicate.**—A copy or counterpart of anything.

**Duress.**—Personal restraint or fear of personal injury or imprisonment; it nullifies all contracts into which it enters.

**Duties.**—A tax levied by the government on imported goods; money paid to the government on imports and exports.

**Earnest.**—A pledge, something given by the buyer to the seller to bind the bargain and prove the sale.

**Effects.**—Goods or personal estate.

**Eleemosynary.**—Founded by charity, or intended for the distribution of charity, as a hospital or college.

**Ell.**—An English measure of length equal to  $1\frac{1}{4}$  yards; the Scotch ell is  $1\frac{1}{100}$  yards.

**Embargo.**—A detention of vessels in port, prohibition from sailing.

**Embarrassment.**—Perplexity arising from insolvency or temporary inability to discharge debts.

**Embassy.**—The public business intrusted to diplomatic officers.

**Engrosser.**—One who buys large quantities of any goods in order to control the market.

**Embezzlement.**—To appropriate public money to private use by a breach of trust.

**Emporium.**—A place of extensive commerce, a market place.

**Endorse.**—To endorse a note by writing the name on the back.

**Entrepot.**—A bonded warehouse; a storeroom for the deposit of goods; a free port.

**Equity.**—A system supplemental to law, qualifying or correcting it in extreme cases.

**Estate.**—The degree, quantity, nature, and extent of interest which a person has in real property.

**Estoppel.**—A stop, a bar to one's alleging or denying a fact contrary to his own previous actions, allegation or denial.

**Exchange.**—Act of bartering; a bill drawn for money; a place where merchants meet; difference between the value of money in two places, or premium and discount arising from purchase and sale of goods.

**Excise.**—Taxes or duties on articles produced and consumed at home; internal revenue tax.

**Executor.**—The person appointed by a testator to execute his will.

**Executory.**—To be executed in the future.

**Exports.**—That which is carried out of a country, as goods and produce in traffic.

**Express.**—A courier; also regular and quick conveyance for packages, etc.

## F

**Face.**—The amount expressed on a note or draft.

**Factor.**—An agent who buys and sells in his own name, being intrusted with the goods, in this respect differing from a broker.

**Facture.**—An invoice, or bill of parcels.

**Failure.**—Becoming bankrupt, suspension of payment.

**Fac-simile.**—An exact copy or likeness.

**Favor.**—A note or draft is said to be in favor of the payee.

**Fee Simple.**—In the United States, an estate held by a person in his own right and descendible to his heirs.

**Finance.**—Revenue, public money, income.

**Financier.**—One skilled in financial operations, a treasurer.

**Firm.**—A business house or company; the title used by a business house.

**Firkin.**—A measure of capacity; the fourth part of a barrel; or eight or nine gallons.

**Fiscal.**—Pertaining to the public treasury or revenue.

**Fixtures.**—The part of the furniture of a store or office which is not movable, as gas pipes and burners, partitions, etc.

**F. o. b.**—Free on board; the bill or invoice with f. o. b. includes the transportation to the shipping port and all the shipping expenses.