

Internal Encoding Document – Official Document Decisions

[TEI Guidelines P5](#)

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Abbreviations and Expansions

3.5.5 When it is clear that the author has deliberately omitted one or more letters either by contraction or omission, we will treat the word as an abbreviation. We will use [<choice>](#), along with [<abbr>](#) and [<expn>](#)

```
<choice>
  <abbr>A/c</abbr>
  <expn>Account</expn>
```

</choice>

Apparent Errors

3.4.1 We cannot confidently identify errors in the manuscript and thus we will not use <sic> and <cor>.

Atypical Spelling

3.5.2 The TEI guidelines recognize that the writing of manuscripts by hand will make extensive use of variant forms of non-standard spellings (e.g. phonetic spellings or non-standard spellings often for speed). We will regularize non-standard original spellings so that words will be modernized and machine searchable. We will encode both the original spelling and the modernized version. Atypical spelling should not be confused with abbreviation or expansion.

<orig> (original form): original reading, with no regularization or normalization

<reg> (regularization): contains a reading which has been regularized or normalized

```
<choice>
  <orig>thro<orig>
  <reg>through<reg>
</choice>
```

Additions, Deletions, Omissions

3.4.3

and

11.3.3.1 Damage, Illegibility, and Supplied Text

Where the text is impossible to read at the word-level or for short omissions, we will use <unclear>. We will encode for an inability to transcribe a longer span of text using <gap>. We will use <unclear> or <gap> to mark illegible handwriting and faded pencil marks and will use a closed value list of 'illegible', 'fade', or 'undetermined' on @reason with these elements. When encoding for <gap> we will use @extent to define the extent of the gap. We will use @reason with a closed value list to clarify the reason for the omission. We will use @resp to identify the encoder, represented by their initials.

Example from file 0119:

<lb/>stock converse and pleasantly <unclear reason="illegible" resp=#CB>derlop</unclear>

Bibliographic Citations

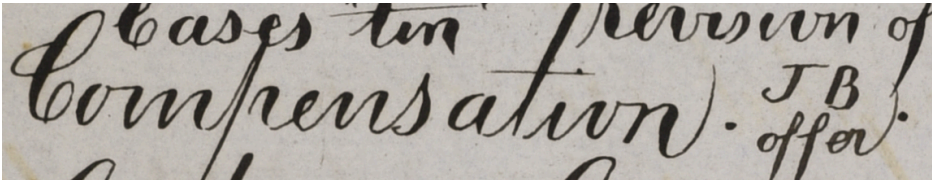
3.11 The manuscript provides very few bibliographic references with full citation information. We will use <bibl> to allow for the most flexibility while preserving fidelity to bibliographic references when they do appear. We will not use advanced bibliographic structures at this time.

Characters, Glyphs, and Writing Modes

5.1 Non-standard Characters Characters or symbols that are not standard will be encoded by means of a numeric character reference using HTML Entity decimal code. Examples of this are the 5 XML reserved characters:

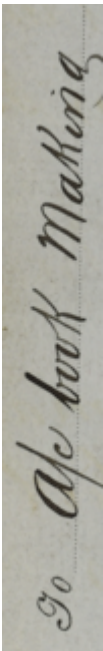
- < (less than <)
- > (greater than >)
- & (ampersand &)
- " (quotation ")
- ' (apostrophe ')

For non-reserved characters, like "center dot" shown here we will use Unicode.



5.7 Writing Modes The "writing mode" property will be used to encode script that is written vertically. We will use sideways-left and sideways-right with writing mode to indicate text orientation. An example is given below.

From page 67:



```
<ab style="writing mode: sideways-lr">  
  <lb/>To  
  <choice>  
    <abbr>A/c</abbr>
```

```

        <expa>Account</expa>
    </choi> book making
    ...
</ab>

```

Dates and Times

3.5.4 Dates that occur in the text will be recorded using the `<date>` element with specific dates expressed with the `@when` attribute. Dates will be normalized to the ISO standard form: yyyy-mm-dd, as in the following example:

```
<date when="1891-05-02">May 2nd 1891</date>
```

Partial dates (e.g. 1908) can be expressed in the `@when` attribute by simply omitting a part of the value supplied.

```
On page 0049: <date when="1902-12-29">Dec 29/1902</date>
```

```
On page 0054: <date when="1891-06">June 1891</date>
```

```
On page 0049: <date when="1909">1909</date>
```

Date spans will be encoded like this:

```
On page 0087: <date from="1891-12" to="1893-12-30">Dec/91 to Dec 30/93</date>
```

3.6.4 The element `<time>` will be used to encode the duration of time (e.g. when specifying the use of machinery) with attributes `@duration` and `@when`. The ISO standards include formats for specifying an amount of time duration:

```
PnnYnnMnnDTnnHnnMnnS
```

P is a duration designator; nn denotes a number; Y, M, D, H, M, and S denote year, month, day, hour, month, and second, respectively; T is a time designator that is present only if duration involves hour, minute, and second.

```
<time type="duration" when-iso="P10Y">2 decades is the max</time> keeping orders
```

```
Ledger <time type="duration" when-iso="P8Y">8 years</time> fall to pieces
```

Divisions of the Text

4.4 The text will be regarded as unitary, that is, forming an organic whole. The text acts as a unit without coherent headings or dated entries. There are no chapters or scenes, etc. Divisions of the text are encoded when there are conceptual, linguistic, or structural shifts. We will use `<div>` to note a subdivision. Every `<div>` will be classified with an appropriate value on

@type from the following list of controlled values. These are short examples of each division; however, divisions may be longer, crossing several lines or pages.

Advice

Expert guidance offered with regard to action – an opinion regarding some future action worth following. Advice may be expressed directly as a recommendation for a clear choice or indirectly to help one make decisions.

```
<div type="advice"><ab>Have Day Book very carefully added and analysed every  
Month.</ab></div>
```

```
<div type="advice"><ab>I thought to have an invoice book and every invoice that comes in  
and out post from it.</ab></div>
```

Work Ethic

An ethic of work. A belief that hard work is virtuous and worthy of reward. Ethic of work may be expressed as a conviction regarding the responsibility to work hard or some counsel concerning the inherent benefit and virtue for one's character through good work.

```
<div type="ethic"><ab>One good Head is better than a great many Hands.</ab></div>
```

```
<div type="ethic"><ab>Attend well to those who come again.</ab></div>
```

```
<div type="ethic"><ab>What is wanted is hard industry, skill, and dispatch.</ab></div>
```

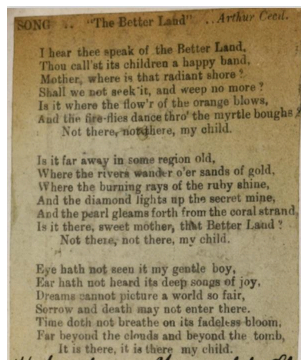
Index

The index to the manuscript appears as front matter and will be encoded as a division element.

Insert

Inserts are physically distinct scraps of paper often glued onto the page or folded in the binding and are not the same size as surrounding page(s). Decisions will be made regarding the transcription of these items. When these appear as notes in the author's hand, we will encode the script. When these appear as scraps cut from newspaper or other sources, we will not encode. In these instances we will use <gap> and @reason "editorial" with a description <desc> of the omission.

```
<div type="insert"><ab>  
  <gap extent="partial page" reason="editorial"/>  
  <desc>newspaper clip of a song, "The Better Land," describing utopian land</desc>  
  </gap>  
</ab></div>
```



Instruction

Detailed information regarding how to do or use something. An instruction may be expressed as a direction or specification for a particular technical procedure, operation, or assembly. We will use this `<div>` with `@type` and `@subtype` to identify the physical materials and technical methods of assembling a book.

We will use the element `<material>` with a closed value list to encode for the material substances used within the bookbinding instructions.

```
<div type="instruction" subtype="bookbinding"><ab>Blotting <material>|
ana="#paper">paper</material>, to protect its absorbent quality, should be kept in a
very dry place</ab></div>
```

We will also use the element `<term>` with a defined list to indicate the methods used to bind a book.

```
<div type="instruction" subtype="bookbinding"><ab><term>Sewing<term>by best
<material> ana="#thread">thread</material> boards and perhaps a <material>
ana="#tape">tape</material> not much.</ab></div>
```

Log

A written record of information or documentation of event kept for the future. Detailed entry of tasks, activities, or incidents. A log may be expressed as a list, compilation, catalogue, or simple note of past activity kept for future reference. Tends to be "for information only."

```
<div type="log"><ab>Tin Cases _ Contents Nos</ab></div>
```

```
<div type="log"><ab>Almanacs, published by us, and printed by us, I have to all customers
sent.</ab></div>
```

Principle

A fundamental truth that expresses the essential nature of a good and moral world. A high moral principle may be expressed as a rule, meditation, or reflection concerning what is respectable, or what is right and wrong. An ideal or norm, or guide for the standard of belief and action—may refer to 19th century beliefs about honesty, piety, thrift, duty and responsibility. Focus, Strength, Success, Wisdom, Responsibility.

`<div type="principle"><ab>True quietness of Heart is got by resisting our passions not by obeying them.</ab></div>`

`<div type="principle"><ab>Let probity rule all your transactions and life.</ab></div>`

Undetermined: There may be types of division not clearly identifiable or accounted for in this list. In these cases, we will use the value "undetermined."

Component-level elements

The manuscript has no coherent internal textual structure by which divisions are conventionally identified. As such, it is difficult to attach semantic specificity to the text's internal structure (as one could do with paragraph tags `<p>`), so we will use the `<ab>` element. The element acts as an anonymous container analogous to, but without the semantic baggage of, a paragraph. Tags are required within `<div>`s to contain all text. All text in the manuscript will be placed with a `<div>` as well as an additional container like `<ab>`, `<list>`, or `<table>`. Divisions (`<div>`s) can contain one or multiple `<ab>`s.

The content meaning can be difficult to assess or use to define `<ab>`s. Here are some guidelines for when encoders might create a new `<ab>`:

- Section of text starts on a new line without being forced by the confines of the page
- If indentation or vertical whitespace is present
- (If noticeable) Shift in semantic discussion

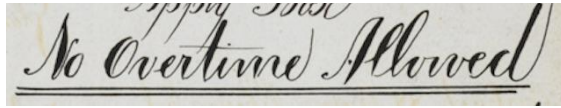
If you are unclear if there should be a new `<ab>`, err on the side of creating a new one. If the shift in the text seems stark or you can tell a thematic change, consider if changing the `<div>` would be more appropriate.

Emphatic Words and Phrases

3.3.2.2 The `<emph>` element will be used to mark words or phrases which are distinctly emphatic or stressed. In this manuscript, the handwriting indicates emphasis by the use of underlining. We will use the `<emph>` element when we are confident that the underline indicates emphasis.

- Underline (and double underline)
`<emph style="text-decoration: underline;">`

- Pg. 53 **No overtime allowed**



Graphic Images

14.4 These elements indicate the presence of a graphic figure. We will use a `<figure>` element to encode any drawing, illustration, picture, diagram, or such images in the text. The element `<head>` will be used if the image is accompanied by a header or title. We will use `<figDesc>` to give a simple prose description of the graphic. We will not try to recreate the figure with interior text in our encoding, as the facsimile will be provided using the `<graphic>` tag with the associated `@url` attribute.

`<figure>`

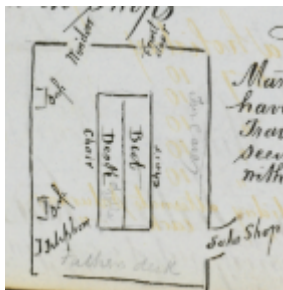
`<figDesc>A shop layout with annotations of objects in the room</figDesc>`

`<graphic url="CC20181003_Townsend_0040_inset.png"/>`

`<trailer>Master in front room<lb/>having eye on shop customers<lb/>Travellers offices and well<lb/>seeing to telephone customers<lb/>with runs up and down stairs <date when="1891-06-08">June 8/91</date></trailer>`

`<note>Never allow any one<lb/>to be in and out -<lb/>Shop neglected</note>`

`</figure>`

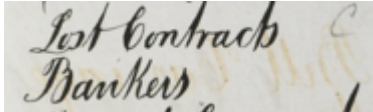


Handshift

The hand appears to be that primarily of William Townsend, as noted occasionally by initialled segments. There are pages in the manuscript where it seems the style of handwriting may change. These shifts might be attributed to a change in pen used or due to the advanced age of the author. Given three generations of firm ownership, however, changes in the character of the writing features may certainly indicate that there is more than one contributor. Because the manuscript does not move chronologically, we cannot be confident in encoding for hand shift other than change in ink and pencil.

The `<handShift>` element may be used if we can confidently detect a distinct change of hand. We will use `medium` to describe pencil marks, using `<handShift medium="pencil"/>` and `<handShift medium="ink"/>`

EX: Page 50, Townsend 12



```
<item>Lost Contracts <handShift medium="pencil"/>C</item>  
<item><handShift medium="ink"/>Bankers</item>
```

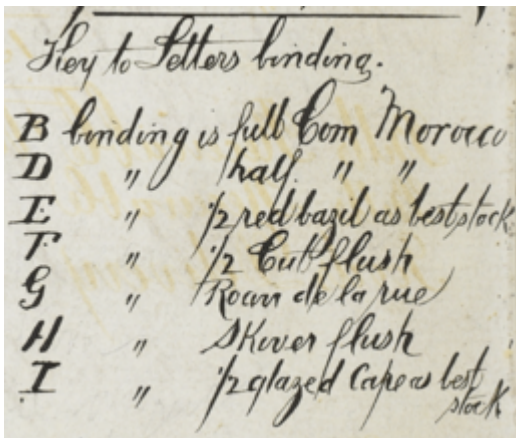
Lists

3.7 The manuscript author makes use of lists for various purposes. The `<list>` element will be used to mark any kind of list: numbered, lettered, bulleted, or unmarked.

Each item in the list will be encoded as `<item>` which may be accompanied by a `<label>`. Lists with headings will be given a `<head>` element.

Complex lists (greater than 2 columns) will be treated in tabular form.

EX: page 57, Townsend 19



```
<list>  
  <head>Key to Letters binding.</head>  
  
  <label>B</label>  
  <item><seg xml:id="binding_0057">binding</seg> is full Com Morocco</item>  
  
  <label>D</label>  
  <item><seg sameAs="#binding_0057">ditto</seg> half Com Morocco</item>  
  
  <label>E</label>  
  <item><seg sameAs="#binding_0057">ditto</seg> <num type="fraction"  
    value=".5">1/2</num> red basil as best stock</item>
```

```

<label>F</label>
<item><seg sameAs="#binding_0057">ditto</seg> <num type="fraction"
value=".5">1/2</num> Cut flush</item>

<label>G</label>
<item><seg sameAs="#binding_0057">ditto</seg> roan de la rue</item>

<label>H</label>
<item><seg sameAs="#binding_0057">ditto</seg> Skiver flush</item>

<label>I</label>
<item><seg sameAs="#binding_0057">ditto</seg> <num type="fraction"
value=".5">1/2</num> glazed <unclear resp="#JP"
reason="illegible">Capeas</unclear> best
<lb/>stock</item>
</list>

```

Milestone Elements

3.10.3 We will use `<pb>` to represent page breaks in the manuscript. For specific examples of how we will use `<pb>`, see "Pagination" section in this document or TEI 3.11.3.

We will use `<lb>` (line beginning) to indicate the beginning of each line in the manuscript. We are not encoding for end-of-line hyphenation—if a word breaks over two lines, we will transcribe it as a single word.

Page 70:

```

<ab>
    <lb/>Covering Morocco wears the best
    <lb/>well put on with good clean pure
    <lb/>and sweet paste as the best flour
</ab>

```

Some elements are assumed to start on a new line and therefore do not require an accompanying `<lb>`. These elements include `<item>` and `<row>`, which appear primarily in tables. To signal a break within a row or item, however, `<lb>` would be used. For more information on `<lb>` within tables, see the "Tables" section in this document.

Names, Dates, People, Places

Names will be encoded using the elements: `<name>`, `<person>`, `<persName>`, `<orgName>`, and `<placeName>`.

13.2 Personal Names

We will encode **person** names using the `<persName>` element with `@type` and a closed value list (employee, associate, family, undetermined) to specify information about the entity, for example, when the person named is a business associate or identified as an employee or familial relative. The role "employee" specifies a person employed in the Townsend firm. The role "associate" specifies a person with whom Townsend conducts business or who works in the book trade. If we cannot be certain as to the role, we will use the role "undetermined". We will use the `<persName>`, `<forename>`, and `<surname>` elements to distinguish between a given name and a family name. We will not encode for honorifics such as Mr.

"Mr Kingsford Wilson"

```
Mr
<persName type="associate">
  <forename>Kingsford</forename>
  <surname>Wilson</surname>
</persName>
```

"Alice"

```
<persName type="employee">
  <forename>Alice</forename>
</persName>
```

We will use `<persName>` with the attribute `@full` and values "abb" or "init" to indicate names that are abbreviated or given as initials only. We will not regularize common English surnames that are abbreviated (Chas, Geo). We consider middle names to be secondary forenames.

"Chas Goodall"

```
<persName type="associate">
  <forename full="abb">Chas</forename>
  <surname>Goodall</surname>
</persName>
```

"H D Lomas"

```
<persName type="associate">
  <forename full="init">H</forename>
  <forename full="init">D</forename>
  <surname>Lomas</surname>
</persName>
```

When encoding for names referring to William Townsend, William Arthur Townsend, or William Odam Townsend, we will follow these guidelines. We are certain we recognize a Townsend signature. A middle initial sometimes appears and may be more difficult to identify. Encoding for full names will use `<persName>` with `<forename>` and `<surname>`. When encoding the name William Townsend *and there is a middle initial* we will encode the initial as a secondary forename. If the initial is unclear, we will indicate that to be the case.

```
<persName>
  <forename>William</forename>
  <forename full="init">A</forename>
  <surname>Townsend</surname>
</persName>
```

When we are certain that initials refer to a Townsend generation (W.T., W.A.T. or W.O.T.), we *will regularize* the name.

```
<persName>
  <forename full="init" reg="William">W</forename>
  <surname full="init" reg="Townsend">T</surname>
</persName>

<persName>
  <forename full="init" reg="William">W</forename>
  <forename full="init" reg="Arthur">A</forename>
  <surname full="init" reg="Townsend">T</surname>
</persName>
```

We will use the `<name>` element with `@type` to mark religious entities. For example, the word "God" will be marked as `<name type="religious">`. We will use `<name>` and `@type` with "fictional" to mark names of fictional characters.

13.2.2 Organization Names

We will encode **organization** names, using the `<orgName>` element. The manuscript does not provide specific names for all organizations. We will encode names we can reliably name as organizations with `<orgName>`. We will use `@type` with a closed value list—city, phrase, institution, and proprietorName—to indicate the category of organization.

A "city" name type will be used to encode municipal, local, or town business. A "phrase" name type will be used to encode membership-specific organizations. An "institution" name type will be used to encode businesses with complex ownership structures, like banks and railroad companies.

"Central Police Offices Sheffield"

`<orgName type="city">Central Police Offices Sheffield</orgName>`

"Masters Union"

`<orgName type="phrase">Masters Union</orgName>`

"Hallasham Bank"

`<orgName type="institution">Hallasham Bank</orgName>`

When an organization is named for its proprietor, partners, or family, we will encode `<orgName>` with `@type "proprietorName"`.

`<orgName type="proprietorName">Thomas Firth & Son</orgName>`

For some persons linked with organizations, there will be similar names attached to different organizations. For example, the firm Lee & Wigfull makes metal plates, and the firm Joshua Wigfull & Sons is a flour mill. Precise transcription of the `<orgName>` is important.

`<orgName type="proprietorName">Lee & Wigfull</orgName>`

`<orgName type="proprietorName">Joshua Wigfull & Sons</orgName>`

`<orgName type="proprietorName">J Beardshan & Son Steel Mnfrs</orgName>`

13.2.3 Place Names

When encoding **place** names for locations without a given street address, we will use the `<placeName>` element.

`<placeName>Birmingham</placeName>`

For People or Organizations with identified street locations, we will encode using the element `<street>`. We will silently regularize "St" to "Street."

"Allen Son Cutlery Manf 73 Granille St"

`<orgName type="proprietorName">Allen Son Cutlery Manf</orgName>`

`<placeName><street>73 Granille Street</street></placeName>`

Notes

3.8 All notes are marked as `<note>` and will contain a `@place` value, which indicates its physical relationship to its associated container element. Within the TEI, a note's inclusion in a container implies association with the content of that container, so no additional description is

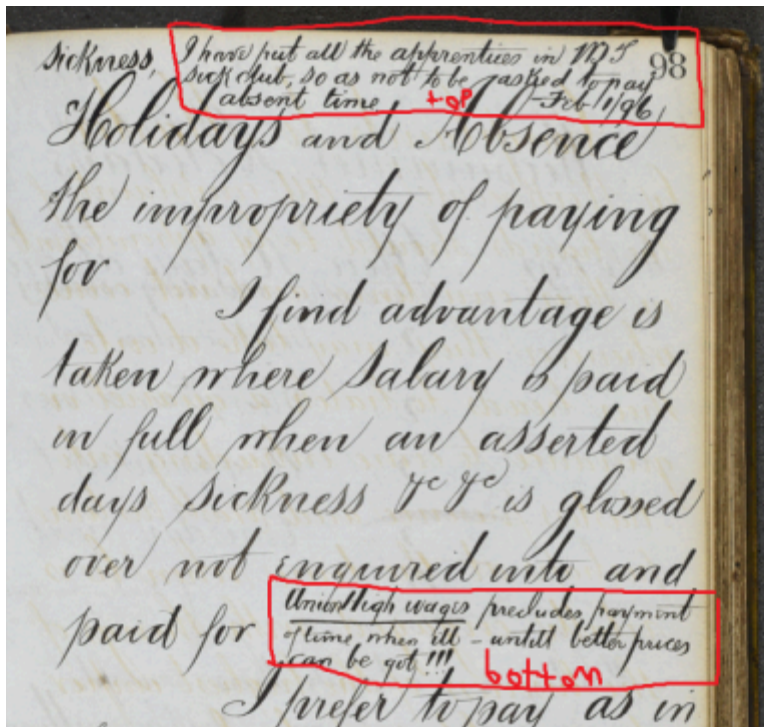
needed. The note's point of attachment will be determined through its appearance in the text and not semantic content.

Notes are included within their container tags—most commonly `<ab>`s, but can be within `<figure>`s, `<list>`s and its components: `<label>` and `<item>`, or `<tables>` and its `<cell>`s. Notes cannot be loose within `<row>` in a table; they need to be within a cell.

Our values for `@place` are:

- **bottom**: at the bottom of the container
- **left**: to the left of the container
- **right**: to the right of the container
- **top**: at the top of the anchored container
- **inline**: within the body of the `<ab>`. We will prioritize directional values, so if a note is inline with the text and appears on the right, we will use `@right`. We will use `inline` only if the note is directly in the middle of a container of text.

The image here (page 98) demonstrates how `<note>`s are



While a note could technically have a more complicated position than simply a cardinal direction or inline, the presence of the facsimile with our encoding allows a user to understand the specific placement.

Example:

Numbers & Measures

3.6.3 We will use `<num>` to distinguish any number from the surrounding lexical text. When the number can be encoded as a date or year, or as hours, wages with monetary value, we will use a more precise encoding as described.. We will use `<num>` with `@type` and `@value` to encode the numeric value of ordinal, roman, and lexical numbers.

- Ordinal: 1st; 2nd; 3rd
 - `<num type="ordinal" value="3">3rd</num>`
- Roman
 - `<num type="roman" value="2">II</num>`
- Lexical
 - `<num type="lexical" value="17">seventeen</num>`

Given the difficult penmanship for abundant fractions and percentages and in the absence of reliable context, we will not regularize these; rather, we will use `<num>` with `@type` for both percentage and fraction.

- Percentage
 - `<num type="percentage">15%</num>`
- Fraction: 1/4
 - `<num type="fraction">1/3</num>`

Measure

We use `<measure>` with `@unit` and `@quantity`, to encode for work hours and wages. Townsend keeps careful records for the hours worked by employees on a daily and weekly schedule for various firm jobs and according to union rules. When we find measurements of hours and wages and/or currency in this context, we will encode as follows.

We will use `<num>` with the `@value` attribute to encode the hours to week ratio. The formula for this value: $x(\text{hours worked}) \div 168(\text{hours in a week})$

"57 hours per week"

`<num ana="#labor" value="0.339">57 hours per week</num>`

We will use `<measure>` with `@ana` `@commodity` `@quantity` and `@unit` to encode for wage currency. We will not encode for modern conversions. We will encode currency for pounds, shilling, pence and convert to the standard unit, pence.

The formula for converting £.s.p to pence is: $\text{total_pence} = ((\text{£} \times 20) + \text{s}) \times 12 + \text{p}$

"Cost 6 girls paging 3.0.0"

Cost `<num>6</num>` girls paging
`<measure ana="#labor" commodity="currency" quantity="720" unit="pence">`
3.0.0 `</measure>`

"Type 1 working foreman 1.17.0"

Type `<num>1</num>` working foreman
`<measure ana="#labor" commodity="currency" quantity="444" unit="pence">`
1.17.0 `</measure>`

Because measurements in this manuscript are expressed in 19th century mathematics and formulae, with archaic units, we may not always have confidence to consistently and correctly encode for precise quantitative measurements. Where a measurement other than that used for the purposes of recording work hours and wages appear, we will use `<measure>` to distinguish a calculation from a number, without using its fullest form.

Pagination

We will use both `<pb>` (page break) and `<fw>` (forme work) to indicate pagination in the manuscript. The `<fw>` element will be used to record page numbers actually written on the page of the document. The `<pb>` will indicate the number for a digitized image of the same page. We will link from encoded pages to corresponding digital page images within the `<pb>` element, specifically providing a direct reference within the `@facs` attribute.

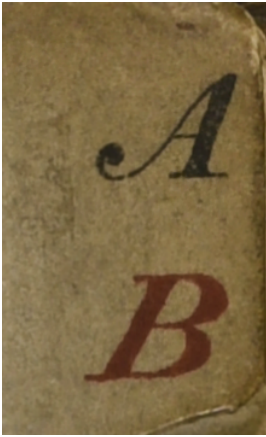
Include here: example of page layout -- `<pb>`,`<fw>`, `<ab>`,`<div>`

EX:

```
<pb n="058" facs="CC20180917_Townsend_0058.tif"/>  
<fw type="page_number" place="top">20</fw>
```

At the front of the manuscript, there is an index with pre-printed tabs rather than page numbers. We will encode these using `<fw>` with `@type`.

```
<fw type="tab">A<lb/>B</fw>
```

Encoding page number references that appear in the text:

We will use `pageNum` and `@type` to encode page numbers that appear within the manuscript that refer to other pages in this manuscript or in other volumes. This encoding is NOT to be confused with the encoding for pagination.

```
<num type="pageNum"><seg ref="identifier_####">337</seg></num>
```

3.2 Punctuation in this work is erratic, sometimes even non-existent. For punctuation marks not available in Unicode, we will use the `<g>` (glyph) element. For information on how we are treating characters, Unicode, and HTML entity decimal codes, see the "Characters, Glyphs, and Writing Modes" section.

We are not encoding for end-of-line word breaks. The word "result" is hyphenated or broken over two lines, written as "re-" "sult." This word would simply be encoded as "result" at the end of that line and the `<lb>` will start at the following complete word.

Towsend p. 35
held responsible for successful res-
ults both in profits, promises, quality

```
<ab>  
    <lb>held responsible for successful results  
    <lb>both in profits, promises, quality  
<ab>
```

We will use characters to represent punctuation as it appears on the page. This means we will encode:

- . for period
- ? for question mark
- ! for exclamation point
- – for m-dash
- ' for apostrophe

The manuscript uses scant punctuation compared to a modern text. We will take a conservative approach and not regularize the text by adding any punctuation.

The manuscript is written in a variant of English round hand, a style of handwriting that developed as a practical commercial hand, useful for business documents. The handwriting style uses nonstandard capitalization. As the handwriting is fairly legible, we will not regularize nonstandard use of capitalization.

Quotation

3.3.3 The element `<q>` (quoted) contains material which is distinguished from the surrounding text using quotation marks or a similar method, for any one of a variety of reasons. We will use `<q>` when encoding material distinguished by quotation marks. The manuscript seldom quotes directly from outside texts and does not typically attribute thoughts to external sources.

The element `<quote>` (quotation) contains a phrase or passage attributed directly by the author to some agency external to the text. When the author attributes a phrase directly to an external source, we will encode using `<quote>`. (See "Bibliographic Citations")

References

3.10 References are links to other location(s) in the document, or to an external one.

Ditto

Ditto marks (") will be transcribed as the word "ditto." We will use a `<seg>` tag with attribute `@xml:id` to point to the item being referenced, as shown in the example below. The `@xml:id` MUST be created before the `<seg>` can target it.

When working with ditto or implicit ditto marks, the identifier assigned with `@xml:id` will take the format of `item_####` where the *item* is a suitable lowercase identifier and the `####` represents the four digit page identifier (with a 0 as the first digit). If the identifier is multiword, only the first word is lowercase with sequential words starting with an uppercase with no spacing between them.

From 0137:

```
<cell><seg xml:id="fcap_0137">Fcap</seg></cell>
<cell><seg sameAs="#fcap_0137">ditto</seg></cell>

<cell><seg xml:id="laPost_0137">La Post</seg></cell>
<cell><seg sameAs="#fcap_0137">ditto</seg></cell>
```

Tables

Tables, recognized as text broken into different columns, will be encoded as `<table>` with an optional heading `<head>` and a series of rows `<row>`. The `<table>` element can contain a `@style` attribute for stylizing purposes and the attributes `@rows` and `@cols` will be used to indicate the size of a table.

```
<table rows="2" cols="2">
```

The default role for cells and rows is *data* but can be overwritten with the attribute `@role` to convey the semantics, nature, or significance of the information. We will use `@role` with "label".

From 041:

```
<row role="label">  
  <cell role="label">Cash</cell>  
  <cell role="label">Abatements</cell>  
  <cell role="label">Not Paid </cell>  
</row>
```

Tables can also include elements such as column break and `<lb>` when the text spreads across more than one line within a cell.

For text included as part of the table but not included as part of the tabular layout, the `<trailer>` tag will be used (still within the encapsulating `<table>` elements).

Terms and Glosses

3.4.1 We will encode for bookbinding terms by using the . The Works Manual provides explicit instruction for the manufacturing of account books, including technical terms regarding materials and methods.

```
15 ways of <term target="#BBruling" ana="#bookbinding">ruling</term>
```