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## ABSTRACT

A theory is advanced for constructing an English dictionary for learners of English as a second or foreign language primarily for business purposes. The approach attempts to incorporate as much of the natural context of this language use as possible. While the general cognitive frame for the dictionary would be business, it would represent various sub-fields by using examples from them. Concordances that associated terms with experiential contexts would be used. Selection of headwords is to be based on word frequency, collocation, and co-text and to include multi-word units as entries. Inclusion of contextual information in the entry is considered crucial. Emphasis would be on the grammar of phrases rather than sentence-level grammar, and phonetic information is not to be included because it is so variable in world Englishes. Details of corpora, collocation (downward and upward), use of concordance, and use of the dictionary are discussed, with examples offered. Additional collocation data are appended. Contains 23 references. (MSE)

**BOLINGER, COTEXT, AND FRAMES: TOWARDS A NEW DICTIONARY  
FOR LEARNERS OF ENGLISH FOR BUSINESS**

**ROBERT T. SALTER**

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## INTRODUCTION

Bolinger (Bolinger 1985:69) aptly describes lexicography as "an unnatural occupation." Bolinger states that lexicography "consists in tearing words from their mother context and setting them in rows... in an order determined not by nature but by some obscure Phoenician sailors... in the long ago." He also suggests that the consequence of this process is that while a dictionary is "grossly true" there will always be "the need of repair" in order to account for the "mother context".

In this paper, we attempt to construct theoretically a certain type of dictionary for a specific group of users. Bolinger's thoughts above, in particular those about "mother context", influence our dictionary significantly. None the less, the users of our dictionary are equally if not more important. Some of our users' characteristics are now discussed.

The most important attribute of our users is that they are insiders (Roe's description of insiders is found in Roe 1998 Unit 3:2-6; Unit 7:12). For our purposes we view users as individuals who are able to understand their mode of operation and place within the discourse community, the rough construct being that of business community. This idea of insider is taken also from Johns (A.M. Johns 1990 quoting Berlin 1982:766).

As mentioned above, the users of our dictionary are insiders (Roe 1998a:2-6); and therefore need lexis that is specific to a certain field. Ooi (Ooi 1998:123-172), following Halliday (Halliday 1994:336-52), suggests that insiders need lexis that is selected with consideration given to "sublanguage, genre, and register." The sublanguage in our dictionary is business (see page 3 for explanation). The genre, for example, of one entry's concordances in the dictionary could be market transactions. The register categories could be spoken/formal, for example. These specific needs of sublanguage will have

implications for corpora suitable for our users. These needs and other issues surrounding corpora will be addressed further down.

The dictionary itself is attempting to assist users in their language learning. The specific users intended are near beginners who will use English primarily for business. As there is, as yet, only "puny and unrepresentative corpora (Roe 1998:Unit 10 page 12)," business English is understood at this point to be the language used by those involved in business. The categories of corpora will roughly follow similar advancements made into business corpora (Ooi 1998:125-7). The corpora shall then include text such as questionnaires, telexes, letters and memoranda, order forms, lists of terms and conditions, and statements of account (Ooi 1998: 126).

This thumbnail sketch given of our dictionary's concerns with the community of users and with corpora is given as an introduction to help understand the theoretical issues surrounding the dictionary. The theoretical issues now addressed are cognitive frames of learners and definitions of context and cotext.

After the theoretical issues are addressed however, the paper then examines briefly some pertinent practical problems that our dictionary will encounter in its realization as final product. The practical problems are how to compile corpora, how to present the entries themselves, and how to promote understanding using cognitive frames.

#### **POSSIBLE COGNITIVE FRAMES AND POSSIBLE UNDERSTANDINGS**

Although the "notion of inferential schema, or frame," is "widely current" in cognitive psychology (Levinson 1983:281; see also Minsky, 1977; Tannen, 1979; Fillmore 1985; Sager 1990, chapter two), there is not much conscious application of this idea in lexicography (see Roe's online-dictionary for Aston MS Technology Access to the Language of Finance for one known exception). A frame, as understood in this paper, "is a body of knowledge that

is evoked in order to provide an inferential base for the understanding of an utterance" (Levinson 1983:281 but see Charniak, 1972). In our dictionary, the meaning, function, and force of sense segments (description below) are, as much as possible, relevant to frames of experience. The frame of experience the users of the dictionary have is, in the roughest of descriptions, business.

This type of frame, "business," is a general term and is not expected to represent the sub-fields, i.e., finance, marketing, etc., in which frames of experience are created by the participants in the sub-field itself. Our dictionary will try to represent the sub-fields by using numerous examples of sense segments taken from business corpora that are taken from text in these various subfields. Those users coming from finance might be able to recognize frames that those coming from sales might not, but the examples given should support a process of disambiguation, which involves using frames of reference to arrive at understandings of sense segments. Our decision to focus on cognitive frames sets our dictionary apart from some other efforts to quantify lexis (Willis 1990) and present it to learners.

Our dictionary, therefore, openly accepts evidence that clearly illustrates that " 'meanings' arise in one community, but not in another (Roe 1999: Unit 10, page 13)". The links between meanings, frames, and context (see below) lead our dictionary to avoid a more traditional view towards dictionaries (see Fodor and Katz:1963). Even a less traditional view such as Whitcut's (Whitcut 1985:75), "Whatever else it does, any dictionary must tell us either that mud is 'dust or earth mixed with water' or that mud is 'loue'," encounters problems when corpus examples are used within a specific sub-field such as finance and its use of the sense segment "credit" for example (see Roe's homepage).

Our use of frames and corpus examples allows our dictionary to develop in the same manner as lexicography in general has (Kipfer 1984:161-171). This general direction includes the use of concordances (Fox 1998:137-149; see also

the section on concordances in this paper), which will form the basic substance of our dictionary as they buttress the use of cognitive frames. Our focus now in the paper turns to headwords; and therefore the idea of context and cotext soon follows.

#### **DICTIONARY: WHAT WORD ARE WE LOOKING FOR?**

Dictionaries do not exist to define, but to help people grasp meanings, and for this purpose their main task is to supply a series of hints and associations that will relate the unknown to something known. ... The dictionary has done its job when it gives the reader a handhold on his own experience - a comparison, tied to any convenient reference post, ... (Bolinger 1965:447)

Bolinger's quotation suggests that our users who are searching for a sense segment need "handholds of experience" tied to convenient reference posts. For this purpose concordances will be used. Concordances are taken from real text which represent and create real context. To try to create a general meaning of a sense segment without giving users any examples of usage would deny those users the chance to find "handholds of experience" and convenient reference posts. Moreover, a common concept of what a sense segment is may well be impossible to define, but standardizing our presentation of sense segments (see below for information on collocation) should improve our chances of providing adequate handholds of experience for users to come to their own understandings.

#### **WHAT ARE OUR HEADWORDS?**

Bolinger does not limit "the unknown" to a single sequence of printed letters, or a type, or a token, or headword (Roe's terms in Roe 1998: unit 10), which is the practice most dictionaries follow (Kipfer 1984:65-73). Becker's swatches of text, idiom, multi-word sense segments, etc. (Becker 1975) and Bolinger's "the unknown" suggest that a responsible dictionary should perceive a word (our sense segment) as Roe (Roe 1998:unit 10) suggests. Roe (Roe 1998 unit 10 page 6) suggests that a word (sense segment) is "a segment of speech" that



"when encountered activates contexts and experiences associated with that word, one of which is recognised within the current context of discourse." Roe's (Roe 1998 unit 10 page 6) definition of a word also suggests that a sense segment of language is such that "we associate it with certain context and experiences... which we use to refer to such areas of experience." A sense segment is "recognised by other members... within the current context of discourse as referring" to the areas of experiences and contexts.

Our dictionary will therefore present individual headwords taken from frequency lists, but will also include statistical information about the headwords "friends" such as 'favour' which has strong collocation with in+favour+of (see Appendix A), and often is used in the context of proposals and elections (APPENDIX A) in our mini-corpus (See APPENDIX L). Any significant statistical collocation will, of course, have corpus examples and its own entry referring to its (sub)sense as in this case with in+favour+of. The entire list of 1000 words will be indexed for user convenience.

The decision to include multi-word units as entries is based on Becker's ideas about sense segments (Becker 1975). His research also led him to suggest that phrases form a significant part of a person's lexicon. His calculations, rough and without any recourse to corpus linguistics, held that phrases come to a figure of 50 percent in a person's lexicon. There are few known calculations that suggest language used in business differs in any significant statistical way from Becker's rough calculations of a person's lexicon. This still leaves fifty percent of lexis for "generative gap-filling " as Becker called it (Becker 1975:28). Becker suggested that gap-filling involves generating "phrases from scratch to sooth over the transitions or fill in any remaining conceptual holes" (Becker 1975:28). It is not our dictionary's aim to help users who want solely to create "phrases from scratch", that task is best left for generative grammar advocates (see Chomsky 1965; Chomsky and Halle 1968: chapter one). Therefore, our dictionary will try to assist users with as many phrases, idiom, multi-word

sense segments that are in use within the desired sub-fields. Again, recourse to concordances should help us to buttress our theoretical concerns as concordances are usually full of phrases, idiom, and multi-word sense segments.

The highest aim of this inclusion of phrases is that users will see numerous instances in which segments of language can be "recognized within the context of discourse" and therefore not only familiarize users with "the contexts and experiences associated with that word" (Roe 1998: unit 10, page 6) but also allow them to use the frames they already possess. Our dictionary's goal is to help learners produce what Roe describes as sense segments that the intended community will recognize in the sense intended (Roe 1998:unit 10, page 7).

#### **THE ROLE OF COTEXT**

For users, the proper amount of cotext cannot be measured but it seems safe to say that without it, any sense segment could be ambiguous (Roe 1998: unit 9 page 12-13). It would, therefore, be prudent to provide as much cotext as possible, which should also help the process of disambiguation. Of course, some sense segments may well require far more cotext than others. Though this use of cotext contradicts the Fodor-Katz notion of establishing meaning (Fodor and Katz 1963), we suspect that more cotext will help users to help themselves to understand their queries about sense segments, especially multi-word sense segments.

For our purposes, Moon (Moon 1988:87), in a description of The Collins COBUILD Dictionary, usefully suggests that "50 or so characters that appear on either side of the keyword are sufficient for disambiguation." The use of the term "disambiguation" suggests that something tangible for users is created by the fifty or so characters. This phenomenon might not be true for all users but the importance of concordances for learning has been recognized by Moon and others (Roe 1998a, Stevens 1995). The fact that concordances present cotext also establishes that cotext can help create the opportunity for understanding.

Instead of fifty characters or so, we shall supply, at least, the sentence from which the sense segment was found. Ambitious as it seems the theoretical ideas behind the dictionary do lead to practical gains for users who will have the chance to engage with sense segments and sufficient text. In the remainder of the paper we look in more detail at some of the practical considerations.

### **THE ROLE OF CONTEXT IN THE DICTIONARY**

Traditionally in dictionary entries there is "a bit of context, a synonym, a grammatical category, an etymology for remembrance' sake, and a cross-reference or two (Bolinger 1985:69)". For the purposes of our dictionary, context is regarded as crucial. The reasons for this are discussed below. At this point though, it is necessary to return to Bolinger in order to begin to define context as understood in our dictionary.

Bolinger's "a bit of context" underlines, for our dictionary, the greatest obstacle for any learner's dictionary that focuses on meanings of real text. If a "technical definition of context" is not possible to articulate (Duranti 1992:2), then how can a dictionary hope to provide context (reference points in Bolinger's terms) for sense segments when most sense segments that are part of naturally occurring discourse are understood from the very context that is nearly impossible to define. Ooi (Ooi 1998:124-25), however, suggests that the model Context of Situation (Halliday and Hasan 1985:6,56-61) is adequate for the purpose of identifying pragmatic and textual information in corpora. Although it is an imperfect choice on which to centre our analytical tools for establishing context in our dictionary, it should meet our purposes for the most part.

Our decision to use Context of Situation has one important consequence. If it is necessary for users, then some contextual clues taken from Halliday's model (Halliday and Hasan 1985:56) will be included in entries in an "Extra Column." An "Extra Column" in our dictionary will, most likely, contain mostly pragmatic and textual information.

Any claim that "a bit of context" is enough should be weighed against overwhelming evidence that suggests context is crucial for meaning (Duranti 1992:4). First, context is a large part of the larger socialization of speakers of a language (see Duranti 1992 and Goodwin 1981). Secondly, socialization and the resulting creation of context among speakers and writers is an integral part of language use; and therefore context should be a consistent focus of a learners' dictionary as it seems to create understanding in sense segments.

Our theoretical discussion of context then follows roughly that of Roe (Roe Unit 1998: unit 10, page 7). Context in the dictionary, following Roe, should be seen as particular areas of experience within fields of discourse pertinent to the users. This framing of context in the dictionary for the user is a huge undertaking but necessary to provide hints and associations relevant to the users frames of experience. Even with concordances and an "Extra Column" there will still be gaps in context. This situation seems to us to be unavoidable as a dictionary can only provide cotext and the users have to establish some sort of context from the cotext.

In order to have as much context as possible for users who are business insiders but who do not know the particular lexis for their purposes, our dictionary must provide adequate concordances. The users often know the situations in which the lexis is bound to be used. If our dictionary can help users come to understandings about sense segments by allowing users to use cognitive frames when engaged with proper concordances then our theoretical concerns about context and frames will have been somewhat accurate we suspect.

#### **GRAMMAR AND PHONETICS IN THE DICTIONARY**

Lemmens and Wekker (1986:14,99ff.) suggest some minimal conditions for a coding system of grammar. The categories they suggest, such as dO (direct object), NP (noun phrase), Adj P (adjectival phrase), do not belie the pedagogic focus. The usefulness of these terms for learners is not an altogether well-

established fact (Jackson 1985, for example, gives an excellent description of grammatical content in dictionaries but does not evaluate the effect of such content). Grammatical issues documented by Lemmens and Wekker such as passivization, indirect object movement, extraposition are more likely to be understood better with numerous corpus examples than with limited examples as corpus examples are likely to have great syntactic variation. According to Sinclair (Sinclair 1991:99-108), transformational grammatical features can have deep resonance for meaning. To present these patterns with ample corpus evidence is, in our opinion, best for users as they will be confronting the richest possible variations of sentences and meaning within a familiar subject area.

To use sentence level pedagogic grammar is not then adequate for our purposes. Sinclair (1987:114-115), reflecting on the COBUILD project, articulates that the critical task that faces a concordance-style dictionary is the following:

The grammar of phrases... is undoubtedly an area of vast potential for improving the description of languages.

Sinclair (1987:114) also warns those who are intent on including grammar in a concordance-style dictionary, "Any attempt to characterize grammatically the members of a large word list drawn from a very large corpus will raise problems insistently."

We do not intend to subject users to problems associated with sketching a grammar of this mostly unknown area.

Furthermore, as our dictionary is concordance-based, there is not much to be gained by characterizing entries as noun, verb, and so on. However, users should be able to notice a great number of patterns among the sense segments (see Sinclair 1991:37-51 and Sinclair 1991 Appendix II for an example using the lemma 'declined'). An inductive approach initiated by learners is what we hope to facilitate, not impose. Our dictionary, rightly or wrongly, will try to use

text to show patterns of collocation at the phrase level instead of relying on grammatical terms that, among other shortcomings described above, may or may not even be understood by the users (Bejoint 1981:26).

Although not grammatical information, many of the conventions for describing phonetic information are also somewhat confusing to users (Kipfer 1984:42-43). Furthermore, the phonetic representations are usually those of only a small group of English speakers (see Brazil 1987:160-66). The presentation of such phonetic information in our dictionary, which is for users who shall encounter numerous Englishes, is hard to justify. We shall then refrain from providing such information in our dictionary.

#### **QUESTIONS ABOUT CORPORA**

Sinclair (Sinclair 1991:13) underlines the most important issue regarding corpus creation-- the aim of its use. We intend to use our corpora to create a monolingual dictionary for near-beginners who intend to use it to increase their role in a community loosely dubbed "business". Therefore, we have to consider a diverse group of activities under the umbrella of business. Nonetheless, some general practical constraints guide all our corpus-building. First, we shall select "mundane prose and "mass ordinary use" (Sinclair's terms 1991: 16-17) within the community of business. The amassing of such text includes standard letters, memos, sales pamphlets, faxes and year-end reports from companies that do business with local, national, and international clients. The use of this material therefore involves the timely and expensive, but ultimately invaluable, use of resources. It is invaluable for a more complete picture of actual language used in business sub-field(s).

Our practices will also attempt to respect the work done in Singapore on the PROLEX CORPUS (Ooi 1998: 123-72). Its features were as follows (Ooi 1998:123-26):

1. Material was drawn from local and multinational organisations. Names were not disclosed.

2. Classification of material was as follows: Questionnaires, Telexes, Letters, Memorandums, Order Forms, Lists of Terms and Conditions, Statements of Account.

We shall, in contrast to the PROLEX project, include spoken data from telephone and radio advertisements, meetings, telephone transactions, and business dealings when possible. Issues regarding transcription of spoken data will have to be set aside as it would require more explanation than space permits.

### COLLOCATION

Collocation, a collection of words, our sense segments, that occurs repeatedly (Benson 1985:61), is an aspect of language that requires our dictionary to consider the "open choice" and "idiom" principle (See Becker 1975 for a full definition of idiom). These principles are most apparent when collocation is observed. Sinclair (1991: 109-121) suggests that evidence from long texts illustrates the enactment of the idiom principle. Sense segments, then, "appear to be chosen in pairs or groups and these are not necessarily adjacent" (Sinclair 1991:115). Sinclair's comments are most encouraging for our users who will have such ample data available to them that they will be able to locate various collocations familiar and unfamiliar to them. The practical problems of presenting different types of collocations to users need to be addressed separately in this paper because they are many and complex.

Some terms must be identified first and explained in order to explain fully the decisions regarding presenting collocation in our dictionary. To identify and explain our terms an example of a headword from our corpus is given: TAX (Appendix K).

TAX appears 53 times in our mini-corpus. The sense segment "tax breaks" appears 2 times and the sense segment " tax break" occurs 2 times in the mini-corpus. Accordingly, then, the collocation "tax breaks" occurs 2 times and the collocation "tax break" occurs two times. We use the term "node" for any word that is being studied. Each successive word after the one under study is both a

node and a collocate, a word that occurs in a specified environment of a node though never at the same time (Sinclair 1991:115).

When "tax" is node and "breaks" is collocate this is called downward collocation, which follows Sinclair's terms (Sinclair 1991:115-116). When "breaks" is node and "tax" is collocate this is called upward collocation. Sinclair's analysis (1991:116-121) of collocation shows upward collocation to be the weaker of the two in statistical terms. In upward collocation the sense segments tend to be elements of grammatical frames or superordinates (Sinclair 1991:116-121). Downward collocation gives us semantic analysis of a sense segment (Sinclair 1991:116-121).

The type of program for analyzing our corpora that we shall use is one such as TACT, which was developed at the University of Toronto (see Bradley 1990). Such a program allows us, the compilers of the dictionary, to have access to a standard statistical measure that indicates the significance of co-occurrence of collocates (see Barnbrook 1996 and Oakes 1998). This program roughly highlights linguistically interesting pairs by determining the distribution of nodes and collates in comparison to "what would happen if the words came up at random near each other" (Ooi 1998:145).

#### **DOWNWARD AND UPWARD COLLOCATION**

The decision to use downward collocation in our dictionary, which favours the semantic properties of collocations, instead of upward collocation, which favours grammatical considerations, is now more understandable as downward collocation focuses on semantic properties of sense segments. Before discussing the practical problems encountered with downward collocation, it is prudent to first explain briefly what the dictionary will do in cases of upward collocation that still involve semantic properties given to the sense segments. As our dictionary will use 1000 headwords, the number 1000 does not include sub-senses found with collocations such as in+favour+of mentioned above, determined by frequency. The number 1000 includes what Stubbs (Stubbs 1986:27-42) labels



grammatical words. Work by Johns (Johns 1994:293-313) suggests that the inclusion of grammatical words is also suitable for users who are looking to become "research organizers" (Johns 1994:297), which is certainly in line with our aims for our inclusion of lexical items--sense segments.

To return to upward collocation, there are numerous examples of upward collocation that need to be made explicit to users. For example, there are nine instances of "pre-tax profits" in our mini-corpus. If the dictionary were based on upward collocation from the node "profits" then this example of collocation would be simple to see (see Appendix C). However, as Appendix B shows "pre-tax profits" is not nearly as easy from the node 'invalidate'. These entries would be found under "offer" and "vote" in our dictionary as it is based on frequency. This decision to make such patterns prominent is undertaken with the understanding that users expect multi-word sense segments to be made as apparent as possible to them.

#### CONCORDANCES

In view of the fact that our dictionary has been unequivocal in its support of corpora and the use of concordances, the question of why our dictionary does not merely supply a corpus and some software for users must be addressed. As Stevens (1995:5) has suggested, those with pedagogic concerns must be mindful of the fact that "inherent limitations in the database are rarely intuitively understood." To leave users entirely responsible for phrasing queries is neither empowering nor particularly considerate of users' time constraints. Our dictionary is, therefore, well-advised to present a pre-conditioned sequence of concordanced-material in order to facilitate the present task of users but also to give them some sense of what sort of analysis that they can do on their own with concordances. Any dictionary that is pedagogic in nature ought to empower users not only with data but also with ideas for their own inquiries about the area of study in question.

We shall accordingly modify our concordanced-material in order to eliminate peculiar, rare, or outdated examples, and we shall also try to avoid any plain mistakes of orthography. Examples from the concordances that are clear or even borderline misunderstandings of the sense segment shall, by all means, be discarded. By eliminating such material and thereby providing modified concordances that are representative of the sense segment in question, the user can confidently approach the task of understanding.

Even without truly raw concordances we believe that our dictionary's focus on cognitive frames, Becker's swatches of text, and collocation will, most likely, help users posit their own questions about our dictionary's modified concordanced material and any raw concordances with which they come into contact. Our dictionary also hopes to provide synoptic profiles (See Roe 1998 ATA Guide pp.4-5) for the modified entries in case users seek a more cursory view of an entry. Synoptic profiles that show collocates, or "friends", of the node in -2 position, -1 position, +1 position, and +2 position should permit users to see some significant patterns of the sense segment in question before reading the concordances themselves.

#### **HOW TO USE OUR DICTIONARY:A ROUGH DESCRIPTION**

Using our dictionary's concordances will involve searching alphabetically for an entry which will be ordered by the following criteria: frequency and collocation. The user then continues by reading the senses of the headword and using the examples to disambiguate the sense segment, thereby arriving at some tentative understanding.

There is always the possibility that some cotext and context that could help the user understand the sense of the entry might not be activated by the user. However, we maintain that repeated viewing and attempts at cancelling of overextensions will help users arrive at some understanding of the sense segment itself, incomplete understanding is not viewed as failure but as a normal feature of cancelling of overextensions. This process could also help users to

become more familiar with how to activate cognitive frames in other learning situations which is, in our estimation, a worthwhile learning outcome of dictionary use.

### CONCLUSIONS

In our attempt in this paper to re-establish the importance of "mother-context" in our dictionary we have also tried to meet three other main principles associated with learners' dictionaries (Stark 1990:19):

1. Is our ordering principle appropriate for the envisaged possibilities of use?
2. What are our criteria for including vocabulary items?
3. What are the situations of use for which the dictionary is concerned (Kuhn 1987:38)?

In response to these concerns, we shall order our sense segments alphabetically after establishing frequency of usage for one thousand headwords. Our main criterion for including vocabulary is meeting the needs of users who are searching for lexis found within various subfields of business. We shall do this by using corpora that are appropriate for the concerns of our users. As our dictionary is concerned with appropriate corpora this also means that situations of use (context in our terms) will not only be accounted for in our dictionary's concordanced-entries but will also, hopefully, reflect the real life situations in which users will find themselves.

For our dictionary, meeting all of these conditions just mentioned is ideal. There are numerous problems and details we have not addressed. For the most part, this has been done to accent the positive elements of our attempt at a new type of dictionary. None the less, in a lengthier treatment, details such as physical requirements for use, proofreading and galley treatment, and the cost and time in making a dictionary from scratch, to name a few of the more obvious details, must be addressed in full. Still, we hope that this rough sketch clearly articulates our basic aims, in particular the importance of "mother context" and the use of cognitive frames to arrive at understandings of

sense segments. Though perhaps our aims are unattainable we believe that it is worthwhile to strive for this type of dictionary for its intended purpose seems to fulfil the needs of the users for whom we intend to create such a dictionary.

As Bloor and Bloor (Bloor and Bloor 1995:252) have stated in reference to Sinclair's work, "These are still relatively early days, and it is not hard to imagine that computers will help linguists to still more revolutionary perceptions." We hope that revolutionary perceptions about lexis can help the process of users arriving at understandings of sense segments in dictionaries. It is certainly worth the effort of the compilers to try to help the process of disambiguation which is common to all users of a dictionary.

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## APPENDIX A

2.5m members if they favour conversion at its annual executive, is believed to favour keeping Longbridge open its mutual status in favour of a ú3 billion 1,000 and also in favour of Bradford & Bingley remaining

tip the scales in favour of Britain. However, Tony annul a vote in favour of conversion if members yesterday voted overwhelmingly in favour of shedding its mutual many medium-sized companies in favour of their bigger listed



## APPENDIX B

a fall in underlying profits and gave warning that Savills which included future profits and tax breaks pricing of results on Monday. Profits are likely to be 3 per cent. However, profits at Burger King were and suitcases - maintained annual profits at ú32.8 million (ú32.1 in Diageo's profits before tax and per cent jump in profits before tax and Pre-tax profits before the amortisation of

Perkins lifted 1998 pre-tax profits by 22 per cent, Agatha Christie, lifted operating profits by 60 per cent a rise in operating profits from continuing after stripping out currency, profits from continuing period, Allied lifted operating profits from ú2.21 million to ú per cent decline in profits in the region, with to ú375.3 million. Trading profits in the UK rose reported a fall in profits last week, said: "I had been forecasting pre-tax profits of about ú8.3 million UBS, which announced overall profits of SwFr4 billion (ú1.7 in net losses, from profits of Y76.32 billion for Meggitt was announcing 1998 profits of ú35.4 million, up chief executive - reported pre-tax profits of ú37.5 million, the company earned pre-tax profits of ú45.1 million on the company made pre-tax profits of ú47.7 million 163;71.4 million for 1998. Profits on asset sales to match last year's profits rise. rise in underlying pre-tax profits to 163;30.7 million. fall in adjusted pre-tax profits to &#163;773 million per cent rise in profits to ú149 million, with cent drop in divisional profits to cent rise in operating profits to ú589 million, with forced to issue a profits warning because of what This followed a profits warning in December. it was decided a profits warning would not be periods. The drop in profits was largely caused by contributed ú7.1 million of profits. Wassall has embarked However, underlying profits were up 4 per 12 per cent. Pre-tax profits were ú25.1 million. The clear that the group's profits would fall well below

## APPENDIX C

**Pre-tax profits** before the amortisation  
of Perkins lifted 1998 **pre-tax profits** by 22 per cent,  
had been forecasting **pre-tax profits** of about ú8.3 million  
chief executive - reported **pre-tax profits** of ú37.5 million,  
the company earned **pre-tax profits** of ú45.1 million on  
the company made **pre-tax profits** of ú47.7 million against  
ú  
rise in underlying **pre-tax profits** to 163;30.7 million.  
fall in adjusted **pre-tax profits** to &#163;773 million  
12 per cent. **Pre-tax profits** were ú25.1 million. The

## APPENDIX D

to be ready to **make an offer** of 118p

## APPENDIX F

for Rover and to reject a rival Hungarian offer.  
shareholders that they should reject the offer, their arguments

## APPENDIX G

for Rover and to reject a rival Hungarian offer.  
shareholders that they should reject the offer, their arguments

## APPENDIX H

to confuse members and invalidate any conversion vote. One

## APPENDIX K

so-called "withholding tax", a measure proposed by  
lives closeted with their tax accountants. Reformers did not  
jump in profits before tax and exceptionals in 1998  
in Diageo's profits before tax and exceptionals to ú1.05  
jump in profit before tax and exceptionals.  
starting rate of income tax and take advantage of  
competitiveness. Tax announcements by Brown on  
often obscure and complex tax avoidance measures. Relatively  
minor  
of the new 10p tax band and the 1p  
help small businesses, a tax break for high-technology  
entrepreneurs,  
and a tax break to foster staff  
believed to be offering tax breaks and flexible working  
future profits and tax breaks pricing the company  
two anomalies and the tax burden is set to  
many complicated tax changes ahead of the  
previously ignored tax changes such as the  
abolition of the dividend tax credit - which is only  
working families tax credit and the New  
working-families tax credit but is likely  
The working families tax credit has, in contrast,  
working-families tax credit later this year.  
the children's tax credit, even though the  
working families' tax credit, stakeholder pensions,  
small and medium-sized firms; tax credits for spending on  
been categorised as a tax cut when a number  
there could be further tax cuts - provided the economy  
to sack people, and tax cuts." The Dutch model  
to be considered a tax cutter. First he uses  
part of moves towards tax harmonisation  
since then and corporation tax has been cut from  
of life emigrating to tax havens and to remove  
Brown will propose new tax incentives to tempt executives  
That is a total tax increase of ú21.5 billion  
point to insurance premium tax (IPT), bringing it to  
benefit again, but to tax it for higher earners.  
low incomes paid less tax on that income, logically  
and a controversial "super tax" on the rich. Although  
short of condemning the tax outright. Its critics fear  
watered-down version of the tax, perhaps in exchange for  
on the 10p starting tax rate by changing the  
Relatively minor tax reforms take up a  
is set to pursue tax reforms. This will include  
deprive families of any tax relief at all during

APPENDIX K

## APPENDIX L

Our mini-corpus is taken from THE TIMES business section for the purposes of helping an intermediate class of learners work with concordances of high-frequency lexical items. The text was selected randomly from March to May 1999. I am indebted to The Times (<http://www.the-times.co.uk/>) for permission to process the text for research purposes. I am also indebted to Aston University for the use of ATA (Aston Text Analyser).

The mini-corpus:

Total number of tokens: 25969

Total number of types: 4699



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