

房屋租售 Sale/Rent

雅房出租 近香港超市, 拎包入住, 每月租金450, 不抽煙, 不養寵物, 單身, 聯繫電話: 832-948-4668

*公寓出售 地點佳, 位於 5714 FM 1765 Texas City, TX 77591 8單位, 一房一廳, 售48萬, 投資最佳機會 意者請電: 409-948-0656

屋主自售 Fort Bend 學區 Missouri City 二層樓 cul-de-sac 大扇形 後院 2147呎 +360呎 sunroom 請洽: 陳女士 281-261-8001

房間分租 / 徵合作伙伴 ●歡迎看房 Memoria區, 限單身女性 ●徵合作伙伴: 月薪獎金\$2000, 保險W2眼睛, 牙齒有保險. 銷售小型電器產品. 有興趣請聯絡: 832-888-2299

休士頓民宿出租 Houston Hostel 4 Rent 中國城百利大道上, 經商、訪友、辦事 惠康超市前, 免開車, 免簽長約、月租式, 傢具、水電、上網全配, 拎包入住. ●大套房(500呎) \$750/月, 獨立進出, 押金\$200 ●套房\$500起(附浴室)押金\$150 ●單房\$475 ●買房賣房可介紹優質產品及仲介 手機/簡訊: 832-640-3888 Ruby

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Fiesta 內禮品店 服裝禮品店轉讓 店主將退休, 白茶價出售 (一萬+存貨) 位香港城, 地點好. 有意者信息請電: 832-766-1668

中國城黃金廣場僅有小店面租賃 緊臨 H-Mart 及香港海味城, 地點極佳, 人流多, 大停車場, 交通方便, 9968 Bellaire #250B Houston, TX 77036 988呎, 已裝修 廁所, 空調, 磁磚地. 沒有使用限制, 可做及經營任何行業 歡迎看店舖. 請電: 林太 713-385-1188 www.LilyHLingCo.com (中文)

家庭式餐館, 炸魚蝦店, 牙醫診所 ●家庭式餐館 (8號/Clay Rd): 接手即可營業 1400呎, 租金\$2800, 售\$65000 ●位 Spring Branch 牙醫診所: 4000呎 (含所有設備), 要價35萬, 連地產售145萬 ●賺錢炸魚炸蝦店出售 (位東北區) 1800呎, 設備全, 生意好, 可提供配方及培訓 已經營40年. 售價25萬. 地產售85萬. 請電: 832-617-4618 休士頓蔡先生

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誠聘愛心護理人員 有照顧老人洗澡或病患護理經驗, 要求有愛心、有耐性、態度和藹、照顧日常起居生活. 意者請電: Sunny 713-298-0430

聘愛心護理人員 照顧男性老人, 包括起床, 個人衛生, 步行, 沖涼. 有護理經驗為佳. 一星期工作6天 早上9點至下午6點 薪酬面議, 請電: 何太 281-948-2662

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Home Service

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誠招住家阿姨 家住8號/10號附近 Memorial區, 做飯和家務為主, 六十歲以下, 一周5天, 會開車和簡單英文優先 月薪優厚, 聯繫電話: 281-844-0413

誠徵鐘點煮飯 Katy區, 上門為兩長者煮午餐連晚餐 一星期四至五次. 廣東菜, 住近 Katy者優先考慮 有意請電: Jack 713-240-4474

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公寓請人 位城中區, 誠聘 清理+油漆+維修工 無需經驗, 35歲以下 1周工作5天(40小時) 一年有6天有新假 意者請電: 713-598-8901

誠聘業務員, 倉庫 YuanYi Furniture INC 需報稅, 會英語, 有經驗者, 薪資面議, 有意者電: 832-818-0998 9410HarwinDr.Ste.D Houston 77036

聘請會計 需懂操作 Quickbook, 有經驗, 懂 Excel, Word 能英文說寫, 工作認真 Email: susan@impressionbridal.com 請電: 281-804-2027 832-423-1234

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eBay Sales 全職或半職均可 需說英文 每小時\$13+佣金 位8號/1-10 意者請電: 832-512-0138

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家具公司招聘 會計(出納): 中英文流利 熟悉 Quickbook, 可辦 H1B. 意者請 Email 或電: goldenfurniture11@yahoo.com 713-896-8877

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誠聘會計 工作態度佳 有2年工作經驗即可 簡歷請遞: peter@corepacificinc.net

卡車公司招聘 長途 A 牌司機, 待遇好. 有經驗者優先. 意者請電: 王先生 713-703-5288

食品公司誠徵 工廠生產線 ●全工操作員數名 ●送貨司機 有身份, 有經驗優先. 意者請電: 281-908-6800

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石油貿易公司招 Accountant 要求有會計工作經驗, 有貿易物流經驗者更佳, 中英文流利, 會熟練使用 Quickbook, 在美有工作許可, 薪優面談, 工作地點 Katy, TX. 簡歷發至郵箱: alanz@hectomind.com

王朝旅遊誠聘: 辦公室營業助理 具有良好的溝通能力, 中文國語流利, 有耐心, 懂電腦, 熟悉日常辦公軟件. 有較強的責任心和工作主動性 薪資面談, 有晉升機會! 電話: 713-981-8868 郵箱: aatsandyaat@gmail.com 地址: 6918 Corporate Dr#A14, Houston, TX, 77036 中國城敦煌廣場側面

Drilling Software Company Multimedia Designer Skilled with Adobe Creative Suite. Knowledge of animation, film, or video editing. Coding skill is a plus. E-mail: HR@pvisoftware.com

公司誠聘財務人員 要求1-3年經驗 會 Quickbook, 中英文流利. 意者請電或 Email: 281-782-3280 hrwant36@gmail.com

誠聘辦公室和倉庫人員 地板公司全職崗位 ●辦公室2名: 要求中英文流利, 善於溝通, 認真負責, 會 QuickBooks 者優先. ●倉庫1名: 要求熟練操作叉車, 踏實肯干. 發簡歷至: rick@naturesort.com

韓國第一環境家電品牌 Coway 誠聘銷售經理 成立於1989年的 Coway 是韓國環境家電第一品牌, 主營淨水器、空氣淨化器、智能便座和軟水機 現因拓展華人市場的需要, 誠聘休士頓地區全職和兼職銷售經理. 要求: 1. 具備合作工作身份, 母語為中文 2. 熟悉當地華人市場, 對銷售工作有熱情. 3. 無需經驗, 公司提供完善的業務培訓. 4. 工作時間靈活, 待遇優厚. 有意者請將簡歷發送至: yuminliu@coway-usa.com 洛杉磯華人總部辦公室 電話: 213-351-1488 COWAY

休市食品批發公司(待優) 誠徵行政助理: 中英文流利 熟悉 Quickbook, Excel 週一至週五, 9點-5點 有意者請電: 713-213-8987

電子廠誠請 電子裝配工 (錫焊經驗者優先) 有薪節假日, 休假, 年終獎, 保險, 401K 意者請電: 713-349-4559 或親臨 12701 Royal Dr. Stafford, TX 77477

食品公司誠聘 ●機修人員 有維修和安裝工業極速冷氣設備的經驗. ●生產管理人員 中英文流利, 西班牙語更佳. 有生產管理經驗. 公司可協助申請 H1B 和綠卡. 薪資面談. 請電: 趙小姐 314-489-6212 Email: Amyzhaoyong1981@hotmail.com

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德州地產公司招聘物業管理助理 主要負責: 安排維修、協助租賃、維護客戶關係等. 要求有一定英文水平, 會流利中文, 工作有責任心, 認真細致, 善於溝通 意者請發簡歷至: kli@ccim.net 或短訊聯係: 713-826-3388

招聘前台收銀員 中國城附近一家知名老店 生意興隆, 需要招聘一名收銀員 必需中英文流利. \$12-\$16/每小時 每周5天, 全職或兼職 意者請聯係: 346-874-1294

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駐休士頓台北經濟文化辦事處 徵求行政助理1名 1. 具備中文及英文說、聽、讀、寫(含電腦打字)能力 2. 具美國國籍或美國永久居留權(綠卡)及合法工作權 3. 高中以上學歷 4. Microsoft Word、Excel(或類似電腦軟體)文書處理能力 5. 美國合法駕駛執照, 可駕駛 Mini Van 等箱型車 6. 熱心開朗、積極主動. 7. 具有臺灣生活經驗者尤佳 ●工作內容: 1. 各項活動業務聯繫及接待 2. 駕車外出寄信、採購、洽公及辦理活動等公務事宜 3. 一般文書、庶務行政工作 4. 其他交辦事項 意者請於 2023年1月8日(星期日)下午5時前, 將以下文件 Email: tecohouston@sbcglobal.net (標題請註明應徵行政助理+姓名), 符合資格者本處將另行通知面試及測試事宜. ●應徵所需文件: 1. 中英文履歷(含照片). 2. 學歷證明 3. 身分證文件. 4. 駕照影本. 5. 其他證明文件

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Inside C2

# Southern DAILY

Make Today Different

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## Yellen warns of U.S. default risk by June, urges debt limit hike

WASHINGTON, Jan 13 (Reuters) - U.S. Treasury Secretary Janet Yellen said on Friday that the United States will likely hit the \$31.4 trillion statutory debt limit on Jan. 19, forcing the Treasury to launch extraordinary cash management measures that can likely prevent default until early June.

“Once the limit is reached, Treasury will need to start taking certain extraordinary measures to prevent the United States from defaulting on its obligations,” Yellen said in a letter to new Republican House of Representative’s speaker Kevin McCarthy and other congressional leaders.

She urged the lawmakers to act quickly to raise the debt ceiling to “protect the full faith and credit of the United States.

“While Treasury is not currently able to provide an estimate of how long extraordinary measures will enable us to continue to pay the government’s obligations, it is unlikely that cash and extraordinary measures will be exhausted before early June,” the letter added.

Republicans now in control of the House have threatened to use the debt ceiling as leverage to demand spending cuts from Democrats and the Biden administration. This has raised concerns in Washington and on Wall Street about a bruising fight over the debt ceiling this year that could be at least as disruptive as the protracted battle of 2011, which prompted a brief downgrade of the U.S. credit rating and years of forced domestic and military spending cuts.

Wall St Week Ahead U.S. investors hunt for gains in foreign stocks  
Fed’s Powell noted “balance of risks” in rate hike path from 2018 onwards, transcripts show  
EU must support clean tech to compete with U.S. -Commission head  
Rate rises could add \$8.6 trillion to global borrowing costs -S&P  
The White House said on Friday after Yellen’s letter that it will not negotiate over raising the debt ceiling.

“This should be done without conditions,” White House spokesperson Karine Jean-Pierre told reporters. “There’s going to be no negotiation over it. This is something that must get done.”

Yellen’s estimate expressing confidence that the government could pay its bills only through early June without increasing the limit marks a deadline considerably sooner than forecasts by some outside budget analysts that the government would exhaust its cash and borrowing capacity - the so called “X Date” - sometime in the third quarter of calendar 2023.

Analysts have noted that some Treasury bills maturing in the second half of the year are sporting a premium in their yields that may be tied to elevated risk of a default in that window.



“You could read this partly as trying to get Congress to act sooner rather than later,” said Bipartisan Policy Center economics director Shai Akabas, adding that Treasury was being conservative in its approach.

Yellen said that there was “considerable uncertainty” around the length of time that extraordinary measures could stave off default, due to a variety of factors, including the challenges of forecasting the government’s payments and revenues months into the future.

**PENSION INVESTMENTS SUSPENDED**  
As of Wednesday, Treasury data showed that U.S. federal debt stood \$78 billion below the limit, with a Treasury operating cash balance of \$346.4 billion. The department on Thursday reported an \$85 billion December deficit as revenues eased and outlays grew, particularly for debt interest costs.

Yellen said in her letter that the Treasury this month anticipates suspending new investments in two government retiree funds for pensions and healthcare, as well as suspending reinvestments in the Government Securities Investment Fund, or G Fund, part of a savings plan for federal employees. The retirement investments are restored once the debt ceiling is raised.

“The use of extraordinary measures enables the government to meet its obligations for only a limited amount of time,” Yellen wrote to McCarthy and other congressional leaders.

“It is therefore critical that Congress act in a timely manner to increase or suspend the debt limit. Failure to meet the government’s obligations would cause irreparable harm to the U.S. economy, the livelihoods of all Americans, and global financial stability,” Yellen wrote.

U.S. Treasury Secretary Janet Yellen speaks during her interview with Reuters in New Delhi, India, November 11, 2022. REUTERS/Altaf Hussain

That requires the permission of Berlin, which has previously been hesitant but has lately signalled a willingness to allow it. A German government spokesman said on Friday Berlin still had yet to receive any formal request for permission to re-export the tanks.

Russian President Vladimir Putin launched the invasion on Feb. 24, saying Kyiv’s ties with the West threatened Russia’s security, and Russia has since claimed to have annexed four Ukrainian provinces. Ukraine and its allies call it an unprovoked war to seize territory, and Kyiv says it will fight until it recaptures all its land.

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# WEA LEE'S GLOBAL NOTES

01/13/2023

## We Are Proud Of Multi-Ethnic Cultures

Almost fifteen years since the establishment of the Houston International District, the district has continuously integrated into an amalgam of many ethnic communities where they have developed many businesses of all sizes into the region and brought many colorful and diverse cultural activities.

Today when we met with Dr. Mays, the new leader of our schools, we stressed that we would like to produce and support annual multi-cultural events in our district in order to help local

businesses to continue to thrive.

In addition to the annual Lunar New Year celebration next Saturday on our grounds on January 21st from 10:00 am to 5:00 pm, we also plan to organize a July 4th parade with at least 25 floats to represent the different cultures in our district.

With the continuous increase of new residents and businesses into our district, we are ready to welcome all of you to celebrate our great nation's birthday.



**Wea H. Lee**  
Wealee@scdaily.com

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**Southern DAILY** Make Today Different

## Editor's Choice



A general view shows the damage caused following the anti-democratic riots, at the Supreme Court building in Brasilia, Brazil, January 9. REUTERS/ Amanda Perobelli



Security forces operate as supporters of Brazil's former President Jair Bolsonaro demonstrate against President Luiz Inacio Lula da Silva, in Planalto Palace, in Brasilia, Brazil, January 8. REUTERS/ Ueslei Marcelino



People march from Parliament Hill during Canada's first National Day for Truth and Reconciliation in Ottawa, Ontario. REUTERS/Blair Gable



Supporters of Brazil's former President Jair Bolsonaro are pictured through broken glass as they hold a demonstration against President Luiz Inacio Lula da Silva, in Brasilia, Brazil, January 8. REUTERS/Adriano Machado



Security forces operate as supporters of Brazil's former President Jair Bolsonaro demonstrate against President Luiz Inacio Lula da Silva, outside Brazil's National Congress in Brasilia, Brazil, January 8. REUTERS/ Adriano Machado



A man waves Brazil's flag as supporters of Brazil's former President Jair Bolsonaro demonstrate against President Luiz Inacio Lula da Silva, outside Brazil's National Congress in Brasilia, Brazil, January 8. REUTERS/Adriano Machado

Here's What Happened In 2022 A Photo Essay Of World Events

Compiled And Edited By John T. Robbins, Southern Daily Editor



Key Point

The year 2022 has been full of rapid and unexpected changes. From severe flooding in Pakistan to the death of Queen Elizabeth II, the following pictures cover major news events from the past 12 months.

2022 has been a year like no other. Economic, environmental and geopolitical turmoil have defined the past 12 months, in a year that saw the death of the British monarch Queen Elizabeth II and the invasion of Ukraine by Russia.

1. Inflation surges around the world



Inflation has been unusually high in many countries around the world in 2022. Inflation has been unusually high in countries around the world in 2022. Price increases in the US peaked at more than 9.1% in June, and at 11.1% in the UK in October. This has resulted in a cost-of-living crisis,

with many families, even in some of the world's wealthiest nations, being forced to choose between eating or heating this winter.

2. The Omicron coronavirus variant spreads



The Omicron variants were a highlight in the year 2022. Image: REUTERS/Jeenah Moon

The highly transmissible Omicron variant of COVID-19 spread around the world this year. Two Omicron "cousins" have also recently been named by the UK Health Security Agency, as the virus continues to mutate.

3. Russia invades Ukraine



Russia invaded Ukraine on 24 February, 2022. Image: REUTERS/Shannon Stapleton Russia invaded Ukraine on 24 February, leading to global crises for both food and energy, as well as displacing millions of people.

4. U.S. Supreme Court overturns abortion rights



The vote for abortion rights was 5-4 to overturn the landmark 1973 Roe vs Wade ruling, on 24 June, 2022. Image: REUTERS/Michael A. McCoy In a controversial ruling on 24 June, the US Supreme Court revoked women's constitutional right to abortion, restoring the ability of individual states to determine a woman's reproductive rights.

5. Record-breaking heatwaves worldwide



Climate change has led to many record-breaking temperatures around the world. From runways melting to devastating wildfires, no country was safe from the extreme levels of heat experienced this year.

6. Droughts around the world



The summer of 2022 produced Europe's worst drought in 500 years Image: REUTERS/Susana Vera

This summer produced Europe's worst drought in 500 years, with two-thirds of the continent experiencing some sort of extreme heat warning. In China, factories were forced to shut down in August due to decreased water levels around the Yangtze river basin, which curbed electricity generation at hydropower plants.

7. Massive flooding in Pakistan



A flooded highway in Sehwan, Pakistan. Image: REUTERS/Akhtar Soomro Flooding in Pakistan from June to August killed more than 1,391 people and caused an estimated \$30 billion in damage as houses, crops and key infrastructure were swept away.

8. Queen Elizabeth II passes away

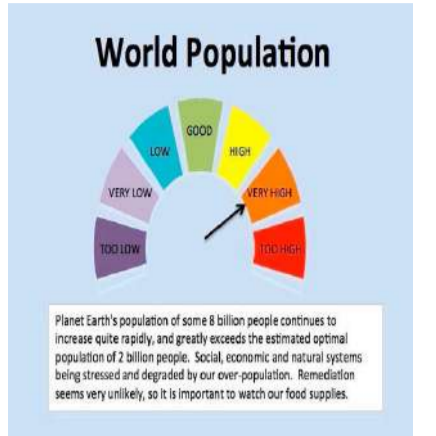


Queen Elizabeth II died at Balmoral

Castle in Scotland on 8 September, 2022. Image: Tristan Fewings/Pool via REUTERS

Queen Elizabeth II died at Balmoral Castle in Scotland on 8 September and was succeeded by her eldest son, King Charles III. She died at 96 years of age after 70 years on the throne, making her the world's second longest-ever reigning monarch

9. World population exceeds 8 billion



On 15 November 2022, the world surpassed 8 billion people. Image: REUTERS/Jon Nazca

The world reached its first landmark of 1 billion people in 1803. Over 200 years later, on 15 November 2022, the world surpassed 8 billion people.

10. COP27's 'loss and damage' fund for vulnerable countries



One of the many issues discussed at the UN summit was 'loss and damage'. Image: REUTERS/Mohamed Abd El Ghany The fund agreed at the COP27 summit will support poor countries that are being heavily impacted by climate change, despite their historically low emissions. It will cover the cost of any climate-related damage that these countries cannot avoid or adapt to. (Courtesy weforum.org)

Highlights From The United Nations' Latest Release Of Its World Population Estimates

Key Findings From The 2022 United Nations Population Prospects Study

Compiled And Edited By John T. Robbins, Southern Daily Editor



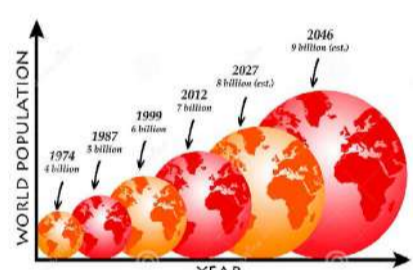
Key Points

How many people are there in the world? How many die each year, and how many babies are born? These are key questions that we need to understand the world around us. The global population dataset is one of our most important at Our World in Data: it underpins nearly every topic we cover. The UN releases an update of its World Population Prospects every two years. Its latest release was due in 2021 but was delayed as a result of the COVID-19 pandemic. But, today - on World Population Day - the long-awaited dataset has been released. The following article highlights some of the key findings of the twenty-seventh publication of the 'World Population Prospects'.



Overview United Nations Department of Economic and Social Affairs Population Division World Population Prospects 2022

The 2022 Revision of World Population Prospects is the twenty-seventh edition of official United Nations population estimates and projections that have been prepared by the Population Division of the Department of Economic and Social Affairs of the United Nations Secretariat. It presents population estimates from 1950 to the present for 237 countries or areas, underpinned by analyses of historical demographic trends. This latest assessment considers the results of 1,758 national population censuses conducted between 1950 and 2022, as well as information from vital registration systems and from 2,890 nationally representative sample surveys. The 2022 revision also presents population projections to the year 2100 that reflect a range of plausible outcomes at the global, regional and national levels.



#3. The Global Population Is Projected To Peak At Around 10.4 Billion In 2086

The world population has increased rapidly over the last century. When will it come to an end? Previous versions of the UN World Population Prospects showed a significant slowdown in population growth, with very slow growth - almost reaching a plateau - by the end of the century. In its previous release, it projected that the world population would be around 10.88 billion in 2100, and would not yet have peaked. In this new release, the UN projects that the global population will peak before the end of the century - in 2086 at just over 10.4 billion people.1 There are several reasons for this earlier, and lower, peak. One is that the UN expects fertility rates to fall more quickly in low-income countries compared to previous revisions. It also expects less of a 'rebound' in fertility rates across high-income countries in the second half of the century.

#4. The Global Fertility Rate Has Continued To Decline To 2.3 Births Per Woman

A key determinant of the global population rate is the average number of children that women have over their lifetime - the 'fertility rate'. Fertility rates have fallen rapidly across the world in recent decades. In 1950, the average woman gave birth around 5 times. Since then, fertility rates have more than halved. In 2021, this global figure was 2.3 births per woman.



If you switch to the map tab in the interactive chart you see that most people in the world now live in countries where fertility rates are at - or below - the 'replacement level'. This is the level at which populations would stabilize or shrink over the long-term. The UN reports that two-thirds of people live in countries where the fertility rate is below 2.1 births per woman. In some high-income countries such as South Korea, Japan, Spain, or Italy, it is as low as 1.3 births per woman.

#5. Next Year India Is Expected To Take Over From China As The World's Most Populous Country

China has been the world's most populous country for decades. It is now home to more than 1.4 billion people. However, its population growth rate has fallen

significantly following a rapid drop in its fertility rate over the 1970s and 80s.

The fertility rate in India has also fallen substantially in recent decades - from 5.7 births per woman in 1950 to just 2 births per woman today. However, the rate of this decline has been slower.

Because of this, India will very soon overtake China as the most populous country in the world. The UN expects this to happen in 2023. (Courtesy https://ourworldindata.org/) For more information, go here: https://ourworldindata.org/world-population-update-2022.

Related

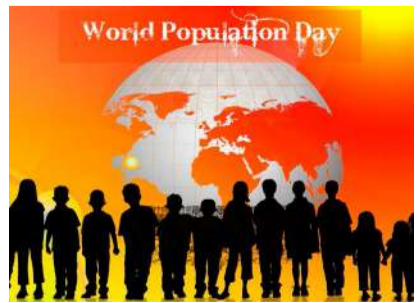
World Population Highlights The Current World Population 7,961,890,500 TOP 20 LARGEST COUNTRIES BY POPULATION

Table listing the top 20 largest countries by population, including China, India, and the USA.

World Population: Past, Present, and Future

At the dawn of agriculture, about 8000 B.C., the population of the world was approximately 5 million. Over the 8,000-year period up to 1 A.D. it grew to 200 million (some estimate 300 million or even 600, suggesting how imprecise population estimates of early historical periods can be), with a growth rate of under 0.05% per year.

A tremendous change occurred with the industrial revolution: whereas it had taken all of human history until around 1800 for world population to reach one billion, the second billion was achieved in only 130 years (1930), the third billion in 30 years (1960), the fourth billion in 15 years (1974), and the fifth billion in only 13 years (1987).



- During the 20th century alone, the population in the world has grown from 1.65 billion to 6 billion. In 1970, there were roughly half as many people in the world as there are now. Because of declining growth rates, it will now take over 200 years to double again.

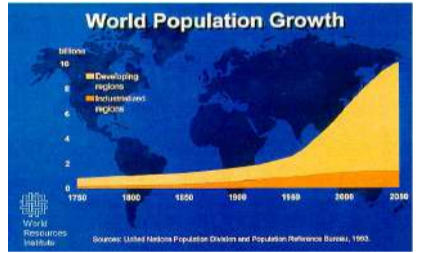
Population Growth Rate

Population in the world is, as of 2020, growing at a rate of around 1.05% per year (down from 1.08% in 2019, 1.10% in 2018, and 1.12% in 2017). The current average population increase is estimated at 81 million

people per year.

Annual growth rate reached its peak in the late 1960s, when it was at around 2%. The rate of increase has nearly halved since then, and will continue to decline in the coming years.

World population will therefore continue to grow in the 21st century, but at a much slower rate compared to the recent past. World population has doubled (100% increase) in 40 years from 1959 (3 billion) to 1999 (6 billion). It is now estimated that it will take another nearly 40 years to increase by another 50% to become 9 billion by 2037.



The latest world population projections indicate that world population will reach 10 billion persons in the year 2057.

World Population Forecast (2020-2050) 10 Billion (2057) The United Nations projects world population to reach 10 billion in the year 2057.

9 Billion (2037) World population is expected to reach 9 billion in the year 2037.

8 Billion (2023) World population is expected to reach 8 billion people in 2023 according to the United Nations (in 2026 according to the U.S. Census Bureau).

7.96 Billion (2022) The current world population is 7.96 billion as of July 2022 [1] according to the most recent United Nations estimates elaborated by Worldometer. The term "World Population" refers to the human population (the total number of humans currently living) of the world.



7 Billion (2011) According to the United Nations, world population reached 7 billion on October 31, 2011. The US Census Bureau made a lower estimate, for which the 7 billion mark was only reached on March 12, 2012.

6 Billion (1999) According to the United Nations, the 6 billion figure was reached on October 12, 1999 (celebrated as the Day of 6 Billion). According to the U.S. Census Bureau instead, the six billion milestone was reached on July 22, 1999, at about 3:49 AM GMT. Yet, according to the U.S. Census, the date and time of when 6 billion was reached will probably change because the already uncertain estimates are constantly being updated. (Courtesy https://www.worldometers.info)

# 完整修車廠《修車師姐》徐云專欄72 汽車維修大全(十一)

34. 轉向時沉重費力。  
故障判定：真故障。

原因分析：原因有轉向系各部位的滾動軸承及滑動軸承過緊，軸承潤滑不良；轉向縱拉桿、橫拉桿的球頭銷調得過緊或者缺油；轉向軸及套管彎曲，造成卡滯；前輪前束調整不當；前橋車或車架彎曲、變形。另外轉向輪胎胎虧氣、四輪定位數據不準也會造成轉向沉重。

35. 行駛時車輛的轉向盤難於操縱。

故障判定：真故障。

原因分析：可能是兩側的前輪規格或氣壓不一致；兩側的前輪主銷後傾角或車輪外傾角不相等；兩側的前輪軸承間隙不一致；兩側的鋼板彈簧拱度或彈力不一致；左右兩側軸距相差過大；車輪制動器間隙過小或製動鼓失圓

，造成一側制動器發卡，使製動器拖滯；車輛裝載不均勻等。

36. 行駛時車輛轉向“發飄”。

故障判定：真故障。

原因分析：往往是由行駛中前輪“擺頭”引起的，原因有：墊補輪胎或車輛修補造成前輪總成平衡被破壞；傳動軸總成有零件鬆動；傳動軸總成平衡被破壞；減振器失效；鋼板彈簧剛度不一致；轉向系機件磨損鬆馳；前輪校準不當。

37. 平常能正常行駛，但有時在緩慢停車時，有緊急制動的感覺，起步時有拖滯感；高速時油耗較大，車速受限。

故障判定：真故障。

原因分析：故障可能出在製動總泵上。實

際案例：有一輛車再現上述現象，將汽車支起，拆檢各制動器、制動分泵、卡鉗導軌以及手製動拉線等，未發現異常。進行路試也未發現異常。過了一段時間，上述故障再次出現，並在無制動情況下推不動。用手觸摸兩輪輪轂，明顯過熱。將總泵與真空助力器的連接螺栓鬆開後，制動解除，車能被推動。將總泵拆下，用工具測量助力器頂桿長度及總泵活塞深度，發現兩者間沒有間隙。這使得總泵回油不徹底，產生製動拖滯。在總泵與助力器之間加墊並調整好間隙之後，裝複試車，故障排除。

(未完待續)

完整修車廠 Complete Auto Center

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## 謹誠會計師事務所趙廣華會計師 專欄6 公司稅務狀況轉換--S corporation 轉換成 C Corporation



上期專欄講到從 C corporation 轉換到 S corporation 的原因及稅務狀況分析。今天我們再分析其逆轉換 - S corporation 轉換成 C corporation。

轉換的原因有主動的，也有被動的。主動的原因大致分為兩類：1. 融資方面：公司需要增加融資，擴大投資人的類別。如增加外國投資人、公司形式投資人或者想要在近期上市。2. 節稅方面：A. 自2017年稅改之後公司的稅率降為同一稅率21%，遠遠低於個人稅率。B. C corporation 的狀態有許多勞工優惠

政策可用來當作公司正常費用抵扣公司毛收入。這種主動行為可選擇在一年當中的任何日期。如果選擇的日期是在三月十五日之前，S corporation 截止日、C corporation 開始的有效日期可以是當年的一月一日。如果在三月十五日之後，S corporation 截止日、C corporation 開始的有效日期就只能是下一年的一月一日了。當然如果有合適的理由，即使選擇的日期是在三月十五日之後，也可以在當年的一月一日生效。

被動的原因也大致分為兩類：1. 國稅局強行將公司從 S corporation 變為 C corporation 是因為維持 S corporation 的條件已無法滿足。如 S corporation 的股東數量超過了100、增加了公司股東或者外國人股東、增加了股票類別等。2. 原由 C corporation 變成的

S corporation 如果其轉變之後的連續三年的非主營投資高於25%的主營業務收入。S corporation 的稅務狀態會被取消，再轉為原狀態，C corporation。S corporation 稅務狀態被取消的日期就是事件發生的日期。

轉換當年稅務申報時收入及費用如何分配？如果 S corporation 截止日、C corporation 開始的有效日期發生在年中，公司需要申報兩個短期稅表，年初至有效日期前 S corporation 的稅表，1120S 和有效日期至年尾 C corporation 的稅表 1120。分配的方式有兩種方式。1. 默認方式是大多數公司按天數的比例進行分配。2. 也可按各自的會計方法計算。但這種方式要求所有的 S corporation 的股東和所有的 C corporation 的股東同意。時間分配是這一年的關鍵，因為有一些公司費用在 S 和 C corporation 的處理方式是不一樣的，如公司慈善捐款、公司員工福利費用、投資虧損等。

S corporation 和 C corporation 在稅務申報上相差很大。轉換的後期處理應該注意哪些問題？

1. 稅後累計利潤。S corporation 的稅後累計利潤分配不是 C corporation 的分紅。因為在利潤獲取的當年在個人稅表上繳納了當年的所得稅(單重稅)，在累計利潤分配的那一年無需額外納稅。這一點與 C corporation 完全不同。公司如有足夠的現金，在公司轉換之前剩餘在 S corporation 的累計利潤在轉換的那一天或之前就分配給了 S corporation 的股東，股東在 S corporation 的稅務優勢就沒有丟失。但一般情況下，公司的業務仍需要正常進行，可用於分配累計利潤的現金有限，無法及時分配。這種情況下，S corporation 的累計利潤就損失或轉成 C corporation 的累計利潤了嗎？答案是 No。考慮到這一點，國稅局給了兩年的期限。同時，S corporation 的累計利潤分配還受到股東 股份基礎 (stock base) 的限制

。懸掛未能抵稅的股東虧損。在股東沒有足夠的股份基礎且公司處於虧損的狀況下，S corporation 的股東份額的虧損不可以抵消其他需納稅收入。這個虧損就如同是股票買賣虧損。虧損是壞事情且不可以抵當年的稅，但好的一面是可以抵將來的盈利，以此降低將來的稅務壓力。所以虧損也是一種無形的省稅利器，要好好保存。S corporation 的股東需要想辦法增加其股份基礎，以保存未能抵稅的股東虧損。這個期限也是兩年。

3. 在公司的轉換過程中還會涉及到公司的記賬方式的轉變，收付現實制 (Cash Basis) 和權責發生製 (Accrual Basis) 的轉換。如果公司毛收入在公司轉換的前三年每一年都高於兩千五百萬的話，公司必須由收付現實制轉變為權責發生製。

最後提醒大家，S corporation 的稅務狀態一旦被停止，沒有國稅局的特殊批准，公司在五年之內不可以再選擇 S corporation 的稅務狀態。

總之，這種轉換比較複雜。轉換時一定要慎重考慮，不要顧此失彼，丟掉原有的稅務上的優勢。

本專欄信息不能替代專業會計、稅務、法律或其他專業諮詢者提供的諮詢意見。謹誠會計師事務所不對任何信息出現差錯或遺漏，以及因使用該信息而獲得的結果承擔法律責任。

趙廣華 (CPA 註冊會計師)

謹誠會計師事務所

電話：713-589-5875

地址：9889 Bellaire Blvd. Unit D249, Houston, TX 77036

網址：www.zhaocpa.com。

## 休士頓臺商會參訪青商企業 協輔青年創業不遺餘力



休士頓臺商會赴旗下青商企業 Winfull Boba Tea Supplier 進行企業參訪 (左起：張園立、張秉軒夫婦、王盈蓉)

休士頓臺灣商會1月7日舉辦會員企業參訪活動，由會長張園立帶隊拜訪旗下青商企業，同時也是進口臺灣珍珠奶茶材料供應商「Winfull Boba Tea Supplier」，約50名會員及親友熱情報名參與，僑教中心主任王盈蓉、副主任黃依莉、僑務委員張世勳、僑務顧問陳逸玲、臺商會顧問周政賢及呂明雪亦出席，除參觀企業設施及週邊設備外，也進行當地展店業務細節等互動交流。

張園立首先感謝青商成員張秉軒邀請大家到 Winfull 進行公司內部參訪，給予來自不同產業的會員探究珍珠奶茶供應業務推動的機會，近期也規劃與僑教中心合作，運用僑青基地「白領居」辦理珍珠奶茶製作教學，希望藉此一連串活動發掘新的青商人才，增加商會年輕生力軍，也盼吸引更多年輕人出來參加僑社活動。

王盈蓉表示僑委會為扶助海外僑臺商的事業發展，培育經貿人才，並配合政府5+2產業及六大核心戰略產業政策，今年度將辦理一系列培訓及產業參訪活動，包含商會會長幹部培訓班、咖啡班、農業人才培訓班、淨零、電動車、國際醫療等產業參訪商機交流團，歡迎大家踴躍報名。另外政府也推行智能



與會者大合照

服務，報名各項培訓活動須先登記 i 僑卡，鼓勵大家掃描 QR Code 申辦，於 i 僑卡全球特約商店消費享優惠。

本報記者 黃麗珊報導

張秉軒則說明自己曾在臺灣當過補教業數學老師，也曾擔任日月光半導體經理，後偶遇機會，決心離開舒適圈赴美闖蕩，一開始在奶茶店打工，後發現珍珠奶茶所用的珍珠極具研究價值，決定深入並精進珍珠奶茶的技術，現在已是當地 85 度 C、老虎堂等主要材料供應商。他認為珍珠奶茶是臺灣之光，可作為臺美文化結合的媒介，而德州休士頓位於美洲中心位置，設廠有其實益。

Q&A 時段意見交流踴躍，與會者紛紛詢問如何選地點展店、如何給予有意開設飲料店會員創業經營建議、如何煮出好吃 QQ 有彈性的珍珠等，張秉軒皆一一答復，隨後也帶領眾人進行公司導覽。透過此次參訪活動，讓人一探珍珠奶茶行業及新世代年輕人創業維艱的過程。



進行企業導覽了解倉儲情形



張秉軒夫婦準備公司產品供會員享用