the class has been instructed intelligently in relation to it. The play of the pupils's reply will be between the unit as one, and the single thing it represents. The question, is it an apple, a chair, a dollar, suggests the answer which will hardly ever be given without the suggestion of previous instruction. It is best in all cases to suppose the figures represent the numbers of some specified units. The 68002 may represent dollars, and some ingenuity may be elicited from the class in its practical application. Say sixty-eight thousand and two dollars to be divided among twenty-two boys or girls, what, then, will the answer or quotient be? It will be the number of dollars each boy or girl shall receive—the quota or share of each. What is the answer called? Why so called? Each unit, or each boy or girl of the twenty-two, is contained so many times in the dividend.

The third operation is that of enumerating the twenty-two—the divisor—and the sixty-eight, or first sub-dividend, and of trying the twenty-two into the sixty-eight. Units, tens—twenty-two. That is twenty-two units, or twenty-two boys. Units, tens—sixty-eight. That is, sixty-eight units or dollars. Is the sixty-eight the dividend? It is a sub-dividend, a smaller dividend than the whole. It is so taken for convenience. What is a sub-dividend? It is a smaller dividend separated from the larger one. How often is the divisor contained in the sub-dividend? Units, eight: tens, sixty—sixty-eight; units, two—tens, twenty—twenty-two. In sixty there are three twenties. The divisor twenty-two is contained three times in sixty-eight. Set down the three on the right of the dividend for a part of the answer.

Is the trial that of 22 into 68? It is so only for convenience; the 68 is taken for a subdivisor, or smaller divisor, for the purpose of ascertaining how often it contains the 22. The dividing is really that of the 22 into sixty-eight thousand. Is the 3 of the answer then really 3 units? No; it is three thousand. The 22 is contained three times in 68, but three thousand times in sixty-eight thousand.

The fourth operation is that of multiplying the divisor 22

by the 3 of the quotient or answer. Three times 2 are 6, that is three times 2 units are 6 units. Set down the 6 units under the 8, the units of the 68. Again, three times 2 are 6, that is three times 2 tens are 6 tens, equal to 60. Set down the 6 under the 6 of the 68. Here is formed another arithmetical question. It is a question in subtraction. The number 66 is to be taken from the number 68. Sixty-six units from sixty-eight units.

The fifth operation is the working of the question in subtraction: From 68 take 66.

What is the 68? The Minuend, from *minus*, to lessen or make less.

What is a Minuend? It is a greater number, from which a less number is to be taken.

What is the 66? The Subtrahend, from *subtraho* or *subtractus*, to take from in order to lessen.

What is a Subtrahend? It is a less number which is to be taken from a greater number.

What is the Sign of Subtraction? —. What does it signify? Minus, or taking from to make less.

The number 68 is a minuend, from which a subtrahend, 66, is to be taken.

Take 6 from 8, and how many remain? Two. Place the two under the 6 of the 68; that is place the 2 under the six units and the eight units.

Take 6 from 6, and how many remain? None.

How is the none represented? By a cipher, 0.

Where do you place the cipher? The place of the cipher is on the left of the 2, but as it is of no use there, it may as well be omitted.

The sixth operation is the forming of a new dividend, by placing the first cipher of the whole dividend on the right of the 2, which increases it ten times; that is it increases the new dividend to 20. Enumerate the new dividend. Units none, tens two; the amount is 20, which is less than the divisor. Of course the divisor is not contained in it, as it cannot be contained in a less number than itself. We must now take down from the first and largest dividend another