figure. The figure is also a cipher. Place it on the right of the cipher before taken down. Enumerate: units none; tens none; hundreds two. The amount is two hundred. The 200 is the new dividend into which the 22, the divisor, is to be tried and divided. Is that number really two hundred? It is so as the 68 is sixty-eight, merely for convenience in dividing. It is really two thousand—being what is left of the sixty-eight thousand, after deducting the sixty-six thousand, or first three times the divisor, with 2 of the dividend annexed. The number is 2002, the remainder of the first dividend, which is yet to be divided. We proceed now with the 200 as the new dividend, and try how often the 22, the divisor, is contained in it.

In this way work the question through intelligently. To do this the teacher must leave no point in the explanation until assured that it is intelligible to the mind of the pupil.

After the question is worked through, the quotient must be enumerated. This is to ascertain the amount of the quota or share each boy or girl is to receive. This idea may be kept in mind through the whole process. Units one; tens nine; hundreds none; thousands three. Three thousand and ninety-one dollars is the share of each pupil.

Prove the correctness of the division by multiplying the quotient by the divisor.

When the question is completed the reasoning powers of the pupil may be exercised and improved by reading the process by which it is worked, thus:

The arithmetical question on the board is one in Long Division. In Long Division the divisor exceeds 12. In the question we have the figures 6, 8, 0, 0, 2. The first operation is the writing of the numbers. It is called Notation. Numbers are represented by figures. The figures 68002 represent the number sixty-eight thousand and two.

The second operation is that of Numeration. The numbers that are written by notation are read by numeration. In reading numbers by numeration we begin with the first figure on the right hand and read towards the left hand. The figures are read in the numeration of their quantities

thus: Units, two; tens, none; hundreds, none; thousands, eight; tens of thousands, six. The sum or amount is sixty-eight thousand and two. We do not name the amounts represented by ciphers. The tens and hundreds in this question are represented by ciphers, therefore we do not name them. The sum or amount 68002 is a dividend. A dividend is a number which is to be divided. The number 22 is a divisor. A divisor is a number by which another number, a dividend, is to be divided. We suppose the dividend, 68002, to represent sixty-eight thousand and two dollars, and the divisor, 22, to represent twenty-two boys or girls. When we divide sixty-eight thousand and two dollars between twenty-two boys or girls, we have to find how many dollars will be each boy's or girl's quota or share. The number thus found is the quotient or answer.

The third operation is that of enumerating the 22 and the 68, and of trying the 22 into the 68. The 68 is a sub-dividend, or smaller dividend. The sub-dividend or smaller dividend is taken for convenience or dividing. Units eight, tens six—sixty-eight. Units two, tens two—twenty-two. The divisor 22 is contained in the dividend 68 three times. Set down the 3 on the right as the first figure of the quotient or answer. The trial of the 22 into the 68 is really the dividing of twenty-two into sixty-eight thousand, and the 3 of the quotient or answer represents three thousand, because 22 is contained in sixty-eight thousand three thousand times.

By the fourth operation we multiply the units 2 of the divisor by the 3 of the answer; three times two units are six units. Set down the 6 units under the 8 units of the dividend. Then multiply the tens' two of the divisor by the 3—three times two tens are six tens—equal to 60. Set down the 6 tens under the six tens of the dividend. We have now the number 66 under the number 68, which forms a question in Subtraction. The 66 is to be taken from the 68.

By the fifth operation we work the question in Subtraction. In subtraction the greater number is called the min-