uend, because it can be reduced by taking from it, or out of it, another number which it contains. The sign of Subtraction is a short line; it is called minus, because it represents the lessening of a number. The number which the minuend contains and which is to be taken from it is called the subtrahend. In subtraction we take the subtrahend or number to be subtracted, from the minuend or number to be lessened. We take the subtrahend 66 from the minuend 68. Six units from eight units and two units. Set down the 2 under the 6 and the 8, which are units. Six tens from six tens and none—no tens. The none, or no tens, is represented by a cipher. A cipher counts nothing, and is of no use on the left of a number. It is of no use on the left of the 2 and may therefore be omitted. It is not set down. The 2 which is left after subtracting the six units from the 8 units is the remainder. It represents 2 units as the remainder. Take down the first cipher of the dividend on the left, and place it on the right side of the 2. The two is now in the tens' place and is 2 tens. Units none, tens two; the number is 20. The number is less than the divisor; therefore the divisor is not contained in it. A greater number cannot be contained in a less number. Twenty-two cannot be contained in twenty. We must now increase the sub-dividend by taking down the other cipher of the greater dividend. Units none, tens none, hundreds two; the number is two hundred. We now have the 200 as the new dividend. This number, 200, is taken, as was the 68, for convenience. It is really two thousand. If the 2 of the dividend be placed on the right of it thus, 2002, the number will be two thousand and two. Units two, tens none, hundreds none, thousands two.

The divisor 22 is now divided into the dividend 200. The 22 is contained in the 200 nine times. Place the 9 on the right of the 3 in the quotient. It represents ninety, as 22 is contained in 2002 ninety times.

Proceed in the same way with the reading of the remaining portion of the question. It is well to practice the pupils in this form of reading their work, in resolving the question, and in writing the same out as full as possible on their slates, each endeavoring to write out the work more closely than the others; the pupil that writes most closely to be named and merited. The reading should not be limited to the most forward pupils of the class. All should be required to read; in fact, the most backward should be required to appear most frequently as the reader before the class.

This may seem to be a long process for the working of a simple question in Long Division. But let the teacher consider if it is not all essential, and what part can be omitted; if it must not all be wrought, and if it were not better to work it all in consecutive and systematic order than to direct it to be done in detached portions, as is generally the case. The work might indeed be made much longer, and perhaps should be, by interspersing questions to individual pupils for the purpose of testing the accuracy of their knowledge. The form here recorded is given merely as a form. It may be filled out as circumstances determine. It is sufficient, however, provided it be intellectually pursued. The teacher will be obliged to complain of the tediousness of the operation and the want of success as long as she is working with the memory of the pupil alone. A thousand repetitions will be insufficient, if the work be mechanically performed and through the mere memory of the terms used in the process and the manner in which they are employed. Most of the labor is lost that does not reach the understanding of the pupil. The memory of words and terms is not intelligence, and never can be rendered even a tolerable substitute for intelligence. The labor of the teacher might as well be appropriated at once in the effort to reach the mental powers, as it must be done before the pupil can bear the test of examination. A thorough drill in the intelligent use of the terms expressed in the work of Arithmetic is an absolute necessity. In connection with this drill the practice of placing numbers on the slate from the mouth of the teacher is indispensable. In the oral delivery of the numbers, ciphers must be freely used. The mental drill, thus performed, cannot fail in the production of its desired result.