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endowment, requires special treatment, — even the teaching of their understanding through the medium of their perceptive faculties; in other words, arithmetic must be taught concretely, not abstractly. Hence the cause of the division of the following treatise into two parts — the first being intended for beginners of five or six years of age, and the second for those who, having gone through that course, have reached their eighth or ninth year.

Again, the value of mental arithmetic is now universally admitted, and is being introduced into all schools of note from the primary to the more advanced. It is of great practical utility to persons engaged in business, but it is of still greater benefit for disciplining the mind, exercising and unfolding at once the powers of attention, memory, reasoning and abstraction. It ought to precede the use of the slate, accompany it at every stage, and also succeed it. It holds a similar place to Arithmetic on the slate that Mental Composition does to that on paper. Hence, to save the expense of a separate treatise on Mental Arithmetic, special exercises in this department have been given throughout the work.

But the most important local circumstance that seems to demand a new Arithmetic, is the recent introduction of the decimal currency into our Province. When the Bill that legalized this currency had passed the Legislature, it was considered advisable in the Normal and Model Schools to work the arithmetical exercises both ways; first, according to the pounds, shillings, and pence system, and then the decimal, and thereby still to make use of the old arithmetical books. This mode of introducing the decimal currency into our schools is making but slow

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