

felt that his father was about to impose on him a task that he could not possibly do. Knowing that he was in earnest, and that therefore, all objections would be of no avail, he prepared himself to make an effort that he was sure would be unavailing.

On the next day, instead of going to school, he went to his father's store. He had studied book-keeping, and knew something of the matter theoretically. Now he was brought right down to the practice, and what to him seemed the most difficult part of it.

"There is some posting yet to be done," said Mr. Sandford, "before the books are ready for balancing. You can do that first; it will take you the whole of to-day, and perhaps part of to-morrow."

Henry then received a few plain directions, and commenced posting the accounts. At first his mind was confused, and he saw things obscurely; but in the course of an hour, it was as clear as a bell. By night, he had posted every account from the journal, and without the mistake of a single figure.

On the next day he commenced the work of taking the balances, and arranging them under their respective heads of "debtor" and "creditor."

"All this is simple enough," he remarked to himself towards evening, "but I don't believe that I shall get a balance; I am sure I shall not."

"We will see," said Mr. Sandford, quietly, who happened to be standing near, and heard the soliloquy of his son.

Henry blushed, and went on with his work without replying.

In three days all the balances had been struck, and the anxious task of making the additions commenced. They were soon completed.

"What is the result?" asked Mr. Sandford, who had been watching, silently, the progress of the balance sheet.

"Just as I expected," returned Henry, in a fretful voice. "The books don't balance. I was sure I couldn't do it."

"And I was sure you could. Who is to be proved in the wrong?"

"Here is the proof before us. I have failed."

"Perhaps not. How does the sheet stand?"

"Two hundred and sixty-four dollars too much on the debtor side."

"An error somewhere. You must go over the books again, and see if you cannot find it."

"I might as well look for a needle in a hay stack. I am sure I shall never be able to bring out a balance."

"Try."

Henry turned to the books and commenced the task of going over all the accounts, in order to discover the error. He had not proceeded very far before a mistake of two hundred and sixty dollars was found. This gave him confidence. But the four dollar he searched for in vain.

"It's no use they won't balance," was the murmuring thought of Henry Sandford, as he resumed the discouraging task of searching for an error of four dollars through the accounts of six months' business.

"Here it is, he suddenly exclaimed, ten minutes afterwards, throwing down his pen, and turning with a smiling face, to his father,

"Indeed! Have you found it?"

"O yes. The error is in my own addition."

"And so the books are all right," and you have taken off a balance