

"You are altogether mistaken," was the reply; "The knife has already done its duty and produced more than its own weight in gold; and the shingle, depend on it, will not fail him—by the time he will have it reduced to shavings he will have matured a plan of investment which will secure him some fifty per cent profit on a good round sum. Those are his means of transmutation. He has whittled himself into a comfortable fortune. By the operation of whittling, he is enabled to see clearly all the different positions and bearings of any bargain or speculation he may have in view. Every shaving develops some new idea—and by the time he has that bit of shingle fashioned into the shape of an Indian tomahawk or paddle, or some other useful or useless article, he will have all the details of the transaction clearly Daguerreotyped on his mind." My friend continued to give a minute description of this interesting science, which to me was new and interesting. I had frequently heard of some person having acquired a fortune by "cutting his stick," but until now I had no idea of the manner of the operation. I looked with much interest upon the person thus brought under my notice. He was a tall, thin, intelligent looking man in black, who stood under a huge wooden watch which swung in front of a shop door. His body was quite perpendicular, and his head bent forward with his chin resting on his chest—his eyes fixed upon his pen-knife and the piece of shingle at which he laboured incessantly. Occasionally he raised his head to the perpendicular, and turned it slowly round in a horizontal direction—describing with the point of his nose an exact semi-circle, and taking a brief, but knowing glance at everything that came within his vision. Not discovering anything worthy of his attention, he would again bring his eyes to the front, and drop them, with his head, in the direction of the knife and shingle. Once, while making this semicircular survey, he slightly elevated his eyes and let them rest for a moment upon my friend and I,—'twas but a moment, and he quietly removed them with an expression which seemed to say "there is nothing there."

Soon the shingle was "used up," and throwing away the remnant which was too small to whittle, he carefully brushed off the lighter shavings which had adhered to his broadcloth, and closing his knife with a peculiar motion of his thumb, he closed his hand hard upon the knife and thrust both knife and hand rather spitefully to the bottom of the right hand pocket of his unmentionables. He appeared somewhat dissatisfied, and my friend opined that the result of his whittling had not been so successful as usual—indeed it was not deemed "lucky" to have the shingle "used up" without making the likeness of any thing.

He now took another semicircular view of all within the reach of his eyes, and apparently not making any discovery, he turned to enter his shop when the rustling of wheels announced the approach of a waggon.

Mr. Thomas—for that is the gentleman's name—Seth Thomas, immediately stopped short, thrust his hand again into his pocket for his knife and glanced earnestly around for a soft chip to "whittle." Finding a piece of timber of the proper de-

scription, he resumed his former position and occupation. Meantime the man with the waggon drove up, and having fastened his horses near where Mr. Thomas stood, went into one of the shops on the street. Immediately on his disappearance, Mr. Thomas threw away his chip, pocketed his knife, and approaching the horses he glanced once or twice from one to the other and then commenced a thorough examination of them. He began at his head, scrutinizing carefully, his mouth, eyes, &c.—then rubbing his hands softly down his legs, occasionally uttering some soothing expression denoting his peaceful intentions. "Whoa! hoss, I aint goan to hurt you—quiet now, don't kick—if you do, I guess I can kick as hard as you can. There now, tho't I do, put down your foot—so;" and having concluded his investigation he resumed his position under the wooden watch and whittled slowly and steadily, apparently indifferent to all worldly matters, except what related to the proper shaping of the piece of shingle he held in his hand. Presently the man returned to look after his horses, and Mr. Thomas asked in the most careless manner possible, "how old's that off hoss o' yourn? mister." "Six; do you want to buy a good horse?" "Wal, no"—stretching out the "no" to the length of a semibreve; "No, not's I know on." After a pause he added—"you don't want to trade him for a good gold watch, do you?" "Well, I believe you are right, I don't think I do." Another pause. "What do you value your watch at?" Mr. Thomas brightening up—"Jist come in and see the quality of it." And they both passed under the big watch and disappeared.

Yours, Ever,

HAROLD SKIMPOLE.

P. S. Do send me a box best principle cigars by the stage to-morrow: That's a good fellow. I would not ask it of any one else; the weeds here are very tolerable, but I like the genuine article.

II. S.—

P. S. 2. Please send me an X by return of post, and I will remember it when I return. I am not one to forget my friends. If it suits you better a V will do now, if the X is sent next week. I don't wish to put my friends to any inconvenience.

THE SQUIREX.—Ah! Horace, Horace, you are a sad fellow; and it is clear that care will never wrinkle your brow.

THE DOCTOR.—I think not; but what have you got there, eh, Laird?

THE LAIRD.—It is a book for my sister Tibby. She commissioned me to bring her home something new, in the literary way.

THE DOCTOR.—And pray what have you selected for the delectation of the fair and erudite Tabitha?

THE LAIRD.—Oh man, I thoct ye kent better than to think that Tabitha and Tibby were the same name. Tibby is the short for Isabella, ye cuif!

THE SQUIREX.—Well, well! One man, says the old proverb, may steal a horse without the sheriff asking him any impertinent