moving in exact touch and time—his house where was there a prettier one ?—where a place more replete with every home-drawing comfort ? Had he lost any thing *in pleasure* the year past ? Mark thought not, and therefore as he walked homeward, he stepped into a bookseller's and ordered some books of superb engravings for Mrs. Meriden, and spoke to a gardener to send some elegant flowering exotics for which he had heard her express an admiration some evenings before.

That same evening came in Ben Sanford, as he expressed it, "*in the very depths of indigo*," for young gentlemen whose worldly matters invariably go on wrong end foremost, will sometimes be found in this condition, however exuberant may be their stock of animal spirits.

"Pray Ben, what is the matter?" said Mark kindly, as the latter stretched himself at length, in an arm-chair, groaning audibly.

"Oh, a bilious attack—Mark !—shoemaker's bills ! tailors' bills !—boarding house bills ! all sent in for new year's presents !—hang 'em all !'

Mark was silent for a few moments, and Ben continued "Confound it, Mark! what's the sense of living, if a fellow is to be so cursedly poor! Here you, Mark, born in the same town with me, and younger than I by some two years—you have a house, as snug, as cosy, and comfortable as man need ask—a wife like an angel—peace and plenty by the bushel, and all comes of having a good run of luck in the money line"—and Ben kicked his slippers against the andiron most energetically.

"What has become of Emily P---?" asked Mark, after a pause.

"Poor soul!" said Ben, "there she is yet, with all sweetness and patience, waiting till such a luckless scapegrace as I can give her a home and a husband. I wish to my soul, for her sake, I could afford to be married, and have a home of my own; besides, to tell the truth, I am tired of this rambling, scrambling, out-at-elbow, slip-shod life."

"Why don't you get married?" said Mark.

"Why don't I? to be sure—use my tailors' bills for fuel, and my board bill for house-rent, and my shoe bill for bread and butter—hey? Would you recommend a poor girl to try me, Mark—all things considered?" said Ben, bitterly.

Mark reflected awhile in silence, and then drew out his book—his little book, to which we have before alluded.

"Just look at this account, Ben," said he; "I know you hate figures, but just for once."

Ben glanced at it impatiently—laughed when he read over the two or three first items, but his face lengthened as he proceeded, and Mark detected a sort of whistle of astonishment as he read the sum total.

"Well, Mark !" he exclaimed, "what a very old gentlemanly, considerate trick is this of yours—to sit behind your curtain so coolly noting down the 'cost and come to' of all our little frolics—really it is most edifying ! How much you must have enjoyed your superior discretion and forethought," and Ben laughed, but not with his usual glee.

"Nay, you mistake," said Mark. "I kept this account merely to see what I had been in the habit of spending myself, and as you and I have been always hand and glove in every thing, it answers equally for you. It was only yesterday that I summed up the account, and I assure you the result surprised myself; and now Ben, the sum here set down, and as much more as you please, is freely at your disposal, to clear off old scores for the year, provided you will accept with it this little book as a new year's gift, and use it one twelve-month as I have done; and if at the end of that time, you are not ready to introduce me to Mrs. Sandford, I am much mistaken."

Ben grasped his friend's hand—but just then the entrance of Mrs. Meriden prevented his reply—Mark, however, saw with satisfaction the he put the book carefelly in his vest pocket, and buttoned up his coat with the air of a man who is buttoning up a new resolution.

When they parted for the night, Mark said with a smile, "In case of bilious attacks, you know where to send for medicine." Ben auswered only by a fervent grasp of the hand, for his throat felt too full for him to answer.

Mark Meriden's book answered the purpose admirably. In less than two years Ben Sandford was the most popular lawyer in —, and as steady a householder as you might wish to see, and, in conclusion, we will just ask our lady readers their opinion on one point, and it is thus:

If Mrs. Meriden had been a woman who understood what is called "catching a beau," better than securing a husband—if she had ner ver curled her hair except for company, and thought it a degradation to know how to keep a house comfortable, would all these things have happened!

MERCY in God, and misery in man, are relatives; and happy is that man who hath them well married and matched together.