

lutely indispensable in our circumstances, and this, it is the object of the present manual to supply.

The difficulties of the subject to the deaf-mute arise from three sources:—

1st. The varying values of the same denominations in the different Provinces.

2nd. The intermingling and collision of different systems in the same Province, as in Nova Scotia, where there may be said to be three distinct modes of accounting, viz., *Sterling Money*, the old *pounds, shillings, and pence currency*, and the new *Decimal System of dollars and cents*.

3rd. The want of *coins* corresponding to the denominations employed. For example, in this Province the pupil is constantly brought in contact with the terms *sixpence, shilling and dollar*, when in fact we have no such coins in circulation, except a few stray pieces from the neighbouring Provinces or the United States. They are simply imaginary units, mere names representing no single "objective" reality. When the deaf-mute sees the word *sixpence, shilling or dollar*, he naturally expects to be shown a tangible something, a visible *unit*, answering to the name; and in the absence of this, it is by no means easy to make the matter intelligible to him, involving as it does an exercise of the generalizing faculty, for which he is hardly prepared at this stage of mental development. And, to add to his perplexity, he is meeting daily with the *British* sixpences and shillings—passing current for 7½d. and 1s. 3d., respectively—which he naturally confounds with the corresponding Provincial denominations. Hence a practical comprehension of the difference between sterling and currency is but slowly attained, and that only after repeated and persevering effort; and the same remark applies to the difference between one Provincial currency and another. Were we provided in Nova Scotia, as is the case in New Brunswick and Canada, with coins answering to the different denominations of our currency, one great obstacle to the deaf-mute's progress would be removed.

The present work embraces about 4,500 easy exercises, chiefly illustrative of the four simple Rules, Halves and Fourths, *BILLS or ACCOUNTS*, Nova Scotia and Sterling Money, and Conversion of Currencies—the whole arranged in a manner which experience has proved well adapted to lead the learner to a gradual understanding of the application of numbers to the simpler business transactions of every day life. A large proportion of the exercises are practical, not merely as beings suited