

suggested the possession in youth of more than ordinary attractiveness. His figure was slight, and not ungraceful; and he was clothed in a suit of black, well worn and slightly rusty. This was Mr. Krell. In a dry and somewhat complaining tone of voice he said:—"Mr. Dakins, it is nine o'clock and is not that balance sheet finished?"

"It will be in a minute or two, sir," answered Mr. Dakins.

Mr. Krell thereupon withdrew his face and shut the door, and Mr. Dakins pursued his calculations with redoubled energy. About half an hour afterwards, Mr. Dakins gave a long sigh of relief, and exclaimed to himself, "Thank goodness! it is finished at last," and he wiped the moisture from his overtaken eyes. Then he surveyed the result of his labors, and as he did so his boyishly-old features assumed surprise. To him, Mr. Krell had always been the incarnation of mercantile wisdom. By his conception of Mr. Krell's views of any question of finance or trade, he formed his own. But now Mr. Krell assumed a much higher position, no less than that of a millionaire! And as he solemnly advanced towards his master's sanctum, with the important sheet establishing this important revelation, Mr. Dakins was sorely tempted *in modus orientalis*, to bow in humble adoration at his feet.

"The surplus, sir," said he, in a tremulous voice, "actually exceeds a million! More than a million, sir," he repeated.

Mr. Krell took the papers without a remark. For a moment his features relaxed from their usual frigidity, but quickly recovering himself, and as if ashamed of his weakness, he scrutinized the contents as expressionless as a sphinx. After a few moments thus employed, he folded and placed it in the breast pocket of his coat. Then he looked steadily at Mr. Dakins, and with much solemnity, requested his acceptance of

a gold chronometer, which had formerly belonged to one of his ships, but which sundry watchmakers had pronounced irreparable;—then he gave Mr. Dakins two distinct shakes of the hand, and, for the first time since he had been in his employment, now twenty-six years, actually wished him a Merry Christmas! All this was too much for Dakins. The gift was unexpected and unprecedented. He strove in vain to articulate his gratitude, and had to content himself with sundry bows as he retreated from the room.

Mr. Krell renewed his examination of the balance sheet, after the departure of Dakins. Apparently satisfied of its accuracy, he replaced it in his pocket, and being alone, he actually attempted to smile! The effort was a failure—Mr. Krell confessed as much, but excused himself by the reflection that it was not in his line of business. He then put on his overcoat, walked out of the office, locked the door, and proceeded to his home.

He lived in a small brick house, surrounded by a small garden, in the suburbs, about three miles from the office. He usually walked. When the weather was unusually wet or cold he sometimes indulged in a seat in the city cars. Mr. Krell was a widower, and had no children. The only occupants of his dwelling, besides himself, were an elderly woman who acted both as house-keeper and servant-of-all-work, and an old dog, named Pinch, which he had accepted a few years previous as a house guardian, shortly after a burglar's visit.

Reaching his home, he entered his little dining-room, after he had removed his hat and overcoat. Then he sat himself before a small fire which was struggling between life and death, and rubbed his hands, for he felt cold. Apparently dissatisfied with his efforts to obtain warmth, he placed no less than four pieces of fuel into the grate,