"Oh, never mind," said cheerful Harry, "let's do the best we can. You can do a lot if you only think and try."

That was a wise sentence for so small a boy, certainly. They thought and tried. Mabel, proud of the new power of writing, made a laborious list of needs and resources. It was long, for no one in the house was forgotten. Even pussy was to have a new ribbon and bell, which were to be tied around her neck with great ceremony at the breakfast table on Christmas morning. When the list was finished, it seemed very small on paper, although it was really a long one. Harry looked at it, and then he was seized with a new ambition.

"Oh, I say, Mabel, lets give just as many presents at Christmas as we can. We haven't very much money, but let's give our *things*."

Up in the cupboard of the play-room was stored away a great quantity of "things." Uncles and aunts, grandmothers and grandfathers had heaped gifts upon the children, and their mother had often said that they had enough to start a toy-shop. She had hinted, too, that there were many children who had few or no toys, and who would be gladdened by them. The idea had been left to work in the children's minds, and it was a memory of it now that made Harry propose to give away their "things." Mabel seized the idea eagerly. They ran to the cupboard, and the next hour was a busy and a dusty one. When it was gone, there was scarcely a clear spot on the playroom floor, and when their mother came in to see that the quiet of the room-for they were too busy to talk much-did not mean mischief, she thought her worst misgivings were realized, for the room looked like chaos.

"Oh, naughty! naughty!" she began to say, but the children were eager with explanations, and she smilingly approved of a plan that she valued the more because it came from themselves.

It was a long list of "things" that Mabel now made, and then the question had to be discussed, "Who was to receive the presents?"

There was one kind aunt whose days—and many nights too for that matter—were given to good works. She knew every poor family in the parish. That evening she happened to come to tea, and the first thing to be talked of was the children's list. Of course she knew more than enough children to get the presents. Names were put down opposite each of the

articles on Mabel's list, and the only thing remaining to do was to see that the presents were given in due time.

"Of course, we'll have the children come for them," said Mabel one day.

"But, Mabel! Santa Claus goes to people, and we're trying to be like Santa Claus," said Harry.

Santa Claus' custom could not be disputed. The plan had been to have a message sent to the poor children to call on Christmas morning, but Harry's difficulty was now a serious one. There was much discussion of the point, many new ideas were proposed, and, as is usual with new ideas, most of them proved to be unworkable. Finally, Harry said, "Doesn't Santa Claus drive reindeer?"

Yes, that could not be doubted.

"And haven't reindeer horns?" he added, and then triumphantly, "I don't see why we cannot harness our two goats to a sleigh, and drive around to the houses, and pretend to be just like Santa Claus. They've got horns, and I'm sure I couldn't tell them from reindeer."

Harry's knowledge of natural history was not great, but his idea was certainly worth thinking of. The two goats had been trained to draw the children about in a little cart. But it was a very tiny cart, and the great heap of toys would not go into a small vehicle. If only they could be sure of good sleighing at Christmas the goats would be able to draw quite a large sleigh over the snow, and the young imitators of Santa Claus would have no difficulty in visiting all the houses on their list.

Christmas drew near, and not a flake of snow fell. Day by day, anxious eyes looked out for the hoped-for snowstorm that did not come. It was only two days before Christmas, and the very next day, if there was no snow, the message must he sent to the children who were to get the presents, to call for them, and Mabel and Harry were feeling that they would miss half their Christmas fun. But while they slept, the snow came. In the morning, the first thing that Mabel noticed was the white roofs of the houses. She gave a great shout that aroused Harry, and must have disturbed others in the house, for it was still early. His room was across the hall.

"Look out of the window!" Mabel cried. Harry looked, and then it was his turn to shout. Little people are privileged in the holiday season.

Final plans were soon made. Harry, a big boy of seven, was to dress up as a dwarf Santa Claus, and Mabel was to drive. They were for once to be allowed to stay

up until nine o'clock on Christmas eve, and the work of distributing the presents was to be done between seven and nine, when the children whose houses they were to visit would either be in bed or going to bed. There was little to fear from their driving alone so early in the evening, but as a precaution, though the children did not know it, the little sleigh was to be followed by some one who should be on hand in case of accidents.

Harry made a fine Santa Claus. His beard was of white wool, and his stoutness was caused by a sofa pillow. A red tuque, stuffed so as to stand upright on his head, made him look taller, as indeed was necessary, if his corpulence was not to make him seem breadth without length. The most difficult thing to arrange was the hump on the back. That was held to be indispensable to a real dwarf, but no sooner was Harry's hump arranged than he would forget about it, lean his back against a chair, and reduce the hump to a shapeless mass. At last it was decreed most positively that Master Harry was to sit bolt upright in the sleigh and lean back against nothing, on pain of being found out as a fraudulent dwarf.

Christmas eve was cold and clear. An abundance of sleigh bells had been found, and promptly at seven o'clock Mabel cracked the whip over the goats' heads; Santa Claus sat by her side, stiff and erect, and the little sleigh was crammed in every part with neatly-labelled parcels. The children had been over the route in the afternoon, and knew exactly where to go. As they drove along the street many turned to look at the strange team and the stranger figure on the seat. But odd things are done on Christmas eve, and every one was too busy with his own plans to turn out of his way to follow the children.

The sleigh stopped at the first house on the list. It was a poor little street, and no one was visible as Harry climbed down rather nervously with a big parcel in his hand. He knocked at the door. There was no answer. He knocked again and louder. "Come in!" some one seemed to call, but he was not sure. Once more he knocked, and this time he was quite sure, though the voice was still low. He opened the door softly and timidly. The room was in partial darkness, for the lamp was shaded. In the corner Harry saw some one sitting rocking a cradle and looking up at him enquiringly, afraid to speak for fear of waking the baby. Harry had been told that he must not say a wordfor Santa Claus performs many things, but