In the dead of night, with the pale moon casting long shadows across the room, an unnamed narrator confesses their chilling tale. They begin with a declaration of their sanity, despite the horrific act they are about to recount. The narrator describes their obsession with an old man's "vulture eye," which torments them relentlessly. Determined to rid themselves of this torment, they carefully plan the murder and execute it with precision. However, their meticulously laid plans unravel as guilt consumes them, and they are haunted by the relentless sound of the old man's heartbeat, which they believe grows louder and louder, driving them to the brink of insanity. The story culminates in a harrowing confession to the police, as the narrator's sanity crumbles under the weight of their guilt, leaving readers questioning the thin line between sanity and madness.