PROFIT AND LOSS

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PROFIT AND LOSS. By Harriet Lummis Smith

ELEN was sitting on the top of a stepladder. It seemed to her that most of the time for two weeks she had either been sitting on the top of a stepladder or else sitting on the floor, pound-ing tacks and rapping her thumb occasionally when her thoughts wandered. At the moment she was dusting

the picture mouldings in the room that would be the dining room when they were settled. So far they had eaten all their meals in the kitchen.

Helen was dressed for the part. A long-sleeved apron enveloped her from head to foot, and her hair was protected with a towel wound round her head like a turban. Her hands, encased in rubber gloves, handled the duster effectively. But her lowering expression suggested that her thoughts were engrossed in something even less pleasing then her compation.

expression suggested that her thoughts were engrossed in something even less pleasing than her occupation.

A sudden explosive remark from the top of the stepladder confirmed a suspicion that had grown in the mind of Helen's mother. "I'm done with doing favors!" Helen announced impressively.

Mrs. Cummings, a gentle little woman, engaged in sorting the family silver, stopped short. "Why, Helen, what do you mean?"

"Exactly what I say. If I do anything nice for anybody the rest of my life, it'll be because there's something in it for me."

"O' Helen, don't talk that way!"

"If I feel that way, I might as well say it, mightn't I? It's doing favors that's responsible for everything that has gone wrong with us for the last two years. If father hadn't lent Mr. Humphrey that money, he wouldn't have failed, and we'd be back home instead of being dumped down here in a city of strangers."

"I'm sure," protested Mrs. Cummings, "that it's fortunate for us all that your

strangers."

"I'm sure," protested Mrs. Cummings,
"that it's fortunate for us all that your
father got such a good position."

"It's fortunate compared with having
him out of a job, but it's bad luck compared
with the way things would have been if he
hadn't done so many favors for people.
Look at me!" Helen's duster hung loosely in
her relaxed fingers. She had forgotten the
reason for her elevated seat. "I was sure of a
church position in a few months, but now
we're off in a part of the world where nobody
knows us, and I'll have to begin all over
again."

An imperative ringing of the downed.

again."
An imperative ringing of the doorbell interrupted her plaint. Mrs. Cummings moved toward the front door, but Helen's voice arrested her: "Stop, mother, I'll go. Your face is all streaked with dust."
She descended the stepladder, peeling off her gloves as she came. The bell rang again as she reached the bottom step, but, unmindful of the impatience of the invisible

caller, Helen slipped out of her apron and removed her turban; then she went to

removed her turban; then she went to answer the summons.

The trim maid upon the doorstep was apparently just getting ready to ring again, but as Helen appeared she heaved a sigh of relief. "Oh!" she exclaimed. "You're the

relief. "Oh!" she exclaimed. "You're the young lady who sings, aren't you?"
"Why, yes, I do sing."
"Then would you mind stepping over to the next house? Miss Vivian wants to speak

to you."

Helen stood staring. Her two weeks of residence in the strange city had been so fully occupied that she had found out very ittle about her neighbors. She was aware, however, that on the other side of the double house lived a girl nearly her own age who, like herself, was musical, for she had often

heard her singing.
"Do you mean that she really—" she began and stopped, not quite sure what she wished to say.

The young woman on the doorstep seemed to resent her hesitation. "Oh, if you'd only hurry!" she cried. "Miss Vivian feels so

This was more and more bewildering, "Are you sure I'm the one she wants to see?"
Helen exclaimed. "Isn't there some

"Oh, no, miss; I'm sure you're the one, and she says won't you please come quick."

come quick."

Instinctively Helen put her hands
to her disheveled hair, cast a disapproving glance at her costume and
finally called over her shoulder, "I'm
going over to the next house for a
minute, mother. I'll be back right
away."

away."
Then with a deep breath she followed the messenger, who at the first announcement of her intention, had

started briskly away.

The other side of the double house started Diskiy away.

The other side of the double house was disconcertingly familiar and yet unfamiliar, but Helen had only time for the most cursory thoughts about the house, for at once her attention was attracted and absorbed by the discovery of two girls in the room to the right of the hall.

"The young lady's here, Miss Vivian," said the maid. And then turning to Helen, "Will you please walk in?" Entering the room, Helen at once identified "Miss Vivian" as the pretty girl who sat leaning back in an armchair with her foot on another chair.

"How do you do," Vivian greeted her gayly. "I hope you don't think one of your new neighbors is insane, sending for you this way! But I'm in a terrible fix. Perhaps I'd better stop

long enough to say that I'm Vivian Knox, and this is my friend Rhoda Vincent. I haven't any idea what your name is."

"Helen Cummings."

"Well, now that we're properly introduced, I'll go on with my story. I'm due to sing at Pearson's department store, at their broadcasting studio, in exactly three quarters of an hour. As I was starting downstairs ten minutes ago I slipped and fell. At first I thought I'd killed myself, but evidently that was a mistake. I've only sprained my ankle."

"You ought to be doing something for it," interrupted Helen, glancing at the injured

interrupted Helen, glancing at the injured member.

"I'll attend to it when I get this other thing fixed. You're musical too, I know, for I've heard you singing around the house, and I sent for you because I thought perhaps you'd take my place."

"Oh, I don't think I'd better," Helen began hurriedly. "I don't know anything about radio—"

"You don't need to. You just stand up and sing, and there's a little instrument that does the rest."

"And I'm out of practice."

does the rest."

"And I'm out of practice."

"But your voice is lovely. I was listening to you this morning."

"And I ought to go through my songs with my accompanist."

"That will be Rhoda; she's a wizard at accompanying. Besides, in a cab you can get down in twenty minutes, and that will give you time to run over a song or two."

"O dear!" Helen exclaimed in real distress. "I don't see how I nossibly can."

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"O dear?" Helen exclaimed in real distress, "I don't see how I possibly can."

The tears rushed to the other girl's eyes.
"Oh, please, please?" she pleaded. "Mrs.
Dillon—she's one of the ones who has the broadcasting in charge—has been perfectly dear to me, and I'd hate awfully to fail her.
Of course there's nothing in it in the way of pay, you know, but it's quite a bit of fun, and lots of people hear you and—oh, won't you please go?"

She paused, looking up appealingly, and Helen realized that she could not refuse. "Why, if you really feel like that," she said helplessly, "I suppose I'll have to." She was a little impatient with herself for capitulating. Even if she had not announced less than half an hour before her resolution to do no more favors, she was clearly under no

no more favors, she was clearly under no obligation to inconvenience herself in order oblige Vivian Knox, who had been a total stranger to her until that moment. What would her mother say to her leaving her work and rushing off on such a wild-goose expedition.

"I'll wait for you here," said Rhoda Vincent, speaking for the first time. "And if we have a few minutes, we'll go over your songs."

Helen rushed away. She made a super-ficial toilet in frantic haste, trying as she dressed to explain to her mother just what she was going to do. There were several songs in her music roll, and she snatched it up without looking to see what they were and hurried away. When she arrived at the

next house she was panting.
"I'm afraid I haven't enough breath for

singing," she apologized, "but I'll hum these through if we have time."

The cab came before she had quite fin-

ished, and the two girls whirled away. There was no time to spare. They reached the store with only three minutes at their disposal; the elevator shot them up to the seventh story, and Rhoda led the way to a door the large glass windows of which showed a small gathering of people in the small room beyond it. Rhoda conducted Helen inside. Then, approaching a stout, dark-haired woman whom she seemed to know very well, she explained Helen's presence.

Helen thought that the dark-haired woman, who she guessed was the Mrs. Dillon of whom Vivian had spoken, looked a Dillon of whom Vivian had spoken, looked a little anxious at first and then seemed reasured. Certainly when she came over and shook Helen's hand she did not appear at all apprenhensive. "So good of you to help us out! Now let me be sure that I have your name correctly." She wrote it down and then, turning to her desk, picked up a letter and tossed it to the girls. "Read that," she said casually; "it will inspire you to do your best."

The letter dropped into IV.

The letter dropped into Helen's lap, and she opened it, feeling glad of something to distract her thoughts, for she felt unwont-edly nervous about singing. The enclosure was written in pencil. She read:

Dear WKI: You've never heard of me, so probably it will surprise you to know that I regard you as my fairy godmother. I'm so full of thankfulness that I simply can't bottle it up

of thankfulness that I simply can't bottle it up any longer.
I'm what they call a shut-in. It's an awful word, isn't it, and the word doesn't begin to express the awfulness of the thing. I'm just twenty, and I haven't been out of this room for a little more than three years. I don't suffer much—not what they call pain, but only from the dreadful sameness. Spring and summer are different from winter only because my window can stay open.

Dear WKI, I'm not writing this to complain, but only to explain. Two months ago some one gave me a little radio outfit. She said that it wasn't an expensive one and that probably I

gave me a little radio outfit. She said that it wasn't an expensive one and that probably I couldn't hear for any great distance. But I don't need to. If I could only hear what goes on in this city I'd feel like saying my prayers a hundred times a day.

I lie here in my bed and hear organ concerts and lectures and sermons, and every afternoon at three I listen in for your programme. Some days are nicer than others, but generally I feel that the last one is the nicest of all.

Long life and prosperity to you, dear WKI. You've waved your wand, and instead of being a shut-in I'm a traveler on a magic carpet. At three o'clock tomorrow I shall be one of your audience.

a shut-in I three o'ele audience.

Your grateful godchild, Eunice Evans.

Mrs. Dillon had crossed the room and was standing at Helen's elbow as she fin-

ished.
"Well, doesn't that give you inspiration?" she asked.

she asked.
Helen's eyes were misty as she looked up.
"Yes, indeed! Do you often get letters like
that?"
"We get a great many letters, but not
many like that—with so much personality,

Outside the glass windows groups of people stood watching



you know. But I imagine that the ones who can't say it as well feel just as grateful."

She stopped abruptly and faced about. The studio became very still. A man had come into the room and was speaking:

"Now, remember, folks, when this red light is on any sound is broadcast all over the country. Don't cough if you can help it or make any other unnecessary noise."

He took his stand before an odd-looking little instrument that Helen afterward learned was the microphone and pressed a button. As the red light flashed on he began to speak: "This is Pearson's Broadcasting station WKI. We will open our programme this afternoon with a violin solo, Schumann's Träumerci, rendered by Master Arthur.

this afternoon with a violin solo, Schumann's Träumerei, rendered by Master Arthur Whitman, Miss Mildred New at the piano." A boy of not more than thirteen advanced with his violin and took his place before the microphone, and his accompanist went to the piano. As he began to play Helen's thoughts flew to the invalid girl who had written the letter. She fanoied her listening to the immortal melody, and her imagination painted a face against a pillowathin the word of the piano were smiling. Helen came third on the programme. She might have been thrilled to think

might have been thrilled to think

might have been thrilled to think that possibly she had auditors a hundred or a thousand miles away, but as a matter of fact she was thinking of the girl who had written that letter.

"This is Pearson's Broadcasting Station, WKI. The next number will be From the Land of the Sky-blue Water, by Cadman, rendered by Miss Helen Cummings; Miss Rhoda Vincent at the piano."

piano."
Helen stood up before the little instrument and little instrument and sang from her heart. She sang straight to the girl lying in bed. Outside the glass windows groups of people stood watching curiously. It was strange to think that people halfway across the country could hear her better than those not twenty feet away. Later Helen sang again.

Mrs. Dillon came and thanked her at the

Helen sang again.

Mrs. Dillon came and thanked her at the conclusion of the programme. "I should like your address. Perhaps some day you'll help us out again."

"I'd be glad to." Helen said, still thinking of the invalid girl. "And I'm glad you want me. I didn't feel at all satisfied with my singing today. I seemed to have so little voice."

voice."

Mrs. Dillon laughed. "Oh, everybody feels that way the first time. It's the studio, you know; the walls and ceilings are padded. But you did well."

When Helen reached home she stopped to inquire about Vivian's ankle. The maid ushered her in, disappeared a moment and then came back to say, "Miss Vivian would like you to walk upstairs."

Vivian was in bed, but she was cheerful. "The doctor says I'll have to be quiet for a week anyway. How did things go?"

"The doctor says I'll have to be quiet for a week anyway. How did things go?"
Helen sat down beside her and told the story of her afternoon. When Vivian began to thank her she interrupted her hastily: "Oh, please don't. I'll admit I didn't want to go, but now I'm so glad that I did. I really had a good time. This morning I was so blue and homesick, and this afternoon all that feeling is gone."
"Were you homesick?" Vivian asked. "I've been awfully excited over having another girl just the other side of the partition wall, but I didn't want to frighten you by pouncing on you before you had time to get settled. And then this happened, and I couldn't wait. I hope we're going to be friends after this."

Helen's heart was full. She put out her the decay Viving and to the little.

friends after this."

Helen's heart was full. She put out her hand, found Vivian's and gave it a little squeeze. "I think I'm lucky to have such a nice neighbor," she said.

Two days later a letter reached her, directed in care of the Pearson Company's broadcasting station. For a moment she hoped that it was from Eunice Evans. Then she realized that the businesslike stationery was not what Eunice would be likely to use. And the letter was as businesslike as the stationery. It went straight to the point.

stationery. It went straight to the point. Dear Miss Cummings: Would you consider taking a church position at a moderate salary?
I heard you sing from Broadcasting Station
WKI on Wednesday and was much pleased with your voice. If you are desirous of taking the position, it will be necessary for you to sing before our music committee, but I am con-fident that their verdict will be favorable. Kindly let me know your decision as soon as possible.

Yours truly, H. D. Bradley.

Helen stood looking at the letter; her rapture was oddly chastened. She could not help thinking that two days before she had repeatedly asserted that she would never again do a favor unless she knew it would bring her some advantage. Two days before

she had been a stranger in a strange land. Now she had a good start toward friendship with two girls whose tastes were like her own and had been virtually offered the church position that was the present goal of her ambitions.

The same thought was in Mrs. Cummings's mind when she had finished the letter. She looked up with a queer little

"It's lucky, Helen, that you didn't stand by that resolution you made the other

day."
"Oh, mother, it's not like you to rub it in!

And you ought to know I'm ashamed of myself."

The mother's hand rested a moment on the girl's shoulder. "We've had a hard experience, Helen, but the greatest injury it could do us would be to make us feel that kindnesses cost too much. We lose by them sometimes just as your father did, but as a general thing kindness is the investment that pays best."

Helen blinked hard.
"At any rate," she said, "this one has paid about a million times better than I deserve!"