The proper giving and receiving of gifts may be almost styled an intuition which every one does not possess. A generous person may unwittingly wound where he intends to confer nothing but gratification. A grateful person may, through want of tact, seem almost to deprecate the liberality of the giver.

A gift should always have some other value to the receiver than its mere price. "Our tokens of love," says Emerson, "are, for the most part, barbarous, cold and lifeless, because they do not represent our life. The only gift is a portion of thyself. Therefore, let the farmer give his corn; the miner, a gem; the sailor, coral and shells; the painter, his picture; and the poet, his poem."

A present should never be given with an expectation of a return. Nor should the recipient of a present ever be reminded of it by the giver.

In presenting a book to a friend do not write his or her name in it, unless requested.

Unmarried ladies should not accept presents from gentlemen to whom they are neither related nor engaged. A married lady may occasionally accept a present from a gentlemen who is indebted to her for hospitality.

Presents made by a married lady to a gentleman, should be in the name of both herself and her husband.

Never refuse a gift if offered in kindliness, unless the circumstances are such that you cannot with propriety or consistency receive it. On the other hand, never make a gift which is really beyond or out of proportion to your means.

Acknowledge the receipt of a present immediately, accompanying the acknowledgment by sincere, yet not too extravagant thanks. If you employ the latter, your sincerity may with good reason be doubted.