REPORTS from Buckingham say that phosphate mining is moving northwards, several hundred tons having been taken from a mine on the Riviere du Sud, a territory of the Le Lievre, some forty miles above the village. The phosphate is of excellent quality, the percentage rating high.

FROM the following prices paid, by the Buffalo Board of Works, a comparison can be made with those paid in this city: Oak plank, white, per M, $30; oak plank, red, do., $20; pine, do., $18; hemlock, do. $13; sidewalk stone, 20 cents a foot; crosswalks, 25 cents; curbs, 35 cents; manhole, with cover, $10 to $12.50; removing rubbish, 50 cents a load; tile, 25 per cent. advance on cost price.

THE Shaw tanneries in Maine and over the Line are still being conducted under trustee. Six of those in Maine are running full blast, and a new one has been built. The famous Grand Lake Stream tannery has been cut down one-half, viz., from eight tons of leather to four. The six tanneries make about 15 tons of leather per day or 25,000 sides per week. All of this is shipped to the Boston market and thence the greater part of it goes west.

THE mystifying process which results in the alleged metamorphosis of a two days' old calf into canned chicken is not explained, but that the deception is practiced is evident from the statement made by the Utica *Press*. That journal says that from Poland, Herkimer County, something like 5,000 carcases of "bob" veal are shipped every spring, and that the adjacent town of Newport disposes, for a like purpose, of an equally large number. Their destination is New York.

IN Boissevain, Man., the firm of Cooke Bros., general store-keepers, has assigned, and their stock will be offered for sale. They have been in business several years, but never made much progress.——I. Bennetto & Co., photographers, have been in business in Winnipeg since 1882, and their effects have just been seized for rent.——In the same city, the stock belonging to the estate of W. P. Fish, dealer in men's furnishings, has been sold at 60 per cent. The assets are $7,500; liabilities $1,000 less.

TEN years ago, relates the N. Y. *Times*, the firm of Drake & Colby, prominent grain exporters, failed. The failure hurt a good many people, and very little was saved from the wreck. This little went to the creditors, and then the firm was discharged from further liabilities under the national bankrupt law. Mr. Colby re-entered business on his own account and prospered. He was busy last week in settling his old obligations, principal and interest. His interest in the firm of Drake & Colby amounted to 45 per cent., and he has paid this percentage of the firm's debts, though he was not legally responsible for a dollar.

BUSINESS Correspondence was the subject of an address delivered at the British American Business College in this city, on Friday last. Mr. Henry W. Darling, President of the Canadian Bank of Commerce, was the lecturer, and Mr. William Ince, president of the Board of Trade, occupied the chair. The large number of students in attendance were tendered some valuable and practical advice as to what constitutes a business-like letter. Many examples of what it was best to avoid and what to emulate were given, while an interesting and instructive history of the progress of letter-writing showed how unsound was Dogberry's philosophy: "To be a well-favored man, is the gift of fortune, but readin' and writin' comes by natur'."

ENTERPRISING rascality is never dead. If it cannot invent new forms of swindling it continues the old. Two young men in Essex wished to buy a span of horses, and in order to do so procured a note, endorsed by two responsible men. Instead of buying the horses they sold the note, leaving the backers responsible for its payment. "The affair has been settled," says the *Independent*, laconically, from which we infer that the scamps have not been punished.

MONTREAL has made satisfactory sanitary progress of late, says the *Canada Health Journal*, which is largely attributed to the energy of Mr. Ald. Gray. Plans for the following have been carried out: For the burning of the contents of the privy pits and all the city's household refuse; the building of a small-pox hospital; the re-organization of the Health Office on a practical, working basis; the disinfection of houses after diphtheria and scarlet fever, and efficient house to house inspection, &c.

THE showing of Mr. Robt. Turner, of Brantford, maker of tonic bitters, is more favorable than was understood last week. He has prepared a deed of composition offering 60 cents in the dollar, at 3, 6, 9 and 12 months, with interest at six per cent. Liabilities are $6,616; assets $5,836. The causes of his failure are: 1st—That the Scott Act, prohibiting the sale, to be used as a cordial, of any bitters containing alcohol, has destroyed the sale of his product in Scott Act counties, and subjects him, besides, to a loss by bad debts in those counties. 2nd—A loss was suffered in the attempt to use hops for 2,000 gallons of his bitters; the result was fermentation. 3rd—His continued ill health and enforced absence from the active field. 4th—His heavy advertising in the counties referred to is a total loss to him. All Mr. Turner's creditors in Brantford have, he tells us, accepted his offer, and he has yet to see his Hamilton and Toronto creditors to obtain, if possible, their concurrence.

WE observe with interest the retirement from business of Mr. Donald Cameron, of Windsor, so long known throughout Essex and Kent as an honorable and successful dry goods merchant. Mr. C. has been established in Windsor for 26 years, and has done well for himself and well for the town. We are glad to think that he has reached a competency and that he may now have a chance to "take it easy." The successors to the firm of Cameron, Bartlet & Co. which dissolved on the 1st of March last, are Messrs. Bartlet & Macdonald, both of whom have been for a number of years with the old house. In Mr. George Bartlet, long the managing partner, the trade recognizes a man who puts brains into his business, as well as steam and method, and when to these we add integrity, the outcome is assured. Mr. Colin Macdonald has been an employee of the firm since 1873 and highly popular as such.

THE changes that have taken place this week in business circles in Ontario are of minor importance: The firm of Hastings & Peterkin, planing mill, Toronto, has dissolved. Wm. Hastings retiring.——In Goderich, Mr. Murray retires from the lumber firm of Williams & Murray.——The firm of Jackson & McDougall, dry goods dealers, Dutton, is dissolved, the former retires.——Crow & Purser, confectioners, Chatham, have dissolved. Each continues alone.——Scrimgeour Bros., sash and door manufacturers, Stratford, have admitted Jas. Bennock a partner. In the same city, Smith & Bradenburger, dealers in tinware, have dissolved, the former retiring. ——The clothing firm of Callahan Bros., Brantford, is dissolved.——In Toronto, James Harris continues the fur business formerly done by Harris & George.——In Hamilton, E. Hannon, grocer, has disposed of his business. James Guilds, general storekeeper, has done likewise. Culp & Finling, engine makers, have dissolved, Culp continuing.——R. & R. H. Bailey, have bought the grocery business of John Dunkin, Meaford.——A. H. Ellis, Ingersoll, has sold the Norwich branch of his hardware business to Chas. Boyd.——In Chatham, John E. Degge has sold his grocery business, and W. R. Hall & Co. their drug business.

MR. H. H. MILLER, of Hanover, takes exception to our remarks of last week as to the case of Mr. H. Glauser, of Elmwood. He says that Mr. G. has been burned out, that he has a large family, and has lost much time through illness, besides being obliged to pay heavy doctor's bills because of ill-health—lung disease. Furthermore, that after many years of attentive toil and economical living he has of late "found his liabilities so heavy as to prevent his carrying on business any longer, and has been obliged to sell his house, on which were two mortgages, and also to sell his stock, for which he was largely indebted." Mr. Miller now makes a distinct plea *ad misericordiam* for Mr. Glauser, lauds him as an honest man, overcome by misfortune, illness, doctors' bills and children, and concludes by telling us that he "leaves it to the liberality of creditors to say what, if any, reduction they will make in their claims." What a different story from that of his circular to creditors! wherein it is stated that Mr. G. has been paid in full for stock and real estate, "and is therefore in a position to refuse payment of your claim if he should so choose." * * "He contends that you should make a reduction in your claim," &c., &c. Clearly a stand-and-deliver proposition, exactly as we termed it. It may be quite true that Mr. G. is a well-meaning man, and we will accept Mr. Miller's assurance that he, too, meant well. But he went the wrong way to work when he issued the circular to which we objected and still object.

IN Dunville, Ont., Geo. Smith, boot and shoe dealer, is offering to compromise, and has called a meeting of his creditors. He has been in business several years, but made little, if any, progress.——D. McGillivary, general storekeeper at Glamis, writes his creditors that his affairs are in bad shape, in fact that he is insolvent. London creditors are endeavoring to ascertain the truth of this story. ——The shoe business, at retail, done in Guelph by W. H. Hepburn & Co., shoe dealers, is brought into trouble through the failure of the parent firm at Preston. An assignment has been made.—Frank Sanagan, tailor in London, has become involved through the failure of a wholesale clothing house, and has assigned. In 1884 he compromised, liabilities of $7000 at 75 per cent.——Jas. Cumberland, harness maker at Rosemont, has failed and assigned. This is the second time he has been in difficulty.——There is some trouble between the members of the firm of Ridler & Henderson, wall paper dealers in this city. In consequence of this disagreement the sheriff and bailiff are both in their premises.——In 1883, George Minty, general storekeeper at Craighurst, failed, and the stock was sold to friends by creditors, and realized 67½ per cent. They afterwards turned it over to Mrs. Minty who has since conducted the business, and she has now made an assignment.——I. D. Horseman, manufacturers' agent at Ingersoll, has assigned.——In Paisley, Boyle & Storey,