In order to carry out the system in a town, a company must be formed, which will be in fact a manure company, and which will find it to its advantage to prepare and supply the earth, and remove it at least without any expense to the householders. For this company drying sheds and warehouses will be requisite, and of course a staff of men with horses and carts. Such a company has been projected for Sheffield. But at Lancaster, W. Garnett, Esq., of Quernmore Park, has undertaken an experimental work at his own risk and cost, and after three months reports most favourably of his progress.

By such a company as I have mentioned, the closets, where required, might be supplied at a moderate rent, to be paid by the householders—an arrangement which might ensure, in many cases, their better preservation. And if to the value of the manure \* arising from this source should be added that from the general cleansing of the town and of public places,—the street sweeping, the soot, the refuse of slaughter-houses, &c.,—I feel sure that from 6s. 8d. to 10s. a head would be rather too low than too high an

estimate of the whole value.

But even supposing for a moment that this should be too high an estimate, and that a town council or a board of health undertaking the work should do no more than pay its expenses, the town is cleansed for nothing, and thoroughly cleansed, instead of being heavily burdened with rates for only a very imperfect cleansing.

HENRY MOULE, A. M.

Fordington Vicarage, Donchesfer, Dorset, 1866.

<sup>\*</sup> As to the "value of the manure" see Appendix D.