

Revenue Department.

Recognizing the fact that revenues, especially U. S. and Canadian revenues, are now very much collected we shall, in this column give every month items of interest to revenue collectors.

This column will be conducted by Mr. R. C. Bach who has a large and valuable collection of foreign revenues. This column is open to our readers, and we will gladly publish any notes of interest to revenue collectors that may be sent in.

Canadian revenues are now experiencing a most healthy boom. Never before was there such a demand for Canadian revenues as there is now. Prices are going up, and those who get their complete sets early will have reason to congratulate themselves in a few years.

One of the finest collections of Canadian Revenues I ever saw is owned by the Rev. Father Carriere, of St. Laurent College, near Montreal. Mr. A. E. Labelle, of Montreal, has one of the largest stocks of Canadian Revenues in America. Mr. C. A. Needham also is in it. I had the pleasure to see some of Mr. Needham's gems, when he was in Montreal last April, and such beauties. Good collections of Canadian Revenues are also owned by Mr. Stanton, Mr. E. F. Wurtle, Mr. W. Patterson, and others.

Indian Revenues, once they are known will surely be popular, for a prettier lot of stamps I never saw, than a lot I received this week. There is a beautiful set of the Province of Berar, large stamps, 40 by 60 millimetres. In the centre in a circle is the Queen's head, inscribed on the circle is "Government of India" above and "Berar" below. Value on op, in Annas and Rupees. The whole

stamp is a splendid Arabic design and a border of heavy dashes surrounds the whole stamp, which is perforated 16. I have only seen 8 varieties, from 2 annas to 5 Rupees. Porbandar State has a stamp which consists of a large double circle, Porbandar State above, Hundi below, inside Rs.—As—, and below Administrator, the whole impressed with a rubber stamp in native paper. The ones I have are used, the values being filled in and the administrators name signed, with more or less Arabic writing on each stamp. This is apparently a law stamp. Another freak is this Travancore stamp, oval in shape, $1\frac{3}{4}$ inches across, in centre a blue disc, with an elephants head in white, above in a small blue circle the denomination in words, on both sides small blue labels, with Arabic below, value in figures, also a blue label, the whole forms a very artistic design, in a dull red, surmounted by a band, having in white "Travancore Hundi," above. Arabic writing below. A queer customer from Bhoré confronts us next, nothing but Arabic appears in this stamp, except a small red surcharge in violet "Revenue," on the back of the stamp which is black, and crudely printed on native paper. A stamp for a place called Rajkote, in light blue, is perfectly square, $1\frac{3}{4}$ inch each way, a white