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Canadian Revenues.

To possess a complete collection of the revenues of Canada is to be the possessor of what is every year becoming more difficult to accomplish from a monetary point of view.

The highest in value, as would naturally be expected, are the "provisional" issues of Manitoba, used only for two weeks until those ordered from the printer arrived. The set catalogues \$41.00, the highest being worth \$7.50 and the lowest \$2.50.

In Canada proper, if one possesses the Bill, Supreme Court, Law, Gas Inspection and Weights and Measures in a complete condition, they present an exceedingly attractive appearance, and the owner has the further satisfactory knowledge of knowing they are not likely to "shrink" in value. In fact, ask any dealer for certain values of some of these stamps at 25%, and you will be in luck if you secure them. Undoubtedly the Supreme Court series are the finest in appearance, and their full catalogue value is only \$8.90, the \$5.00 being catalogued at \$5.00. All these, except the 20 cent, ought to be secured at from 20% to 40% off catalogue.

Next is the second issue of Bill Stamps. They are scarlet, blue, and the dollar values a combination of red and green and red and purple. The full set catalogues at \$18.88. The 7 and 8 cent and dollar

values are good at 25%. The \$8.00 is the scarcest and is fully worth net catalogue \$5.00. The cent values are worth about 40%.

The Gas Inspection and Weights and Measures are stamps of a somewhat similar appearance, differing only in color and wording, the former being of a deep blue and the latter black, though some values are printed in other colors. In the Gas Inspection values run from one cent to \$10.00, and catalogue at \$6.20. The Weights and Measures are from one cent to \$2.00. The numbers are printed in (type 1) across the centre, (type 2) in red across the top, (type 3) in blue across the centre—this last type being the lowest in value. The value is engraved on all issues, except in red, which has no value, and is catalogued about \$15.00. Discounts on those are about 25%. The 1st issue Bill Stamps, from one cent to \$3.00, are blue in color and catalogue \$8.85. The third issue is in various colors, same values as first issue and catalogues \$2.11. In this last issue an inverted head—\$2.00—is found, and is catalogued at \$25.00.

Ontario has issues of stamps of a green color, surcharged. C. F. (Consolidated Fund), in blue; L. S. (Law Society) in brown red; and F. F. (Fee Fund) in yellow. Values of each run from .5c to \$5.00. Aggregate value of the three issues catalogue at \$58.86, and discount is 40%.