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(From Canadian Philatelic Magazine.)

A HISTORY AND CATALOGUE OF CANADIAN POSTAGE AND REVENUES.

PROVINCE OF ONTARIO.

The next stamps to obtain our attention are the law stamps, as these were used for Ontario. In 1864 the first issue appeared. Stamps are large and rectangular in shape and perforated; the color is green, and the design is a figure of Justice blindfolded, right hand holding a pair of scales, and the left hand a sword hanging close to the body. The dollar values are black and green, the figure of Justice being printed in black.

In two upper corners are values, in the centre between these the value spelt out; at bottom the value again with the additional word of "cents," and running up the right and left sides, words "Canada" and "Law Stamp," respectively. These values, etc., appear in relief—white type.

There were three departments using these stamps, namely C.F. (Consolidated Fund), in blue; L.S. (Law Society), in red-brown; F.F. (Fee Fund), in yellow. These surcharges appear over head of Justice on each stamp. We know nothing of varieties in these issues. Values from 5 cents to \$5 in C.F.; 20 cents to \$5 in L.S.; 10 cents to \$5 in F.F.

In 1870 a new issue appeared printed in red, and much smaller in size. The figure of Justice is not blindfolded, and value is at bottom in figures at each side; "cents" being printed in the centre while at the top in two curved lines reads the words, "Ontario Law Stamp." There is a slight variation in the dollar values in their having the value at top instead of at bottom.

One issue is printed in a red color, and another in a bright orange-vermilion, so that we can claim two issues. Values run from 5 cents to \$4.

LAW STAMPS:

surcharged C.F. in blue:

5 cents green.....	35
10	3
20	3
30	6
40	35
50	4

60 ..	85
70 ..	1 50
80 ..	1 00
90 ..	2 00
\$1 ..	25
\$2 ..	1 00
\$3 ..	3 00
\$4 ..	7 00
\$5 ..	11 00

SURCHARGED L.S. IN RED-BROWN.

20 cents green.....	7
30	10
40	40
50	8
60	75
70	1 40
80	3 25
90	3 60
\$1 ..	30
\$2 ..	75
\$3 ..	3 00
\$4 ..	7 00
\$5 ..	8 00

SURCHARGED F.F. IN YELLOW.

10 cents green.....	9
20	8
30	4
40	12
50	12
60	15
70	—
80	1 60
90	1 80
\$1 ..	20
\$2 ..	1 00
\$3 ..	2 00
\$4 ..	3 00
\$5 ..	6 00

ONTARIO RED.

1870 5 cents.....	15
10	1
20	2
30	3
40	10
50	2
60	15
70	30
80	30
90	30
\$1 ..	2
\$2 ..	35
\$3 ..	70
\$4 ..	1 00

PROVINCE OF QUEBEC:

Quebec was supplied with law stamps in 1864, similar to those in the Province

of Ontario, with this difference that those of Quebec were surcharged L.C. in red, meaning Lower Canada.

In 1870, as in Ontario, a set printed in red up to 90 cents, and dollar values —1 to 5—in blue. The issue is found in light and dark shades.

The government in 1890 decided upon issuing higher values, and in this year appeared the \$10, \$20 and \$30. Some parties claim that only 250 each of the \$20 and \$30 were issued, and as most of them were placed in government books they will, or have been, destroyed. In Walter Morley's catalogue he prices the \$10 yellow at 80 shillings, and does not price the two higher values. In Ketcheson's 1896 catalogue they are priced—\$10 yellow at \$20; \$20 green at \$50; \$30 purple at \$35. Mekeel's catalogue, we believe, prices them similar to Ketcheson. We have lowered the price greatly, and will supply every issue we catalogue at the price set against each stamp.

QUEBEC LAW STAMPS.

(Law Stamps, surcharged L.C.—Lower Canada.)

1864 10 cents green.....	10
20	10
30	10
40	15
50	10
60	20
70	50
80	50
90	70
\$1 ..	25
\$2 ..	75
\$3 ..	1 00
\$4 ..	1 30
\$5 ..	1 30
1870 10 cents red.....	3
20	4
30	5
40	11
50	5
60	12
70	25
80	25
90	50
\$1 blue.....	15
\$2 blue.....	20
\$3 blue.....	30
\$4 blue.....	30
\$5 blue.....	70
1890 \$10 yellow.....	6 00
\$20 green.....	9 25