

convenient city accounting office. The postmaster in every case is assumed to know best what his public will require, and so the whole business is carried on under a system of requisitions. The small offices send to the larger ones, and the larger ones to the Postage Stamp Branch, stating what stamps are required. Errors in estimate are thus reduced to a minimum, and few stamps are left as "dead stock" anywhere.

But the filling of requisitions is by no means a merely mechanical or routine matter. At this point, the Postage Stamp Branch affords a peculiar but very efficient check to prevent losses to the revenue. To postmasters everywhere must be left the matter of deciding what rates shall be charged for the mail matter presented to them for carriage. But if a postmaster is rating wrongly any particular class of matter, that fact is very likely to show in some peculiarity of his requisitions for stamps. In case of any such peculiarity—an abnormal call for one-cent stamps, for instance, as against an unusually small demand for twos—the Branch institutes inquiry. Should it be shown that there is mis-rating in the office in question, a word of advice to the postmaster corrects the error. Just how much is saved to the revenue in this way it is impossible to say, but it can easily be seen that the Branch is a constant check to the multiplication and enlargement of leaks.

But the great work of the Branch in protecting the revenue is in the system of licenses and permits for stamp vendors. A license is granted to one in a position to do a comparatively large business, and the licensee is allowed a commission of one per cent., to be deducted at the time of sale. The permits are for small dealers, people whose transactions are not large enough to justify the expense of book-keeping. These people are not allowed a commission. The selling of stamps is made a privilege on concessions, which dealers of various kinds seek as affording them a means of accommodating customers and thus attracting trade. But

the effect, as will easily be seen, is to keep the sale of stamps within restricted lines. This is a protection to the revenue the value of which cannot be over-estimated. A man may be able to exchange five two-cent stamps with a friend for ten cents. But when a man offers stamps in any considerable quantity, and especially if he offers them at a large discount—as one who has come by them dishonestly is very likely to do—suspicion is at once aroused and a word to the authorities results unpleasantly for the would-be stamp vendor.

Country post offices have been at times favorite places of plunder for burglars and hold-up men. But these people understand so well the danger of trying to make money illegally in the stamp business that they rarely take stamps in quantity. In a number of cases dollars and dollars' worth of stamps have been found at the roadside after a burglary, the thief having taken the cash but being unwilling to run the risk of carrying the stamps about with them.

The stamps are supplied to the Department by contract. (This contract work of manufacture is outside the Civil Service, but many interesting things could be said about it. There is no article anywhere that is the product of more careful or more skilful work than a Canadian postage stamp. To so temper and apply the gum of a stamp, for instance, that the stamp can be used in the warm and humid summer of Pelee Island or in the winter of the dry belt of Alberta and be as useable within a week as within a year,—this is a problem in practical chemistry that calls for some nicety of combinations. But this whole question of manufacture is another story, and we must take the stamps as they come to the Branch.) The supplies come in from two to four times a week according to conditions. The Stamp Branch has its busy seasons. The busiest, of course, is just before Christmas. There is another rush when preparations are making for moving the crop and merchants are sending out their fall cata-