

query why the 7½d and 10d were not treated in the same manner, and to this no answer can be given. Probably the safest theory to advance is that the 12 gauge was the official one used by the manufacturers, and that the 13½ and 14 were the result of private enterprise by people using large quantities of stamps, and they may possibly ante-date the regularly perforated issue. This point can only be settled by copies being found on the original covers.

#### NUMBER ISSUED.

The total number of each value issued is as follows :

|     |           |
|-----|-----------|
| ½d  | 3,389,960 |
| 3d  | 3,528,700 |
| 6d  | 402,900   |
| 7½d | 82,110    |
| 10d | 151,500   |
| 12d | 1,510     |

This includes the perforated series.

J. B. SIMPSON.



Edited by "JEP."

**F**ISCALS are well worthy of collection. In many respects they are more varied than postals, but they are more difficult to obtain, because dealers have not gone in for them, and the varieties are not so fully catalogued to guide collectors. We learn of a collection of 10,000 varieties, and summarize the principal countries for the benefit of our readers:

|                            |
|----------------------------|
| France and Colonies, 1,176 |
| Argentine, 340             |
| Germany, 504               |
| Austria, 570               |
| Belgium, 145               |
| Bolivia, 326               |
| Brazil, 130                |

|                                   |
|-----------------------------------|
| Denmark, 237                      |
| Spain, 1246                       |
| United States, 1,168              |
| Turkey, 341                       |
| Great Britain and Colonies, 2,191 |
| Greece, 1861                      |
| Italy, 550                        |
| Japan, 73                         |
| Mexico, 312                       |
| Holland, 174                      |
| Portugal, 220                     |
| Roumania, 100                     |
| Russia, 168                       |
| Switzerland, 421                  |
| Luxemburg, 48                     |

From which it will be seen that there is quite as good a chance of filling up spare time with fiscals as with postage.

There are about 600 varieties of general Canadian revenue stamps, which also covers the Provinces. The rarest are undoubtedly those issued by Manitoba. Walter Morley's English Catalogue is the only one of its kind in the world covering revenue stamps.

Revenue or fiscal collectors everywhere are requested to contribute any notes they can to this department.

Notes on any uncatalogued Canadian locals or revenues will be published, if those knowing of such will give any facts they possess.

A stamp not listed in any Canadian list is the Bancroft local of Montreal. Description: head in oval, "Bancroft's" at top and "City Express" beneath, "43 Gt. St. James St." on left side, and "Montreal" on right. "Five Cents" at top and same at bottom, while the figure "5" appears in each corner. Printed on white paper, blue ink.

A Toronto dealer will make an exhibit of revenues at the Fair held from Aug. 28th to Sept. 7th.

A Fiscal Exchange Club should at once be organized for the United States and Canada. Revenues of all nations can be secured from one another, and enable one to build a collection much easier than at present.

We note that one book on circuit with the Fiscal Club in England valued at \$1,500.