

over to a number of young girls armed with shears almost as large as themselves, by whom the sheets are cut in half, each sheet then containing one hundred stamps. Cutting by hand is preferred to that of machinery, as the latter method, it has been found, destroys too many stamps. In the next room are a number of squads, to whom the sheets are passed for the perforating process. This is done by machinery, singly too, and with great care, lest some of the profiles should have their beauty spoiled by being cut full of holes. After being perforated, the job is finished and each sheet undergoes a careful scrutiny. If a single stamp is torn or mutilated, the whole sheet is condemned, then cancelled by cutting, and afterwards burned. If they pass the final test, the sheets are pressed once more, then packed and labeled, and stowed away in another room to await orders. I asked our guide how many stamps were destroyed by reason of some fault in their manufacture. He answered between 700 and 800 sheets a week, which would make between 70,000 and 80,000 individual stamps destroyed four times each month. I forgot to say there is a small room off to one-side where the final counting is done. During their manufacture the sheets are counted no less than eleven different times by girls, whose expertness in the business is only equalled by the lady counters in the Treasury Department at Washington; some of whom count more money in a single minute of time than most of us can hope to possess or even in a lifetime. So great is their accuracy and such care do these young ladies take in counting them, that not a single sheet of stamps has been lost during the past twenty-five years. We saw many other wonderful things in the building which would not be interesting to narrate. On one shelf I saw a plate with the profile of Don Pedro engraved thereon, which led me to believe that possibly the stamps of Brazil were manufactured in the very room. Having inspected everything worth seeing, the superintendent politely but expeditiously conducted us back to the iron-grated door, opened the same and showed us out, and turned the key on us. We stopped aboard the elevator once more and sped downward

I thought with a speed more alarming than when we ascended, arriving at the bottom with just about as much breath as when we went up. An open doorway led us to the street, and we mingled with the crowd on busy Broadway, much pleased with our visit to the wonderful stamp factory above our heads.

LIST OF CANADA REVENUE STAMPS.

Canada used revenue stamps first in 1864, when bill and tobacco stamps were issued by the Dominion government. In 1876, when the Supreme Court was established, the general government assumed the supervision of gas administration and of the correctness of weights and measures, and issued Supreme Court, Weights and Measures and Gas Inspection stamps.

Besides these stamps of the Dominion government, the Quebec Provincial government issued two series of law and law registration stamps, and one series of assurance stamps; the Ontario government issued two series of law stamps, and the Manitoba government a series of law stamps.

We give this month a complete descriptive list which we are convinced will supply a long desired want.

BILL STAMPS.

Used exclusively for notes and drafts. 1864. First issue, profile of Victoria to left. Small rectangular, blue—1c, 2c, 3c, 4c, 5c, 6c, 7c, 8c, 9c, 10c, 20c, 30c, 40c, 50c. Larger rect., blue—\$1, \$2, \$3.

1865. Second issue, profile of Victoria to left. Small rect., scarlet—1c, 2c, 3c, 4c, 5c, 6c, 7c, 8c, 9c; blue, 10c, 20c, 30c; scarlet, 30c; blue, 40, 50c. Red centre, larger rect., \$1, green; green centre, \$1, red; purple centre, \$2, red; indigo centre, \$3, red.

1869. Third issue, Queen to left in widow's cap. Small rect., brown, 1c, 2c; small rect. also vermilion, 2c orange, 3c green, 4c brown, 5c orange, 6c green, 7c orange, 8c brown, 9c green; 10c, 20c, 30c, 40c, 50c, blue. Large rect., black centre, \$1 blue, \$2 orange, \$3 green.

1869. Same design, surcharged N. S. for Nova Scotia. Small rect., 1c brown, 2c orange, 3c green, 4c brown, 5c

orange, 6c green, 7c orange, 8c brown, 9c green; 10c, 20c, 30c, 40c, 50c, blue. Larger rect., black centre, \$1 blue, \$2 orange, \$3 green.

LAW STAMPS.

1864. First issue, large rect., figure of Justice, surcharged L. C. (Lower Canada) in red. Green—10c, 20c, 30c, 40c, 50c, 60c, 70c, 80c, 90c. Black centre, green—\$1, \$2, \$3, \$4, \$5.

1864. Same design, C. F. (Consolidated Fund) in blue. Green—5c, 10c, 20c, 30c, 40c, 50c, 60c, 70c, 80c, 90c. Black centre, green—\$1, \$2, \$3, \$4, \$5.

1864. Same design, L. S. (Law Society) in red. Green—20c, 30c, 40c, 50c, 60c, 70c, 80c, 90c. Black centre, green—\$1, \$2, \$3, \$4, \$5 (never used).

1864. Same design, F. F. (Fee Fund) in yellow. Green—10c, 20c, 30c, 40c, 50c, 60c, 70c, 80c, 90c. Black centre, green—\$1, \$2, \$3, \$4, \$5 (never used).

The last three sets (C. F., L. S. and F. F.) have been reprinted and the plates destroyed.

1864. Second issue, smaller rect., "Quebec." Red—10c, 20c, 30c, 40c, 50c, 60c, 70c, 80c, 90c. Blue—\$1, \$2, \$3, \$4, \$5.

1870. Second issue, same size, "Ontario." Red—5c, 10c, 20c, 30c, 40c, 50c, 60c, 70c, 80c, 90c, \$1, \$2, \$3, \$4.

1877. Third issue, same design, "Ontario." To prevent confusion of values, a set has been adopted in the following colors: 5, 40, 70 cents, \$1, red; 10, 30, 90 cents, \$2, green; 20, 50 cents, \$3, chocolate; 60, 80 cents, \$4, blue, which will come into use as soon as the present stock is exhausted.

1877. Size of preceding, Justice in centre, "Manitoba." Surcharged C. F. in blue. Green—10c, 20c, 25c, 50c, \$1, \$2.

1877. Same design, surcharged L. S. in black. Green—10c, 20c, 25c, 50c, \$1, \$2.

REGISTRATION STAMPS.

1864. Square, value in centre, "Lower Canada." These stamps are used for law documents only. Red—5c, 15c, 30c.

1876. Rect. Beaver in centre, "Quebec." Green—5c, 15c, 30c.