

sage green from Plate No. 3 is now listed in both the WAR TAX and INLAND REVENUE issues.

**WAR TAX Strip Stamps** also reflect the steady demand, and it is quite probable that these are still priced too low.

**Weights and Measures** with 45 upward price revisions again appear to be in strong demand. The strength is mainly concentrated in the first type with RED controls, 3½ mm. high, across centre (FWM13-21) and the 1930 issue.

**Proofs and Essays.** While this section can still stand a number of additions, it has been greatly improved over previous editions. The co-operation of all revenue collectors owning unlisted varieties is needed to make this section of complete value as a reference. The cataloguer can only list what has been reported.

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**Provincial Issues** also show tremendous revisions and additions. In the additions we note principally that the **Alberta** Holiday Pay stamps, the **Manitoba** Vacation Pay, the **Newfoundland** beer excise, and the **British Columbia** Centennial Law stamps of 1958 have been added. We note in this last that the 50c value with the missing background color is listed at \$75.

**Alberta** issues show strength and general price increases.

**British Columbia**, some new additions, particularly in the minor varieties. Price revision spotty.

**Manitoba** shows some good increases among the provisional issues, and also some new varieties listed for the first time.

**New Brunswick.** Here the revisions are notably in the Tobacco Tax issues; again another non-adhesive group! These have been tremendously expanded, with price revisions upwards throughout.

**Newfoundland** shows one of the most complete jobs of price revision, all consistently upwards. A few examples will suffice to illustrate the tremendous increases, reflecting the new interest in these issues since Newfoundland became a province of the Dominion of Canada.

NIR9 from \$18 to \$140; NIR14 from \$25 to \$100; NIR35 from \$17.50 to \$75; NT1 from \$12.50 to \$100; NT2 from 15 to \$120; NT3 from \$17.50 to 150; NS1 from \$2 to \$11.

**Nova Scotia and Cape Breton** stamps also show the result of tremendous new information. While the "NS" overprinted Bill Stamps show little revision, the Cape Breton

and Halifax Law Library issues are completely revised, and prices are up substantially.

**Prince Edward Island.** The Tobacco Tax issues—once again, non-adhesive issues—have been expanded and prices are generally up.

**Ontario.** The Law stamps show very little change but all other issues reflect the growing interest in Canadian revenues. The Gasoline Tax stamps show considerable upward revision.

**Quebec.** Here again the Law stamps show very little change. Some issues, such as Assurance, Bankruptcy, Prohibition and Licenses all show major revisions.

**Saskatchewan** Inspection stamps show considerable upwards revision although not as much as some dealers would like. However, a great deal more needs to be known about existing supplies before prices will find their true level. Some of these are no doubt quite rare, others may be actually overpriced. On the other hand we can see nothing but further increases for the Saskatoon Inspections. While they reflect upward trends, it is likely that these will go even higher. Current catalogue values reflect market prices obtained while the major 'cache' of these was marketed. Now that these have been dispersed, it should mean a steady increase in spite of their being 'City' issues! The Saskatchewan Law stamps show little change.

**Yukon and Dawson** issues all show a good increase. Here again these reflect a steady demand, and unless some now unknown stock of these comes on the market, these should enjoy good demand at full catalogue prices. These are all listed both in mint and used condition in this edition.

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All in all, a valuable addition to any revenue collector's library—a MUST! We feel that collectors generally will be well pleased with most sections. Those who want to quote discounts off catalogue prices will be displeased! Compared with the changes in previous editions, we feel that this is the **first major revision** in years. No doubt future editions will find still further revisions.

If our comments lead the reader to deduce that prices on Canadian revenues generally have enjoyed a steady increase — they would have deduced correctly. It is merely a reflection of the tremendous new demand that has come about in the past five years. ★