



CANADIAN REVENUE NEWSLETTER

A Publication of the Canadian Revenue Study Group of BNAPS — ISSN 1488-5255
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September 2018

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Number 98

Survey of Caddy & Boxes Tobacco Stamps

RM48-69, 168-246, RS, RF, RA
- Series 1869 to provisional ovpts -

I would like to expand my files on these stamps. Please send me details of the serial numbers for items you have, adding dates and other written information for used copies. Thank you.

John Harper

harperjohn1486@gmail.com

1486 Richmond St., Room 401
London ON, N6G 2M3, Canada



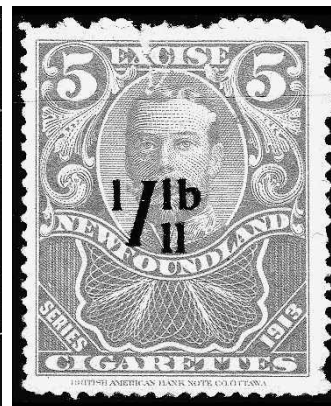
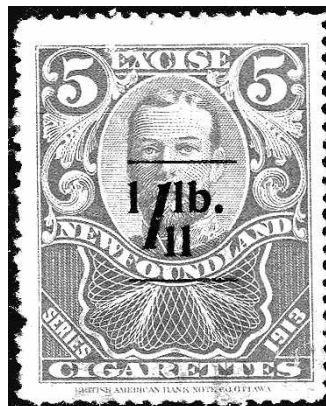
Forgeries of Second Issue Bill Stamp Proofs

Readers are cautioned that forgeries of proofs of the Second Issue Bill Stamps were being sold on eBay by a vendor in London, UK. Details can be found in a report by **Michael D. Smith**. It was published as a Special Edition of *Dots and Scratches* and can be found on the BNAPS web-site at <http://www.bnaps.org/hhl/n-ree.htm>

Correspondence Files of the American Bank Note Company

Files of incoming foreign correspondence of the American Bank Note Company, New York are available at the National Museum of American History, Smithsonian Institute in Washington, D.C. These records complement the production records held by the Museum of American Finance in New York.

Newfoundland Tobacco Overprint Variety



At left is the stamp listed by Brandom as NT-185, with two horizontal lines framing the 1-11-pound denomination. At right is the newly discovered item on which the lines are absent. — **Fritz Angst**

van Dam's Internet Price List #88

Featuring Error Block of Halifax Law Library Stamp Missing "\$3.00" Overprint NSH13a, Pair of "NS" Bill Stamps with Rough Perfs, Early Cape Breton Law Stamps NSC12, 13 & 15, BC Court Document with First Series Law Stamps, Perf Errors on Manitoba Law Stamps, and Newfoundland \$25 King George V Inland Revenue.

Available as a PDF file in full colour at:
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Phone (514) 722 3077

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Catalogue of Canadian Hunting and Fishing Revenue Stamps

www.bnaps.org/books/books.php

Unadopted Design of Excise Tax Stamp



Edward Zaluski has identified this essay as a design that was not selected to replace the King George V Excise Tax stamps at the time the Two-Leaf design was adopted in 1923. It is of an identical size as the Two-Leaf Excise Tax stamps and shows the Royal Coat of Arms of Canada at its centre.

Two versions of this essay are known, one being engraved and printed in the colour crimson, the other being a b/w photograph. Both are backed by a small piece of card. The crimson copy, with a hole at its centre, is shown here. The photographic copy is pictured on page six of *van Dam's ReveNews* N° 178 of December 2016. – Dave Hannay

Second Series of Vancouver Airport Improvement Fee Tickets



This is an example of the second series of the Vancouver Airport Improvement Fee (AIF) tickets. It is dark yellow on white with a black serial number and “passenger’s copy” It is described, but not illustrated, as Ryan Type 2 in the van Dam catalogue.– Dave Hannay

Double Impression on Second Issue Bill Stamp

Dave Hannay



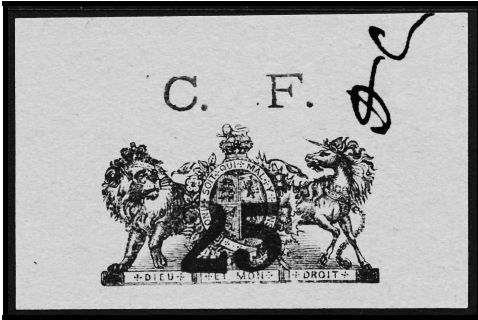
The entire design of the stamp illustrated at left is doubled as a result of a second impression that is slightly shifted from the first. The stamp illustrated at right is an example of a regular stamp, without the doubling of the design.

Identifying Forgeries of the Manitoba Provisional Law Stamps

Erling van Dam, Fritz Angst, Christopher D. Ryan

The observations made in this paper are based on the extensive Manitoba forgery collections of Erling van Dam and Fritz Angst. Genuine stamps have been verified by their presence on contemporary court documents. Readers are cautioned that forgeries greatly outnumber genuine stamps.

Forgeries of the 1877 Provisionals



Forgery of 1877 Provisional

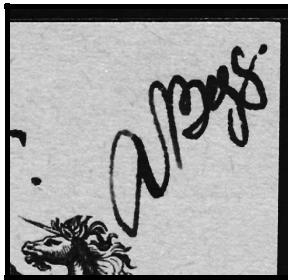
The paper with printed arms that was used for the 1877 forgeries is roughly contemporary with the genuine stamps. However, the paper on the forgeries is of a heavier stock, and of a darker orange colour, than the genuine items.

The forger imitated the actual Manitoba Law stamps by applying his own versions of the “CF” lettering, the denomination, and the initials or signature. These items are illustrated and discussed below. The quickest means of identifying a forgery amongst the 1877 provisionals is the signature or initials.

• Forged Initials and Signatures

The forger appears to have not had genuine stamps on hand from which to imitate the initials and signatures. Evidence indicates that he was working from catalogue listings. As a result, these markings do not resemble those found on the genuine stamps.

The initials “AB” and “CR” are not known on genuine stamps. A series of identical 1899 catalogues published jointly by a number of Canadian dealers listed a 25-cent Manitoba Provisional Law stamp with what was described as “Initialed [sic] by both C. and R.” Earlier catalogues had described this stamp as “Initialed [sic] by both D. Carey and E.W. Romans”.



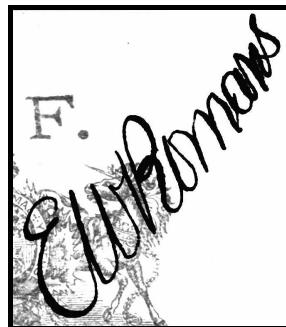
“A Begg”



“DC”



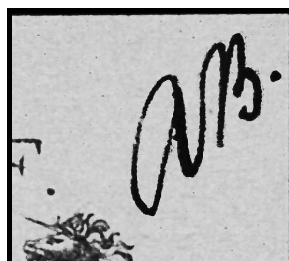
“EWR”



“EW Romans”



“AB”

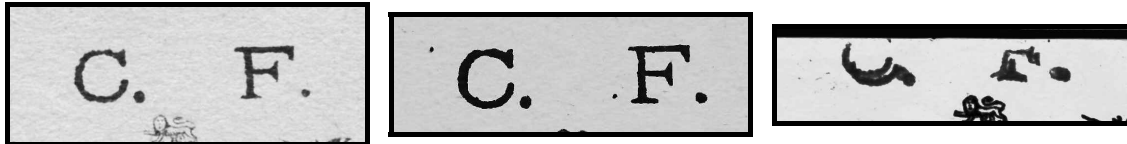


“CR”



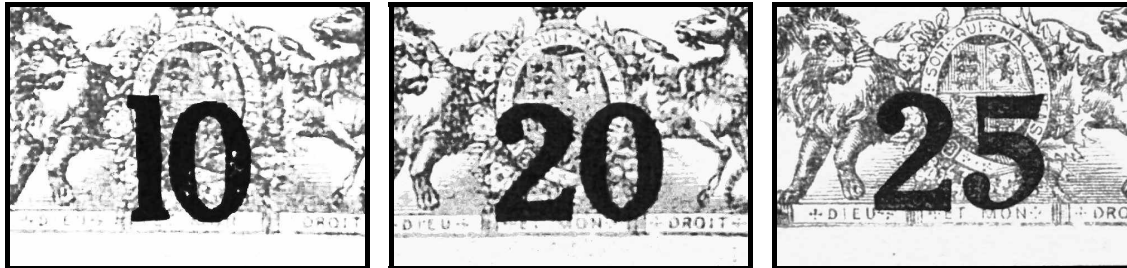
● **Forged “CF”**

The “CF” on the forgeries is in a Gothic font with serifs, and was applied by a rubber stamp. The letters are often weakly applied. The “CF” on the genuine stamps were type-printed by letterpress in a Roman font with serifs.



● **Forged Numerals**

The numerals on the forgeries differ in style from those used on the genuine stamps. The forged numerals are usually poorly inked. The examples shown here are unusually well inked, and were selected to illustrate the font used for the forgeries.



Forgeries of the 1881 Provisionals



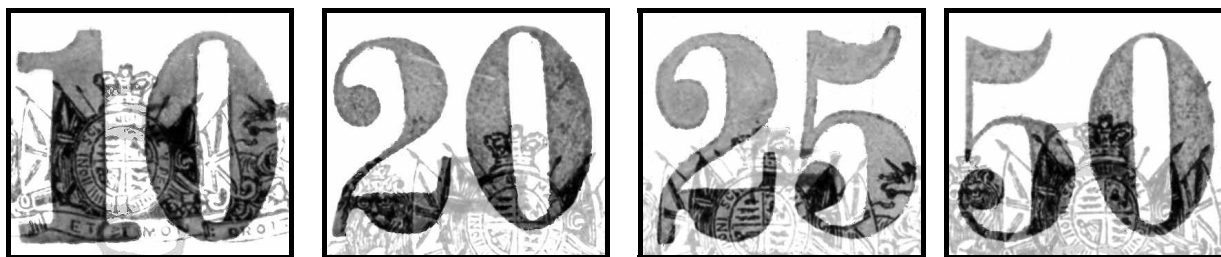
Forgery of 1881 Provisional

Once again, the paper with printed arms that was used for the 1881 forgeries is roughly contemporary with the genuine stamps, with the forger applying his own versions of the denomination and the “CF” or “LS” lettering. These items are illustrated and discussed below.

The quickest means of identifying a forgery amongst the 1881 provisionals is the numerals in the denomination. Examples amongst these forgeries can also be found with a different version of the arms.

● **Forged Numerals**

The numerals on the forgeries are significantly taller than the arms. On the genuine stamps the numerals are approximately the same height as the arms. The numerals on the forgeries are lightly and irregularly inked, and differ in style from those used on the genuine stamps. On the genuine stamps the numerals are strongly and uniformly inked. Forgeries exist with “100” in place of “\$1”.



● **Different Version of Arms Used**



Any stamp with these arms is a forgery.

● **Forged “CF” and “LS”**



The “CF” & “LS” differ on the forgeries from the genuine stamps. On the forgeries:

- The “C” is more rounded with thicker back and a more pronounced serif.
- The serifs on the horizontal “arms” of the “F” are larger. The lower “arm” is very thin.
- The serifs on the “S” are longer. They extend further up at the top and further down at the bottom.

Progressive Production Proofs of Edward VII Weights and Measures Stamps (2)

Fritz Angst

This first proof of the \$10 Edward VII Weights and Measures stamp is in blue, and was cut out of another paper and glued to the card. Most of the design is a single piece. The “WEIGHTS / AND MEASURES / \$10” and “TEN / DOLLARS” at the bottom of the mock-up are three separate pieces of paper that have glued to the rest of the design.

A notation at the top edge states “3 proofs to go to Ottawa.” The proof with the correction suggested here was approved by W.J. Gerald, Deputy Minister of Inland Revenue, on July 13th, 1904.

There are a number of significant design differences between this first item and the two subsequent pieces:

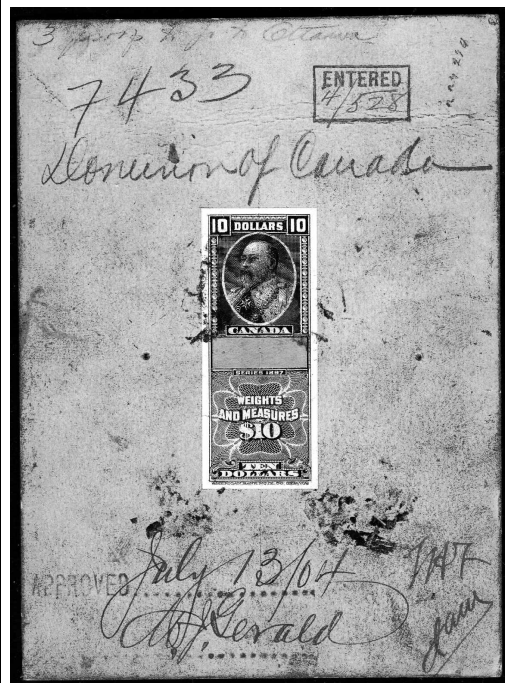
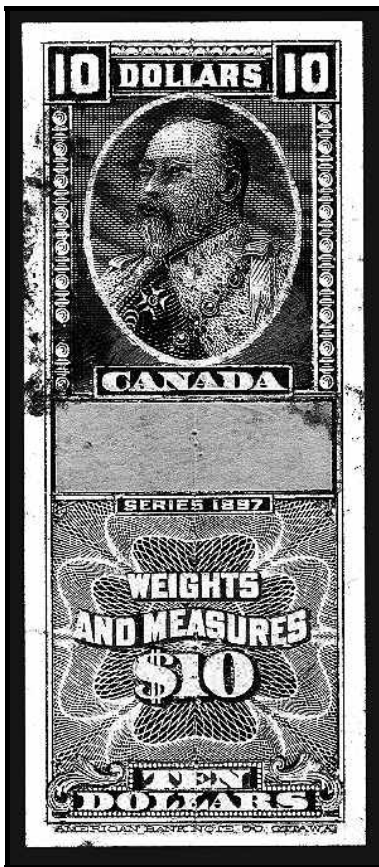
- The design in the uppermost frame, between the “10”s, is different.
- The letters in “DOLLARS” are thicker.
- The picture frame corners surrounding the portrait are absent.
- The boxed strings of pearls to the left and right of the portrait have two horizontal dashes between the pearls. In the subsequent proofs there is only one dash between the pearls.
- There are no boxes at the bottom of the pearls.
- The letters in “WEIGHTS / AND MEASURES” are thicker and more square.
- The style of the lower “\$10” is different.
- There is more extensive scroll work on either side of the “TEN DOLLARS”.

The second proof in black is incomplete, and lacks the ABN imprint found on the first item. It appears to have been a redo of the latter. As with the first proof, there are no lines in the bottom panel. The two panels are covered by a thin film of ink.

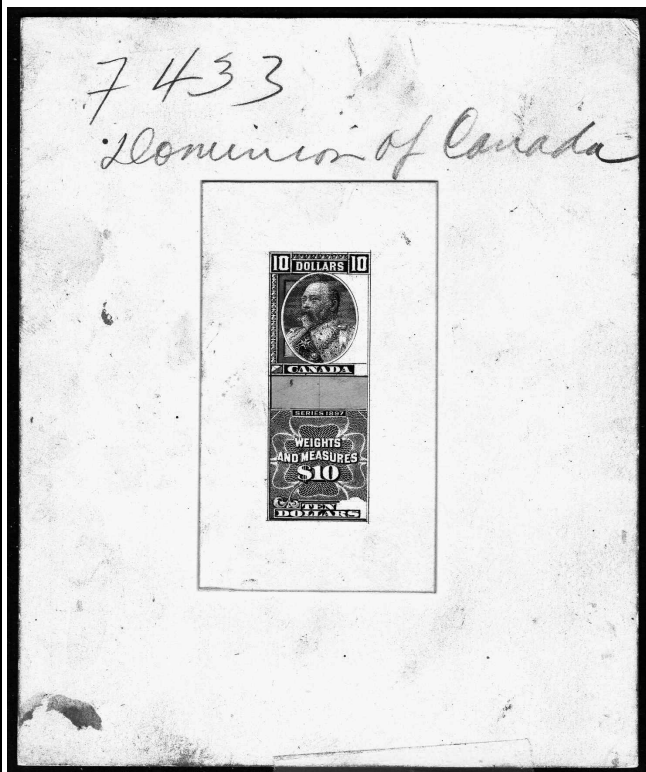
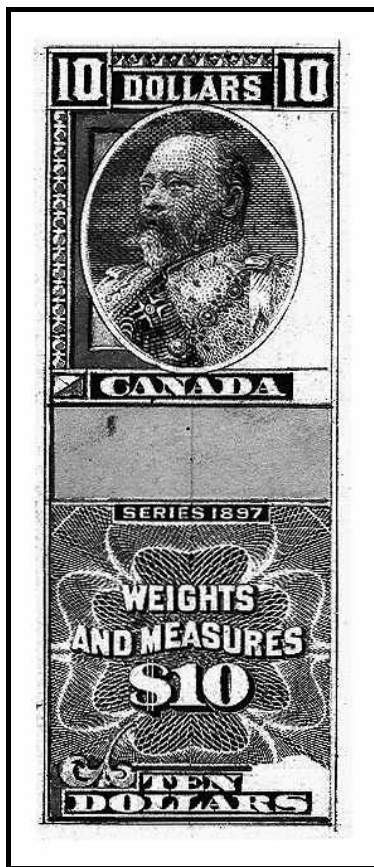
There are no markings on the back of the first two proofs. They both have paper remnants at top indicating that there were once fold-over paper protectors.

The third proof is in blue, and is marked “For Approval” at top. The design is complete with fine lines at various angles filling components of the picture frame surrounding the portrait. The panel for the serial number is filled with fine horizontal lines, and has five zeroes in red.

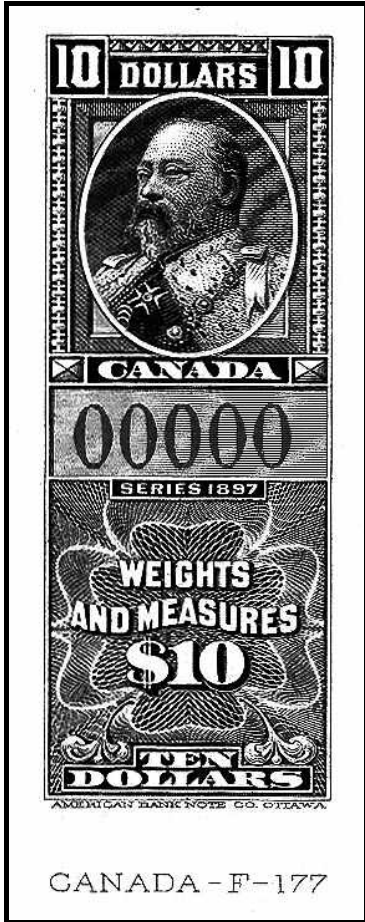
The ABN imprint and die number are present, which signifies that the image was taken from a final, hardened die. It was approved August 18th, 1904, by W.J. Gerald, with the date of the first approval also noted.



First Production Proof in Blue

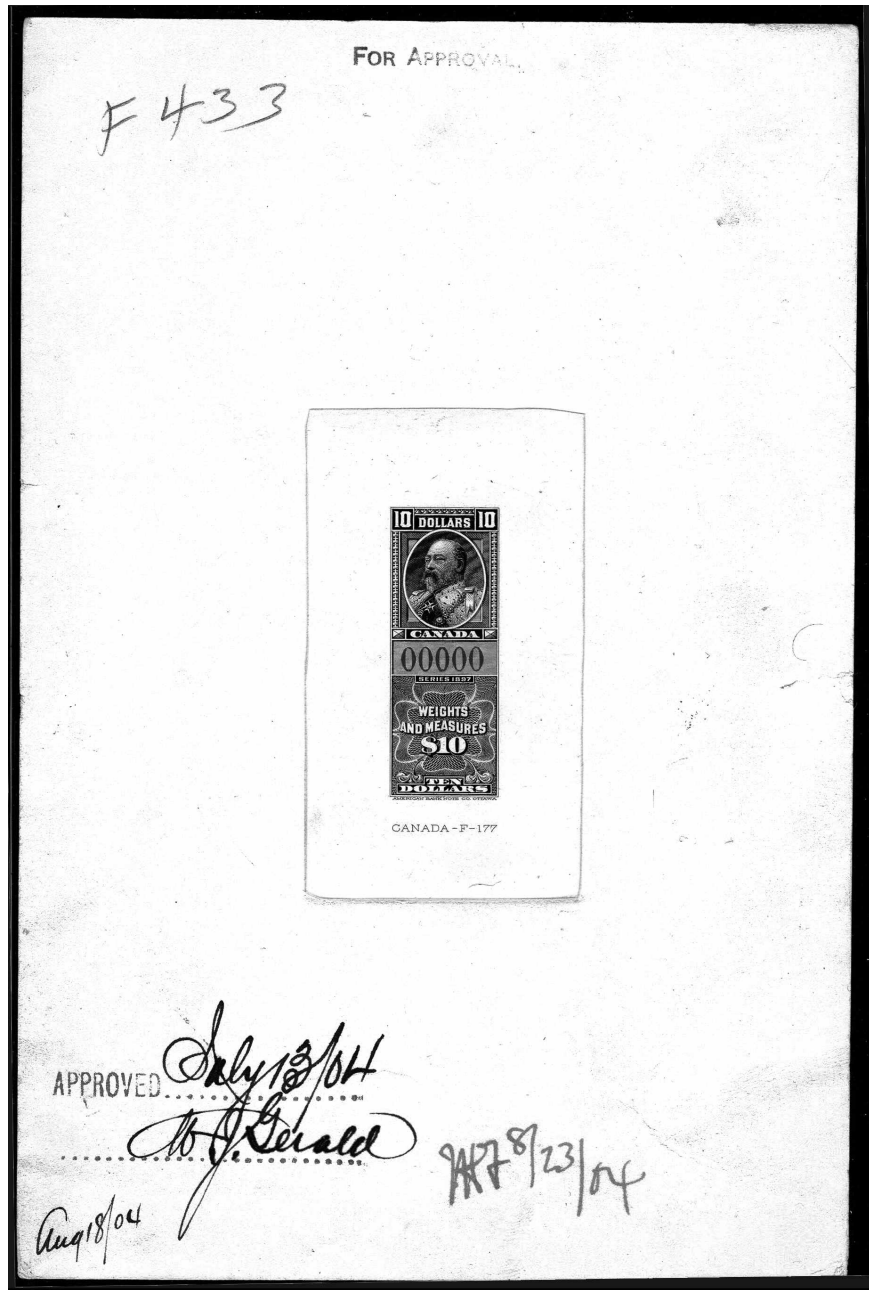


Incomplete Second Production Proof in Black

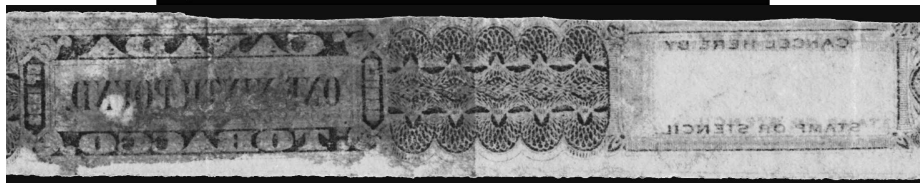
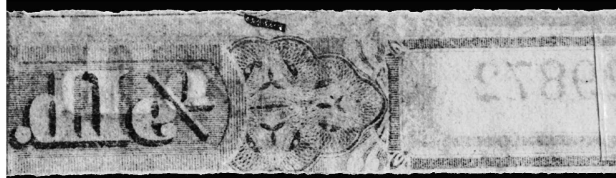


Third Production Proof in Blue.

This item is marked on its back with a circular date stamp comprising "American Bank Note Co. / * Ottawa *" between two concentric circles and "AUG / 18 / 1904" in the centre.



Full Reverse Impression on Series 1883 Tobacco Stamp



This example of the 1/9-pound strip stamp of Series 1883 (Ryan RP446) has a complete reverse impression on its back. The reverse image is slightly askew with respect to the design on the front.

- C.D. Ryan

George Matthews, Burland-Lafricain and the Printing of the Second Issue Bill Stamps and the 1864 Law Stamps

Christopher D. Ryan

George Matthews operated a steel-plate printing plant in Montréal since at least early 1852. He used plates produced outside of Canada by a series of firms, starting with Perkins, Bacon & Co., London and ending from 1858 onwards with the American Bank Note Company (ABN), New York. Matthews' establishment operated as branch plant of the steel-plate engraving firm of Toppan, Carpenter, Casilear & Co. (renamed Toppan, Carpenter & Co. in October 1854) from January 1853 until mid 1857, and finally as a branch of Rawdon, Wright, Hatch & Edson until its absorption in May 1858 into the American Bank Note Company. [1]

On January 27th, 1864, Matthews sold his business to three of his employees, who formed the firm of Burland, Lafricain & Company (BLC). [2] The new firm continued to print items such as bonds, bank notes, and bills of exchange from plates produced by ABN and its antecedents in the United States.

However, there were significance differences between Matthews and BLC in their interpretations of the terms of their agreement. Part of the sale was a sum of money designated specifically for Matthews "goodwill", which in the view of BLC included the standard interpretation of no competition from Matthews in the printing business. However, Matthews appears to have held a literal interpretation in that he would not do any actual printing. In addition, Matthews held the view that he had retained his position as ABN's agent in Canada post-sale, even though he was no longer doing the actual printing. ABN agreed that Matthews had continued in his position as its Canadian agent. [2a, b, 3]

It was this variance of opinion that led to Matthews obtaining the contract for the Bill and Law Stamps in his own name in July 1864, an event that was considered by a BLC to a violation of their January agreement. BLC was very unhappy with the situation. [3, 4]

BLC had expected to print at least some of the initial supply of CF, FF, LC and LS Law stamps at their facilities in Montréal. [5] In a letter of September 14th, 1864, to ABN in New York they stated "We have all our presses waiting for the law stamps. When will get some of the plates to go on with?" [5b] However, in order to meet the implementation date of October 1st, 1864, the initial supply of Law stamps was printed in New York. At the request of Canadian government officials, this practice would continue for the lifetime of the stamps. [4]

BLC was of the firm belief that it was their right under its agreements with Matthews and ABN to print from steel plates both the green Law stamps and the Second Issue Bill stamps. [6] When this had not occurred by November 1864, they used their newspaper friends to agitate against the printing of the stamps and other government work in New York. [7]

In response, ABN advertised their printing work in Canada by way of a notice placed periodically in Canadian newspapers starting mid November 1864, and continuing into February 1865. [8] The notice was suggested by and composed at the New York office [9], and read as follows:

AMERICAN BANK-NOTE COMPANY,
Office N^o 66 St. Francois Xavier Street, MONTREAL.

The undersigned begs to give notice that American Bank-Note Company continues to engrave and print Steel Plates for Bank-Notes, Bonds and Coupons, Certificate of Stock, Deposit Certificates, Drafts, Bills of Exchange, Diplomas, Letterheads, Policy-Heads, Labels, &c., at its office in Montreal.

Any orders from Banks, Corporations, and Business House of *Canada* will receive particular attention, and will be executed promptly and in the excellent style for which the work of this Company has been noted.

George Matthews,
Agent of the American Bank-Note Co. in Montreal.
George W. Hatch, President.
William R. Bliss, Secretary. [8]

Of course, BLC objected to the ABN notice. Their response of November 30th, 1864, to W.R. Bliss stated as follows:

It is with much surprise and no little annoyance that we notice prominently in our papers an advertisement of the Company signed by George Matthews and in which we are ignored entirely. We have been transacting the Company's business with all their customers here and Mr. Matthews is known to the community here to have retired.

As regards the policy of this course we leave the responsibility with those who originated it. We can only suppose that the interests of the Company are confided to Mr. Matthews as we do not wish to interfere with the Company's authorized agent we should like to know what course to pursue when parties call to see Mr. Matthews in consequence of the advertisement.

We feel that the interests of the Company would have been better served had the advertisement read "G. Matthews, Agent, Burland, Lafricain & Co., Managers" or the reverse. [10]

BLC continued to agitate against Matthews role in the enterprise, and for the printing of the Law and Bill stamps in Montréal. Furthermore, BLC felt that there were entitled to commission on the stamps and other Canadian work being printed in New York. In anticipation of BLC stirring up political difficulties over the stamps being produced in the United States, Matthews made contingency plans with ABN for the quick shipment of the printing plates into Canada. [4, 11] In a letter of December 10th, 1864, George Matthews wrote to ABN as follows:

Since I wrote Mr. Hatch I have seen further of the character of our mutual friend B. Another "Quebec" letter has been addressed to the A.B.N. Co. Montreal asking why certain orders for Bill Heads, Letter Heads etc. etc. had not been sent as given to their "agent" who is canvassing for orders, etc. etc. (Of course you see thro. it.)

Further my Gov't Friends inform me that he has threatened the Notary who passed the deeds between us for not doing his duty & binding me as he ought to have done. † The notary went to Quebec & was simply shown my orders & my instructions & of course has never come near me.

Now this is a dangerous man, & I am much grieved that I ever put your affairs (or my own) in the least at his mercy. We are all liable to err in judgment.

I trust you will see that Justice & it alone is done in your accounts with him, in the matter of the last 6 months. For while I will not interfere in any way that shall compromise my integrity, as relates my bargain with him, I want all justice with the other young men to be observed religiously, for they shd. not suffer thro. him.

He came to me yesterday with complaints about you addressing the Co's letters to me. I simply refered [sic] him to you. I know that it is unfortunate that I help'd him to his present position, but I was deceived in him, & the next best thing is to see that he does no mischief, which I will do here, & want you to do in N. York.

On January 4th, 1865, Matthews followed up with:

Our mutual friend Burland handed me your Acc't imperiously demanding if it was correct, & why no dates were placed to the stamp transactions. Also asking me as your representative why the charges for your expenses where [sic] charged, informing me of his determination not to allow it as the orders were already secured & you were not required in the matter. After a good deal more of insults to myself about the work being still printed in N. York, & sundry ignorant threats I left him to settle with you . . .

Now you can inform him on his own grounds that you were in no way bound to allow him a cent off the stamp job for according to my agreement with you & which he is supposed to be carrying out that a percentage was only to be allowed on work or orders secured directly or indirectly by them, & they took the very opposite course & did their best to keep the work out of your hands.

And you will oblige me by saying the simple truth that it was by my request that the percentage was allowed them, & to please me, not because they deserved it. [11]

On January 19th, 1865, he reported to ABN the following:

I am confidentially [sic] informed that Burland has by "some means" arranged to have in Parliament the Stamp Question bro't up & a protest entered against "Yankee Work" being allowed to come into the Province for our Gov't while able men etc etc are here to do it. I further learn he has a lawyer employed in the matter.

I further learn of the prospects of a very large job soon & which he says they are determined shall not be done either part or all in the States. I further think a party in N.Y. are [sic] aiding him as one was about here for some days.

I have written to Quebec, asking instructions about future printing, if it is desirable to have it done here, giving them good & honest advice, adding that I am not desirous of continuing responsibility unless my recommendations are adopted.

If I telegraph you "Send on" send all the plates, addressed to "G. Matthews for the Hon. Receiver General of Canada, Quebec: Revenue Stamp Plates." So that when the matter comes up, the reply may be what it is, most honestly — The plates are here in Quebec, in the hands of the Receiver Gen'l & that the reason of the first very small issue being done at N.Y. was for urgent & unavoidable reasons.

And now I am getting very weary of this annoying persecution, & shall largely leave you to manage it, & when the matter is bro't up in the papers, you will have to defend yourselves as well as myself from their devilish, unjust & cruel assaults.

And look after your own interests in the matter. Of course I shall always be at my post, to battle for Right. [11]

In a subsequent letter of February 13th, Matthews stated "You will keep all plates subject to my order." [11]

In mid February 1865, responsibility for collecting ABN accounts in Canada and remitting monies to New York was transferred from Matthews to BLC. [12] In March 1865, Matthews "was released from all connection with the Company," and BLC continued under the then current agency agreement between Matthews and ABN that had come into effect January 1st, 1862. [4]

On March 1st, 1865, a printing order for all denominations of Second Issue Bill stamps and most Law stamps was sent by Canada's Auditor General to ABN in New York, with the comment "We are not particularly pressed for any of these stamps excepting for Bill stamps of 1 & 6 cents." At some point thereafter, the plates for the 10- through 50-cent bill stamps were sent to BLC for printing. ■ In view of the discussion above, it is surmised that this was done to placate BLC. These stamps in blue are commonly found with the perf-13½ used by BLC, whereas they are scarce to unknown with the perf-12 used by ABN. [1c, 4, 13]

The events of 1864-1865 were detailed in an internal ABN report of July 1865 addressed to its Board of Trustees. With respect to the printing of the Law and Bill stamps the report noted as follows:

. . . Messrs. Burland & Lafricain now solicit an entire new arrangement, . . . and have also desired that their statement in regard to our affairs in Montreal may also be brought to your notice.

Concise as possible their statement is as follows. In the summer of last year, learning that the Government of Canada proposed issuing Revenue Stamps, they sent for Mr. Matthews and requested him to go to Quebec as the Agent of the Am. Bk. Note Co. and to use his influence to procure said work for the Montreal office. Mr. Matthews complied with their request so far as to go to Quebec, but on his return, stated that he had secured the order, not for the Am. Bk. Note Co. but for Geo. Matthews. That he had contracted to furnish the stamps in his own name, had given \$80,000 security, and could give the order to whom he chose, at the same time offering to give Messrs. B. & L. the work to do Lithography, provided they would give him 20% commission. They refusing this ‡ he (Matthews) then sent the order to engrave to the N.Y. office, but intended to have the printing done in Montreal. The printing, however, was all done in N.Y. with the exception of a few of the Bill Stamp plates lately sent to Montreal. [emphasis added]

Messrs. B & L believing that the Company here were sustaining Mr. M in his position, took measures, through their friends, to bring about Governmental influence, and succeeded so far as to have a motion introduced in Parliament calling upon the Crown officials for the reasons why this work was or is not done in the Province? which motion will come up for discussion very soon if allowed to take its regular course. ■ Knowing also that Mr. Matthews did not control the work had not given personal security as alleged, they claim to have been the means of having the last order for stamps [March 1st, 1865] sent direct to N.Y. without the interposition of Mr. Matthews.

. . . It is proper to state that the printing of the Revenue Stamps here [New York] in the first instance was for the purpose of expediting the work and has since been continued at the suggestion and request of the Government officers most directly interested. How far however, Messrs. B & L may be correct in saying that officers superior to these may order to the contrary is a matter to be ascertained. [4]

The events of 1864-1865 were also described by BLC in a circular letter of April 12th, 1866, which had been issued as part of the affairs that led to the formation of the British American Bank Note Company. With respect to the printing of the stamps the letter noted as follows:

. . . Notwithstanding this sale [of his business in January 1864 to BLC], Mr. Matthews thereafter solicited orders from the Canadian Government. The order for the new Bill Stamps was brought by him to Burland, Lafricain & Co., and by them executed to the entire satisfaction of the Department. Afterwards Mr. Matthews, asserting that he was so instructed by the Government, came and destroyed the plates for these stamps, and, claiming the position of Agent for the Government, gave the execution of the Law and Bill Stamps to be done in New York.

Government work was offered to B.L. & Co. by Mr. Matthews, if they would pay him 20 p.c. [%] commission, which they decline to pay, urging that he was bound to hand it over to them, having transferred the good-will of the business. Eminent counsel here held that the law of the case was, in this respect, in favour of B.L. & Co. The first position taken in the matter by Mr. Matthews was, therefore, that of a broker selling his influence in obtaining government contracts at good prices for 20 p.ct. [%], or offering to sell at that price.

Burland, Lafricain & Co. had succeeded to the connection with the American Bank Note Company, which Mr. Matthews left on retiring from business. And they actually executed a portion of the work for that Company which Mr. Matthews transferred to it. ♦ And they urged at that time, and their friends urged for them, too, that it would be much better that the work should be directly given to a Canadian firm in a position to execute it, than be sent through a broker like Mr. Matthews, (who gave himself out as having a sort of exclusive government agency, by reason of his influence with the Board of [Customs,] Excise and Stamps and other prominent members of the civil service), to New York and back thence to the Canadian firm. This was strongly urged by Canadians, who were anxious to see Canadian enterprise rewarded and Canadian skill and industry employed. . . . [3] [emphasis added]

Additional Notes on the Second Issue Bill Stamps

The first printing order for the Second Issue Bill stamps was placed with George Matthews on or shortly before December 27th, 1864. The order for 20,000 of the 30-cent stamp, and 10,000 of the \$1 stamp was forwarded via telegram to ABN in New York on December 28th without any specification as to colours. The respective telegrams read as follows:

If Langton has not seen you personally send us at once twenty thousand thirty cent bill stamps & ten thousand, one dollar ditto.
[December 27th]

Send at once twenty thousand thirty cent bill stamps in red, and ten thousand one dollar will write by mail. [December 28th] [17]

On December 30th, a follow-up telegram from George Matthews to ABN added 250,000 of the 3-cent stamps to the order and specified that the 3- and 30-cent values were to be printed in red, while the \$1 was to be printed in red and green. With respect to the \$1 stamp, the telegram did not specify the colour of the frame versus the centre. It read as follows:

Single plates red, double red and green, two hundred and fifty thousand three cent bill stamps also required immediately do your best to send at once. [18]

The first of the new stamps were received by Matthew by January 18th, but in a letter of that date he noted that the order was incomplete. [19] On February 1st, 1865, he issued the following statement of account [20] regarding the stamps:

Geo. Matthews, esq. Agent for
The Honble. The Receiver General of Canada.
to the American Bank Note Company – DP.

Feby. 1st 1865.

For furnishing Bill Stamps as follows:

2500 Sheets of 3 cent Stamps		
200 “ ” 30 “ ”		
2700 “ @ \$50 per 1000 sheets		\$135

100 Sheets of \$1 Stamps		
@ \$100 per 1000 Sheets		\$10
		\$145

This data now permits the completion of the chart of quantities produced (Table 1) originally presented on page 3 of *CRN* N^o 78.

Additional Notes on the First Issue Bill Stamps

As noted previously by this writer [1a], the Act that first imposed a stamp duty on promissory notes and bills of exchange in Canada was assented into law on June 30th, 1864, with an effective date of August 1st. This short time line made the immediate use of recess-printed stamps impossible and led to the production by lithography of the First Issue.

On July 7th, 1864, George Matthews sent the following telegram to George W. Hatch, President of ABN:

I have very important orders to do seventeen 17 plates twenty thousand (20000) impressions by first of August. If cannot be done on steel plates first class lithography must do. Reply immddy [sic] & I will leave by next boat for New York. [15]

The first shipment of the lithographed First Issue Bill stamps was delivered to the government on July 25th, 1864. [16]

Explanatory Notes

† Under the Québec Civil Code notaries possessed certain functions that were performed by lawyers elsewhere in Canada, such as the drawing up of contracts.

‡ This account omitted certain details and as such misrepresents the situation. BLC did indeed produce by lithography, without reference to ABN, what is known philatelically as the First Issue Bill stamps. Their bill for the work was sent to the Government in mid September of 1864. [14] BLC would never have been a candidate to engrave steel plates for the recess-printed Second Issue Bill stamps.

■ ABN in New York supplied Matthews and BLC with the paper to be used for the steel-plate printing done on its behalf. [1b, 10, 22]

▣ The motion was never introduced in the Legislative Assembly. On Wednesday, March 8th, 1865, notice was given of the intent to introduce the motion. It read as follows:

Hon. Mr. Rose – On Monday next – Enquiry of Ministry whether the Government have received offers from competent parties in the Province to execute the work of printing and engraving the Revenue Stamps for the Department of the Minister of Finance, the Post Office Department, and the Law Stamps; and whether it is their intention to continue to procure such stamps from, and cause them to be executed in, the United States. [23a]

This notice appeared in the *Votes and Proceedings of the Legislative Assembly*, a daily publication, but was omitted from the subsequent consolidation entitled *Journals of the Legislative Assembly*. A search of the *Journals* and the associated *Sessional Papers* found no mention of the motion, nor of any reply. [23b, c]

◆ This “portion of the work” was the printing of the 10- through 50-cent denominations of the Second Issue Bill stamps.

Reference Notes

- [1] a- Ryan, C.D., “The Nature of, and Circumstances Surrounding the Printing of, the First Issue of Canada’s Bill Stamps,” *BNA Topics*, Fourth Quarter 1994, Vol. 51, N^o 4, pp. 11-33.
b- Ryan, C.D., “George Matthews: Early Canadian Bank Note Printer,” *Canadian Paper Money Journal*, 2000, Vol. 36, pp. 4-9; March 2018, Vol. 54, Whole N^o 165, pp. 16-17.
c- Ryan, C.D., “Production Details for Second Issue Bill Stamps,” *CRN*, Sep 2012, N^o 78, pp. 3-5; Dec 2012, N^o 79, p. 1.
d- “Bank Note Engraving and Printing,” *The Globe* (Toronto), Jan 11th, 1853, p. 17.
e- “Card . . . Bank Note Engraving, Montreal,” *The Globe* (Toronto), Sep 7th, 1857, p. 1.
f- Toppan, C., *et al*, Articles of Copartnership for Toppan, Carpenter & Co., October 1854, Library and Archives Canada (LAC), William C. Smillie fonds, R7382-0-8-E (MG29-A33), Folios 42-43. (Retroactive to Sep 30th)
- [2] a- Matthews, G., Burland, G.B., *et al*, Extracts from a Sales Agreement dated Jan 27th, 1864, Canadian Patent Office File regarding Province of Canada Patent N^o 715, issued Apr 1st, 1857.
b- Matthews, G., Letters of Jan 18th, 1864, to W.R. Bliss, ABN. American Bank Note Company Records, Archives Center, National Museum of American History, Smithsonian Institute, NMAH.AC.1285, Box 1, File 12. (Matthews wrote “Herewith, I send you completed the document assigning my position to Messrs. Lafricain & Burland, at the same time constituting myself as the Company’s representative in Canada & as a [local?] overseer for their interests.”)

(Reference Note [2] continues next page.)

- [2] c- Matthews, G., Letters of Jan 23rd & 29th, 1864, to W.R. Bliss, ABN. NMAH.AC.1285, Box 1, File 12.
- [3] - Burland, Lafraicain & Co., Circular Letter of Apr 12th, 1866, addressed to A.T. Galt, Minister of Finance, Canada. NMAH.AC.1285, Box 1, File 12.
- [4] - Van Zandt, C.L., Internal ABN Report of July 12th, 1865, addressed to its Board of Trustees. NMAH.AC.1285, Box 1, File 12.
- [5] a- Matthews, G., Letter of Sep 13th, 1864, to W.R. Bliss, ABN. NMAH.AC.1285, Box 1, File 12.
b- BLC, Letter of Sep 14th, 1864, to W.R. Bliss, ABN. NMAH.AC.1285, Box 1, File 12.
- [6] - Matthews, G., Letters of Sep. 9th, 13th, 23rd, 28th, 1864, to W.R. Bliss, ABN. NMAH.AC.1285, Box 1, File 12.
- [7] a- *Montreal Gazette*, Nov 5th, 1864, editorial comment, p. 2, col. 2.
b- *Daily Witness* (Montréal), Nov 9th, 1864, editorial, clipping found in [20]
c- Matthews, G., Letter of Nov 7th, 1864, to W.R. Bliss, ABN. NMAH.AC.1285, Box 1, File 12.
- [8] a- *Montreal Herald and Daily Commercial Gazette*, Nov 29th, Dec 3rd, 6th, 1864, p. 1; Jan 26th, Feb 20th, 1865, p. 1. (Advert dated "Nov 22".)
b- *The Globe* (Toronto), Nov 23rd, 1864, p. 2; Dec 28th, p. 4; Jan 21st, 1865, p. 1; Jan 25th, Feb. 1st, Feb 4th, Feb 6th, 1865, p. 4. (Advert dated "Nov 23".)
- [9] - G. Matthews, Letters of Nov 15th, Nov 18th, and Nov 26th, 1864, to W.R. Bliss, ABN. NMAH.AC.1285, Box 1, File 12.
- [10] - BLC, Letter of Nov 30th, 1864, to W.R. Bliss, ABN. NMAH.AC.1285, Box 1, File 12.
- [11] a- Matthews, G., Letters of Dec 10th, 1864, Jan 4th, 19th, Feb 7th, 13th, 1865, to W.R. Bliss, ABN. NMAH.AC.1285, Box 1, File 12.
b- "News from Quebec," *Montreal Gazette*, Feb 13th, 1865, p. 2.
- [12] a- Matthews, G., Letter of 16th, 1865, to W.R. Bliss, ABN. NMAH.AC.1285, Box 1, File 12. (Matthews was very ill at the time with "inflammation of the lungs," and confined to his house for the last week of January and first two weeks of February. In his letter of February 16th he wrote "... I have no authority or power to do this, & what little I had you nullified by sending Messrs. B.L. & Co. a letter instructing 'them' to collect accts. & out of same first to pay me some 70 or 80 dollars, etc etc & then remit you etc. etc. clearly by that act making them the responsible parties, & which by their agreement with you they certainly are. That letter they shewed [sic] me with a triumphant air, & which of course they carefully retain.")
b- BLC, Letters of March 1st, and 10th, 1865, to W.R. Bliss, ABN. NMAH.AC.1285, Box 1, File 12.
- [13] - Langton, J., Letter of Mar 1st, 1865, to ABN, Library and Archives Canada (LAC), Auditor General fonds, Audit Office Letterbook, RG58, B, Vol. 4, Folios 487-489. (See *BNA Topics*, 1994, Vol. 51, N° 4, pp. 24-25.)
- [14] - Harington, T.D., Letter of Sept 19th, 1864, to George Matthews, LAC, Records of the Finance Department, Office of the Receiver General Letterbook, RG 19, Vol. 1178, p. 199, Letter 491. (Reproduced in *BNA Topics*, 1994, Vol. 51, N° 4, p. 18.)
- [15] - Matthews, G., Telegram of July 7th, 1864, to G.W. Hatch, ABN. NMAH.AC.1285, Box 1, File 12.
- [16] a- Langton, J.M., Letter of July 25th, 1864, to the Receiver General, LAC, RG 58, B, Vol. 4, Folio 376. (Microfilm Reel T2280)
b- Langton, J.M., Letter of July 25th, 1864, to George Matthews, LAC, RG 58, B, Vol. 4, Folio 377. (Reproduced in *BNA Topics*, 1994, Vol. 51, N° 4, pp. 14-15.)
- [17] a- Bouchette, R.S.M., Chair of the Board of Customs Excise & Stamps, Telegram of Dec 27th, 1864, to George Matthews. NMAH.AC.1285, Box 1, File 12.
b- Matthews, G., Telegram of Dec 28th, 1864, to ABN, New York. NMAH.AC.1285, Box 1, File 12.
- [18] - Matthews, G., Telegram of Dec 30th, 1864, to W.R. Bliss, ABN. NMAH.AC.1285, Box 1, File 12.
- [19] - Matthews, G., Letter of Jan 18th, 1865, to W.R. Bliss, ABN. NMAH.AC.1285, Box 1, File 12. (Matthews wrote "When will may we expect completion of last small order. 2 cases only as yet are received." In a previous letter of Jan 4th he wrote "No bill stamps received. Hurry them on as they are quite out.")
- [20] - NMAH.AC.1285, Box 1, File 12.
- [21] a- Harington, T.D., Letter of September 19th, 1866, to R.S.M. Bouchette, Chairman of the Board of Customs, Excise & Stamps, LAC, RG 19, Vol. 1178, p. 416, Letter N° 981. (Corrected version in RG 19 Vol. 1167.)
b- Harington, T.D., Letter of October 26th, 1866, to R.S.M. Bouchette, LAC, RG 19, Vol. 1178, p. 426, Letter N° 1013.
c- Harington, T.D., Letter of July 31st, 1867, to John Langton, Auditor General, LAC, RG 19, Vol. 1178, p. 572, Letter N° 1264.
- [22] a- Matthews, G., Letter of Feb 29th, 1864, to W.R. Bliss, ABN.
b- BLC, Letter of Jan 5th, 1865, to W.R. Bliss, and of Apr 10th, 1866, to C.L. Van Zandt, ABN. NMAH.AC.1285, Box 1, File 12.
- [23] a- Province of Canada, *Votes and Proceedings of the Legislative Assembly*, Mar 8th, 1865, p. 142. Found in NMAH.AC.1285, Box 1, File 12.
b- Province of Canada, *Journals of the Legislative Assembly*, Third Session of the Eighth Parliament, 28 Vic., January-March 1865, Vol. 24.
c- Province of Canada, *Sessional Papers*, Third Session of the Eighth Parliament, 28 Vic., 1865, Vol. 24, sub-vol. 1-3.

Table 1: Denominations and Quantities included in ABN's Printings of Second Issue Bill Stamps as per available records.

Stamp	1864 Dec	1865 Mar	1866 Mar 16	1866 Sep 24	1867 Jan 25	1867 May 4	1867 Jul 17	1867 Nov 23	Totals
1¢	—	200,000	300,000	300,000	—	—	150,000	50,000	1,000,000
2¢	—	150,000	300,000	—	—	100,000	100,000	—	650,000
3¢	250,000	300,000	—	200,000	100,000	50,000	100,000	50,000	1,250,000
4¢	—	150,000	—	—	—	—	—	—	150,000
5¢	—	150,000	—	—	50,000	—	—	—	200,000
6¢	—	300,000	—	100,000	100,000	100,000	—	100,000	700,000
7¢	—	150,000	—	—	—	—	—	—	150,000
8¢	—	150,000	—	—	—	—	—	—	150,000
9¢	—	250,000	—	—	100,000	—	—	100,000	450,000
10¢	—	150,000	—	—	—	—	—	50,000	200,000
20¢	—	150,000	—	—	—	—	—	—	150,000
30¢	20,000	100,000	—	—	—	—	—	50,000	170,000
40¢	—	50,000	—	—	—	—	—	50,000	100,000
50¢	—	50,000	—	—	—	50,000	—	—	100,000
\$1	10,000	20,000	—	—	—	—	—	—	30,000
\$2	—	10,000	—	—	—	—	—	—	10,000
\$3	—	10,000	—	—	—	—	—	—	10,000

(Sources: [13, 21], Matthews' Account Statement of February 1st, 1865, in NMAH.AC.1285, Box 1, File 12, and the main order books of the American Bank Note Company held at the Museum of American Finance, New York.)

Notes on Table 1:

① The listed dates are when the orders were entered in ABN's books; they are not necessarily the dates of the actual printings.

② Given the evidence, it appears that the quantities of 10- to 50-cent stamps outlined by the **bold box** were printed by BLC and perforated 13½. The 1867 printings of the 10-, 30-, 40- and 50-cent stamps by ABN comprise the much scarcer perf-12 varieties. If these figures are entirely correct, the 20-cent stamp should not exist with perf-12 unless ABN produced some of the blue stamps in New York before sending the plates to BLC, which seems unlikely.

③ The 1864 order included the 30¢ in red, perf-12, and presumably the \$1 with the red centre and green frame.

(Notes continue at lower left.)

④ The 1867 printings by ABN of the 10-, 30-, 40- and 50-cent stamps were done from new plates. This is stated in ABN's main order books, as held by the Museum of American Finance in New York, which give as follows:

- 4 May 1867 – 50-cent stamp –
"Plate made to print this - 1st being in Canada"
- 23 Nov 1867 – 10-, 30- and 40-cent stamps –
"These new plates - originals are in Canada"