The above named countries were up to the year 1859 independent, and have existed many centuries. In 1545 reigned in Parma duke Pierluizi Farnese, of Parma and Piacenza, a very despotic ruler who was assassinated because he was a tyrant. The duchy had an area of 1,260 square miles, a population of 258,000, and the city of Parma was the capital. The last reigning duke was Robert I, a very jocular fellow, who kept a grand court in his little domain. In 1859 he had to abdicate, and Parma became a Sardinian-Italian province. Duke Robert was a prince from the royal family of Bourbon. The Duchy of Modena had an area of 2,900 square miles, and a population of 360,000, and the capital was Modena City. The last reigning Duke was Frances V, an Austrian prince, who had to abdicate in 1859, and Modena too became a Sardinian-Italian province. The Grand Duchy of Tuscany had an area of 8,500 square miles and a population of 1,900,000, and the capital was Florence. The last reigning was Ferdinand IV, who had to abdicate in 1859, and the Grand Duchy of Tuscany became with the aid of Austria, because Austria had conquered Lombardy and Venetia territory. King Charles Albert of Sardinia and Piedmont, had in 1842 tried to seize the three duchies, but the Austrian army defeated the Sardinian king in 1843 at the battle of Custozza, and in 1849 at the battle of Novara, Italy. But in 1849 on March 21\textsuperscript{st}, King Victor Emanuel had ascended the throne of Sardinia, and in 1854 conquered part of the Austrian-Italian territory. The Sardinian Secretary of State, named Cavour “dreamed” of one united Italy! and audacious King Victor Emanuel, of Sardinia and Piedmont, in 1858 went again on the warpath. The Sardinian army conquered the duchies of Modena and Parma and the Grand Duchy of Tuscany, made those countries Italian provinces in 1859. Now I come to the Fiscal part and begin with the Duchy of Modena, which country issued the first “Revenue stamps” on February 1\textsuperscript{st}, 1853, the value is 9 centesimi black violet. This revenue stamp was intended as a “taxe” on foreign newspapers arriving in Modena territory. Inside a double circle is the inscription “Gazette estere” and surrounding his is the inscription “Stati Estersi,” on the bottom is the denomination. Black printing on white paper. If obtainable, the price to day is at least $1.

The second issue appeared on April 1\textsuperscript{st}, 1853. There are two denominations, vide: 9 centimi violet, and another 9 centimi violet with a small change. Within a square is an eagle, crowned, on top is the inscription “Poste Esserre” and the value, and the letters B.G. The one of the 9 centesimi violet values is without the letters B.G., otherwise same description. The price to-day is, if obtainable, 50 to 75 cents each. A third issue appeared in 1859, the last year of Modena’s independence. The denomination is 10 centesimi black on white paper. The surrounding inscription reads “Tassa Gazette” [newspaper taxe], below is the value. Now follows the Duchy of Parma. These revenue stamps were intended as a “Taxe” on foreign newspapers, and the first issue appeared on February 1\textsuperscript{st}, 1853. Within a threefold circle is a lily, (signifies the arms of the French Bourbon family), and above it is a crown. In the centre is the value, 9 centesimi, black, and in the outer circle is the inscription “Gazzette Estere Parma.” Black printing with a handstamp. This revenue stamp is so rare that no price can be quoted for it. The second issue appeared in April 1853, and the value is 9 centesimi blue, on colored paper, black printing, within a covered octagon.
is the value, on top is the inscription “Stati Parmensi” (Parma State). In 1857 appeared a third issue of Parma revenue stamps, and the denominations are 6 centesimi rose and 6 centesimi red, same description as preceding, but with a watermark, an octagon. The price for these Parma revenue stamps, if obtainable, to day is at least $1 each. Then follows the Grand Duchy of Tuscany. Only one revenue stamp was issued, intended as a “taxe” on newspapers. The value is 2 soldi, black on yellowish pelure paper. Within a double circle is the value and the surrounding inscription reads “Bolls Strasrdioaria” [extraordinary stamp], and per le Poste, [for the postoffice]. This newspaper “taxe” such stamps are classed as “revenue stamps,” and not as postage stamps as American Postage stamp catalogues class them is priced, if obtainable, $1, but as it is the only revenue stamp issued by Tuscany the lucky possessor can ask, and will get any high price for it.

“Sic transit Gloria mundi”; So vanishes the glory of the world! Forgotten almost is the history and existence of the former duchies, Modena, Parma, Tuscany, but their Revenue Stamps are now-a-days a real treasure; and merit a good place in the golden book of mother “FISCALIA.”