

MAPLE LEAVES

Official Journal of
THE CANADIAN PHILATELIC SOCIETY OF GREAT BRITAIN

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Notes and Comments

Spring

Glancing through the window we should see the smiling faces of the spring flowers, but alas! the landscape is smothered in snow. However, the morning sun is doing its best to thaw it all, so let us hope that in the very near future good weather will be our fortune. We should like to take this opportunity of wishing all our members a very Happy Easter.

Convention

Although outlined in columns elsewhere in this issue, we feel that a few more words would not be out of place here. Don't forget that Auction. We would like to make the one this year a bumper occasion, so send those lots along to David Fortnum, 5, Sunbury Court, Bourne Avenue, Bournemouth. Make sure that the material is good and interesting. The Exhibition is the shop window for you to display those items which you may be collecting generally or making a study of. Don't be shy, let members see your efforts, and don't forget that there are awards to be won.

Holidays

This pleasant subject will not doubt be occupying the thoughts of many of us. The Secretary has asked us to point out that he will be away for the period April 9th to the 30th, likewise the Editor will be away from home, basking, we hope, in the sunshine of the Pembrokeshire coast, during the period July 26th to the 10th August. In both instances no correspondence will be dealt with during these periods. Whilst on the subject may we remind you to let the Packet Secretary know of your holidays. It saves time and money and avoids any disappointments.

Index to Vols 1-6

As we mentioned at the A.G.M. at the last Convention, an index to Vols. 1-6 was in the course of preparation for sale to members. This index has now been completed by Miss Ann Dorian and printed. It is a most comprehensive one and will be found to be extremely useful by members. Copies may be obtained from the Editor at the very low cost of 2/2d (including postage), and we look forward to selling many copies in the near future. Please send us your orders as soon as possible.

Naphthadags

What a mouthful? Our Treasurer has now a supply of these interesting trial issues of G.B., and he has asked us to inform members that they will, whilst the supply lasts, be used on all letters to members emanating from him.

Press Issue

We should again like to thank Frank Campbell, Alan Christensen, Hedley Hollands, Bob Duncan and W. H. Freeman for some very interesting first day covers. Without reflecting upon the kindness of the aforesaid members, we must comment on the atrocious design and colour of this stamp. They seem to have a surplus of blue and black printing inks in the Canadian Post Office these days.

Plate Blocks

The rumpus over this matter is gathering momentum in philatelic circles both here and in Canada. We feel personally that the present attitude of the Postal Department of Ottawa is to be deplored. A minimum deposit of \$20.00 is now required to purchase blocks which are now only obtainable through the Philatelic Section. Surely these items "made to order" for collectors cease to be collectable pieces; they are not available to the general public over the Post Office counter. The present system could well create a false market in Plate Blocks.

Stampless Catalogue

A most welcome letter from Frank Campbell tells us that he is about to embark on the project of a second Stampless Catalogue. The publication will be prepared by photo process, and although it will probably be some time before the whole thing is available, we look forward to the results of his labours. Good luck, Frank. Incidentally, he informs us that the article on Squared Circles in the December issue by W. S. Boggs caused quite a stir in Michigan.

C.P.S. Convention, May 9th to 11th, 1958

Publicity material for this event has been coming through the letter box. This, the 30th Annual Convention of the Canadian Philatelic Society, is this year being held in Victoria, B.C. A most appropriate choice, as this province is this year celebrating its 100th anniversary.

The two host clubs, the Greater Victoria Philatelic Society and the Vancouver Island Philatelic Society, have been very fortunate in acquiring a very important display. Her Majesty the Queen has given her gracious permission for excerpts of the Royal Collection to be shown at the Exhibition. It is not yet known what sections will be sent, but they will be viewed by the visitors with great interest.

The title of the Convention is to be known as VICPEX, and it is obvious from information given that there is a treat in store for all those folk who are lucky enough to manage a visit.

Congress 1958

Souvenir envelopes for the Folkestone Congress are now available at 4d each or 1/4d for a set of four in different colours, red, green sepia and black. The design will incorporate a reproduction of an old print, "The Folkestone Packet 1858." Quantity prices are 3/6d per dozen and 25/- per 100.

Orders should be sent to the Hon. Local Organising Secretary, Miss B. G. de la Mare, 55c, Earls Avenue, Folkestone, Kent.

Covers, correctly stamped and addressed, will be posted on the first day of Congress (May 27th) to receive the special cancellation, if sent to Miss de la Mare before the opening day.

PRESIDENT'S MESSAGE

Good progress continues in all branches of the Society's activities and, thanks to the help of a very efficient team of office-bearers, whose only reward is hard work and the satisfaction of a job well done, the President's lot is a relatively easy one.

The Convention arrangements are gradually taking shape and further details are published in this issue. As mentioned before, David Fortnum has kindly agreed to look after the Auction, and we are very fortunate to get the services of one with so much experience in these matters. In the case of the Exhibition, the indefatigable Stanley Godden has once again undertaken these duties, and it would be a presumption on my part to detail his qualifications in this respect. For the hotel bookings and local liason, Mr. L. D. Carn has come to the rescue. With many and varied interests in the Eastbourne area, Mr. Carn is an extremely busy man, and I am only too appreciative of his generosity in undertaking these duties.

The success of the efforts made by all these gentlemen, however, depends on the active co-operation of all Members, and I would therefore draw your attention to the various notices appearing in connection with Convention organisation and earnestly request an early response where details of Auction lots, Exhibits, etc., are required. Leaving matters to the last minute not only creates problems for the organisers, but also detracts from the general success of the event.

On Friday, 26th February, my wife and I were very fortunate in being able to bid "Bon voyage" to Colonel and Mrs McLellan at St. Pancras as they caught the S.S. "Oransay" boat train en route for Australia. I am pleased to be able to report that Colonel McLellan is looking very fit after his severe illness, and I am sure all Members join with me in wishing the travellers "God speed" and a pleasant journey.

A further very pleasant event recently attended by my wife and I was a visit to Hove at the invitation of Mr. and Mrs. Stanley Godden in connection with an Exhibition of stamps of the New World organised by the Brighton and Hove Philatelic Society, where we met a number of Members, including Mr. and Mrs. Carn and Leo Baresch. An informal but very informative Study Circle followed later in the day, when Stanley and Leo unearthed a few of their many treasures.

As announced elsewhere, a further London Re-union is to be held at the Shaftesbury Hotel on Saturday, 19th April. The popularity of these bi-annual meetings speaks for itself, and we hope once again to have the pleasure of the company of many friends and Members from various parts of the country. The organisation this time is in the capable hands of Mr. G. F. George who, I am sure, will provide a programme to suit all tastes.

A further event which will interest Members is a Canadian Study Circle to be held on Thursday, 29th May, at the Grand Hotel, Folkestone, as part of the proceedings of the 1958 Philatelic Congress of Great Britain. This Circle will be under the leadership of our old friend and Member George Searles.

Sincerely yours,

GEOFF HARPER.

ANNUAL GENERAL MEETING

Nominations of Officers and Fellows

Members are reminded that, in accordance with the Society's rules, nominations for the Officers of the Society to be considered at the Annual General Meeting at Eastbourne during October 1st to 4th must be sent to the Secretary not later than July 1st.

Nominations for Fellowship, which must be made on the appropriate form obtainable from the Secretary, must be received by August 1st.

CONVENTION BULLETIN

As reported in the last two issues of Maple Leaves the following arrangements have been made for the 12th Annual Convention:—

BURLINGTON HOTEL—EASTBOURNE
WEDNESDAY 1st TO SATURDAY 4th OCTOBER, 1958

Hotel Reservations

A provisional block booking has been made at the following special inclusive rates:—

45/- per person, per day, for rooms with a sea view.

42/6 per person, per day, for rooms without a sea view.

Plus an extra of 5/- per person, per day, for a room with private bathroom. All the above rates are subject to a service charge of 10% which will be added to accounts in lieu of staff gratuities.

Applications for Hotel reservations should be made to L. D. Carn, 138, Whitley Road, Eastbourne, Sussex, stating precise details of accommodation required, i.e. single or double room, with or without sea view or bath.

Early application is advised as the provisional block booking covers a limited number of rooms only and as early October is still the holiday season on the South Coast, difficulties will undoubtedly arise if bookings are left until just prior to the event.

Convention Exhibition

Competitive Classes, as on previous occasions, will comprise:—

- (1) Research and Study
- (2) Group Displays
- (3) Contributed Displays
 - (a) British North America up to 1900
(including the Numeral Issue)
 - (b) British North America from 1901.

Members are reminded that the 'Stanley Godden' Trophy will be awarded to the best display complying with the requisite conditions (see Maple Leaves, Feb. 1956) in any of the above classes covering issues up to 1897 and the Trophy kindly offered at the last Convention by Mrs Barrett under similar terms for 20th Century Issues.

Full details of the maximum number of sheets permitted will be given in the next issue but it is anticipated the limit will be twelve sheets. All entries must be forwarded to Stanley Godden, 72, Woodland Drive, Hove, Sussex, at the latest by Friday, 26th September, 1958. To assist in planning of the Exhibition, early notification by Members of their intention to compete, together with details of their exhibit, i.e. class and number of sheets, would be greatly appreciated.

Convention Programme

Full details will be published in the next issue. The Annual Committee Meeting and Annual General Meeting will be held on Saturday morning, 4th October. The Convention Auction, Saturday afternoon, and the Annual Dinner and Presentation of Awards, Saturday evening.

Convention Auction

It may seem early but why not starting sorting out those lots NOW before the lighter evenings set in and other attractions come along. Most people have useless (to them) material of some sort which other folks are longing to get at and the Auction is the ideal means of effecting the transfer.

"Points to remember" are much the same as in past years:—

1. Only B.N.A. material can be accepted.
2. Only good saleable material is worth sending. Junk and defective stuff never sells.

3. Single stamps and small lots should be mounted and, if possible, enclosed in a folder. Bulkier material is more suitable in envelopes or boxes.
4. Each lot should be accompanied by a slip bearing a brief description, estimate of valuation, and reserve (if any). This is most important as I refuse to guarantee to think as much of your lots as you do yourself if you leave it to me to sort out!
5. Lots will be acknowledged only if accompanied by a stamped and addressed envelope or postcard.
6. Please let me have your lots or gift lots not later than July 1st. Anything received after that may be too late for inclusion in the catalogue.
7. Please let me hear from YOU and help to make the Auction as successful as it has always been.
8. The usual commission rates will apply.

DAVID FORTNUM.

LONDON RE-UNION

Arrangements have been made for the next of these popular Meetings at the Shaftesbury Hotel, Monmouth Street, London, W.C.2., on Saturday, 19th April, 1958, from 2 p.m. to 6 p.m.

As in the past the Meeting will commence with a general display given by various members, which will continue until tea is served at approximately 4 p.m., followed by an invited specialised display to be given by Mr R. G. Woodall. At the conclusion of the official proceedings it is customary for members to withdraw to other parts of the Hotel where discussion continues on subjects of particular and personal interest.

Facilities for lunch are available at the Hotel and one usually finds a group of enthusiasts foregathering in an appropriate place from noon onwards.

This function is entirely self supporting and it is the practice therefore to hold a small auction of items donated by members during the Meeting to defray expenses. It is hoped that all attending will bring along some small item to help in this connection.

The Meeting on this occasion will be organised by members of the London Group under the leadership of their Chairman, Mr G. F. George, to whom any enquiries should be addressed. As on previous occasions it is confidently anticipated that many familiar faces from distant parts of the country will make an appearance, so if you have not as yet managed to attend make an effort to do so this time. All members and friends from far and near are very welcome.

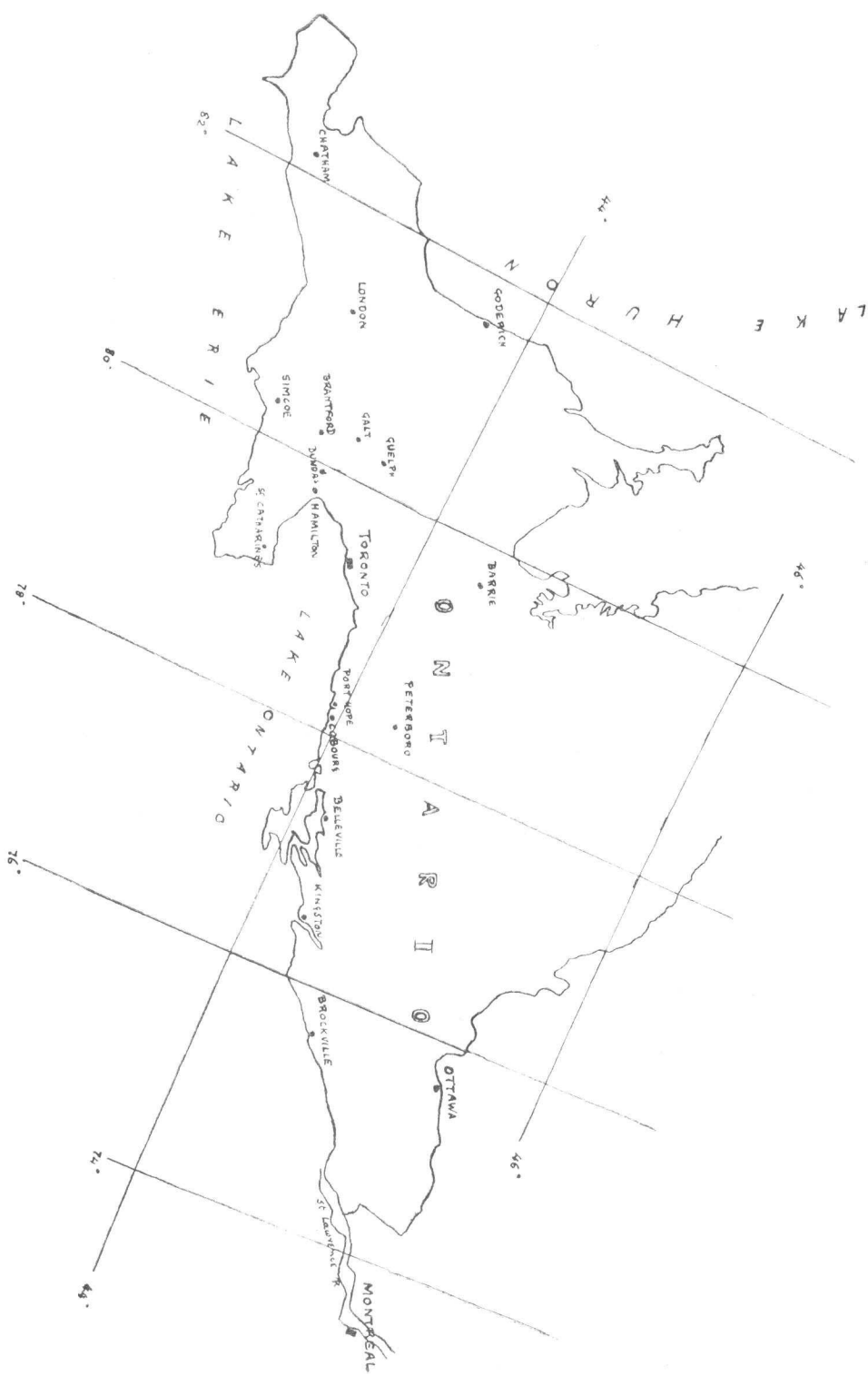
**MAKE A NOTE OF THE DATE—SATURDAY, 19th APRIL
RENDEZVOUS—SHAFTESBURY HOTEL**

THE EARLIEST CANADIAN DUPLEX

By E. A. SMYTHIES, F.R.P.S.L. (840)

In the winter of 1859-60 the Postmaster General of Canada paid a visit to Britain, and, when in London, was shown a newly invented gadget which simultaneously dated the cover and killed the stamp—a duplex hammer in fact. Favourably impressed with this device, on return to Canada he arranged for a supply of these from Berri of London. Fortunately for subsequent research, this requisition (No. 38 of 23 Feby 1860) has been preserved*, and gives us complete details of this first order for duplex hammers. It included towns in Ontario and Quebec Provinces only, as, before Federation in 1867, the Maritime Provinces and B.C. were under separate Postal Administration, and at that early date there were no important post offices in the Western Provinces.

* Boggs "Postal History of Canada" Vol. 2, page 5E.



The order specified: (1) Four hammers, i.e. two with AM and two with PM in the daters, with horizontal bars in the "cancelling stamps" or killers, for each of six larger towns, and (2) Two hammers, one with AM and one with PM, for each of 16 smaller towns. This gives a total order of 56 hammers. Incidentally this appears to have been the first official indication in Canada's postal history of the necessity for time indicia on cancellations, and a clear indication of the rapidly increasing work in the post offices. The evidence suggests that the AM and PM were loose plugs (See also Boggs Vol II, page 30C, and postscript). If neither of these loose plugs was inserted, the hammer would presumably change from Boggs' "b" type, i.e. with AM or PM, to his "a" type, i.e. blank, of which a number have now been recorded (see Appendix).

It has been an interesting study to trace to what extent this original requisition for 56 hammers was followed. Until recently, the only information about these earliest hammers by Berri was the record given by Boggs (Vol. 1, page 573), which can now be considerably amplified and extended. There are still gaps in our knowledge, but appreciable progress has been made, thanks entirely to Member Whitworth (100), who made available his wonderful collection of many hundred covers and dated pieces of the 1859 issue. These, combined with supplies from other sources, have given a total of over 320 duplex strikes (vide Appendix), from which the following data have been compiled (The data given by Boggs are not included).

Considering first the six larger towns with an allotment of four hammers each, the position is as follows:—

Hamilton. One or two hammers with AM and one or two with PM, all with 13 thin horizontal bars in the killer. Dates 1862-68. It is uncertain at present whether there were two or four hammers in all for this P.O., but probably four hammers.

London, Ont. Two hammers with AM, one with 12 bars, the other with 13. Similarly two hammers with PM, again one with 12 and one with 13 bars, dates 1860-68. A strike of one of these (I.A.13.PM) dated 11 May 1860 has the proud distinction of being the *earliest*.

Canadian duplex recorded to date (see Fig. 1)*. It suggests a certain degree of hustle that hammers ordered from London (Eng.) on an order from Ottawa dated 23 February should actually be supplied within 10 weeks! There is a fifth hammer of London (ONT) with blank indicia, which is possibly a subsequent addition and not in the original supply from Berri, or may have been derived from AM/PM hammer by omitting the plug, as suggested above.

Montreal. Two hammers with AM, one with 12 bars, the other with 13. Two hammers with PM, both with 13 bars. Dates 1860-70.

Kingston. If four hammers were supplied, it seems they were not much used, as only one strike—PM, 13 bars, 1861—has been found to date. This is one of the gaps in our knowledge.

Toronto - Quebec. In an earlier article (MAPLE LEAVES, June 1957) I suggested that Berri may have experimented with a duplex of different design for each of these towns, the Toronto experiment having 13 broken or dotted bars in the killer, the Quebec experiment with eight thick bars and type II dater. Further evidence, however, casts a doubt on this idea.

The first Quebec duplex (II.A.8 Fig. 5) was in common use for more than a dozen years, but the *earliest known strike is dated 1864*. If this hammer was sent by Berri in 1860, it is difficult to understand why it remained unused for years. Further, the standard of workmanship of this Quebec hammer is

* Boggs records (Vol. 2, page 30C) that the date of delivery of hammers to Montreal was 5 May, 1860, and presumably to the other towns about the same date. So an earlier date than 11 May may still be found.

very inferior to the high standard of Berri, and it looks as if it was not made by Berri at all, but some years later, probably in Canada. There are two types, i.e. (1) with blank indicia, in use 1864-68, and (2) with the letter C as indicia, in use from 1868 onwards. What the letter C implies is not known, but it clearly suggests local manufacture.



Fig. 5. II. A. 8.

The earliest Toronto duplex are a problem. There are two of them. In addition to seven strikes of the "broken bars", all dated between August and November 1866*, the Whitworth collection also has three Toronto strikes of the standard pattern, I.A.13 unbroken bars, which is not mentioned by Boggs, also dating from August 1866, and so both types were in simultaneous use. If these hammers were supplied by Berri, then they remained unused for years, and before use one at least was mutilated by vertical cuts. It is difficult to see any sense in such actions. Alternately, they were possibly not made by Berri, but prepared locally years later.

It thus seems possible that Berri never supplied duplex hammers for Toronto and Quebec, or if he did, they were put aside. But, we may ask, why should he have neglected these two important postal centres, if indeed he did? It is a fact that Toronto was using extensively the 7 and 9 bar grid killers and circular T.D.S., and later the numerous "Fancy 2 Corks" illustrated by Jarrett, (Nos. 128-141), and also apparently various "Improvised" duplex (MAPLE LEAVES, February 1958). It is not until about 1876 that standard Toronto duplex begin to appear in large numbers.

Turning to the 16 smaller towns, the present position is as follows:—

Barrie, Belleville, Brockville, Goderich, St. Catherines. Each with two hammers, one AM, one PM all with 13 bars. Dates recorded in the Appendix.

Brantford - Guelph. Each with two hammers, one AM 14 bars, one PM 13 bars (Brantford also had one AM with 13 bars). In addition both had a hammer with blank indicia, possibly derived from one of the others by omitting the AM/PM loose plugs as suggested above.

Galt. Two hammers, both PM, one 13 bars, the other 14.

Ottawa. Three hammers, AM 13 bars, two PM 12 and 13 bars.



Fig. 6. Broken Bars.

* Boggs illustrates a strike of 1863 (Vol. I, page 574) but his illustration is evidently incorrect. It shows 10 horizontal bars cut vertically six times to make 54 dashes, whereas in fact there were 13 horizontal bars cut eight times to make 89 dashes, arranged symmetrically in nine vertical columns with 5-9-11-13-13-11-9-5 dashes respectively. Fig. 6 shows how the dashes appear on a clear strike, and it differs considerably from the illustration in Boggs.

Peterboro. Two hammers both AM, 12 and 13 bars. Also a blank hammer.

Cobourg - Port Hope. One hammer each, AM 13 bars. Also a blank hammer.

Chatham - Dundas. Only one hammer recorded to date for each, PM 13 bars.

Simcoe. Two strikes seen, blank with 13 bars, and PM with 13 bars.

Three Rivers. No strike of this town has yet been seen.

Taking all 20 towns together, and ignoring Toronto and Quebec, five or six are apparently still incomplete. From the data recorded it will be noted that there are five hammers with 12 bars, three with 14 bars and the rest with 13 bars. There are half a dozen hammers with blank indicia instead of AM/PM, possibly derived from AM/PM hammers as mentioned above. Brantford and Ottawa are unusual in having *three* hammers each. Galt in having two PM and no AM, Peterboro in having two AM and no PM. Why these variations from the normal occur is not known. Examples of these, with varying number of bars and varying indicia, are shown in the accompanying illustrations (Figs. 1, 2, 3), and details recorded in the accompanying Appendix.



Fig. 1. I.A. 13 PM.

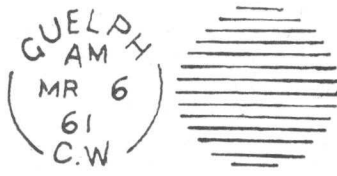


Fig. 2 I.A. 14 AM



Fig. 3. I.A. 12 Blank

To complete the list of duplex hammers by Berri, I should perhaps briefly mention one freak. As I have recorded earlier (MAPLE LEAVES, June 1957, page 290), the Postmaster utilised one of Berri's hammers to create a unique type of his own, the Port Hope "Cork" duplex of 1870, by cutting a hole in the killer and inserting a cork, in fact three corks seriatim at short intervals (Fig. 4).



Fig 4. Cork insertion.

There is an unfortunate hiatus in our knowledge of sources of supply of duplex hammers. We know that Berri supplied in 1860 and his hammers continued in use for many years. We know that Pritchard and Andrews of Ottawa commenced supplying duplex hammers (as well as other cancelling instruments) in 1876. But we do not know who supplied hammers between these dates, of which there are quite a few, for example:—(1) the first Quebec duplex mentioned above; (2) the first Halifax duplex of 1867, with H in barred killer; (3) Montreal duplex hammers with numbers 5, 7, 10, etc. instead of AM/PM, starting about 1872; (4) and (5) the well-known Hamilton 5 and London 6 duplex of 1870, and others.

The data recorded during this study is summarised in the Appendix. The final column shows the number of strikes recorded for each post office, and gives a rough guide to their comparative rarity. It will be noticed that duplex from Montreal nearly equal all other post offices combined, and 90% of them are PM. At the other end of the scale the rarity of strikes from Kingston, Simcoe, Three Rivers, is evident. That such an important centre as Toronto should have only 10, compared to 150 for Montreal, is remarkable. I should like to record that most of the data in this Appendix were largely and very efficiently compiled by Whitworth junior from his Father's collection, which has added so much to our knowledge of these earliest Canadian duplex.

Any readers, who find this article interesting, will share my gratitude to Whitworth père (and fils), without whose co-operation and magnificent collection it would have been impossible to draft. There are other members of the CPS of GB, especially in Canada, with very fine collections of 1859 covers. Is it too much to hope for their co-operation also, to correct possible mistakes, extend dates of use, and fill in some of the remaining gaps in our knowledge of these earliest duplex in Canadian postal history?

The illustrated sketch map shows the distribution of 20 Berri duplex towns, clustered around S. Ontario.

APPENDIX

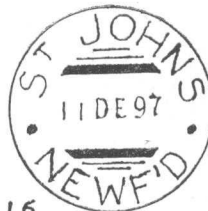
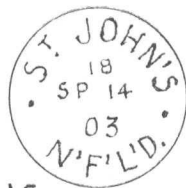
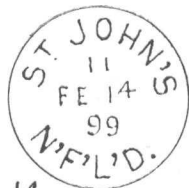
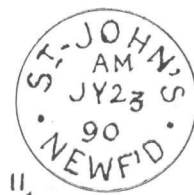
Post Office for hammers	and indent bars	No. of Indicia	dates recorded in dater			Remarks	No. of strikes recorded
			AM	PM	Blank		
Barric	2	13	1861-66	1861-67	—	Indent complete	9
Belleville	2	13	1861-68	1860-68	—	Indent complete	30
Brantford	2	13	1863	1863-64	1863-77	Three hammers and one blank	9
		14	1865				
Brockville	2	13	1860	1865-67	—	Indent complete	4
Chatham	2	13		1865-76		Incomplete one hammer	2
Cobourg	2	13	1861		1861-65	One hammer and one blank	5
Dundas	2	13		1860-66		One hammer	4
Galt	2	13		1861		Indent complete	3
		14		1866			
Goderich	2	13	1865	1860-64		Indent complete	3
Guelph	2	13		1860	1863-67	Two hammers and one blank	8
		14	1861				
Hamilton	4	13	1864-68	1862-67		Probably 4 hammers	26
Kingston	4	13		1861		Incomplete	1
London	4	13	1860-68	1860-65	1875	Complete, 4 hammers and 1 blank	28
		12	1860-67	1863			
Montreal	4	13	1860-67	1860-70		Complete, 4 hammers	150
		12	1860-67				
Ottawa	2	13	1863-68	1862-66		Three hammers!	23
		12		1861-64			
Peterboro	2	13	1860			Complete	8
		12	1860		1860-69		
Port Hope	2	13	1860-62		1863-69	One hammer and one blank	7
St. Catherines	2	13	1860-63	1863-68		Complete	6
Simcoe	2	13	—	1860	1862	One hammer and one blank complete	1
						Total	327
Three Rivers	2		Not seen to date				
Toronto	4	13			1866		7
		broken bars			1866-68		3

NEWFOUNDLAND CORNER

By Dr. R. WILLAN (437)

SHIP-LETTER
NEWFOUNDLAND

6.



The postal markings of Newfoundland have received very little systematic description, probably due to the great difficulty of making anything like a complete study. The markings of pre-stamp and stampless covers have been excellently recorded by the Meyersons, but there is a lamentable lack of information on anything beyond these until the slogan cancellations of St John's from 1918. The difficulty in studying the handstruck stamps of Newfoundland is the scarcity of covers of all periods, and covers are essential for this work. As in most countries until nearly the end of the 19th century, at least two different stamps were applied to the face of a letter: an obliterator to cancel the adhesive and a stamp showing the name of the office of posting with the date. On the reverse

were struck the date stamp of the receiving office and of any office where the letter was handled in transit. Name and date stamps were issued to the multitude of offices, large and small, which were opened subsequently to 1851, but though it was forbidden to use these for the cancellation of adhesives, no obliterations were issued, and it was left to the postmasters to provide them for their own use. Only two offices, Greenspond and Lapoile, appear to have ignored the regulations and habitually used their date stamps to cancel adhesives. The others obtained or made some sort of obliterator. Some used a circle or oval of bars. In a few cases it would almost seem that the postmaster's thumb was used for the purpose; but in many offices an obliterator was made, varying from a solid circle

to elaborate patterns according to the artistic ideas and executive ability of the postmaster or one of his friends. These are the so-called "cork cancellations", though most of them were of metal or wood. Some obliterators of this type used at St John's bear the name round the edge of the stamp, but this is not found in other offices. As the obliterators were not officially issued, there is no record of them, and it is obvious that covers are required to link up an obliterator with the office using it. When to the paucity of covers is added the fact that the obliteration is often more or less blurred, it will be appreciated that the task of identifying and reproducing these markings is no easy one.

The date stamps are easier, though many of the small offices are very hard to find. Even in the case of St John's the exact date when many of them were in use is doubtful, and can only be reasonably determined by the collaboration of all Newfoundland collectors who will check up their covers and record the necessary data. I start this month with the St John's stamps of the 19th century, the dates in most cases being derived from my own collection, and I shall be glad to hear of any of these used outside these dates.

The first Post Office established at St John's in 1805 with Simon Solomon as postmaster was approved by the British Post Office but was not included in the British Postal System and no stamp was issued. Solomon, however, who was a watchmaker and jeweller, himself engraved two stamps. The first was used from about 1810, and was similar to No. 1 but in white on a black ground. I have not seen this stamp. The other, No. 1, was used from 1827. The only example of this which I have seen is in Mr Goody's collection, and I myself must be content with a photostat copy of one in the Canadian Archives. In 1840 the Newfoundland Post Office was incorporated into the Imperial Postal System, and a stamp, No. 2, was issued by the G.P.O. This was applied in red to prepaid and in black to unpaid letters from St John's, and also in black on the reverse to letters arriving there. This was used until 1846 when the crowned circle stamp No. 3 was issued. This was a "paid" stamp and was struck only in red. At the same time No. 4 was issued and used in black as a receiving stamp and on unpaid letters. No. 4 continued in use until 1874, but the crowned circle was replaced in 1849 by No. 5, which also continued in use until 1874. It should always have been struck in red, and normally is so, but it is known in black, apparently in error. The ship-letter stamp, No. 6, was issued in 1840, and was used at St John's for many years. I have a cover dated 22 July 1877. It was always struck in black. Nos. 4

and 5 were replaced sometime between 1874 and 1876 by a new type, No. 7, 20mm diameter with arcs $4\frac{1}{2}$ mm long. I have this from 12 July 1876 to 29 October 1886. During 1876 it is found in red as a "paid" stamp and in black as a receiving mark. After that year the use of the red stamp on paid letters ceased. Prepayment of letters by adhesives had been compulsory since 1866 and special marking of paid letters was no longer necessary. There were two other stamps similar to No. 7. No. 8, with a diameter of 21mm and 8mm arcs, does not seem to have been in use very long. I have it from 21/1/82 to 14/8/83. No. 9 is 19mm in diameter, the arcs being only $2\frac{1}{2}$ mm. I have this from 29/10/86 to 29/1/94. The very unusual stamp No. 10 was contemporary with No. 7. It is definitely scarce and I have only seen it used in 1876 as a "paid" stamp in red.

The last decade of the century brings a number of similar stamps, all in a circle of 24mm diameter, with or without dots between ST JOHN'S and NEWF'D, with or without an apostrophe in JOHN'S, and Newfoundland contracted either to NEWF'D or N'F'L'D. I have No. 11 from 23 Jy 90 to 5 Ap 94, No. 12 from 27 Jy 93 to 13 Jy 03, No. 13 only in 1897, No. 14 from 14 Fe 99 to 18 Fe 05, and No. 15 I have only from 1903 to Sept 1910 but I have seen it dated 1900.

The last stamp, No. 16, is interesting, though I am rather doubtful whether it should be included here. Except that it has NEWF'D below and the year figures are in the centre with the remainder of the date, it is identical with the Canadian "forerunners to the squared circle", or the "barred circle postmark" as Col. McLellan prefers to call it. In TOPICS of last April Dr Whitehead wrote a note with an illustration of a cover with this postmark dated 7 Fe 18. The only example I possess is dated 11 De 97, and I have only seen three other copies. In all five cases the cover is registered; in no instance is the mark used to cancel the postage stamps, but appears on the face of covers from St John's and on the reverse of covers to St John's. Of course I realise how very dangerous it is to draw conclusions from such a small amount of material, but it is very tempting to suggest that it was used precisely as it was in Montreal (see Col. McLellan's article in TOPICS of last September) and that it was a registration marking, used on the face or reverse of outward or inward mail respectively.

SOME FEATURES OF THE FIRST NORTH AMERICAN PERFORATING MACHINES

and their relation to the 1858-1867 stamps of Canada

By GEOFFREY WHITWORTH

The analysis of the perforation of stamps bearing the date 1862 reveals the introduction of new perforations. Canada as a country was expanding rapidly and the P.M.G. Dept. was constantly issuing notices to urge the public to become more familiar with Decimal currency and to use adhesive stamps on their correspondence to prepay postage. In addition to New Brunswick and Nova Scotia, the American Bank Note Co. had received an order for stamps from Nicaragua. As it is known that the first perforating machine was not trouble free, it is reasonable to suppose that this firm anticipated requirements by ordering a further perforating machine. The following chart shows month by month the different gauges recorded in the full analysis of the Canadian material examined.

Analysis of Canadian stamps dated 1862

	JAN.	FEB.	MAR.	APR.	MAY	JUNE	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.
11.60 x 11.60		x	x	x			x			x		x
x 11.75	x	x				x			x		x	
11.65 x 11.7			x	x	x	x	x	x	x	x	x	x
11.75 x 11.60		x			x			x	x		x	
x 11.75	x	x	x	x	x	x	x	x	x	x	x	x
11.75 x 11.95							x					
11.85 x 11.75									x	x		
11.95 x 11.60			x						x			
11.85 x 11.85		x										
11.85 x 11.95					x				x	x		
11.95 x 11.95						x	x	x	x	x		

75 Covers examined

NOTE:—In all cases the Canadian 5 cent Beaver has been turned sideways in order to give a true relationship to the other values which have vertical designs.

The postmark on a cover gives the date when the stamp was used. It is possible that new deliveries of stamps to post offices were placed on top of unsold earlier printings, therefore it would be inaccurate to assume that the postmark date is always near to the date of printings. A clear case for scientific knowledge of stamps occurs with a cover from Canada to England dated July 7th, 1868, franked with a 17 cent Cartier stamp. The perforation of the stamp is 11.60 x 11.75 but the colour is definitely that of the second order placed in January 1860 and for which this perforation is quite correct. The most accurate method of dating a stamp is by identifying it with a particular printing. Senator Calder has defined each printing of the 10, 12½ and 17 cents stamps of the Canadian 1859 issue by dated copies and by a colour description of each printing. With a basic knowledge of these colour descriptions it is possible to identify any particular stamp. On occasions the printers were obliged to make two or three deliveries to complete an order and invariably there was a slight variation in the colour of each delivery. For the 10 cent denomination the Postmaster General's Department issued 26 orders, the seventh order being placed in August 1861 and the eighth order in January 1862. It is on stamps of the seventh order that the use of a new perforating machine is first noted, examples being in both the Lea and my own collection.

According to Senator Calder's classification these stamps are of the second delivery of this order which indicates that they were printed and perforated in the latter months of 1861. The first dated stamp in my collection with a perforation of 11.85 x 11.85 is a Canada 1 cent dated Fe. 21, 1862

which indicates that this stamp was produced late in 1861 or very early 1862. Dated MR. 21. 1862 I have a 5 cent Beaver bearing perforations of 11.95 x 11.60. The perforations on these stamps would denote the introduction of two machines but before drawing any conclusions the analysis of the perforations from stamps dated 1863 and 1864 should be studied.

In the following tables each different perforation is set out against the individual months.

		Analysis of Canadian Stamps																							
		1863						1864																	
		JAN.	FEB.	MAR.	APR.	MAY	JUNE	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.	JAN.	FEB.	MAR.	APR.	MAY	JUNE	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.
11.60	x 11.60					x																			
	x 11.7	x																							
	x 11.75			x			x																		
11.7	x 11.60				x																				
11.75	x 11.60					x																			
	x 11.75	x	x	x	x	x	x	x																	
11.60	x 11.8				x															x					x
	x 11.95																								
11.75	x 11.95	x					x	x		x															
11.85	x 11.60								x	x				x	x		x	x					x		
	x 11.75								x	x	x	x			x		x	x		x	x		x	x	
11.95	x 11.60	x					x	x	x	x	x			x	x	x	x	x				x	x	x	x
	x 11.75	x	x		x		x	x	x	x	x														
11.85	x 11.85																								
11.95	x 11.85	x	x	x	x	x	x																		
11.95	x 11.85															x									
11.95	x 12.10	x	x																						
12.1	x 11.8													x	x		x								

Summary

Perforation	1863	1864
11.60 to 11.75	37 copies	— copies
11.60/11.75 x 11.85/11.95	2 ..	2 ..
11.85/11.95 x 11.60/11.75	7 ..	19 ..
11.85/11.95 x 11.75	32 ..	75 ..
11.75 x 11.85/11.95	4 ..	— ..
11.85 to 11.95	16 ..	2 ..
11.85/11.95 x 12.10	3 ..	— ..
12.10 x 11.8	— ..	3 ..
	<hr/> 101	<hr/> 101

As previously stated Mr N. Argenti was consulted with regard to his findings on Nova Scotia and New Brunswick stamps and he provided a number of full mint sheets for measurement. The following table shows the analysis of the perforations found on these sheets and three outstanding measurements should be noted.

New Brunswick and Nova Scotia perforations measured over 20 cm. where possible

New Brunswick		Machine
1 cent.	11.85 x 12.10	B x D Horizontal Design
2	12.03 x 11.85	C x B Issued 1863
5	12.00 x 12.01	C x C Blue Green
10	12.17 x 11.85	D x B 2nd Printing
12½	11.75 x 11.75	A x A Horizontal Design
17	11.75 x 11.75	A x A

Nova Scotia

1 cent.	11.75 x 11.70	A x A	Remainders of early perf.
2	11.80 x 12.00	B x C	Issued 1863
8½	11.78 x 11.78	A x A	White Paper
8½	11.75 x 11.77	A x A	Toned Paper
10	11.87 x 11.78	B x A	Second printing
12½	11.85 x 11.75	B x A	assumed late 1861

Machine "B" Perforation 11.8

The 1, 2 and 10 cent values of New Brunswick and the 2, 10 and 12½ cent values of Nova Scotia were perforated in one direction by a machine which punched between 118.0 and 118.5 holes per 20 cm. Using the Instanta gauge, readings of 11.75 tending to 11.80 were observed. Over a single stamp one would have to declare the perforation to be 11¾. However the general appearance of the perforations was very different to those of the 17 cents Black New Brunswick mentioned earlier. In the 17 cents sheet the holes were ragged, often blind, not evenly spaced and not in exact straight alignment. The perforations measuring 118 to 118.5 were clean and tidy, there was no unevenness in the setting of the pins and only for short distances could a gauge coarser than 11.75 be recorded. I studied the possibilities of this machine "A" in a repaired state, but found that two sheets of Nova Scotia completely refuted this. They are the 10 and 12½ cents values which are perforated vertically by machine "A", while the machine under consideration perforated in the horizontal direction. It can be assumed that the vertical perforations of two values would never have been perforated and the sheets left on one side while the machine was repaired, because, as these sheets were printed after 1861, a second machine was then available. Secondly, if machine "A" was repaired and the gauge changed to 11.85 then there would be no recurrence of the 11.60/11.7 gauge, which does appear up to the end of 1864. For identification purposes I am calling this machine "B".

Machine "C" Perforation 11.85-11.95

One value, the Nova Scotia 2c first printed in 1863, was found to have been perforated by machine "B" in the horizontal direction, but in the vertical direction there were 120 holes in 20 cm. Using the "Instanta" on individual stamps the gauge varied from 11.9 to 11.95. In late 1865 Newfoundland placed an order for new decimal cent stamps with the American Bank Note Co., and these were printed and perforated at the same time as the Canadian stamps. Dr R. Willan has kindly allowed his Newfoundland mint blocks to be measured and all values can be found with perforations which average 119 to 120 holes per 20 cm. This is a slightly lower average than the one Nova Scotia value and individual stamps gauge 11.85 to 11.95. In many of the blocks some stamps can be classed as 11.95 x 11.95, whilst others gauge 11.85 x 11.85 and there are stamps with a combination of 11.85 x 11.95 and 11.95 x 11.85. This would appear to indicate that the pins of this machine were not set equally around the wheels, and that stamps of these combinations really come from one machine which I am classifying as machine "C".

Machine "D" Perforation 12.10

The third outstanding measurement was discovered in the horizontal perforations on one sheet of New Brunswick 10c Scarlet, and on the vertical perforations of four sheets of 1c, where there were found to be between 120.75 and 122 holes in 20 cm. With the Instanta gauge the readings varied from 12.05 to 12.15 but a reading of 11.85 never occurred. On Dr Willan's Newfoundland, a reading of 12.1 was recorded on single stamps of the 2c value. As will be seen from the charts above, in January 1863, these perforations were first recorded on the Canadian stamps and I have a strip of five 1 cent stamps on a cover dated Mr. 7. 1864 which bear a perforation of 12.1 x 11.82.

From the examination of Mr Argenti's New Brunswick sheets it would appear to be a different machine from the one classed as machine "C". although the size of the holes and the general appearance of the perforations are very similar. Mr Argenti also has two sheets of the New Brunswick 5c Blue Green value where the vertical perforations measure 120 to 120.3 holes per 20 cm. This is not quite as fine as the perforations on the 1c and 10c sheets, but again with the "Instanta" there is no single stamp where a perforation of 11.85 can be recorded. Most of the individual stamps vary from 11.95 to 12.05. I am assuming that the sheets of 5 cent were perforated by the same machine as were the sheets of 1 and 10 cent stamps. This machine, gauging 12.05 to 12.1, I am calling machine "D".

As described earlier, machine "A" often gave a perforation of 11.75 on one margin with 11.6 or 11.7 on the other. Machine "B" would not produce such varying perforations and it is interesting to note that only 20 Canadian stamps dated 1863 were discovered which definitely came from machine "A". Similarly only 14 Canadian stamps dated 1864 were attributed to machine "A". During the latter part of 1863 and all 1864 the $11\frac{3}{4}$ perforations appeared cleaner and more distinct and more like the vertical perforations of the 10 cent New Brunswick sheet.

GROUP NEWS

ABERDEEN

The Aberdeen Group were favoured with another exhibition of early Canadian stamps by Mr Leo Baresch, former President of the Society. Mr Baresch showed a magnificent collection of the Small Cents Queen Victoria comprising all denominations and shades along with the 1893 issues (widows weeds). The collection included many of the rare shades both mint and used and the excellent writing-up was very favourably commented on. Mr Oswald Fraser compered the exhibition in his usual efficient manner and Sir George Williamson paid tribute to both Mr Baresch and Mr Fraser.

Mr Alex Mackie in a few well chosen words, proposed the vote of thanks.

The members were delighted to have Mr John Anderson, M.B.E., at this meeting after his serious illness and he was cordially welcomed.

At their February meeting members had quite a novel exhibition when they had the pleasure of seeing part of the collection with duplex cancellations belonging to Mr E. A. Smythies of Tralee, Co. Kerry. It is possibly the first occasion on which a show of this type has been given to any group and it proved extremely interesting to our members. In addition to showing various duplex marks of the Cities of Montreal, Toronto, Ottawa, Hamilton, etc., in "Killer" and "Hammer" types, Mr Smythies included various cancellations of Maritime Provinces of Port Hope and British duplex markings on Canadian Stamps. Mr Oswald Fraser added greatly to the evening's pleasure by his knowledgeable remarks on the various items. A very hearty vote of thanks was accorded to Mr Smythies and to Mr Fraser on the call of the Chairman, Mr George Beverley.

PRECANCEL STUDY GROUP

The following items listed herewith are either new or now confirmed.

Bar Types

- 6c Small Cents. precancelled with Type "A", not catalogued. Reported by member Stan Lum.
- 20c Vermillion (Widow) precancelled with Type "J" from the late Spencer Thirkells' collection.

City Type

Calgary-Alberta. No. 1/106, with "CAL" of "CALGARY" missing. (Constant variety).

Toronto-Ontario. Type 3. U-200, Narrow 1st "O" in ONTARIO, on 3/75ua (Blue) is confirmed by Doctor Whitehead. (See Maple Leaves for June 1957).

Vancouver-B.C. 3/109, 3c Carmine is reported with DOUBLE PRE-

CANCEL. (Not Catalogued).

Winnipeg-Manitoba. "I" for "T" in MANITOBA is now reported on 1/75.

Numeral Type

Toronto-Ontario. 1942 Issue 1c Green Type 15. 15/221, is reported with **Double Precancel** by the Rev. David Izzett. (Not catalogued).

Emergency

A further issue of the "BRAMPTON TYPE" emergency precancel but now used by COBDEN, Ont., has been reported by Messrs J. Millar Allen & Stan Lum, who both report the use of the COBDEN, Ont., roller as a precancel on the 2c Green 1954 Issue of Q.E.II, it appears that this issue was used by the magazine "Popular Stamps" to send out their December 1957 issue. Any further information with regard to this issue would be much appreciated. Any member who has a spare wrapper with this stamp who would like to let me have it(!) I should be most grateful.

The collection of Canadian Precancels formed by our late member, Spencer Thirkell, has now been sold to Messrs H. E. Wingfield & Co., of 392 Strand, London, W.C.2, This collection contained some very rare items, especially among the early "Bar Types." No doubt Messrs H. E. Wingfield & Co. would like to hear from any members interested in these issues.

Mr R. J. Woolley has kindly promised to forward a list of all stamps which are known with precancelled PERFINS. I should also like to hear of any such stamps in other collections.

R. B. HETHERINGTON.

THE SLOGAN CANCELLATIONS OF CANADA

By the Slogan Study Circle of the C.P.S. of G.B.

PART X

During the years 1934, 1935 and 1936 there was a distinct drop in the number of Slogans recorded. Postal directives were well in evidence, however, including "Insure Your Parcels at the Post Office;" "Register All Letters of Value;" "Parcel Post Reaches Everywhere," and many others. In 1934, Slogan advertisements for Centenary Celebrations were issued from Toronto, St. Jerome and Cornwall. Winnipeg advertised the Winnipeg Exhibition Diamond Jubilee in 1934, and followed with a Silver Jubilee Stamp Exhibition in 1935. Two more anniversaries of note in 1935 were the Golden Jubilee at Lethbridge, and Sydney's 150th Anniversary. In 1936, Quebec advertised the 25th Exhibition Anniversary, St. Catharines its Diamond Jubilee, Vancouver its Golden Jubilee and Yarmouth its 175th Anniversary. A new Slogan appeared in 1936 "Learn to Swim, Learn Life Saving," which not only emanated from the coastal towns of Vancouver and Victoria, but also from the Prairie towns of Calgary, Edmonton and Regina.

1934

Address Your Mail to Street and Number

Chatham Cornwall

Advise Correspondents of Your Correct Address

Collingwood Prince Rupert St. Thomas

Advise Your Correspondents of Your Correct Post Office Address

Be Kind to Animals

Buy a Dominion Government Annuity. Ask Postmaster for Booket.

Biling.

Vancouver
Fredrickton

Calgary Exhibition and Stampede July 9th to 14th

Canadian Corps Reunion Toronto Aug. 4, 5, 6, 1934. Toronto Centennial

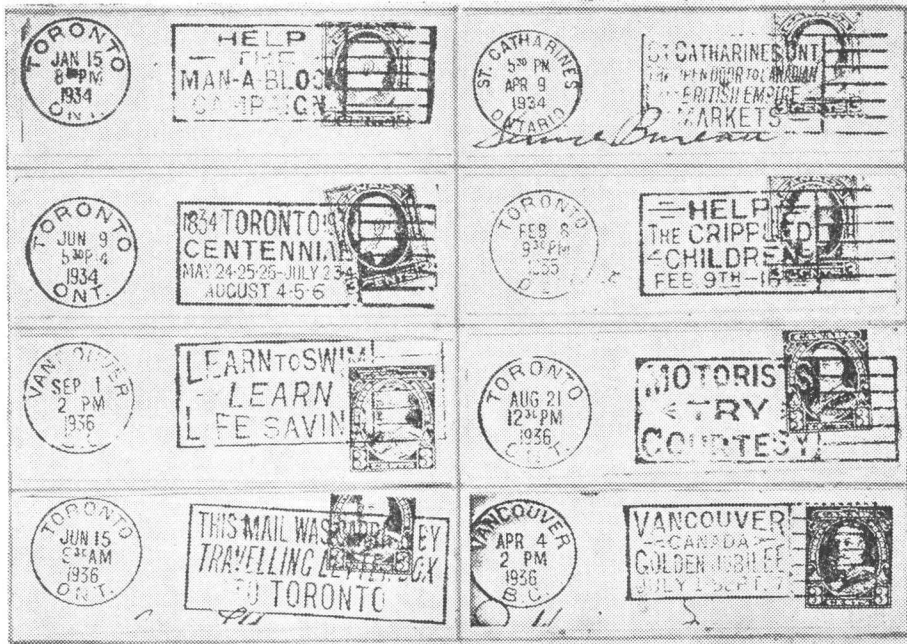
Celebration

Canadian National Exhibition Toronto Aug. 24th to Sep. 8th, 1934

Centenary Celebration Saint Jerome 24 September 1934

Biling.

Toronto
Toronto
St. Jerome



Civic Voters Register Now			Vancouver
Cobourg Old Boys and Battery Reunion			Cobourg
Come to Victoria for 24th May			Victoria
Come to Victoria's 24th May Celebrations			Victoria
Community Chest. Help Our Helpless			Winnipeg
Cornwall Centenary and Old Boy's Reunion			Cornwall
Do Not Place Money in Unregistered Mail			
Chaham	Cornwall		
Edmonton Exhibition July 16-21			Edmonton
Edmonton Highland Gathering. May 24th			Edmonton
Give for Community Service. Make Life Worth While			Toronto
Give Your Change of Address to the Postmaster			Prince Albert
Have Street Address on All Stationery			Vancouver
Help the Man-a-Block Campaign—			Toronto
Help the Muskoka Hospital for Consumptives			Toronto
Help the Orphans on March 17			Ottawa
Insure Parcels for Great Britain and Ireland at the Post Office			Stratford
Insure Your Parcels at the Post Office			
Charlottetown	Chatham	Fredricton	Guelph
Halifax	Kingston	Lethbridge	Nelson
Orillia	Ottawa	Owen Sound	Pembroke
St. Thomas	Sarnia	Smith's Falls	
Insure Your Parcels at the Post Office			Biling
Granby	Joliette	Levis	
Invest in Post Office Savings Bank			
Belleville	Carleton Palce	Fort Frances	Fort William
Guelph	Moose Jaw	Port Arthur	Prescott
Sarnia			
Invest in Post Office Savings Banks		Biling.	St. Hyacinthe
Mail Early		Billing.	Hull
Mail Early and Take Advantage of Midday Mails		Biling.	Chicoutimi
Mail Early and Take Advantage of Midday Mails			
Moose Jaw	Winnipeg		
Mail Early. Be Sure Your Gifts Arrive in Time.		Biling.	Chicoutimi
Mail Early. Be Sure Your Gifts Arrive in Time			
Cornwall	Prince Rupert	South Edmonton	
Mail Early. Be Sure Your Gifts Arrive in Time.		Biling.	Chicoutimi

Mail Your Christmas Parcels Early	Brandon Picton	Fort Frances	Kamloops	North Battleford
Mail Your Christmas Parcels Early				Biling.
Montreal May 19-26.	Clean.	Paint.	Beautify.	St. Jerome Montreal Nanaimo
Nanaimo Empire Day				
Observe Sunday	Brandon Fredricton Medicine Hat Portage la Prairie Saskatoon Winnipeg	Calgary Halifax Moose Jaw Prince Rupert Toronto	Charlottetown Hamilton New Westminster Regina Vancouver	Edmonton Lethbridge Ottawa St. John Victoria
Observe Sunday				Biling
Chicoutimi	Hull	Montreal	Thetford Mines	
Trois Rivieres				
Parcel Post Reaches Everywhere	Brandon Fort Frances North Battleford Prince Rupert	Brockville Glace Bay North Bay Smith's Falls	Cobourg Kamloops Paris	Collingwood Medicine Hat Portage la Prairie
Parcel Post Reaches Everywhere				Biling.
Pay Small Accounts by Postal Note.	Safe.	Cheap		Joliette Sarnia
Place Return Address on All Mail	Collingwood Smith's Falls	Moose Jaw Winnipeg	Saskatoon Yarmouth	Sault Ste Marie
Plan to Attend Fat Stock Show	Kamloops B.C.			Kamloops
Port Arthur's Semi Centennial Celebration	July 1st to 4th, 1884-1934			Port Arthur
Port Hope 1834-1934 Centennial and Reunion	June 29-July 2			Port Hope
Post Office C.O.D. Gives Satisfaction	Carleton Place Medicine Hat	Victoria		Walkerville
Post Office C.O.D. Speeds Business	Carleton Place Sarnia	Lindsay Trenton	London Winnipeg	Regina
Post Office C.O.D. Speeds Business				Biling.
Post Office Money Orders Cover the Globe.	Use Them			Chicoutimi
Post Your Mail When Ready and Ensure Early Handling	Fort Frances Prince Rupert	Lethbridge Winnipeg		
Prevent Forest Fires. Protect Our Forests				St. John's N.F.
Protect Your Parcels. Address Distinct. Wrap Carefully. Insure				Yorkton
Register All Letters of Value	Amherst Fort William Moncton Prince Rupert Trenton	Calgary Hamilton North Bay Regina Vancouver	Chatham Kitchener Ottawa St. Catharines	Cornwall Leamington Peterborough Sault Ste Marie
Register All Letters of Value	Granby Trois Rivieres	Montreal	St. Hyacinthe	Biling Thetford Mines
Remembrance Day. Canadian Legion Vetcraft Poppies				Calgary
Renovize Toronto. Repair. Remodel. Restore				Toronto
Route Traffic Through Canadian Ports	Amherst Halifax		St. John	Sydney
Royal Winter Fair Toronto	Nov. 21-29, 1934			Toronto
Safety Convention Toronto	April 26 and 27, 1934			Toronto
St. Catharines, Ont. The Open Door to Canadian and British Empire Markets				St. Catharines
Saint John Exhibition Labor Day Week September 1-8				St. John
Send Your Money by Post Office Money Order	Nanaimo Timmins		Winnipeg	
Stamped Envelopes Save Time and Money	Brantford Regina		Walkerville	Winnipeg
The Postman Your Best Salesman. Use Him				Winnipeg
1834 Toronto 1934. Centennial May 24, 25, 26, July 2, 3, 4, August 4, 5, 6				Toronto
25th Anniversary Gold Discovery Timmins Ontario	May 23rd-June 6			Timmins
Use Postal Notes. Safe. Cheap. Convenient	Kitchener Prescott	Moncton St. Thomas	Orillia	Owen Sound

Use Postal Notes. Safe. Cheap. Convenient			Biling
Hull	Montreal		
Use Post Office Money Orders			
Belleville	Brantford	Fort William	Halifax
Hamilton	Welland		
Use Post Office Money Orders			Biling.
Montreal	Quebec		
Use the Advance Posting Service for Your Christmas Cards			Toronto
Visit the Provincial Exhibition	Brandon		Brandon
Vote!			Winnipeg
Winnipeg Exhibition Diamond Jubilee and Home Reunion	Aug. 4th to 11th		Winnipeg
World Model Fair Auditorium	Winnipeg	April 9th to 11th	Winnipeg
Write Often and Keep the Family Together			
Brandon	Moose Jaw	South Edmonton	
Your Friend Will Appreciate a Letter. Write		To-day	
Brantford	Halifax	Leamington	Lindsay
Medicine Hat	Moose Jaw	Niagara Falls	Nelson
North Battleford	Orillia	Owen Sound	Paris
St. Catharines	Sault Ste Marie	Simcoe	Toronto
Winnipeg	Yorkton		
Your Postman Sells Stamps			
Charlottetown	Edmonton	Lindsay	Moose Jaw
New Westminster	South Edmonton	Winnipeg	

1935

Buy a Dominion Government Annuity. Ask Postmaster for Booklet.			Biling
Buy Goods Made in Newfoundland			Montreal
Canada Pacific Exhibition	Aug. 28-Sept. 4		St. John's N.F.
Canadian National Exhibition	Toronto	Aug. 23-Sept. 7, 1935	Vancouver
Caring for Crippled Children	Oshawa Ont.	June 11th-12th	Toronto
Clean Up, Paint Up and Beautify	Toronto	May 12-18	Oshawa
Come to Victoria's 24th May Celebrations			Toronto
Community Chest. Help Our Helpless			Victoria
Dominion Track Field Meet.	Winnipeg	Aug. 9th and 10th	Winnipeg
Do Not Place Money in Unregistered Mail			Winnipeg
Give For Community Service. Make Life Worth While			Prince Albert
Help Canada Conquer Cancer			Toronto
Halifax	Ottawa	Toronto	Vancouver
Winnipeg			
Help King George Jubilee Canada Cancer Fund			
Halifax	Ottawa	Toronto	Vancouver
Winnipeg			
Help Liberally Notre Dame Hospital Campaign			Biling.
Help the Crippled Children	Feb. 9th-16th		Montreal
Help the Man-a-Block Campaign			Toronto
Help the Muskoka Hospital for Consumptives			Toronto
Insure Your Parcels at the Post Office			
Calgary	Fredricton	Nelson	New Westminster
North Bay	Owen Sound	St. John	
Insure Your Parcels at the Post Office			Biling.
Hull	Montreal	Quebec	
Invest in Post Office Savings Bank			
Fort Frances	Prescott	Sault Ste Marie	Winnipeg
Invest in Post Office Savings Bank			Biling.
Jour du Souvenir Legion Canadienne	Coquelicots	Vetcraft	St. Hyacinthe
Jubilee du Roi George. Aidez le Canada a Combattre le Cancer			Quebec
Mail Early. Be Sure Your Gifts Arrive in Time			Montreal
Mail Your Christmas Parcels Early			Kamloops
Nanaimo Empire Day			North Battleford
Observe Sunday			Nanaimo
Brandon	Calgary	Hamilton	London
Medicine Hat	Ottawa	Portage la Prairie	Prince Rupert
Regina	St. John	Toronto	Vancouver
Winnipeg			
Observe Sunday			Biling.
Montreal	Quebec		
Parcel Post Reaches Everywhere			
Cobourg	Glace Bay	Portage la Prairie	Smith's Falls
Parcel Post Reaches Everywhere			Biling.
Levis	Thetford Mines	Trois Rivieres	

Place Return Address on All Mail				
Prince Albert	Prince Rupert			
Plan to Attend Fat Stock Show	Kamloops B.C.			Kamloops
Plan to Visit the Golden Jubilee Celebration	Lethbridge July 22, 23, 24			Lethbridge
Post Office C.O.D. Gives Satisfaction				Medicine Hat
Post Office C.O.D. Speeds Business				
Brandon	Carlton Place	Trenton		
Protect Your Parcels. Address Distinctly. Wrap Carefully. Insure				Yorkton
Register All Letters of Value				
Cornwall	Kamloops	Kitchener		North Bay
Register All Letters of Value			Biling.	
Montreal	St. Hyacinthe	Sherbrooke		
Remembrance Day. Canadian Legion Vetcraft Poppies				
Calgary	Charlottetown	Edmonton		Halifax
London	Ottawa	Regina		St. John
Saskatoon	Toronto	Vancouver		Victoria
Winnipeg				
Remembrance Day. Canadian Legion Vetcraft Poppies			Biling.	Montreal
Royal Winter Fair Toronto Nov. 20-28, 1935				Toronto
Safety Convention Hamilton April 10th and 11th, 1935				Hamilton
Send Your Money by Post Office Money Order				
Nanaimo	Timmins			
Silver Jubilee Stamp Exhibition May 13th to 18th, 1935				Winnipeg
Spare Our Wild Flowers				Victoria
Sydney 150th Anniversary July 29th. Aug. 4th				Sydney
The Postman Your Best Salesman				Prince Rupert
This Mail Was Carried by Travelling Letter Box to Toronto				Toronto
Use Postal Notes. Safe. Cheap. Convenient				
Brockville	Halifax	Moose Jaw		Simcoe
Welland	Winnipeg	Yarmouth		
Use Postal Notes. Safe. Cheap. Convenient			Biling.	St. Jean
Use Post Office Money Orders				
Amherst	Edmonton	Guelph		Halifax
Kingston	Moose Jaw	Port Arthur		St. Thomas
Use Post Office Money Orders			Biling.	Thetford Mines
Use the Advance Posting Bureau				Winnipeg
Use the Advance Posting Bureau for Your Christmas Cards				Toronto
Visit Pageant of Progress New Westminster Sept. 19, 20, 21				New Westminster
Visit the Provincial Exhibition Brandon June 30-July 4				Brandon
Vote!				Winnipeg
Your Friend Will Appreciate a Letter. Write Today				
London	Moncton	Moose Jaw		Owen Sound
Pembroke	Prince Rupert	Saskatoon		Winnipeg
Your Postman Sells Stamps				
Amherst	Brandon	Vancouver		
1936				
Business is Better in Winnipeg				Winnipeg
Buy a Dominion Government Annuity. Ask Postmaster for Booklet				Brantford
Buy a Dominion Government Annuity. Ask Postmaster for Booklet				
			Biling.	Montreal
Calgary Exhibition and Stampede. July 6-11, 1936				Calgary
Canadian Corps Reunion. Toronto July 30, 31, Aug. 1				Toronto
Canadian National Exhibition Toronto Aug. 28-Sept. 12, 1936				Toronto
Caring for Crippled Children Oshawa June 9th, 10th				Oshawa
Drive Safely				Moncton
Give for Community Service. Make Life Worth While				Toronto
Help the Muskoka Hospital for Consumptives				Toronto
Hull Exposition May 24, 1936				Hull
Insure Your Parcels at the Post Office				
Halifax	Kitchener	Moncton		Moose Jaw
North Bay	Owen Sound			
Insure Your Parcels at the Post Office			Biling.	
Hull	St. Jean	Sherbrooke		
International Plowing Match Oct. 6, 7, 8, 9, Cornwall				Cornwall
Invest in Post Office Savings Bank				
Fort Frances	Moose Jaw	Prescott		
Invest in Post Office Savings Bank			Biling.	
St. Jerome	Thetford Mines			
Jour du Souvenir Legion canadienne Coquelicots Vetcraft				Quebec

Learn to Swim. Learn Life Saving	Edmonton	Hamilton	Ottawa
Calgary	Toronto	Vancouver	Victoria
Regina			
Winnipeg			
Learn to Swim. Learn Life Saving	Quebec		Biling.
Montreal			
Listowel Old Boys' Reunion Aug. 1, 2, 3, 4, 5, 1936			Listowel
Mail Early. Be Sure Your Gifts Arrive in Time			Kamloops
Montreal May 16-23. Clean. Paint. Beautify		Biling.	Montreal
Moose Jaw Exhibition June 25, 26, 27			Moose Jaw
Motorists Try Courtesy			Toronto
National Book Fair Toronto Nov. 9-14, 1936			Toronto
Observe Sunday	Edmonton	Fredricton	Halifax
Calgary	London	Ottawa	Regina
Hamilton	Saskatoon	Toronto	Vancouver
St. John			
Winnipeg			
Observe Sunday	Quebec	Trois Rivieres	Biling.
Montreal			
Open Your Heart October 20-23. Community Fund.			Hamilton
Ottawa Safety Campaign. Always be Careful			Ottawa
Parcel Post Reaches Everywhere			
Glance Bay	Smith's Falls		
Parcel Post Reaches Everywhere			Biling.
Chicoutimi	Thetford Mines		
Plan to Attend Fat Stock Show. Kamloops B.C.			Kamloops
Post Office C.O.D. Speeds Business			Carleton Place
Provincial Exhibition. Regina July 27-Aug. 1, 1936			Regina
Register All Letters of Value			
Belleville	Cornwall	Hamilton	Kitchener
Moose Jaw			
Register All Letters of Value		Biling.	St. Hyacinthe
Remembrance Day. Canadian Legion Vetract Poppies			
Calgary	Charlottetown	Edmonton	Halifax
London	Ottawa	Regina	St. John
Saskatoon	Toronto	Vancouver	Victoria
Winnipeg			
Remembrance Day. Canadian Legion Vetract Poppies.			Biling.
Royal Winter Fair Toronto Nov. 18-26, 1936			Toronto
Safety Convention Toronto Apr. 22-Apr. 23, 1936			Toronto
St. Catharines Ontario. Diamond Jubilee 1876-1936			St. Catharines
Save Time. Use Air Mail			Quebec
Send Your Money by Post Office Money Order		Biling.	Timmins
Spare Our Wild Flowers			Victoria
Support Your Community Chest			Winnipeg
25 ieme Anniversaire Exposition Provinciale Quebec 5-12 Septembre—25th Anniversary			Quebec
Use Postal Notes. Safe. Cheap. Convenient			
Brandon	Brantford	Chatham	Cobourg
Fort Frances	Ottawa	Picton	
Use Postal Notes. Safe. Cheap. Convenient			Biling.
Granby	Joliette	Sherbrooke	
Use Post Office Money Orders			
Brandon	Brockville	Chatham	Fort William
Fredricton	Leamington	Napanee	Truro
Use Post Office Money Orders			Biling.
Hull	Joliette	Trois Rivieres	
Use the Advance Posting Bureau			Winnipeg
Use the Advance Posting Service for your Christmas Cards			Toronto
Vancouver Canada Golden Jubilee July 1-Sept. 7			Vancouver
Visit National Produced in Canada Exhibition Montreal 10-14 Nov. 1936			
		Biling.	
Visit the Saskatoon Exhibition July 20-26			Montreal
Vote!			Saskatoon
Yarmouth 175th Anniversary July 27-Aug. 1, 1936			Winnipeg
Your Friend Will Appreciate a Letter. Write Today			Yarmouth
Cornwall	Fort Frances	Medicine Hat	Moose Jaw
Regina			
Your Postman Sells Stamps			Amherst

THE NEWFOUNDLAND INDUSTRIAL ISSUES

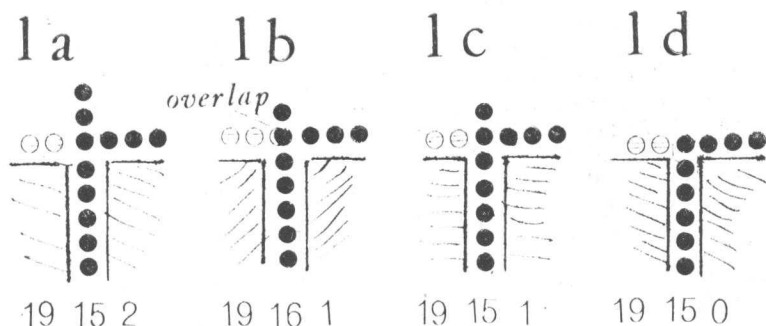
By MARSHALL KAY (679)

The first of the Newfoundland Industrial issues was prepared by Perkins, Bacon & Company for issue on January 1, 1932, and with various substitutions and revisions, they continued as the regular issues of Newfoundland until confederation in 1949. Catalogues differ on the classification of the printings and issues, but stamps of this size and format were released with

FIGURE 1—Distinguishing characters of the margins of sheets of the comb perforate varieties of the Industrial-Royal Issue. The types are 1a, 1b, 1c and 1d. The first has 19 perforations along the comb bar on the long side of each stamp between the corners, 15 perforations on the comb tooth, and two extension pin perforations; the difference in the other types are illustrated.

portraits of the changing Royal family for about fifteen years, and the Sir Humphrey Gilbert commemorative issue was similarly prepared. The general issue has been called the Industrial or the Industrial-Royal Family issue.

Several perforating machines were used in the preparation of the stamps; the present article concerns the comb perforate stamps that have several subtypes (see *Maple Leaves*, vol. 6, p. 240, February, 1957):



Type 1a: 19 perforating pins between the centre pins on the long or bar side of the stamp, 15 pins in the "comb tooth," and two extension pins cutting into the margin; this is "19-15-2."

Type 1b: 19 pins on the bar side, but with 16 pins in the comb, and one extension pin; the extra pin in the comb produced a double perforation in the center of each block of stamps; all Gilbert Issue comb perforate stamps are of this type; "19-16-1."

Type 1c: 19 pins on the bar, but with 15 in the comb; one extension pin; thus "19-15-1."

Type 1d: 19 pins on the bar and 15 in the comb, but differing from the last in lacking extension pins in the margin; thus with imperforate sheet margins; "19-15-0."

The issues were perforated by at least six other types, all line perforate, as follows:—

Type 2: 13.8 line, small holes, as in seven values of the Gilbert issue;

Type 3: 13.8 line, large holes, as in some varieties of S.G. No. 224;

Type 4: 14.1 line, small holes, as in the late booklets;

Type 5: 14.1 line, large holes, as in other varieties of No. 224;

Type 6: 13.2 line, large holes, used in early booklets; and

Type 7: 12.5 line, large holes, in the last issues, S.G. numbers 276-289.

The following table summarizes the known types for each value listed in the Stanley Gibbons catalogues, except that the number 280a is assigned to Scott 257a, a stamp of the 1941 issue, 5 cent light violet (die I) perforated not with normal type 6 12.5 line machine, but with Type 1d perforations,

Table of the Newfoundland Industrial—Royal Family Issues, Type 1 :
comb perforate 13.4 x 13.4 ; see explanation below :

Catalogue numbers		Value	Color	Perforation types and plate numbers			
S.G.	Scott			No. 1a 19-15-2	No. 1b 19-16-1	No. 1c 19-15-1	No. 1d 19-15-0
209	183	1c	green	1 2	...	...	...
210	185	2c	carmine	2 3	...	...	...
211	187	3c	brown-orange	1,2,3*	...	...	1,2
212	188	4c	bright violet	x	...	...	...
213	190	5c	marone die I	x	...	...	...
214	192	6c	light blue	x	...	...	...
215	193	10c	black-brown	x	...	x	...
216	194	14c	black	x	x	x	...
217	195	15c	claret	x	x	x	...
218	196	20c	green	x	...	x	...
219	197	25c	slate	x	x	x	...
220	198	30c	ultramarine	x	...	...	...
222	184	1c	grey	2	4*	1 5 6	...&
223	186	2c	green	3	4	2 4*	1*
224	189	4c	carmine	x	2	2	x&
225	191a	5c	violet die I	...	...	x	...
225b	191	5c	violet die II	2	3	234567	...
226	208	7c	red-brown	...	x	x	x
227	209	8c	red	x	...	x	x
228	210	24c	bright blue	...	...	x	x
228a	199	48c	red-brown	...	...	x	...
236-	212-	The Gilbert Issue		...	...	...	...
249	225	all values		...	x	...	...
268	245	2c	green	...	...	2	...
269	246	3c	carmine	...	...	2	...
270	247	4c	light blue	...	...	x	...
271	248	7c	deep ultramarine	...	...	x	...
280a	257a	5c	light violet I	...	...	...	x

Notes on the table :

- 1, 2, etc. : Plate numbers commonly in upper left, in some instances in upper right ;
 x : Type represented ; plate number lacking ;
 * : Booklet panes known with this perforation type ;
 & : Additional plate numbers reported, but type unknown ; three in 222, two in 223
 and three in 224 ; I will appreciate learning their type, as well as of other
 plate numbers than those listed ;

It is believed that all of these stamps were perforated in the same machine, but that the machine was changed from time to time ; the addition of a comb-tooth pin may have been to perforate some other order having somewhat larger stamps than the Newfoundland issues. For some reason, the number of extension pins seems to have decreased with time.

There is some evidence on the condition of the machine at specific times. Clearly, it was type 1a—19-15-2 in 1951, for the original issue was on January 1, 1932. The Gilbert Issue issued on August 3, 1933, was perforated with type 1b—19-16-1 ; and the 15c claret known in this type had been exhausted in late 1932, replaced for a time by the provisional No. 229 on February 9, 1933, so presumably was reprinted and perforated type 1b in later 1933. It would seem that in late 1932, type 1c perforations were applied to the new colors and the 7c red-brown ; the 8c red No. 227 seems to have been perforated earlier, for its type is that of the original issue. The next clue is the perforation on No. 228a, the 48c red-brown, issued on January 1, 1938, in type 1c ; hence it seems that this type followed the type 1b condition of the machine ; the 1c setting, 19-15-1, was used for the first King George VI stamps issued on May 12, 1938. But by the time of issue of 280a in 1941, the extension pins had been removed to form type 1d, 19-15-0 ; evidently not only were these stamps so perforated, but there were late printings or perforations of sheets printed from several of the earlier used plates, of numbers 211, 223, 224, 227 and 228.

In summary, Type 1a perforations were made in 1931 and 1932 for stamps issued in 1932. Type 1b came into use in 1933 in time for the per-

foration of the Gilbert Issue, placed on sale in August. Type 1c came into use by late 1937, for it was used on No. 228a issued on January 1, 1938, and on No. 245-248 issued in May of that year. Then the machine lost the extension pins by the time of preparation of No. 280a, which, I assume, was perforated in late 1940 as the associated stamps of line perforate type No. 7 were being prepared.

There are a number of questions that should be answered readily by those who have collections. Does anyone have record of the date of issue of No. 208, 7 cent, No. 209, the 8 cent and No. 210, the 24 cent; perhaps they were issued together, though the 8 cent seems to have been perforated earlier. What is the type perforation on plate blocks of plate 2 of No. 223, and plate 3 of No. 222 and No. 224? Are there other plate numbers than the 27 listed, including the last-named three? What was the first day of issue of the values in the last set, most of which were line type 7 perforated? When did the booklets appear? As Dr. Willan stated in a recent article in this journal, there are many interesting aspects to these latest regular issues.

Appendix—Tom Hutton recently sent me blocks of No. 219, type 1b and No. 227, type 1c that have been listed in the table, and plate No. 2 block of No. 211, type 1d.

He calls my attention to the dates of issue listed in Boggs on page 127: S.G. No. 227—2 cent green, Nov. 14, 1941; No. 278, 3 cent carmine, Nov. 15, 1941; No. 279, 4 cent blue, Oct., 1941; No. 280, 5 cent violet, early November, 1941; and No. 281, 7 cent blue, Jan. 1942. Tom has No. 280a, the 5 cent violet comb perforate on an air mail cover to Singapore cancelled at St. Johns on November 1, 1941, perhaps a first day cover.

He also notes that Philatelic Magazine for 9 Sept., 1932, records that Nos. 226, 227 and 228, 7, 8 and 24 cent, were issued at St. Johns on 15 Aug., 1932. I appreciate having these comments, and trust that others will have information to contribute.

AN APPROACH TO THE ADMIRALS

By ADANAC

PART III: WAR TAX

Your basic collection of War Tax stamps will be a very small one—three shades each of only six stamps—but probably never did such a small showing of stamps represent a more fascinating (if involved) story! In fact, the trail of all the War Tax issues—whether of revenue or postage stamps—is dotted with the bones of error and misunderstanding. They have been termed the orphans among Canadian stamps, because no thorough-going study has yet been published (see Note 1), though something might have been done sooner in the way of pulling together the scattered information which does exist. The following is not however an effort to do this, but to give a fairly thorough account of the non-technical historical background so that your “approach” to the study of War Tax may at least be clear of some of the misunderstanding



FIG. 1.

which still exists on some points. The story begins in

Early February, 1915. By Act of Parliament (see Note 2), Canada instituted certain war taxes to raise additional revenues for her participation in World War I. These taxes were levied on many forms of commercial documents (bank drafts, promissory notes, bank and travellers' cheques, etc.), patent medicines, perfumes, wines, and steamship and rail tickets, the administration of the tax on all such items being the responsibility of the Inland Revenue Department.

12th February, 1915. The above taxes came into force on this date, and as the new issue of revenue stamps would not be ready until April, the Inland Revenue Department had three values of the 1911 issue—the Five Cents Blue, the Twenty Cents Olive-Green and the Fifty Cents Black—overprinted with the words "WAR TAX" in two diagonal lines (fig. 1) for use as high value revenue stamps on highly-taxed items, as no bottle of wine, champagne or perfume could be sold until the requisite revenue stamp had been affixed and cancelled, the extra amount being payable by the purchaser.

It is necessary to include these revenue stamps in this study (see Note 3) because they are the preface to the story of postal war tax; also, they became later (and still are) the centre of considerable controversy. It is claimed that many of these revenues were used for postage (see Note 4), whereas it is unlikely that they could have had much more than "philatelic" usage in this way. Their issue was well publicized (see Note 5), they were produced by the Inland Revenue Department for use exclusively as revenue stamps, and were sold out within a few days. The letter rates during this period were one cent or two cents, and the three denominations could only be used for registered or overweight letters or on parcels, and should therefore only be collected on cover or full piece proving their **correct** use in these ways, and with the "correct" date. No doubt some collectors and dealers had bought the overprints in the few days they were on sale, and attempted to use them as postage stamps later, because on

5th March, 1915, the Post Office Department warned postmasters that "... postage stamps of 5c, 20c and 50c denominations, impressed with the words "WAR TAX", are being used by the Inland Revenue Department for the collection of the war tax on wines, and the postmaster is especially instructed that (these stamps) are not to be accepted for postage as they are being used exclusively for Inland Revenue purposes." Therefore, the only possible period during which these overprints might have been passed off as postage stamps was 12th February to 5th March, 1915. You will read in certain reference works that they were "available for postage" from 16th April to 30th December, 1915, but I will return to this point in a moment. If you want to add these revenues to your collection, they should be on cover as above, and remember



FIG. 2.

that they are "curios"—that is, revenue stamps used for postage—and as such are usually greatly over-priced.

15th April, 1915. In addition to the taxes already mentioned, a postal tax of one cent on letters, postcards and postal notes, and of two cents on postal money orders was imposed, but did not take effect until this date. The postal tax was administered by the Post Office Department, and the two War Tax stamps (fig. 2) were issued on 15th April—the One Cent Green to prepay the letter tax and for post office use on postal notes, the Two Cents Red for post office use on money orders. These stamps therefore really began life as revenue stamps, since they were simply a receipt for tax paid.

It was intended that the public should use two stamps on letter mail—the requisite postage stamp, plus the One Cent War Tax stamp—the Two Cents value being intended only for post office use. However, the collective mind of the public is not so easily departmentalized, and as the War Revenue Act permitted ordinary postage stamps to be used also to prepay the tax, it was no time at all before both of the War Tax stamps and ordinary postage stamps were being interchanged in use. Post Office staffs were not blameless either, as they must have been selling the Two Cents War Tax stamp to the public. It is not surprising that this happened when you consider that the War Tax stamps were in the same colours as ordinary stamps of the same values. As a result of this confusion, on

16th April, 1915, the P.O.D. issued a directive to postmasters to allow the two War Tax stamps to be used for prepayment of postage as of date of issue. A directive along similar lines dated.

17th April, 1915, was also sent to the Postmaster-General of the United States. The wording is revealing—after explaining the new postal tax, it goes on to say that "**One and two cent** postage stamps having the words **WAR TAX** printed on them were issued by this Department for the purpose of prepayment of war tax on letters, post cards, postal notes and money orders; but it has been decided to permit these stamps to be used for the payment of postage, and also war tax to be prepaid in ordinary postage stamps in any convenient way."

The circular to Canadian postmasters is the one accused of "ambiguity" because it is usually quoted out of context as follows: ". . . postage stamps upon which the words "War Tax" have been printed may be accepted for prepayment of postage, and (the postmaster) is to amend his instructions and procedure accordingly." We are led to believe that this phrase could apply to the Inland Revenue Department's overprinting of the three 1911 values. It is obvious that this reasoning is fallacious—the overprints had not been available at post offices for nearly two months, and in any case the directive's next clause stated ". . . In no circumstances are **Inland Revenue stamps** to be accepted on letters, post cards, postal notes or post office money orders." This clause (confirming as it does the directive of 5th March) is seldom quoted, and it throws cold water on the "ambiguity" theory. Furthermore, a philatelist who wrote to the P.O.D. on this point received the uncompromising reply on **22nd April, 1915,** that ". . . In so far as this Department is concerned, the War Tax stamps have only been issued in two denominations, namely one cent and two cents . . ." So far I have been unable to find any authority for the statement that the overprints "were no longer available for postage" on 30th December, 1915, as is stated by some reference works. What **did** happen on **30th December, 1915,** was that the P.O.D. issued a circular to postmasters to the effect that the **One Cent and Two Cents** War Tax stamps would no longer be available for postage, as they were to be replaced on 1st January, 1916, by "an ordinary 2 cent postage stamp surcharged . . . 1Tc."

It is obvious from these facts that the overprints were never at any time valid for postal use. Nevertheless, collectors persisted in their efforts to "create a variety", and to justify it by misrepresentation of the facts. This persistence went unrewarded except for a final disclaimer from the P.O.D. as late as

September, 1916, that "... such stamps were surcharged by the Inland Revenue Department, and ceased to be of postal value at the time of surcharging." The myth that the overprints had for a time been valid for postage was kept alive right up to the present day, and as a result, they are relatively common "used" off cover after April 1915. No doubt they have often been cancelled "legitimately"—see "Beware of Bisects" in *Maple Leaves*, Vol. V, page 273, for one method, and of course there are always "cancelled-to-order" copies.

A final word about these overprints. As many collectors were caught napping when they first appeared, it is possible that further overprinting of the three values was done later to satisfy philatelic demand. I say this because the Fifty Cents, for instance, should only be from plate 1, but I have seen copies which were not, and seemed to be from plate 2 (1917) or plate 3 (1923). If I am right, it is probably these later overprints which are relatively plentiful. The only other conclusion possible is that the overprints have been extensively faked.

Although it was clear from the Act that there was no increase in postal rates as such, in effect it was nothing else but, as letters and post cards now cost an extra one cent to send. As it was necessary to use two or three stamps for the three cents rate, the next war tax stamp (fig. 3) now had "1Tc" (one cent tax) on the face. It was issued on

1st January, 1916, and combined the function of two cents postage stamp and one cent war tax stamp. Two dies were used to lay down the plates for this stamp—Die I is mainly recognized by the unbroken horizontal line under the "T" of "1Tc".

Again, confusion arose because this "three cents" stamp was in the same colour as the ordinary Two Cents value (proving the point that there had been



FIG. 3.

no increase in postal rates), and the colour of the former was changed to brown in

September, 1916. Just previous to the colour change, the first die became damaged, and Die II appeared. This differs from Die I mainly in the fact that the horizontal line below the "T" is now only half length, and terminates in two short oblique dashes and five dots. The dots and dashes are not a mere whim of the engraver!—if you look at the vignette of any of the ordinary Admirals, you will see that they do exist (more or less) in the design. The red stamps are scarcer in Die II, the brown stamps scarcer in Die I, particularly the brown mint stamp in Die I. The brown stamp went through a final metamorphosis when it became in 1918 the ordinary Three Cents Brown which I listed with the first issue. Thus, what began as postal tax remained as increased postal rates, which were not reduced again until 1926.

The final chapter in this story of war tax is that the War Revenue Act permitted postage stamps to be used for revenue purposes, because the tax on other items came into effect two months before the tax on mail, and new revenue stamps were not ready until April. From February onwards, ordinary

postage stamps were often used for revenue purposes, and even after the issue of the revenue stamps proper, ordinary postage stamps of the One Cent and Two Cents values (and possibly others), as well as the new War Tax postage stamps, were used indiscriminately for postage rate, war tax, and revenue purposes. Many of the weird and wonderful coloured and perforated devices found on all these stamps can be traced to their use as revenues (e.g. on cheques, medicines, wines, etc. and form an interesting sideline for the cancellation enthusiast.

Note 1.—Marler does not deal with these issues in his "Notes on the 1911-1925 Issue", but some of the technical data will be found in other standard reference works. There was a good introductory article written on them by Mr Reg. Barraclough in "Weekly Philatelic Gossip", 1st October, 1949; and a number of articles can be found in magazines of the period 1915-1925. Also, the R.A. Stamp Club of Ottawa have promised publication of a study by their War Tax Group.

Note 2.—Bill No. 76—"The Special War Revenue Act, 1915."

Note 3.—A second Inland Revenue overprinting of the three values with the words "INLAND REVENUE WAR TAX" appeared, but does not concern us here.

Note 4.—Vide the note in Gibbons' catalogue and elsewhere to the effect that due to ambiguity in an official circular it was for a time believed that they were valid for postal use.

Note 5.—The Stamp Journal, March 1915: ". . . The tax on proprietary articles and liquors has been in effect since February 11th (sic). While the permanent issue is being prepared, a temporary supply (of revenue stamps has been created by overprinting the regular postage stamps . . ."

British Columbia Collectors' Monthly, February 1915: ". . . The ordinary postage stamps, surcharged "WAR TAX" . . . are being used for the proprietary articles and the liquor tax . . ."

CLIPPINGS FROM B.N.A. MAGAZINES

Contributed by R. J. DUNCAN

53.—TWO-RING NUMERAL CANCELLATIONS

By A. K. GRIMMER

Collectors of cancellations usually find it more or less difficult to secure the numerals from 1 to 60 or what are commonly called the "Two-Ring Numeral Cancellations" and to allocate the numeral to the Post Office which used it. Jarrett's excellent catalogue was able to define most of the post offices to which the numerals belonged, but there were a few numerals he had to specify as being "unknown."

While collecting cancellations on 3c Small Queens a lot of covers were secured which proved that "Two-Ring Numeral "34" belonged to Chatham, N.B. These covers were as follows:

- 1c Small Queen dated at Chatham, N.B., June 27th, 1873.
- 3c Small Queen dated at Chatham, N.B., March 18th, 1873.
- 3c Small Queen dated at Chatham, N.B., May 23rd, 1873.
- 3c Small Queen dated at Chatham, N.B., July, 1873.
- 3c Small Queen dated at Chatham, N.B., Nov., 1874.

3c Small Queen dated at Chatham, N.B., Dec. 18th, 1874.

Beside above a registered cover has been seen with the 2c and 3c Small Queen with Chatham cancellation and numeral "34." So it seems that these are adequate to establish that this cancellation belonged to Chatham, N.B. It is though one of the rarer of the two-ring numeral cancellations and rates a premium in value compared to the average value of two-ring numerals on the Small Queens.

It can also be stated that the cancellor or cachet was not always used only in one post office. From personal observation the two-ring numeral "11" which belonged to Fredericton has been seen on covers dated at St. Andrews, N.B., but these were dated later than when the cachet was in normal use and it is difficult to explain as St. Andrews had its own numeral "50."

Other instances of similar exchange has been reported also and this without satisfactory explanation or reason.

(Popular Stamps, April 1955)

(a) General Fund

EXPENDITURE				INCOME						
Previous Year		Previous Year		Previous Year						
£	s	d	£	s	d	£	s			
30	17	10	305	10	0	338	0	0		
			4	15	0	8	16	0		
			3	10	0	346	16	0		
4	13	0	29	10	0	4	10	0		
			280	15	0					
279	7	6								
49	3	4								
35	4	5								
0	0	0								
363	15	3	194	3	2	163	14	8		
Administration:			25	0	0	24	6	9		
13	6	1	5	13	3	2	0	3		
22	17	10	0	10	0	2	0	3		
24	17	3	14	8	8	2	3	4		
61	1	2	6	7	11	7	14	9		
Other Expenses:			Total income for the year					11	18	4
			Grants to Library Fund.							
			1955/6 balance					573	17	3
			1956/7 balance					23	16	0
0	0	0	1	10	0					
0	0	0	20	0	0					
3	0	0	1	1	0					
3	12	6	4	7	6					
11	0	11	Insurance							
0	0	0	Grant to Postal Study Circle							
0	0	0	(Pre-cancels)							
0	0	0	Equipment repairs					8	11	6
0	0	0	Purchase of Addressing-machine					29	16	2
14	13	5	71					15	1	
475	0	8	Total expenses for the year					597	13	3
31	5	5	Surplus for the year					0	0	0
506	6	1	597					13	3	
			506					6	1	
			597					13	3	

(b) Life Membership Fund

Expenditure			Income				
	£	s	d		£	s	d
Transfer to Revenue A/c.: 22 members at 8/- each	8	16	0	Life Memberships granted during the year ...	14	14	0
Stock premium and costs written-off ...	1	15	0	Building Society interest ...	1	2	6
Balance carried forward at 30th September, 1957	83	15	11	Stock interest ...	3	6	0
					19	2	6
				Balance brought forward at 1st October, 1956 ...	75	4	5
					£94	6	11
					£94	6	11

(c) Library Fund

Expenditure			Income				
	£	s	d		£	s	d
Books purchased ...	18	13	8	Donations ...		8	5
Printing & Stationery, etc.	4	6	4	Grants from General Fund	21	10	0
				Net proceeds from sale of photographs ...		18	0
					22	16	5
Balances carried forward at 30th September, 1957:				Balances brought forward at 1st October, 1956			
In hands of Librarian		3	0	In hands of Librarian		7	4
In hands of Treasurer	13	9	3	In hands of Treasurer	13	8	6
					£36	12	3
					£36	12	3

(d) Exchange Packet Account

Expenditure			Income				
	£	s	d		£	s	d
Insurance ...	8	16	0	Insurance recovered ...	9	11	3
Printing and Stationery ...	10	17	0	Books and covers sold ...	5	12	0
Postages and Poundage ...	10	2	9	Postage and Poundage re- covered ...	7	10	0
Bank charges ...	4	7	6	Commission on Sales ...	59	6	4
Packet losses ...	5	9	3		£81	19	7
Surplus for the year ...	42	7	1				
				Accumulated surplus brought forward ...	11	6	6
				Surplus for the year ...	42	7	1
					£53	13	7
Transfer to General Fund	30	0	0		£53	13	7
Surplus carried forward ...	23	13	7				

(e) Convention Fund**1957 Convention**

Expenditure			Income				
	£	s	d		£	s	d
Exhibition, Net cost ...	11	19	9	Coach Tours, Net profit ...	4	2	6
Banquet, Net cost ...	5	7	5	Souvenir envelopes, Net profit ...		5	1
Gratuities ...	10	0	0	Auction, Net profit, includ- ing donations ...	23	10	10
Badges, Net cost ...	3	13	8		£27	18	5
Printing, postages and Miscellaneous expenses	1	5	7				
				Loss on the 1957 Conven- tion, transferred to Convention Fund ...	4	8	0
					£32	6	5
Loss on 1957 Convention ...	4	8	0				
Balance in hand after 1957 Convention ...	48	8	0	Balance in hand after 1956 Convention ...	52	16	0
					£52	16	0
					£52	16	0

BALANCE SHEET

as at 30th September, 1957

	£	s	d		£	s	d
General Fund:							
Accumulated surplus brought forward ...	400	1	6				
Less: Deficit on the year ...	23	16	0				
	376	5	6				
Life Membership Fund ...	83	15	11				
Library Fund ...	13	12	3				
Convention Fund ...	36	10	10				
Exchange Packet Account ...	23	13	7				
Total Society Funds ...	533	18	1				
Advance payments received:							
Subscriptions ...	46	0	0				
Advertising ...	2	10	8				
	£582	8	9				
Investments:							
£80 L.C.C. 5½% Stock, 1977/81, at par ...	80	0	0				
£200 Leeds 3% Stock, 1957/60, at cost ...	188	2	0				
Cash Balances:							
Midland Bank, Deposit A/c ...	150	0	0				
Midland Bank, Current A/c ...	65	7	2				
Cash in hand, Editor ...	1	11	6				
Cash in hand, Exchange. Pkt. Secretary ...	23	13	7				
Cash in hand, Librarian ...	3	0	0				
Cash in hand, Treasurer ...	31	12	6				
Total Cash & Investments ...	540	9	9				
Sundry Debtors:							
Subscriptions ...	14	0	0				
Advertising ...	27	19	0				
	£582	8	9				

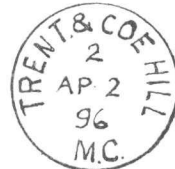
J. P. MACASKIE,
Hon. Treasurer.

F. WALKER,
G. WHITWORTH,
Hon. Auditors.

EARLY CANADIAN RAILWAY POST OFFICES

By LIONEL F. GILLAM
PART VIII

THE CENTRAL ONTARIO RAILWAY



This railway was incorporated in 1873 as the Prince Edward County Railway (Ontario), to build from Trenton or Brighton to Picton.

In 1882 the name of the railway was changed to the Central Ontario Railway by which time a line had been built from Picton via Trenton to Stirling on the newly-formed Midland Railway.

During subsequent years the line was extended northwards and eastwards

to Eldorado and Coe Hill, which was reached in 1896 (circa.). Some twelve years later the line had been extended further northwards to Whitney, via Bancroft and Maynooth, where it halted.

In 1909 the line was purchased by the Canadian Northern Railway, and thus in 1919 became a part of the Canadian National Railway system.

The line between Whitney and Maynooth has been abandoned for some years, and the only section of the line which is still in operation for passenger traffic is between Anson (near Stirling) and Bancroft (near York River).

Railway post offices appear to have operated over this line since it was first constructed until about 1933 when the Trenton & Maynooth R.P.O. ceased operation. Apart from the earliest R.P.O. which incorporated the name of the railway 'Central Ont. Rwy' or the abbreviation thereof 'C.O.R.' in the postmarks which it used, the following R.P.O.'s are known to have operated over the system as well:

The Picton & Trenton R.P.O.

The Trenton & Bancroft R.P.O.

The Trenton & Coe Hill R.P.O.

The Trenton & Maynooth R.P.O. and

The Trenton & Picton R.P.O.

Chronologically the first R.P.O. to operate, in common with the normal practice of the times was named, as has been pointed out, after the railway itself. Subsequently it appears to have been superseded by, or strictly speaking, renamed, the Trenton & Coe Hill R.P.O. The latter was in turn followed by the Trenton & Bancroft R.P.O., and finally as the line extended northward, the Trenton & Maynooth R.P.O. The Trenton & Picton or Picton & Trenton R.P.O. appears to have operated contemporaneously with all these R.P.O.'s.

None of these is operating today.

THE CANADIAN WAR MEMORIAL AT VIMY, FRANCE

By JOHN ANDERSON (7)

In 1936 France issued a handsome 75c stamp, engraved by the distinguished Mon. H. Cheffer, depicting the War

Memorial erected at Vimy in that year, in memory of the men of the Canadian Forces who lost their lives in the First World War.

It is not generally known that the French Government established a temporary Post Office near the War Memorial at Vimy at the time of its inauguration, and that a special date stamp was used at the temporary Post Office during the five days, 22nd to 26th July, 1936. This French Postmark is unique in respect that it is entirely in English. It is definitely scarce.



See
recombin
letter

END OF TRACK POST OFFICES

By FRANK W. CAMPBELL

I have had many requests for data in regard to the postal service on the Canadian Pacific Railway as it progressed across the prairie.

Facts, as I have them, just partly complete the story. In Scobie's Canadian Almanac for 1886 and 1887 it lists "End-of-Track, Rocky Mountains, T. A. W. Gordon, postmaster." I have seen two pencil tracings of postmarks for 1886, small circles with "End-of-Track-B.C."

The Mounted Police managed a mobile postal service as the rail-road progressed, they being in the area to control the liquor traffic and rough pastimes of the workers. The railway finished to the Pacific Coast in 1885, and these dates are after the finish. I do know that complete postal service after the 1885 finish of steel rails to Port Moody, later extended 13 miles to present Vancouver, was very sketchy as I have covers mailed in New Westminster weeks after the steel was

finished, that went the old route by Victoria, San Francisco and Hamilton.

I am inclined to think the postmark noted was used on the Pacific Coast end of the railway as it progressed eastward. No postmark ties in with the police conducted post office, presumably the T. A. W. Gordon one.

About the mail route via San Francisco to Windsor across the United States, the Victoria, B.C. postmark often had

"SF" in the top of the wording, as a transfer mark on the mail thus sent. While mail is always noted in records as sent across the United States to Windsor, Ont. in closed bags, backstamps more commonly have Hamilton than Windsor as the first Canadian marking. I think that the mail entered Canada at Windsor, and went on to Hamilton, about 200 miles further east, to have the bags opened and redistributed.

LETTERS TO THE EDITOR

ADMIRAL ISSUES

Dear Mr Woods,

I was interested to read Mr Reiche's letter commenting on the introductory article on the Admirals. I am pleased to see that my invitation to comment and criticise has been accepted.

I would like to point out however that Mr Reiche's comments are rather misleading, as follows:—

1. This is very uncompromising. Is he suggesting that a single perforating machine is incapable of producing variations? Apart from the fact that variations do exist, Mr Whitworth's current articles would seem to suggest otherwise.
2. In a society which depends largely on correspondence and the medium of the journal, it might be said that unpublished research is no research.
3. Only certain plates of one value are reported to have lathework, and these probably were made during the "lathework period" of the Admirals. I might perhaps have said that "only stamps of this period," etc., and in fact, lathework has also been reported on several values of the federal excise revenue stamps of this period.

I would mention that there is a "boner" in my second article, when I said that stamps of sepia shade are usually identified with plate 3 of the Fifty Cents Black. I have ignored my own advice about naming shades, and am sorry about this misleading statement. Instead of amplifying it here, I will return to the point in a later article on shades.

Yours sincerely,
"ADANAC".

REVENUE STAMPS

Dear Mr Woods,

In the August 1957 number of "Maple Leaves" on page 314 there is an article on the subject of the availability of current Revenue stamps of Canada from a special agency.

I wrote to Mr Larry A. White and, feeling that it may be a matter of interest

to you, I quote from his letter, dated 10th December, 1957:—

"We are in receipt of your letter of November 25, requesting a list of all Revenue stamps available to the public for Philatelic purposes.

"We regret to inform you that the Philatelic Account at the Department has been closed out due to the limited supply of Excise Tax Stamps available for Philatelic purposes and also the condition of the stamps presently held, a great number of which were not satisfactory for Philatelic purposes."

Yours sincerely,
S. E. SARA,

SLOGAN CANCELLATIONS

Dear Mr Woods,

With reference to the slogan study circle query re the "Ottawa to Belle Isle, $\frac{1}{8}$ shortest way to Europe" and the 'By seaplane from Belle Isle' slogans of Ottawa 1932, the following note may be of interest.

In July 1932 the Ottawa Conference took place and in an effort to speed communications with London an air mail service was inaugurated between Ottawa and Belle Isle, calling at Bradone Bay and other places en route. Belle Isle was the last place on the Liverpool-Quebec route where mail could be placed aboard for the outward bound boats and the first place that it could be taken off on the inward journey. This saved two days on the mail time between London and Ottawa, hence the p.m. which was used for the service.

The first batch of letters also carried a cachet having a straight base with one arc struck from either end to meet in an apex. Central in the cachet was Britannia with a lion. An aircraft flies overhead. To the left is a view of the Parliament Buildings, Ottawa, and to the right a map showing the positions of Ottawa and Belle Isle. The earliest date of the outward trip was, I believe, 1 a.m., 12 July, 1932 (i.e. the opening day of the conference and the inaugural flight.

Yours sincerely,
L. D. McCONNELL.

"IMPROVISED" DUPLEX

Dear Mr Woods,

In the February "Maple Leaves" you published an article on the above subject which included an appeal to your readers for details of any further examples of these interesting duplex. This appeal has had an immediate response from Member Willcock (599) who has very kindly sent me to see two strikes which appear to be duplex improvised with "corks," which I illustrate:—



No. 1. Stellarton, with a 7-bar oval cork killer with a hole in the centre. The cork shows clear signs of beginning to disintegrate, vide the long crack in the N.W. corner. It coincides in time with the Stellarton Star duplex described in February.



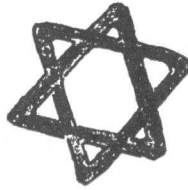
No. 2. Lunenburg, with a killer of well-known type (like Jarrett 27), i.e. with a thick quoit. This killer was fairly widespread and is not uncommon as a simple killer. It has not been reported before as used in a duplex.

I might mention that during the whole period of contract of Pritchard and Andrews, i.e. 1876 to 1895, Nova Scotia was shockingly neglected in the matter of official duplex hammers, in fact, apart from four or five for Halifax and one for New Glasgow, **no duplex** for this Province are recorded at all! Which suggests a good reason for local postmasters to improvise their own duplex.

I shall be grateful if you could publish this letter, in the hope that other readers may be stimulated to hunt up still more examples.

Yours sincerely,
E. A. SMYTHIES.

POSTSCRIPT. Member McMurrick (680) has very kindly brought to my notice further interesting details of the Toronto Cork duplex 1874, figs. 2, 3, 5 of the article in Feb'y. Maple Leaves. He confirms these two corks being used as



duplex in Sept. and Oct. 1874, and adds yet another cork, showing interlocking triangles. This is dated Aug. 1874, and tends to confirm the suggestion that these corks were changed at frequent i.e. approximately monthly intervals!

2c LARGE HEAD RE-ENTRY

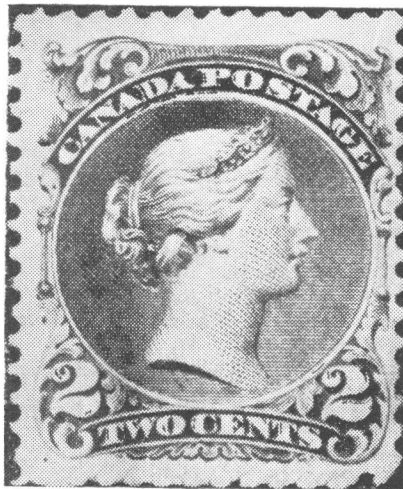


Photo by E. Whitley

Dear Mr Woods,

I am writing this letter to draw your attention and that of members of the C.P.S. of G.B. to what I believe is a previously unknown re-entry on the 2c Large Head issue of Canada. As you may know, there is already in existence a major variety on the 2c, a photograph of which has previously appeared in "Maple Leaves" and in "Boggs' Canada".

I think you will agree from the mint copy enclosed herewith that this is a much clearer re-entry. It consists of a very clear partial doubling in the letters "DA PO TAG" of Canada Postage, as well as in the letters "TWO C T" of Two Cents. There is also clear re-entering in the frame under "ADA P" and in both figures 2 also in the oval between S.E.2 and frame, and finally slight re-entering in scroll work just by "c" of Canada.

Yours sincerely,
D. LEVITTON (853).

AMENDMENTS TO MEMBERSHIP

New Members

- | | |
|------------------------------------------------------------------------------|--------------------------------------------------------------------------|
| 1066 Hill, J. R., 1310, Temperance St., Saskatoon, Sask, Canada. | C,B, Per. |
| 1067 Pascoe, H. A., 766, Sherburn St., Winnipeg 10, Man. Canada. | C.B. |
| 1068 Farmery, R. S., 'St. Anns', Pinfold Lane, Scartho, Grimsby, Lincs. | PC,P,RPO |
| 1069 Salenius, J. F., 'Longcroft', Station Rd., New Waltham, Grimsby, Lincs. | C.P.H.
C,Mil,P
C,P,P.C.
C,CS.
C
C,CS,CG,UO
CG,N-P
C |
| 1070 Sharpe, L. W., 7, Hughson St., South, Hamilton, Ont. Canada | |
| 1071 Drew-Smith, G., 28, Wentworth Ave., Galt, Ont., Canada. | |
| 1072 Calam, R. H., 37, Ashcombe Park, Neasden, London, N.W.2. | |
| 1073 Helliwell, L. C., 'Hadleigh', Groby Rd., Altrincham, Cheshire. | |
| 1074 Brisby, G. B., 17, Staff Lines, Shorncliffe, Kent. | |
| 1075 Mitchell, L., 57, Hemingway, Blackpool, Lanes. | |
| 1076 McLellan, G., 30, Rostan Rd., Glasgow, S.3. | |

Rejoined

- | | |
|--------------------------------------------------------------|---|
| 497 Canham, H. E., 163, Rosseau Rd., Hamilton, Ont., Canada. | C |
|--------------------------------------------------------------|---|

Change of Address

- | | |
|------------------------------------------------------------------------------------------------|--|
| 18 Aitken, Major H. A., 10, Stanley Cohen House, Golden Lane, London, E.C.1. | |
| 982 Carstairs, M. W., 151, Windmill Rd., Oxford. | |
| 211 Hedley, R. P., P.O. Box 6, Bidwell Station, Buffalo 22, New York, U.S.A. | |
| 482 King, C. A., c/o Commercial Bank of Scotland, Imperial House, 15, Kingsway, London, W.C.2. | |
| 836 Momy, J. G., 135, King Edward, Ottawa 2, Canada. | |
| 587 Thompson, J. E. R., 1, Westholme, Orpington, Kent. | |
| 543 Whitley, E., 25, Harker Terrace, Stanningley, Pudsey, Yorks. | |
| 879 Wilman, P.D., 17, Rothschild St., Glenhuntly, SE9, Victoria, Australia. | |

Resignation

- | | |
|-------------------|--|
| 485 Morris, J. S. | |
|-------------------|--|

Death

- | | |
|-------------------|--|
| 825 Dudley, S. D. | |
|-------------------|--|

Amendment to Year Book December 1957.

- | | |
|------------------------------------------|--|
| Honorary Life Member 1955 - W. S. Boggs. | |
|------------------------------------------|--|

Corrigenda to previous list.

- | | |
|--------------------------------------------------------------------|--|
| 1040 Charron, Flt/Lt. J. J. | |
| 1065 Costain, J. K. (not 1056). | |
| 185 Tifford, Miss R., Caymans Cottage, Ridgmont, Bletchley, Bucks. | |

Information required of new address (letters returned marked 'Gone Away')

- | | |
|--------------------------------------------------------------------|--|
| 828 McEldowney, Rev. W. J., 27, St. Annes Crescent, Lewes, Sussex. | |
|--------------------------------------------------------------------|--|

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