



CANADIAN REVENUE NEWSLETTER

A Publication of the Canadian Revenue Study Group of BNAPS

May 1997

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Number 17

THE WILLOW GROVE GET-TOGETHER

Don't forget about the Revenue Group Get-together on June 21st at Bill Rockett's place in Willow Grove, Pennsylvania. Activities begin at 9:00 am, lasting until (?). Early-birds are also invited to cocktails at 6:00 pm on Friday the 20th, followed by dinner at *Williamson's* around 7:30 pm.

For further information and help with hotel/motel reservations contact Bill at (215) 659-7456.

NEW MEMBERS

- ☛ Patrick Durbano, Markham, Ontario
- ☛ Larry Matthews, Bracebridge, Ontario
- ☛ Eric Jackson, Leesport, Pennsylvania
- ☛ Allen Hopkinson, San Jose, California
- ☛ Robert Arundale III, Aurora, Illinois
- ☛ Ernest LeBlanc, Moncton, New Brunswick

A research project requires photocopies of
Documents bearing

First Issue Alberta Law Stamps.

Please send to John Gaudio at:

P.O. Box 280828, Lakewood, CO, USA, 80228

WANTED – "Savings Stamps," Canada & Newfoundland.

I am looking for savings stamps, savings cards, advertising, instructions, rules *etc.* of any type or akin to, in any time period on the above named subject. These are not revenue stamps, but cover a closely related collecting area. Some examples are Hamilton Savings, La Caisse Populaire, Thomas Cook, Newfoundland Savings Bank and Scotia Bank, to name only a few.

I am *always* looking to buy, sell, trade or discuss any of these items and welcome hearing from anyone.

Brian H. Peters (BNAPS #L4274)

**R.R. #3, Conn, Ontario, Canada, N0G 1N0
(519) 323-9361**

DONATIONS SUPPORT THE NEWSLETTER

Thanks to all of you who responded to the recent request for donations to support the *Newsletter*. Your response was tremendous; more than US\$280 in cash and Can\$50 in postage was raised. Producing and mailing an excellent *Newsletter* like ours is expensive; it costs nearly Can\$110 an issue so your generosity is tremendously important. On behalf of the membership of the Revenue Study Group I would like to personally thank these donors for their contributions: **S.F. Bedwell, Paul Burega, John Gaudio, Maxwell Kalman, Peter Kennedy, Mark Kitka, Jim Lehr, R.V. Mark, Robert Mason, R.W. Stephenson, Erling van Dam, Jeffrey Ward, W.G. Wegman and Mervin Woike.** — F.P.A.

STUDY GROUP DISPLAY AT BNAPEX '97

The study groups have been invited to present one frame displays at BNAPEX '97. If any member would like to assemble such a display on behalf of the Revenue Study Group please contact Chairman **Fritz Angst**. There are no restrictions with respect to the content of the display. — F.P.A.

TOBACCO STAMPS WANTED.

Send me the Lee Brandom numbers or the stamps.
Will buy the complete collection if offered.

Maxwell M. Kalman

1904 S. Ocean Drive, Apt. 805 S
Hallandale, FL, USA, 33009

SUPPORT THE DEALERS WHO SUPPORT US

The dealers listed below support the Revenue Group and *Newsletter*. **Why not contact them for your philatelic needs?**

- ☛ **Jim A. Hennok Auctions**, 185 Queen Street E., Toronto Ontario, Canada N5A 1S2
- ☛ **Robert Lee**, 203 — 1139 Sutherland Avenue, Kelowna B.C., Canada V1Y 5Y2
- ☛ **E.S.J. van Dam Ltd.**, P.O. Box 300, Bridgenorth Ontario, Canada K0L 1H0
- ☛ **Steven Zirinsky**, P.O. Box 49, Ansonia Station, New York New York, U.S.A. 10023

PRECANCELLED PLAYING CARD TAX STAMPS — SORTING THEM OUT

— Part 2 —

Brian H. Peters

(BNAPS #L4274)

Foreign Manufacturer, “A.V.G.” –

“**Antoine Van Genechten**” of Turnout, Belgium supplied advertising cards throughout the world including Canada. One type of precancel has shown up on the 20¢ red, 3-leaf excise issue which would date it to sometime after June 1942.

Type 1 – “A.V.G.” is one line in dark blue or black.

Domestic & U.S. Manufacturer, “B & B” –

The parent company, “**Brown & Bigelow**,” of St. Paul, Minnesota operated a Canadian subsidiary first from the “Soo,” circa 1930-32, and later in Toronto, circa 1932-35. Just three types of precancels have been found and only on the 1-pack violet Tax Paid. This would seem to indicate that we are missing precancels that should appear on a 10¢ value (*the tax rate from 1927 to 1941*) and any examples we do possess are from U.S. products being imported into Canada after May 1947 (*the date we have for the 1-pack violet*). Following a merger in April 1960, Brown & Bigelow has been operating as a division of Standard Packaging Corp.

Type 1 – “B&B” between 2 long horiz. lines, 11mm apart, in red;

Type 2 – as 1 above but 2 short horiz. bars, 8mm apart, in red;

Type 3 – as 1 above but no lines or bars, in red.

Major varieties exist as inverted precancels.

British Manufacturer, “C.G.&S. Ltd.” –

“**Charles Goodall & Son, Ltd.**,” London, England exported playing cards to Canada using 3 types of precancels on the 8¢ brown, Geo. V war tax, 15¢ orange, Geo. V excise tax as well as the 2 and 10-cent values of the 2-leaf excise stamps. Card makers since 1820, this company was taken over (bought) by DeLa Rue & Co. in 1922 and continued to operate as before.

Type 1 – “Cancelled / CG&S. Ltd.” in two lines, black or purple steno?, without periods after “C” and “G”;

Type 2 – as type 1 but a rubber stamp diagonally across the stamp, with all periods in place, in red or black;

Type 3 – as type 1 but typeset in black, with a comma before “Ltd.”

Major varieties are questionable as types 1 & 2 are of such poor quality.

British Manufacturer, “D.L.R. & Co.” –

“**Thomas DeLa Rue & Co., Ltd.**,” London, England exported to Canada with one company precancel and one general precancel (in slightly differing styles) appearing on the 15¢ orange, Geo. V excise tax and the 20¢ red, 3-leaf excise issues. This would date the company’s involvement in Canada from somewhere between May 1920 through 1942 and later, thus indicating that other values should exist.

Type 1 – “Cancelled / D.L.R. & Co.” as a two-line rubber stamp?;

Type 2 – large red or purple “X,” covering the full face of the stamp.

Major varieties are inverted and diagonal prints.

U.S. Manufacturer, “E.E.F. Corp.” –

The “**E.E. Fairchild Corporation**,” Rochester, New York, circa 1930-50, shows use of two types of precancels, one each on the 20¢ red, 3-leaf excise and the 1-pack violet Tax Paid. This would indicate involvement in Canada from as early as June 1942.

Type 1 – “E.E.F. CORP.” one line black between 2 horiz. lines;

Type 2 – as type 1 but between 2 short horiz. bars.

Major varieties exist as sideways and inverted precancels.

Foreign Manufacturer, “F.P. & S.” –

“**Ferd. Piatnik & Sons**,” Vienna, Austria exported a miniature style deck to Canada through their exclusive Canadian distributor, Giftcraft Ltd., Toronto. One type is known on the 20¢ red, 3-leaf excise stamp which would place it after June 1942.

Type 1 – the wording of the cancel is not discernable but appears in black.

British Manufacturer, “J.W. LTD.” –

“**John Waddington Ltd.**,” licensed playing card manufacturer of Leeds and London, England used one cancel on the 10¢ 2-leaf and the 10¢ & 20¢ 3-leaf excise issues.

Type 1 – “Cancelled / J.W. LTD.” 2 lines within a “box,” in red or black.

U.S. Manufacturer, "K.P.P.C."—

"KEM Plastic Playing Cards, Inc.," of St. Paul, Minnesota, manufactured their first "washable" deck in 1935 and 4 different precancels appeared on one stamp only, that is the 20¢ red, 3-leaf issue, thus indicating exports to Canada after June 1942.

Type 1 — is a series of wavy lines to the left of "KPPC" in one line, red;

Type 2 — is a crown over vertically elongated KEM beside the three line wording "PLASTIC / PLAYING / CARDS," black;

Type 3 — is "KPPC" in one line, black;

Type 4 — is a series of glossy black diagonal lines.

Major varieties exist inverted.

Domestic and/or U.S. Manufacturer, "STAN"—

"STANCRAFT" was a brand of cards manufactured by Brown & Bigelow Co., as a seemingly independent company, a practice implemented by many card manufacturers in order to be able to sell the same quality cards at a lower price and not upset their regular clients. We know of just one type on the 1-pack violet Tax Paid which would date circa 1947 into the 50s and possibly the 60s.

Type 1 — "STAN" in one line repeating so as to appear more than once on a stamp, but would not be a double *etc.* print.

No known varieties.

Domestic Distributor of U.S. Manufacturer, "W.P.L. CO."—

The "West Side Printing Co." was incorporated in Racine, Wisconsin during 1910 as the "Western Printing & Lithographing Company" and the Western Playing Card Company was formed as a subsidiary in 1925. Some time later a Canadian distributing subsidiary was established in Cambridge, Ontario. Only one precancel has been found and just on the 1-pack violet, Tax Paid stamp. From this we could conclude that the use of this precancel would have been some time from May 1947 into the 60s. A name change occurred again in 1960 to become the "Western Publishing Company, Inc."

Type 1 — "W.P.L. / CO." in two lines, purple.

No known varieties.

Part 3 will feature C.L.M. Co., C.P.C. Co., and International.

WANTED TO BUY: SASKATCHEWAN REVENUES,

SE1, SE1a, SE4a, SE13a, SE15a,

SE18a, SE26a, ST10a, ST11a.

Send photocopy with price (specifying Canadian or U.S. \$) before sending stamps.

Gary McLean

P.O. Box 8142, St. Paul, MN, U.S.A. 55108

HOW ABOUT THIS ONE?

Brian H. Peters



The above stamp is brown, date stamped "OCT 14 1926," and reads;

"PER CAPITA TAX
CANADIAN LEGION
OF THE
BRITISH EMPIRE SERVICE LEAGUE
THREE MONTHS"

Any information would be appreciated.
Please contact me at (519) 323-9361 or write me at:
R.R. #3, Conn, Ontario, Canada, N0G 1N0.

FIRST ALBERTA LAW ISSUE

Specialized collector has many to exchange or sell and is interested in purchasing.

Contact:

John J. Gaudio

P.O. Box 280828, Lakewood, CO, U.S.A., 80228

The Newsletter Needs Your Input!
Your Articles, Long or Short!
Your Interesting, Unusual or Unique
Stamps or Documents!
Additions to Angst's Probate Listing!

Two additions to Fritz Angst's listing of the New Brunswick probate stamps have been received. Please check your collection.

OFFICERS OF THE REVENUE STUDY GROUP

☞ Chairman and Treasurer:

Fritz Angst, W2200 First National Bank Building, 332 Minnesota Street, St. Paul, Minnesota, U.S.A., 55101.

☞ Membership Director:

Bill Rockett, 540 Overlook Avenue, Willow Grove, Pennsylvania, U.S.A., 19090.

☞ Newsletter Editor:

Chris Ryan, 569 Jane Street, Toronto, Ontario, Canada, M6S 4A3.

**A SELECTIVE HISTORY OF
THE INSPECTION OF WEIGHTS AND MEASURES IN CANADA**

Christopher D. Ryan

— Part 5 —

Reference Notes for Parts 1 and 2

(See Issue #8, September 1995.)

Part 1. Pre-Confederation to 1875

- [1] Hocquart, G., "*Ordonnance qui ordonne à tous Marchands et Négociants de Montréal de faire marquer et étalonner leurs Poids et Mesures...*," dated July 22nd, 1730, reproduced in *Complément des Ordonnances et Jugements des Gouverneurs et Intendants du Canada*, Quebec: E.R. Fréchette, 1856, pp. 461-462.
- [2] Hocquart, G., "*Ordonnance qui enjoint à tous négociants, marchands, boulangers, bouchers, cabaretiers, regrattiers, et tous autres, de faire marquer et étalonner leurs Poids et Mesures...*," dated August 9th, 1732, reproduced in *Complément des Ordonnances et Jugements des Gouverneurs et Intendants du Canada*, Quebec: E.R. Fréchette, 1856, p. 463.
- [3] Murray, J., "An Ordinance, Relating to the Assize of Bread, and for the ascertaining the Standard of Weights and Measures in the Province of Quebec," dated September 3rd, 1764, reproduced in *Ordinances made for the Province of Quebec by the Governor and Council of the said Province*, Quebec: Brown & Gilmour, 1767, pp. 13-14. (CIHM #20416)
- [4] Murray, J., "An Ordinance, For regulating and establishing the Admeasurement of Fire-Wood, exposed to Sale in this Province," dated November 13th, 1765, reproduced in *Ordinances made for the Province of Quebec by the Governor and Council of the said Province*, Quebec: Brown & Gilmour, 1767, pp. 59-60. (CIHM #20416)
- [5] Quebec, "An Ordinance Concerning Land Surveyors, and the Admeasurement of Lands," 25 Geo. III, 1785, ch. 3, reproduced in "Report of the Work of the Public Archives: 1914/15," *Canada Sessional Papers*, 6 Geo. V, 1916, Paper 29a, Appendix C, pp. 161-165.
- [6] Lower Canada, *Statutes*, 39 Geo. III, 1799, ch. 7, (Also found in *Revised Acts and Ordinances*, 1845, class F, ch. 13.)
- [7] Lower Canada, *Statutes*, 35 Geo. III, 1795, ch. 9.
- [8] Creighton, D.G., *The Empire of the Saint Lawrence*, Toronto: Macmillan Company of Canada, 1956, pp. 35-49.
- Wallace, W.S., "The Beginnings of British Rule in Canada," *Canadian Historical Review*, Vol 6, University of Toronto Press, 1925, pp. 208-221.
- Nish, Cameron (ed.), *The French Canadians, 1759-1766: Conquered? Half-Conquered? Liberated?*, Toronto: Copp Clark, 1966.
- [9] Great Britain, *Statutes at Large*, Vol 30, Part 2, 14 Geo. III, 1774, ch. 83.
- [10] Canada, *Statutes*, 12 Vic., 1849, ch. 54.
- [11] Lower Canada, *Consolidated Statutes*, 1861, ch. 62.
- [12] Nova Scotia, *Statutes*, 32 Geo. II, 1758, ch. 21.
- [13] *Ibid*, 33 Geo. II, 1759, ch 8.
- [14] Nova Scotia, *Revised Statutes*, 1851, ch. 86.
- [15] Nova Scotia, *Statutes*, 18 Vic., 1854/55, ch. 19.
- [16] "Nova Scotia," *Encyclopaedia Britannica*, 1970, Vol 16, pp. 670-672.
- [17] Cape Breton, "An Ordinance relating to the Assize of Bread, and for ascertaining the Standard of Weights and Measures in the Island of Cape Breton and its Dependencies," CO 219/1, Folios 34-37. (National Archives Microfilm Reel B-1369.)
- [18] Prince Edward Island, *Statutes*, 19 Geo. III, 1779, ch. 3. (Reproduced in CO 228/1, Folios 129-130.)
- [19] *Ibid*, 3 Will. IV, 1833, ch. 19.
- [20] CO 228, Volume 2, Folios 1-25.
- Prince Edward Island, *Acts of the General Assembly*, Charlottetown: James Bagnall, 1817, p. 48.
- Prince Edward Island, *Acts of the General Assembly*, Charlottetown: George T. Haszard, 1852, pp. 55, 75, 135.
- [21] Prince Edward Island, *Statutes*, 35 Geo. III, 1795, ch. 12.
- [22] *Ibid*, 4 Vic., 1841, ch. 7.
- [23] *Ibid*, 9 Vic., 1846, ch. 8.
- [24] *Ibid*, 14 Vic., 1851, ch. 17.
- [25] *Ibid*, 19 Vic., 1856, ch. 3.
- Canada, *Statutes*, 39 Vic., 1876, ch. 25.
- [26] New Brunswick, *Statutes*, 26 Geo. III, 1786, ch. 15.
- [27] *Ibid*, 16 Vic., 1853, ch. 30.
- [28] Upper Canada, *Statutes*, 32 Geo. III, 1792, ch. 3.
- [29] *Ibid*, 4 Geo. IV, 1823, ch. 16.
- [30] *Ibid*, 3 Vic., 1840, ch. 17.
- [31] Canada, *Statutes*, 12 Vic., 1849, ch. 85.
- [32] *Ibid*, 18 Vic., 1855, ch. 135.
- [33] British Columbia, *Statutes*, 30 Vic., 1867, ch. 14.
- Ibid*, 31 Vic., 1868, ch. 1.
- [34] Hendrickson, J.E. (ed.), *Journals of the Colonial Legislatures of the Colonies of Vancouver Island and British Columbia: 1851-1871*, Victoria: Provincial Archives of British Columbia, 1980, Vol 1, pp. 413, 415.
- [35] Anonymous, "Legislative Council," Victoria *British Colonist*, April 11th, 1866, p. 3.
- [36] Upper Canada, *Statutes*, 32 Geo. III, 1792, ch. 3.
- Lower Canada, *Statutes*, 39 Geo. III, 1799, ch. 7.
- Lower Canada, *Consolidated Statutes*, 1861, ch. 62.
- Prince Edward Island, *Statutes*, 3 Will. IV, 1833, ch. 19.
- Ibid*, 14 Vic., 1851, ch. 17.
- Canada, *Statutes*, 16 Vic., 1853, ch. 193.
- New Brunswick, *Statutes*, 16 Vic., 1853, ch. 30.
- Bouchette, R.S.M., *Weights and Measures*, 1863, CIHM #63681, pp. 10-19, 21-26.
- [37] Canada, *Statutes*, 22 Vic., 1859, ch. 21.
- New Brunswick, *Statutes*, 30 Vic., 1866, ch. 7.
- Nova Scotia, *Revised Statutes*, 3rd Series, 1864, ch. 86.
- [38] Brunel, A., "[Third] Report on Weights and Measures" (Supplement to the 1876 Inland Revenue Report.), *Canada Sessional Papers*, 40 Vic., 1877, Paper #4, Supp. #2, pp. xxv-xvii.
- [39] Nova Scotia, *Statutes*, 32 Geo. II, 1758, ch. 21.
- Ibid*, 18 Vic., 1854-55, ch. 19.
- Nova Scotia, *Revised Statutes*, 3rd Series, 1864, ch. 86.
- [40] Canada, *Statutes*, 36 Vic., 1873, ch. 47.
- Canada, *Gazette*, 1874/75, Vol 8, pp. 700-701.

Part 2. The First Years of the Dominion Inspection Service: 1875 to 1881

- [1] Canada, *Statutes*, 36 Vic., 1873, ch. 47.
- [2] Canada, *Gazette*, 1874/75, Vol. 8, pp. 700-701.
- [3] Brunel, A., "[Third] Report on Weights and Measures" (Supplement to the 1876 Inland Revenue Report), *Canada Sessional Papers*, 40 Vic., 1877, Paper #4, Supp. #2, pp. viii, 14-19.
- Brunel, A., "Fourth Report on Weights and Measures" (Supplement to the 1877 Inland Revenue Report), *Canada Sessional Papers*, 41 Vic., 1878, Paper #3, Supp. #2, pp. 10-15.
- [4] Brunel, A., Letter to BABN dated June 28th, 1875, National Archives of Canada, RG 19, Vol. 3652.
- [5] Brunel, A., Inland Revenue Circular #115, reproduced in the "[Third] Report on Weights and Measures," pp. 43-47.

(Continued on page 8)

TOBACCO COMPANY CANCELLATION DATING CODES

— Part 3 —

John B. Harper

(Continued from Issue #13, August 1996.)

4-50-E: Royal Canadian Tobacco, Toronto, Ontario



I find the date coding used by Royal Canadian Tobacco fascinating because it is so bizarre. The early coding (probably beginning in 1935) simply used a repeating triple letter. It seems that the colour of the ink varied from year to year, but I have failed to record the colour of the impressions. If memory can be trusted, I think the fewest, and thus earliest, cancellations were in green ink, and the later ones were in purple ink. The eleven letter combinations recorded to date as taken from the P-strips are:

E-E-E	I-I-I	M-M-M
F-F-F	J-J-J	O-O-O
G-G-G	K-K-K	P-P-P
H-H-H	L-L-L	

If these represent months of the year, I am still missing one set of letters (D-D-D?). They apparently began in mid-1935, and ran through 1936 and 1937, repeating the sequence in a different colour each year.

In 1938 a new system began. The twelve months (as recorded by the central letter) ran as would be expected from "A" to "L", but the first letter beginning in January ran with the **even numbered letters** from "B" to "X" – how odd! The final numeral gave the year. Thus, the twelve monthly code combinations for 1938 were as follows:

B-A-8 (January)	H-D-8 (April)	N-G-8 (July)	T-J-8 (October)
D-B-8 (February)	J-E-8 (May)	P-H-8 (August)	V-K-8 (November)
F-C-8 (March)	L-F-8 (June)	R-I-8 (September)	X-L-8 (December)

In 1939 the final number was simply changed from an "8" to a "9". In 1940 this system was abandoned in favour of a simpler double letter / number combination. Each month in 1940 began with "A", the second letter from "A" to "L" gave the month, and the final numeral gave the year. In 1941 the first letter was changed to "B", and in 1942 to "C" which was unchanged for 1943, but returned to "B" for 1944, and finally again to "C" for 1945.

1940	1941	1942	1943	1944	1945
A-A-0	B-A-1	C.A.2 (B.A.2)	C.A.3	B.A.4	C.A.5
A-B-0	B-B-1	C.B.2	C.B.3	B.B.4	C.B.5
A-C-0	B-C-1	C.C.2	C.C.3	B.C.4	C.C.5
A-D-0	B-D-1	C.D.2	C.D.3	B.D.4	C.D.5
A-E-0	B-E-1	C.E.2	C.E.3	B.E.4	C.E.5
A-F-0	B-F-1	C.F.2	C.F.3	B.F.4	C.F.5
A-G-0	B-G-1	C.G.2	C.G.3	B.G.4	C.G.5
A-H-0	B-H-1	C.H.2	C.H.3	B.H.4	C.H.5
A-I-0	B-I-1	C.C.2 (C.I.2)	C.I.3	B.I.4	C.I.5
A-J-0	B-J-1	C.J.2	C.J.3	B.J.4	C.J.5
A-K-0	B-K-1	C.K.2	C.K.3	B.K.4	C.K.5
A-L-0	B-L-1	C.L.2	C.L.3	B.L.4	C.L.5

The coding after 1945 is very uncertain. As can be seen from the attached database, I have located only a few cancelled strips. The odd examples appearing after 1945 are F.F.6, H.H.6, F.F.7 and H.H.7.

“P” strips — Royal Canadian Tobacco, Toronto, Ontario (4-50-E) — the Database

The P-strips (Bandom numbers) in the database are from my virtual, “computer” collection, with only the lowest recorded control number being shown for each month. There is a single example to be found coming from Series “A” (1/10th lb. P-595a) cancelled “F-F-F”, all the others come from after the introduction of Series “C” in mid-1935. The bracketed dates are approximations taken from other strips bearing close control numbers and used at about the same time by another company. As such, these particular dates may be off by several months.

It is obvious that the various three letter combinations repeat each year. What is necessary is a more careful recording of additional examples along with the colour of the cancellation as well as a company record of the starting date for the series of triple letters. The pouch tobacco stamps come from my actual “cancellation” collection, and are fairly accurate on the colour of the cancellation.

P-728, 1¢ on 2/33rd on 1/16th

12/42 C.D.2 no controls
01/43 C.A.3 no controls
02/43 C.B.3 no controls

P-727, 1¢ on 2/33rd on 1/18th

03/43 C.C.3 C 0413343

* the control number above matches the 1/18th lb. sequence

P-828, 2¢ on 2/33rd on 2/31st

04/43 C.D.3 no controls

P-682, 1/17th on 1/16th lb.

07/40 A-G-0 N 4325982

* the control number above matches the 1/16th lb. sequence

P-684, 1/17th on 1/15th lb.

07/40 A-G-0 H 7923720

* the control number above matches the 1/15th lb. sequence

P-683, 1/17th on 2/31st lb.

07/40 A-G-0 3007598

* the control number above matches the 2/31st lb. sequence

P-658a, 1/17th on 2/31st lb.

09/40 A-I-0 no controls

P-703, 1¢ on 1/16th lb.

08/42 C.H.2 8146971
09/42 C.C.2 9870259

* this out-of-sequence use of “C.C.2” is common, it may simply be the replacement of the indefinite letter “I” by the more readable letter “C”. The budget date was June 23, 1942, thus “C.C.2” on this surcharged strip cannot mean March 1942, and simply replaces “C.I.2”.

P-650, 2/31st on 1/15th lb. -- provisional --

10/39 T-J-9 H 9824054
12/39 X-L-9 J 3613008

* the controls above match the 1/15th lb. sequence below

P-614, 2/31st lb.

06/40 A-F-0 A8283843

P-615, 1/15th lb.

08/39 P-H-9 H3463720
12/41 B-L-1 L7217509

P-660, 2/29th on 1/14th lb. -- provisional --

7/40 A-G-0 no controls

P-616, 2/29th lb.

10/40 A-J-0 8476745
11/40 A-K-0 A8188573

P-617a, 1/14th lb.

(01/37) I-I-I A0879586
07/38 N-G-8 B0679682
07/40 A-G-0 D3283097
08/40 A-H-0 E2653226
10/40 A-J-0 F1389119
12/40 A-L-0 F9354834
01/41 B.A.1 F9478156
02/41 B.B.1 H0344602
03/41 B.C.1 J8189407
04/41 B.D.1 K4360414
09/41 B.I.1 Q0882350
01/42 C.A.2 R5555821

P-619a, 1/13th lb.

03/38 F-C-8 A2500254
02/40 A-B-0 B9958010
03/40 A-C-0 G8860985
04/40 A-D-0 G9113162
05/40 A-E-0 J1234258
08/40 A-H-0 J4814783
09/40 A-I-0 K0481174

P-707, 2¢ on 1/13th lb.

08/42 C.H.2 K6417301
09/42 C.C.2 K7196458

* once again “C.C.2” instead of “C.I.2” occurs.

P-653a, 2/25th on 1/12th lb.-- provisional --

10/39 T-J-9 N5803377
11/39 V-K-9 N7108821

* The above were taken from the 1/12th lb. series below to be overprinted for use at 2/25th lb.

P-662, 2/25th on 1/12th lb. -- provisional --

11/39 V-K-9 no controls

P-620, 2/25th lb.

12/39 X-L-9 0246516
01/40 A-A-0 2782973
02/40 A-B-0 6142029
04/40 A-D-0 8533709
06/40 A-F-0 A5687028

P-621a, 1/12th lb.

06/39 L-F-9 L0259793
07/39 N-G-9 L8700619
08/39 P-H-9 M6040639
09/39 R-I-9 M8178642
02/40 A-B-0 M8377580
03/40 A-C-0 N3356200
04/40 A-D-0 P0662980

P-686a, 2/23rd on 1/11th lb. -- provisional --

07/40 A-G-0 D 7993230

* the above was taken from the 1/11th pound control series below to be over-printed for use as at 2/23rd lb.

P-622, 2/23rd lb.

08/40 A-H-0 0001965
09/40 A-I-0 0711361
01/41 B.A.1 4494243
02/41 B.B.1 4623726
05/41 B.E.1 8210210
07/41 B.G.1 9886145
09/41 B.I.1 A0896823
10/41 B.J.1 A0964759
11/41 B.K.1 A4423135
12/41 B.L.1 A4491973
01/42 B.A.2 A4494243
01/42 C.A.2 A5697256
03/42 C.C.2 A5784542

P-710, 2¢ on 2/23rd lb.

06/42	C.F.2	A8372994
08/42	C.C.2	A8441359

* once again "C.C.2" instead of "C.I.2." occurs

P-623b, 1/11th lb.

(09/36)	P-P-P	B1653191
	E-E-E	B4160343
	G-G-G	B4226688
	H-H-H	B8313522
	I-I-I	B9112909
(12/36)	J-J-J	B9366780
(01/37)	K-K-K	C6129044
	L-L-L	D0053014
	O-O-O	D1195661
	M-M-M	D1267823
	H-H-H	D1933918
01/38	B-A-8	D2235384
02/38	D-B-8	D2265837
05/38	J-E-8	D3111823
07/38	N-G-8	D3937366
09/38	R-I-8	D4607975
10/38	T-J-8	D5197970
01/39	B-A-9	D6513990
02/39	D-B-9	D6607004
07/39	N-G-9	D8077477

P-926, 4¢ on 1/11th lb.

11/46	K.K.6	9256850
12/46	L.L.6	9313502
05/47	E.E.7	8655534
06/47	F.F.7	8728751

* the 1947 out-of-sequence strips are probably late returns from the Ports.

P-938, 1/11th lb.

08/47	H.H.7	A7736501
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P-842, 4¢ on 2/21st lb.

09/43	C.I.3	B1785412
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* the controls are from the 2/21st pound sequence.

P-595a, 1/10th lb.

F-F-F	9754420
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P-625a, 1/10th lb.

	H-H-H	1431229
	I-I-I	1453240
	J-J-J	1689178
	K-K-K	2406921
	L-L-L	3106104
	F-F-F	3262989
(07/37)	O-O-O	A9766003
	M-M-M	A9866034
03/38	F-C-8	B6802054
10/38	T-J-8	D0159524
05/39	J-E-9	E1203007

06/39	L-F-9	E1293706
07/39	N-G-9	E1333328
09/39	R-I-9	E 5504807
10/39	T-J-9	E5691156
11/39	V-K-9	F1978762
12/39	X-L-9	F2405738
01/40	A-A-0	F3250914
03/40	A-C-0	F6169816
04/40	A-D-0	F9770867
05/40	A-E-0	G2112562
09/40	A-I-0	G5241867
10/40	A-J-0	G5291624
01/41	B.A.1	G5423959
07/41	B.G.1	G7580783
09/41	B.I.1	G7767449

P-713, 2¢ on 1/10th lb.

06/42	C.F.2	H3175490
01/43	C.A.3	H5571868
03/43	C.C.3	H6214326

P-843, 4¢ on 1/10th lb.

04/43	C.D.3	H7571868
06/43	C.F.3	K2846256

P-835, 4¢ on 1/10th on 1/12th

06/43	C.F.3	Q4282524
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* the above is an "end-of-run" making use of the Ottawa's 1/12th pound strips at 1/10th pounds. The controls match the 1/12th sequence.

P-832, 4¢ on 1/10th on 1/14th

08/43	C.H.3	M0370450
09/43	C.I.3	M0554286
10/43	C.J.3	M0555584

* the above are BABNO produced "end-of-run" using stock sheets of 1/14th pound strips. The controls thus match the 1/10th lb. series.

P-928, 4¢ on 1/10th lb.

10/43	C.J.3	0467705
12/43	C.L.3	A3567980
01/44	B.A.4	B0976425
04/44	B.D.4	B7673779
05/44	B.E.4	D8443544
06/44	B.F.4	D8467823
07/44	B.G.4	D8624978
08/44	B.H.4	D8666949
09/44	B.I.4	F1034704
10/44	B.J.4	G4760657
02/45	C.B.5	K3330162
10/45	C.J.5	P0824545
06/46	A.F.6	R6147737
06/46	C.F.6	6389061
06/46	F.F.6	6543772
07/46	F.G.6	A0562686
08/46	H.H.6	A3330323

P-665, 2/19th on 1/9th lb.

10/39	T-J-9	no controls
11/39	V-K-9	no controls
12/39	X-L-9	no controls
01/40	A-A-0	no controls
02/40	A-B-0	no controls

* these control-free provisionals were produced by BABNO for early use at 2/19th pounds.

P-844, 4¢ on 2/19th lb.

07/43	C.G.3	3471802
10/43	C.K.3	4315930

P-929, 4¢ on 2/19th lb.

09/44	B.I.4	0474472
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P-626b, 1/9th lb.

(11/35)	F-F-F	4709984
	I-I-I	6989511
(03/36)	K-K-K	9364865
(05/36)	L-L-L	A0047127
(06/36)	G-G-G	A6009149
	H-H-H	A6970511
	I-I-I	A8370183
	J-J-J	A8992201
(03/37)	K-K-K	A9308466
(06/37)	P-P-P	B3290857
(01/38)	M-M-M	B9508894
02/38	D-B-8	C1300805
04/38	H-D-8	C1451628
05/38	J-E-8	C2055803
06/38	L-F-8	C2277679
07/38	N-G-8	C2344681
08/38	P-H-8	C6301706
12/38	X-L-8	C9276069
05/39	J-E-9	D3969684
06/39	L-F-9	D7983849
07/39	N-G-9	D8077477
08/39	P-H-9	D8297834
09/39	R-I-9	E0722077
10/39	T-J-9	E0731917

P-634, 1/6th lb.

09/40	A-I-0	0468871
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P-638, 2/9th lb.

02/40	A-B-0	0946742
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P-640, 1/3rd lb.

07/41	B.G.1	0040435
10/41	B.J.1	0047038

P-641, 2/5th lb.

	M-M-M	0341810
10/38	T-J-8	0946601
05/42	C.E.2	2421727

4-50-E Cancellations on Pouch Tobacco ("M") Stamps



M-566, 1/16th on 2/23rd lb. - "end-of-run" -

06/42 C.F.2 in black ink

M-536, 2/29th lb.

08/40 A-H-0 in aqua ink
10/40 A-I-0 in aqua ink
11/40 A-K-0 in aqua ink

05/41 B-E-1 in aqua ink
06/41 B-F-1 in aqua ink

M-537, 2/27th lb.

09/41 B-I-1 in aqua ink
11/41 B-K-1 in aqua ink
01/42 C.A.2 in black ink
02/42 C.B.2 in black ink
05/42 C.E.2 in black ink

06/42 C.F.2 in black ink

M-538, 1/13th lb.

08/40 A-H-0 in aqua ink
03/42 C.C.2 in black ink

M-539, 1/12th lb.

04/40 A-D-0 in violet ink

M-542, 1/11th lb.

10/40 A-J-0 in aqua ink
03/42 C.C.2 in black ink

M-543, 2/21st lb.

08/41 B.H.1 in aqua ink
09/41 B.I.1 in aqua ink
11/41 B.K.1 in black ink
12/41 B.L.1 in black ink
06/42 C.F.2 in black ink

M-544, 1/10th lb.

05/39 J-E-9 in purple ink
11/39 V-K-9 in purple ink
01/40 A-A-0 in rose ink
02/40 A-B-0 in violet ink
07/40 A-G-0 in aqua ink
09/40 A-I-0 in aqua ink
01/41 B-A-1 in aqua ink

03/41 B-C-1 in aqua ink
04/41 B-D-1 in aqua ink

M-547, 1/9th lb.

10/38 T-J-8 in purple ink
12/38 X-L-8 in purple ink
01/39 B-A-9 in purple ink
03/39 F-C-9 in purple ink
04/39 H-D-9 in purple ink
05/39 J-E-9 in purple ink
06/39 L-F-9 in purple ink
08/39 P-H-9 in purple ink
09/39 R-I-9 in purple ink
10/39 T-J-9 in purple ink
11/39 V-K-9 in rose ink
12/39 X-L-9 in rose ink
01/40 A-A-0 in rose ink
01/40 A-A-0 in violet ink
02/40 A-B-0 in violet ink
04/40 A-D-0 in violet ink
05/40 A-E-0 in violet ink

The examples cancelled "C.C.2" may well be from the proper date of March 1942, since they do not yet come from the wartime surcharges of 1942. This same cancellation found on the "P" strips is used on the surcharged strip, and thus cannot read as March 1942. When found on a 1942 surcharged strip "C.C.2" reads as 09/42 and simply replaces the indefinite "C.I.2".

WEIGHTS AND MEASURES REFERENCE NOTES, continued from page 4

[6] Brunel, A., Inland Revenue Circular #134 (Article V), October 31st, 1876, reproduced in the "[Third] Report on Weights and Measures," pp. 59-71.

[7] Anonymous, "Amended Instructions for Stamping Indentures," reproduced in the "[Third] Report on Weights and Measures," p. 47.

Brunel, A., Inland Revenue Circular #139, December 1st, 1876, reproduced in the "[Third] Report on Weights and Measures," p. 72.

[8] Brunel, A., Inland Revenue Circular #112, reproduced in the "[Third] Report on Weights and Measures," pp. 40-42.

[9] Brunel, A., Inland Revenue Circular #138, November 28th, 1876, reproduced in the "[Third] Report on Weights and Measures," p. 72.

[10] Canada, *Debates of the House of Commons*, 1877, pp. 1597-1598.

[11] Brunel, A., Inland Revenue Circular #133, October 6th, 1876, reproduced in the "[Third] Report on Weights and Measures," p. 59.

[12] Brunel, A., "[Third] Report on Weights and Measures," p. xiv.

[13] Canada, *Statutes*, 40 Vic., 1877, ch. 15.

[14] Brunel, A., "Fourth Report on Weights and Measures," p. vii.

[15] Brunel, A., "Sixth Report on Weights and Measures" (Supplement to the 1879 Inland Revenue Report), *Canada Sessional Papers*, 43 Vic., 1880, Paper #3, Supp. #2, p. v.

[16] Brunel, A., "1879 Inland Revenue Report," *Canada Sessional Papers*, 43 Vic., 1880, Paper #3, p. xxiii.

[17] Brunel, A., Inland Revenue Circular #172, November 2nd, 1878, National Archives of Canada, RG 16, Vol. 1037.

[18] Miall, E., Inland Revenue Circular #171, October 1st, 1878, National Archives of Canada, RG 16, Vol. 1037.

[19] Brunel, A., Inland Revenue Circular #121, August 18th, 1876, reproduced in the "[Third] Report on Weights and Measures," p. 50.

[20] Canada, National Archives of Canada, RG 16, Vol. 1037, Index.

[21] Lussey, H.W., "The Mysteries of the 'Crown' Weights and Mea-

asures," *BNA Topics*, 1986, Vol 43, #3, pp. 16-19; #4, pp. 37-39.

Lussey, H.W., "Weights and Measures - Important Feedback," *BNA Topics*, 1987, Vol 44, #3, pp. 40-43.

[22] Canada, *Statutes*, 42 Vic., 1879, ch. 16.

[23] Brunel, A., "Sixth Report on Weights and Measures," pp. ix-x.

[24] Canada, *Debates of the House of Commons*, 1879, p. 1841.

[25] Brunel, A., "Fourth Report on Weights and Measures," p. viii.

Brunel, A., "Fifth Report on Weights and Measures" (Supplement to the 1878 Inland Revenue Report), *Canada Sessional Papers*, 42 Vic., 1879, Paper #6, Supp. #2, p. v.

[26] Brunel, A., "Fifth Report on Weights and Measures," pp. 21-23.

[27] Brunel, A., "1879 Inland Revenue Report," *Canada Sessional Papers*, 43 Vic., 1880, Paper #3, pp. 225-235.

[28] Brunel, A., "Seventh Report on Weights and Measures" (Supplement to the 1880 Inland Revenue Report), *Canada Sessional Papers*, 44 Vic., 1881, Paper #4, Supp. #2, p. viii.

[29] Canada, *Gazette*, 1879/80, Vol. 13, pp. 910-911.

[30] Brunel, A., Untitled Memorandum dated April 20th, 1881, National Archives of Canada, RG 16, Vol. 827, Reports and Submissions to Council #4, pp. 178-181.

[31] Brunel, A., "Eighth Report on Weights and Measures" (Supplement to the 1881 Inland Revenue Report), *Canada Sessional Papers*, 45 Vic., 1882, Paper #3, Supp. #2, pp. vi-vii.

[32] Canada, Order in Council dated May 19th, 1881, *Gazette*, 1880/81, Vol. 14, p. 1598.

[33] Brunel, A., Inland Revenue Circular dated May 30th, 1881, reproduced in the "Eighth Report on Weights and Measures," pp.x-xi.

[34] Angst, F., "Low Numbered FWM 33 Discovered," *Canadian Revenue Newsletter*, September 1995, #8, p. 2.

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