



CANADIAN REVENUE NEWSLETTER

A Publication of the Canadian Revenue Study Group of BNAPS

November 1998

Contents are Copyright ©1998 by the authors.

Number 24

SUPPORT THE DEALERS WHO SUPPORT US

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

☛ **Gordon Brooks**, P.O. Box 396, Station N.D.G., Montreal, Quebec, Canada H4A 3P7

☛ **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

MEMBER SUPPORT

The Revenue Study Group would like to thank the following members for their recent donations in support of the *Newsletter*: **Bruce Barnes, Basil Burrell, Jeffrey Kelly, Marshall Lipton, Ross Mark, C.M. Nielsen and Ralph & Betty Walther.**

MEMBERSHIP NOTES

Mail returned. Please advise the Editor of any known address.

☛ Earnest Wall, Stuart, Florida.

REVENUE GROUP MEETING AT BNAPEX '98 in Orlando, Florida

The annual Revenue Study Group meeting at BNAPEX '98 was well attended, with fourteen members present. The meeting was called to order by **Fritz Angst** who expressed appreciation on behalf of all the Study Group members to **Bill Walton** for his moving memorial and tribute to **Bill Rockett**.

Fritz noted that the Revenue Study Group remains the largest study Group in BNAPS. Fritz also noted that, with the upcoming sales of the **Harry Lussey, Bill Rockett** and **Gary Ryan** collections, it would be a very opportune time to seek to expand our membership. Several members made helpful recommendations on how this might be done, including increased visibility on the BNAPS web site and through collaborative efforts with the American Revenue Association.

The financial status of the Study Group was reviewed. As of June 30, 1998, the Study Group had US\$473.17 on deposit with approximately CDN\$325 in mint postage with the Editor.

It was also announced that funds had been secured to establish a **Wilmer C. Rockett Award**. This will be presented annually to the most outstanding revenue exhibit at the BNAPS convention.

Earle Covert's outstanding exhibit on Postal Notes was acknowledged by the membership. **Merv Woike** showed some lovely Bill Stamp proofs and perforation varieties of the \$3 Nova Scotian overprinted Bill Stamp.

A highlight of the meeting was a computer-generated show by **Fritz Angst** of unusual uses of revenues on documents. These documents included a pair of 30¢ red Second Issue Bill stamps on an 1866 draft, a federal Consular Fee stamp on an affidavit attesting to the compliance of a shipment of shrimp with the Canadian Meat and Canned Food Act, a 1¢ brown Nova Scotia overprinted Third Issue Bill stamp used as postage to pay the 1¢ drop rate in Halifax and a notice of work done by an electrician with various Saskatchewan Electrical Inspection stamps affixed. — F.P.A.

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.

☛ **Newsletter Editor:**

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



WANTED:



**Office Stamp Cancellations on
the Ontario and Upper Canada Law Stamps.**

**MARSHALL LIPTON
500 WASHINGTON AVE, APT 9G
KINGSTON, NY, USA 12401**

MATCH TAX FOR SALE

3/20, 1/5, 9/40, 3/10, 3/8, 1/2, 1, 2¼, 3-cent

For some denominations, various subjects, topicals and colours are available.

Please note my new Fax number.

GORDON BROOKS

Tel: (514) 481-2300

Fax: (514) 481-2698

P.O. Box 396, Station N.D.G., Montreal, Quebec,
CANADA H4A 3P7

OFFICE STAMP CANCELLATIONS ON THE UPPER CANADA AND ONTARIO LAW STAMPS

Marshall C. Lipton

This writer has examples of these cancellations bearing dates from 1865 through 1872. Zaluski notes that the use of these cancellations was uncommon after 1872.[1] Apart from their philatelic interest they are historically intriguing and may be genealogically useful.

They are rendered further distinctive by being the only cancels throughout the 60-year life of the first "Ontario" issue of Law Stamps to contain the name of the canceller and his office or location. In concurrent use were manuscript cancels containing the date and the

initials of the canceller. After 1872 all that was required was the date and subsequently punch cancels were required.[1]

By no means is the following intended to be a complete listing of all Office Stamp Cancellations. Additional submissions are welcome.

Reference Note

[1] - Zaluski, E., *Canadian Revenues*, Vol. 6: Ontario and Quebec, pp. 27-29.

D.B. Burritt, Stratford
(black)



S.H. Ghent, Co. Wentworth Ont.
(black)



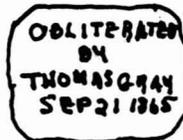
Hugh Johnston, Goderich
(black)



W.H. Campbell, Brockville
(black)



Thomas Gray
(black)



John Macbeth, London C.W.
(black)



F.A.B. Clench
(light blue)



J.V. Ham, Whitby
(black)



Walter McKenzie, Toronto
(black)



T. Dallas
(black)

T. DALLAS
Jan 4, 8 1872.

D. Heyden, Queen's Bench
(black)



J.B. McQuin, Napanee Ont.
(black)



Robert G. Dalton, Crown Office
(black)



M.B. Jackson, Common Pleas U.C.
(black)



[?] Olmsted, [?] Records & Writs
(blue)



J. Fraser, C.C.C. Carlton
(black) (light blue)



M.B. Jackson, Toronto Ont.
(black)



A. I. Olmsted
(black)



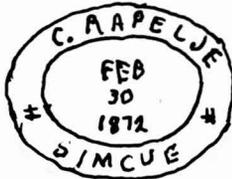
A.J. Peterson, Berlin C.W.
(black)



T.W. Taylor, Secretary
(dark blue)



C. Rapelje, Simcoe
(blue-black)



T. Lloyd
(black, with date in black manuscript or separate blue-black stamp.)

T. LLOYD
1865
16 Feb

T. LLOYD
29 Nov
69

MAY
17
187?
LLOYD

UNUSUAL EXAMPLES OF THE EXCISE TAX ON COMMERCIAL PAPER

— Part 3 —

Christopher D. Ryan

Illustrated below is a September 14th, 1939, cheque for \$1641.15 as drawn on the Humboldt, Saskatchewan, branch of the Royal Bank of Canada. This document bears three one-cent adhesive postage stamps and a cut-square from Webb's EN53 or EN53a, a three-cent postal stationery envelope. While the adhesive stamps were valid at the time for the payment of the excise tax, stationery cut-squares were

never valid at any time for the tax.

The postal stationery cut-square is neatly tied by a September 28th impression of the bank's "Paid" rubber-stamp. This cancel, and the absence of added stamps to make up the three-cent deficiency, indicate that the bank had improperly accepted the cut-square as valid for the payment of the six-cent excise tax.



(Cheque is 80% of actual size, inset is 150%.)

Hunting and Fishing Revenues

Avid collector of Canadian provincial hunting and fishing revenue stamps of Alberta (1964-1997), Manitoba (1972-1991), Saskatchewan (1987-1997), NWT (1978-1982), BC (1986-1997) and Ontario (?-1997).

I will buy, sell and trade these stamps.

I have many duplicates.

DALE STOVER, 2320 KINGSBURY DRIVE
EAST MOLINE, ILLINOIS, USA 61244

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

NOTICE OF A CENSUS OF REVENUES USED FOR POSTAGE

Illustrated here is an example of the one-cent Second Issue bill stamp used for postage in 1869 to pay the one-cent local rate. This cover comes from the collection of the late **Bill Rockett**.

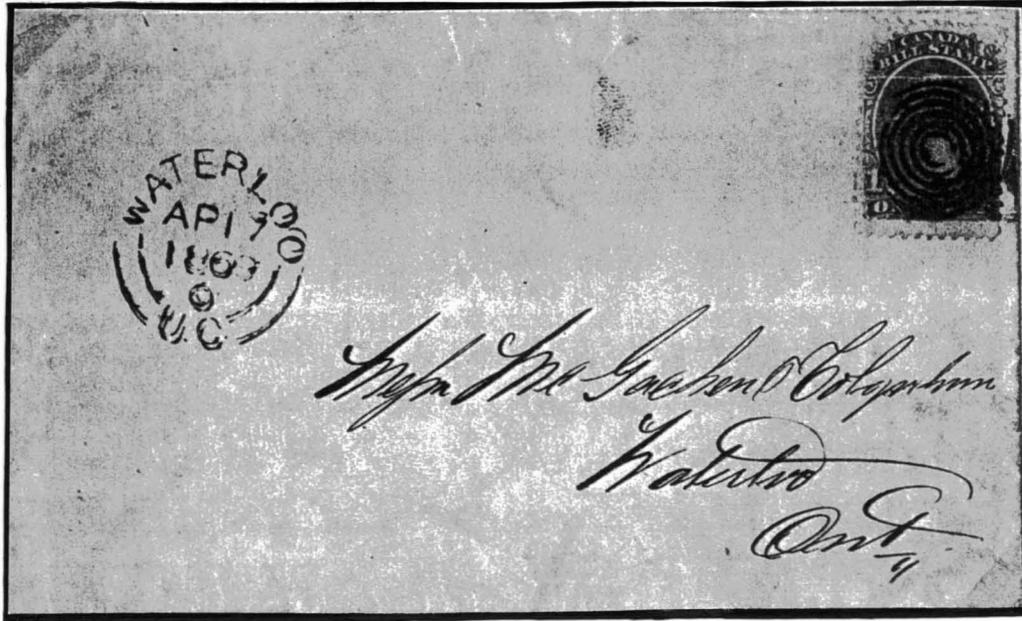
Due to the recent appearance on the market of a variety of similar covers, along with the display of such items by **Larry Paige** at BNAPEX '98, it has been decided to update the last census of Canadian revenues used for postage. The results of that effort were published in the 1962 *Canadian and BNA Revenue Yearbook*.

The same criteria will be used for the current census as were used

in 1962, namely that *"the stamps must be on cover, . . . positively prepaying, fully or in part, the postage rate [or other fee], and [the covers] can not bear evidence of postage due stamps or markings."* Modern, obviously philatelic, usages will not be included.

Please send clear photocopies to the Editor. Include a description of any cancel or other markings not legible in the photocopy. If requested, the identity of any contributor will be kept anonymous.

— C.D.R.



ROBERT A. LEE AUCTIONS

are pleased to offer

THE "HARRY W. LUSSEY" GOLD MEDAL CANADIAN REVENUE COLLECTION

TO BE SOLD AT PUBLIC AUCTION
MAY & JUNE, 1999

One of the finest Canadian Revenue collections ever offered!

Lavishly illustrated in colour.

To ensure you receive all catalogues along with prices realized, send \$10.00 (refundable against successful bids.)

Robert A. Lee AUCTIONS

#203 - 1139 Sutherland Avenue,
Kelowna, B.C. V1Y 5Y2

Tel: 1-800-755-2437 Fax: 1-888-783-9888

e-mail: lee@silk.net

visit our website: <http://www.ogopogo.com/stamps>

New - 1998 Canada Revenue Album

with spaces for all Canada & Provinces revenue stamps, Telephone & Telegraph Franks, etc. + spaces for varieties, etc. The album is set up in such a way that you can collect the way you want. Collect everything and leave all the pages in the album or just collect the basic stamps by removing the variety pages until a later date.

The Album is now at the printer and we expect to ship sometime in December 1998.

The Canada Revenue Album consists of:

- 449 pages with virtually one stamp of every issue illustrated printed on high quality, **acid free paper**
- 4 quality custom imprinted padded binders
- Additional blank pages available for mounting multiples, documents, etc.

Special Introductory Price!

to any address in **Canada** \$199, postpaid & insured
to any address in **USA** US\$149, postpaid & insured
to any overseas address, price on request, as postage rates vary.

E.S.J. van Dam Ltd.

P.O. Box 300, Bridgenorth Ontario, Canada K0L 1H0
Phone: (705) 292 7013 Fax: (705) 292 6311

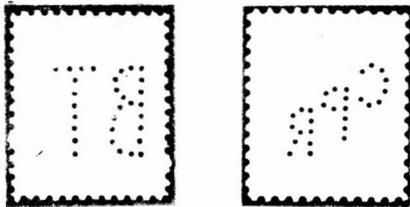
E-mail: esvandam@esjvandam.com Internet: www.esjvandam.com

PRIVATE PERFIN ON CANADIAN REVENUES

David G. Hannay

The following listing is a compilation of Canadian revenue stamps with perforated insignia and/or initials (perfin) which have been collected by or reported to the writer over the past several years. This listing is an updated version of one that previously appeared in *The BNA Perforator*, the newsletter of BNAPS' Perfins Study Group.

Private perfins (non-OHMS) were used by companies as a security measure against theft. Two examples of private perfins are illustrated below.



The reference handbook for private perfins is *Canadian Stamps with Perforated Initials*, 4th edition, prepared by the BNAPS Perfin Study Group, edited by J.C. Johnson and G. Tomasson and published by the Unitrade Press of Toronto. It is available through many stamp dealers. This book also illustrates, but does not assign numbers to, a number of punch cancels that resemble perfins. These items, "CANL'D/C.S.O.", "C.H.", "A M", "W G" *et cetera*, are not listed here.

The listing is in alphabetical order according to the letters in the perfin pattern rather than by the name of the company. The "Perfin Numbers" used are from Johnson & Tomasson. The format of the

entries is as follows:

①↔ **GREENSHIELDS LTD.**
 ②↔ - "G/LD" in two lines.
 G 6 FX 36 1, 2, 4, 6, 8
 ↓ ↓ ↓
 ③ ④ ⑤

- ① Name of user, if known.
- ② Description of perfin.
- ③ Perfin Number as per Johnson & Tomasson.
- ④ Van Dam catalogue number of revenue stamp bearing this perfin.
- ⑤ "Position" numbers known for this item. See page 115 of Johnson & Tomasson for a full description of the eight possible positions.

It is certain that other varieties and positions not listed will be identified. Collectors are encouraged to contact the writer or *Newsletter* Editor describing any others. **David Hannay** may be contacted at **32 Aberdeen Rd. S., Cambridge, Ontario, Canada N1S 2X4**. Collectors who have contributed to this listing to date include: **Michael Behm, Russ Deveau, Patrick Durbano, Mark Fennell, David Hannay, Bruce Holmes, Jon Johnson, Steve Koning, Gary Nummelin, Bill Rockett, Barry Senior and Ron Whyte.**

The late **Bill Rockett** fondly referred to perfin collectors as "religious" because their stamps were "hole-y." These stamps may not be sacred, but they are uncommon, so, good hunting!

AYRE & SONS
 - "AYRE" in a diagonal line.

A 9 NFR 17 1

B & F
 - "B & F" in one line.

B 7 NFC 1 1

LAMONTAGNE LTD.
 - "B/LL/B" in three lines.

B 9 FWT 7 2
 B 9 FWT 8 2, 4, 4x random hole
 B 9 FWT 10 2, 4, 8
 B 9 FWT 12 1, 2, 4
 B 9 FWT 13 2, 4
 B 9 FX 3 2, 4, 5
 B 9 FX 7 1
 B 9 FX 8 2
 B 9 FX 9 4
 B 9 FX 36 2, 4
 B 9 FX 39 4
 B 9 FX 41 2, 4

HATCH MUSIC COMPANY
 - "BM/C" in two lines.

B 10 FCD 1 1
 B 10 FCD 2 1

BABSON'S REPORT
 - "BR" in one line.

B 13 FX 56 4

BELL TELEPHONE COMPANY OF CANADA

- "BT" in one line.

B 14 FWT 7 2, 4
 B 14 FWT 8 2, 4
 B 14 FWT 9 2
 B 14 FWT 16 2
 B 14 FX 36 2, 4, 8
 B 14 FX 38 2, 4
 B 14 FX 39 2
 B 14 FX 64 2, 4
 B 15 FX 64 2, 4

BANKERS TRUST CO.
 - "C" enclosing "BTo"

C 7 FX 38 2

CANADA CEMENT CO. LTD.
 - "CCC" in a diagonal line.

C 8 FWT 7 2
 C 8 FWT 8 2, 4
 C 8 FWT 10 1, 2, 4
 C 8 FWT 12 2, 4
 C 8 FWT 13 2, 4
 C 8 FX 3 4
 C 8 FX 7 2, 4
 C 8 FX 8 4
 C 8 FX 36 2, 4
 C 8 FX 38 4
 C 8 FX 39 4
 C 8 FX 40 4
 C 8 FX 41 4
 C 8 FX 42 4
 C 8 FX 43 4
 C 8 FX 64 2, 4

CODVILLE CO. LTD.
 - "C" enclosing "Co".

C 10 FWT 8 2, 4, 8
 C 10 FWT 10 4
 C 10 FWT 13 2
 C 10 FX 3 2
 C 10 FX 7 2
 C 10 FX 36 2, 8
 C 10 FX 64 4

CANADA FOUNDRIES & FORGINGS LTD.
 - "CFF" in a diagonal line.

C 13 FWT 8 4

INTERNATIONAL HARVESTER COMPANY OF CANADA
 - "C" enclosing "HI".

North Battleford
 C 17 FWT 8 5
 C 17 FX 36 6
 C 17 FX 38 6
 C 17 FX 42 6

Yorkton
 C 18 FWT 8 4

Brandon
 C 20 FX 36 2
 C 20 FX 64 5, 6

Calgary
 C 22 FX 36 2

Edmonton
 C 23 FX 38 4
 C 23 FX 64 2, 5

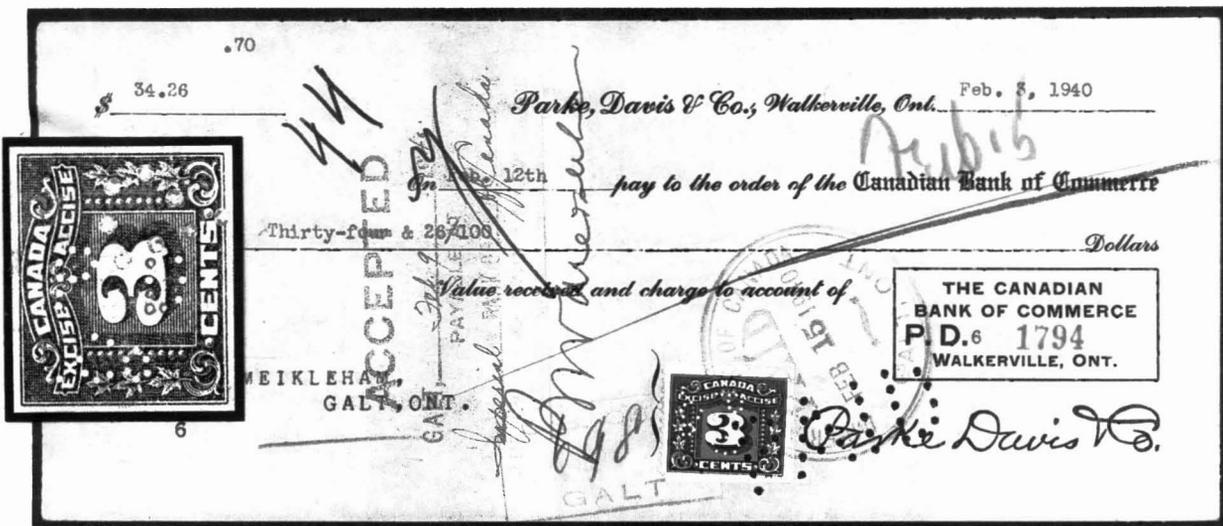
Quebec
 C 24 FX 36 4
 C 24 FX 64 2, 3, 4, 6
 C 24 FX 67 1, 2, 4, 7
 C 24 FX 68 1, 2, 4, 5, 7

Hamilton
 C 25 FX 36 2, 4, 8
 C 25 FX 39 2
 C 25 FX 67 2
 C 25 FX 68 2

Winnipeg
 C 26 FWT 10 8
 C 26 FX 7 2
 C 26 FX 8 2
 C 26 FX 36 4, 6
 C 26 FX 39 6
 C 26 FX 68 2, 4

London
 C 27 FX 64 4

Montreal
 C 28 FWT 8 2, 4
 C 28 FWT 10 2, 4
 C 28 FWT 12 2, 4
 C 28 FWT 13 1, 4, 8
 C 28 FWT 16 2, 4
 C 28 FX 3 4
 C 28 FX 36 2, 4
 C 28 FX 38 2, 4, 6
 C 28 FX 39 2, 4
 C 28 FX 40 4
 C 28 FX 64 2, 3, 4, 5, 6
 C 28 FX 67 1, 2, 3, 4, 5, 6, 7, 8
 C 28 FX 68 1, 2, 4, 5, 6, 8



A February 3rd, 1940, time-draft of Parke, Davis & Co., Walkerville, Ontario, bearing a perfinned (PD/Co) copy of the three-cent Three Leaf excise stamp. (Draft is 70% of actual size, inset is 150%.)

Ottawa	CANADIAN NORTHERN RAILWAY	C 50 FWT 13 2	CANADIAN PACIFIC RAILWAY CO.
C 29 FWT 9 4	- "CNR" in one line.	C 50 FWT 16 2, 4	- "CPR" in an ascending diagonal.
C 29 FX 7 4		C 50 FX 3 2, 3, 4	
	Winnipeg	C 50 FX 7 2, 4	Vancouver
Regina	C 40 FWT 10 2	C 50 FX 8 4	C 53 FWT 8 1, 7
C 30 FX 36 7, 8	C 40 FWT 16 4	C 50 FX 14 2, 4	C 53 FWT 12 1
C 30 FX 40 8	C 40 FX 15 4	C 50 FX 36 2, 4	C 53 FWT 13 3, 5
C 30 FX 41 4	C 40 FX 36 2, 4	C 50 FX 39 2, 4	C 53 FX 36 2, 4
			C 53 FX 64 2, 4
Saskatoon		Montreal	C 53 FX 68 4
C 32 FWT 12 2	CANADIAN NORTHERN RAILWAY	C 51 FWT 15 2	CIVIL SERVICE SUPPLY ASSOCIATION
C 32 FWT 13 2	- "CNR" in a diagonal line.	C 51 FX 19 4	- "CS/L/SA" in three lines.
C 32 FX 36 1, 2, 4	Toronto	C 51 FX 36 2	C 55 FCD 2 1x, 7
C 32 FX 42 2	C 42 FX 64 2, 4	C 51 FX 38 2, 4	CUNARD STEAMSHIP CO.
		C 51 FX 61 4	- "CSS/CO" in two lines.
Winnipeg	CANADIAN NATIONAL RAILWAYS	C 51 FX 62 2	C 56 FCD 1 1, 5, 7
C 33 FWT 8 4	- "CNR" in a diagonal line.	C 51 FX 64 2, 4	C 56 FCD 2 1, 5, 7
C 33 FWT 10 4		C 51 FX 65 2, 4	C 56 FCD 3 3, 5, 7
C 33 FWT 12 6	Montreal	C 51 FX 66 2, 4	C 56 FCD 4 1, 3, 5, 7
C 33 FX 3 2	C 44 FWT 13 2	C 51 FX 67 4	
C 33 FX 36 4	C 44 FWT 16 2, 4	C 51 FX 68 4, 6	CATERPILLAR TRACTOR CO.
C 33 FX 40 4	C 44 FX 3 4	C 51 FX 71 2, 4	- "CTC" enclosing "o" in one line.
C 33 FX 64 2, 4	C 44 FX 7 2	C 51 FX 76 2, 4	Oakland, CA
C 33 FX 67 2, 4	C 44 FX 8 2	C 51 FX 78 4	C 57 FCD 2 1, 3, 5
C 33a (not identified) FX 36 2	C 44 FX 9 4	C 51 FX 80 2, 4	C 57 FCD 3 5
CANADIAN INDUSTRIES LTD.	C 44 FX 36 4	C 51 FX 82 4	C 57 FCD 4 3
- "CIL" in one line.	Winnipeg	C 51 FX 83 2, 4	C 57 FCD 6 1
C 36 FWT 9 2	C 45 FX 64 2	C 51 FX 89 2, 4	Peoria, IL
C 36 FX 36 8	C 45 FX 64 2	C 51 FX 91 2, 4	C 58 FCD 1 1, 3, 5
C 36 FX 38 3		C 51 FX 93 4	C 58 FCD 2 1, 3
C 36 FX 40 5	CANADIAN PACIFIC RAILWAY CO.	CANADIAN PACIFIC RAILWAY CO.	C 58 FCD 3 1, 3
C 36 FX 67 5, 8	- "CPR" in a diagonal line.	- "CPR" in a diagonal line.	C 58 FCD 4 1, 3, 5
C 36 a FX 64 1, 2, 3, 5, 6, 7	Montreal	Winnipeg	C 58 FCD 6 1, 3, 5
C 36 a FX 67 1, 2, 4, 5, 6, 7	C 46 FX 36 2	C 52 FWT 8 4 (missing code hole)	C 58 FCD 7 1, 3, 5
JAMES CORISTINE & Co.	CANADIAN PACIFIC RAILWAY CO.	C 52 FWT 13 2 (missing code hole)	C 58 FCD 8 1
- "C" enclosing "Jo".	- "CPR" in a diagonal line.	C 52 FX 36 2, 4	C 58 FX 60 2, 4
C 37 FWT 16 2	Montreal	C 52 FX 39 4	C 58 FX 64 4
CHASE NATIONAL BANK	C 50 FWT 8 2, 4	C 52 FX 40 4	C 58 NFC 2 3
- "CNB" in a diagonal line.	C 50 FWT 9 2	C 52 FX 42 4	C 58 NFC 3 3
C 39 OST 16 2	C 50 FWT 10 4	C 52 FX 64 2	
	C 50 FWT 12 2, 4	C 52 FX 83 4	
		C 52 FX 89 2, 4	
		C 52 FX 91 4	

CANADIAN WESTINGHOUSE CO. LTD.

- "CW/C" in two lines.

C 61 FCD 1 5, 7
 C 61 FCD 2 5, 8
 C 61 FCD 3 5, 7
 C 61 FCD 4 7
 C 61 FCD 6 7
 C 61 FCD 7 5
 C 61 FCD 8 7
 C 61 FWT 8 7
 C 61 FX 36 5
 C 61 FX 41 5
 C 61 FX 42 5
 C 61 FX 62 7
 C 61 FX 64 7
 C 61 FX 67 5
 C 61 FX 71 7
 C 61 FX 79 7

CUNARD WHITE STAR LTD.

- "CWS/LTD" in two lines.

C 62 FCD 1 1, 3, 7
 C 62 FCD 2 3, 7
 C 62 FCD 3 5, 7
 C 62 FCD 4 5
 C 62 FCD 6 1, 3
 C 62 FCD 7 1, 3, 5
 C 62 FCD 8 1, 3, 5

CANADIAN EXPLOSIVES LTD.

- "CXL" in one line.

C 63 FWT 8 2, 4
 C 63 FWT 10 2
 C 63 FWT 12 4
 C 63 FWT 13 4
 C 63 FX 3 2, 4
 C 63 FX 7 2, 4
 C 63 FX 8 2
 C 63 FX 9 2, 4
 C 63 FX 36 4
 C 63 FX 39 4

DENNISON MANUFACTURING CO.

- "DM/CO" in two lines.

D 5 FCD 6 4
 D 6 FCD 1 1, 3, 7
 D 6 FCD 2 1
 D 6 FCD 3 1
 D 6 FCD 4 1
 D 6 FCD 7 1
 D 6 NFC 1 1

D. R. DINGWALL LTD.

- "DRD" in a diagonal line.

D 7 FWT 8 7

DRUG TRADING CO.

- "DTC" enclosing "o" in one line.

D 8 FX 3 1
 D 8 FX 7 1
 D 8 FX 41 2
 D 8 FX 64 2, 4

E. I. DUPONT deNEMOURS CO.

- "DU/PONT" in two lines.

D 9 FCD 3 4, 6

SWIFT CANADIAN CO.

- "E"

E 1 FX 8 2
 E 1 FX 36 2
 E 1 FX 38 2
 E 1 FX 39 2
 E 1 FX 42 2
 E 1 FX 64 2, 4

T. EATON CO. LTD.

- "E"

E 2 FWT 12 2
 E 2 FWT 15 2, 4, 5
 E 2 FX 38 1, 2, 3, 4, 5, 6, 6-7
 E 2 FX 64 1, 2, 3, 4, 5, 6, 7, 8
 E 2 FX 66 4, 5
 E 2 FX 67 2, 4
 E 2 FX 71 1, 7
 E 2 FX 80 5
 E 2 FX 82 5

E. F. HOUGHTON CO.

- "EF" ("E" is reversed.)

E 6 FCD 1 1, 3, 7
 E 6 FCD 2 1, 3, 5, 7
 E 6 FCD 6 1, 5, 7
 E 6 FCD 7 5

ELLIOTT SERVICES CO.

- "ES/C" in two lines.

E 7 FCD 7 1

GOODWIN'S LTD.

- "G" in script.

G 1 FWT 7 2, 4, 6, 8
 G 1 FWT 8 1, 2, 4, 6, 8
 G 1 FWT 9 2, 4, 8
 G 1 FWT 10 4, 6
 G 1 FWT 12 4, 6
 G 1 FX 3 2
 G 1 FX 4 6
 G 1 FX 7 2
 G 1 FX 8 6
 G 1 FX 10 2
 G 1 FX 14 2
 G 1 FX 15 2, 4

GREENSHIELDS LTD.

- "G/LD" in two lines.

G 6 FX 36 1, 2, 4, 6, 8
 G 6 FX 38 2, 4, 8
 G 6 FX 39 2
 G 6 FX 40 2, 4, 6
 G 6 FX 42 2
 G 6 FX 43 2

GREAT NORTHERN RAILWAY

- "GN" in one line.

G 10 FCD 1 1
 G 10 FCD 2 5

GRAY MOTOR CO.

- "GRAY" in one line.

G 11 FCD 1 1, 5, 7
 G 11 FCD 2 1, 5
 G 11 FCD 3 1, 5

GUARANTEE TRUST COMPANY OF NEW YORK

- "GT" in one line.

G 12 FCD 1 1, 3

GRAND TRUNK PACIFIC RAILWAY

- "GTP" in one line.

G 13 FWT 4 1

GREAT WESTERN LIFE INSURANCE CO.

- "GWL" in a diagonal line.

G 16 FX 64 2, 4, 6, 8
 G 16 FX 68 2

GREAT-WEST LIFE ASSURANCE CO.

- "GWL" in a diagonal line.

Winnipeg
 G 17 FWT 7 2
 G 17 FWT 8 4
 G 17 FWT 10 2
 G 17 FX 3 1
 G 17 FX 36 1, 2, 4
 G 17 FX 38 2
 G 17 FX 40 2
 G 17 FX 64 2

Toronto

G 18 FWT 7 4
 G 18 FWT 8 4
 G 18 FX 3 1
 G 18 FX 36 1, 2, 4, 6
 G 18 FX 38 2
 G 18 FX 41 1, 2, 4
 G 18 FX 64 4

Halifax

G 19 FWT 7 2
 G 19 FX 36 2, 4, 6
 G 19 FX 39 6
 G 19 FX 64 5

Montreal

G 20 FWT 12 2,
 G 20 FWT 13 4,
 G 20 FX 3 4,
 G 20 FX 36 2, 4, 6
 G 20 FX 38 2, 4
 G 20 FX 39 3, 4
 G 20 FX 42 4

Montreal

missing code hole variety
 G 20a FWT 12 2
 G 20a FWT 13 4
 G 20a FX 3 4
 G 20a FX 36 4
 G 20a FX 38 4
 G 20a FX 39 4

Vancouver

G 21 FWT 7 2, 4
 G 21 FWT 8 1
 G 21 FWT 12 1, 2, 4, 5
 G 21 FWT 13 1, 2, 3
 G 21 FX 3 1
 G 21 FX 36 1, 2, 3, 4
 G 21 FX 38 4

Saint John
 G 22 FX 64 5

Calgary

G 23 FWT 8 2
 G 23 FX 36 2, 4, 6
 G 23 FX 64 1
 G 23 FX 67 4

HUDSON BAY KNITTING CO.

- "HBK" in one line.

H 2 FWT 8 2

INTERNATIONAL HARVESTER CO.,

- "IHC" in one line.

Milwaukee, WI

12 FX 57 2, 4
 12 FX 67 4

Chicago, IL

17 FCD 6 1, 3, 5
 17 FX 57 4

TICONDERAGO PAPER CO.

- "IP/CO" in two lines.

I 5 FCD 2 4

JAMES ALEXANDER LTD.

- "JA" in one line.

J 1 FWT 16 4
 J 1 FX 15 4

JOHN MACDONALD & CO. LTD.

- "JMD" in one line.

J 8 FWT 12 2, 7
 J 8 FX 36 1, 4, 5
 J 8 FX 41 3

LUKENHEIMER CO.

- "L/Co" in two lines.

L 2 FCD 2 1
 L 2 FCD 4 4, 6

LANSON MONOTYPE MACHINE CO.

- "LM/MCo" in two lines.

L 5 FCD 1 1
 L 5 FCD 2 1, 3
 L 5 FCD 3 3

MICHIGAN CENTRAL RAILWAY

- "MC" in one line.

M 2 FWT 7 4

McCLARY MANUFACTURING CO.

- "M" enclosing "C/C" in two lines.

Winnipeg
 M 4 FWT 8 4, 6, 8

METROPOLITAN LIFE INSURANCE CO.

- "MET/LIFE" in two lines.

M 9 FWT 8 1, 2, 3, 4

MAX GRAB FASHION CO.

- "MG" in one line.

M 10 FCD 3 5

MUTUAL LIFE ASSURANCE COMPANY OF CANADA

- "ML/C" in two lines.

M 12 FWT 8 2, 4

M 12 FWT 16 4

M 12 FX 36 2, 4

M 12 FX 38 2, 4

M 12 OST 16 1

M 12 OST 22 1

METROPOLITAN LIFE INSURANCE CO.

- "MLI/Co" in two lines.

New York, NY

M 15 FWT 8 2, 4

M 15 FWT 12 2

M 15 FX 36 2, 4

Ottawa

M 16 FX 36 4

MARCH & McLENNAN

- "M&M" in a diagonal line.

M 18 FWT 13 1

M 18 FX 8 4

MILLAR-MORSE HARDWARE CO.

- "MMH" in a diagonal line.

M 19 FWT 8 4, 6

M 19 FX 36 2

M 19 FX 39 8

NORTH AMERICAN LIFE INSURANCE CO.

- "NA/LIFE" in two lines.

N 1 FWT 12 2

N 1 FWT 16 2, 4

N 1 FX 7 4

N 1 FX 8 4

N 1 FX 9 2, 4

N 1 FX 14 2, 4

N 1 FX 40 2, 4

N 1 FX 41 2, 4

N 1 FX 42 2

N 1 FX 43 8

N 1 FX 60 4

NATIONAL ELEVATOR CO.

- "NE/Co" in two lines.

N 5 FWT 16 2

N 5 FX 3 8

N 5 FX 8 4

N 5 KX 9 6

NEW YORK LIFE INSURANCE CO.

- "NLY" in one line.

New York, NY

N 6 FCD 1 1, 5, 7

N 6 FCD 2 7

N 6 FCD 3 1

N 6 FCD 4 1, 5

N 6 FCD 6 1, 3, 5, 7

N 6 FCD 7 1, 3, 5, 7

N 6 FCD 8 1, 3, 5

N 6 FCD 9 3, 7

N 6 FX 56 4

N 6 FX 57 2, 5

N 6 FX 60 2, 3, 4

N 6 FX 107 2, 4

Montreal

N 9 FWT 10 1

N 9 FWT 13 4

N 9 FX 36 2, 4, 8

N 9 FX 38 6

N 9 FX 64 2, 4, 6, 8

Quebec

N 11 FX 36 2, 4

N 11 FX 38 1, 2, 4, 5, 6, 8

N 11 FX 64 1, 2, 4, 5

N 11 FX 68 2, 6

Vancouver

N 12 FWT 8 4

N 12 FX 36 2, 4

Toronto

N 14 FX 64 4, 6, 8

N 14 FX 67 4

Toronto

N 15 FWT 8 2, 4

N 15 FX 36 2, 4, 8

N 15 FX 38 2, 6

N 15 FX 67 6

Winnipeg

N 16 FWT 8 2

N 16 FX 36 2, 4, 8

N 16 FX 64 8

N 16 FX 68 8

Winnipeg

N 17 FX 38 2

N 17 FX 64 2, 4, 6

N 17 FX 67 6

NEW YORK**CENTRAL RAILWAY**

- "NYC" in one line.

N 28 FX 36 2

OCEAN ACCIDENT AND GUARANTEE CORPORATION

- "OAG" in a diagonal line.

O 1 FX 36 2

OGILVIE FLOUR MILLS CO.

- "OFM/Co" in two lines.

O 5 FWT 12 8

O 5 FWT 13 4

O 5 FX 8 4

O 5 FX 39 1

PULLMAN CO.

- "P/Co" in two lines.

P 1 FX 38 4

PARKE, DAVIS & CO.

- "PD/Co" in two lines.

Walkerville

P 6 FWT 8 1, 2, 3, 4, 5

P 6 FWT 9 4

P 6 FX 36 2, 4

P 6 FX 38 2, 4

P 6 FX 39 4

P 6 FX 64 1, 2, 3, 4, 5, 6, 7, 8

P 6 FX 71 4

PROVINCE OF SASKATCHEWAN

- "PS" in one line.

P 14 SE 6 1

P 14 SE 6a 1

P 14 SE 7 1

P 14 SE 8 1

ROYAL TRUST

- "RT/Co" in two lines.

R 9 FWT 8 2, 4

R 9 FWT 10 4

R 9 FWT 13 2

R 9 FWT 16 4

R 9 FX 3 4

R 9 FX 8 2, 4

R 9 FX 14 4

SWIFT CANADIAN CO. LTD.

- "S"

Toronto

S 1 FWT 8 2, 4

S 1 FWT 10 4

S 1 FWT 13 1, 3, 4

S 1 FX 36 2, 4

S 1 FX 64 2, 4, 8

Moose Jaw

S 2 FX 38 6

Toronto

S 3 FWT 8 1, 2

Winnipeg, then later, Moncton

S 4 FWT 8 2, 4

S 4 FX 7 4

S 4 FX 36 4

STEEL COMPANY OF CANADA

- "SC/C" in two lines.

S 9 FWT 7 2

S 9 FWT 9 6

SUN LIFE ASSURANCE COMPANY OF CANADA

- "SUN/LIFE" in two lines.

Montreal

S 18 FWT 7 2

S 18 FWT 8 1

S 18 FWT 12 4

S 18 FX 14 2, 4

S 18 FX 36 1, 3

S 18 FX 38 2, 4, 6, 8

S 18 FX 40 4

S 18 FX 64 1, 2, 4, 5, 6, 8

Montreal

S 19 FWT 7 2, 4

S 19 FWT 8 1, 2, 3, 4, 8

S 19 FWT 9 6

S 19 FWT 10 1

S 19 FX 36 1, 2, 4, 6, 8

S 19 FX 38 1, 2, 4, 6, 8

S 19 FX 40 3, 6, 8

S 19 FX 64 2, 4

Quebec

S 19.3 FWT 8 1

S 19.3 FX 36 4

S 19.3 FX 38 2

S 19.3 FX 64 2, 4

Calgary

S 19.18 FWT 8 1

Vancouver

S 19.19 FWT 8 2

UNION OIL COMPANY

- "UO/Co" in two lines.

U 3 FX 36 6

VITAPHONE CORPORATION

- "V"

V 1 FCD 2 1

V 1 FCD 6 3

JOS. WARD & CO.

- "WARD" in a curve.

W 1 FWT 7 1, 2

W 1 FWT 8 1, 2, 4

W 1 FWT 10 6, 8

W 1 FWT 12 4

W 1 FWT 13 8

THE RADOLEK CO.

- "WCB" in a diagonal line.

W 4 FCD 1 1

W. H. MALKIN CO.

- "WHM" in one line.

W 7 FWT 13 8

W 7 FX 3 6

W 7 FX 7 2

W 7 FX 36 2, 8

W 7 FX 38 6, 7

W 7 FX 39 4

W 7 FX 40 3

W 7 FX 64 3, 7

WILLIAM WRIGLEY JR. CO.

- "WW/JR" in two lines.

W 17 FWT 8 4

W 17 FX 36 4

W 17 FX 39 4

W 17 FX 40 4

W 17 FX 64 2, 4

W 17 FX 67 2, 4

W 17 FX 68 2, 4