



CANADIAN REVENUE NEWSLETTER

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

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Number 68

MEMBERSHIP NOTES

New Members:

☛ John R. (Dick) Kane, Marmora, Ontario

☛ Fred H. Whitaker, Jr., Chesapeake, Virginia

Deceased:

☛ George Haydon, Jr., Leawood, Kansas

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Dominion De Forest Telegraph Frank (2)

Additional copies of the Dominion De Forest telegraph frank have been brought to the attention of this writer by **Clive Akerman** and **Edward Zaluski**. A brief census of the seven stamps follows and reports of additional examples are welcome. Please note that these stamps were not individually numbered. The serial number referred to an entire book of franks and connected it to a pass authorizing its use by a specified individual. These types of franks were usually issued in sheets of four with straight edges on three sides and a perforated sledge at top. Thus, four positions exist and are abbreviated below as UL, UR, LL and LR.

– C. D. Ryan

Stamp and Source:

- 037 UR - Illustrated in E. Zaluski's *Canadian Revenues*, 1994, Vol. 7, p. 83
- 127 LR - Illustrated by John Jamieson in *CRN* N° 67, December 2009, p. 1.
- 127 LL - Illustrated in Maresch & Sons' Auction N° 447, Lot 1348.
- 128 UR - Illustrated in S.E.R. Hiscocks' *Telegraph & Telephone Stamps of the World*, 1982, p. 28.
- 251 LR - Illustrated in the Robert A. Lee's Auction N° 105, p. 88, Lot 1626.
- 268 - Reported in E. Zaluski's *Canadian Revenues*, 1994, Vol. 7, p. 83.
- 299 UR - Illustrated in E.S.J. van Dam's *The Canadian Revenue Stamp Catalogue*, 2009, p. 9, and in *vanDam's ReveNews* N° 142, p. 1.

Newfoundland Transportation Tax Stamps

Illustrated below, courtesy of **John Jamieson**, is a complete set of the very rare 1927 Newfoundland Transportation Tax stamps. Only one of the \$1 stamp and two of the \$3 stamp have been reported to date.

– C.D. Ryan



United States Playing Card Company 'Railway Ties' Precancels

Brian H. Peters

In the March 1996 issue of *CRN* (N° 11, p. 2), **Chris Ryan** demonstrated that the well-known 'railway ties' precancels on the War and Excise Tax stamps was used by the Canadian branch of the *United States Playing Card Company* (USPC). Recent conversations between this writer and **Dave Hannay** has again raised an ongoing question, 'Were railway ties precancels used by more than one playing card manufacturer?'

The War Tax stamp on the Dave's deck in Figure 1 is precancelled with 'railway ties' between two horizontal lines. At first, this seems to indicate that *The N.Y. Consolidated Card Co., Long Island City, N.Y.* and/or *Samuel Hart & Co.* could also be credited with the use of this precancel. However, NYCC, which incorporated *Samuel Hart & Co.*, was owned by USPC and even though the illustrated deck is clearly marked *Made in Canada*, there is no record of NYCC ever having production in this country. On closer inspection of the ace, it becomes clear that the print and style of the *Made in Canada* inscription is significantly different from the rest of the ace and was a later addition.

In Figure 2, I show parts of a different deck that includes the same style of ace as Dave's deck in Figure 1. The affixed stamp this time bears a *U.S.P.C. Co.* precancel. The *Great Mogul* brand, acquired by USPC in the 1907 purchase of the *Dougherty Company*, was later assigned by USPC in June 1930 to the NYCC for handling purposes only. *Consolidated-Dougherty* was dissolved September 1st, 1962, to then operate as a division of USPC.

Dave's deck in Figure 3 shows us a different style of 'railway ties' precancel without the horizontal lines. This time the deck is manufactured by *The United States Playing Card Co., Toronto, Canada*. It is common knowledge that USPC had production facilities in Canada at Toronto and Windsor, Ontario.

At present, it appears that all of the 'railway ties' precancels on War and Excise Tax stamps lead back to the *United States Playing Card Company*. It was normal practice for a playing card company to continue to use the existing decks and aces of its corporate acquisitions. The old plates, established brands, trademarks and good-will were valuable assets.

USPC's practice of using established brands continues to this day. Figure 4 shows cards from a recent deck of 'Bee' playing cards, manufactured by USPC for its Canadian subsidiary, the *International Playing Card Co., Ltd.* of Markham, Ontario. This deck includes an old *Consolidated-Dougherty* ace along with two otherwise identical jokers bearing the names of two different playing card companies, USPC and International.

The ultimate melding of the companies is represented by the 'Bee' ace in Figure 5. Here, the company name on the old *Consolidated-Dougherty* design has been replaced by the modern-day *International Playing Card Co.*

References

- *The Playing Card People.* United States Playing Card Co., circa 1982. (Author unknown.)
- US Playing Card Company. "Company History." www.bicyclecards.com/pages/corporate_info/8.php. (Accessed March 6th, 2010.)
- WhiteKnuckle Playing Cards. "Samuel Hart." www.whiteknucklecards.com/history/samuellhart.html. (Accessed March 6th, 2010.)

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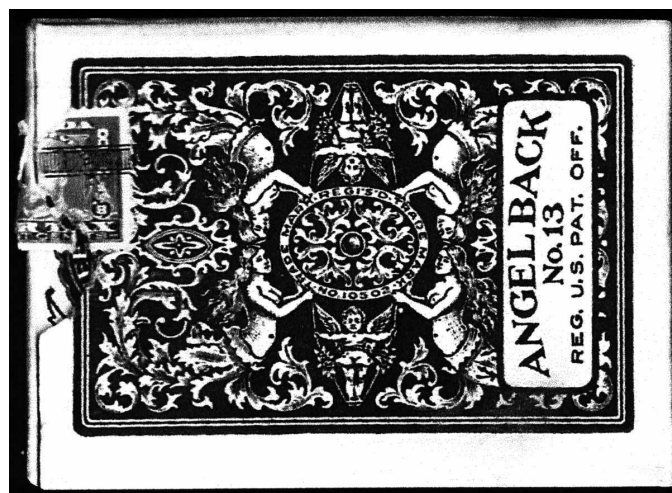
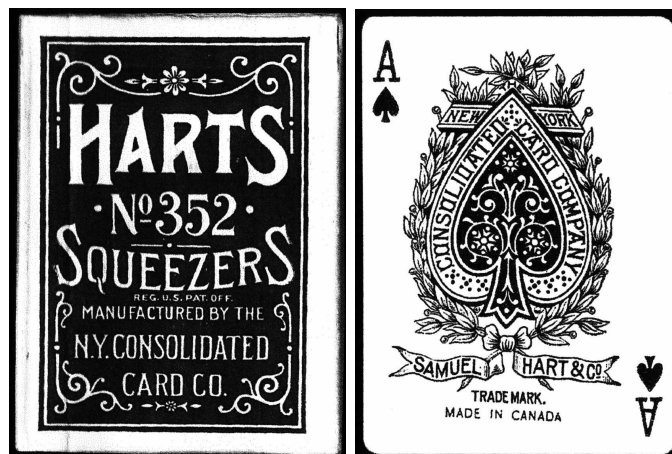


Figure 1: Deck produced in Canada by the United States Playing Card Company under brands and names acquired by the purchase of the New York Consolidated Card Co. The 8-cent George V War Tax stamp is cancelled by one type of the 'Railway Ties' precancel.

(Courtesy of DAVE HANNAY.)



Figure 2: Former Dougherty brand of playing cards with a NYCC ace and a black 'U.S.P.C. Co.' precancel on the 10-cent Two Leaf Excise Tax stamp.

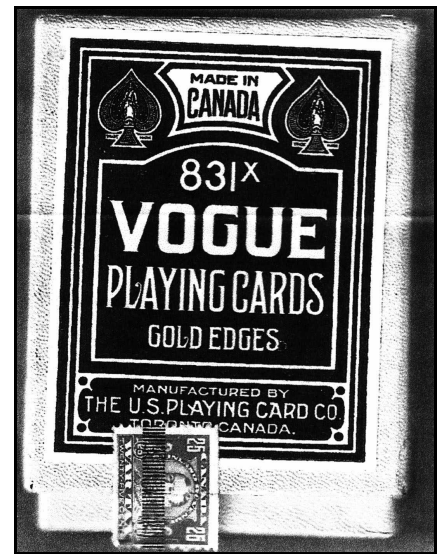


Figure 3: Vogue brand of playing cards from USPC, Toronto. The 25-cent George V War Tax stamp is cancelled by a second type of the 'Railways Ties'. (Courtesy of DAVE HANNAY.)



Figure 4: Cards from a modern deck, manufactured by the USPC for its Canadian subsidiary, the International Playing Card Company. The design of the ace originated with the Consolidated Dougherty Company, which was acquired by USPC in 1907.



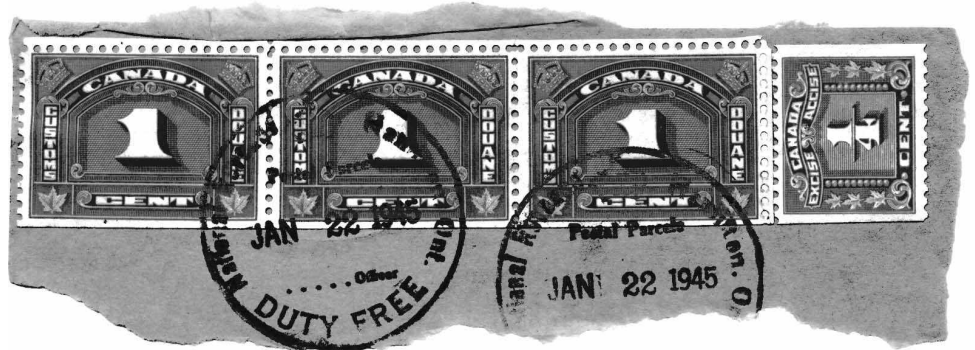
Figure 5: An ace from a modern deck in which "International" has replaced the old "Consolidated-Dougherty".

Machine-affixed Customs Duty and Excise Tax Stamps

Christopher D. Ryan

Customs Duty stamps and the quarter-cent value of the Three Leaf Excise Tax stamps can be found in what appears to be a coil format. These items were privately produced by machines that cut and affixed regular sheet-stamps to envelopes enclosing foreign periodicals or advertising matter being mailed into Canada. Descriptions and drawings of these machines can be found in United States Patents N° 598263, 767269, 946327, 954321 and 965645. (Available through www.google.com/patents.)

The use of affixing machines is illustrated by the piece of envelope shown at right. Customs Duty and Excise Tax stamps were affixed to pay the 10% War



Exchange Tax (an excise tax) that was in effect from June 1940 through October 1945, with revenue stamps being used from September 1940. (*CRN* N° 36, June 2001, pp. 4-10.) While the Excise Tax stamp is not tied by the National Revenue Department cancel, the alignment of the lower straight-edges indicates that all four stamps were simultaneously cut along that side and affixed to the paper.

Ontario's 1870 Law Stamps: Spectacular Part-Perf Block of the Twenty-cent Value

Fritz Angst

Illustrated at right is a spectacular, vertically imperforate block of fifteen of the 20-cent denomination in Ontario's 1870 series of Law stamps. An enlarged detail, showing the manuscript cancel of April 27th, 1870, is given below.

Used strips of Ontario Law stamps are well known, but used blocks are rare, and used part-perf blocks even more so. Partly perforated stamps in this series are usually found as singles, occasionally as pairs and infrequently as strips of three.

As noted previously in *CRN* N° 63 (December 2008, p. 1), the British American Bank Note Company, was given only a short time to prepare these stamps. The rush to get them into circulation in January 1870 resulted in the part-perf varieties for which this issue is well known.



Canada Embossed Revenue Stamps Census Underway



Collectors and dealers can assist in this project by providing scans or photocopies of items in their possession. Contributors will be listed in the acknowledgments of the final report unless anonymity is requested.

Peter Martin

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Canadian Cinderellas: World War Two Ration Coupons†

Dale Speirs

World War Two brought with it rationing and price controls. Rationing was not begun because there was an actual shortage, but because much of Canada's food production had to go overseas to feed its soldiers and for distribution to its war-torn allies who could not feed themselves. The labour shortage caused by all the young men going into the armed forces did crimp food production as well, but this was met by volunteers and women workers (who had traditionally not participated in the labour force in large numbers). Unlike modern wars, where there is opposition to troop deployment in Afghanistan or the Balkans, World War Two had the advantage of strong citizen support, and rationing was accepted as a necessary evil.

The rationing of food and most manufactured goods in Canada was run by the Wartime Prices and Trade Board (WPTB). It started off on September 3, 1939, with many glitches, but as experience was gained became more efficient. The WPTB also looked after price controls. The rationing of gasoline and motor vehicles, as well as the control and allocation of supplies on an industrial scale to war factories, were administered separately by the Wartime Industries Control Board (WICB).

The earliest of the WPTB ration coupons for food were crude and poorly done, but the later ones were nicely produced. The coupons had no cash value in themselves. They merely entitled the bearer to purchase 'x' units of a commodity at market price, but the purchase couldn't be made without presenting the coupon(s) to the retailer. A coupon's worth also fluctuated during the war, and the amount of goods it purchased varied depending upon supply. Without coupons, one could not buy sugar, meat, tea or coffee, or butter. All Canadians were issued with ration books, including children. Parents of children under 16 had possession and control of their kids' ration books.

Most of the specific details mentioned in this article I have obtained from back issues of the *Calgary Herald* between 1941 and 1947. Because of the huge number of newspaper reports referenced, no attempt will be made to cite the individual reports. These reports were based on government press releases published in almost every newspaper in Canada, so anyone seriously interested can consult microfilmed runs of their town newspapers at their local library for what will probably be the same verbatim reports. The WPTB published a weekly display advertisement beginning March 18, 1943, called "Ration News", which can be found in most newspapers, and which gives many specific details (Figure 1). I have also relied on the *Canada Year Book* published annually by the Dominion Bureau of Statistics, and which summarized the activities of the WPTB. After the war, a bibliography of government economic controls was published which lists hundreds of citations about ration coupons [1]. Some details about the actual use of ration coupons, as opposed to what the newspapers wrote or government bureaucrats pronounced as gospel, are from conversations with my elderly relatives who lived through that era.

Honest Citizens

Although Canadians generally accepted the necessity of rationing, and generally observed the rules, there were black markets and sharp practice. This was particularly true in rural areas where farmers kept an extra cow or two in the back forty to feed their families, out of sight of government inspectors. All of the coupon books in my collection were inherited from my mother, who was a young girl during the war (born 1931) in the rural village of Eckville, Alberta. The books are in her name (Betty Mackie), her grandparents name (August and Anna Koski),

RATION NEWS

Meat Rationing by Chart

Meat Coupon Value Charts will shortly be published in the press and will be supplied to retail stores that sell meat. The chart will explain clearly the number of Coupons which must be surrendered for each cut of rationed meats. It is necessary to cut Canadian consumption of meat by about 15 percent. This will allow approximately two pounds per person per week, carcass weight. The brown Spare-"A" Coupons in Ration Book 2 will be used for the meat ration.

Butter Coupons

Butter Coupon No. 7 which became good on April 24, does not expire until May 31. Coupon No. 8 becomes good on May 1; Coupon No. 9 on May 8. Both Coupons expire May 31.

Spare Sugar Coupon

Dates for marketing rhubarb vary in different parts of the country. But this does not prevent housewives from using their No. 1 Spare "B" (Blue) Coupon now for the extra pound of sugar for this purpose. This Coupon expires May 31. Your dealer has no right to insist you buy rhubarb when you use this spare sugar Coupon.

Wartime Emergencies

Branches of the Ration Administration can supply all information necessary to anyone seeking rationed food supplies in situations arising as wartime emergencies. Special arrangements have been made to meet such situations and anyone may obtain the necessary information and application forms at Ration Branches.

Small Arms Ammunition

The manufacture of cartridges for civilian requirements is being cut to about one-third of ordinary quantity. Fifty percent of the amount manufactured is being allocated to remote areas in the far North where people rely to a large extent on the hunting of game for food and for their livelihood. Any person may use whatever ammunition he has on hand but cannot buy ammunition without completing a certificate to establish that he is an authorized purchaser. The supply situation is such that small arms ammunition is not available for sporting purposes.

Barter or Exchange of Rationed Commodities

The Ration Orders explain how rationed commodities may be acquired. Consumers may only acquire rationed commodities by surrender of Coupons whether the goods are paid for in cash or whether they are exchanged for other goods. Any barter or exchange of rationed commodities is considered as a purchase. Dealers in rationed commodities are described in the Orders and they are the only persons from whom rationed commodities may be obtained.

This column will appear in this newspaper every week to keep you up-to-date on Ration News. Clip and keep for reference

RATION ADMINISTRATION
THE WARTIME PRICES AND TRADE BOARD

Figure 1: An example of the Ration News published as a display ad in the *Calgary Herald*, 1943-04-29, page 3.

or her mother's brother (Ernest Koski). The Koskis lived on the original homestead a few miles north of the village, and supplied my mother's family with meat and other farm products without the fuss and bother of ration coupons. The only coupons used up completely in my family were for non-farm products such as sugar, tea, and coffee. Most of the meat coupons were untouched.

It was a regulation that coupons could only be detached from the books in the presence of the retailer, and the use of loose coupons was strictly forbidden. In actual fact, loose coupons circulated widely throughout Canada as a barter currency. Someone who wanted beef could buy it from farmers and give them coupons to account for the meat, but since the farmers never needed to give coupons to themselves for their own personal consumption, they accumulated the coupons. A story in my family is that August Koski had fistfuls of loose meat coupons that he used for barter or as gifts. A farm visitor from the village might mention the difficulty in getting meat, at which August would give the visitor a batch of coupons, on the understanding that someday he would ask a favour in return.

Another popular wheeze was to buy an old car without any intention of driving it, but to apply for the gasoline coupons anyway. These could be bartered readily. It was also the law that children under 12 could not use their tea/coffee coupons, but this was widely ignored by

†Editor's Note: The publication in CRN of this article should in no way be interpreted as conferring the status of 'revenue stamps' upon Canada's ration coupons. As is evident in the article, these coupons were a medium of exchange and not a means of paying or representing a tax, fee or monetary credit. However, many revenue stamp collectors also collect these coupons and as such the topic should be of interest.

their parents, who had actual control of the books. This practice was halted by requiring that new ration books for children could not be obtained unless the tea/coffee coupons from the old book were surrendered. The majority of people were discreet, and if you weren't piggish and kept quiet, you could get away with sneaking a few extra coupons here and there, or buying small quantities on the black market. Dealing in large quantities would be detected sooner or later. A retailer who turned in suspiciously few coupons or far too many for the size of his stock was waving a red flag at the government inspectors. Then too, local ration boards were staffed by volunteers from the area, who knew who was who and doing what, and would go after the big-time offenders. Gossip could bring down a hoarder faster than a formal investigation.

Sharp Practice And Criminal Fraud

When food rationing began in early 1942, it was on the honour system, which of course worked poorly, thus forcing the use of ration coupons. From July 1942, the WPTB ceased leniency and began enforcement. From then to March 1943, only 253 cases were prosecuted by the WPTB for ration coupon violations [2]. Enforcement did not mean instant prosecution, as it also consisted of forcing compliance with the rules on an administrative basis. Court proceedings were only a last resort or where the violation was blatant and excessive. A 1942 case in Calgary, for example, brought a man who had 500 pounds of sugar before the judge, a bit much for an average family household.

There were also cases where the violation was not that serious but the WPTB wished to make an example of the offender to encourage others to toe the line. It was much like enforcing traffic laws today, where the majority of speeders get away with it but if the constable photographs you at a radar trap you have no right to complain even if you were only 11 km/h over the speed limit. In a 1943 case in Ontario, a company employee was given loose gasoline coupons to compensate for the use of his private car on company business. There was no suggestion of criminal intent, but a conviction was registered anyway. The presiding judge remarked: *"It is essential that these war regulations be scrupulously observed by everyone."* [3] In a 1945 Saskatchewan case, a wholesale grocer had been giving retailers credit for coupons at the time of supplying bulk orders for sugar, instead of demanding the coupons before delivery as the law required. The customers were good for the coupons and did deliver them later. This sort of extension of credit to reliable customers is standard in the business world for money payments, but as the wholesaler found out in court, it was an offense for coupons.

In other cases, blatant illegality triggered the prosecutions. A Calgary man was fined \$50 in September 1943 for fencing stolen loose gasoline coupons. He had received \$5 from a buyer for the coupons [5]. The prosecution was not so much for the loose coupons but for the fencing. Counterfeiting was a problem, especially since many issues of coupons were crudely printed and thus easy to copy. In September 1945, a Quebec merchant was caught attempting to deposit 11,493 counterfeit butter coupons [6].

The ration books were distributed to citizens from government offices, schools, and churches. While they had some security, most of it was nothing more than a locked cupboard or a small safe. Organized crime targeted these outlets with planned heists that took thousands of new ration books at a time. Major hits occurred in Montreal, Toronto, and Vancouver. These books were worth good money on the black market [8].

If All Else Fails, Read The Instructions

More so than criminal activity, many of the WPTB's problems with ration coupons were generated by the general public who could not understand the rules or would not read the instructions. When Ration Book N°1 was issued on August 31, 1942, it contained a postcard to be mailed in only when advised and only to get a new book. Ottawa was

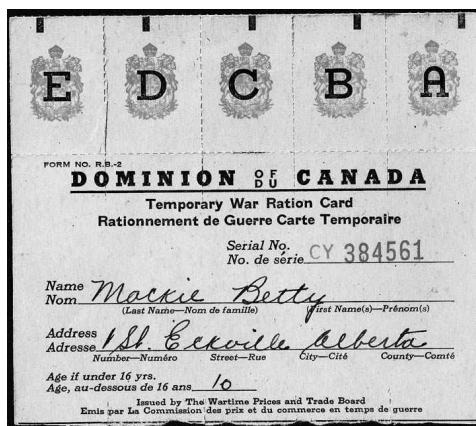


Figure 2: Temporary ration card with lower coupons already used.

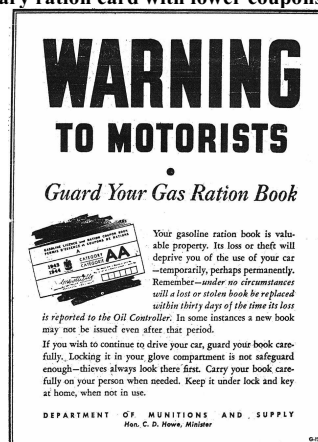


Figure 3: Advertisement for gasoline ration book published in Calgary Herald, 1943-09-22, page 11.

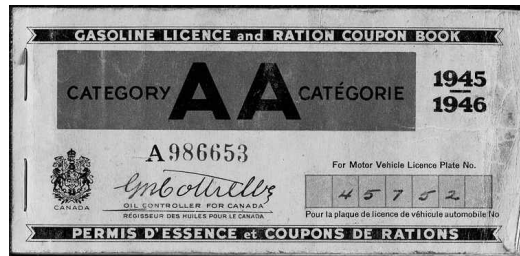


Figure 4: Front cover of a gasoline ration coupon book.

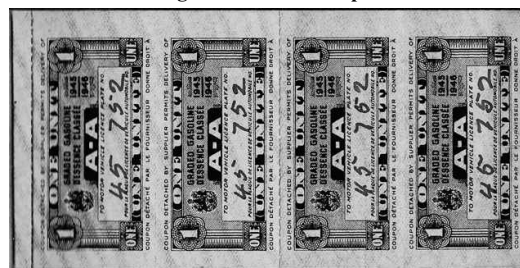


Figure 5: Coupon pane from gasoline ration book, 1945-46, front side.

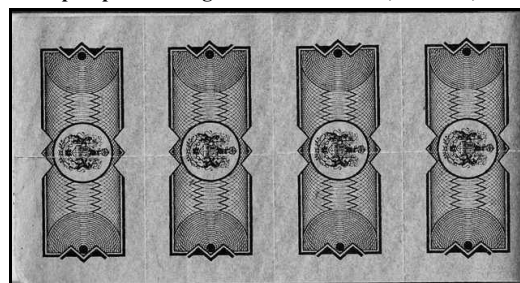


Figure 6: Coupon pane from gasoline ration book, 1945-46, reverse side.

forced to issue warnings to the citizenry after it began receiving a flood of postcards immediately after Book N°1 was issued. The WPTB was put to the trouble of returning the postcards and advising people that they were not to mail it until public announcements were made.

It took a while to educate people that ration books were like cash and deserved the same kind of security. To impress upon the citizenry the importance of this, Ration Book N°2 was not mailed but could only be picked up in person. Book N°1 had to be presented in order to get Book N°2 and, of course, the postcard filled in without being removed from the book. Despite extensive publicity, the WPTB estimated that about half of all applicants got it wrong. As the war went on, and people learned that lost book claims went to the bottom of the list, they started to become more respectful of the rules.

Some ration books were mis-collated at the printer and had extra sheets of coupons. The WPTB appealed to citizens who received such books to return them for exchange. One wonders if even a handful were returned Canada-wide. There can be no doubt that citizens who received short-collated books were very quick to make a claim for missing panes of coupons.

To be fair to the general public, the ration rules were very complex and constantly changed. Coupons were valid, then not, then valid again. Amounts of goods that could be bought with a coupon changed frequently, sometimes up, sometimes down, depending on availability of goods. Sugar rations were very complex, as in addition to regular sugar there was canning sugar control, but only if you did not use pectin.

The Handling of Ration Coupons

Once the food ration coupons were presented to retailers, there had to be a way to account for them and recycle them back to the WPTB. The government approached the chartered banks and other financial institutions, and asked them to handle the matter. The banks were anxious to do their part for the war, and since they already had the staff and system for handling large flows of money, they were ideally situated to do the same for ration coupons [7].

Coupon accounts were set up for retailers. The returned loose coupons were pasted onto special sheets for ease of handling. Deposited coupons were then credited to the account before they were physically destroyed by the bank. These accounts were not in dollars but in coupons. The account holder would then write two cheques to buy fresh goods from wholesalers or producers: one denominated in coupons to have the right to buy the goods, and the other a regular cheque in dollars to actually pay the value of the purchase. Vouchers representing large amounts of coupons could be obtained by remitting that number of coupons. These vouchers could then circulate between businesses without having to go through a bank. They were basically banknotes denominated in coupons instead of dollars.

One interesting end-disposal process was that the postcards used to apply for new ration books were turned over to the Dominion Bureau of Statistics after the WPTB no longer had use for them. The Bureau used them as a rough-and-ready database for a census. Since every Canadian, adult or child, received a ration book and had to turn in a postcard, there were 11 million cards to process. The Bureau received the cards sorted by municipality, but rather than count them, they weighed 3,000 cards and used that number as a basis to weigh all the others. From this sample, the Bureau then estimated that the procedure was accurate to within 1% or less [9]. The ration cards were thus used to estimate internal migration in Canada. This was an important point because of the huge numbers of citizens moving about the country or overseas, far more than peacetime. The war had the effect of mixing the gene pool of Canadians.

Temporary Ration Cards

When rationing first started, temporary cards were issued (Figure 2). No ration books were issued for servicemen, and civilians who joined

up had to surrender their ration books at the enlistment centre. Initially, servicemen on leave had to rely on the generosity of family and friends. This was soon altered, and anyone on leave was given a temporary ration card to see him through. Tourists were eligible for temporary cards if they were staying seven days or more.

WICB Gasoline Ration Books

Gasoline rationing began in April 1942 and was terminated on August 15, 1945, after V-J Day. Unlike today, Canada in the early 1940s was an importer of oil, and thus needed strong controls for gasoline supplies [11]. Ottawa originally imposed a limit of 300 to 380 gallons per passenger car per year for non-essential use. The car owner was required to have an annual gasoline licence, and books of 60 coupons were \$1 each. Initially each coupon was valid to purchase 5 gallons but as the war went on this amount shrank to 4 and then 3 gallons. Other types of vehicles had greater rations. The general rule was that everyone thought their personal classification should have been more. Senators, for example, got huffy because M.P.s in the House of Commons got a 300 gallons per year ration, while senators had to make do with 120 gallons [13]. The official explanation was that M.P.s had to visit constituents, whereas senators were unelected and did not need to travel on government business. The classes were as follow:

- **A & AA:** Non-essential private cars, originally allowed 60 coupons per year.
- **B1:** Rural schoolteachers and clergymen, farmers, and home guard units, allowed 88 to 116 coupons.
- **B2:** War production employees, flying school students, allowed 132 to 172 coupons.
- **C:** Government officials, news reporters, MDs, rural veterinarians, commercial travellers, allowed 168 to 216 coupons.
- **D:** Red Cross and other social welfare organizations, allowed 280 to 356 coupons.
- **E:** Rural mail carriers, diplomats, allowed 388 to 500 coupons.
- **Commercial:** Trucks, farm equipment, government vehicles, buses, taxis, ambulances. These vehicles had unlimited gasoline use as needed but were subject to spot checks by government inspectors to verify legitimate use.

Unlike the food ration books N°1 to N°6, which were issued by the WPTB, the gasoline ration books were (Figure 4) issued by the WICB through the Office of the Oil Controller for Canada. The gasoline books were distributed separately from those of the WPTB. These ration book was 60 mm by 127 mm in size, with card covers. Collation of the 1945/46 Class AA ration book, the only one I have in my collection, is as follows:

- Front cover (Figure 4)
- Page: unknown purpose
- Page: first two pages of English-language conditions of use
- Page: third page of English and first page of French conditions of use
- Page: second and third pages of French-language conditions of use
- 10 panes of purple coupons: 4 coupons per pane (Figures 5 and 6)
- Back cover

WPTB Ration Book N°1

The first ration book for food was mailed to citizens by the WPTB in August 1942. This created a huge surge in the postal system, since every Canadian received a book, not only adults but children in care of their parents. Canada's population at the time was about 11 million people. One Calgary postal worker commented that it was "*just like a Christmas card rush*".

The collation of Ration Book N°1 follows. For this and the following ration books, these collations have been done on the books in my possession. Missing pages have been detected because the stub is still in the book. Information on missing pages would be appreciated. This and the subsequent ration books were 85 mm by 132 mm in size, and had card covers. Front and back covers were both the same colour.

- Front cover - cream colour (Figure 7)
- Pane: red coupons for sugar
- Pane: green 'Spare A' coupons for tea/coffee
- Pane: blue 'Spare B' coupons (Figures 8 and 9)
- 2 panes of brown 'Spare C' coupons
- 2 panes of grey 'Spare D' coupons
- Postcard to register for next ration book
- Back cover

WPTB Ration Book N°2.

This book was distributed only in person, and was available beginning late February, 1943. The change in distribution was partly to shape up the citizenry into taking the distribution seriously, and partly to verify their addresses. When Book N°1 had been mailed out, there had been large numbers returned to sender due to address failures. Toronto alone had 62,000 books returned. This set off a chain reaction of subsequent complaints by citizens that they had not received their books, with considerable clerical work required to straighten things out.

By forcing citizens to pick up their books in person, the local ration boards could clean up their address lists [12]. There was also another consideration. The coupons became valid March 8, and some were dated. If sent by mail, some late recipients would have received them past their due-by date. The collation is as follows:

- Front cover - green
- Pane: green coupons for tea/coffee
- Pane: red coupons for sugar
- 2 panes of purple butter coupons
- 4 panes of brown 'Spare A' coupons
- Pane: blue 'Spare B' coupons
- 2 panes of black 'Spare C' coupons
- Page: Bilingual instructions for canning sugar
- Page: Application form for canning sugar
- Postcard for change of address (Figures 10 and 11)
- Back cover

WPTB Ration Book N°3.

With Book N°3, extra panes of coupons were no longer marked as 'Spare', but simply had letters. The book was issued in late August 1943. The collation is as follows:

- Front cover - grey
- Pane: green coupons for tea/coffee
- Pane: red coupons for sugar
- 2 panes of purple butter coupons (Figure 12)
- 3 panes of brown coupons for meat
- 2 panes of 'C' coupons (Figures 13 and 14)
- Pane: 'D' coupons
- Pane: 'E' coupons, used for tea/coffee
- Pane: 'F' coupons
- Postcard for future use (Figure 15)
- Page: application for new book, bilingual
- Back cover

WPTB Ration Book N°4.

Book N°4 could be applied for by mail using the Book N°3 postcard, and was mailed out to arrive by the middle of April 1944. Presumably the WPTB had more confidence in their mailing lists. Children's applications had to include the 'E' pane (tea/coffee) from Book N°3 as a check on cheating. I don't think that part was severely enforced, as my mother's ration book was missing some of the coupons, evidently used by her parents, yet she still got a new book. The collation is as follows:

- Front cover - cream
- Pane: 'T' coupons (Figure 16)
- Pane: red coupons for sugar
- Pane: missing, 'G' coupons?
- 2 panes of purple butter coupons
- 4 panes of brown coupons for meat
- Pane: 'H' coupons
- Page: application for new book, bilingual
- Back cover

(Text continues on page 10.)

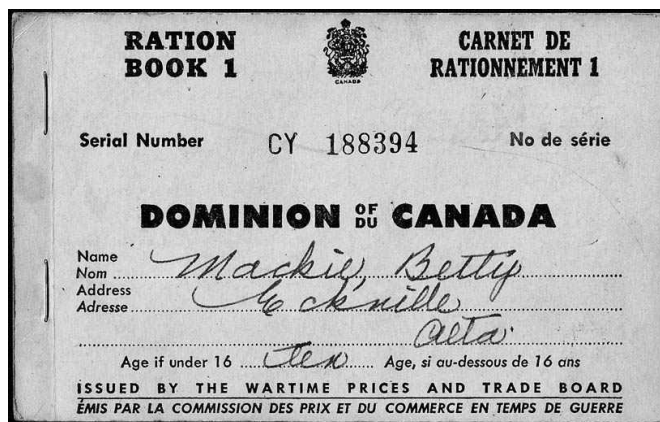


Figure 7: Front cover of WPTB Ration Book N° 1.

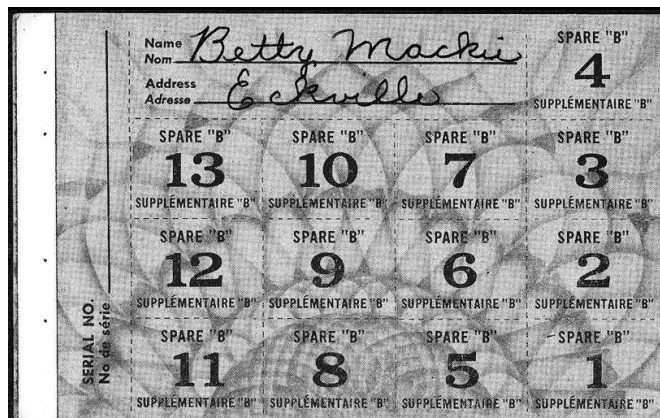


Figure 8: Ration Book N° 1, coupon pane of 'Spare B', front side.

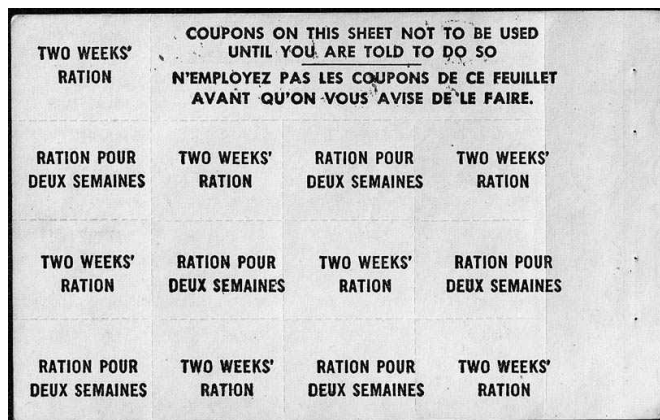


Figure 9: Ration Book N° 1, coupon pane of 'Spare B', reverse side.

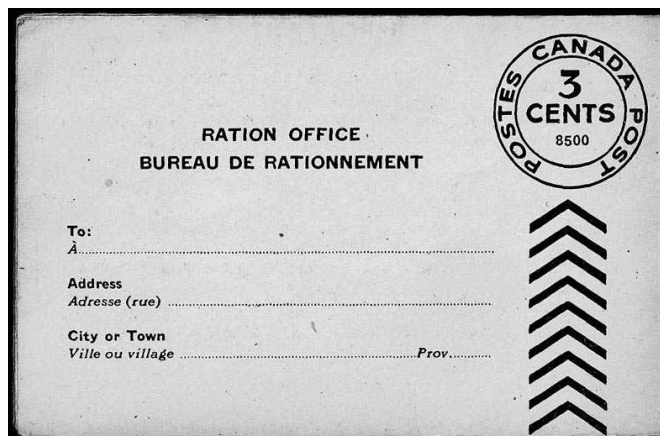


Figure 10: Ration Book N° 2, reply postal card, address side.

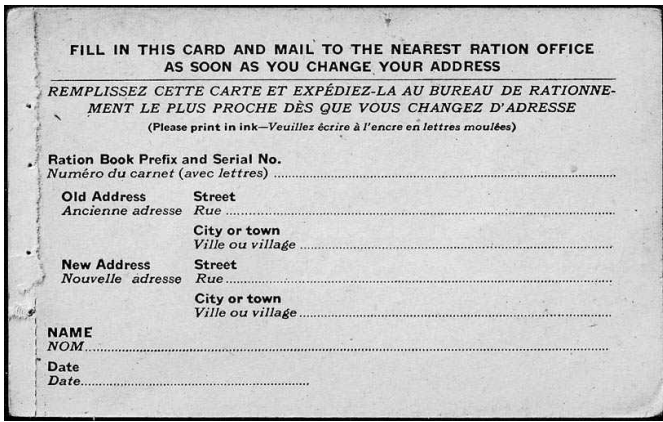


Figure 11: Ration Book N° 2, reply postal card, reverse side.

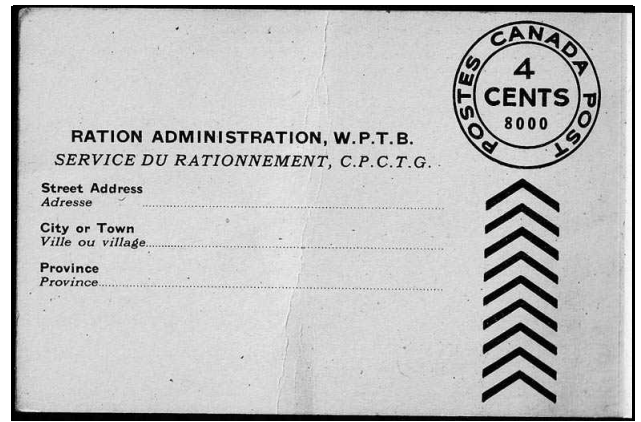


Figure 15: Ration Book N° 3, reply postal card, address side.

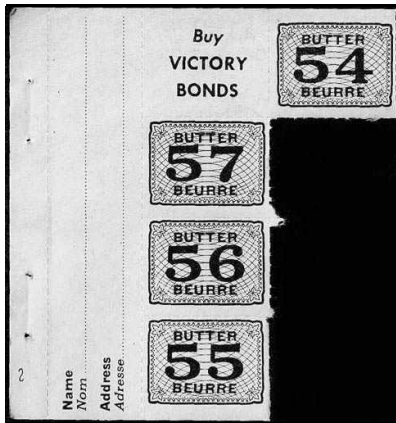


Figure 12: Ration Book N° 3, partial pane of butter coupons, front side.

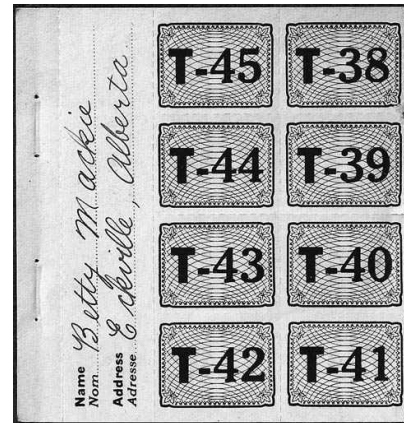


Figure 16: Ration Book N° 4, coupon pane, 'T', front side, partial pane.

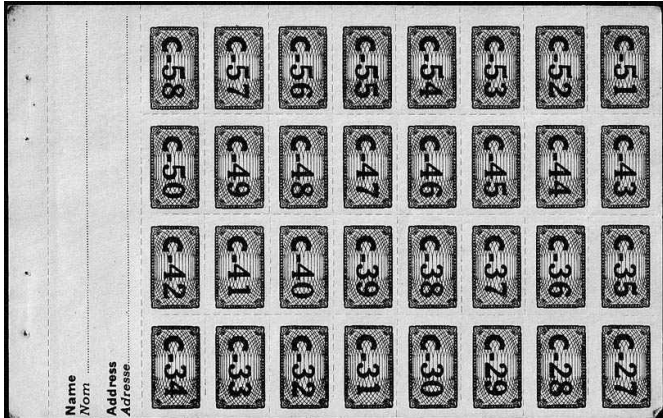


Figure 13: Ration Book N° 3, coupon pane, C27 to C58, front side.



Figure 17: Ration Book N° 5, front cover.

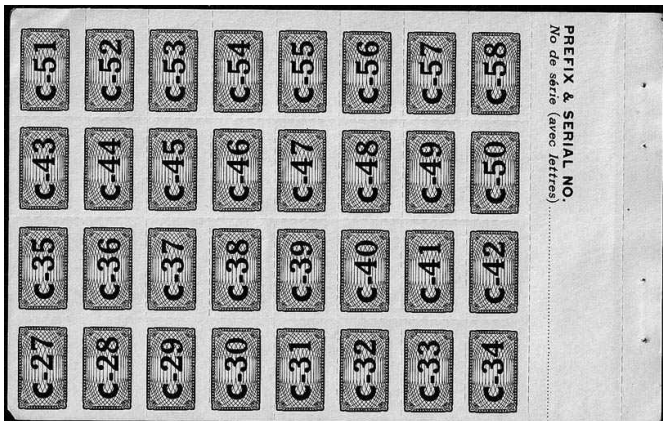


Figure 14: Ration Book N° 3, coupon pane, C27 to C58, reverse side.

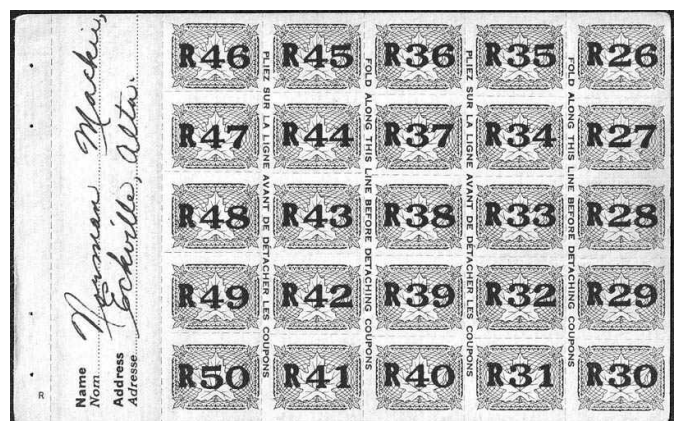


Figure 18: Ration Book N° 5, coupon pane, 'R', front side.

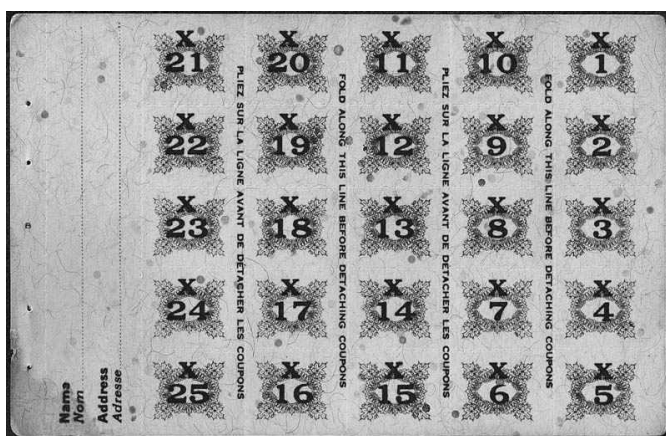


Figure 19: Ration Book N° 6, coupon pane, 'X', front side.

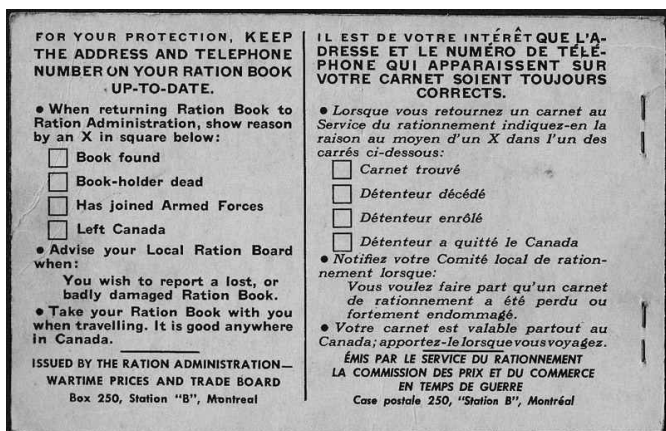


Figure 20: Ration Book N° 6, back cover.

WPTB Ration Book N°5.

This book was issued in October 1944. To obtain it, citizens had to have Book N°4 with the sheet of K coupons still in it. The collation is as follows:

- Front cover - pink (Figure 17)
- Pane: unknown
- Pane: unknown
- Pane: unknown, butter?
- Pane: unknown, butter?
- Pane: unknown
- Pane: unknown
- Pane: 'Q' coupons
- 2 panes of 'R' coupons (Figure 18)
- Pane: unknown
- Postcard
- Back cover

WPTB Ration Book N°6.

Book N°6 was the last one issued, in September 1946, and had to be applied for in person. The postcard in Book N°5 had to be filled out but could not be removed; it had to be presented intact in Book N°5.

The collation is as follows:

- Front cover - yellow
- Pane: 'B' coupons
- Pane: 'M' coupons
- Pane: missing, S coupons?
- Pane: 'B' coupons
- Pane: 'M' coupons
- Pane: 'S' coupons
- Pane: 'Y' coupons
- Pane: 'V' coupons
- Pane: 'X' coupons (Figure 19)
- Back cover (Figure 20)

Winding Down.

The start and ending of rationing for specific items did not follow a consistent pattern but depended on fluctuations in supply and demand. Meat rationing was introduced in 1943, but was suspended on March 1, 1944, because of a temporary glut in Canada due to lack of transport to export it. It was re-imposed in July 1945 despite the war's end due to overseas commitments to feed allied nations. Tea and coffee rationing was introduced in 1942, but ended in September 1944. Sugar and butter rationing lasted until late 1947. After rationing ended in 1947, price controls remained in effect into the 1950s. The Wartime Prices and Trade Board did not shut down until 1951 because of their work in trying to control inflation and to supply fallen nations.

The USA had mismanaged its meat supply, as a result of which there were severe shortages even after the war ended. In Canada, because rationing had continued, its citizens could still buy meat at controlled prices and there was enough to go around. Americans learned that tourists to Canada would be issued ration coupons. They began going across the border for the joy of sitting down to a juicy steak at a reasonable price. Some tried to bring back meat, but American Customs confiscated it. Overall, the Canadian system of rationing seemed to work better than the American system [10].

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