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Topics



Whole number 553 Volume 74 Number 4



Letter mailed 22 January 1855 from Hamilton, UC to London,
England, via United States Packet, p. 19

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Volume 74 Number 4 Whole Number 553

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Contributing Editors	Robert Lemire, Mike Street
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Advertising Manager	Hank Narbonne, 136 Morphy St, Carleton Place, ON, K7C 2B4 (advertising copy to Jeff Arndt <arndt123@aol.com> or by mail to 4121 Marble Lane, Fairfax, VA 22033 USA)
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Editorial

Ronald E Majors

Content analysis of *BNA Topics*

AFTER hearing a few comments about the shifting editorial content of *BNA Topics*, I conducted an analysis of the various sections of our journal in order to understand our page allocation. I thought I would share with you the results of my analysis.

I went through the last four years of content since Jeff Arndt and I took over editorship at the beginning of 2014, a total of fifteen issues. The old *BNA Portraits* had recently been dispensed with, and the business content was added to *BNA Topics*. This did have an impact on total content compared to earlier years. Each issue of *Topics* (with exception of the larger WW I-dedicated issue in Quarter 3 of 2014) consists of eighty-four pages, including the front and back covers. The table below shows the average number of pages devoted to the major sections of the journal.

Section	Average Number of pages
Postal history-related articles	21
Stamp-related articles	19
Advertisements	17
Business sections	16
Books Department	5
Miscellaneous	2.5
Readers Write	1.7
Editorials	1.3

As it should be, the largest portion of *BNA Topics* is devoted to member-submitted articles, whose mix is mainly determined by the type of articles submitted. Postal history is slightly favoured over stamp-related articles. Advertisements, which are divided among reciprocal ads from other Societies, classified ads, and dealer ads, are the third-largest category of material, and the income from ads helps to offset some of the costs of producing our 84-page full-colour journal. Another important part is the Business section, dealing with BNAPS activities including the Study Group Centreline, the Regional Group Rant, Circuit News, Secretary's and Treasurer's Reports, the President's Message, and the BNAPEX meeting review and exhibit results. As this analysis shows, *Topics*' editorial content is fairly balanced, and we are not becoming a postal history society only.

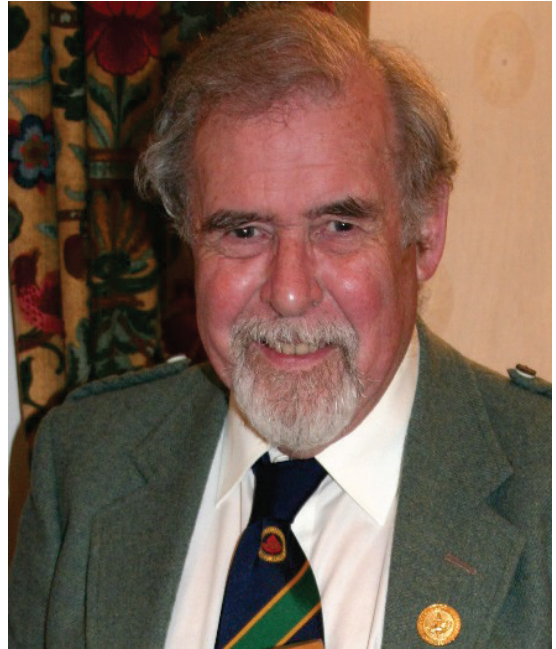
Readers write

John Hillson: *Mike Street* wrote to advise that member John Hillson FCPS, FRPSL passed away suddenly on Saturday, 16 July 2017.

John was a longstanding and very active member and officer of the Canadian Philatelic Society of Great Britain and a long-time member of BNAPS. Specializing primarily in the Small Queen issue, John was a prolific author who wrote more sixty pieces for the CPSofGB's *Maple Leaves* and ten for *BNA Topics*.

Ted and John co-authored *Canada's Postage Stamps of the Small Queen Era 1870-1897*, published in 2008 by the Vincent Graves Greene Philatelic Research Foundation.

In 2006, John also received a Lifetime Achievement Award from the Order of the Beaver, the Fellowship of the British North America Philatelic Society.



Speaking of John, Ted Nixon wrote to friends:

“I received the message from Graham Searle yesterday and ever since have been thinking about how important John Hillson was to me in my collecting the Small Queen Issue of Canada. Clearly there would never have been the book produced on this issue by the Greene Foundation without John's enormous help and persistence in getting the job done. I could never have done this without him.

Much of the content of our book came from earlier work by John. It was a perfect complement for the focus I had on printing plates and the operations of the British American Bank Note Co. We had extensive discussions about the subjects that should and should not be covered by our book on this issue, which has such an enormous scope for collecting and specialist interest.

I loved to say (with my best Scottish accent) that John was a “wee bit stubborn,” to which he always replied, “That’s because I am usually right, Ted!!” John gave a huge amount of himself over a very long time to CPSofGB. He challenged lots of us on specialist subjects—not just the 6c Small Queen printings. He also wrote about the challenges of OHMS perfins for instance, and collected early GB in detail.

I certainly will miss him and never forget him.”

(‘Readers write’ continues on page 57)

US World War II chemical censorship of Canadian mail

Charles J LaBlonde, CPhH, FRPSL

DURING World War II, a number of countries employed various chemicals to test for hidden writing on covers, letters, and cards. Creative people had many substances available for hidden writing, including milk, onion juice, diluted honey, white vinegar, soapy water, diluted blood, various fruit juices, sweat, white wine, even urine.

Most collectors of World War II material are familiar with the bright blue copper sulfate solution used extensively by Germany to examine covers, as well as contents, for hidden writing. The cover in Figure 1 illustrates this practice. The postage paid was 30 centimes basic letter, plus 20 centimes over 20 grams, plus 350 centimes air mail surcharge, for a total of 400 centimes. The letter shows a German Berlin censorship including a crude test for hidden writing. Note the GB Bermuda Censor (I.C.) Number 4367 at right. In the philatelic press, one can find a number of excellent articles about German chemical censorship during the war.



Figure 1. Cover dated 25 January 1943 from Zürich to Washington, DC, USA (front).

But of more interest—and still a great mystery—is the late World War II chemical censorship performed by the United States of America. Little is yet known of it. What was this all about?

It is appropriate to begin the story with a disclaimer. To date, no definitive information on American World War II chemical censorship testing has been released by the United States

Keywords & phrases: World War II, military, postal markings, censorship, chemicals

Archives. The information/speculation in this article has been assembled by a small group of collectors who have carefully studied available covers and other material. Note that items exhibiting United States late-war chemical censorship are extremely scarce, most especially items originating in Canada, as we will see below.

As the war progressed and the ultimate defeat of Germany seemed inevitable, the Allies became very interested in the possible transfer of (financial) assets out of Germany by high-ranking Nazi officials. Of special interest to the Allies was mail between South and Central American countries and neutral countries such as Sweden and Switzerland. Selective American chemical testing of this mail began in the middle of 1944 and continued well into 1945.

By mid-1942, the United States had basic chemical laboratories established at most of the regular censor stations with a special laboratory at the New York station. But to centralize the highly specialized testing, a Captain Ben Hartman was assigned the task of establishing a “super laboratory” in Washington, DC. It was completed by late 1942. From the *Report on the Development of United States Postal Censorship* we learn that “[i]t is the purpose of the Secret Ink Sub-Unit in each station to test as much mail as possible and whenever a suspicious letter is found, to forward it to the Washington laboratory for further confirmatory tests.” From this information, we infer that the 1944–1945 chemical testing took place in Washington.

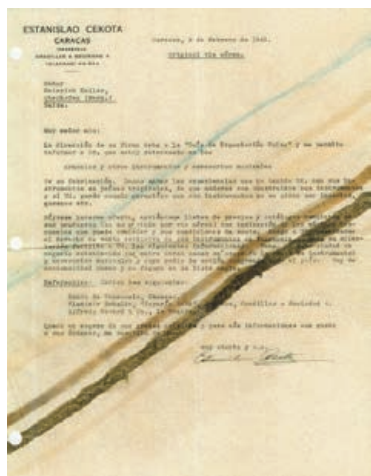


Figure 2. Letter from cover dated 6 June 1945 from Montevideo, Uruguay to Basel, Switzerland. Chemical censorship of cover.

do look very “exact.” On the Canada letters, because the pages are smaller, the lines were drawn straight across the page, but are still in the same relative order.

What is very interesting is that the envelopes themselves were often taken fully apart for chemical

Characteristic of 1944–1945 American chemical censorship is a pattern of eight lines of various chemicals drawn across the item to be checked. Figure 2 shows a letter, from a cover dated 8 February 1945, from Caracas to Oberhofen, Switzerland, and paid 75 centavos, that was examined by the chemical censor. We believe that a single device such as one uses to draw a musical staff with chalk on a blackboard was used for the chemical censorship process, with eight brushes, each one dipped in a different chemical. On most censored pieces, the eight chemical lines (some of the test chemicals were clear and hard to see on the paper)



Figure 3. Cover dated 6 June 1945, addressed from Montevideo, Uruguay to Basel. Chemical censorship of the envelope (back).

ensorship of the inside surfaces. Figure 3 is a letter from a cover dated 6 June 1945, from Montevideo to Basel. The front is plain, but the reverse shows the chemical censorship. In this case the envelope is very thin, and the chemicals soaked through, precluding the need for complete disassembly.

The United States chemical censorship story became even more mysterious several years ago when I found my first letter from Toronto, Canada, to Sweden, dated 31 May 1945. It had been subjected to American chemical censorship ... but not the cover, only the letter. See Figure 4. At first, I assumed that it had simply been put into the wrong mailbag somewhere along the way, and I left it at that. At the time, mail for Europe was sent via Pan Am Airways from New York. Surely there could have been a mix-up?

Then, several days ago, I found the letter (see Figure 5) of 2 May 1945 from Toronto to Sweden, again with American chemical censorship. This letter clearly transited Great Britain and received the London O.A.T. (Onward Air Transmission) marking. Both letters had been properly censored in Canada. What was going on?

Here is what I know at this point. Late in the war, two men conducted a long-running correspondence. On the North American side was Gerald Larkin; on the Swedish side was Jens Henrik Peder Arnold Malling. Each letter in their correspondence was clearly numbered and dated—indicating date sent, date received, date answered. Each page of each letter was carefully numbered.

Prior to moving to Canada, Larkin had lived in



Figure 4. Letter of 31 May 1945 from Toronto to Sweden, paid 40 cents airmail postage. Canada Censor C. 525. Noted as Letter Number 9 in the correspondence, posted 31/5, received 22/5 (obvious error) and answered 10/7 (Front).



Figure 5. Letter of 2 May 1945 from Toronto to Sweden, paid 40 cents airmail postage. Canada Censor DB / 75. GB O.A.T. marking. Noted as Letter Number 6 in the correspondence, posted 1/5 and received 7/6.

New York. His letters from New York to Sweden are known, bearing sequence numbers well into the mid-1930s. All received detailed American chemical testing.

At some point in 1945, Larkin moved to 8 Castle Frank Road in Toronto, but he continued to write to Malling in Sweden. They started a new numbering system after the move. I have Canada letters numbered 6 (Figure 6) and 9 (Figure 7). Where are letters 1-5 and 7-8?

Nº 6
8 CASTLE FRANK ROAD
TORONTO 5
1 May 1945

Dear Jens - May day and cold as hell -
After a glorious March we've had
a dull frosty April that appears to
be continuing into May.

I've had the Douglas Stearns of
Chicago stopping with me over the week-
end. You met him in Chicago when
we were thanking him for getting us back
from the Pacific Coast in 1943. Dined
at the Hunt on Sunday & had a
small dinner for them on Sunday
evening. Allen has been staying
with wife for a fortnight - ever since
I came back from N.Y. & Washington.
Before that I was at her place.
All this because we can sleep
so damn badly - hated being alone
seems to be better but in sleep taking
dope & I hate that.

Figure 6. Page 1 of letter number 6, showing US chemical censorship across page. Four sides total, all checked (front).

Nº 9
Give Allen your picture
& see me to please the
address to 140 GLEN
8 CASTLE FRANK ROAD
TORONTO 5
Re. Thursday, 31 May 1945

Jens - Allen and I reached home on Monday
evening - so unusual I found your letter of
the 16th April - it had taken very little over a
month to reach me. The Nº 5 you give
it is too late correct for I have from
earlier one. The pleasure it gives me I
leave to you to guess. Of course I may
be tempted to read too much between the
lines but I can't help wondering if
"being on speaking terms" means anything
like a date you anticipate... shall I say
last autumn? Again you welcome to
your house whether in New York. Sund at
Stockholm sounds good for there was
a time when I wasn't. Don't reproach
me for saying that even if it is a
bit unfair - I'm still searching in the
dark you know.

Some of my later letters will
have larger stamps in my effort to
attract air mail & so there may be of
greater interest to your stamp collecting.

Figure 7. Page 1 of letter number 9, showing US chemical censorship (opposite direction from figure 6). Four sides, all checked (front).

Some of the letters were written in Norwegian, but most are in English. A friend in Denmark translated one of the Norwegian letters and commented that it was totally innocuous. From reading the letters in English I fully support this conclusion. There is endless talk of families, friends, food, etc. Now the real question. Why did the US show such intense interest in this innocuous correspondence? Surely there must have been much correspondence across the Atlantic as the war ended. Why chemically censor the mail of these men?

I would ask BNAPS members for thoughts and opinions. If anyone has the missing letters, please send scan or copy of front, back, and letter to the Editor.

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- [1] Ed Barrow and Charles LaBlonde, "WW II Question: Censored by Whom and Where," *Bulletin of the Civil Censorship Study Group*, April 2011.
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Returned for war tax: A second look (Part 2)

Rick Parama

IN *BNA Topics*, April-June 2015 [1], Victor Willson asked for later examples of “RETURNED FOR WAR TAX” handstamps than he had seen. I found not only a later example, but also a reason why the use of these handstamps are not common after 1920. This is a continuation of Part 1 of the article, which was published in *BNA Topics*, January-March 2017, Vol. 74, No 1, pp. 5-14.

Shortpaid treatment and procedures: Postal war tax 15 April 1915–1 February 1919

The Canada Post Office Department’s (CPOD) intended procedures for collection of shortpaid war tax seem to be well documented, at least on the surface. The pending regulations, to be applicable from 15 April 1915 on, are documented in Brian Plain’s *The Dead Letter Office in Canada* [12]. In summary, if the sender was known, the postmaster was required, as soon as possible, to collect the deficiency from the sender. The original postage was to be datestamped and cancelled, the deficiency collected from the sender and, when collected, the cover date stamped again. After this was done, but before forwarding the now fully-paid item to the addressee, the postmaster was required to endorse the item “Returned for War Tax” to show the reason for the delay. In the cases that the sender was not known or could not be contacted, the mail item was to be endorsed “War Tax” and sent in a special return to the nearest branch Dead Letter Office.

The requirements were again published in the May 1915 *Monthly Supplement* to the *Canada Official Postal Guide* [13]:

(4) Treatment of Letters and Post Cards on which War Tax is Not Prepaid. Any letter or post card liable to the War Tax, which is mailed without that tax having been prepaid either by a war stamp or by extra postage, but the sender of which is known, must be returned at once by the Postmaster direct to the sender after the postage has been cancelled and the letter has been date-stamped and endorsed "Returned for War Stamp."

When the sender is not known, such letter or post card must be date-stamped, endorsed "War Tax" and sent immediately in a special return to the nearest Branch Dead Letter Office.

The regulations, although specific to war tax, did not clarify how the postmaster was to determine if an item was short war tax or postage. For example, if a letter was subject to two cents postage and one cent war tax, and two 1¢ stamps were used, was one of the stamps paying war tax and the other paying postage (and therefore shortpaid postage) or were both paying postage and the war tax unpaid? If the deficiency was postage, the required penalty was double the deficiency. If the deficiency was war tax, the postmaster or branch Dead Letter Office (DLO) could attempt to correct the matter, without penalty. It seems the CPOD almost

Keywords & phrases: Postal War Tax, WWI

universally assumed it was shortpaid war tax, even when it was obvious the postage was missing.

The 1893 *Canada Official Postal Guide* advised postmasters: “The reason for non-delivery of every letter or other article of mailable matter must be stamped or written on the address side thereof before sending it to the Dead Letter Office” [14]. This requirement continued into the Admiral period. The 1912 *Postal Guide* confirms that the onus was on the postmaster to indicate the reason for non-delivery on the front of a cover prior to sending it to the local DLO [15]. The requirement, repeated in the 1915 *Postal Guide* [16], is one of the reasons given for classification of “RETURNED FOR WAR TAX” and similar markings as “gateway” handstamps in *The Dead Letter Office in Canada*, presumably because this handstamp was to give direction to the DLO [17].



Figure 6. Forward letter mailed in Toronto in late July 1915 but shortpaid one cent.
Inset: backstamp in same colour ink as handstamp on front.

In practice, adherence to the directions in the May 1915 *Monthly Supplement* was anything but consistent. The letter shown in Figure 6, posted at Toronto in July 1915 to a forward address, was shortpaid one cent and was given the specified treatment. The handstamp “**Returned For WAR STAMP,**” struck in deep violet, was applied on the front of the envelope. Another handstamp, “**TORONTO 30 / JUL 2 1915**” (Figure 6 inset, lower left), was applied on the back. In this case, it appears that, after the letter was initially postmarked with the Canadian National Exhibition slogan cancel, a clerk designated “Toronto 30” noticed that the letter was shortpaid, applied the proper handstamp on the front and returned the cover to the sender, Canada Steamship Lines Limited.

The company added a 1¢ horizontal coil, possibly from a stamp-dispensing machine, to make up the deficiency. The envelope was then reposted, received the same Canadian National Exhibition slogan cancel from a machine less heavily inked than that which applied the previous slogan, and—finally—went on its way.

The letter shown in Figure 7, posted at Winnipeg on 19 June 1915, was intended for a Toronto address. The sender, the Canada Customs Winnipeg office, paid the 2¢ postage with a 2¢ Admiral stamp but improperly paid the 1¢ postal war tax with an Inland Revenue war tax stamp, which was supposed to only be used for fiscal matters. Caught at the Winnipeg post office, it was handstamped “**RETURNED FOR WAR TAX.**” in blue and returned to the

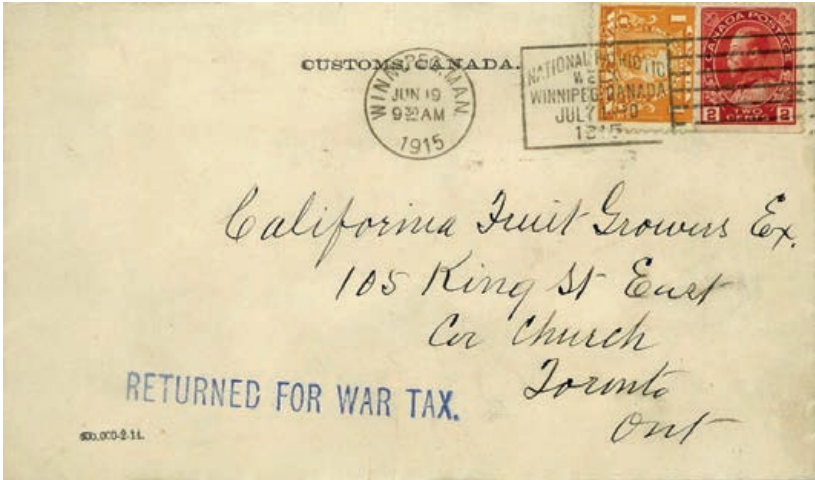


Figure 7. June 1915 letter mailed at Winnipeg with postal war tax paid improperly by an Inland Revenue war tax stamp.

sender. This is one of the earliest examples I have seen of the “**RETURNED FOR WAR TAX.**” handstamp. The interesting aspect of this cover is that the improper 1¢ Inland Revenue war tax stamp was apparently applied by a dominion government department, Customs Canada, which later merged with the Excise department.



Figure 8. December 1916 forward letter, shortpaid one cent and returned for war tax.

A second item, returned to the sender and apparently not reposted, is the postal stationery envelope shown in Figure 8. Mailed at Montreal on 13 December 1916 and addressed to a suburb for which forward mail applied, it was shortpaid one cent. The bilingual version of the Returned for War Tax handstamp, “**RETOURNEE POUR / TAXE DE GUERRE.**”, in violet, was applied at Montreal. An unusual twist is that this stationery envelope was intended to be used for a local or drop letter, which required one cent postage and one cent war tax, so the war tax was technically paid. Because it was addressed to a point for which forward mail applied, however, the Montreal post office assumed that it was shortpaid war tax and not shortpaid postage. Another twist is that there is no return address or indication of submission to a branch DLO, so it is possible the sender was a regular at the Montreal post office counter and was contacted at his or her next visit.



Figure 9. American postal stationery envelope mailed from Canada to the United States, and associated “ambulance” cover. Lack of postage and war tax noted by separate handstamps. (Courtesy Brian Plain)

Examples of letters not properly paid for war tax and sent to the Dead Letter Office with the simple endorsement “War Tax” are not common, and I have none to illustrate here. The pair of covers in Figure 9, originally illustrated by Plain [18], show an American postal stationery envelope, with no Canadian postage added, mailed in Hamilton to a United States address. Complete lack of postage and war tax was noted by a “**RETURNED FOR WAR TAX.**” handstamp in mauve and a “**RETURNED-FOR / POSTAGE**” handstamp in black, apparently applied before being sent to the Branch Dead Letter Office in Toronto, where it was received on 21 June 1915 according to the Branch Dead Letter Office //Toronto double oval postmark. There is no plain “War Tax” endorsement as required by the May 2015 *Supplement* before the postmaster forwarded the letter to the branch DLO at Toronto.

It is possible that both handstamps were applied at the Branch DLO, but in this case it is not likely, given the different ink colours and the initials above the “**RETURNED-FOR / POSTAGE**” handstamp, which would have been added at Hamilton. What can be deduced from this pair of covers is that the branch DLO first contacted the addressee by separate cover, asking that the deficient war tax and postage be paid. After payment, following a second notice, on 29 June 1915 the DLO sent the original shortpaid letter with stamps added to the recipient in a separate “ambulance” cover. A similar, though not identical, pair of deficient war tax and ambulance covers was illustrated in in BNA *Topics* in 2003 [19].

Thus, for shortpaid war tax mail with no return address visible, several steps were required to collect the deficient amount: forwarding to the Branch DLO, contacting the addressee, adding the postage / war tax when payment received, adding markings to explain the delay and sending to the recipient, sometimes under cover, the corrected mail. Why did CPOD regulations not permit the local postmaster to contact the addressee? Once posted, a mail item became the property of the addressee. Only the Dead Letter Offices or branches were permitted to open mail or contact the addressee.



Figure 10. 1916 post card mailed without postage in Calgary, sent to the Edmonton Branch DLO and forwarded to the Toronto Branch DLO.

There are some examples where shortpaid mail was sent, probably for convenience or practicality, from one branch DLO to the DLO branch closest to the addressee. The post card in Figure 10 illustrates not only this but also many of the inconsistencies in handling such mail in the war tax period. Mailed from Calgary to Ontario in December 1915, apparently franked with only a 1¢ Admiral and without a return address, it was stamped “**RETURNED-FOR / POSTAGE**” and sent to the Edmonton Branch DLO. Forwarded to the Toronto Branch DLO, where it was received on 3 January 1916 per the double circle “**BRANCH D.L.O. / T(ORONTO)**” cancel, the addressee was contacted and replied. Although there is no endorsement or handstamp indicating that war tax was payable, on 10 January 1916 the Toronto DLO affixed a 1¢ war tax stamp (Sc MR1), cancelled it with the “Branch Dead Letter Office /Toronto” single oval postmark, added the “This is the mail for which / you sent postage” handstamp and put the card in the mail stream. The next day the “**HELP THE MUSKOKA/ FREE / HOSPITAL / FOR CONSUMPTIVES**” slogan cancellation was added and, finally, the post card went on its way to the addressee.

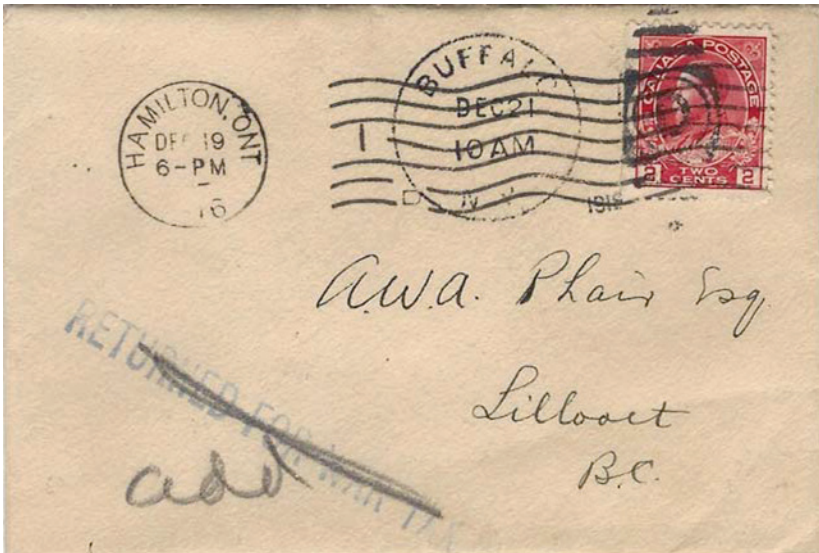


Figure 11. December 1916 shortpaid letter from Hamilton to British Columbia, sent to Toronto DLO and, after release, accidentally sent through Buffalo, NY.

Another example of apparently improper use of the “**RETURNED FOR WAR TAX.**” handstamp is seen in Figure 11. In this case, the original forward letter, posted at Hamilton on 19 December 1916, was shortpaid one cent. There was no return address. Whether it was shortpaid postage or war tax is somewhat of a guess, but it was treated as being short of war tax. The letter was sent to the Branch Dead Letter Office at Toronto, where it was dated with a double-lined DLO oval of that office on 20 December 1916, one day later. I believe that the Toronto DLO office applied the “**RETURNED FOR WAR TAX.**” handstamp on the front, although there is some possibility that the handstamp was applied at Hamilton [20]. Presumably the short payment was collected from the intended recipient and the letter put back in the mail stream. Rather than applying a stamp to show full payment of the deficient

war tax, the “**RETURNED FOR WAR TAX.**” handstamp was simply crossed out in manuscript and the word “*add,*” also in manuscript, written underneath. Yet another mistake was made, and the letter was misdirected into the United States mail system where it received a Buffalo, NY, datestamp on 21 December 1916. There are no other postal markings, but as this letter came from the Phair correspondence find (in which seemingly every incoming letter was saved), it was most probably received at its destination in British Columbia without further incident. There is no explanation of how the missing postage could have been obtained from someone in British Columbia in time for the letter to travel from Toronto to Buffalo in a single day.



Figure 12. Post card mailed at Winnipeg on 1 December 1916 and shortpaid one cent. Returned to sender for payment of war tax and reposted.

In Figure 12, we have a post card mailed at Winnipeg on 1 December 1916 and shortpaid one cent. It was assumed that the sender forgot to apply the war tax. The sender was apparently contacted—this could be done as there is a return address in the message—and the missing war tax obtained, probably in cash, with a 1¢ Admiral stamp added and machine cancelled on 3 December 1916. According to the rules then in place, the card should have received the “**RETURNED FOR WAR TAX.**” handstamp before being returned to the sender to make up the deficiency. Since the added 1¢ stamp is from a part-perforate sheet or booklet, however, it seems more likely that the handstamp was applied before the post card was forwarded to the recipient, presumably to indicate the reason for the delay. In any case, this seems to be one of the few examples I have seen that followed the requirements of the 1 May 1915 instructions. There is no evidence of a branch DLO marking.

It was common for the DLO to open a dead letter to find an address to which it could be returned. Outside the war tax period, if a letter was shortpaid, the post office of origin would assess the postage due, normally double the deficiency, mark the letter with an upper case “T” and the amount owing, and send it on for the postage due to be collected on delivery. Much less common was an occasion where, in the war tax period, the DLO had to open a

shortpaid letter to find the sender's address in order to collect the amount owed. At least one such example has survived, a letter mailed from North Vancouver to Newfoundland on 17 April 1917 carrying only a 2¢ Admiral stamp, so shortpaid one cent. Illustrated by Stan Lum in *Maple Leaves* [21], the cover was handstamped "RETURNED FOR WAR TAX". A 1913 Officially Sealed stamp (Sc OX4) was applied by the Vancouver Branch DLO and tied by an oval Vancouver Branch DLO cancellation. The figure caption in the article says it was opened to ascertain the sender's address. The manuscript postage due mark, "T/5", apparently added by the DLO, suggests that there was no address inside the envelope, so it had to be forwarded to the addressee in Newfoundland for collection of the amount owing. The amount "5" in the assessment of the amount owing referred to gold centimes, the Universal Postal Union equivalent of one cent Canadian at the time. This cover seems to confirm that the DLO could open a letter to determine the address in an attempt to collect an amount due.

It does appear that in the 1915–1918 war tax period, a deficiency of a single cent in postage on a letter mailed in Canada to a country to which payment of war tax was required was assumed to be a shortage of war tax and only that amount was payable. There may exist in the period of "RETURNED FOR WAR TAX" letters which were also charged double the deficiency for postage. I have not recorded any such, and would be interested in knowing the details of any that may exist.

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- [15] *Canada Official Postal Guide Monthly Supplement*, CPOD, King's Printer, Ottawa, May 1912, para 171.
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- [17] Plain, *op cit*, p. 103.
- [18] *Ibid*, p. 62.
- [19] David Handelman, Book Reviews, *BNA Topics*, Vol. 60, No. 2, April–June 2003, p. 74.
- [20] Although the May 1915 *Supplement* specified that the originating post office was to mark a shortpaid letter being returned directly to the sender "Returned for War Tax"; in practice, this was not always done. There are examples where a "Returned for War Tax" mark was applied in a colour of ink identical to that used for Dead Letter Office marks on the same item.
- [21] The Yellow Peril (Stan Lum), "Admiral Covers (Part 4)," *Maple Leaves*, April 2008, p. 298.

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The war with Russia, 1853–1856

Malcolm Montgomery

THE purpose of this article is to balance assertions that I have made in the past that, in respect of BNA transatlantic mails, “there was no Crimean War rate.” The subject has been addressed on a number of occasions, including in an article by Allan Steinhart some twenty years ago [1], but usually in the context of Canadian mail carried by United States packets in 1855.

Simply stated, the campaign in the Crimea had no effect on the rates of postage between the United Kingdom and British North America. However, the withdrawal of a number of Cunard Line ships to support the movement and supply of troops in 1855 [2] required the temporary cessation of the British packet service with New York, and this vacuum was filled by the United States packets of the Collins Line, changing their New York sailing days to Wednesdays. The Ocean Line, also under contract to the United States Post Office, operated a service between New York and Bremerhaven, calling at Southampton in both directions, but this service was rarely used for Canadian mails at this time.

The rates of postage remained unchanged: eight pence Sterling, ten pence Currency for half-ounce letters carried by British packets via the United States and one shilling and two pence Sterling, one shilling and four pence Currency, if carried by United States packets [3]. The latter has sometimes been described, erroneously, as “the Crimean War rate,” an error leant weight by the introduction of a postmark--“CONVEYED BY / UNITED STATES / PACKET”---used at Liverpool in 1855 and briefly in 1856, mainly on Canadian letters to British provincial offices, to explain the imposition of the higher rate of postage.

The letter shown in Figure 1, mailed from Hamilton, Canada West, on 22 January 1855 to London, England, was paid one shilling and four-pence Currency and endorsed *Per United States Mail Packet*. Sent to New York for the Collins Line *Baltic* to Liverpool [4], it arrived in London on 6 February 1855.



Figure 1. Letter mailed 22 January 1855 from Hamilton, Canada West, to London, England via United States Packet. (Courtesy Cavendish Auctions, Lot 984, Sale 783.)

Keywords & phrases: Transatlantic Mail, Crimean War rate, war with Russia

As it bears no transit marks, it appears the letter travelled in a closed bag from the exchange office for British mails in Canada, to London.

Strictly speaking, the term “Crimean War” is misleading. There were several theatres of operation in the 1853-1856 war with Russia: the Black Sea, Varna, Silistra, and the Crimean Peninsula, and other, rarely-mentioned, minor engagements in the Caucasus, the Baltic, the White Sea, and the North Pacific. Hostilities commenced between Russia and the Ottoman Empire in October 1853, with early Russian successes. In fear of an Ottoman collapse, France and Britain provided support to the Ottoman Empire. The main engagements thereafter were on the Crimean Peninsula, beginning in September 1854, and culminating with Russia suing for peace in March 1856.

During these operations, a multitude of postal routes and rates were in operation, so many and so complex that Colin Tabcart, a principal authority on British rates of postage, was disposed to describe one arrangement “as the most bizarre progression the Author can recollect” [5]. However, in June 1854, the British Post Office published a four-page summary of options for British correspondence between the United Kingdom and three of the theatres, the Black Sea, the Baltic, and the White Sea. A transcription of the only copy of the guide I have seen, courtesy of Cavendish Auctions, follows:

**REGULATIONS under which the Correspondence for HER MAJESTY'S
FORCES in the BALTIC; in the WHITE SEA; and in TURKEY and the
BLACK SEA;
is at present forwarded.**

MAILS for the BALTIC Fleet.

MAILS for the BALTIC Fleet are made up in London every Tuesday Evening, and are forwarded, through Belgium, to Dantzic [sic], where they arrive on Friday. Orders have been given that a Steam Vessel shall be detached from the Fleet, and sent to Dantzic weekly, to receive the Mails from England, and to bring to that Port the return Mails for England, which, on arrival, are despatched to this country through Belgium.

An Officer's letter not exceeding half an ounce in weight, sent by this route, is liable to a Postage (British and Foreign combined) of 8d.

A Seaman's or Soldier's letter, not exceeding half an ounce in weight, forwarded by this route, is charged with a combined British and Foreign Postage of 5d.

Upon both classes of letters the Postage must be paid in advance.

Newspapers cannot be forwarded by the route of Dantzic, because, according to the arrangements with the Prussian Government, the Prussian Postage upon Newspapers cannot be collected in this Country. If, therefore, Newspapers were sent by this route, they would be detained at Dantzic, until the Postage due upon them to the Prussian Post Office was paid.

The above is the speediest and most direct communication with the Baltic Fleet; but there are other occasions, by means of Queen's Ships or Transports, when Letters and Newspapers can be forwarded. Mails are made up to be despatched by every Vessel of War proceeding from England to the Fleet, and the Postage by such Ships is as follows:—

For an Officer's Letter, not exceeding ½ oz., 6d.

For a Seaman's or Soldier's Letter not exceeding ½ oz., 1d.

Newspapers are forwarded by Vessels of War, or Transports, free of Postage.

Letters, etc., for the Baltic Fleet, should be addressed with the name of the Ship for which they are destined, and the Fleet to which that Ship belongs, without mentioning any Port or Town, thus :—

“To _____
H.M. Ship _____
Baltic Fleet.”

Mails for the Army in TURKEY, and for the Fleet in the BLACK SEA

Mails for the Army in TURKEY, and for the Fleet in the BLACK SEA, are made up in London six times in each month, viz., the evenings of the 3rd, 8th, 13th, 18th, 23rd, and 28th or (when the month has 31 days) the 29th.

These Mails are forwarded, through France, to Marseilles, and are thence conveyed to Constantinople by the French Mail Packets in the Mediterranean.

By the favour of the French Government, no higher charge is made for the conveyance of the Letters of British Soldiers and Sailors than that which is levied on the correspondence of the French Naval and Military Forces. A Letter, therefore, under a quarter of an oz. in weight, whether to or from an Officer, a Soldier or a Seaman, is liable only to a combined British and Foreign rate of 3d. If the letter weighs a quarter of an oz., and is under half an oz., the charge is 6d.; if it exceed half an oz., and does not exceed 1 oz., the charge is 1s., and so on for heavier Letters.

The Postage upon Newspapers is Two-pence each.

The Postage both upon Letters and Newspapers must be paid in advance.

The above is the speediest and most direct communication with the Fleet in the Black Sea, and with Her Majesty's Forces in Turkey; but the Letters of Soldiers and Seamen serving in Turkey and the Black Sea, may also be forwarded to Malta, viâ Southampton, twice a month, viz., on the Mornings of the 4th and 20th, for the sum of One Penny, under the usual regulations applicable to such Letters. From Malta they are sent to their destination as opportunities offer, by a Ship of War or other vessel in the service of Her Majesty, without any further charge.

At the same rate of One Penny, letters may also be forwarded by any Vessel of War, or hired Transport, proceeding from England to Turkey.

By these opportunities Newspapers are transmitted for a postage of One Penny each, which must be paid in advance.

Letters, &c., for the Army in Turkey, should be addressed to the Regiment to which the Officer or Soldier belongs, with the addition of the words, “Army in Turkey,” but without any further local address.

Letters, &c., for the Fleet in the Black Sea, should be addressed with the name of the Ship for which they are destined, and the Fleet to which that Ship belongs, without mentioning any port or town, thus :—

“To _____
 H.M. Ship _____
 Black Sea Fleet.”

Mails for the BRITISH SQUADRON in the WHITE SEA.

Mails for the BRITISH SQUADRON in the WHITE SEA are forwarded from Hull every Friday, by Private Steamers proceeding to Christiania (Oslo), whence they will be despatched by the Mail Packet of the Norwegian Government.

An Officer's Letter not exceeding half an oz. in weight, sent by this route, is liable to a Postage (British and Foreign combined) of 1s.

A Seaman's Letter, forwarded by this route, not exceeding half an ounce in weight, is liable to a postage (British and Foreign combined) of 9d.

Upon both Classes of Letters the Postage must be paid in advance.

The above is the speediest and most direct communication with the White Sea Squadron, and all Letters upon which the requisite amount of Postage has been prepaid will be so forwarded, unless otherwise addressed.

Letters for the Squadron will also be forwarded, should opportunities offer, by any Ships of War, or Vessels in Her Majesty's Service, proceeding to the White Sea; and upon Letters so transmitted, the Postage, which must be prepaid, will be :—

For Officers' Letters, 6d. the half ounce, according to the scale for charging Inland Letters.

For Seamen's Letters, 6d., when sent under the usual regulations.

By Ships of War or Vessels in Her Majesty's Service, Newspapers are transmitted free of postage.

Letters, &c., for the White Sea Squadron should be addressed thus :—

“To _____
 H.M. Ship _____
 White Sea.”

GENERAL POST OFFICE,

June, 1854.

Letters exchanged between the United Kingdom and these theatres are not especially rare, but they are popular with postal history collectors and can command high prices. That said, I have seen only three letters, two westbound and one eastbound, sent between British North America and the Crimea [6].

The first, westbound, was prepaid and taken to the British Army Post Office in the Crimea in late 1854. A replica of that office's postmark on the reverse of the letter is shown in Figure 2, and the letter itself is shown in Figure 3. Addressed to Nova Scotia, it was paid at the quarter-ounce rate via France to London: “A Letter, therefore, under a quarter of an oz. in weight, whether to or from an Officer, a Soldier or a Seaman, is



Figure 2. British Army PO (Crimea) postmark on reverse of letter in Figure 3.

liable only to a combined British and Foreign rate of 3d.” On arrival in London, the stamps



Figure 3. Letter from a soldier serving in the British Army in the Crimea, mailed to Nova Scotia in December 1854, arrived at Halifax 17 January 1855.

were cancelled with the London “42” and the letter forwarded to Liverpool for a British packet to Halifax [7]. It arrived in Halifax on 17 January 1855. For the second leg of its journey, the letter was charged six pence Sterling, seven pence halfpenny Currency, of which the British Post Office claimed five pence Sterling for British inland and ocean postage.

The second westbound Crimea letter (Figure 4) is similar, prepaid three pence to England via France, but it was addressed to Canada. Directed *Via Marseille and Liverpool to Canada*, it passed through London, arriving at Liverpool on 25 March 1855, one day too late for the Collins Line *Baltic* (a United States packet) sailing on 24 March. The letter was carried by the Cunard Line *America* on 31 March, arriving in Boston (British packet sailings to New York having been cancelled) on 14 April 1855 [8]. It appears to have been sent in a closed bag to Kingston, Canada West, where it was charged ten pence Currency. The British Post Office



Figure 4. Letter from a soldier serving in the British Army in the Crimea, mailed to Kingston, Canada West in March 1855, passing through Liverpool on 25 March 1855. (Courtesy Cavendish Auctions.)

has claimed seven pence: a penny British inland, four pence ocean postage for a British packet, and two pence United States transit. Unfortunately, the actual dates of sending and arrival are not known.

The third Crimea cover (Figure 5), the only east-bound letter recorded, is a little more difficult to explain. Posted at Quebec, Canada East, on 28 May 1855, prepaid two shillings and three pence Sterling, but with no specific direction, it arrived in London on 11 June 1855. It was therefore most likely carried by the Collins



Figure 5. Letter mailed from Quebec, Lower Canada, on 28 May 1855 to a senior British officer in the Crimea. (Courtesy Cavendish Auctions.)

Line *Baltic*, a United States packet [9], for which transport the rate would have been one shilling and two pence Sterling, one shilling and four pence Currency. The date of arrival in the Crimea is not known. Addressed to Major General Estcourt, Adjutant General of the British Forces in Crimea, it is unlikely to have arrived before his death on 24 June 1855 [10].

If one assumes that the letter in Figure 5 weighed more than a quarter of an ounce, but less than half an ounce, the charge from England to the Crimea via France in accordance with the 1854 table would have been a further six pence Sterling. This does not accord very well with the “1/10” manuscript marking. However, this apparent error may be explained thus: The 1853 General Post Office Postal Directory shows an eight pence per half-ounce charge from the United Kingdom to Turkey and, at a rate of exchange of 1:1.25, one shilling and ten pence Currency would have been charged at two shillings and three pence Sterling. That said, I would welcome alternative opinions!

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- [1] Allan Steinhart, The Crimean Emergency War Rate Myth, *PHSC Journal*, Whole No 86 (June 1996), p 48(2).
- [2] NRW P Bonsor, *North Atlantic Seaway*, Stephenson, 1955. www.oceanlinermuseum.co.uk/cunard. In all ten ships were involved: *Alps, Andes, Arabia, Cambria, Etna, Europa, Jura, Niagara, Taurus, Teneriffe*. W Hubbard and RF Winter, *North Atlantic Mail Sailings, 1840-1875*, US Philatelic Classics Society Inc, 1988. On 18 November 1854, *Africa* last Cunard Line sailing for New York until 9 January 1856. 13 December 1854, *Africa* last Cunard Line sailing out of New York until 6 February 1856.
- [3] This rate was established under the Anglo/United States Postal Treaty of 1848-1849 and originally applied to both British and United States packets. The rate by British packets was reduced effective 23 March 1854; that for United States packets remained in force until 1866.
- [4] W Hubbard and RF Winter, *North Atlantic Mail Sailings 1840-1875*, p 103: *Baltic* out of New York 25 January, for Liverpool 5 February 1855.

- [5] C Tabcart, *United Kingdom Letter Rates Inland and Overseas, 1635 to 1900*, 2nd Edition, 2003, pp 243-245. GPO Notice, May 1854: Rates: "Letters addressed to an officer in the British Army or Navy, or to a Non-Commissioned Officer, Private Soldier, Seaman, in Turkey or the Black Sea: 3d to ¼ oz, 6d to ½ oz, 1s to 1 oz, 1s 2d for 1 to 2 oz, 1s 4d for 2 to 3 oz, 1s 6d for over 3 and under 3½ oz, 2s 4d for 3½ to 4 oz Then add 2d British for each extra oz, 10d French for every extra 3½ oz. This privileged rate was repealed on 13 September 1856."
- [6] In part explained by the fact that no Canadian units were sent to the Crimea, although a number of individuals did enlist for service there. Veteran's Affairs Canada website: Notable amongst the Canadian volunteers was Lieutenant Alexander Dunn, 11th Hussars, the first Canadian to win a Victoria Cross, for his action in the charge of the Light Brigade at Balaclava on 25 October 1854. He survived.
- [7] JC Arnell, *Atlantic Mails*, p 297. The Cunard Line *Canada* out of Liverpool 6 January for Boston 19 January, having called at Halifax, Nova Scotia, 17 January 1855.
- [8] W Hubbard and RF Winter, *North Atlantic Mail Sailings*, p 103. Collins Line *Baltic* out of Liverpool 24 March 1855. *Ibid.*, p 36: Cunard Line *America* out of Liverpool 31 March for Boston 14 April 1855.
- [9] W Hubbard & RF Winter, *North Atlantic Mail Sailings*, p 105: Collins Line *Baltic* out of New York 30 May for Liverpool 10 June 1855.
- [10] J Burant, *Dictionary of Canadian Biography*, Vol 8, University of Toronto/Université Laval, 1985. James Bucknall Bucknall Estcourt (1803-1855), was educated at Harrow School and entered the British Army as an ensign in the 44th Regiment in 1820. He and his wife lived in Canada from 1838-1839, and in 1842 he was a member of the New Brunswick Boundary Commission negotiations with the United States. In 1843, he went on half-pay and served as Member of Parliament for Devises 1848-1852 but, on being promoted to an unattached lieutenant-colonelcy, he applied for a staff appointment in the Crimean expedition, although he had had no experience of actual warfare. He was promoted to Brigadier-General and appointed Adjutant-General to the Crimea Expeditionary Force. He was promoted to Major-General in December 1854 but was struck down by cholera and died on the morning of 24 June 1855.

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Canada's Fiscal and Postal War Tax stamps did not finance its war expenditures during WWI

Christopher D Ryan

CANADA'S postal war tax stamps of 1915-1918 (Figure 1) are neither revenue nor semi-postal stamps; they are postage stamps. The so-called "war tax" on postal matter was a "tax" in name only. In practice, it was simply an increase in the postage rates cloaked in a patriotic guise. There was no separate accounting for the money raised by the "postal war tax." All of the funds went into general postal revenue and financed the operations of the Post Office. The money from the "postal war tax" did not finance the WWI effort of 1914-1918.

Similarly, the funds raised by the Inland Revenue "war taxes" did not finance the war effort. In 1915, these taxes included levies on banks, trust and loan companies, insurance companies, railway and steamship tickets, telegrams, cheques, wine, etc., only some of which were paid by stamps (Figure 2). Their purpose was to replace Customs revenue lost because of the wartime reduction in international trade

Unlike the WWII where a "pay-as-you-go" policy was followed as much as possible, Canada's philosophy during the WWI of 1914-1918 was to finance its military expenditures by borrowing and, to a lesser extent, by expanding its money supply. At the time, federal government revenues came primarily from customs and excise duties and the Minister of Finance, W Thomas White, was opposed to significant new taxation to pay for the War. His



Figure 1. Canada's Postal War Tax Stamps of 1915-1918



Figure 2. Canada's Inland Revenue War Tax Stamps (in order of introduction)

reasons included the lack of the organizational infrastructure required for the large-scale introduction of direct taxes, the intrusion into fields already being taxed provincially, the opinion that high taxes would suppress economic activity, and a belief that the cost of the conflict should be shared with future generations

In 1915, Minister White kept the new taxes "to the minimum amount regarded by the Government as necessary," and claimed to have targeted them "at those members of the community who are best able to sustain it." Relative to the amounts spent on the War, the amounts raised by the various Inland Revenue "war taxes" during 1915-1920 were small and were consumed by regular expenditures. Even near the end of the conflict when the Income

Keywords & phrases: Fiscal and Postal War Tax, WWI

Tax and additional “war excise taxes” were introduced, the amounts raised went entirely towards regular expenditures as well as interest and charges on the immense war debt. (See Tables 1 and 2.)

At the 1915 introduction of the “war taxes,” objections to their title were made both in and out of the House of Commons, a title that the Government defended.

The Opposition (JG Turriff):

The Minister of Finance tells the House and the country that a part of this taxation that he proposes to put on is a war tax – that it is a tax to help out the war. I say this Government is deliberately making an attempt to get money from the people under false pretences. Not a dollar of what the minister proposes to raise by direct taxation or by the increased tariff duties is for the purposes of the war. I give the Minister of Finance and the members of the Government generally credit for this – that they have made the people of Canada to a certain extent believe that this money is for the war. But I can tell them that, when the people of Canada realize that there is not a word of truth in the representations that they have made on this subject, when they realize that the Minister of Finance is borrowing all the money for the war and that all he has collected by taxation is to enable the Government to continue its course of reckless extravagance, the Government will not last five minutes after that question has been fairly submitted to a vote of the people.

It takes a good deal of work, a good deal of explanation by the newspapers and public men to get the facts home to the people. But they will learn it. They will learn that the increased taxation is raising the cost of living, and God knows it was high enough. But it is going to be higher because this Government taxes practically everything the poor man eats or wears. The people will understand that before long, because each man will feel it in his pocket. Every time a postcard is mailed there is a special tax of one cent – the cost is doubled. Every time a letter is mailed, a stamp printed “war tax” must be put on at the cost of an additional cent. I wonder at the Government having the nerve to call this a war tax when they know it is nothing of the kind. [Debates, 1915, pp 420-421].

The Government (AC Macdonell):

My hon. friend denies that this is a war tax, but I submit that this a war tax, if there ever was one. They are made necessary by the war, whether the proceeds are used to buy guns and war material or to make good revenue deficits caused by dislocation of trade and consequent loss of revenue. The war has closed off borrowing by Canadian corporations, thereby diminishing imports.

The new taxes will pay interest on war loans, pensions, and part of capital expenditure. The interest on the \$50,000,000 to be borrowed this year and the \$100,000,000 to be borrowed next year will amount to nearly \$7,500,000 annually. This the new taxes will have to provide for, together with interest on additional borrowings during the war. It must also provide for a pension list amounting to about \$4,000,000 or \$5,000,000 a year. If there were no war the Government could borrow money in the London market under the usual conditions, but, as I have attempted to show, the war makes that impossible. [Debates, pp 372-373]

The Government (WT White):

The reason why we are calling this a war tax is this: the country is at war; revenues are diminished, and we are required to find money to meet, in addition to the ordinary expenditure required to carry on the affairs of the country, the interest upon the debt which we shall incur in borrowing for the purposes of our participation in the war. In addition to that there will be pension charges upon the Government.

But, putting this all aside, I desire to say now, without the slightest intention of stirring up any discussion in the matter, that even if not a dollar of the money would go for the specific purposes of the war — that is to say, be ear-marked and specifically applied to some purpose immediately connected with the war — the tax would still be purely a war tax, because the only reason for its imposition is that the country is at war and that the normal revenues are not sufficient to meet the abnormal strain which is upon us. [Debates, pp. 1206-1207]

This dispute over the title of the taxes was discussed by Oscar D Skelton of Queen's University as part of a July 1915 essay:

There has been much discussion in party newspapers as to whether these new taxes are properly termed 'war taxes'. If by war taxes we mean taxes imposed during war, or taxes made necessary, in whole or in part, by the effect of war on revenue, the new Canadian taxes are certainly war taxes, just as are the stamp taxes recently adopted in the United States. If the term means taxes imposed to meet the expenses of the war, its applicability is a matter of individual choice. The plain facts are that, with the new taxes, total revenues fall short of meeting expenditures other than for war by sixty millions in 1914-15 and fifty in 1915-16, and that this deficit as well as the whole war expenditure is met by borrowing. [Federal Finance, p15].

Table 1. Federal "War Tax" and total revenue, fiscal years 1916–1920 (millions CDN\$)

Fiscal Year ended 31 March	1916	1917	1918	1919	1920
Inland Revenue War Tax Stamps	\$0.755	\$0.900	\$1.034	\$2.813†	\$4.133†
Sold by Collectors of Inland Revenue	(0.44%)	(0.39%)	(0.40%)	(0.90%)	(1.18%)
—					
Amount and Percent of Total Revenue					
Other War Taxes ‡ of 1915 and 1918 collected by the Inland Revenue Dept. and the Finance Dept.	\$2.837	\$2.901 (includes embossed stamps)	\$3.088 (includes embossed stamps)	\$11.072 † (includes embossed stamps)	\$13.118
Embossed Stamps on Cheques, Drafts, etc.	\$0.028¶				\$0.439¶
Business Profits Tax of 1916	—	\$12.5	\$21.3	\$33.0	\$44.1
Income Tax of 1917	—	—	—	\$9.35 §	\$20.3
Total Revenue from All Taxes and Fees including Post Office Revenue	\$172.1	\$232.7	\$260.8	\$312.9	\$349.7

(Sources: Canada, *Auditor General's Reports* and *Inland Revenue Reports*, as published in *Sessional Papers*.)

Footnotes for Table 1

† On 1 May 1918, stamp taxes were imposed on matches and playing cards. The new tax on matches comprised 54.6% of the total amount of stamp taxes collected in the fiscal year ended 31 March 1919. In addition, non-stamp war taxes were levied on tea, jewellery, automobiles, and other goods. In 1918-19, the new tax on automobiles comprised 34.2% of the total amount collected under the heading of "other war taxes."

‡ These figures do not include the additional Customs Duty of 5% or 7½%, which is buried in Customs revenue. The Finance Dept. collected the taxes on banks, insurance, trust and loan companies, as well as on incomes and profits.

¶ The tax represented by the embossed stamps was paid to the central Inland Revenue office in Ottawa.

§ Collected in the Fiscal Year 1918-19 for the Taxation Year 1917.

Table 2. Federal receipts (+) and payments (-), fiscal years 1916–1920 (millions CDN\$).

Fiscal Year ended 31 March		1916	1917	1918	1919	1920
Total Revenue from All Taxes and Fees including Post Office Revenue		+\$172.1	+\$232.7	+\$260.8	+\$312.9	+\$349.7
Money Borrowed	Net	+\$225.9	+\$433.2	+\$424.2	+\$774.0	+\$624.2
General Expenditures – Ordinary, Capital and Misc.		-\$146.4	-\$138.7	-\$170.6	-\$178.9	-\$266.5
Interest & Other Charges on the Public Debt †		-\$25.3	-\$51.1	-\$58.8	-\$78.7	-\$126.9
Investments Bought for Sinking Fund		-\$1.77	-\$1.47	-\$3.18	-\$1.45	-\$3.67
Other Investments	Net	+\$1.78	-\$38.6	-\$90.2	-\$71.7	-\$177.9
Savings Banks	Net	-\$0.473	+\$2.69	-\$2.86	-\$0.303	-\$10.7
Dominion Notes	Net	+\$20.9	+\$5.31	+\$67.5	+\$38.5	+\$22.7
Trust Funds	Net	-\$0.193	+\$0.463	+\$0.841	+\$0.646	+\$1.67
Miscellaneous Accounts and Funds	Net	-\$34.0	-\$122.6	+\$39.5	-\$371.6 ‡	-\$60.0
Cash Accounts – Canada, London, New York	Net	-\$19.9	-\$17.9	-\$121.5	+\$16.3	-\$23.1
Specie Reserve	Net	-\$26.4	+\$2.46	-\$1.59	-\$1.81	+\$17.2
Refund of Management Charges on Loan Account		—	—	—	+\$7.48	—
War Expenditures		-\$166.2	-\$306.5	-\$343.8	-\$446.5	-\$346.6

(Source: Canada, “Statements of Receipts and Payments,” *Public Accounts*, as published in *Sessional Papers*. The format of the *Public Accounts* was significantly altered in 1920. For that year, the statements and schedules of the “Expenditure and Revenue Account” and the “Condensed Cash Statement” were used.)

Footnotes for Table 2:

† Interest, management charges, premiums, discounts, exchange.

‡ This unusually large amount was due to \$385.8 million paid to the Imperial Government (UK) and \$61.9 million received therefrom for unspecified purposes.

Thus, the Inland Revenue “war tax” stamps represented taxes because of war—a reduction in Customs revenue—and not taxes for war, while the postal “war tax” stamps were postage stamps. Starting with the budget of May 1920, the labels “war tax” of 1915 and “war excise tax” of 1918 were dropped in favour of the new designation of “excise tax.”

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A fantasy collection of Canada's \$100 stamps

Clayton Rubec

IN 1990, I had to mail a heavy box of treaty documents to Canada from Montreux, Switzerland. The postage cost was 200 Swiss francs. How could paper be worth that much? To my astonishment, the affable Swiss Post clerk handed me two 100-Swiss Franc (SFr) stamps. Zounds. I realized that each stamp in my hands had a face value of over 120 Canadian dollars. Canada has never had a postal stamp with a face value over \$10. But, of course, this was Switzerland.

Since then, I have long fantasized about creating an exhibit on \$100 stamps. I thought about calling it “Stamps You Would Have Got for \$100 or More in Canada” or some such silly title. Furthermore, I would not have limited it to Canada. I decided this would include stamps from anywhere with the 100 dollar (“\$”) sign as a face value. Then I realized the “\$” sign and similar currency signs often mean different things in different countries (consider for example that Mexico uses the “\$” for pesos, Hong Kong’s “\$” was very different from Canada’s “\$”, etc.). Forget the idiots who invented the term “Eurodollar,” which of course does not really exist. There are lots of similar examples.

The idea was to exhibit single stamps you could have bought for \$100 at a post office or revenue stamp outlet. Thus, it was stamps that served very high revenue purposes. However, after reviewing the idea, I saw that \$100 or more face value stamps (at least in the revenue stamp catalogue listings) are common in the United States. Hundreds of internal revenue, documentary, stock transfer, distillery tax, and silver tax stamps exist—some serving purposes for revenue fees up to \$20,000. Just think—a stamp that says \$20,000 on it! After that, I started finding high face-value stamps from all sorts of countries using the “\$” sign.

Needless to say, I didn’t start a world-wide buying spree for “\$100” stamps. It made me

focus once more on Canada. I soon realized that numerous Canadian provincial revenue stamps and one federal revenue stamp exist with face values of \$100 or more. These are discussed in this short article. The total number of Canadian federal, provincial and territorial revenue stamps issued to date with face values of \$100 or more is estimated to be over six hundred and eighty.



Figure 1. USA Distilled Spirits Excise Tax Stamp 1950 (\$20,000).

Keywords & phrases: Revenue

FEDERAL REVENUE STAMPS

Federal Excise Tax

No Canadian postal stamp has ever had a face value as high as \$100 or more (the highest face value being \$10 on the 2010 whale stamp). However, the Government of Canada did issue three revenue stamps with a face value of \$100, but none of any higher value. These are the 1915 King George V \$100 Excise Stamp (van Dam No. FX20); the 1928 \$100 two-leaf Excise Stamp (van Dam No. FX 45); and the 1934 three-leaf \$100 Excise Stamp (van Dam No. FX94).



Figure 2. Canada Excise Tax Stamp 1915 (\$100).

PROVINCIAL REVENUE STAMPS

Three Canadian provinces—Quebec, Newfoundland, and New Brunswick—have issued a few high-value law court stamps with fee values of \$100.

A Newfoundland inland revenue stamp featuring Caribou is, in my view, the most beautiful.

Quebec Law Court Registration Fee

The Government of Quebec issued two versions of a carmine \$100 Registration Stamp. The first was issued in 1912, perforated 11 × 11 (van Dam No. QR28); and a second was issued after 1920, perforated 12 × 12 (also listed as van Dam No. QR28).



Figure 3. Quebec Law Court Registration Fee Stamp. 1912 (\$100).

New Brunswick Law Court Probate

The Government of New Brunswick issued two \$100 Law Court stamps:

- a) 1934 \$100 Probate stamp perforated 12 × 12 stamp in grey-black on off-white paper (van Dam No. NBP20); and
- (b) 1977 \$100 Probate rouletted stamp in grey-black with a 19.5 mm inscription reading “Canadian Bank Note Company, Limited” at the bottom (van Dam No. NBP27).

Newfoundland Inland Revenue

The Government of Newfoundland issued three \$100 law court stamps:

- (a) 1907 perforated 12 × 12 King Edward VII stamp in vermillion (van Dam No. NFR15);
- (b) similar 1907 King Edward VII stamp perforated 11.85 × 11.85 (van Dam No. NFR15a); and
- (c) 1938 perforated 14.25 × 14.25, claret-coloured “caribou” stamp (van Dam No. NFR35).

Other Provinces and Territories

British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, Nova Scotia, Prince Edward Island, Yukon, and the Northwest Territories as well as the Government of Canada issued various revenues such as law court and stock transfer stamps, but none of these exceeded face values of \$100 or more. Nunavut has not issued any revenue stamps.

HUNTING AND ANGLING LICENCE STAMPS

Alberta Hunting



Figure 4. Alberta Non-Resident Alien White-tailed Deer Licence Stamp 1988 (\$165).

From 1964 to 1997, the Government of Alberta issued at least 1,289 Resident and Non-Resident hunting permit stamps. The first such stamp with a \$100 value was in 1964 for a Non-Resident Alien Big Game license (van Dam No. AW13). Of the Alberta hunting stamps listed in the *Canadian Revenue Stamp Catalogue* (van Dam 2009), an estimated 310 stamps have a face value of over \$100. The stamp with the highest face value was \$331.55 (Non-Resident Special

License Alien Trophy Sheep) in 1997 (van Dam No. AW1300). Alberta never issued angling stamps.

Manitoba Hunting/Angling

The Government of Manitoba issued about 462 hunting license stamps from 1972 to 1991. These all stated the face value of a species-specific hunting license. In the case of non-resident Canadian and non-resident alien hunters, these fees often exceeded \$100. The earliest-known is a \$100 Non-Resident Alien Moose license stamp in 1972. The highest-value Manitoba hunting stamp was a \$300 (plus GST tax) stamp for a Non-Resident Alien Moose license in 1991. The number of Manitoba hunting stamps with values in excess of \$100 is estimated to be at least 38 (see Rubec and Stover, in preparation). Hunting stamps were not used after 1991 in Manitoba. Manitoba has also issued angling license validation stamps from 1993 through to 2015, but none of these has exceeded \$43 in face value.

Saskatchewan Hunting/Angling

The Government of Saskatchewan issued about 890 hunting license validation stamps from 1987 to 2012. An estimated two hundred-and-six of these stamps have face values that exceed \$100. The earliest seen high value stamp was issued in 1987, a Non-Resident Game Bird stamp with a \$100 fee. The highest face value seen is \$323.83 for a Non-Resident Guided Moose license stamp in 2012. Saskatchewan also issued two angling license validation stamps in 1995, but these have face values well below \$100.

Ontario Hunting/Angling

The Government of Ontario issued at least 329 Resident and Non-Resident hunting license validation stamps from 1983 to 2001. Of these, 43 are known with Non-Resident fee values from \$100 up to \$300. Ontario also issued numerous angling stamps, but none of these stamps ever had fees approaching \$100.

New Brunswick Hunting/Angling

The Government of New Brunswick issued at least 122 hunting license validation stamps from 1985 to 2015. Of these, an estimated forty-four have been for fees of \$100 or more (usually



Figure 5. Alberta Non-Resident Alien Big Game Hunting Licence Stamp 1969 (\$150).



Figure 6. Saskatchewan Non-Resident Game Bird Licence Stamp 2009 (\$113.83).

for Non-Resident Moose and Non-Resident Black Bear licenses). The highest face value of any such stamp seen to date is \$619.24 for a 2014 Non-Resident Moose license. New Brunswick also issued one stamp annually from 1995 to 2015 for Resident Provincial Game Reserve Salmon Fishing, but these have never exceeded a face value of \$46.

Nova Scotia Hunting

The Government of Nova Scotia issued about nine hundred and sixty hunting license validation stamps from 1995 to 2015. Of these, thirty are known to have a face value of \$100 or more. The first high-value stamp was for Non-Resident Deer licenses in 1999. The highest face value has been for three stamps of \$133.09 in 2015 (for Non-Resident Bear; Non-Resident Deer; and Non-Resident Deer Archery/Muzzleloader hunting licenses). Nova Scotia has never issued any angling stamps.

Other Provinces and Territories—Hunting /Angling

British Columbia issued various types of Resident hunting and angling license validation stamps from 1982 to 2015. None of these has ever exceeded a face value of \$80 (for all Resident Grizzly Bear licenses since 1996). Non-resident hunting licenses in British Columbia have often been valued at over \$100, but these licenses have never required stamps. The Northwest Territories issued hunting license stamps from 1979 to 1981, but the highest face value any of these had was \$10. The Government of Canada (two departments: Environment Canada and Fisheries and Oceans Canada), Prince Edward Island, and Quebec have never issued stamps with a face value of \$100 or more on migratory bird hunting or salmon angling stamps they issued. Finally, Yukon, Nunavut, and Newfoundland and Labrador have never issued any hunting or angling fee stamps.

Summary

My fantasy collection of Canadian \$100+ stamps would include about six hundred and eighty-one stamps from all our provinces except British Columbia, Newfoundland and Labrador, and Prince Edward Island. It would mainly include hunting license validation stamps, but also seven provincial law court stamps and three federal excise stamps. If I were really rich and crazy, I would start buying piles of high-face-value United States internal revenue and other country's \$100 stamps. I might even try to find one of those 100 SFr Swiss postal stamps from 1990.

References and endnotes

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- [2] ESJ van Dam, *Catalogue of the Revenue Stamps of Canada Including Wildlife Conservation Stamps*, Unitrade Ltd., Toronto, Ontario, 2009.

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The background of the advertisement features a large, light blue image of a sailboat on the water. At the top, the word "CANADA" is written in large, stylized letters. Below it are two royal crests, each with the text "By Appointment to Her Majesty the Queen" and "His Majesty the King".

Two 13-cent blue postage stamps from 1928 are shown in the middle. Each stamp features a sailboat and the text "CANADA 1928" and "13 CENTS".

Three postage stamps are shown at the bottom: a 1-cent green stamp from 1910-1935 featuring Princess Margaret; a 3-cent red stamp from 1910-1935 featuring King George V and Queen Mary; and a 2-cent red stamp from 1910-1935 featuring King George VI.

At the bottom of the advertisement, there is a dark blue bar containing five social media icons: Twitter, Instagram, Facebook, Messenger, and YouTube.

A new ERD for Canada's 191a

W Joseph Schlitt

EVEN with a looming recession, the Canadian Post Office made a decision to boost the normal letter rate from two cents back to three cents in 1932. Despite numerous difficulties with the earlier two-cent surcharges in 1926 (Scott 139-140), the Post Office again made the decision to overprint the new three-cent value on existing stamps. The driver for this decision was apparently the fact that the some sixty million two-cent stamps on hand would be rendered obsolete, if a new three-cent design were to be mandated.

The stamp selected for surcharging was the then-current 2¢, deep red stamp from the Arch issue (Scott 165/165a). The basic stamp was printed using two different dies. Die I was used to print 165, and 165a was printed using Die II. The main differences are in the size of the opening in the top of the “P” in Postage. In Die I, the opening is a very small spot of colour. In Die II, the opening is much larger, making the “P” look more like a “D”. There are also some differences in the line on the balls above the “P”. These differences are shown in Figure 1.

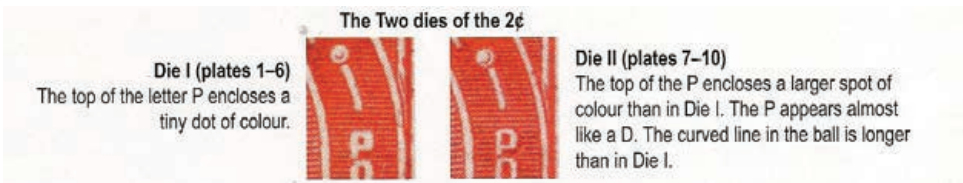


Figure 1. Dies I and II for the 2¢ deep red stamp.

There were apparently far more Die II stamps available for surcharging than from Die I. Therefore, the overprinted Die II stamps have been assigned the catalogue number 191, while the less-common, overprinted Die I stamps are catalogued as 191a. In all, 58,265,000 stamps were surcharged.

The official release date for the surcharged issue was set as 21 June 1932, with stamps made available in numerous cities. Thus, both cacheted and uncacheted FDCs from various cities are known. However, for reasons unknown, at least to the author, only the Die II surcharges were made available on the official release date. The stock of surcharged Die I stamps was apparently held as a reserve and only released to individual post offices when their supply of the Die II surcharge ran low. Thus, there are no FDCs franked with 191a. What are collected are covers with early uses of the Die I stamp. The most collectable of these are from the last two months of 1932. According to the 2016 edition of *Unitrade* [1], the actual earliest-recorded date (ERD) is found on a cover postmarked MONTREAL NO 18/32. The price given in the catalogue is \$250.

An earlier cover franked with 191a has recently been discovered. This is a bank cover with a WOODSTOCK, ONT, machine cancel dated 2 November 1932, about two weeks earlier. A preliminary announcement of this find was made during the Golden West Regional

Keywords & phrases: King George V, Dies, Earliest Recorded Date (ERD)

Group meeting held at WESTPEX on 30 April 2016. Since then the validity of the cover has been verified by the VG Greene Foundation. A copy of the certificate stating that the cover is genuine in all respects is shown in Figure 2. The author has now been advised that the new ERD will be listed in the 2017 edition of *Unitrade*, with a catalogue value of \$500.

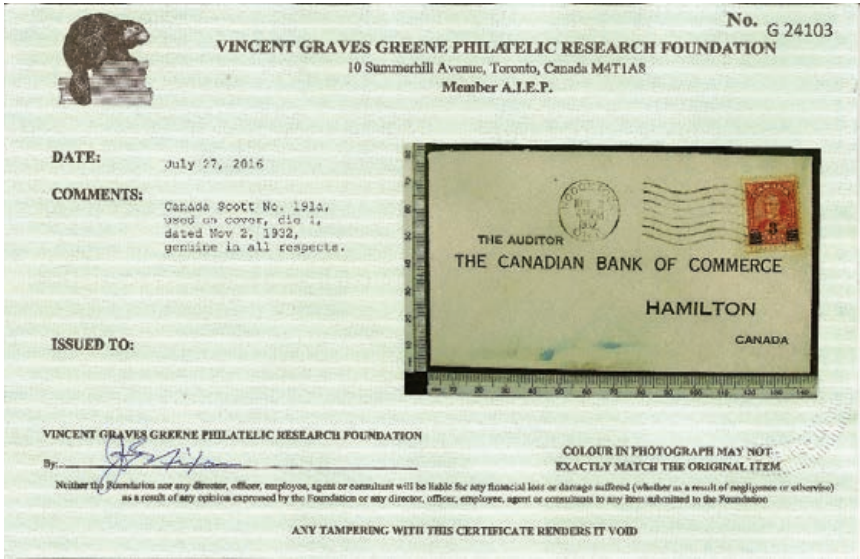


Figure 2. Greene Foundation certificate verifying the stamp as Die I.

Where this cover was found is almost as interesting as the new ERD itself. Over the last two years Mr Ron Brigham's vast collection of Canadian philatelic material has been auctioned. The fifth sale was held on 13 June 2015 and included nine lots related to 191/191a. The ninth was Lot 215 and was described as follows:

Twelve 3¢ on 2¢ (die II) provisional surcharge covers. Various rates/frankings including 2 FDCs, cacheted flight covers, a Nascobie cover from Pond Inlet, NWT, plus registered, returned, not called for, mixed frankings, OHMS, etc...

Mine was the winning bid on the lot. As I went through the various covers, most of which were philatelic in some manner, I found two rather innocuous-looking and nearly identical commercial bank covers. One was obviously Die II, as advertised. However, when I looked at the second one, I thought that it certainly looked like a Die I. Wanting some quick confirmation, I sent a scan of the cover to John Jamieson of the Saskatoon Stamp Centre. He responded that it also appeared to him to be a Die I. Finally, as described above, the Greene Foundation has verified the cover as Die I.

The cover was clearly part of Mr Brigham's collection, as it bears his personal mark, verso. (See Figure 3.) Thus it is fascinating that both he and the auction staff apparently failed to properly identify the Die I stamp. Based on the \$500 catalogue value, the new ERD is worth almost as much as the auction realization for the entire lot.

The moral of the story is that if you know your stamps and keep looking, you will eventually find a real treasure.



Figure 3. The back of the cover showing Mr Brigham's identifying handstamp.

References and endnotes

[1] *The Unitrade Specialized Catalogue of Canadian Stamps*, The Unitrade Press, Toronto, 2016, p. 102.

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Newfoundland Revenue Discovery

1898 Queen Victoria First Revenue issue

John M Walsh, FRPSC

THESE nine denominations of 1898 (Figure 1) had a very fast development time. Very fast! Prior to 1898, registered documents that have been seen show three formats: The indicated fee was imprinted onto the page being used; the registration department clerk



Figure 1. The Newfoundland 1898 Queen Victoria First Revenue issue.

Keywords & phrases: Queen Victoria, Newfoundland, Revenue, plating

wrote the fee paid on the document in manuscript. The amount of the fee paid or no fee can be found on the document being registered.

How fast were they developed? The Government of Newfoundland enacted a new revenue statute entitled *An Act Respecting the Payment of certain Fees and Charges by Stamps*, 61 Vic., Chapter 14. It was passed on 30 March 1898 and came into force on 1 July 1898. The statute provides for the incorporation and the use of seals or stamps to denote the receiving of revenue fee payments.

Prior to 30 April 1898, no indication has been found to show that a sealing device had been selected. This device would be needed to indicate that payment had been received, which would allow the legal registration of instrument documents to be filed. The decision was made at a Government Council meeting held on that date, as indicated in the Colonial Secretary Office correspondence [1]. Another CSO letter confirmed the revenue stamp printing order for seven stated denominations (including their colour). It was delivered in May 1898 to the British American Bank Note Company, Ottawa. But nowhere in the letter or other letters is there an indication of what quantities would be printed. In addition, the author did not see in the CSO correspondence any indication of production proofs being received for governmental preview.

A further letter dated 29 June 1898 was addressed to all the department heads, reminding them that 1 July was the date for use of the revenue stamps. It also identified that the stamps were available and that they should obtain what they needed from the Treasury Clerk. The earliest-known use of the Queen Victoria revenue issue on document that the author has seen is 8 July 1898. The \$1 and 75¢ values are on that document.

Clearly, this timeline—May to 29 June 1898—did not offer much time to develop a series of engraved stamps from scratch. Just how was this feat accomplished? The author suggests that an examination of the images clearly provides the clues. Yes, the designs look intricate and finely detailed. But they seem to have a sameness about them, which can be seen if we stay away from the top rectangle block, which contains the denomination indicator, but examine the remaining design—there are many similarities to be seen.

The outside frame, especially the left and right side columnar design, presents what the author terms intricate engine turnings. The four rosettes also fall into this category. These engraved designs are commonly utilized to be placed on printing plates to present a beautiful image. Set into the bottom of this frame is a rectangular tablet, featuring the word “REVENUE” in a stylized word template; note the U letter style. The central horizontal block contains NEWFOUNDLAND and INLAND in the stylized word templates. Note the style detail in the letters “E” and “A” in these words.

To the author, the central vignette is quite spectacular. Remember, it is 1898 and the lady being imaged is in her seventy-ninth year! As preparation time is so short, this vignette of her image had to come from a storage file containing the developed engraved images featuring the monarch. All these details are common to all these 1898 Queen Victoria Revenue nine denominations.

Prior to 2016, the author had not been aware of a die proof containing such a vignette image. He had not seen any, nor read any reports that a vignette die resembling the monarch’s image in Newfoundland Queen Victoria first revenue issue stamps existed. Then, in 2016, the 16 April auction by Brigham Auctions Ltd—“Sale - 8 Small Queen Issue 1870-1897”—was

held. Presented for sale in this auction was a variety of items having to do with an upstart printing company known as the Canada Bank Note Engraving & Printing Co, Montreal. Most interesting. These had been and were considered to be a part of the development of the Canada Small Queen issue, but printed by a different printing company! The image in both is similarly youthful, and the stamp style mimics the Small Queen issue style. But the similarity ends there.

It is known that in 1891–92 William Smillie, who previously had been president of the original British American Bank Note Co, set up a new company. His start-up business, called the Canada Bank Note Engraving & Printing Co, had been trying to get its company's printing abilities recognized by North American Post Office Departments.

The CBNE&P Co offered printing prices substantially discounted from those of BABN Co. Nevertheless, their contracts were not accepted by any North American government agencies [2]. Upon liquidation in 1894, this company was eventually acquired by BABN Co, which would henceforth own the designs created by CBNE&P Co.

Newfoundland's Attorney General went to the British American Bank Note Co, in Ottawa in May 1898 to verify that the government bond plates had been destroyed. The author postulates that the new revenue stamp order requirement was delivered in person during this visit. The author found confirmation that revenue stamps were received from the British American Bank Note Co, Ottawa, in the archive files of the Newfoundland Colonial Secretary's Office.

To enable such a fast stamp image development turnaround, an approved engraved image vignette had to be already on file. When examined, it was observed that the two vignette dies presented in this Brigham sale are what would be termed "progressive" dies. This means they are not exactly what was utilized in the final engraved image. In addition, they are different from each other.

The observed differential detail is in the ribbon tied around the head.

- This ribbon detail on one vignette is the same as that found on the vignette in Newfoundland's first revenue stamp designs.
- This vignette is considered a unique WORKING MODEL ESSAY die with the hair ribbon matching the Newfoundland Queen Victoria first revenue issue vignette.

The author calls it a progressive essay die proof because the die, which consists of a black engraved vignette of Queen Victoria with circular surround, is 15 mm compared to the 20 mm adopted for the issued revenue design. It is thus in a developmental form, a step towards the finished, accepted die.

This vignette die (Figure 2) is presented on 19 × 25 mm India paper. Below the vignette is the caption, THE QUEEN, and die number, V-21, mounted on blue-gray, cloth-reinforced paper that has been excised from the archive ledger book of the British American Bank Note Co. Also present are the manuscript numbers 130 and 140, with designs seen on the back. It was found in the files of Canada Bank Note Engraving & Printing Co held by the BABN Co, the new owners. The actual finished size die proof vignette, if it exists, has not been seen by the author.

The author suggests that now, with the parts of the engraved image established, the printing company assembled these sections into a single die proof, absent the value tablet, to make all nine printing plates.



Figure 2. Queen Victoria vignette die on 19 × 25 mm India paper.

How was this done? To accomplish the required engraving work in such a short time a type of fast image plate development was needed. Such a technique is known in the printing workplace as a pantograph. This technique uses an accordion-like apparatus that can trace any image to enable the original size to be enlarged or diminished in size. This would be done on each of the design sections as outlined above. Once this master is complete, copies can be made, one for each of the nine denomination values (six of which are shown in Figure 3). It is interesting to note the two styles of the numerals 2 and 5, both are in the 25¢ value tablet.

This image design is then copied onto a metal plate in the number of images that will make up the plate sheet size. The author has not seen any information suggesting the size of the Queen Victoria revenue stamp sheets.

Both the revenue stamps of Newfoundland 1907 King Edward VII and the 1911 King George V issues were printed by BABN Co. The similarity of the design issues suggests that



Figure 3. Six of the nine denomination values of the Revenue series.


they were printed by the same technique of pantograph. Even though the Newfoundland 1938 Caribou revenue issue was printed by another company, the similarity with all denomination value designs suggest that the same pantograph technique was utilized. These printing companies were given no lead time by Newfoundland to develop intricate designs for each separate denomination. Furthermore, since the monarch had died, the urgent need for new revenue stamps left no time for intricate design engraving.

From the Newfoundland postage stamp perspective an example can be found to demonstrate a printing company's use of the pantograph technique for use in postage stamp development. It is the Newfoundland 1919 Caribou stamp issue. Various dies that show the development stages in this pantograph technique have been found in the archive files of that printer and have been well reported in the literature.

References

- [1] JM Walsh, "Newfoundland Revenue Discoveries (as found in the issues of 1898 Queen Victoria, 1907 King Edward VII, 1911 King George V, 1938-1964 Caribou)," *BNA Topics*, Volume 73, Number 2, April–June 2016.
- [2] Christopher D Ryan, "History of the Canada Bank Note Engraving & Printing Company," *BNA Topics*, Volume 57, Number 1, January–March, 2000.

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New issues

William JF Wilson

William James Topley

THE fifth and final set in Canada Post's 150 Years of Photography series was released on 4 July. The five photographs span the years from 1862 (Samuel McLaughlin's *Construction of the Parliament Buildings, Centre Block*) to 1994 (Gilbert Duclos' *Enlacées, Montréal*).



Figure 1. Sir John A Macdonald, by William James Topley.

One of the stamps in the set shows a photograph of Sir John A Macdonald (Figure 1), taken about 1883 by Ottawa photographer William James Topley (1845-1930). The original image is in the Topley Studio fonds at Library and Archives Canada (LAC), and it can be found on their website [1] by clicking “Online Research” and then “Archive Search.” Enter the copy negative number “C-005329” in the keyword box and click “Submit.” Click on the thumbnail for a larger image.

If you draw an oval around Macdonald’s head, and especially if you colour the result orange or green, then you may notice that this is not the first time that this image has been used for a Canadian stamp. Macdonald’s engraved portrait on the 1¢ and 12¢ values of the 1927 Fiftieth Anniversary of Confederation issue is based on this photograph.

William Topley is important to our knowledge of Canada in the period 1868 to 1923 for two very good reasons: (1) his studio fonds includes a lot of photographs of important and historically-interesting subjects (e.g., people, buildings, and landscapes); and (2) the photographs have survived. There are more than 150,000 mainly glass-plate negatives in the fonds (the rest are on nitrate), sixty-eight counter books containing cropped prints of the negatives in chronological order, and several albums and other material. (The counter books were for clients to look through to order additional prints.) Portraits include all the Prime Ministers from Macdonald to Mackenzie King, all of the Governors General from Baron Lisgar (Sir John Young) to Earl Grey, various government ministers and officials, spouses of the above, the social elite of the Ottawa area, and many ordinary citizens. Other photographs include street scenes of daily life in Ottawa and across Canada, store fronts, and views of Parliament Hill before, during, and after the 1916 fire. Our visual knowledge of Canada’s first half century of Confederation would be much poorer without these photographs.

William Topley was the son of John Topley (ca. 1826-1863) and Anna Delia Harrison (ca. 1825-1906). (The family history given here is from [2]). Both John and Anna were born in

Dublin, Ireland, and Anna came to Canada with her family in 1827. John's arrival in Canada is apparently not known, but he married Anna in 1844 in St-Jean-sur-Richelieu, QC, a short distance southeast of Montreal. The 1851 Canada Census shows the family living in Aylmer, QC (now part of Gatineau and the National Capital Region), with John working as a sadler and harness maker. At that time, they had three children (William was the oldest), and another four had arrived by the time of the 1861 census.

William Topley's interest in photography began in 1860, or perhaps the late 1850s, after John Topley bought a "daguerrean outfit" for Anna from the William Notman studio in Montreal [3-6]. The cost was \$100, and apparently included lessons [5, 6]. Evidently Anna wanted it as a business venture, because a credit report of 16 August 1860 mentions the outfit, and adds the phrase "which does not pay" [5, 6]. This would appear to mean that the venture was unsuccessful. However, she must have passed her knowledge (or the lessons themselves) on to William, because he was taking photographs of the family farm in 1860, and may have been making money as an itinerant photographer by 1863 [3-6].

John Topley was declared insane in late 1862 or early 1863 [6], and the property was taken under bankruptcy shortly afterward [5]. He died in 1863, and Anna moved the family back to Montreal. Topley's interest in photography continued there, and on 10 October 1864, he started working as an apprentice photographer at the Notman studio [4, 7-8].

Queen Victoria had selected Ottawa as the permanent capital of the Province of Canada on the last day of 1857, and the new Parliament Buildings were opened on 6 June 1866. With Confederation in 1867, it was clear that Ottawa would be a centre of politics, business, industry, and social activity for a long time to come. This was clearly an opportunity not to be missed for an enterprising photographer, and Notman opened a "William Notman" branch studio there on 3 February 1868 [6]. To be sure that it was seen by the right people, he built it directly opposite the new Parliament Buildings, at 90 Wellington Street.

Notman evidently thought well of Topley, because Topley was one of the three people that he sent to Ottawa to run the new studio. However, there is some disagreement as to Topley's role there. Andrew Rodger, a former photo archivist at LAC, says (without identifying his source) that Notman put Topley in charge of the studio right from the start [3]. However, a City of Ottawa directory shows Notman's brother, James Notman, in charge of the studio in 1870 [11, p. 145], and Topley as "agent" [11, p. 171]. James Notman left Ottawa for Montreal either later in 1870 or in 1871, so if Topley was not manager from the beginning, then possibly he replaced Notman as manager at that time [4, 9].

Topley bought the studio in 1872, when it was attracting 2,300 sitters annually [3], and he operated it as a franchise of the Montreal firm under the name "Notman Studio" [6, 7]. By 1874, the staff had grown to fourteen, including photographers, photo-printers, retouchers, and artists [3]. (The artists prepared scenic backdrops, among other duties.) With the franchise being so successful, he felt that this would be a good time to become independent; and on 12 May 1875 he publicly severed his ties with the Notman Studio [6, 8]. He had already sold the property to the Rideau Club (who tore the building down and put up a new one for the club), and over the next several months he had an opulent, new studio custom-built two blocks away at the corner of Metcalfe and Queen Streets [3, 6, 8]. He operated a temporary studio under his own name at 60 Wellington Street from 1 June to 22 December 1875, then opened for business at the new location on 23 December, again under his own name [6, 8].

Unfortunately for Topley, the times were not right. The Panic of 1873 had produced a major economic depression in Europe and North America, and the new premises became too much of a financial burden. The building and land, as well as a considerable amount of equipment, were put up for sale on 17 and 18 October 1877 [10]. On 17 November, he moved into rented premises one block closer to the Parliament Buildings, at 104 Sparks Street [3, 6].

Other than having to downsize, he seems to have weathered the storm successfully. He became the official photographer to Governor General Lord Lorne [3] (tenure in Canada November 1878–October 1883), and Topley Studio covers can be found with the words “Photographer by Appointment to His Excellency The Marquis of Lorne and Her Royal Highness The Princess Louise” on the back. Royal patronage, of course, can be very good for attracting new business. (Princess Louise was Queen Victoria’s fourth daughter, and the Marquis of Lorne’s wife.) Topley also reaped a financial advantage from new technology. He had begun his professional career using the collodion wet-plate process, described in this column in *BNA Topics*, 548, Vol 73, No 3, 2016, pp. 31-35. He had learned it as Notman’s apprentice and continued to use it throughout the 1870s. In it, the photographer has to create his own emulsion on the glass plate, expose it in the camera while the emulsion is still wet, and then develop it within a short time afterward. The procedure is labour-intensive, and also expensive if he pays staff to prepare and develop the plates. A dry-plate process was invented in the early 1870s and, by 1880, it had been improved to the point that the plates could be mass-produced in a factory. These could then be packaged and sold, ready for photographers to use at their convenience. The emulsion was also much more sensitive to light, allowing shorter exposure times. Topley’s switch to the dry-plate process in the 1880s thus allowed him a great improvement in efficiency with fewer staff [3].

The studio continued to do well as the economy recovered from the depression and, by 1888, Topley had moved into larger premises (his final location) a short distance down the road at 132 Sparks Street [3]. However, new technology can be a two-edged sword. The dry emulsion made photography easier not just for Topley, but for everyone else as well. Photographic film, the inevitable descendant of dry emulsions on glass, was introduced in 1885, and three years later George Eastman put the Kodak Camera on the market for \$25 [12, 13]. The slogan was, “You press the button—we do the rest.” The Pocket Kodak (\$5) followed in 1895, the Folding Pocket Kodak (\$10) in 1898, and Kodak’s famous Brownie Camera in 1900. At the very affordable price of \$1 for a Brownie and 15¢ for a roll of film [12], anyone and everyone could take photographs. It wasn’t long before the number of sittings at the Topley Studio began to decline markedly [3].

Again Topley adapted, stocking the studio with cameras, film, and other photographic supplies, and promoting the studio’s photofinishing and enlarging services [3]. He also continued a practice that had stood him well over the years, of accepting photographic commissions from government, business, and industry. He and William Notman, for example, were the two official photographers for the 1901 Royal Tour by the Duke and Duchess of Cornwall and York (the future King George V and Queen Mary) from Quebec City to Victoria and east again to Halifax; and he was the official photographer for Sir Arthur Conan Doyle’s tour from Montreal to Jasper National Park in 1914, sponsored by the Government of Canada to publicize the new Grand Trunk Pacific Railway.

Topley continued running the business until 1907, when he was 61 or 62, and then transferred it to his son [3]. He appears to have remained involved, possibly as late as 1918,

but then he and his wife moved to Edmonton, Alberta, where their daughter lived. The last entry in the studio's order book is in 1923, and the business closed in 1926. His wife died in 1927, and Topley passed away at his daughter's temporary residence in Vancouver in 1930.

The information in the accompanying table is from the Canada Post website:

<https://www.canadapost.ca/web/en/blogs/collecting/list.page?cattpe=collecting&cat=stamps>

Canada Post's *Details* publication, and philatelic inscriptions on the stamps. Where the number of lithographic colour dots on the stamp selvedge differs from that published by Canada Post, the selvedge is taken as correct. Stamp size, perforations and number of teeth are my own measurements, and are given as (HORIZONTAL) × (VERTICAL).

References and endnotes

- [1] Library and Archives Canada website, <http://www.bac-lac.gc.ca/eng/Pages/home.aspx>.
- [2] <https://www.wikitree.com/wiki/Topley-72>. See also links and references therein.
- [3] Andrew Rodger, "Topley, William James", in *Dictionary of Canadian Biography*. The article can be found online at http://www.biographi.ca/en/bio/topley_william_james_15E.html.
- [4] http://www.photographersofontario.ca/index.php?title=Main_Page. Then search on the term "William J Topley". If you see a list of page titles, select the result "William J Topley."
- [5] *Ibid.*, but search on "William J Topley/Problems/Topley's Original Camera."
- [6] *Ibid.*, but search on "William J Topley/Synopsis."
- [7] *Ibid.*, but search on "William Notman."
- [8] *Ibid.*, but search on "Notman Studio/Synopsis."
- [9] *Ibid.*, but search on "James Notman."
- [10] *Ibid.*, but search on "William J Topley/Financial Difficulties."
- [11] *Hunter, Rose & Co.'s City of Ottawa Directory for 1870-71*, WH Irwin, Compiler, Hunter, Rose & Co, Printers and Bookbinders, Ottawa, 1870. Available on the Library and Archives Canada website at <http://www.collectionscanada.gc.ca/obj/001075/f2/nlc008149.pdf>
- [12] *Milestones*, a timeline of the history of the Eastman Kodak company, available online at <http://www.kodak.com/corp/aboutus/heritage/milestones/default.htm#>
- [13] *History of KODAK Cameras*, a Customer Service Pamphlet from Kodak (1999), available online at <http://www.wuk.kodak.com/global/en/consumer/products/techInfo/aa13/aa13.pdf>

Footnotes for Table 1 (next page):

- (a) The three landscape-format stamps are se-tenant on one souvenir sheet, and the two portrait-format stamps are se-tenant on the other.
- (b) Number of booklets, prestige booklets, panes, or souvenir sheets.
- (c) The Canada 150 stamps were released in four different formats: (1) a booklet of all ten stamps (300,000 released); (2) a booklet of eight marriage equality stamps (200,000 released); (3) a booklet of eight Nunavut stamps (100,000 released); and (4) a pane of all ten stamps (80,000 released). The booklet stamps are die-cut in the shape of a maple leaf, and the pane stamps are perforated around a circle (95 teeth, perforation 13.4) enclosing the maple leaf design.
- (d) The vertical tagging bars on each stamp contain maple leaves with "Canada 150" below them.
- (e) The booklet is described as 6CL in *Details*.
- (f) Measurements for landscape format. The measurements are reversed for portrait format.

Abbreviations for Table 1:

*number*CL = (*number of colours*) colour lithography; Bk = booklet; C = Tullis Russell Coatings (coated paper); CBN = Canadian Bank Note Company; CI = Colour Innovations; CMYK = cyan, magenta, yellow and key (black) colour system; G4S = general tagging (four sides); L-M = Lowe-Martin; MFX = a silver or gold base that gives CMYK colours a metallic appearance; P = permanently equal to the domestic rate; P-S = pressure-sensitive; PVA = polyvinyl alcohol; s-t = se-tenant; SS = souvenir sheet.

Table 1. 2017 Commemoratives

Stamp	Formula 1	Eid	Canada 150	Photography	Birds
Value	5 × P (s-t on SS)	P	10 × P	5 × P ^(a)	5 × P (s-t on SS)
Issued	16 May	24 May	1 Jun	4 Jul	1 Aug
Printer	CI	CI	L-M	CBN	CBN
Pane	Bk: 10 Pane: 5	Bk: 10	^(c)	Bk: 10 SS: 3 SS: 2	Bk: 10 SS: 5
Paper	C	C	C	C	C
Process	5CL (CMYK + MFX), tagging	6CL + varnish	6CL	Bk, SS (3): 5CL ^(e) SS (2): 4CL	6CL
Qty (1000s)	Bk: 300 ^(b) Pane: 80 ^(b)	Bk: 200 ^(b)	^(c)	Bk: 140 ^(b) SS (3): 100 ^(b) SS (2): 100 ^(b)	Bk: 400 ^(b) SS: 110 ^(b)
Tag	G4S	G4S	Tagged all sides	G4S ^(d)	G4S
Gum	Bk: P-S Pane: PVA	P-S	Bk: P-S Pane: PVA	Bk: P-S SS: PVA	Bk: P-S SS: PVA
Size, mm	26 × 32	28 × 39	Diameter: 45	36 × 30 ^(f)	20 × 24
Perf	Pane: 13.1 × 13.1 Bk: Simulated	Simulated	^(e)	SS: 12.8 × 12.7 ^(f) Bk: Simulated	SS: 13.0 × 13.3 Bk: Simulated
Teeth	Pane: 17 × 21 Bk: Simulated	Simulated	^(e)	SS: 23 × 19 ^(f) Bk: Simulated	SS: 13 × 16 Bk: Simulated

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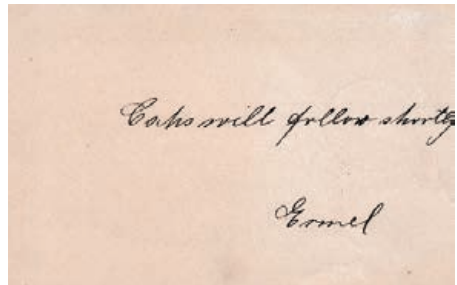
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Readers write (cont'd.)

Member **Barry Senior** writes: I read with great interest the *BNA Topics* Vol. 74 (3), pp. 5-13 (2017) article by the late Bob Dyer and marvelled again at how he could research and gather so much information on every topic he wrote about; this one is no different. My note here is with respect to the three post cards shown on page 10 of his article and the short, somewhat cryptic messages they contain. Please see the following front and back scans of another card in that series. It is dated on the same date, 15 April 1895, and is written in the same hand to the same Mr. Ohman. The message on this one is *Cards will follow shortly*. Just thought readers might like to see another in the series; maybe there are more out there.



Brigitte Dyer, wife of the late Norris (Bob) Dyer, sent a note to *BNA Topics* circulation manager, Ken Lemke, who provided her a copy containing Bob's last *Topics* article published after his death: "Thank you so very much for sending me the hard copy of *BNA Topics* containing Bob's article. I know he would have very much enjoyed seeing his writings about Nils Ohman's exploits in print. Bob always loved contributing to *BNA Topics*. His enthusiasm about his hobby of philately was boundless and he loved sharing his research. I very much appreciate your kindness. Warmest regards, Brigitte."

Errata: In David Piercey's article on the St. John's neighborhood post offices of St John's (2017 first quarter issue) we omitted the correct illustration for his Figure 4. The correct illustration is below. We then compounded the error by accidentally repeating the Q1 material in the Q3 issue (albeit with the correct Figure 4). Then we properly appended the second part of his article in Q3, but mislabelled the title of the Q3 article. It should have been:



"The neighbourhood and suburban post offices of St John's, Newfoundland, 1877-1932".

Our apologies.

David Hanes, member # 2815 writes a request for assistance: Plans are in order to produce a booklet on the Letters From Santa, which were printed and sent out from Eaton’s Toyland, Toronto, Ontario, Canada between 1905 and the 1960s (figures below). Three active collectors and the Archives in Toronto have supplied copies of all that are presently known. In 1982, Canada Post took over the task of Letters from Santa. A study and a booklet of the more recent “HOH OHO letters” was produced by Tony Shaman, in 2013.

This is a request to readers and collectors to report, with scans, their current holdings. Very few of the older Letters are dated. Some can be generally dated by the pre-cancelled stamp which was used to seal the letter. A few of the early Letters were sent by Envelope. Copies of the envelopes and pre-cancels are requested as well.

With a cooperative effort by all, a fair showing of the Letters from Santa can be recorded. Please send scans to <dhanes@sympatico.ca>.



Study group centreline

Peter McCarthy, OTB

CENTRELINE presents brief summaries of the specialized research done by BNAPS members as published in the newsletters of its many Study Groups. This column reviews reports received between 15 June and 15 September 2017.

Corgi Times

The cover page of the July–August issue of *Corgi Times*, the Elizabethan II Study Group newsletter, edited by Robin Harris, has some exploding news about a Wilding 2¢ Cello-Paq with a block of ten stamps imperforate horizontally (shown below), revealed after sixty-three years. Also shown is the VGG certificate of authenticity. The anonymous reporter purchased the Cello-Paq in Moncton, and it has been in his possession all this time.

A request was made for scans of your Vimy stamps for die-cut study. Results will be posted in later issues. Take note of the recall of the Gilles



Villeneuve OFDC. Study group members are being offered a special price on two exhibition series books. The first is Earle Covert's *The Development of Canadian Armed Forces and Civilian Air Letters*. The second is *Philatelic Views of the Peace Tower* by Gary Dickinson. Andrew Chung sent in an illustrated story on the Toronto Day of Issue Cancellations on the 8¢ Queen Elizabeth II and Library of Parliament Definitive Issue. Illustrated are the thirty-three different stamps of the five-year Canadian Photography series. The July issue of the American Philatelic Society's *American Philatelist* was dedicated to Canada's 150th and featured two Elizabethan-related articles. Andrew Chung tells a short, illustrated story on the final 1969 issue of Postal Scrip stamps. Ending the newsletter is a report of the Star Trek Prestige Booklet error. It apparently has an extra page of text.

Dots and Scratches

In the August issue, Michael Smith, the editor of the Re-entries and Constant Plate Varieties Study Group newsletter pays tribute to John Hillson, who passed away on 15 July, and to dealer John Beddows, who passed away after a short illness on 21 July. Richard Thompson wrote a nice tribute to John Beddows, and Ted Nixon also paid tribute to his friend and co-author, John Hillson. Both will be missed by the philatelic community.

Having a keen eye can be very beneficial at times as Michael Smith points out in his description of a purchase from eBay (at what he claims to be a steal) of a set of proofs with major and minor re-entries. Michael re-published an illustrated article by John Hillson that first appeared in *Maple Leaves* entitled "The Six Cent Small Queen Controversy." Michael Smith reported on a flaw found on the 10¢ blue Admiral that Leopold Beaudet had seen on the proof at Library and Archives Canada. Michael ends the newsletter with an article on the 1868 third bill issue with the re-entry position on the 9¢ green stamp identified. All articles in *Dots and Scratches* are extremely well illustrated.

Military Mail

The editor of the *Canadian Military Mail Study Group Newsletter* is Dean Mario. He dedicated most of the July newsletter to the Merchant Navy during World War II. Jon Johnson starts things off with a lovely cover on the front page and the continuing story of how mail and men were detailed. It is a very interesting story—and well-illustrated with excellent covers. Dean continues with an article by the late Colin Pomfret on the Charles E Walkey's merchant mariner correspondence. We tend to forget the merchant mariners who put their lives on the line with very little means of defence. Mike Street ends the newsletter with an article about his father and the *HMFS Letitia*. Good newsletter.

Newfoundland

The July-September issue of the *Newfie Newsletter* edited by Malcolm Back is almost entirely devoted to the memory of Norris (Bob) Dyer who, for a long period of time, was the chairman of this study group. In all, there are seven pages of recollections and stories about his accomplishments by several philatelists who knew him well. Bob will be sorely missed. And so, this plea from your editor for someone to step up and assume the role of chairman so this group might carry on.

Also in this issue is an article by JC Vasseur on the "Varieties of the Labrador Airmail Issue of 1933." This in-depth article is a good study, dealing mostly with watermark varieties. Clarence Stillions submitted an article on the Waterlow die index books, and in it describes how different dies or parts thereof were used by engravers to produce other issues. Pre-production is always interesting.

Pence-Cents

Jim Jung is the editor of the *Pence-Cents Era Study Group Newsletter*. He begins the August issue with tributes to both John Beddows and John Hillson.

Scott Robinson submitted the second part of a two-part article entitled "Repeating Constant Plate Varieties on the 7½d." The illustrations shown are courtesy of Jim McCormick and John Jamieson. Jim continues with an article on the multiple use of the decimal issue, especially those with varieties. The feature illustrated here is the block of fifteen of the ten cent Consort that was formerly part of the Art Leggett collection. The last article illustrates a cover, purchased by Jim, franked with a 10¢ Consort from Buffalo, NY, showing a notation from the postmaster that "postage should not be paid with Canadian stamps." It certainly got Pence Cents Study Group Chairman Ron Majors' attention.

Postal Stationery

Robert Lemire has been the "interim" editor of *Postal Stationery Notes* since whenever and would, I'm sure, like to be replaced. In the meantime, the August issue is another well-produced newsletter. Jerry Jarnick reports another Canada Atlantic Railway pictorial post card, the 1¢ green Edward on a freight advice card. Ten more postage prepaid cards from Canada Post are illustrated. Editor Lemire reports another hidden number 6 on Webb card EN138. Robert has prepared an extensive article on the printings of the King George VI Canadian National Flimsy forms, the 1952 printings by Savoy Continuous Forms and then continuing with the 1953 printings by Moore Business Forms. Some new PFC cards are illustrated. Several people in the group are tracking this and the up-to-date lists are available. Ending the

newsletter are scans sent in by Mike Sagar and Earle Covert showing more Canadian Pacific Railway Company proxy return envelopes.

Precancels

According to the September issue of the *Pre-cancels Newsletter*, Larry Goldberg is dealing with some health issues so David Marasco has graciously stepped up and will take over as editor for a few issues. The decision has been made to publish two issues per year rather than four, due to workload and lack of articles. We wish Larry a speedy recovery and, for David, we hope that members help out by sending articles to him. In this issue, old pre-cancel catalogues are shown and it is announced the third editor's spot has now been filled by Kyle Taylor. Tom Meyerhof wrote an article on the use of pre-cancelled stamps to mail memorial plaques with illustrations. Next is a government public notice explaining the use of pre-cancelled postage. George Dresser is interested in constant pre-cancel varieties especially on cover, and he illustrates a great Regina variety. George also sent in a post card addressed to Australia, improperly franked with Bridgeburg pre-cancels. He also asks why one seldom sees higher denomination pre-cancels and asks people to send in examples, with comments and theories. Bruce Field responded to Tom Meyerhof's comments about debatable pre-cancels, and Ben Heintzberger sent in a new find—a 21-roller cancel on a pair of 2¢ stamps from the Leaf issue.

Railway Post Office (RPO)

Ross Gray edits this newsletter and, in Volume 45, No 2, the cover page features a lovely example of a previously unreported clerk handstamp sent in by Morris Beattie. In the wake of a new hammer discovery by Jack Brandt of the SUD. & FT. WM./R.P.O., Ross has updated the hammer study that first appeared in the October–December 2016 newsletter. Both Brian Stalker and Ross Gray provided several hammer studies of devices used on different lines. For RPO enthusiasts, this is a very important piece of work and very time consuming, but it certainly adds a lot to the hobby. The balance of the newsletter is taken up with various new reports. Finally, congratulations are extended to Brainard Fitzgerald, who was awarded the William G Robinson award at ORAPEX for his exhibit “The Royal Visit to Canada 1951.”

Revenues

Barry Senior begins the June issue of the *Canadian Revenue Newsletter*, edited by Christopher Ryan, with new information on the Newfoundland Lobster and Salmon stamps, a follow-up to Mel Boone's article in a previous newsletter. All this thanks to a Norris Dyer article in the *Newfie Newsletter*, and to a find in an antique shop. Clayton Rubec writes about the Canadian Wildlife Habitat Conservation Revenue stamps going digital and encloses a permit form showing the digital image. The tobacco industry certainly has provided a lot of revenue rules, stories, and stamps. Christopher Ryan writes about the pre-cancel excise stamps used on packages of cigarette paper tubes and offers a second story on Jobber's label for pressed tobacco that is removed from a duty-paid caddy, illustrating the label and its purpose. Brian Peters sent in a poster showing the rates of amusement tax that came into effect in December 1935. Then Christopher continues with the story of the Ontario tax on admission to places of amusement, showing the tickets and rate graphs in effect between 1916 and 1937. It's an interesting four-page article.

Squared Circles

Gary Arnold is the editor of the Squared Circles Study Group's newsletter, *The Roundup Annex*. In the July 2017 issue, Gary writes about the Sparks auction featuring the Kerzner collection. He listed some new reports extracted from the collection included in this article. Various other reports and updates are also listed. Rick Friesen wrote an article on what he believes is a forgery of a Sarnia square circle, in purple, on a Map stamp and is looking for any other possible information that may lead to clarification. The August issue begins with updates by Brian Copeland, Joe Smith, and Bill Pawluk, who sent in a variety of covers with multiple squared circles.

Postscript

As this installment of *Study Group Centreline* is being written, the end of a good summer is upon us and BNAPEX 2017 is on the doorstep, signalling the start of another philatelic season. We all hope you will have found some treasures—if you have, the editors of your newsletters would love to hear all about them. Congratulations to these editors for all the effort they put into making our hobby more interesting.

Cover stories (19) — Intercepted mail (Part 4)

Mike Street

Nineteenth article in a series presenting unusual, rare, or otherwise interesting postal history

RECAP: In “Intercepted mail – parts 1, 2 and 3” [Cover Stories 16-18, *BNA Topics*, Vol 66, No 4, 2009, Vol 67, No 3, 2010, and Vol 73, No 2, 2016], Hugo Deshayé, Arnie Janson, Ken Lemke, CR McGuire, and John Wright showed covers originating in Canada, dating from 1893 to 1959, that were intercepted by the Canadian postal authorities and returned to the sender for various reasons.

Recently, Earle Covert sent a scan of the first cover refused entry to this country that I have ever seen. Shown in Figure 1, it was mailed on 3 March 1958 from Hamburg, Germany to Vancouver. At some point in Canada—likely Montreal, which was the main processing point for “British and Foreign Mail”—the envelope was examined and found to contain matches. The words “Prohibited / MATCHES” were written in blue pencil, and the handstamp “Refused at Customs” was applied three times in red ink.



Figure 1. 1956 letter from Germany refused entry to Canada. (Courtesy Earle Covert.)

Keywords & phrases: Intercepted mail, Prohibited mail

BNAPS Book release notes

BNAPS has released three new books since the last issue of *BNA Topics* was mailed, two new handbooks and the 95th volume in the BNAPS Exhibit Series. All are available through our agent, Sparks Auctions.

The Thirty-Six Types of the Canada 1898 Two Cent Numeral Issue, Peter Spencer. A tour de force showing how to narrow down the identification of the plate number of used copies of the Two Cent Numeral. 2017, Spiral bound, 88 pages, 8.5 × 11, colour. ISBN: 978-1-927119-81-5. Stock # B4h091-1. C\$49.95



The Thirty-Six Types of the Canada 1898 Two Cent Numeral Issue is the eighth volume in Peter Spencer's series on the plating of Canada's Queen Victoria era Numeral Issue, and the third covering specific aspects of the Two Cent value of the issue. *Pretty in Pink* (2005) covered, in depth, ways to distinguish between stamps produced by the many different plates used to print the issue. *The Joy of Panes* (2015) was the first major plating study of the Two Cent stamp in Canada's first booklet pane. In *The Thirty-Six Types* Peter has accomplished the herculean task of identifying the specific time periods, over the sixty-four months that it was in production, in which the different plates were actually used to print stamps of the issue. Accomplished by examining 55,000 dated copies, sorting them in chronological order and plating them one by one, it was an incredible amount of work!

Peter Spencer began stamp collecting in the 1950s. After schooling in his native Alberta, he received Physics degrees from Queen's University at Kingston and the University of Waterloo. He taught Physics for a third of a century and was privileged to be the Head of Science at Leacock Collegiate in Agincourt, Ontario during the years when it was one of the top twenty Science schools in North America. He was co-author of a Physics text which, in one of its editions, was used in the majority of the high schools in Ontario.

On retirement, Peter quietly metamorphosed into a full-time philatelist with the world as his interest, preferably used, pre-1900, engraved, colourful, or odd and unusual—preferably all five together. His interests are wide-ranging, from Afghanistan to the Bomba Heads of Sicily, to Zaire. In 2003, he co-taught the “Detecting Fakes and Forgeries” APS Summer Seminar in State College, Pennsylvania, with Bill Dixon.

Canada's Prime Ministers on Stamps and First Day Covers, Gary Dickinson. A 150th anniversary year review of the stamps and first day covers issued to honour the Prime Ministers of Canada. 2017, Spiral bound, 90 pages, 8.5 × 11, colour. ISBN: 978-1-927119-82-2. Stock # B4h092-1. C\$49.95



Canada's Prime Ministers on Stamps and First Day Covers is Gary Dickinson's personal contribution to Canada's sesquicentennial. Between the first day covers in his own collection, those that had been placed on the website of the First Day Cover Study Group, and additional contributions from several members of the group, the volume of material relating to Canada's Prime Ministers far exceeded his expectations. This resulted in a volume that, unlike Gary's previous books, is selective rather than all-inclusive. Each of Canada's fifteen deceased prime ministers who have been honoured on postage stamps receives a brief biographical introduction before the

relevant FDCs are displayed. Rather than dealing with their accomplishments while in office, the focus is on the pathways they followed to reach the ultimate Canadian political position.

Dr Gary Dickinson worked in British Columbia secondary schools, colleges, and universities for thirty-five years until he retired in 2001. The last twenty years were at Okanagan College and Okanagan University College where he served as South Okanagan Regional Director for five years and Dean of the Faculty of Adult and Continuing Education for fifteen years. He was also Acting Vice-President, Academic for the year and a half prior to his retirement. Gary has continued his association with Okanagan College by chairing its Central Okanagan Advisory Committee and serving on the Research Ethics Board. He was co-founder of the BNAPS FDC Study Group and is editor of its newsletter, *First Impressions*. Gary and his wife Barbara have six grown children and were foster parents for twenty years.

Canada's Barrel Handstamp Cancels, David Oberholtzer. A thorough study of a type of canceller used in Canada for a well-defined period in the Elizabethan era. 2017, Spiral bound, 134 pages, 8.5 × 11, colour. ISBN: 978-1-927119-83-9. BNAPS Exhibit Series No. 95. Stock # B4h923-095-1. C\$59.00



Barrel Cancel handstamps were used from early 1955 to the end of 1962. Assigned to thirty-four of the largest post offices in Canada, they were intended for use on mail items requiring special handling such as parcels, registered mail, redirected letters, and First Day Covers, among other applications. The main reason they were acquired from the Pitney Bowes Company was because they did not require removal and replacement of the date and time indicia, which were mounted in the body of the device in the form of a barrel assembly. The 1955 hammers were recalled at the end of that year because of design flaws, but were replaced in January 1956 with a new model. On many colourful covers and pieces, David Oberholtzer's exhibit shows how the "barrels" were used in the period.

David Oberholtzer has collected stamps since the age of twelve. His interest in Postal History and Barrel Cancellations began as a member of the Barrie District Stamp Club. He joined the Postal History Society of Canada in 1980, and participated in the "Barrel Rollers" study group. David served as Treasurer of the Royal Philatelic Society of Canada from 1993-98 and 2009-17. He was invited to join the Philatelic Specialists Society of Canada in 1995, and was on the organizing committee for CAPEX 96. He is also member of The Kitchener-Waterloo Philatelic Society and was on the ROYAL*2016*ROYALE organizing committee. Other philatelic interests include the postal history of several townships in Huron County and pre-independence Jamaica. David is a Fellow of the RPSC, the Chartered Professional Accountants of Ontario, and the Society of Management Accountants of Canada.

BNAPS books are available from: Sparks Auctions, 1550 Carling Avenue, Suite 202, Ottawa, ON K1Z 8S8, Canada. Email: <BNAPS@sparks-auctions.com>. Phone: (613) 567-3336. (If no answer, please leave a voicemail. Your call will be returned.) Internet orders can be placed at <http://sparks-auctions.com/bnapsbooks/>.

Prices given above are the retail prices in Canadian dollars. BNAPS members receive a forty percent discount from retail prices. Shipping is extra. Credit card orders (Visa, MasterCard) will be billed for the exact amount of shipping, plus \$2 per order. For payment by cheque or money order please contact Sparks Auctions in advance. Applicable taxes will be charged on orders delivered in Canada.

BNAPS business and reports

President's column

Eldon Godfrey

MY first year as President of BNAPS has been extremely interesting and challenging. The interpersonal relationships, the root of all volunteer-driven organizations, must be learned by osmosis as the day-to-day activities of the Society unfold. Interrelated activities of members of the Board and appointees to twenty-three Committees, leaders and editors of twenty-four Study Groups and fifteen Regional Groups each bring their own personalities, visions, and drive to their tasks, all well-meaning in the interest of the Society. This can result in conflicts, requiring careful thought and mutual compromise. I extend your thanks—the thanks of BNAPS members—to each of the sixty-three individuals who fulfill the requirements of these positions, many serving in more than one capacity.

Thank you, Calgary!! BNAPEX 2017 CALTAPEX proved to be a great success—YAHOO!! Under the co-leadership of Calgary Regional Group Chair Hugh Delaney and Calgary Philatelic Society President Murray Bialek, convention attendees took part in fifteen Study Group Seminars while enjoying one hundred and forty-six frames of outstanding exhibits presented by thirty exhibitors and visiting their favourite dealers from amongst the eighteen dealers in attendance in addition to the BNAPS and the CPS Exchange Circuits. Congratulations are extended to all exhibitors. Special congratulations are extended to Ron Majors for his Horace W Harrison Grand Award-winning exhibit “Canadian Postal History: A Rate Study using Decimal-Franked and Stampless Covers (1859–1868),” and to David Piercey for his Allan Steinhart Reserve Grand Award-winning exhibit “Steamship Mail in the Early Decimal Period of Newfoundland 1865–1910.”

It was my great pleasure to bestow the BNAPS Hall of Fame Award on two outstanding philatelists and long-time contributors to the administration and well-being of the Society. Peter McCarthy and Jon Johnson are truly “Hall of Famers.”

As is custom, the Annual Meeting of the Board convened as the Exhibition Hall was being prepared. The Board discussed various operational issues, including Study Group and Regional Group support, online voting procedures (tabled for further study for possible implementation for the 2018 elections), BNAPS publications, website operation, statistics (including membership trends), and member features. The Board received the BNAPS financials from Treasurer J-Claude Michaud and approved his recommendation, as reported at the Annual General Meeting (AGM), that annual Society dues remain unchanged for the 2018 year. All reports submitted to the Board meeting can be accessed and read on the website.



The AGM of the Society was held early Sunday morning. A hearty group of thirty-four early-rising members satisfied the requirements of a quorum. The members present paid respect to the fourteen members who passed away during the year and warmly acknowledged twelve members who have reached “Emeritus” status. The meeting heard summary reports from the Officers and Committees.

Communication is essential to the functioning of a society that has more than one thousand members, spread from coast-to-coast and across the oceans—not only communication between members and between committees but also outreach to a wider audience. I am pleased to report that BNAPS can now be found on *Facebook*. Hugo Deshayé will serve as BNAPS Social Media Officer; he advises the path to BNAPS can be followed by “going to FB, logging in and in the search bar (at top, beside the Facebook logo), entering “British North America Philatelic Society.” Then, click on it and like it (once you like, you join).” Note: To log in, you must use the full name of the Society.

Our 70th annual convention, exhibition, and bourse will be held in Quebec City on 21-23 September 2018. Arrangements are well underway for our gathering at the Hotel Plaza Quebec. Mark these dates clearly on your calendar today—nothing should interfere with your attendance at BNAPEX in *la belle province*.

As the Society moves forward into 2018, I remind you that the continued success of the Society rests upon the shoulders of ALL members. Next year, 2018, is an election year. If you think you can offer service to BNAPS and would enjoy the opportunity to engage with the Board or become involved on a Committee, I encourage you to make yourself known to me, to Bill Walton, or to any Board Member with whom you are acquainted. Likewise, if you think you know of a “reluctant friend,” please let us know in order that we may reach out as we address our future.

With warm regards to all; good treasure hunting,

Eldon

From the Secretary—Report date: 26 August 2017

Andy Ellwood, OTB

(10 Doris Avenue, Gloucester, ON K1T 3W8, <andy_ellwood@rogers.com>)

Membership fees

Membership fees for 2018 are C\$35 for Canadian members, \$30 US for US members, 26 Pounds for UK members, and C\$40 for members from any other country. The membership fee schedule has been confirmed (with no change) by the AGM.

Applications submitted during the second and third quarter of the year are seventy-five percent and fifty percent of the annual fees, respectively, while those submitted in the fourth quarter are twenty-five percent, plus the full fee for the coming year.

Three year memberships can be obtained at a ten percent reduction. Application fees can be paid through PayPal, by using an online application available on the BNAPS website (www.BNAPS.org) or by sending a cheque to the Treasurer or to the Secretary.

Applications for membership

After the receipt of an application for membership, the applicant is classified as a new member. The person's name and membership number are printed in the next issue of *BNA Topics*. If no objection from any other member is received within approximately sixty days, the applicant is confirmed as a Regular Member.

New members—applied from 16 June to 28 August 2017

R-6946 Rosette Elkeslassi, Cote St Luc,
QC

R-6947 Gary Coolen, Fall River, NS

R-6948 Peter Ware, Brighton, ON

R-6949 Tad Mackie, Strasburg, VA

R-6950 Michael Yestrumsky, New
Braunfels, TX

R-6951 Michael Pierce, Dartmouth, NS

R-6952 Michel Gingras, St Augustin-de-
Desmaures, QC

R-6953 Joe Darby, Natchitoches, LA

R-6954 Robert Lane, St. Albert, AB

R-6955 Bob Brown, Harriston, ON

R-6956 Eirwyn Jones, Manchester, UK

R-6957 Charlie Girard, Cobourg, ON

R-6958 Frank Senz, Houston, TX

R-6959 Thomas David Black, Fernie, BC

All applicants assigned membership numbers between **6920** and **6945** have been confirmed as Active Regular members of BNAPS with full membership privileges. Their names were published in the previous issue of *BNA Topics*, Volume 74, No 3, 2017, p. 66.

Deceased

R-4732 John G Beddows

R-5216 Wayne Bichard

R-6851 Barry Dales

R-6190 John Geoffrey Hill

R-4025 John A Hillson

R-6243 Peter Payne

Members reinstated

R-6464 Martin J Schofield

Members dropped

R-5271 DS Affleck

R-6858 Michael Archer

R-6010 James M Clark

R-3752 Tom Collop

R-6568 Richard Cromwell

R-6232 Matthew C Daw

R-6850 Rejean Dufour

R-6579 Kemp C Fairbanks II

R-6644 William Ferguson

R-6627 Matthew Gaiser

R-6630 Bev Hills

R-6822 Clifford Hurst

R-6703 Kristin Jakobson

R-4375 Stanley J Kalabza

R-6826 Jacques Lacombe

R-6610 Rocky Longshaw

R-6861 Larry Loring

R-6028 Robert K Lunn

R-6465 Allan Maki

R-6881 Leon Matthys

R-6296 Marilyn L Melanson

R-5740 Oke JT Millett

R-6739 Greg J Nesteroff

R-6870 Orie Niedzwiecki

R-5772 Michael E Queale

R-5452 Stuart Reddington

R-4687 David E Salovey

R-6864 Virginia Smith

R-6236 Gregory M Spring

R-4456 Svend Sturup

R-6894 Ronald Tremblay

R-3908 Richard J Wendt

R-6484 Stephen Werner

Postal address changes between 16 June and 26 August 2017

R-6959 Thomas David Black, Fernie, BC

R-3797 William G. Burden, Windsor
Junction, NS

R-6561 Michael D. Conroy, Stratford, PE

R-6953 Joe Darby, Natchitoches, LA

E-3198 Rick Parama, Toronto, ON

R-5456 Thomas S Pollard, Englewood,
CO

Z-99119 Lorraine Street, Halifax, NS

R-6927 Leonard Zehr, Windsor, ON

Email address changes between 16 June and 26 August 2017

L-3678 Patrick J. Burns, West Vancouver,
BC

R-6561 Michael D. Conroy, Stratford, PE

R-6054 Scott Harnsberger, Huntsville,
TX

R-6945 Steve Moreland, Angus, ON

R-6817 Scott Robinson, Pierrefonds, QC

R-6936 Tommy Wortley, 100 Mile
House, BC

Total active members: 1004

Note: Exchange/non-member subscriptions (22) are not counted as active members.

Regional group rant

David Bartlet, OTB

Overview

WE are now into the “real” season of the collector, during which we have many club meetings and shows to satisfy our desire for collecting. As I write this issue of the *Rant*, we are approaching the end of the summer season and the weather is lovely. By the time you read this, however, you may be wearing that warm sweater to ward off the cold. We have just completed another successful BNAPEX convention in Calgary, Alberta, where over 100 members gathered for some great philatelic pastimes.

Members of Regional Groups met briefly to discuss successful ways the various groups have held meetings. They vary, of course, depending on member concentrations in the areas. We welcome the resurrection of the Lower Canada group under the leadership of Hugo Deshayé, who has recently retired. This group will enable our members in the Montreal/Quebec City region to have their own local “place” to meet.

While this report of Regional Group meetings is a bit thin, you will nevertheless see that there are activities in various areas of North America. The new season beginning in the Fall will bring more opportunities for you to participate in a Regional Group meeting and share in philatelic camaraderie. Please participate in one of these group meetings.

I can be contacted by email anytime at regionalgroups@bnaps.org. Please send your meeting notices and reports to me, and we will post them on the BNAPS Website and on the Facebook pages.

Around the region reports

Excerpts from reports of the various Regional Group meetings are shown here. The full reports can be seen on the BNAPS website on the webpages for each group.

Atlantic

On Wednesday 2 August, thirteen members of BNAPS from the Halifax region met at the Inn on the Lake for a noon get-together, the largest attendance for one of their meetings. Bill Burden of Eastern Auctions/Gary Lyon Philatelist, having recently taken up residence in the Lower Sackville area, was welcomed to the group.

John Hall, Gary Coolen, and Gary Steele had attended the recent Postal History Symposium in Hamilton, Ontario, and reported on the activities of that event, which included visits to several postally significant venues, among them the Vincent Graves Greene Philatelic Research Foundation in Toronto. There was an active bourse, and presentations by members on a variety of topics. There are plans afoot to have a repeat symposium in 2018.

The “show-and-tell” portion of the afternoon’s proceedings saw several interesting items: additions to fancy cancels collection; a recently released copy of a specialized Cyprus catalogue; examples of picture postage covers from the recent Boy Scout Jamboree in Elderbank, NS; an article on depression-era script from Alberta; a selection of Large Queen singles in a variety of shades; Pratt’s Newfoundland Pence Issue study, an example of an International Reply Coupon that was issued in Canada, and used in Venezuela on a letter to the US, a much-travelled DLO item, among others.

Coincidentally, an Emeritus member, Peter Douglass, who now resides at the Camp Hill Veteran’s hospital unit in Nova Scotia, sent along scans of two covers he previously owned that are now being used as part of a one-frame exhibit on the Admiral issue.

Calgary

The Calgary group holds monthly meetings from September through June. Meetings start at 7 pm and run to 9 pm, with ten minutes of general business, followed by a presentation, and a round-table “show and tell.” The group has not met since June, but will start the new season on Wednesday 13 September with a presentation by Dave Bartlet on “The Evolution of Automated Stamp Dispensing.” Programs follow each month.

Dixie Beavers

The Dixie Beavers held a regional meeting at CHARPEX 2017 in Charlotte, North Carolina, on 29 July with four BNAPS members present and three guests.

Member Don MacKenzie discussed a study he is doing on the Dumb cancels of WWII. John Burnett showed his ever-growing collection of Bulova Watch illustrated covers and noted that he has now found two completely different cachets. He also reported that all but two of his covers are from Ontario, with the vast majority from the mid-Ontario area.

To date, he has found only one from the west (Winnipeg) and one from the Maritimes (New Brunswick). Eleven distinct designs of cachets have been identified for the Bulova Watch Company, not including the illustrated post cards that jewellers used to use to notify customers that their item was ready to be picked up. John is now looking to set up an exhibit of these special items.

After the show-and-tell, John Burnett showed a PowerPoint program entitled “Stamps and Covers with Stories.” This program documents the stories behind the stamps or covers that John has in his collection, the highlight being a block of ten of the 5¢ slate green Small Queen given to him by former BNAPSer, Abe Charkow of Vancouver. A discussion followed

about possible locations for the next meeting, with options being a World Series of Philately show in Birmingham, Alabama (February 2018), or the SouthEast Regional Show in Atlanta (January 2018). The group decided to support the Atlanta show, where there are always exceptional hotel rates for the weekend.

Edmonton

The Edmonton Regional Group will begin meetings again in September.

Golden Horseshoe

The Golden Horseshoe group meets five times a year at the Rousseau House, in Ancaster, Ontario, from 10am-4pm, with a pre-meeting of discussion and a small bourse with local dealers. After lunch, the meeting opens with business and a formal presentation.

The group met at the end of May 2017 and is scheduled to meet next on Saturday, 30 September. It will feature a presentation by Sam Chiu on “Canada’s Force C in Hong Kong 1941-1945.”

Golden West

The Golden West Regional Group met last April and haven’t yet scheduled their next meeting. The group usually meets at the WESTPEX show, which will be held at the San Francisco Airport Marriot Hotel from 27-29 April 2018.

Manitoba NW Ontario

The Manitoba NW Ontario Group does not currently have a meeting scheduled because of the ill health of the group leader. We hope that one of the current group members could take on a leadership role. Please contact me if you can help out in this group.

Midwest

The Midwest Regional Group directed by Richard Judge met at the Richmond American Philatelic Society Stamp Show on Saturday, 5 August 2017 at 3pm. Members heard a talk entitled “Need a new collecting interest? Consider Canadian Philately! an Overview.”

Pacific Northwest

The Pacific Northwest Regional group has scheduled a weekend meeting in Penticton, BC 29-September to 1 October 201. It should be a great weekend during the grape-harvest season!

Prairie Beavers

The Prairie Beaver chapter, which met last in May, does not presently have a meeting scheduled but members expect to meet in November or December. Watch the website for the dates of the upcoming meeting.

St Lawrence Seaway

The Group will next meet in October 2017 in Perth for their annual afternoon meeting and dinner. Watch for the report in the next issue’s *Rant*.

BNAPEX 2017 exhibit awards (Palmares)

AT BNAPEX 2017, the Horace W Harrison Grand Award was presented to **Ronald Majors** for the “Best of Show” exhibit entitled “**Canadian Postal History: A Rate Study using Decimal-Franked and Stampless Covers (1859-1868)**.” The Allan Steinhart Reserve Grand Award for the second “Best of Show” went to **David Piercey** for his exhibit “**Steamship Mail in the Early Decimal Period of Newfoundland 1865-1910**.”

Multi-Frame Exhibit Awards

- Gold: **Earle L Covert, Robert J Elias, Jon Johnson** (also Canadian Military Mails Study Group Award for best military exhibit), **Hal Kellett, Ronald Majors, Kevin O’Reilly** (also Daniel Myerson Award for most complete presentation and finest quality of BC, NB, NS, PE or NL), **David Piercey, Ken Pugh, Gordon William Turnbull** (also Order of the Beaver Novice Award for best exhibit for a person who has not exhibited at previous BNAPEX exhibitions), **Sean Weatherup** (also William G Robinson Award for best RPO exhibit), and **Joel Weiner** (also John D Arn White Queen Award for best Elizabethan exhibit).
- Vermeil: **David Bartlet** (also Ed and Mickey Richardson Award: highest level of achievement in research, originality, innovation and presentation) and **Richard Wilson**.
- Silver: **Raymond Villeneuve**.
- Silver-
Bronze: **Earle L Covert, and Hugh Delaney**.
- Bronze: **Dale Speirs**.

Single-Frame Exhibit Awards

- Gold: **Peter J McCarthy** (Herbert L McNaught One-Frame Exhibit Award for the best single frame)
- Vermeil: **David Bartlet, Earle L Covert and Stephan Sacks**
- Silver: **F Jeffrey Scott Arndt, Richard Thompson** (two silvers) and **Gordon William Turnbull**.
- Silver-
Bronze: **Leopold Beaudet**
- Bronze: **Chris Hargreaves and John McEntyre**

Non-Exhibit Awards

David Piercey (Vincent G Greene Award for the best article or series of articles in *BNA Topics* in the previous calendar year, for his article “The “St. Johns East” Post Office.”)

Michael Powell (Ritch Toop Award for the best Canadian military mail article or book published anywhere, for his 2016 *Postal History of the Great War Internment Camps in Canada*).

Texas Prairie Beavers (Jack Levine Fellowship Award for major contributions to a Regional Group).

Order of the Beaver (OTB)

David Bartlet, Leo Beaudet, and Eldon Godfrey were elected to the Order. Leo was unable to be present at the banquet, so his medal will be presented to him by another member of the Order at the first opportunity.

A report on BNAPEX 2017

Ronald E Majors

THIS year's BNAPEX was held over Labour Day weekend (1-3 September, 2017) in Calgary, AB for the second time in the last five years. This time, BNAPEX was combined with CALTAPEX, a regular yearly exhibition held under the auspices of the Calgary Philatelic Society. With over one hundred attendees, the event was co-chaired by Murray Bialek and Hugh Delaney along with their capable team of volunteers. The event was well organized and an enjoyable time was had by all, members, guests and dealers alike! The

Hyatt Regency Hotel in downtown Calgary was a great venue in the heart of this vibrant city. Attendees came from all over Canada and the United States, and a few from Europe as well.

The social program included a group tour south to Head-Smashed-in Buffalo Jump (a World Heritage Site), Ft. Macleod, and the town of Vulcan, that has capitalized on its Star Trek connection. A walking tour of downtown Calgary was arranged for Saturday morning. For Saturday evening, the Palomino Smokehouse Restaurant, directly across the street from the hotel, provided more than enough barbecued food for all. The Sunday night awards banquet at the Hyatt was a fine way to end up the successful three-day program.



Figure 1. Eldon Godfrey (left), President of BNAPS, and Murray Bialek, CALTAPEX-BNAPEX co-chair, kick off the event. The other co-chair, Hugh Delaney, was leading a tour and wasn't present.

I think that many who attended will agree that the Study Group meetings continued their tradition of excellence. Most had good attendance, with computer presentations, show-and-tell, lectures, or other means of presenting interesting material that members brought along, including their purchases at the bourse. A total of fifteen Study Groups met, including a newly-formed Group—Fakes and Forgeries—led by expert Ken Pugh.

Several seminars were also held during the event: “AAMS Catalogue Revisions” (Chris Hargreaves); “Faking by Fred Easton” (Ken Pugh); and “Pre-UPU Nova Scotia and Canada” (Jim Taylor).



Figure 2. Admiral Study Group meeting at BNAPEX 2017; led by Group Editor Leo Beaudet; twenty-one attendees.



Figure 3. Peter McCarthy (centre) receiving Herbert L McNaught best one-frame exhibit award from Vic Willson, chief juror; Bill McNaught, Herbert's son holding award trophy.

Dealer activity seemed to be strong throughout the three-day event. A total of nineteen dealers, including Andy Ellwood representing BNAPS Circuit Sales, were evident. The dealer number was up from BNAPEX 2016, despite the recent loss of our friend and dealer colleague John Beddows. The majority of the dealers focussed on postal history, but plenty of stamps and other philatelic items could be had.

Somewhat unique to a BNAPEX show, the Calgary Philatelic Society ran an auction on Friday afternoon. The lots consisted of items submitted by BNAPS or Calgary Philatelic Society members and even from bourse dealers present at the show. A wide range of philatelic collectibles and supplies were auctioned, including stock books, albums (new and partially filled), bulk stamps, covers, and individual stamps, with some selling in the hundreds of dollars range. Bidding was quite spirited. A ten percent commission was imposed on successful lots to help offset the cost of the show.

Other activities of interest included a junior table with low-priced stamps and an ample supply of show souvenirs, including a series of eight show covers, three picture postage stamps/booklets and Keepsake sheets.

As he has done for several recent BNAPEX shows, Dave Bartlet prepared souvenir overprints on stamp sheets (1¢ and 5¢ Bennet pre-cancel stamps) which feature combined CALTAPEX-BNAPEX overprints along with a rider on a bucking bronco, a symbol of the Calgary Stampede. All these items are still for sale: Consult the Calgary Philatelic Society website for details (<https://calgaryphilatelicsociety.com/>). Direct emails for more information to bnapsouvenirs@bnaps.org.

Thanks to Adri Veenstra and Leopold Beudet for supplying a number of photos from the show.

The exhibits were of the highest calibre, as expected at a specialist meeting like BNAPEX. A total of twelve Golds, five Vermeils, five Silver, three Silver-Bronze, and three Bronze medals were awarded at the Awards Banquet (see *Palmares* for details). A total of one hundred and forty-six frames, including those from CALTAPEX, were displayed, slightly down from last year's frame count in Fredericton, NB. A special thanks to the BNAPEX judging crew [Vic Willson (Chief Juror), J-Claude Michaud, Gary Steele, and Mark Berner (Apprentice)] for their time-consuming effort to thoroughly go through the thirty-eight single- and multi-frame exhibits including several eight-framers.



Figure 4. Dealer bourse was active all three days

**BNAPS Balance Sheet FY
2016 vs FY 2015
(as of 31 December 2016)**

	31 Dec. 2016	31 Dec. 2015	\$ Change	% Change
ASSETS				
Current Assets				
Chequing/Savings				
Cash/Scotia Bank	6,068.88	12,498.71	-6,429.83	-51.44%
Total Chequing/Savings	6,068.88	12,498.71	-6,429.83	-51.44%
Other Current Assets				
Accounts				
Receivable	2,208.26	2,827.83	-619.57	-21.91%
Donated Books				
Inventory	4,493.27	9,500.00	-5,006.73	-52.7%
Members Circuits				
& Funds	85,909.38	86,982.24	-1,072.86	-1.23%
Prepaid Expenses	0.00	1,000.00	-1,000.00	-100.0%
Published Books				
Inventory	45,741.29	46,651.94	-910.65	-1.95%
Total Other Current Assets	138,352.20	146,962.01	-8,609.81	-5.86%
Total Current Assets	144,421.08	159,460.72	-15,039.64	-9.43%
Fixed Assets				
Contributed Books - Firby				
2	0.00	32,000.00	-32,000.00	-100.0%
Total Fixed Assets	0.00	32,000.00	-32,000.00	-100.0%
Other Assets				
Morgan Stanley (Cash)	5,054.90	65,732.42	-60,677.52	-92.31%
Morgan Stanley (Securities)	820,195.86	638,929.18	181,266.68	28.37%
Total Other Assets	825,250.76	704,661.60	120,589.16	17.11%
TOTAL ASSETS	969,671.84	896,122.32	73,549.52	8.21%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts				
Payable	785.58	227.75	557.83	244.93%
Total Accounts				
Payable	785.58	227.75	557.83	244.93%
Other Current				
Liabilities				
Prepaid				
Awards	2,509.35	2,559.35	-50.00	-1.95%

Prepaid Dues	14,791.29	19,198.93	-4,407.64	-22.96%
Total Other Current Liabilities	17,300.64	21,758.28	-4,457.64	-20.49%
Total Current Liabilities	18,086.22	21,986.03	-3,899.81	-17.74%
Long Term Liabilities				
Circuits Payable	85,909.38	86,982.24	-1,072.86	-1.23%
Total Long Term Liabilities	85,909.38	86,982.24	-1,072.86	-1.23%
Total Liabilities	103,995.60	108,968.27	-4,972.67	-4.56%
Equity				
Currency Adjustment	-7,977.12	-8,305.51	328.39	3.95%
Member's Equity	833,932.30	833,932.30	0.00	0.0%
Retained Earnings	-38,472.74	70,781.34	-109,254.08	154.35%
Unrealized Gain/Loss on Investments	110,468.19	0.00	110,468.19	100.0%
Net Income	-32,274.39	-109,254.08	76,979.69	70.46%
Total Equity	865,676.24	787,154.05	78,522.19	9.98%
TOTAL LIABILITIES & EQUITY	969,671.84	896,122.32	73,549.52	8.21%

BNAPS PROFIT AND LOSS COMPARISON 2016 VS 2015

	Jan - Dec 2016	Jan - Dec 2015	\$ Change	% Change
Income				
Advertising Sales	9,380.00	9,855.26	-475.26	-4.82%
Book Sales	14,098.59	16,042.71	-1,944.12	-12.12%
Circuits Sales				
Revenue	634.30	324.60	309.70	95.41%
Gain/Loss (Morgan Stanley)	-3,718.04	-131,657.23	127,939.19	97.18%
Gifts and Donations	2,333.64	1,336.75	996.89	74.58%
Interest/Dividends (MS)	26,007.98	28,135.72	-2,127.74	-7.56%
Inventory Adjustment	-315.59	591.53	-907.12	-153.35%
Membership Dues	32,780.05	26,322.69	6,457.36	24.53%

Other Income	0.00	0.00	0.00	0.0%
Total Income	81,200.93	-49,047.97	130,248.90	265.55%
Cost of Goods Sold				
Cost of Books Sold	13,268.81	11,079.68	2,189.13	19.76%
Total COGS	13,268.81	11,079.68	2,189.13	19.76%
Gross Profit	67,932.12	-60,127.65	128,059.77	212.98%
Expense				
Advertising	170.00	405.00	-235.00	-58.03%
Agent Fees (Book Sales)	2,192.01	2,600.04	-408.03	-15.69%
Bank/Financial Fees	243.78	380.91	-137.13	-36.0%
Book Publishing	9,001.61	4,825.55	4,176.06	86.54%
Convention Cost - Firby 2	5,013.85	4,155.83	858.02	20.65%
Contribution	32,000.00	0.00	32,000.00	100.0%
Election	2,311.18	0.00	2,311.18	100.0%
Financial Fees (Morgan Stanley)	175.00	175.00	0.00	0.0%
Foreign Tax (MorganStanley)	1,993.97	1,970.10	23.87	1.21%
Insurance	1,334.00	685.00	649.00	94.75%
Medals and Awards	1,673.96	535.00	1,138.96	212.89%
Operations	1,238.53	1,131.00	107.53	9.51%
Paypal Fees	592.48	405.00	187.48	46.29%
Postage and Delivery	135.30	0.00	135.30	100.0%
Printing and Reproduction	639.35	0.00	639.35	100.0%
Professional Fees	0.00	678.00	-678.00	-100.0%
Study and Regional Groups	2,405.00	1,187.00	1,218.00	102.61%
Topics Printing and Mailing	38,893.29	29,600.00	9,293.29	31.4%
Website	193.20	193.20	143.00	100.0%
Youth Program	0.00	0.00	250.00	100.0%
Total Expense	100,206.51	49,126.43	51,080.08	103.98%
Net Income	-32,274.39	-109,254.08	76,979.69	70.46%



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BNAPS exchange circuit news

Andy Ellwood, OTB

THE effort to conduct a review of the Exchange Circuit continues. Retired material has been extracted from the books and will be shipped in September. Some new material has arrived and is mainly in the back-of-the-book areas. Once the BNAPEX Convention is behind us, I hope to receive some new material. As a result of these changes, the value of Circuit has dropped about twenty-five percent, but it is expected to recover once the summer break is past. Contact me by phone at (613) 737-2137, or by email at andy_ellwood@rogers.com.

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Study group contacts

Note: These contacts are updated between *BNA Topics* publications on the BNAPS website at www.bnaps.org/study.php

- Admirals*, Andrew Chung, P.O. Box 89111, Westdale PO, Hamilton, ON L8S 4R5
<achung1@cogeco.ca>
- Air Mail (on hiatus— contact Bill Radcliffe for more information, <studygroups@bnaps.org>)*
- British Columbia Postal History*, Andrew Scott 5143 Radcliffe Rd, Sechelt, BC, V0N 3A2
<andrewscott@dccnet.com>
- Canada Post Ephemera and Collateral Material*, Peter R. MacDonald 1264 Sherman Drive, Ottawa ON K2C 2M8 <petermac613@gmail.com>
- Christmas*, Peter MacDonald 1264 Sherman Drive, Ottawa, ON, K2C 2M8
<studygroups@bnaps.org>
- Dead Letter Office*, Brian Plain, 4-132 Michigan St, Victoria, BC V8V 1R1
<bcplain@shaw.ca>
- Elizabethan*, Robin Harris, PO Box 2234, Beausejour, MB R0E 0C0
<rharris@adminware.ca>
- Fakes and Forgeries*, Ken Pugh, 45964 Ivy Ave, Chilliwack, BC V2R 2C5,
<kpugh@shaw.ca>
- Fancy Cancel and Miscellaneous Markings*, Dave Lacelle, PO Box 233, Merville, BC V0R 2M0
<fancycancel@hotmail.com>
- First Day Covers*, Gary Dickinson, 648 San Michelle Rd, Kelowna, BC V1W 2J1
<gandbdickinson@shaw.ca>
- George VI*, Gary Steele, 83 Baker Drive, Middle Sackville, NS B4E 1V2
<gwsteele57@gmail.com>
- Illustrated Mail*, Ken Lemke, 3488 Rubens Court, Burlington, ON L7N 3K4
<kwlemke@sympatico.ca>
- Large and Small Queens*, William Radcliffe, 478 Media Rd, Oxford PA 19363
<confederationbnaps@gmail.com>
- Map Stamp*, Orville F Osborne, 471 Oriole Parkway, Toronto, ON M5P 2H9
<of471@aol.com>
- Military Mail*, Mike Street 73 Hatton Drive, Ancaster, ON L9G 2H5
<mikestreet1@gmail.com>
- Newfoundland*, Martin G. Goebel 13 O'Mara Place, St. John's NL A1A 5B7
<Goebel@nf.sympatico.ca>
- Pence-Cents*, Ron Majors, 253 Caleb Dr, West Chester, PA, 19382
<ronald.e.majors@gmail.com>
- Perfins*, Barry Senior, 4 Whiteway Place, Clarendville, NL A5A 2B5
<barry.senior@nf.sympatico.ca>
- Postal Stationery*, Michael Sagar, 3920 Royalmore Ave, Richmond BC, V7C 1P6
<gailandmike@shaw.ca>
- Precancels*, Andy Ellwood, 10 Doris Avenue, Gloucester, ON K1T 3W8
<andy_ellwood@rogers.com>
- Railway Post Offices*, Peter McCarthy, 573 Griffith St, London, ON N6K 2S5
<petermccarthy45@sympatico.ca>

Re-entries and Constant Plate Varieties, Michael D. Smith, 100 Paine Lane, Oak Ridge, TN 37830-7511 <miked_smith@hotmail.com>

Revenues, Fritz Angst, 6260 SE Winged Foot Drive, Stuart, FL 34997-8654 <fangst3@gmail.com>

Squared Circle Cancels, Joe Smith, #203-228 Pembina Avenue, Hinton AB, T7V 0A5
<mudquack@telusplanet.net>

World War II, William Pekonen, 201-7300 Moffatt Rd, Richmond, BC V6Y 1X8
<wpekonen@telus.net>

Vice-President, Study Groups: William W Radcliffe, 478 Media Rd, Oxford PA 19363
<bsbvp88@hotmail.com>

Study Group Reporter: Peter McCarthy, 573 Griffith St, London, ON N6K 2S5
<ptermccarthy45@sympatico.ca>

Regional group contact persons

Atlantic Provinces (NS, NB, PEI, Newfoundland and Labrador): J A Forbes, Jr, PO Box 38205, Dartmouth, NS B3B 1X2 <JAFRBS@aol.com>

Calgary (Calgary and surroundings): Jon Johnson, 39 Highgrove Cres SW, Calgary, AB T2V 3K8
<jciperfins@hotmail.com>

Dixie Beavers (Alabama, Georgia, both Carolinas, Mississippi, Tennessee): John Burnett, 127 Bluebelle Dr, Madison, AL 35758, <jb45855@aol.com>

Edmonton (Edmonton and surroundings): David Piercey, 181 Blackburn Dr, Edmonton, AB T6W 1B6
<dpiercey@telus.net>

Florida: Mark Isaacs, PO Box 52453, Sarasota, FL 34232 - Tel: 941-951-1419.

Golden Horseshoe (Southern Ontario, Western New York, Northern Ohio, Eastern Michigan): Peter McCarthy, 573 Griffith St, London, ON N6K 2S5 <BNAPS-GHRG@bnaps.org>

Golden West (California, Arizona, Nevada): Joe Schlitt, PO Box 263, Knightsen, CA 94548-0263
<wylecotejs@earthlink.net>

Lower Canada (Québec): Hugo Deshayé, P.O. Box 88250, Quebec City, QC G3J 1Y9
<hdphil@videotron.ca>

Manitoba-Northwestern Ontario (Manitoba, Northern Ontario, Minnesota, North and South Dakota): Don Fraser, 1183 Warsaw Ave., Winnipeg, MB R3M 1C5 <dafrase1@mts.net>

Mid-Atlantic (Virginia, West Virginia, DC, Delaware): Jeff Arndt, 4121 Marble Lane, Fairfax, VA 22033 <arndt123@aol.com>

Midwest (Indiana, Western Michigan, Minnesota, Illinois, Wisconsin, Kansas, Iowa and Nebraska): Richard Judge, 2900 Lincolnwood Dr., Racine, WI, 53403-3738 <CH2Se@sbcglobal.net> Tel: 262-554-7958.

Northeastern (Connecticut, New Jersey, New York, Pennsylvania, New Hampshire, Rhode Island, Vermont, Massachusetts): P Charles Livermore, 100-08 Ascan Ave, Forest Hills, NY 11375
<charleslivermore@hotmail.com>

Pacific-Northwest (BC, Idaho, Oregon, Washington, Alaska, Yukon): Peter Fralick, PO Box 34, Hagensborg, BC V0T 1H0 <peterfralick@hotmail.com>

Prairie Beavers (Texas, New Mexico, Oklahoma, Arkansas, Louisiana): George Dresser, 501 Fairview Ave, College Station, TX 77840 <g-dresser@suddenlink.net>

St Lawrence Seaway (Eastern Ontario, Western Quebec): Co-chairmen: Chris Anstead, 3258 Elphin Maberly Road, McDonald's Corners, ON K0G 1M0, <acropolis@superaje.com>; Don Ecobichon, RR1-1512 Chaffeys Lock Road, Elgin, ON K0G 1E0.

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