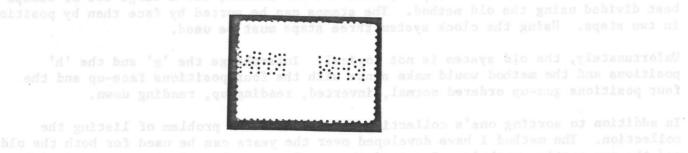
THE BNA

PUBLISHED BY THE BRITISH NORTH AMERICA PHILATELIC SOCIETY

CANADIAN PERFINS STUDY GROUP Volume

Volume 2, Number 7

August 1981



## Another new perfin reported.

This reporting is from Joe Krepp, who says he has it on stamp #101. The perfin is identified in the U.S. Perfin Catalogue as R.H. White Department Store of Boston, Mass. Tentatively, the perfin will become R9. This perfin is in an unusual stamp which was issued just as the first companies in the United States began to consider using perfins. Why a U.S. department store would need Canadian postage in the first place might end up with an interesting answer.

a, b. c. or d respectively, then the four gun-up postions.



## Does anyone have this pins shift in any Sll's?

This spring Jean-Guy Dalpe wrote Jon Johnson after discovering an odd perfin while sorting his Sll and Slla's. The angle of the top two holes in the 'S' is the reverse of that in the normal Sll. (Slla having the two holes horizontal.) Jean-Guy's perfin has a Vancouver cancel. When Jon checked his collection there was only one Sll with the holes in the same position, it is a #165 on a Sun Life cover cancelled Vancouver Apr 23/31. As there are only two of these perfins (dies) now known mathmatically it is unlikely that the die is from the Sll machine. As the Slla machine has been found and confirmed it may be possible that another unknown machine was used in Vancouver. So would you please check you Sll's again and report anymore of these perfins to either Jean-Guy or Jon. If the stamps have a portion of the cancel include that information with the stamp number. This perfin may be considered as Sllb until the position of its status is clarified.

The reaction of collectors to the suggestion to change to the 'Clock System' of positions seems to be in favour of the idea. But before we all jump on the bankwagon (and as I make my living as a Band Director I hesitate having everyone jump on the bandwagon) let me suggest one advantage the old method has over the new. Certainly, a collection is divided most rapidly with the new method, but a large lot of stamps is best divided using the old method. The stamps can be sorted by face then by position in two steps. Using the clock system three staps must be used.

Unfortunately, the old system is not logical. Interchange the 'g' and the 'h' positions and the method would make sense with the four positions face-up and the four positions gum-up ordered normal, inverted, reading up, reading down.

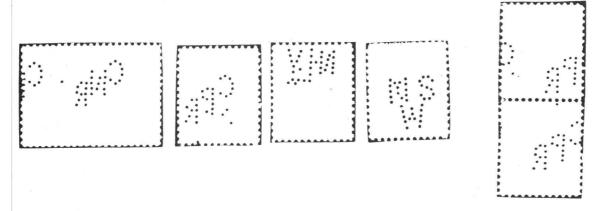
In addition to sorting one's collection there occurs the problem of listing the collection. The method I have developed over the years can be used for both the old and the new sorting methods. I record the catalogue number of the stamp and with a line below, above or on either side of the number indicate the position punched faceup. I follow this with an 'X' and use the same four lines to indicate punched gum-up. The use of the X should probably be changed as some people use this to indicate a double. A sample would look as follows:

This indicates four positions on #104

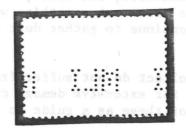
and five on #106. As a new stamp is added to the collection I simply add a line in the appropriate place. For the old system, the one I use, the four lines indicate normal, inverted, reading upwards, reading downwards. I have normal and inverted for #104, #104 punched gum-up, and #106. For #106 punched gum-up I am missing the fourth position, reading down. If used with the clock system the four lines could indicate a, b, c, or d respectively, then the four gum-up postions.

## EXTRA HOLES - ANY IDEAS?

Thomas Inglis presents the question — what produces the occasional extra hole that we find in perfins? Can someone explain the extras on the accompanying figures?



(ED - a theory with some popularity amoung collectors is that these are doubles. The weakness in this theory is that frequently there is one extra hole cleanly cut and no blind holes which might be expected from a lightly pressed double perforation.)



Does this illustration record a new perfin design? I recently picked up the stamp, at first thinking that it would be a new late date of usage by Metropolitan Life Insurance Company. My collection has a good range of issues punched M.11 which span the Admiral to Elizabethan period, so the copy of Scott #378 would move the date forward from 1954 to 1958.

I next thought that someone had played a joke on a would-be-collector by removing the 'Co' pins. Careful examination of the stamp indicates no trace on any blind pins and measurement confirms that there is more than sufficient space if the 'Co' pins existed. So I'm left with some unanswered questions. Did a corporate name change during the fifty's cause the user to remove the lower row of pins? Does anyone have either this design or M.11 on stamps between #341 and #378? (ED. if so please write Mike and let him know the details.)

As a postscript I've long held the view that M.19 is M.21 with the pins forming the 'C' removed, but lack of sufficient quantity has prevented any attempt to validate this opinion. Sw agalds to hald add to alguars galasses on a's sand , not



fig.la



fig.1b

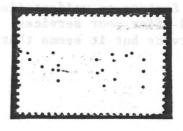
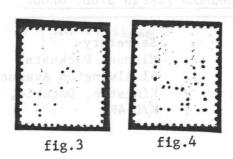


fig.2



See Next Page

I expect everyone reading this as somewhere, set aside, a small packet of unidentified perfins. Reluctant as we all are to throw out something which might fit into our collections, these problem stamps continue to gather dust until, somehow, they can be correctly identified.

Fortunately 95% of the perfins we collect do not suffer from more than a few missing pins. But a very few are notorious for extensive damage creating problems of proper identification. I illustrate some of these as a guide to those in need of assistance.

Figure 1A is fairly typical of the number of missing pins that the owner is faced with. A common design, it is our old friend M.15 and broken pins are common by the mid 1930's. The trick in correctly identifying this one is to establish which way is 'up'. Figure 1B is another example of M.15 showing a different combination of missing pins. (ED. if the perfin looks like 1A and refuses to match take a quick look at 0.6.)

I next illustrate the advanced damage sustained to P.10a. Those of you who have read Jon Johnson's detailed article on P.S. in the Sept/Oct 1978 issue of Topics will know about this perforator. Figure 2 actually shows almost two complete dies but thirtyfour out of a total of fifty-six pins are missing.

Some of you might guess from the diagonal shape of Figure 3 that this design belongs to one of the railway perfins. You'd be wrong. It actually originates from Canadian Foundries and Forgings (C9) and, as such, is a desirable addition to most collections.

Figure 4 can be guessed at by the alert collector as it's a poor impression of S.11. Probably the result of paper clogging the pins, only seventeen holes fully penetrate the stamp, plus a few others partly breaking through. S.11 doesn't usually show up in this condition, but it's an interesting example of the kind of things we occasionally encounter.

The foregoing highlight the more obvious problem perfins held by many of us, and I hope publication will assist some of you. If there is someone interested in running a regular feature on unidentified perifns in the BNA Perforator why not write to the Editor and offer your services. The object of the newsletter is to provide members with a service but it seems that everyone leaves it to someone else to make the first move.

## British North America Philatelic Society CANADIAN PERFIN STUDY GROUP

Chairman Jonathan Johnson Box 6118, Station D Calgary, Alberta, Canada T2P 2C7

Secretary Michael Dicketts 61 Alwington Avenue Kingston, Ontario, Canada 427 - 48 Avenue S.W. K7L 4R4

The Editor The BNA Perforator Gary D. Tomasson Calgary, Alta. Canada T2S 1E3

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	mp No.÷ 104	
6.Last Issue: 1926 7.Last Stam	p No.÷ 150	
8.First CDS Cancel÷ 9.Last CDS		<u> </u>
10.No. of Diff.Cat.No. ÷ 5 11.Total Per		RF.50
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1.Canadian Perfin Number: M7	2.Name of User Metropolitan I	÷ Life Ins. Co.	3. Perforator Location New York, N.Y.	n÷
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6.Last Issue:	1915	7.Last Stam	p No. + +915 R 230	
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1.Canadian Perfin Number: M8  4.First Issue: 6.Last Issue: 8.First CDS Cancel 10.No. of Diff.Cat 12.Postage Stamps: 13.Revenue Stamps: Rev.War Tax 191	2.Name of User  Massey-Harris  1911  1939  : 12 Jol 2-  .No.: 73  Canada  , Ne  Customs 1912    5  , Inland R	5.First Star 7.Last Stam 7 9.Last CDS 11.Total Per wfoundland  1 , 1935  1 , ev. Excise Tax	Montreal, P.Q.  mp No.÷ 111  p No.÷ 248.  Cancel÷ 30 Mar 38  fins÷ 660  , United States 1, 1  Excise Tax 1915 1, 1  1915 1, Nfld Inland  k 1, Others 1.	RF.15 None   1934 , Inland Rev. ,
1.Canadian Perfin Number: M8  4.First Issue: 6.Last Issue: 8.First CDS Cancel 10.No. of Diff.Cat 12.Postage Stamps: 13.Revenue Stamps: Rev.War Tax 191	2.Name of User  Massey-Harris  1911  1939  : 12 Jol 2-  .No.: 73  Canada  , Ne  Customs 1912    5  , Inland R	5.First Star 7.Last Stam 7 9.Last CDS 11.Total Per wfoundland  1 , 1935  1 , ev. Excise Tax	Montreal, P.Q.  mp No.÷ 111  p No.÷ 248  Cancel÷ 30 Mar 38  fins÷ 660  , United States 1, 1  Excise Tax 1915 1, 1  1915 1, Nfld Inland	RF.15 None   1934 , Inland Rev. ,
1.Canadian Perfin Number: M8  4.First Issue: 6.Last Issue: 8.First CDS Cancel 10.No. of Diff.Cat 12.Postage Stamps: 13.Revenue Stamps: Rev.War Tax 191 Sask.Elec. 1929	2.Name of User Massey-Harris  1911  1939  : 12 Jol 27  No.: 73  Canada  , Ne Customs 1912    5  , Inland R   , Ont.Stock al Delivery:	5.First Star 7.Last Star 7.Last CDS 11.Total Per wfoundland \( \begin{array}{c} \), 1935 \( \begin{array}{c} \), ev. Excise Tax	Montreal, P.Q.  mp No.÷ 111  p No.÷ 248  Cancel÷ 30 Mar 38  fins÷ 660  , United States 1, I  Excise Tax 1915 1,  1915 1, Nfld Inland  k 1, Others 1  15. Coil	RF.15 None   1934 , Inland Rev. ,
1.Canadian Perfin Number: M8  4.First Issue: 6.Last Issue: 8.First CDS Cancel 10.No. of Diff.Cat 12.Postage Stamps: 13.Revenue Stamps: Rev.War Tax 191 Sask.Elec. 1929 14.Airmail & Speci	2.Name of User  Massey-Harris  1911  1939  : 12 Jol 2-  .No.: 73  Canada  , Ne  Customs 1912    5  , Inland R     , Ont.Stock  al Delivery:  g  , General	5.First Sta 7.Last Stam 7.Last Stam 7.Last CDS 11.Total Per wfoundland D 1, 1935 D, ev. Excise Tax D, Que.Stoc	Montreal, P.Q.  mp No.÷ 111  p No.÷ 248  Cancel÷ 30 Mar 38  fins÷ 660  , United States□ , I  Excise Tax 1915□ ,  1915□ , Nfld Inland  k□ , Others□ .  15. Coil	RF.15 None   1934 , Inland Rev. ,
1.Canadian Perfin Number: M8  4.First Issue: 6.Last Issue: 8.First CDS Cancel 10.No. of Diff.Cat 12.Postage Stamps: 13.Revenue Stamps: Rev.War Tax 191 Sask.Elec. 1929 14.Airmail & Speci	2.Name of User  Massey-Harris  1911  1939  : 12 Jol 2-  .No.: 73  Canada  , Ne  Customs 1912    5  , Inland R     , Ont.Stock  al Delivery:  g  , General    2 8	5.First Star 7.Last Stam 7 9.Last CDS 11.Total Per wfoundland  1 , 1935  1 , ev. Excise Tax 17 .Precance 17 .Precance	Montreal, P.Q.  mp No.÷ 111  p No.÷ 248  Cancel÷ 30 Mar 38  fins÷ 660  , United States□ , I  Excise Tax 1915□ ,  1915□ , Nfld Inland  k□ , Others□ .  15. Coil	RF.15 None   1934 , Inland Rev. ,
1.Canadian Perfin Number: M8  4.First Issue: 6.Last Issue: 8.First CDS Cancel 10.No. of Diff.Cat 12.Postage Stamps: 13.Revenue Stamps: Rev.War Tax 191 Sask.Elec. 1929 14.Airmail & Speci 16.Tagged: Winnipe 18.Other Comments	2.Name of User  Massey-Harris  1911  1939  : 12 Jol 2-  .No.: 73  Canada  , Ne  Customs 1912    5  , Inland R     , Ont.Stock  al Delivery:  g  , General    2 8	5.First Star 7.Last Stam 7 9.Last CDS 11.Total Per wfoundland  1 , 1935  1 , ev. Excise Tax 17 .Precance 17 .Precance	Montreal, P.Q.  mp No.÷ 111  p No.÷ 248  Cancel÷ 30 Mar 38  fins÷ 660  , United States□ , I  Excise Tax 1915□ ,  1915□ , Nfld Inland  k□ , Others□ .  15. Coil	RF.15 None   1934 , Inland Rev. ,

1.Canadi Number		2.Name of User÷ Mutual Life Assura		3.Perforator Loca Waterloo, Ont.	tion÷	
4.First	Issue:	1903 5	.First Stan	p №.÷ 89		
6.Last I	issue:	1964 7	.Last Stamp	No.+ 433		
.First	CDS Cancel:	- 15 OCT 1916 9	.Last CDS (	Cancel: 10 AUG	1925	
10.No. c	of Diff.Cat.	.No.÷ 44 11	.Total Perf	ins: 382		RF.20
12.Posta	ge Stamps÷	Canada 🚺 , Newfour	ndland 🛘 ,	United States	, None	
13. Rever	ue Stamps÷	Customs 1912 \(\mathreal{1}\),	1935 🗆 , E	Excise Tax 1915 🔼	, 1934	□ , Inland
Rev.W	ar Tax 1915	Inland Rev. 1	Excise Tax	1915 □ , Nfld Inl	and Rev	. 🗆 ,
Sask.	Elec. 1929	□ , Ont.Stock □	, Que.Stock	. Others	•	
14.Airma	il & Specia	al Delivery:		15.	Coils	÷
16.Tagge	d÷ Winniped	General [] 17	.Precancel	L-		
18.Other	Comments	32 RE	EPORTS.			i i
CANC	CLS WA	TERLOO NIAGARA	ON THE LA	r E		, T
	1			R276		
						V.
• • •						
.Canadi Number	· ·	2.Name of User:		3. Perforator Loca	tion÷	
	MIO	Montreal Light, Hea		1		
4.First				₱ No.÷ 89		
				No.: 106		72/3/
8.First	CDS Cancel:	9	.Last CDS C	Cancel:		<b></b>
		No.: 4 11				RF.25
12.Posta	ge Stamps÷	Canada , Newfour	ndland 🗆 ,	United States	, None	
13.Reven	ue Stamps÷	Customs 1912 \( \text{, } \)	1935 🗆 , E	Excise Tax 1915 🗆	, 1934	🛘 , Inland
Rev.W	ar Tax 1915	, Inland Rev. 1	Excise Tax	1915□ , Nfld Inl	and Rev	,
Sask.	Elec. 1929	□ , Ont.Stock □	, Que.Stock		•	
14.Airma	il'& Specia	al Delivery:		15. C	oils	-
16.Tagge	d÷ Winnipeg	g□, General□ 17	.Precancel			
18.Other	Comments	26 REPORT	75			
				•		

Mil Metropolitan Life Insurance Ottawa, Ont.  4.First Issue:	□ , Inland
6.Last Issue: 1967 7.Last Stamp No.: 454 P  8.First CDS Cancel: 16 Nov 1923 9.Last CDS Cancel: 1972  10.No. of Diff.Cat.No.: 73 11.Total Perfins: 1400  12.Postage Stamps: Canada  , Newfoundland , United States , None  13.Revenue Stamps: Customs 1912 , 1935 , Excise Tax 1915 , 1934 Rev.War Tax 1915 , Inland Rev. Excise Tax 1915 , Nfld Inland Rev.  Sask.Elec. 1929 , Ont.Stock , Que.Stock , Others .  14.Airmail & Special Delivery: C7-9 15. Coils: 16.Tagged: Winnipeg , General 17.Precancel-  18.Other Comments 33 REPORTS	□ , Inland
8.First CDS Cancel÷ 16 Nov 1923 9.Last CDS Cancel÷ 1972  10.No. of Diff.Cat.No.÷ 73 11.Total Perfins÷ /400  12.Postage Stamps÷ Canada , Newfoundland , United States , None  13.Revenue Stamps÷ Customs 1912 , 1935 , Excise Tax 1915 , 1934 Rev.War Tax 1915 , Inland Rev. Excise Tax 1915 , Nfld Inland Rev.  Sask.Elec. 1929 , Ont.Stock , Que.Stock , Others .  14.Airmail & Special Delivery: C7-9 15. Coils ÷  16.Tagged÷ Winnipeg , General 17.Precancel-  18.Other Comments 33 REPORTS	□ , Inland
10.No. of Diff.Cat.No.÷ 73 11.Total Perfins÷ /400  12.Postage Stamps÷ Canada , Newfoundland , United States , None  13.Revenue Stamps÷ Customs 1912 , 1935 , Excise Tax 1915 , 1934 Rev.War Tax 1915 , Inland Rev. Excise Tax 1915 , Nfld Inland Rev.  Sask.Elec. 1929 , Ont.Stock , Que.Stock , Others .  14.Airmail & Special Delivery: C7-9 15. Coils ÷  16.Tagged÷ Winnipeg , General 17.Precancel-  18.Other Comments 33 REPORTS	□ , Inland
12.Postage Stamps: Canada , Newfoundland , United States , None  13.Revenue Stamps: Customs 1912 , 1935 , Excise Tax 1915 , 1934 Rev.War Tax 1915 , Inland Rev. Excise Tax 1915 , Nfld Inland Rev.  Sask.Elec. 1929 , Ont.Stock , Que.Stock , Others .  14.Airmail & Special Delivery: C7-9	□ , Inland
13. Revenue Stamps: Customs 1912  , 1935  , Excise Tax 1915  , 1934   Rev.War Tax 1915  , Inland Rev. Excise Tax 1915  , Nfld Inland Rev.  Sask. Elec. 1929  , Ont. Stock  , Que. Stock  , Others  .  14. Airmail & Special Delivery: C7-9	, Inland
Rev.War Tax 1915  , Inland Rev. Excise Tax 1915  , Nfld Inland Rev.  Sask.Elec. 1929  , Ont.Stock  , Que.Stock  , Others  .  14.Airmail & Special Delivery: C7-9	
Sask.Elec. 1929  , Ont.Stock  , Que.Stock , Others .  14.Airmail & Special Delivery: C7-9	
14. Airmail & Special Delivery: C7-9  15. Coils ÷  16. Tagged÷ Winnipeg□, General□ 17. Precancel-  18. Other Comments  33 REPORTS  5001 BLUCNOSE & 100 Panel	
16.Tagged÷ Winnipeg [] , General [] 17 .Precancel-  18.Other Comments 33 KEPORTS  5001 BLUENOSE & 100 Park	
18. Other Comments 33 REPORTS.  5001 BLUENOSE & 100 Park	4. 5417
5001 BLUENOSE & 100 Pari	a. CAIT
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CANCELS. OTTOWA	
R230 276	
(WOULD SUSPECT THAT # 454P IS A FAVOR JP).	and the second
(WOOLD 3037 TE 11/21 77 45 41 13 A 420 0K, ST).	- 1-42/h
	- NA001
1. Canadian Perfin 2. Name of User:   3. Perforator Location:	
Number: M12 Mackenzie Mann Co. Toronto, Ont.	
4. First Issue: 1911 5. First Stamp No.: 104	
6.Last Issue: 1911 7.Last Stamp No.: 106.	Tests r
8.First CDS Cancel: 9.Last CDS Cancel:	150 8CD 3
10.No. of Diff.Cat.No.: 2 11.Total Perfins: 8	RF.75
12.Postage Stamps÷ Canada □ , Newfoundland □ , United States □ , None □	Parisor epsyleo
13. Revenue Stamps: Customs 1912 🗆 , 1935 🗆 , Excise Tax 1915 🗖 , 1934 🖸	, Inland
Rev.War Tax 1915 ☐ , Inland Rev. Excise Tax 1915 ☐ , Nfld Inland Rev.	□ X5,T TSW.TE
Sask.Elec. 1929 ☐ , Ont.Stock ☐ , Que.Stock ☐ , Others ☐ .	ask.Elec. 192
14.Airmail & Special Delivery: 15. Coils :	irmail a Spec
16.Tagged÷ Winnipeg□ , General□ 17 .Precancel-	agged÷ Winnip
18. Other Comments & REPORTS	thet Coments
	0 11 11 11 11 11
Return to: Mr. Joe L. Purcell, 6 Richardson Dr., Kingston, Ontario K7M 2	

1.Canadian Perfin 2.Name of User: Number: M13 Miller Morse Hardware Co	3. Perforator Location:	*			
Number - M13 Miller Morse Hardware Co.	Winnipeg, Man.				
4.First Issue: 1903 5.First Sta	amp No.÷ 90				
6.Last Issue: 1927 7.Last Star	mp No.÷ 144				
8.First CDS Cancel÷ 9.Last CDS	Cancel÷	Ł			
10.No. of Diff.Cat.No.÷ /3 ll.Total Per	cfins÷ 78	RF,40			
12.Postage Stamps: Canada 🗹 , Newfoundland 🗖	, United States Q , None				
13. Revenue Stamps: Customs 1912 \( \Delta \), 1935 \( \Delta \),	Excise Tax 1915 🗆 , 1934	10, Inland			
Rev. War Tax 1915 🗹 , Inland Rev. Excise Tax	x 1915 [] , Nfld Inland Rev	7. 🗆 ,			
Sask.Elec. 1929 ☐ , Ont.Stock ☐ , Que.Stox					
14.Airmail & Special Delivery:	15. Coils	÷			
16.Tagged÷ Winnipeg□ , General□ 17 .Precance	el-	b			
18.0ther Comments 21 REPORTS.					
CANCELS. WINNIPEG		·			
R 2	.30				
·					
1. Canadian Perfin 2. Name of User:	3. Perforator Location÷				
Number: M14 M. Phillipsborn Co.	Chicago, Ill.				
4.First Issue: 5.First Sta	ene No.÷				
6.Last Issue: 7.Last Star	mp No.÷				
8.First CDS Cancel: 9.Last CDS	Cancel:				
10.No. of Diff.Cat.No.: 11.Total Per	rfins <del>:</del>	RF.100			
12.Postage Stamps÷ Canada□ , Newfoundland□	, United States . None	e <b>Q</b>			
13. Revenue Stamps: Customs 1912   , 1935   ,	Excise Tax 1915 0 , 1934	10 , Inland			
Rev.War Tax 1915 0 , Inland Rev. Excise Tax	x 1915 , Nfld Inland Rev	7.0 ,			
Sask.Elec. 1929 ☐ , Ont.Stock ☐ , Que.Stox	ck□ , Others□ .				
14.Airmail & Special Delivery: 15. Coils ÷					
16. Tagged÷ Winnipeg□ , General□ 17 . Precance	el- ·				
18. Other Comments 1/0 REPORT					
US# M198					
	and a second and a second				

Mi mhar-	2.Name of User:	3. Perforator Location:	CAM ROSE
Number: M15	Montreal Rolling Mills	Montreal, P.Q.	4-sylva p T
4.First Issue:	1903 5.First St	camp No.÷ 89	
6.Last Issue÷	1964 7.Last Sta	mp No.÷ 405	
	: Van 1923 9. Last CDS		1
	.No.÷ 9 4 11.Total Pe		RF.10
12. Postage Stamps÷	Canada 🗆 , Newfoundland 🗖	, United States 🗆 , None	
13. Revenue Stamps:	Customs 1912 ☐ , 1935 ☐ ,	Excise Tax 1915 🗆 , 1934	. Inland
Rev.War Tax 1915	5 🔟 , Inland Rev. Excise Ta	x 1915 🗆 , Nfld Inland Rev	7. 🗆 ,
Sask.Elec. 1929	□ , Ont.Stock □ , Que.Sto	ock 🛘 , Others 🗘 .	erel .cola.xa
14.Airmail & Specia	al Delivery: C6	15. Coils	foeda a rum
16.Tagged÷ Winniped	g□, General□ 17.Precand	cel-	sedmmin anable
18.Other Comments	34 REPORTS.		est commence
	**************************************		
CANCELS, MONTE	ZEAL, SAINT JOHN, R.	P.O.	
	and the production of the contract of the cont		
1.Canadian Perfin	2 Name of Heart	3. Perforator Location÷	FULLIES FIELDS
Number: M16	Montreal Steel Works	Montreal, P.Q.	* - 444-24-24
MIO	Fiontreal Steel Works	noncrear, 1.Q.	
4.First Issue:	1903 5.First St	tamp No.÷ 89	
6.Last Issue:		mp No.÷ 90 .	L L
	9. Last CDS		20.50 BUD 3
10.No. of Diff.Cat.	.No.÷ 2 ll.Total Pe	erfins: 7	RF.50
10 Deel 01	Company My Soundland M	United Ctates II None	
12. Postage Stamps÷	Canada 🖳 , Newfoundland 🗆	, united states i , Norte	Lage Stanpps
	Customs 1912 \( \text{, NewFoundTand } \( \text{L} \)	PROPERTY AND ADDRESS OF THE PROPERTY OF THE PR	
13. Revenue Stamps÷	The second secon	Excise Tax 1915 🗆 , 1934	10 , Inland
13. Revenue Stamps:  Rev. War Tax 1915	Customs 1912 ☐ , 1935 ☐ ,	Excise Tax 1915 . 1934	10 , Inland
13. Revenue Stamps:  Rev. War Tax 1915	Customs 1912   , 1935   , 5   , Inland Rev. Excise Ta	Excise Tax 1915 . 1934	1□ , Inland
13. Revenue Stamps:  Rev. War Tax 1919  Sask. Elec. 1929  14. Airmail & Specia	Customs 1912   , 1935   , 5   , Inland Rev. Excise Ta	Excise Tax 1915  , 1934  ex 1915  , Nfld Inland Rev  exk	10 , Inland 7.0 ,
13. Revenue Stamps:  Rev. War Tax 1919  Sask. Elec. 1929  14. Airmail & Specia	Customs 1912  , 1935  , 5  , Inland Rev. Excise Ta  , Ont.Stock  , Que.Stock  , Que.Stock  , Que.Stock  , General  , Precand	Excise Tax 1915  , 1934  ex 1915  , Nfld Inland Rev  exk	inland,
13. Revenue Stamps:  Rev. War Tax 191:  Sask. Elec. 1929  14. Airmail & Specia  16. Tagged: Winniped	Customs 1912  , 1935  , 1935  , 5  , Inland Rev. Excise Ta  , Ont.Stock  , Que.Stock  , Que.Stoc	Excise Tax 1915  , 1934  ex 1915  , Nfld Inland Rev  exk	inland
13. Revenue Stamps:  Rev. War Tax 191:  Sask. Elec. 1929  14. Airmail & Specia  16. Tagged: Winniped	Customs 1912  , 1935  , 5  , Inland Rev. Excise Ta  , Ont.Stock  , Que.Stock  , Que.Stock  , Que.Stock  , General  , Precand	Excise Tax 1915  , 1934  ex 1915  , Nfld Inland Rev  exk	inland,
13. Revenue Stamps:  Rev. War Tax 191:  Sask. Elec. 1929  14. Airmail & Specia  16. Tagged: Winniped	Customs 1912  , 1935  , 1935  , 5  , Inland Rev. Excise Ta  , Ont.Stock  , Que.Stock  , Que.Stoc	Excise Tax 1915  , 1934  ex 1915  , Nfld Inland Rev  exk	inland
13. Revenue Stamps:  Rev. War Tax 191:  Sask. Elec. 1929  14. Airmail & Specia  16. Tagged: Winniped	Customs 1912  , 1935  , 1935  , 5  , Inland Rev. Excise Ta  , Ont.Stock  , Que.Stock  , Que.Stoc	Excise Tax 1915  , 1934  ex 1915  , Nfld Inland Rev  exk	inland
13. Revenue Stamps:  Rev. War Tax 191:  Sask. Elec. 1929  14. Airmail & Specia  16. Tagged: Winniped	Customs 1912  , 1935  , 1935  , 5  , Inland Rev. Excise Ta  , Ont.Stock  , Que.Stock  , Que.Stoc	Excise Tax 1915  , 1934  ex 1915  , Nfld Inland Rev  exk	inland,
13. Revenue Stamps:  Rev. War Tax 191:  Sask. Elec. 1929  14. Airmail & Specia  16. Tagged: Winniped	Customs 1912  , 1935  , 1935  , 5  , Inland Rev. Excise Ta  , Ont.Stock  , Que.Stock  , Que.Stoc	Excise Tax 1915  , 1934  ex 1915  , Nfld Inland Rev  exk	10 , Inland 7.0 ,
13. Revenue Stamps:  Rev. War Tax 191:  Sask. Elec. 1929  14. Airmail & Specia  16. Tagged: Winniped	Customs 1912  , 1935  , 1935  , 5  , Inland Rev. Excise Ta  , Ont.Stock  , Que.Stock  , Que.Stoc	Excise Tax 1915  , 1934  ex 1915  , Nfld Inland Rev  exk	inland,

Canadian Perfin 2.Name of User: Number: M17 Montreal Stencil Works	3.Perforator Location: Montreal, P.O.	
4.First Issue: 1922 5.First Sta	mp No.÷ /07	
6.Last Issue: 1947 7.Last Stam	p No.÷ 274	
8.First CDS Cancel÷ 9.Last CDS	Cancel: 1939	
10.No. of Diff.Cat.No.÷ +6 ll.Total Per	fins: 558	RF.15
12. Postage Stamps: Canada 🗖 , Newfoundland 🗖	, United States Q , None	e 🗆
13. Revenue Stamps÷ Customs 1912 ☐ , 1935 ☐ ,	Excise Tax 1915 🗆 , 1934	4□, Inland
Rev.War Tax 1915 🗆 , Inland Rev. Excise Tax	1915   , Nfld Inland Rev	v. 🗆 ,
Sask.Elec. 1929   , Ont.Stock   , Que.Stoc	k□, Others□.	
14.Airmail & Special Delivery:	15. Coils	÷
16.Tagged÷ Winnipeg□ , General□ 17 .Precance	1-	
18. Other Comments 26 REPORTS.		
CANCIL MUNTREAL		
•		
1.Canadian Perfin 2.Name of User:	3. Perforator Location÷	
Number: M18 Marcil Trust Co.	Montreal, P.Q.	
	mp No.÷ 106	
last Issue: 1922 7. Last Stam	p No.÷ 107	
First CDS Cancel: 9.Last CDS	Cancel:	
10.No. of Diff.Cat.No.: 2 ll.Total Per	fins: 4	RF.60
12.Postage Stamps: Canada , Newfoundland	, United States□ , None	e 🗆
13. Revenue Stamps÷ Customs 1912 ☐ , 1935 ☐ ,	Excise Tax 1915 🗆 , 1934	40 , Inland
Rev.War Tax 1915 $\square$ , Inland Rev. Excise Tax	1915 , Nfld Inland Rev	v. 🗆 ,
Sask.Elec. 1929 ☐ , Ont.Stock ☐ , Que.Stock	k□ , Others□ .	
14.Airmail & Special Delivery:	15. Coils	÷
16.Tagged÷ Winnipeg□ , General□ 17 .Precance	1- ·	
18. Other Comments 4 REPORTS		
Return to: Mr. Joe L. Purcell, 6 Richardson Dr.	, Kingston, Ontario K7M	2S6

Number: M20 Marshall-Wells Alberta Co. Edmonton, Alta.  4.First Issue:   9   1   5.First Stamp No.:   0   4   6.Last Issue:   19 2 & 7.Last Stamp No.:   15   3   8.First CDS Cancel:   9.Last CDS Cancel:   10.No. of Diff.Cat.No.:   11.Total Perfins:   3   9   12.Postage Stamps: Canada   7   Newfoundland   7   United States   7   Nor   13.Revenue Stamps: Customs 1912   7   1935   7   Excise Tax 1915   7   1938   7	
6.Last Issue; 7.Last Stamp No.; 8.First CDS Cancel; 10.No. of Diff.Cat.No.; 11.Total Perfins; 12.Postage Stamps; Canada  , Newfoundland  , United States  , No. 13.Revenue Stamps; Customs 1912  , 1935  , Excise Tax 1915  , 19 Rev.War Tax 1915  , Inland Rev. Excise Tax 1915  , Nfld Inland R Sask.Elec. 1929  , Ont.Stock  , Que.Stock  , Others  . 14.Airmail & Special Delivery: 15. Coils 16.Tagged; Winnipeg  , General  , P.C.Pur 7  17.Precancel- 18.Other Comments 1	1
8.First CDS Cancel÷ 9.Last CDS Cancel÷ 10.No. of Diff.Cat.No.÷   11.Total Perfins÷   12.Postage Stamps÷ Canada D , Newfoundland D , United States D , No. 13.Revenue Stamps÷ Customs 1912 D , 1935 D , Excise Tax 1915 D , 19 Rev.War Tax 1915 D , Inland Rev. Excise Tax 1915 D , Nfld Inland R Sask.Elec. 1929 D , Ont.Stock D , Que.Stock D , Others D . 14.Airmail & Special Delivery: 15. Coils 16.Tagged÷ Winnipeg D , General D 17.Precancel- 18.Other Comments	7   141.54
10.No. of Diff.Cat.No.+   11.Total Perfins+    12.Postage Stamps+ Canada  , Newfoundland  , United States  , No  13.Revenue Stamps+ Customs 1912  , 1935  , Excise Tax 1915  , 19  Rev.War Tax 1915  , Inland Rev. Excise Tax 1915  , Nfld Inland R  Sask.Elec. 1929  , Ont.Stock  , Que.Stock  , Others	
12.Postage Stamps+ Canada	
13. Revenue Stamps+ Customs 1912  , 1935  , Excise Tax 1915  , 19  Rev.War Tax 1915  , Inland Rev. Excise Tax 1915  , Nfld Inland R  Sask.Elec. 1929  , Ont.Stock  , Que.Stock  , Others  .  14. Airmail & Special Delivery:	RF.100
Rev.War Tax 1915  , Inland Rev. Excise Tax 1915  , Nfld Inland R Sask.Elec. 1929  , Ont.Stock  , Que.Stock  , Others  .  14.Airmail & Special Delivery:	ne 🛘
Sask.Elec. 1929  , Ont.Stock  , Que.Stock  , Others  .  14.Airmail & Special Delivery: 15. Coils  16.Tagged÷ Winnipeg  , General  17.Precancel-  18.Other Comments	34 □ , Inland
14.Airmail & Special Delivery: 15. Coils  16.Tagged÷ Winnipeg □ , General □ 17 .Precancel-  18.Other Comments	ev. 🗆 ,
14.Airmail & Special Delivery: 15. Coils  16.Tagged÷ Winnipeg □ , General □ 17 .Precancel-  18.Other Comments	
1.Canadian Perfin Number: M20	•
1.Canadian Perfin Number: M20  4.First Issue: 1911 5.First Stamp No.: 104 6.Last Issue: 1926 7.Last Stamp No.: 153 8.First CDS Cancel: 9.Last CDS Cancel: 10.No. of Diff.Cat.No.: 11.Total Perfins: 39 12.Postage Stamps: Canada 7, Newfoundland 7, United States 7, Nor 13.Revenue Stamps: Customs 1912 7, 1935 7, Excise Tax 1915 7, 191 Rev.War Tax 1915 7, Inland Rev. Excise Tax 1915 7, Nfld Inland Re Sask.Elec. 1929 7, Ont.Stock 7, Que.Stock 7, Others 7, 193. 194.Airmail 8 Special Delivery: C1 15. Coils 16.Tagged: Winnipeg 7, General 7, Percencel-18.Other Comments 17, Percencel-18.Other Comments 19, Percencel-19. Percencel-19.Others 19, Percence	16-drawn coast
1. Canadian Perfin Number: M20 Marshall-Wells Alberta Co. Edmonton, Alta.  4. First Issue: 1911 5. First Stamp No.: 104  6. Last Issue: 1926 7. Last Stamp No.: 153  8. First CDS Cancel: 9. Last CDS Cancel: 10. No. of Diff. Cat. No.: 11. Total Perfins: 39  12. Postage Stamps: Canada  , Newfoundland , United States , Nor 13. Revenue Stamps: Customs 1912 , 1935 , Excise Tax 1915 , 193  Rev. War Tax 1915 , Inland Rev. Excise Tax 1915 , Nfld Inland Rev. Sask. Elec. 1929 , Ont. Stock , Que. Stock , Others . 14. Airmail & Special Delivery: C1	
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First Issue: 1903 5.First Stamp No.: 190	
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10.No. of Diff.Cat.No.÷   11.Total Perfins÷	RF.100
12.Postage Stamps: Canada 🗆 , Newfoundland 🗖 , United States 🗖 , None	
13. Revenue Stamps: Customs 1912 $\square$ , 1935 $\square$ , Excise Tax 1915 $\square$ , 1934	□ , Inland
Rev.War Tax 1915 ☐ , Inland Rev. Excise Tax 1915 ☐ , Nfld Inland Rev	. 🗆 ,
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18. Other Comments   RTPOPT.	
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M22 Mary T. Goldman Co.? St. Romb.?	
4. First Issue: 1922 5. First Stamp No.: 107	w w
6. Last Issue: 7. Last Stamp No.:	
8.First CDS Cancel: 9.Last CDS Cancel:	
10.No. of Diff.Cat.No.:   ll.Total Perfins: 7	RF,100
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13. Revenue Stamps: Customs 1912 $\square$ , 1935 $\square$ , Excise Tax 1915 $\square$ , 1934	□ , Inland
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36 KEPORTERS 1. Canadian Perfin | 2. Name of User÷ 3. Perforator Location: Number: M23 M. Rumeley Co. La Porte, Ind. 4. First Issue: 5. First Stamp No. ÷ 6. Last Issue: 7. Last Stamp No. + 8.First CDS Cancel÷ 9.Last CDS Cancel÷ RF.100 10.No. of Diff.Cat.No.÷ 11. Total Perfins: 12. Postage Stamps÷ Canada  $\square$  , Newfoundland  $\square$  , United States  $\square$  , None  $\square$ 13. Revenue Stamps÷ Customs 1912  $\square$  , 1935  $\square$  , Excise Tax 1915  $\square$  , 1934  $\square$  , Inland Rev.War Tax 1915 ☐ , Inland Rev. Excise Tax 1915 ☐ , Nfld Inland Rev. ☐ , Sask.Elec. 1929 ☐ , Ont.Stock ☐ , Que.Stock ☐ , Others ☐ 15. Coils ÷ 14. Airmail & Special Delivery: 16. Tagged÷ Winnipeg□, General.□ 17. Precancel-18. Other Comments No REPORT 15 SPELLING RUMLEY OR RUMELEY? US M219 1. Canadian Perfin 2. Name of User: 3. Perforator Location÷ Number: M24 ? Ont. 5. First Stamp No.: 1915 4. First Issue: 7. Last Stamp No.: 1935 6. Last Issue: 8.First CDS Cancel: 9. Last CDS Cancel: 10.No. of Diff.Cat.No.: 8 11.Total Perfins: [1000] RF.100 12. Postage Stamps÷ Canada □ , Newfoundland □ , United States □ , None □ 13. Revenue Stamps: Customs 1912 | , 1935 | , Excise Tax 1915 | , 1934 | , Inland Rev.War Tax 1915 ☐ , Inland Rev. Excise Tax 1915 ☐ , Nfld Inland Rev. ☐ , Sask. Elec. 1929 , Ont. Stock , Que. Stock , Others . 15. Coils ÷ 14. Airmail & Special Delivery: 16. Tagged÷ Winnipeg□ , General□ 17 . Precancel-18. Other Comments 6 RCPORTS R 148 150 254 282 233 ONT. R140 143 144 TRANSFOR TO CANCEL SECTION

	Perfin	2.Name of User÷		3. Perforator Location	÷
Number:	M2 5	Marsh & McLenna	ın	New York, N.Y.	
4.First Is	ssue÷		5.First Stan	p No.÷	
6.Last Iss	sue:		7. Last Stamp	No.÷	Ē
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12.Postage	e Stamps÷	Canada 🗆 , Newfo	oundland 🗆 ,	United States Q , No	one 🗆
13. Revenue	e Stamps:	Customs 1912 [	, 1935 🗆 , E	xcise Tax 1915 🗆 , 19	934 🗆 , Inland
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14.Airmail	l & Specia	al Delivery:		15. Coil	s ÷
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í.Last Iss	sue:		7. Last Stamp	No.÷	_
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10.No. of	Diff.Cat.	.No.÷	ll.Total Perf	ins: /	
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13.Revenue	e Stamps÷	Customs 1912 🖭	, 1935 🗆 , E	xcise Tax 1915 🗆 , 1	9340 , Inland
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