



# CANADIAN REVENUE NEWSLETTER

A Publication of the Canadian Revenue Study Group of BNAPS — ISSN 1488-5255  
Editor – Chris Ryan, 569 Jane Street, Toronto, Ontario, Canada, M6S 4A3

September 2013

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Number 82

## Just released, van Dam's ReveNews #173

Featuring many interesting items, including  
a Spectacular Part-Document  
with Manitoba 1877 Provisional Law Stamps.

Yukon \$2 Double Overprint Law Stamp,  
Travellers' Cheques with Excise Stamps,  
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Series 1883 and 1897 Coupon Tobacco Stamps,  
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Rare Match Tax Imprint - 4¢ Taxe D'Accise Payée,  
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## Alberta Hunting Stamps and Related Items

*A New Listing of Alberta Hunting, Resource Development and WISE Foundation Revenue Stamps, and Stampless Licence, Authorization and Special Quota Licence Stamps and Cards, 1964 to 1997*

by Clayton Rubec and Dale Stover

**D**ale Stover and I have recently decided to provide colleagues with a progress report on our efforts over the last three years to re-list all Alberta hunting revenue stamps and stampless cards. This is being distributed free of charge to revise and fill in new information about this very large group of Canada's revenue stamp history. It, however, is not a new 'catalogue' and is not designed to compete with anyone else's efforts. While it is far from perfect, we hope it is also the best effort to date to get this information right.

The text (2.1 MB pdf) can be accessed at the on 'On-Line Resources and Exhibits' section of the BNAPS web-site:

[www.bnaps.org/ore/ore-index.htm](http://www.bnaps.org/ore/ore-index.htm).

It will be updated periodically as new information or corrections come our way.

– Clayton Rubec

## Catalogue of the Federal Tobacco Stamps of Canada

by Christopher D. Ryan

is available in PDF format at  
[www.canadarevenuestamps.com](http://www.canadarevenuestamps.com)

**Additions, Amendments and Corrections  
are available at**

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# A Revenue Stamp History of Eckville, Alberta

Dale Speirs

In the field of revenue stamps, there seems to be little or nothing in the way of the history of such stamps as used in a local area, similar to local postal histories, which are abundant. The emphasis in revenue philately is often that which was once held a century ago by postal philatelists: "the stamp is the thing." I got to wondering about the history of revenues in terms of their daily use in a local district through the years, and this article is an attempt to write that as if it were a local postal history. I chose Eckville, Alberta, where I was born in 1955, a small village then and now in rural west-central Alberta about halfway between Red Deer and Rocky Mountain House (Figure 1 below). The reason was not so much pride of place, but because I have large quantities to work with in terms of revenues on documents from my great-grandfather, August Koski (1876-1949). The documents extend from World War One to his death in 1949 and the subsequent execution of his estate by his son Ernest.

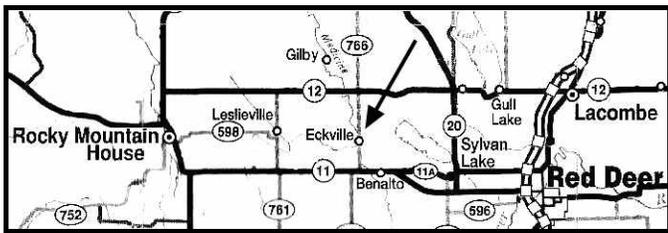


Figure 1: Map of Eckville district.

August and his wife Anna arrived from Finland in 1903 and homesteaded a few kilometres north of Eckville, raising eleven children. Figure 2 at right is a photo of them taken in the 1940s during their declining years. My mother Betty was one of their grandchildren, and in her later life became the family historian. After her death in 2002, I inherited the family papers, which included masses of cheques, promissory notes, and other documents signed by August Koski. Since he lived through the main era of revenue stamps on cheques and promissory notes, they all have indications of the war/excise axes. It is easy enough to find the basic outline history of the stamps themselves, most obviously in the listings of the van Dam catalogue. What I wondered about was the actual usage of the stamps applied to the documents and who put them on after August signed.

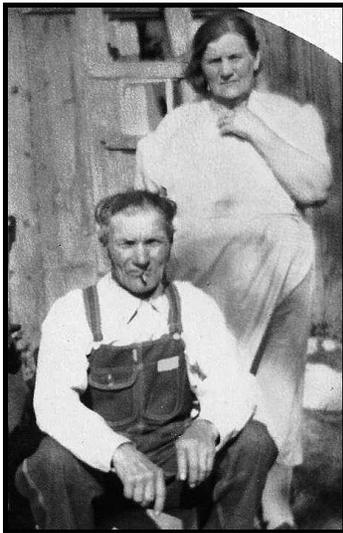


Figure 2: Anna and August Koski (1940s)

## Eckville, Alberta

The village of Eckville began with homesteader Arthur Eckford, who arrived in 1902. The Koskis, who arrived the following year, homesteaded to the west of Eckford a short distance. Eckford subdivided some of his land a few years later and donated a lot for a store and post office. The post office opened in 1905 with John H. Killick as first postmaster. The proposed name for the post office was Eckford but Arthur felt uncomfortable about getting mail to himself at himself, so he suggested the name be modified to Eckville. August Koski was the first mail contractor and hauled the mails to Eckville for five years [1]. In 1912 the Canadian Northern Railway built a line that passed a few

kilometres south of Eckville. Over the next two years the entire village population of the original Eckville moved their buildings to the railroad siding. The old site was abandoned and reverted to farmland, although the streets and lots remain platted. The front driveway of the farm family that lives there now is still legally Main Street, and the family keep up the land registrations as a matter of historical pride. The new location of Eckville grew steadily and in 1921 it was incorporated as a village [2]. August and Anna remained on their homestead but many of their children and grandchildren lived in the village.

In the 1950s, Highway 11 was built further south several kilometres, but by then Eckville was too established to move again. It stayed where it is. Unlike many villages bypassed by highways, Eckville managed to survive although it grew slowly or not at all over the next few decades. Highway 11 has been widened and improved steadily because it is the main route into the Rocky Mountain House district and Jasper National Park. Eckville is now only a half hour's drive from the city of Red Deer (population 90,000), as a result of which it actually started to grow again slightly because of commuters who want to raise their children in a village but still work in the big city.

## Keeping The Public Informed

When the War Tax was introduced in 1915 there was no broadcast radio, and Eckville was too small at the time to have a newspaper. August, like other bank customers, was probably given advance notice about the new taxes on cheques and documents by posters in the banks or verbally by the tellers. The only newspaper that had any circulation in Eckville was the *Red Deer Advocate*, which I am certain he read because the family lore handed down through my mother was that he had a great respect for learning and reading. Anna spoke little English, but August was fluently bilingual and active in community affairs. Figure 3 on the next page is the front page of the *Advocate* that announced the details of the new taxes, and August must have read this article.

## Financial Institutions

August Koski, like most farmers, was constantly borrowing money against the next crop of grain or his herd of cattle. I have a large number of promissory notes from the Imperial Bank of Canada and the Canadian Bank of Commerce. August did business with both on a regular basis, as well as cheques drawn on those two banks. He did not just do business with the Eckville branches but also dealt with the Sylvan Lake and Red Deer branches of the banks. I am not certain why this was so. Most of the larger cheques and promissory notes were from Sylvan Lake and Red Deer, but not invariably so. I suspect that sometimes when he was tapped out he preferred to avoid the embarrassment of dealing with bank people in Eckville because he would see them frequently in daily life, the farm being only a short distance from the village. With the Sylvan Lake or Red Deer bankers, they would have been strangers and easier to deal with because he never see them around his home territory. For Red Deer bank dealings, he would have gone by train because the poor rural roads would have taken him most of the day to travel in one direction. August also signed promissory notes with farm implement companies such as National Manufacturing and Massey-Harris. Interest rates from World War One into the Great Depression ranged from 6% to 10%, with the average about 8%.

The first bank building in Eckville was constructed in 1918 by the Commerce Bank but only operated on a part-time basis, run by staff from Sylvan Lake. It was closed in 1924. The Imperial Bank opened a part-time branch in 1927 run from Sylvan Lake which became a full-time operation in 1930. Imperial and Commerce merged in 1961

(Continues next page.)

# RED DEER ADVOCATE

VOL. XIII

RED DEER, ALBERTA, FRIDAY, APRIL 16, 1915

No. 16

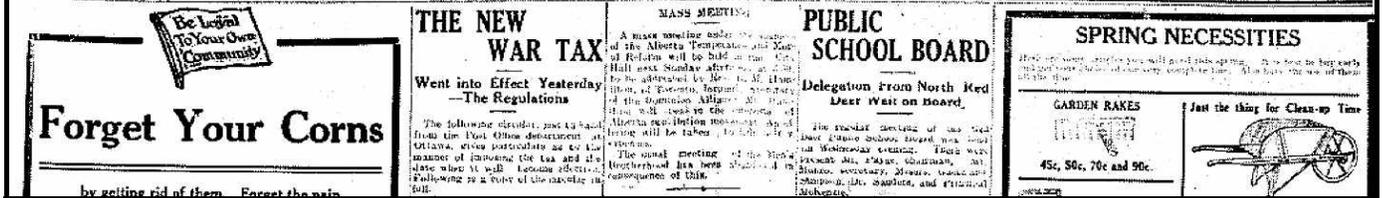


Figure 3: Red Deer Advocate of April 16<sup>th</sup>, 1915, reporting the regulations governing the new War Tax on cheques, et cetera in effect April 15<sup>th</sup>.

to form the present-day Canadian Imperial Bank of Commerce (CIBC), at which time the Eckville branch of Imperial became CIBC. One of August's grandsons, my mother's brother Norman, became a teller at the Imperial bank in Eckville in 1947, a couple of years before August died. I have not found any indication that Norman handled any accounts of his grandfather and I think he would have passed such transactions to a fellow clerk to avoid accusations of impropriety. Norman worked 42 years with the CIBC at locations across western Canada before retiring as a senior loans officer in Calgary. I was his executor when he died in 2007 but didn't find any revenue-stamped documents in his papers.

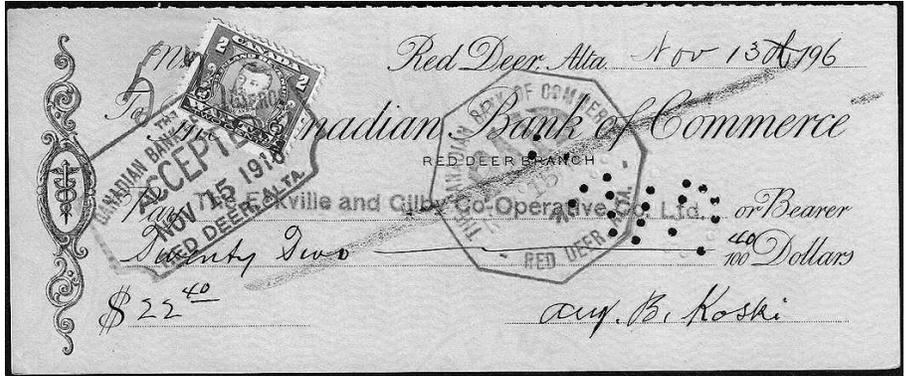


Figure 4: August Koski cheque of November 13<sup>th</sup>, 1916, with a 2¢ George V Inland Revenue War Tax stamp. This item is the earliest stamped document in the Koski papers.

## Cheques

In general, the revenue stamps had to be affixed by the issuer at the time a negotiable document was created, but the stamps were at times applied only when the document arrived at a bank for settlement. The rules were complicated and it is not my intent to discuss them as Christopher Ryan has already covered this subject [3]. What interests me was how my great-grandfather dealt with them in his daily life. There didn't seem to be any standard at any time as to what stamps were applied to pay the tax, whether revenues or postage. Figure 4 shows the earliest item I have from August's papers, a 1916 cheque paid with an Inland Revenue War Tax stamp. Figure 5 is a cheque cleared through the same bank branch a few months later, but using an ordinary postage stamp. Figure 6 shows a cheque deposited two days before World War One ended; it bears a postal War Tax stamp.

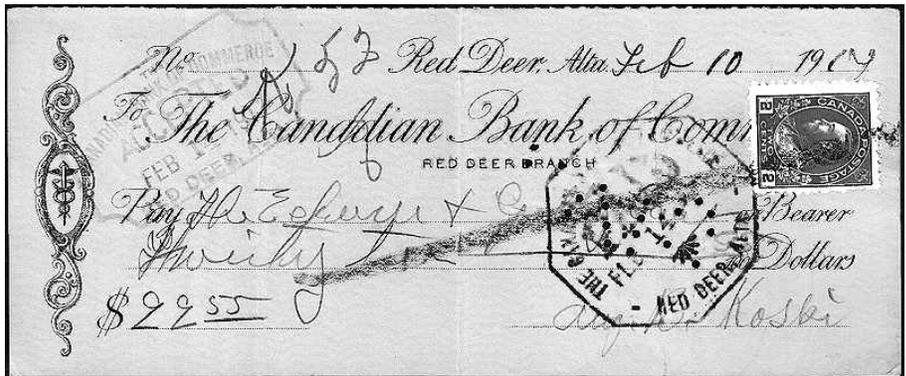


Figure 5: August Koski cheque of February 10<sup>th</sup>, 1917, with the 2¢ War Tax correctly paid by a postage stamp.

The majority of August's cheques from the war years are tax-paid with postage stamps rather than the special revenues. A few of August's cheques had endorsements added to show that, contrary to government regulations, the stamp was affixed by the bank and debited from his account. Figure 7 overleaf is an example, with a notation in the lower left for stamps. The teller then altered the amount payable (upper right) to add in the tax owing. This was rare and few cheques show it.



Figure 6: August Koski cheque of November 9<sup>th</sup>, 1918, with the 2¢ War Tax correctly paid by a postal War Tax stamp.

Cheques imprinted with revenues were issued beginning in 1915 but the earliest example I have from the Koski files are dated 1922. The tax on

these cheques would have been paid at the time the blank forms were supplied to August, which simplified matters. Figure 8 is a typical example, and the earliest of its type from the family papers. If, because of the large amount of the cheque, further tax was due, additional stamps were added, as shown in Figure 9. The imprinted cheques comprise only a relatively small proportion of August's papers; he seems to have preferred to use counter cheques, which were unstamped. All of the imprinted cheques in his papers are dated 1922 or 1923, and in subsequent years he used only counter cheques.

**Promissory Notes**

August frequently borrowed money (and always paid it back on time) because as a farmer his income only came in once a year at harvest, but with a wife and eleven children to support, his expenses were year-round. The standard method of financing his operations was through promissory notes, almost all of them from either the Imperial or Commerce banks. The tax on these notes was paid in the same manner as with cheques, and his notes have various usages of War Tax, excise, and Admiral postage stamps. Figure 10 is a typical example from the Commerce bank, which loaned him money at 8% against his livestock and threshed grain.

Some promissory notes were given to farm equipment dealers, but these types of documents are rare in the Koski papers. Figure 11 is a 1922 note to the National Manufacturing Company, which then re-assigned it to the Royal Bank of Canada at the factory's location in Brockville, Ontario. These notes could be used as payment by the holders in the same manner as an endorsed cheque, subject to a discount for the bank's expense, and for credit risk. The note was repaid by August through the Eckville branch of the Commerce bank, which then settled up through Brockville. Even though the transaction took place in Alberta, the stamp appears to have been applied in Brockville where it was cancelled.

Figure 12 shows the front and back of a promissory note for a seed drill that August bought from Massey-Harris in 1933. This note was retained by the farm-equipment dealer who returned the note directly to August when he paid it off, and never went through the banking system. As such, it was not taxable, but ordinary postage stamps were applied anyway.

**Death and Taxes**

August Koski died in 1949, and his oldest son, Ernest was his executor. Figure 13 shows a cheque made out by Ernest on behalf of the estate. (Remarkably, the Estate of A.B. Koski is still operating as of 2013 because he owned the mineral rights to his land. The second and third generations of Koskis are all gone but the fourth generation (including myself) and fifth generation still share oil royalties from the land.) The cheque bears a hand-written notation to add the revenue stamp.

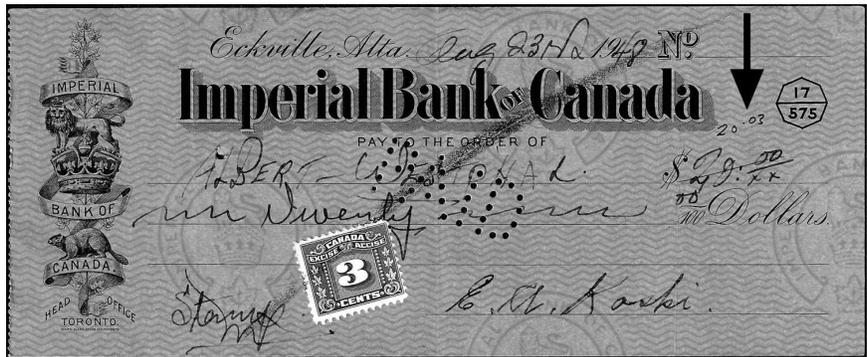


Figure 7: Ernest Koski cheque of August 23<sup>rd</sup>, 1948, bearing notation at lower left to add the tax stamp. The amount of the cheque was altered to include the cost of the stamp.

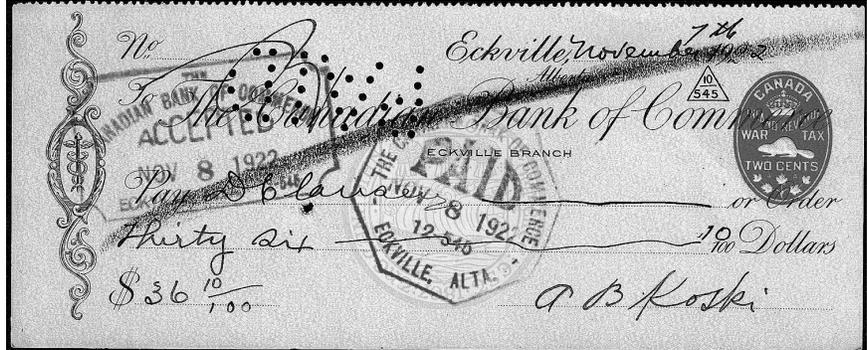


Figure 8: August Koski cheque of November 7<sup>th</sup>, 1922, being the earliest item with an imprinted War Tax stamp.

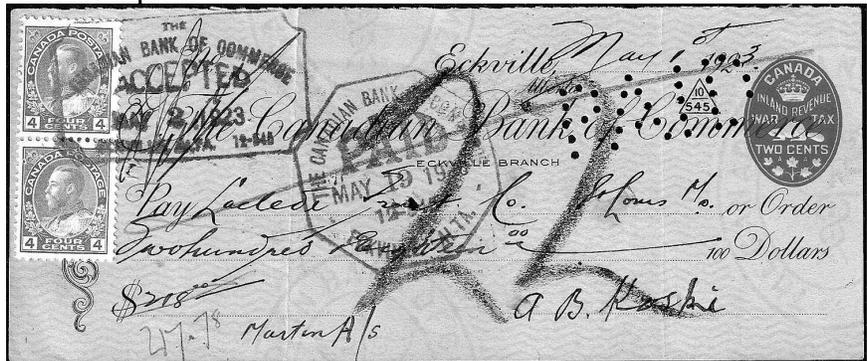


Figure 9: August Koski cheque of May 1<sup>st</sup>, 1923, showing the War Tax paid by a combination of imprinted tax stamp and adhesive postage stamps.

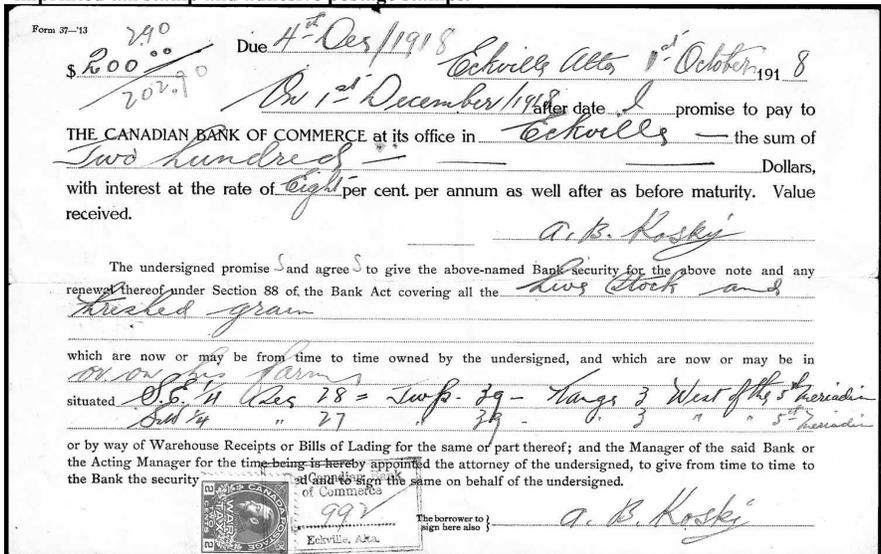


Figure 10: August Koski promissory note of October 1<sup>st</sup>, 1918, against his livestock and grain.

By 1951, the estate's assets other than mineral rights had been distributed. Ernest and his brother Eddie took over the farm after Anna died in 1951. The cheque in Figure 14 is on Ernest's own account. It shows a reminder to add the revenue stamp, which was done by the bank. They then up-rated the value of the cheque, raising the amount from \$19.98 to \$20.01 to pay for the stamp. The payee was Imperial Oil, but they did not get the three cents. The change was made after they deposited the cheque and it was returned to Ernest's bank.

**Postage Taxes**

The War Tax also applied to postage. Paradoxically, while I have masses of Koski documents and letters, I do not have anything showing a usage of War Tax on letters either to or from the Koski family. August certainly must have used War Tax stamps on his outgoing mail, but the recipients would have those covers. All of the Koski family and their friends lived in the Sylvan Lake-Eckville-Rocky Mountain House area, and did not correspond with each other for the obvious reason that they could easily visit in person, or use the telephone. For incoming business mail, August would have tossed the envelope the same as we do today and only kept the contents. He also had correspondence from relatives and friends in Finland and the USA for which he did save the envelopes to have a record of their return addresses, but those did not have War Tax revenues since they were franked in their home country.

**References**

- [1] - Speirs, Dale (1982) "An early mail route in rural Alberta." *PHSC Journal* 31:50-55
- [2] - various (1979) *Homesteads and Happiness*. Published by the Eckville and District Historical Society. Pages 13 to 18, 39 to 40
- [3] - Ryan, Christopher (2004 June) "Canada's excise tax on cheques and other types of commercial papers: 1915 to 1953," *Canadian Revenue Newsletter*, 45:2-12

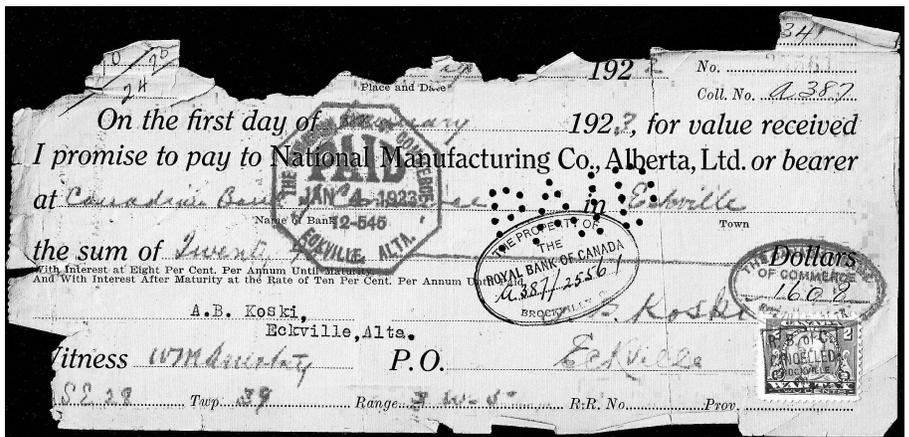


Figure 11: August Koski promissory note of 1922 with 2¢ Inland Revenue War Tax stamp.

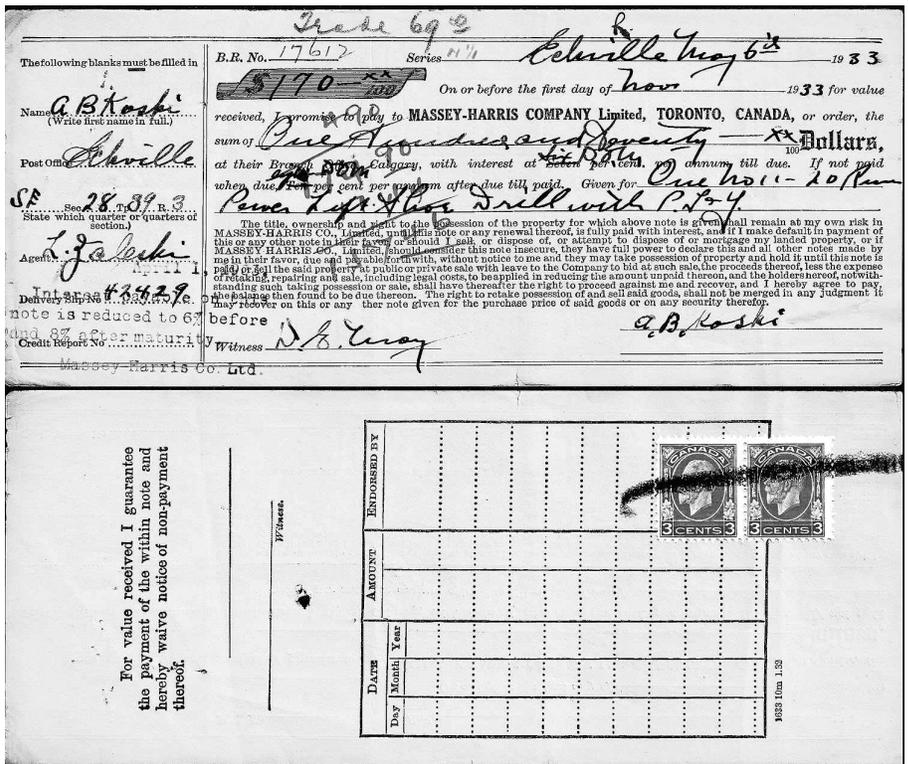


Figure 12: August Koski promissory note of May 6th, 1933, with the tax paid by a pair of 3¢ postage stamps. The stamps were unnecessary since the note did not pass through the banking system.



Figure 13: Estate of August Koski (Ernest Koski) cheque of December 28th, 1949, with handwritten notation to bank to add the necessary excise stamp. The amount of the cheque was up-rated to include both the stamp and currency exchange.

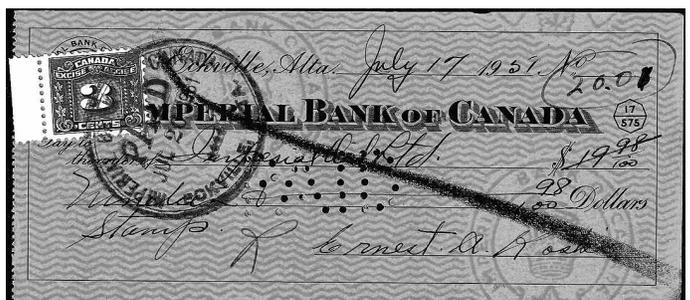


Figure 14: Ernest Koski cheque of July 17th, 1951, with notation to add the excise stamp and adjustment to the amount debited from his account.

# Lithographed Forgeries of Québec's *Chomage/Unemployment* Liquor Tax Stamps

Erling van Dam

Illustrated here is the most spectacular collection of forgeries of the Québec *Chomage/Unemployment* liquor tax stamps that I have ever seen in my forty-three years as a dealer in revenue stamps. The

collection clearly shows the progression in the quality of the forged stamps with the final product appearing almost perfect, but still rouletted instead of perforated. (Images approximately 150 or 460%.)

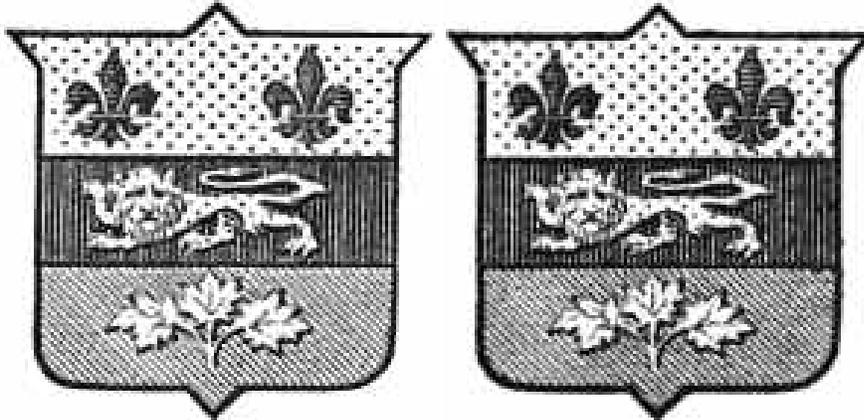
## Genuine, Recess-Printed Stamps



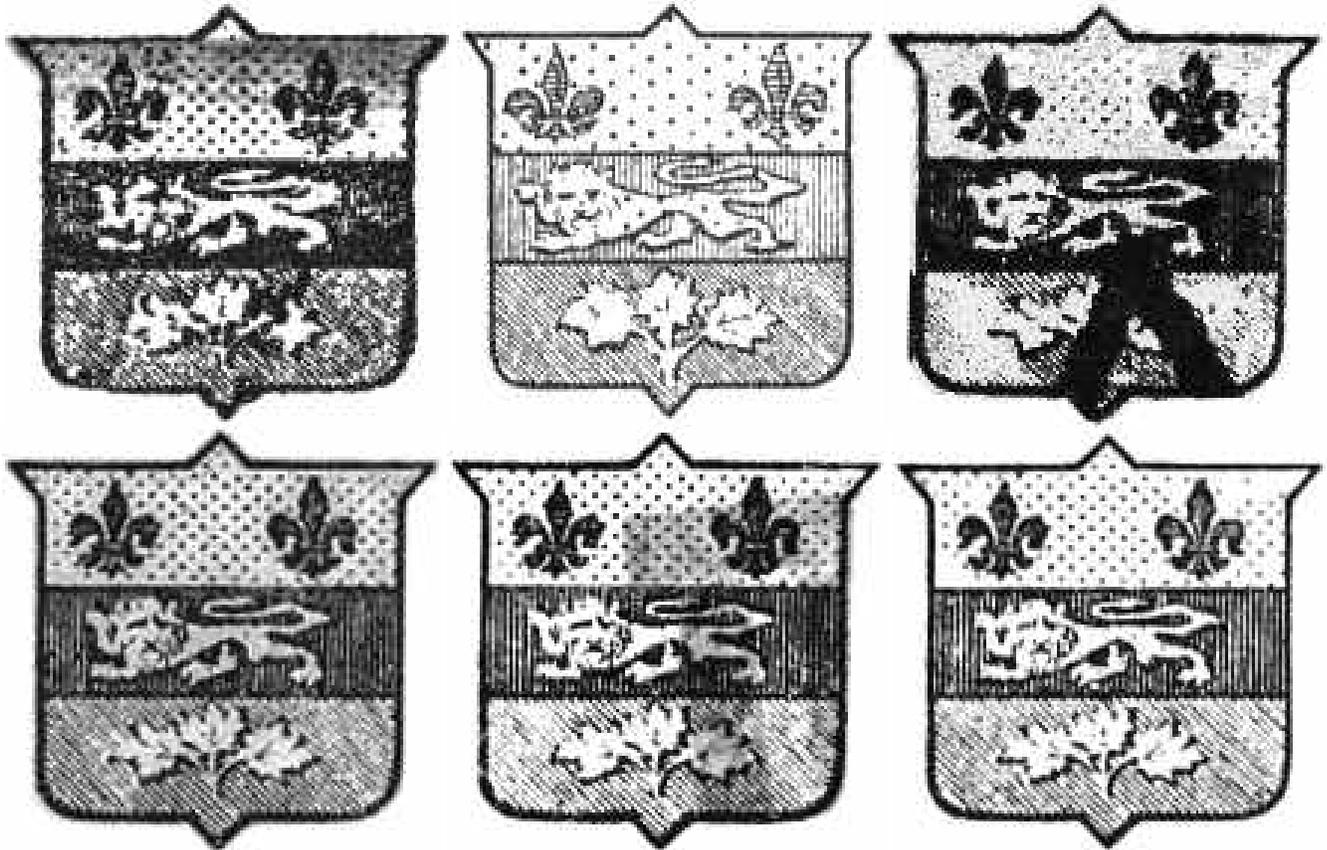
## Lithographed Forgeries



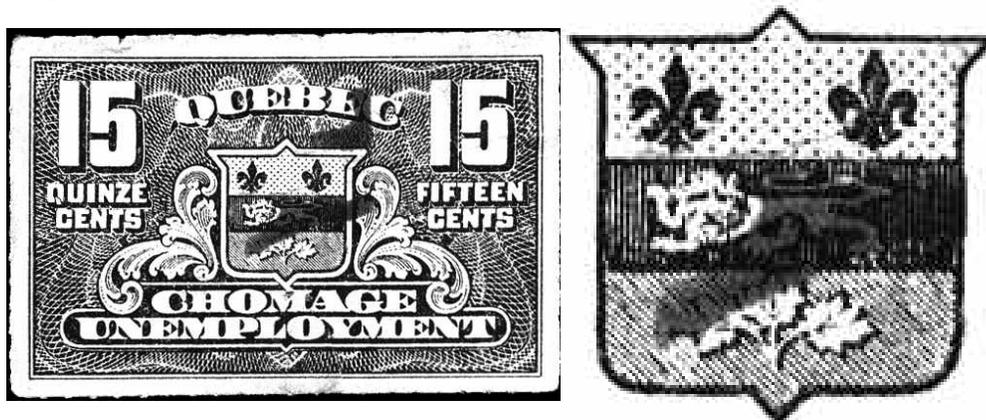
Arms from Recess-Printed Stamps



Arms from Lithographed Forgeries



Another  
Lithographed  
Forgery



## Duty-Free Labels for WWII Gift Parcels of Tobacco

Brian H. Peters

During World War II Canadian Overseas Tobacco and Cigarette Clubs distributed gift tobacco parcels to Canadian troops on active service. Canadian and British authorities allowed these gifts to pass free of duty or tax barring resale or return to Canada. The duty-free rates also applied to wounded soldiers and sailors still at military hospitals in the United Kingdom. The packets and tins distributed under this scheme did not bear the usual tobacco revenue stamps.

Canadian tobacco companies sold special cases of specially-packaged, limited brands at duty-free rates to be shipped for gratuitous distribution. As a result, a special tobacco unit was formed in November 1939 at the post office on Nicholas Street in Ottawa. This tobacco unit was moved in 1941 to Montréal to be closer to the large tobacco companies that sent the duty-free parcels. There was a corresponding tobacco receiving depot in the UK. A second depot was established in September 1944 to fill orders for gift parcels to Royal Canadian Air Force personnel.

Each tobacco gift parcel was serially numbered, and matched by an enclosed 'Acknowledgment Card.' One of these numbered cards is illustrated in Figure 1. It was returned postage-free in March 1943 (postmarked March 18<sup>th</sup>), by Sapper R. Blais of the No 1 Tunnelling Company, Royal Canadian Engineers to the Sudbury (Ontario) Overseas Cigarette Club. The card bears a warning that the duty-free status of the tobacco could be cancelled if resold by its recipient.

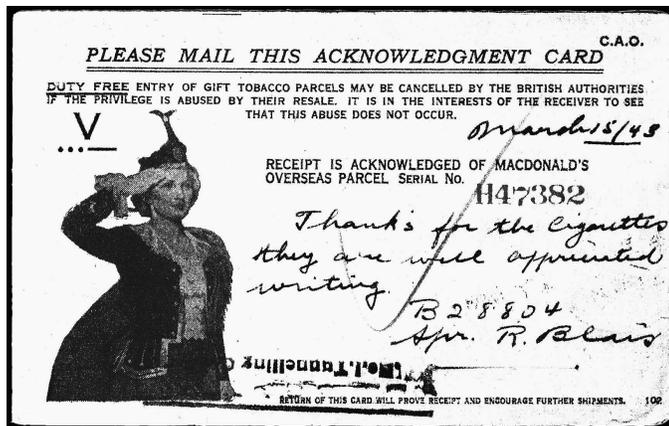


Figure 1: Acknowledgment Card for receipt of duty-free tobacco. (61%)

The gift parcels leaving Canada required the application of a special 'Export Only' (Form E-113) label from the Department of National Revenue, Excise Division, as shown in Figure 2. The E-113 label gave notice that gift parcels staying or returning to Canada were to be forwarded to a Collector of Customs and Excise to be taxed. The label in Figure 2 came from an August 1944 print run of one million.



Figure 2: Official label (Form E-113) affixed to duty-free parcels of tobacco sent to soldiers overseas. (Actual size.)

Gift parcels that made it overseas were subject to a second warning label, this time from UK authorities. The British label in Figure 3 warns

that the gift was for Canadian troops on active service only, and was for re-sale as the UK customs duty had not been paid.



Figure 3: UK label affixed to duty-free cigarettes sent to Canadian Troops. (82%)

Individual packages of tobacco within a gift parcel still required some sort of seal to replace the Canadian tobacco revenue stamp. These seals for the duty-free tobacco took many forms; they could be generic or specific, with or without warnings.

Figure 4 illustrates a seal for duty-free cigarettes from the Imperial Tobacco Company of Montréal, Québec (Excise Licence 6-10D). The design of the seal includes the initials and arms of the company. The cancellation date-code of 'BOC' represents August 1943, being the second month ('B') of the third quarter ('C') of the year 1943 ('O').

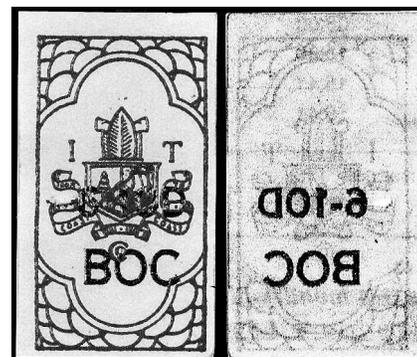


Figure 4: Front and back of a label used by the Imperial Tobacco Company of Canada (6-10D) to seal packages of duty-free cigarettes. (Actual size.)

Figures 5 and 6 below illustrate other 'Duty Not Paid' labels for tobacco products. It is very likely that other varieties of these labels exist. Readers are asked to report them to the Editor.

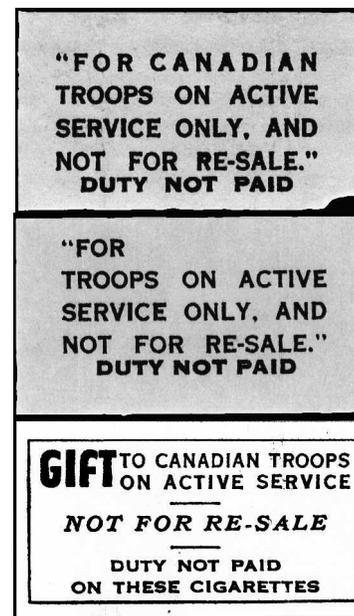


Figure 5: Miscellaneous labels used to seal packages of duty-free tobacco products. (Actual size.)

These cigarettes are sent you with the compliments of the CZECHOSLOVAK NATIONAL ALLIANCE IN CANADA, 45 Richmond St. West, Toronto, Ontario

Členové Československého Národního Sdružení v Kanadě Vám přeji všeho zdu, brzkého vítězství a šťastný návrat do osvobozené vlasti.

An acknowledgment from you to these donors will be greatly appreciated by them and also a great help to us in our efforts to send you smokes regularly.

Over-Seas League (Canada) Tobacco and Hamper Fund  
Kin... Bldg., Toronto, Canada.

Figure 6: Label for duty-free cigarettes prepared on behalf of the Czechoslovak National Alliance in Canada by the Over-Seas League (Canada) Tobacco and Hamper Fund. (100% & 200%)

These cigarettes are sent you with the compliments of the CZECHOSLOVAK NATIONAL ALLIANCE IN CANADA, 45 Richmond St. West, Toronto, Ontario

Členové Československého Národního Sdružení v Kanadě Vám přeji všeho zdu, brzkého vítězství a šťastný návrat do osvobozené vlasti.

An acknowledgment from you to these donors will be greatly appreciated by them and also a great help to us in our efforts to send you smokes regularly.

Over-Seas League (Canada) Tobacco and Hamper Fund  
Kin... Bldg., Toronto, Canada.

## Canada's Excise Tax on Transfers of Stocks and Bonds, 1920-1953

– Addendum to *CRN* № 57, June 2007 –

Christopher D. Ryan

This addendum illustrates two types of stamped documents that were not included in the original article in *CRN* № 57 of June 2007. In addition, the second of the documents clarifies an application of the stamps post 1946.

Regulations of July 1930 introduced the practice of stamping duplicates of memoranda of sales not made on a stock exchange. These documents were to be kept on file by stockbrokers and bond dealers, and from mid 1931 by banks and trust companies, for audit purposes.

Previously, stamps were affixed to the sales-memos that were given to purchasers.

Figure 1 illustrates a duplicate sales-memo of March 1938, once retained on file at the office of C.D. Miller & Co. It records a sale of 500 shares at \$0.135 per share. The seven cents in excise tax stamps represents the rate of 0.1% for shares selling at less than \$1 per share. The stamps are cancelled by ink strokes, presumably by the dealer, and by the nine-hole punch, presumably by an Excise Tax Auditor.

PHONES: 156, 256, 192 37 ARTHUR STREET

**C. D. MILLER & COMPANY**  
INVESTMENT SECURITIES  
BONDS and STOCKS.  
ELMIRA, ONTARIO

To March 9th, 1938.

Mr. William Hogan,  
Kitchener, Ont.

B16

WE CONFIRM: SALE TO YOU:

AMOUNT	SECURITY	PRICE	
500 shares	KELLY-KIRKLAND MINES, LTD., @	.13 1/2	\$67.50
Sold as per your shareholder's rights.			
			\$ 67.50

C. D. MILLER & COMPANY

E. & O. E. PER \_\_\_\_\_

Figure 1: Excise-stamped copy of a March 1938 sales-memorandum retained on file by a dealer in securities for tax auditing.



NATIONAL REVENUE, CANADA  
(CUSTOMS AND EXCISE DIVISIONS)

Port of London, Ontario, September 25/50

As of January 1<sup>st</sup>, 1947, stockbrokers, bond dealers, banks and trust companies were required to pay the transfer tax in bulk by monthly cheque rather than by stamps on individual sales. This system of monthly payments could, by special permission of the Revenue Department, also be used by corporations for transfer tax collected by them on sales of their own stocks and bonds. This would have occurred when a company kept its own register of transfers instead of employing the services of a trust company.

The September 1950 document in Figure 2 acknowledges two payments of transfer tax, totalling \$1577.89, by cheque from Hobbs Glass Limited of London, Ontario. This item demonstrates that although stamps were not required since January 1947 for payments by the public of the transfer tax, the Revenue Department continued to use the stamps internally to account for tax collected. Another, similar document of November 1949 (not illustrated) likewise shows use of excise tax stamps to account for a tax payment arising from an audit. These two items correct the speculation made in CRN No 57 (page 10, first paragraph.)

Hobbs Glass Limited,  
57 York Street,  
London, Ontario.

Re: Securities Transfer Tax

Gentlemen:-

Receipt is acknowledged of the sum of \$1,577.89 forwarded in payment of Securities Transfer Tax, (cheque #E-13108 - \$1,233.61, and Draft #2611, Taxation, forwarded in error to Income tax - \$354.28). Letter dated Sept. 19/50 gave no period covered by payment nor showed the number and amount of shares.

Excise Tax Stamps have been purchased, affixed hereto and cancelled, (see below), and were accounted for on today's entry #2276.

Yours truly,

(W. H. Down)

Collector of Customs and Excise.

E.  
REGISTERED.

15 x 100.00  
7 x 10.00  
1 x 5.00  
1 x 2.00  
1 x .50¢  
1 x .30¢  
3 x .03¢

\$1,577.89

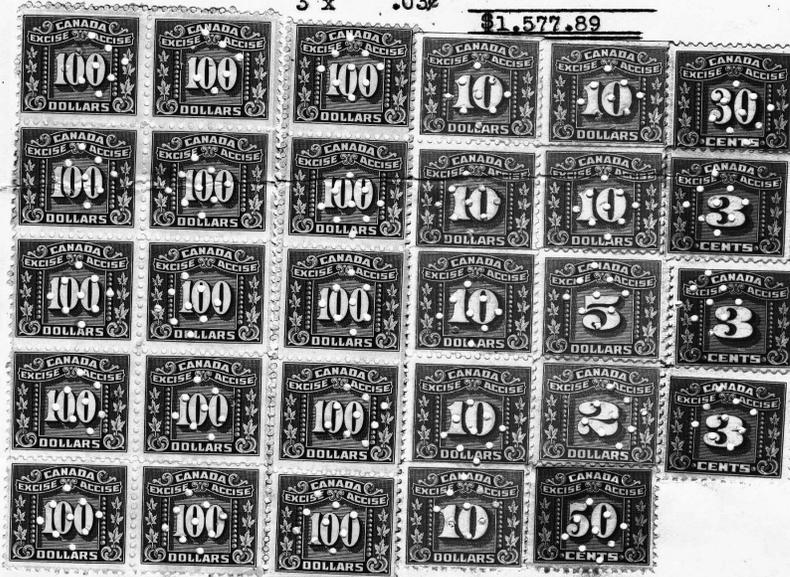


Figure 2: Official receipt of September 25<sup>th</sup>, 1950, acknowledging payment by cheques of Stock Transfer Tax, with \$1577.89 in Excise Tax stamps affixed and cancelled by an official nine-hole punch. The green \$100 stamp was the highest available denomination. The \$2, \$5 and \$10 are red; the \$0.03, \$0.30 and \$0.50 are blue.