



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 2014

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Number 86

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Additions, Amendments and Corrections to the Catalogue of the Federal Tobacco Stamps of Canada

by Christopher D. Ryan

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Robert W. Simson, 1945-2014

We are saddened to learn of the May 12 passing of **Bob Simson** who operated Mark-Lane Stamps for 40 years. A regular dealer at many Canadian shows and through his internet site, Bob was a quiet gentleman who carried a large stock of hard-to-find semi-official airmail stamps and covers, as well as revenues. He always enjoyed discussing the semi-official stamps and had a vast knowledge about their use, which he gladly shared with collectors. — **Dave Hannay**

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MOVED? MOVING?

Please send your new address to the Editor.
Address changes sent to BNAPS
are not forwarded to the Study Groups.

Revised, January 2014

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

www.bnaps.org/ore/ore-index.htm



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Plug Tobacco Can with an Unseparated Pair of Excise Stamps Christopher D. Ryan

The fundamental characteristic of the tobacco revenue stamps of 1880-1974 is one stamp per package. Each stamp was to have borne a printed or handwritten denomination representing the weight of the contents and thus the amount of duty paid. These practices were prescribed by excise regulations.

Illustrated at right (Figure 1), courtesy of **John Harper**, is a can that contravened the long-standing excise requirement of one stamp per package. The can once held one pound of Club Chewing Tobacco (plug tobacco), produced at the Montréal factory of Imperial Tobacco. In place of the expected one-pound stamp, an unseparated pair of coarse-rouletted, eight-ounce stamps (Ryan RQ122) from the Series of 1971 was affixed. The now partial stamps bear the red precancel '10D-6 / 48' in two lines. **Brian Peters** has an identical can of Club Chewing Tobacco, also with an unseparated pair of the eight-ounce stamps bearing the same '48' precancel in red.

Illustrated below (Figure 2) is another example of the breaking of standard regulations by Imperial Tobacco at Montréal. This one-pound can of Stag Chewing Tobacco was stamped with a separated pair of eight-ounce stamps precancelled '10D-6 / 49' in red.

Figure 3 at lower right illustrates a properly stamped can of Club Chewing Tobacco, with a single one-pound stamp (RQ130) of Series 1971 on a one-pound can. The partial stamp is precancelled in red with '10D-6 / 55'.

(Continues next page.)

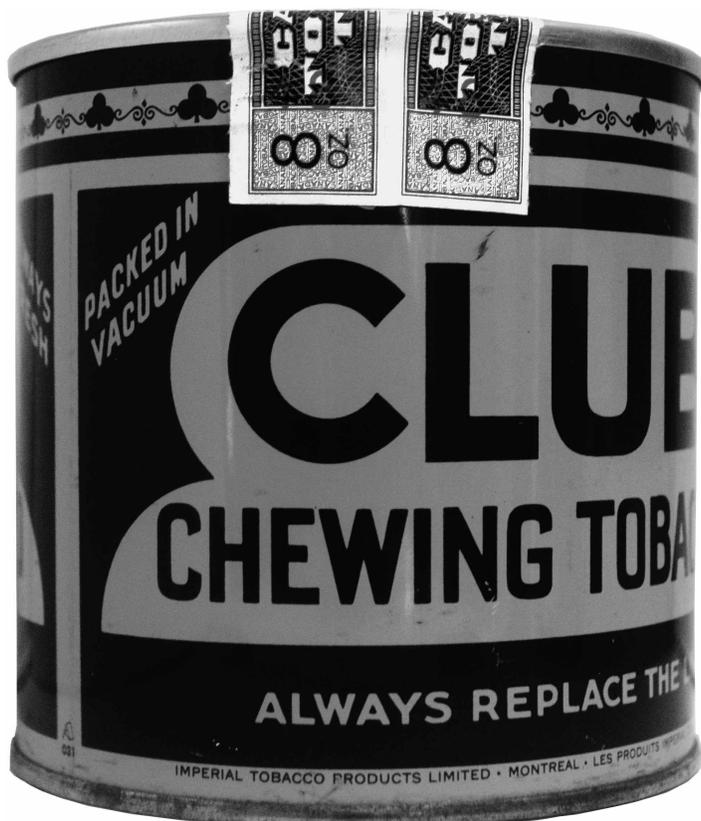


Figure 1: One-pound can of Club Chewing Tobacco (plug) with a pair of eight-ounce excise stamps, Series of 1971, in place of a proper one-pound stamp.



Figure 2: One-pound can of Stag Chewing Tobacco (plug) with a pair of eight-ounce stamps, Series 1971, in place of a proper one-pound stamp.

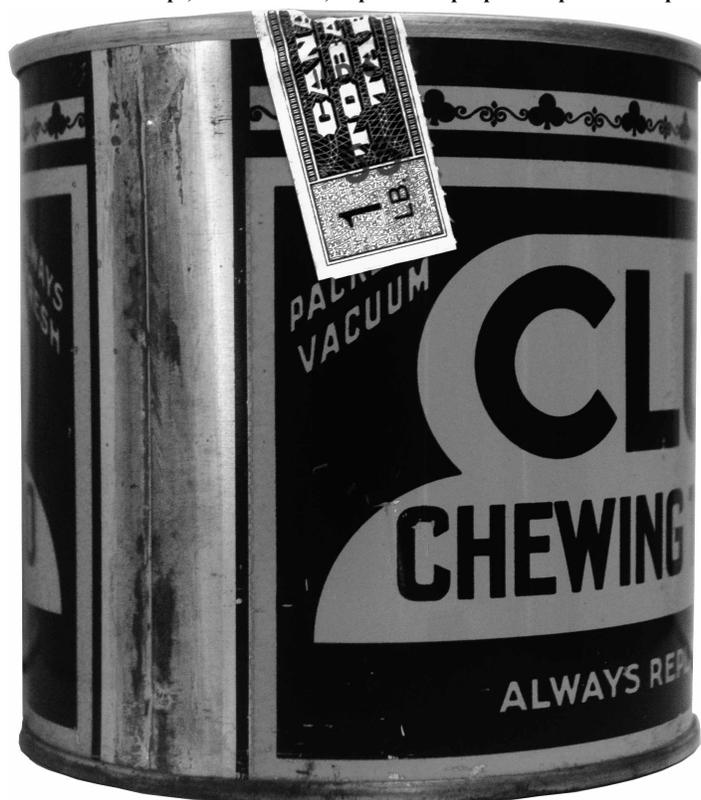


Figure 3: One-pound can of Club Chewing Tobacco (plug) with a proper one-pound excise stamp, Series of 1971.

'TS' Punch-cancel on Canada War Tax and Ontario Transfer Tax

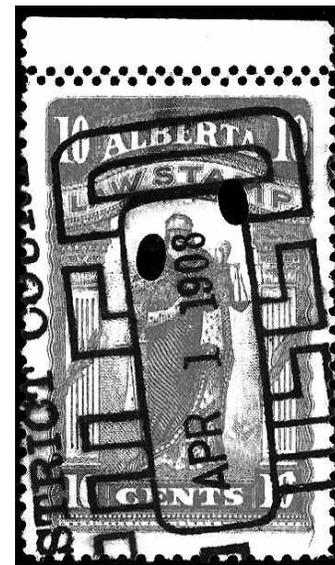
I have just picked up four revenue stamps with a "TS" punch cancel: two Ontario Security Transfer Tax (van Dam's OST22 and 25) and two George V War Tax (FWT 7 and 15). It is very probable that the "TS" represents the initials of a brokerage firm operating in Ontario during the mid 1930s.

It would be very helpful if any reader has any document or publication that identifies the firm. In addition, please report any other stamps with this punch.

– Dave Hannay



Perforation Oddities on Second Issue Alberta Law Stamps



The illustrated perforation varieties of the ten-cent stamp (van Dam's AL18) – imperforate lower margin and double perforated upper margin – were acquired recently on eBay. A second example of the imperforate lower margin was subsequently listed for sale by the same vendor.

– Fritz Angst

Plug Tobacco Can (continued from page 2)

The presence of the pairs of eight-ounce stamps on two brands, with differently coded precancels, indicates that the volume of such usage was significant. Excise officials must have given their permission for this to occur.

It can be speculated that the stock of the previous design of one-pound Plug Tobacco stamp (RM394) (see Figure 4) had been exhausted and there was a delay in supplying the one-pound denomination in Series 1971. The latter stamp is rare. It is known to this writer only as remainders in the archives in Ottawa and as the one partial stamp affixed to the can in Figure 3.

The can in Figure 4 at right is an example of much earlier production of Club Chewing Tobacco at Imperial's plant in Granby, Québec (Excise Licence 1-23D or 23D-1). This can is of an older style in which a key was used to twist off a metal strip that sealed the container. Each of the cans in Figures 1 to 3 had a pull-top that was permanently removed and replaced by a transparent plastic lid (still present, but not illustrated here).

According to the *Annual Reports* of Imasco Ltd., the parent company of Imperial Tobacco, the closure of the plant at Granby (1-23D or 23D-1) began in 1971 and was completed in 1972. Granby had produced Imperial's lines of smoking and chewing plug tobaccos, the production of which was transferred during 1971-72 to the Company's Montréal plant (Excise Licence 6-10D or 10D-6).

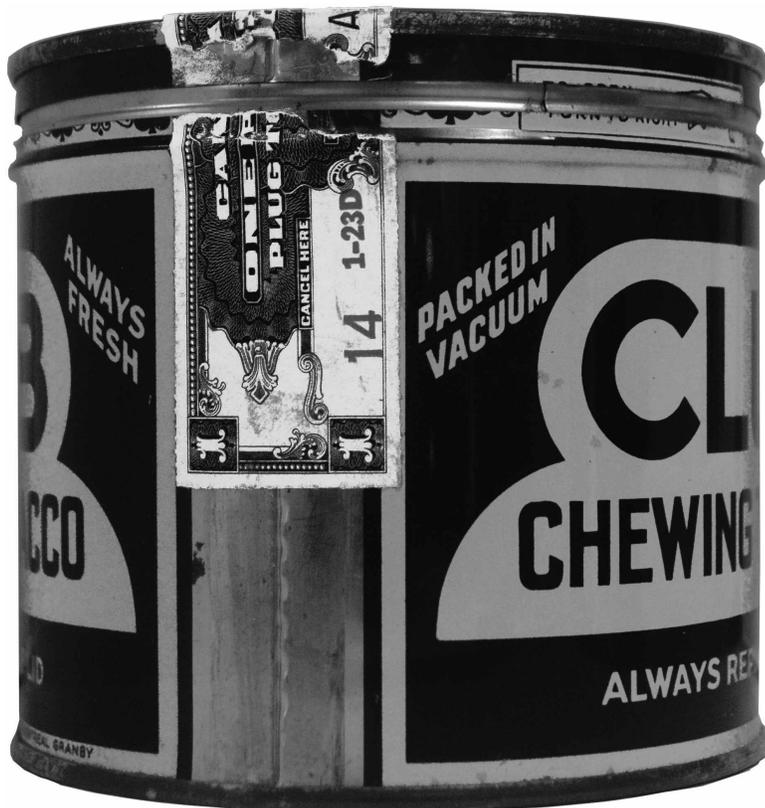


Figure 4: Metal-top can of Club Chewing Tobacco produced at the Granby, Québec plant of Imperial Tobacco (Excise Licence 1-23D), stamped with a one-pound Plug Tobacco stamp.

Canada's Excise Tax on Cigarette Papers and Paper Tubes, 1933-1951

– Third Addendum to *CRN* № 66, September 2009 –

Christopher D. Ryan

Figure 3 of this article, reproduced below from *CRN* № 66, illustrates a remnant of a wrapper that one enclosed the equivalent of 200 leaves of cigarette paper in the form of 40 strips for use in the V-Master cigarette-making machine. This machine and attendant papers were introduced in late 1946. The remnant is stamped with a pair of perforated blue 8-cent Three Leaf excise tax stamps.

A recent acquisition now permits the illustration of a full, unopened package of Zig-Zag cigarette papers (Figure 11 below) in strip form for the V-Master machine. The package measures approximately 36.5 by 4 cm, and is stamped with a pair of perforated red 8-cent Three Leaf excise tax stamps. The stamps bear the printed precancel '10-D / 54' of Clark, Fruitier & Co. of Montréal, Canadian agents for the Zig-Zag brand of papers made by Braunstein Frères of France.

According to the November 1950 *Bulletin of the Canadian Revenue Society*, the red version of the 8-cent Three Leaf stamp was issued on September 1st, 1950. The tax on papers for 'roll-your-own' cigarettes was revoked as of April 11th, 1951, yielding a period of just over seven months for this use of the red stamp. At the time, the excise tax on cigarette papers was the only significant application for the 8-cent denomination. Almost all other excise stamp taxes had been repealed by 1950, leaving only the tax on transfers of stock and bonds as a second, infrequent use for the 8-cent stamp until the repeal of that levy in 1953.

Note: The First and Second Addenda to this article appeared in *CRN* № 69 (June 2010, page 1) and № 73 (June 2011, page 2).



Figure 3 from *CRN* № 66, September 2009, page 4.

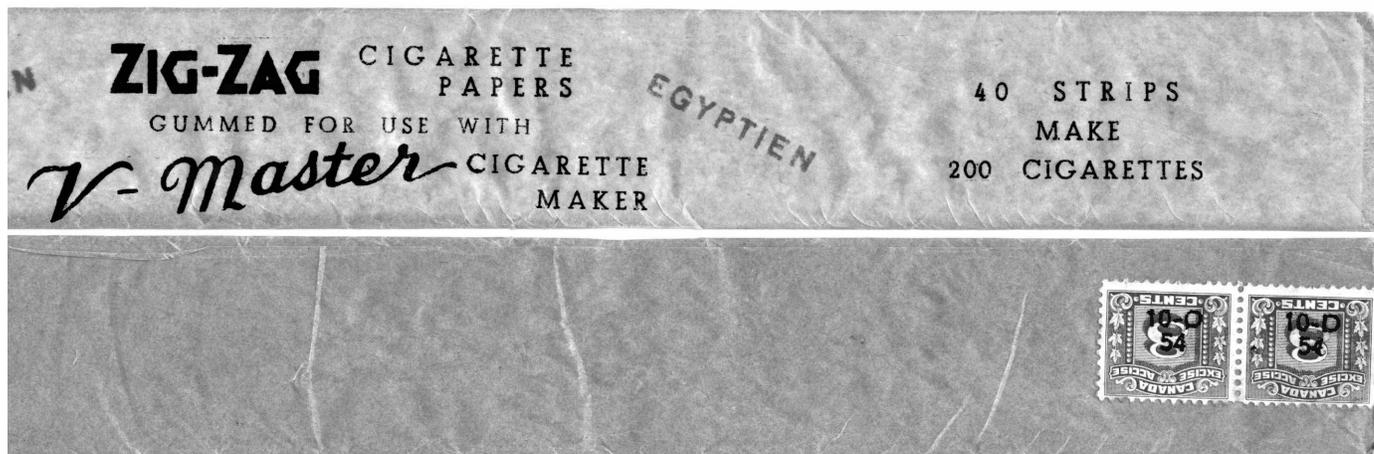


Figure 11: Front and back of a package of 40 strips of imported Zig-Zag cigarette paper, equivalent to 200 standard cigarette papers, for the V-Master cigarette-making machine. The paper was made in France by Braunstein Frères, and the package stamped by Clark, Fruitier & Co., Montréal circa September 1950 - April 1951 with a pair of perforated red 8-cent Three Leaf excise tax stamps precancelled in black with '10-D / 54' in two lines. ('10-D' represented the Customs & Excise Port of Montréal.)



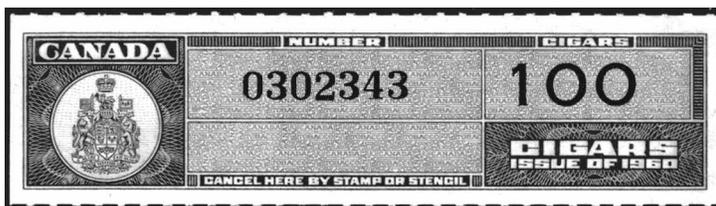
Additions to the Federal Tobacco Stamp Catalogue
Christopher D. Ryan



RP1149 Black 2¢ on 1/13 lb, imperforate (See page 45 of the Catalogue.)

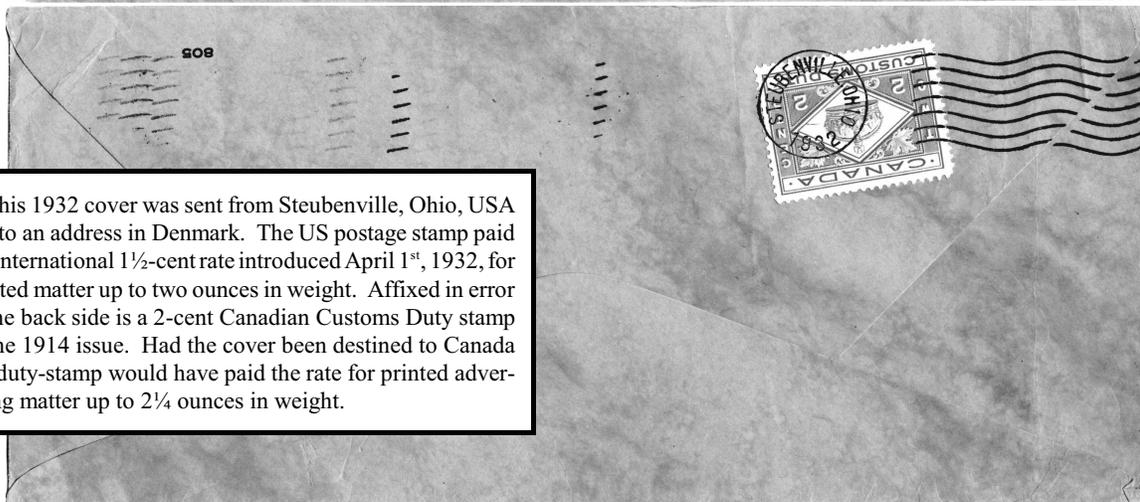
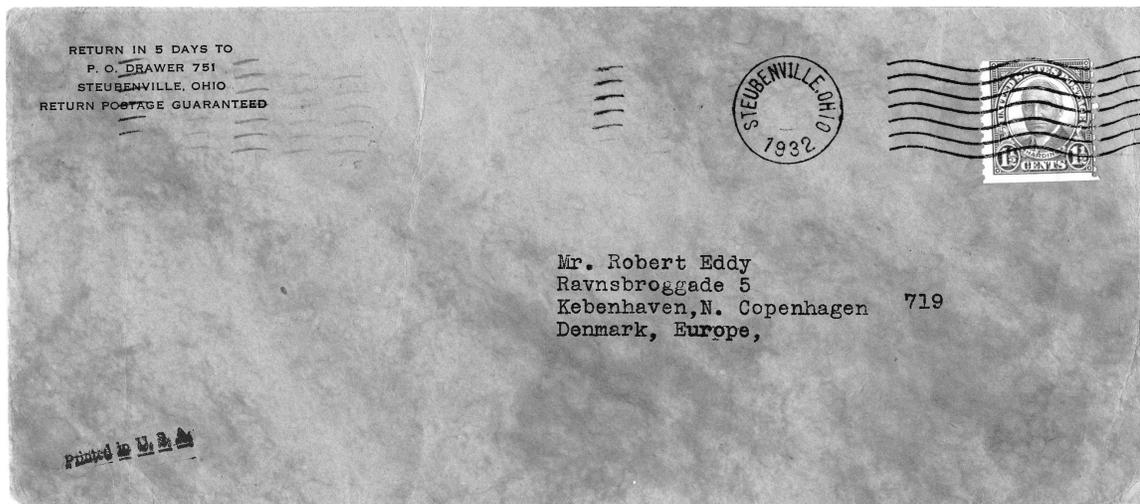


RP1415 Tall 4¢ on 2¢ on 1/10 lb, imperforate, blue overprint (See page 50.)



RG685 100 Cigars, coarse roulette, deep blue domination and serial number (See page 75.)

Canadian Customs Duty Stamp Affixed in Error to a United States Cover to Denmark
Christopher D. Ryan



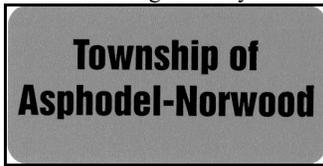
This 1932 cover was sent from Steubenville, Ohio, USA to an address in Denmark. The US postage stamp paid the international 1½-cent rate introduced April 1st, 1932, for printed matter up to two ounces in weight. Affixed in error to the back side is a 2-cent Canadian Customs Duty stamp of the 1914 issue. Had the cover been destined to Canada the duty-stamp would have paid the rate for printed advertising matter up to 2¼ ounces in weight.

Ontario Municipal User-pay Garbage Tags and Bags (11)

Christopher D. Ryan

Township of ASPHODEL-NORWOOD in Peterborough County

Description: Black on bright, glossy pink, 51 by 21 mm. Cost: \$2.00 each.
Comments: This tag introduced Nov. 1st, 2011. See *CRN* № 49, June 2005, for previous \$1.25 tag. All bags to be tagged.



Municipality of BAYHAM in Elgin County

2013 (See *CRN* № 79, December 2012, for 2012 issue.)



Description: White, navy blue, green and multicolour, 149 by 32 mm. Cost: \$1.50 each. Comments: All bags tagged with an annual allotment of free tags.

Township of CAVAN MONAGHAN in Peterborough County

Description: Residences - black on glossy orange; Businesses - black on glossy green, 51 by 21 mm. Cost: \$2.25 each. Comments: All bags tagged, max of 2 per residence, 4 per business. See *CRN* № 79 for the 2012 tag.



Municipality of CENTRAL ELGIN in Elgin County

2013 (Expired Jan. 1st, 2014. Previous issues listed in *CRN* № 70, 72 & 79.)



Description: Glossy pink, blue, navy blue and multicolour, 149 by 32 mm. Cost: \$1.50 each. Comments: All bags tagged with an annual allotment of free tags.

County of DUFFERIN



Description: Black on metallic dark blue and grey, 150 by 12½ mm. Cost: \$2.00 each, sold in sheets of 5. Comment: Introduced January 1st, 2013, replacing the previous tags of lower-tier municipalities, which remained valid until June 1st. Initially, the County kept the policies of the municipalities; as of June 1st, 2013, two untagged bags allowed per week, reduced to one bag June 1st, 2014.

Regional Municipality of HALTON

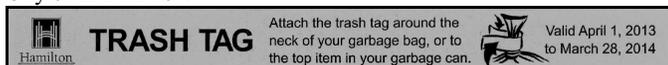


Description: Black on olive-green, 204 by 31 mm. Cost: None.



Description: Black on glossy orange, black serial number, 204 by 31 mm. Cost: \$2.00 each, sold in sheets of 5. Comment: Each residence allowed 3 untagged and 3 tagged bags per collection. Complimentary tags introduced April 1st, 2013, paid tags required as of Monday, September 9th, 2013.

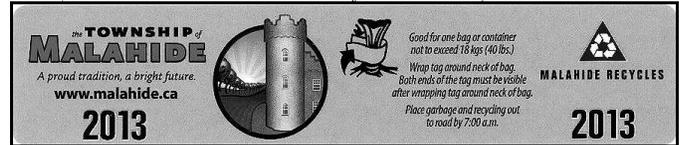
City of HAMILTON



2013 - Black on fluorescent pink. 2014 - Black on fluorescent green. Description: 204 by 19 mm. Cost: None. Comment: Introduced April 1st, 2013. One untagged bag per week, excess to be tagged. Each residence receives an annual allotment of 12 free tags, with a further 14 available upon application.

Township of MALAHIDE in Elgin County

2013 (See *CRN* № 79, December 2012, for 2012 issue.)



Description: Green, black and multicolour, 149 by 32 mm. Cost: \$1.50 each. Comments: All bags tagged with an annual allotment of free tags.

Township of NORTH STORMONT

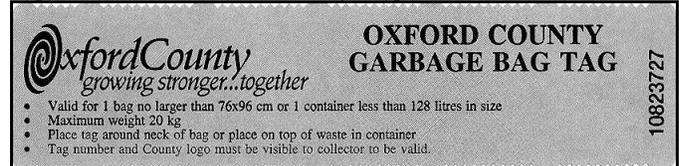
in the County of Stormont, Dundas & Glengarry



Description: Black on bright, glossy pink, 190 by 31 mm, serial numbers applied by hand in black marker. Cost: \$2.50 each. Comment: All bags must be tagged, with a maximum pick-up of two bags per residence.

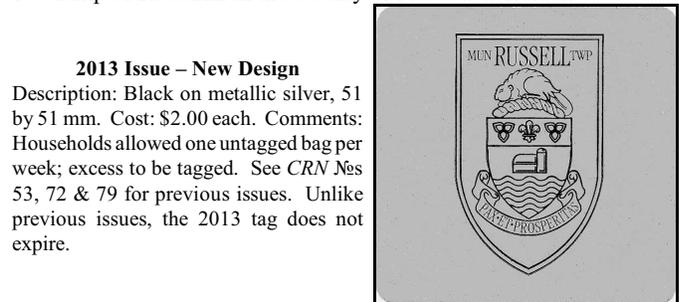
County of OXFORD

Type 2 (See *CRN* № 48, March 2005, for Type 1.)



Description: Black on pink, black serial number, serrated edge, 140 by 35 mm. Cost: \$2.00 each as of July 1st, 2014. Comment: All bags must be tagged. The County web-site illustrates an orange tag, presumably a post July variety.

Township of RUSSELL in the County of Prescott & Russell



City of ST. THOMAS in Elgin County

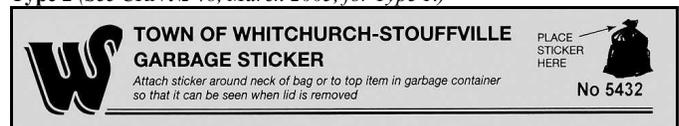
Type 2 (See *CRN* № 53, June 2006, for Type 1.)



Description: Black on glossy yellow, black, dot-matrix serial number, 178 by 32 mm. Cost: \$1.75 each. Comment: Two untagged bags per week, excess to be tagged.

Town of WHITCHURCH-STOUFFVILLE in York Region

Type 2 (See *CRN* № 48, March 2005, for Type 1.)



Description: Black on glossy yellow, black serial number, 165 by 31 mm. Cost: \$2.00 each. Comments: Three untagged bags per week, excess to be tagged. Designated commercial establishments are permitted more than three untagged bags.

Secret Identification Marks on Federal Revenue Stamps

Christopher D. Ryan

The hidden single letters or, more commonly, pairs of letters found on most stamps prepared for Canada's Revenue Department from circa 1929 to circa 1948 were officially referred to as "*secret identification marks*". The use of these secret marks appears to have been required by the Revenue Department, with the stamps' printer being also required to keep a record of the marks used. The letters used in the marks did not represent an overt dating code. However, those used by the British American Bank Note Company (BABN) in and after 1935 can, in most instances, be used as a guide to when a particular die was prepared, relative to other dies.

Dies of the Canadian Bank Note Company, 1929-1935

On the basis of limited evidence, it is surmised that the use of Secret Identification Marks on Canadian revenue stamps was prescribed by the Revenue Department. This is suggested by a letter of June 8th, 1934, addressed to the Canadian Bank Note Company (CBN) regarding the 2½-pound Malt Syrup excise duty stamp as follows:

I beg to acknowledge receipt of your communication of June 7th enclosing a photograph of the approved model of the 2½ Lb Malt Syrup stamp. It is noted that you have reduced the lettering of the words 'Pounds' and that the change was submitted to the Commissioner [of Excise] who approved of the model as it now stands.

We will be glad to have the die proof at the earliest opportunity and might take this occasion to remind you that secret identification marks on this stamp would appear to be highly desirable and you are instructed to have same incorporated therein. [1]

CBN acknowledged the instruction regarding the secret marks in a letter of June 11th, 1934:

We acknowledge receipt of your letter of the 8th instant, and as requested have arranged to incorporate in the proof of the Malt Syrup Stamp the necessary secret identification marks.

Unless something unforeseen happens we expect to submit the die for approval on June 18th and if prompt approval is obtained have some of the stamps ready for delivery to the Department on the afternoon of June 27th... [2]

A study of the revenue stamps prepared by CBN (see Table 1) indicates that use of the Secret Identification Marks began by 1929. It also appears that the choice of letters was left to CBN and that the marks were not used on every revenue stamp prepared by CBN during the 1929-1934 period. The latter is consistent with Revenue Department's letter of June 8th, 1934, quoted above, although the concept of the marks as a security device may have originated with CBN.

In April 1935 the contract for the revenue stamps passed to the British American Bank Note Company (BABN), who immediately commenced production of the Series 'C' stamps. Unlike the previous CBN production, all of the stamps in Series 'C' have the Secret Identification Marks in the form of letter-pairs. Furthermore, secret marks have also been reported for Québec liquor stamps made in this period by BABN, and for the 1935 currency notes produced by CBN and BABN for the newly established Bank of Canada.[3]

An analysis of BABN's practices regarding the secret letter-pairs is permitted by a comparison of the contents of a sample book of full panes presented by the Company to the Commissioner of Excise in February 1939 (Figure 1 overleaf) with correspondence between BABN and the Revenue Department from the period of April 1936 through July 1939 (Tables 2 & 3). The correspondence was found in the records of Library and Archives Canada (Records of the Department of National Revenue, RG 16, Volume 1058, File 191207). The majority of the papers comprise cover-letters for die-proofs submitted by the Company

Table 1: Partial listing of revenue and postage stamps prepared by the Canadian Bank Note Company, 1924-1934, in order of their respective die number.

Die №	Marks	Stamp	Relevant Date
XG 64	none	Series 1924 - 100 cigars	Presumably 1924
XG 75	none	Series 1924 - 12 cigarettes	Presumably 1924
XG 87	—	Admiral Postage Stamp - 3¢	Die made Sep 1924
XG 91	—	Admiral Postage Stamp - 8¢	Die made Dec 1924
XG 103	none	Bilingual Series - 5 cigars	
XG 104	none	Bilingual Series - 10 cigars	
XG 156	none	Series 'A' - 15 cigarettes, square	Die approved Sep 1926
XG 157	none	Two Leaf Excise - 50¢	
XG 159	none	Bilingual Series - 6 cigars	
XG 160	none	Bilingual Series - 4 cigars	
XG 169	—	60 th Anniversary Postage - 1¢	Issued June 1927.
XG 176	—	60 th Anniversary Postage - 3¢	Issued June 1927.
XG 190	none	3 cigars, bilingual	
XG 211	B	21 Tall Cigarettes, Series 'A'	
XG 212	A	1/10 ¢ Two Leaf Excise Tax	For rate of July 1929.
XG 213	none	3/16 ¢ Two Leaf Excise Tax	
XG 214	A	1/8 lb Tobacco, Strip, Series 'A'	
XG 215	—	4¢ George V Scroll Postage	Issued August 1929.
XG 216	M	30 Cigars, Series 'A'	
XG 261	none	20 Cigarettes, Small, Series 'A'	
XG 307	none	2¼ ¢ Two Leaf Excise Tax	
XG 324	CE	50 Cigarettes, Geo. V, bilingual	July 1931
XG 325	CE	100 Cigarettes, Geo. V, bilingual	July 1931
XG 329	none	1/9 lb Tobacco, Strip, Series 1915	
XG 334	A	1/12 lb Tobacco, Strip, Series 'B'	
XG 336	???	1/5 ¢ Liquor Strip	
XG 337	A	1/16 lb Tobacco, Strip, Series 'B'	October 1931
XG 339	A	1/9 lb Tobacco, Strip, Series 'B'	
XG 341	A	1/15 lb Tobacco, Strip, Series 'B'	
XG 342	A	1/13 lb Tobacco, Strip, Series 'B'	
XG 367	A	1/11 lb Tobacco, Strip, Series 'B'	
XG 375	none	3¢ Two Leaf Excise Tax	For rate of May 1932.
XG 378	none	3¢ Embossed Excise Tax	For rate of May 1932.
XG 379	none	6¢ Embossed Excise Tax	For rate of May 1932.
XG 401	A	25 Cigarettes, Tall, Series 'A'	
XG 405	H	1/14 lb Tobacco, Strip, Series 'B'	
XG 406	A	5 Cigarettes, Small, Series 'A'	
XG 433	AX	18 Cigarettes, Tall, Series 'A'	
XG 434	XE	\$100 Two Leaf Excise Tax	
XG 436	HD	2/15 lb Tobacco, Strip, Series 'A'	October 1933
XG 466	C	1928 Orange Liquor, H.D. Scully	
XG 473	O	1926 Blue Liquor, D. Sim	January 1934
XG 474	O	1927 Blue Liquor, D. Sim	January 1934
XG 475	C	1926 Orange Liquor, D. Sim	January 1934
XG 476	C	1930 Orange Liquor, D. Sim	January 1934
XG 494	KS	1 lb Malt Syrup, Series 'A'	June 1934
XG 496	C	1931 Orange Liquor, D. Sim	August 1934
XG 506	ES	1/9 lb Tobacco, Small, Series 'A'	October 1934
XG 519	ES	2/15 lb Tobacco, Small, Series 'A'	November 1934
XG 556	O	1932 Blue Liquor, D. Sim	January 1935
XG 557	C	1932 Orange Liquor, D. Sim	January 1935

(Sources: [4])

for Departmental approval. The letters show that the respective secret marks were made known to Revenue Department officials. A sample letter of December 17th, 1936, is reproduced hereafter:

(Continues next page.)

Table 3: Series 'C' stamps in order of Secret Letter-Pairs, with notation added (✓) showing inclusion as full panes in a sample book presented by the British American Bank Note Company in February 1939 to the Commissioner of Excise, Department of National Revenue

Secret Letters	Stamp	1939 Sample Book
AA	5 Cigars, Black	✓
AB	3 cents Excise Tax	✓
AC	10 Cigarettes, Small	✓
AD	20 Cigarettes, Small	✓
AE	1/16 lb Tobacco, Strip	✓
AF	2 cents Excise Tax	✓
AG	1/13 lb Tobacco, Strip	✓
AH	10 Cigars, Black	✓
AI		
AJ	2/15 lb Tobacco, Strip	✓
AK	1/15 lb Tobacco, Strip	✓
AL	25 Cigarettes, Small	✓
AM	10 cents Excise Tax	✓
AN	1/12 lb Tobacco, Strip	✓
AO		
AP	1/11 lb Tobacco, Strip	✓
AQ		
AR	1/18 lb Tobacco, Strip	✓
AS	1/10 lb Tobacco, Strip	✓
AT	6 cents Excise Tax	✓
AU		
AV	1/9 lb Tobacco, Small	✓
AW	1/14 lb Tobacco, Strip	✓
AX	1/8 lb Tobacco, Strip	✓
AY	1/9 lb Tobacco, Strip	✓
AZ	1/20 lb Tobacco, Strip	✓
BA	5 Cigarettes, Small	✓
BB	18 Cigarettes, Small	Not in book
BC	8 Cigarettes 1926 Liquor, Orange	Not in book ✓
BD		
BE	2/15 lb Tobacco, Small	✓
BF	25 Cigarettes, Tall	✓
BG	5 cents Customs Duty	✓
BH	20 Cigarettes, Tall	✓
BI	2/11 lb Tobacco, Strip	Not in book
BJ	2 cents Customs Duty 1929 Liquor, Orange	✓ ✓
BK	18 Cigarettes, Tall	✓
BL	1/12 lb Snuff	✓
BM	1 cent Customs Duty	✓
BN		
BO		
BP		
BQ		
BR	1928 Liquor, Orange	✓
BS		
BT	50 Cigars	✓
BU		
BV	1/7 lb Tobacco, Strip	✓
BW	1 lb Tobacco, Coupon	✓
BX	1930 Liquor, Orange	✓
BY	1/2 lb Tobacco, Strip	✓

Secret Letters	Stamp	1939 Sample Book
BZ †	25 Cigars 10 cents Customs Duty	✓ Not in book
CB	1931 Liquor, Orange	✓
DA	3/16 cent Excise Tax	✓
EA	1929 Liquor, Blue	✓
EB	1930 Liquor, Blue	✓
EC	1/13 lb Tobacco, Small	✓
ED	1933 Liquor, Blue	✓
EE	24 Cigarettes, Small 1931 Liquor, Blue	✓ ✓
EF		
EG	1 lb Tobacco, Strip	Not in book
EH	2½ lbs Malt Syrup	✓
EI	1/10 lb Tobacco, Small	✓
EJ	3/20 cent Excise Tax	✓
EK		
EL	1932 Liquor, Blue	✓
EM	1/12 lb Tobacco, Small	✓
EN		
EO	1/7 lb Tobacco, Small	✓
EP	2/5 lb Tobacco, Strip	✓
EQ		
ER	1935 Liquor, Orange	✓
ES	6 Cigars, Nlack	✓
ET	\$1 Excise Tax	✓
EU	2/9 lb Tobacco, Strip	✓
EV	3/8 cent Excise Tax	✓
EW	50 cents Excise Tax	✓
EX	2¼ cents Excise Tax	✓
EY		
EZ	10 cents Law Stamp	✓
FC	1927 Liquor, Orange	✓
HA	1935 Liquor, Blue	✓
HB	1934 Liquor, Blue	✓
HC	2 lbs Plug Tobacco	✓
HD	3 lbs Plug Tobacco	✓
HE	2½ lbs Plug Tobacco	✓
HF	3½ lbs Plug Tobacco	✓
HG	\$1 Law Stamp	✓
HI	1½ lbs Plug Tobacco	✓
HJ	5 lbs Tobacco, Coupon	✓
HK	2/21 lb Tobacco, Small	✓
HL	1936 Liquor, Orange	✓
HM	5 Cigars, Green	✓
HN	10 Cigars, Violet	✓
HO	\$5 Law Stamp	✓
	See Note ‡	
JH	12 Cigarettes, Small	✓

Secret Letters	Stamp	1939 Sample Book
KE	1934 Liquor, Orange	✓
KG	1933 Liquor, Orange	✓
KJ	3 lbs Malt Syrup	✓
	See Note ‡	
MN	1924 Liquor, Orange	✓
NW	1932 Liquor, Orange	✓
OC	1922 Liquor, Orange	✓
PN	50 Cigarettes	✓
PL	1/2 lb Plug Tobacco	✓
TS	1 lb Plug Tobacco	✓
VR	24 Cigarettes, Tall	✓
XW	1/4 lb Tobacco, Strip	✓
YX	1925 Liquor, Orange	✓
ZY	1/5 lb Tobacco, Strip	✓

Notes for Table 3:

† In the case of the 10-cent Customs Duty stamp, the 'Z' could have been intended to be an 'N' on its side, which would put it directly after the 1-cent stamp.

‡ Stamps with Secret Identification Marks in the range of HP to IZ, were prepared during 1939 and 1940. These were followed in order by the 'L', 'K' and 'J' sequences, which were produced primarily from 1942 onwards.

Reference Notes (continued from page 9.)

- [6] - White, L.A. Letter of March 13th, 1948, to Nelson Bond of Roanoke, Virginia, USA. Original letter held by William C. Walton, photocopy held by this writer.
- [7] - Cowan, C.G., Letter of February 21st, 1938, to Commissioner of Excise, Attention: P.L. Smyth, LAC, RG 16, Vol. 1058, File 191207.
- [8] - Cowan, C.G., Letter of June 11th, 1935, to Commissioner of Customs [sic], Attention: P.L. Smyth, LAC, RG 16, Vol. 790, File 177075.
- [9] - Smyth, P.L., Letter of June 27th, 1935, to C.G. Cowan, BABN, LAC, RG 16, Vol. 790, File 177075.
- [10] - Cowan, C.G., Letter of June 27th, 1935, to Commissioner of Excise, Attention: P.L. Smyth, LAC, RG 16, Vol. 790, File 177075.
- [11] - White, L.A. Letter of March 17th, 1948, to Nelson Bond. Original letter held by William C. Walton, photocopy held by this writer.
- [12] a- Wood, P.J., CBN, Letter of March 18th, 1935, to Commissioner of Excise, Attention: P.L. Smyth, LAC, RG 16, Vol. 790, File 185549.
b- Sim, D., Commissioner of Excise, Letter of March 30th, 1935, to P.J. Wood, CBN, with attached statement of March 29th, 1935, entitled 'Revenue Stamps on Hand not Covered by Furnish Orders,' LAC, RG 16, Vol. 790, File 185549. ♯