

## Perforated Initials & Insignia on Stamps of Newfoundland

**Introduction:** The practice of punching initials or designs into postage stamps was first approved by the British Post Office on March 1, 1869. It had been recognized that theft of postage stamps from businesses, and their subsequent resale, had become an expensive problem. The **Perfin**, made up of the words **Perforated Initials** or **Perforated Insignia**, was intended to identify company ownership so that the resale of pilfered stamps would not be possible, this practice was eventually used in Newfoundland. Other types perforating devices were used by various Government Departments to cancel revenue stamps and prevent them from being reused, causing a loss of revenue for the Government. The primary difference is that commercial **Perfins** were used to protect **private companies** by **preventing theft** while **perforated cancellation devices** were used to **prevent loss of revenue** for the **Government** through reuse of uncanceled stamps.

**Scope:** This exhibit includes the use of Perfins by companies based in Newfoundland as well as the use of Perfins on Newfoundland stamps by companies from outside of Newfoundland. It also examines the use of perforation devices to cancel Newfoundland Revenue stamps and looks at SPECIMEN perfins as used by stamp printing companies.

It will identify the individual perfin patterns, provide data on the various issues known with perfins and show examples of postal and fiscal usage on cover and document.

### Development:

- Type E9 - Ernest Grether
- Type G5 - George Knowling Limited
- Type K1 - Knowlings
- Type A3 - Anglo-Newfoundland Development Company
- Type A8 - Ayre & Sons Limited
- Type A9 - Ayre & Sons Limited
- Perfins on Newfoundland stamps used by companies not based in Newfoundland
- Revenue Cancellation Devices
- Specimen Perfins



**Completeness:** This type of material is extremely scarce and the items contained herein are the results of 18 years of auction purchases, dealer sales and collector trades. Many of these items have come from the collections of such noted collectors as Traquair, Deveau, Hargraft, Luetje, Dicketts, Peatman, Gutzman, Tremblay, Behm, Fennell, Lingard and Butt.

The 1995 survey lists 57 face different covers and documents, 55 of which are included in this exhibit. In addition there are another 88 items that are new reports, many of which are unique. G5 had only 5 covers listed, there are 14 in this exhibit. A3 had 28 total covers while 45 are shown here and A8 listed 11 covers with 16 shown. There are many new items with the A9 pattern as well.

This exhibit includes 61 individual stamps that had only 1 report in the 1995 survey while there are 154 new reports since that time for a total of 215 possibly unique stamps. Two stamps with the A3 perfin are shown in ALL 8 positions. This is known on only 5 stamps.

### Original research:

- Plating of the perfin die for 4 of the 5 known patterns (Based in Nfld). The K1 is the same 2 die head as G5 with the "G" removed.
- Discovery copies of various stamp issues and perfin positions
- Copies of the **order sheets** to Sloper & Company for the 2 Ayre perfin machines confirming them as 5 die patterns.
- The G5 pattern is also plated and shown to be a single line two die head, manufacturer unknown at this time.
- Stamps or covers demonstrating the **Earliest Recorded Date** of Usage are included for the A8, A9 & G5 patterns while the **Latest Recorded Date** of Usage is shown for A3, A9 and G5.
- Two **Ayre meter** covers used in the Colonial period illustrate the company's movement **away from perfins** to a more secure and timesaving means of handling their postal needs.
- **Stamps and a cover** which provided the basis for Johnson & Tomasson to list the George Knowling "K" perfin as a **new pattern**, K1.
- The **Discovery Copy of a GB perfin** as used by the Ernest Grether Company on an early Newfoundland stamp provides the basis for a **new listing**, E9, in the Canadian handbook and is the **earliest perfin** on a Newfoundland stamp.

### Reference materials used include:

- Availability and scarcity of particular items is drawn from the "Newfoundland Perfin Survey" published in Volume 16, Number 1 of The BNA Perforator, March 26, 1995. This article, and subsequent updates, provides the basis for determining Discovery Copies and rarity of material in this exhibit.
- Newfoundland Specialized Stamp Catalog, 7<sup>th</sup> Edition 2010, Walsh & Butt, (NSSC)
- Canadian Stamps with Perforated Initials, 5<sup>th</sup> Edition 2012, Johnson & Tomasson (CSPI)
- Canadian Revenues: The Atlantic Provinces, 1<sup>st</sup> Edition 1992, Zaluski
- The Canadian Revenue Stamp Catalog, 5<sup>th</sup> Edition 2009, Van Dam

**Key items shown on this page include an A3 perfin on an Airmail stamp, an A9 perfin on a 50 cent airmail stamp and a revenue pair with the A9 perfin. All are unique.**



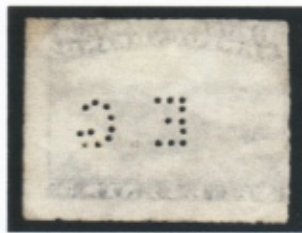


## The First Newfoundland Perfin

A recent find of an early Newfoundland perfin stamp is shown below. The stamp is a rouletted 5 cent Harp Seal, Scott # 40 issued in 1866, with a British perfin! The pattern, E1720.04 in the British Catalog, is "E.G." which was used by **Ernest Grether** from 1875 – 1890 in Manchester. Grether was listed as a machine exporter at the time and also developed a process for bleaching wood pulp.


This stamp originally written up in the June 2009 edition of The G.B. Perfin Society Bulletin with the conclusion that it was a "one off" that had been perfined by a "bored office boy" and not for any commercial purpose.

Although there is no direct link between Grether and Newfoundland his bleaching process combined with the fact that there were several companies in Newfoundland producing wood pulp at the time provides a plausible link. The 5 cent stamp was issued in 1866 and would have paid the correct UPU Letter rate to the UK at the time. The perfin is confirmed to have been in use in the UK from 1875 to 1890 so it is probable that the stamp was perfined and affixed to a SASE by Grether seeking an order or payment from a company in Newfoundland. In view of this explanation Johnson & Tomasson have assigned this pattern **Type E9** in the 5<sup>th</sup> edition of Canadian Stamps with Perforated Initials.



(Back of stamp @ 150%)

The Art of  
**BLEACHING.**



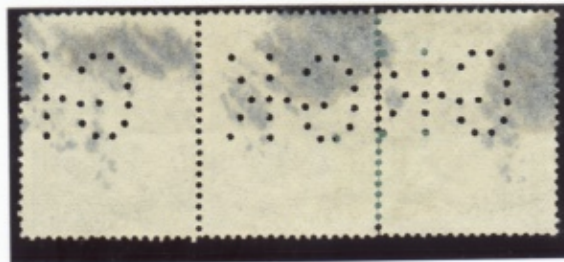
Write to—  
**ERNEST GRETHER & Co.,**  
5, Blackfriars Street, Manchester,  
for particulars as to the  
**ECONOMY** of . . . **Time,**  
**Labour,**  
**Chemicals,**  
**Machinery,**  
and the  
**IMPROVEMENT** in **Quality,**  
produced by **Quantity,**  
**ELECTROLYTIC BLEACHING,**  
the Process of the Future.

## George Knowling Limited - Type G5

In 1868 George T. Knowling arrived in St Johns from England to work in the Import / Export business of his uncle. Upon the death of his uncle in 1886 Knowling took over the business and soon the name had been changed to George Knowling Limited. The company consisted of properties at 223 - 227 Water Street and 389 Water Street. In a stroke of luck both survived the Great Fire of 1892. This resulted in Knowling having one of the largest business empires in the city by the turn of the century. It is believed that this was the second Newfoundland company to use perfins after the A.N.D. Company. The period of usage seems to be from late 1914 up to October of 1922 .

### Perforator Die Plating

This perforator was a two die machine as shown here. By running a vertical line between the outermost tips of the slanted leg of the "K" and measuring the gap to the back of the "G" we get a spacing of 3.5 mm. The strip of three has a 6.5 mm gap from the right edge to the "G" with no evidence of any other perforations. If another die were part of the pattern it would be evident here. Likewise, the gap between the left pattern and the center pattern is 13.5 mm, again inconsistent with the two die spacing.

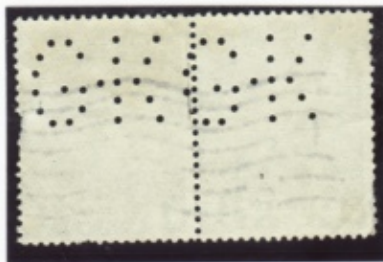


Die 1

Die 2

Die 1

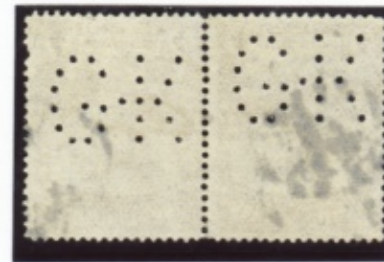
The two patterns on the right are the standard 2 Die Pattern.



Die 1

Die 2

Punched in one operation



Die 2

Die 1

Punched in two operations



## 1897 Cabot Issue

The earliest issue known with a G.K. perfin is the Cabot Issue of 1897.

The 4 cent & 6 cent values are Discovery Copies, no other stamps of this issue are recorded with a G.K. perfin.



Position 7



Position 1

## 1897 - 1901 Royal Family Issue

The two cent orange, three cent and four cent values are recorded. The 3 cent is shown in all known positions while the 4 cent positions 1, 3 and 7 are ALL Discovery Copies.



Position 1



Position 3



Position 5



Position 7



Position 1



Position 3



Position 7

The only recorded 3 cent cover paying the Inland Letter rate and 1 cent War Tax in October, 1918. This 3 cent Wartime Printing was just for this purpose.

**G. KNOWLING, Limited,**

AGENTS FOR  
**ATLAS**  
ASSURANCE  
COMPANY  
Ltd.

Fire Insurance at  
Lowest Rates.

GENERAL IMPORTERS,  
ST. JOHN'S, Nfld.

*Mr. P. L. Templeman*  
*Catalina*





## 1910 John Guy Issue

The 5 cent value is recorded in all positions except position 5. Positions 2, 6 and 8 have only one each reported while positions 4 and 7 have two each recorded. There is a report of the 12 cent value as well.



Position 1



Position 3



Position 4



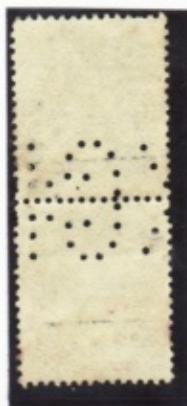
Position 7



Position 8

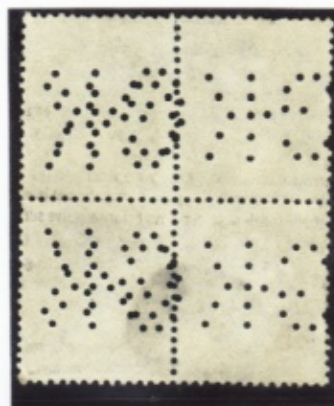
## Mirror Punch

Sometimes the person perforating the stamp sheets might take a short cut to speed up the perforating process. One such method was to fold the sheet in the middle enabling it to be punched twice as fast. The items shown are the result of such an occurrence. They were folded so that all stamps were punched at the same time. This resulted in "Mirror Images". In this case, the bottom stamps are punched in position 1 while the top stamps are in position 7. In addition, the two stamps on the left in the block were punched again after the sheet was moved. The fact that most stamps would have been separated for use after perforating makes items like this very scarce. These are the only recorded "Mirror" items from any of the Newfoundland perforators.



Position 7

Position 1





## 1911 Royal Family Issue

The 1 cent, 2 cent and 5 cent values are recorded. All are known in positions 1, 3, 5 and 7 while the 2 cent and 5 cent are known in other positions as well.



Position 1



Position 3



Position 5



Position 7



GEORGE KNOWLING

Agents for  
**BALOISE**  
FIRE  
INSURANCE  
COMPANY

GENERAL IMPORTER  
ST. JOHN'S, N.F.



Messrs. Boorne Bros.,  
Greenspond.

2 cent Inland Letter Rate, 1915. This is the only such recorded usage.





Position 1



Position 2



Position 3



Position 4



Position 5



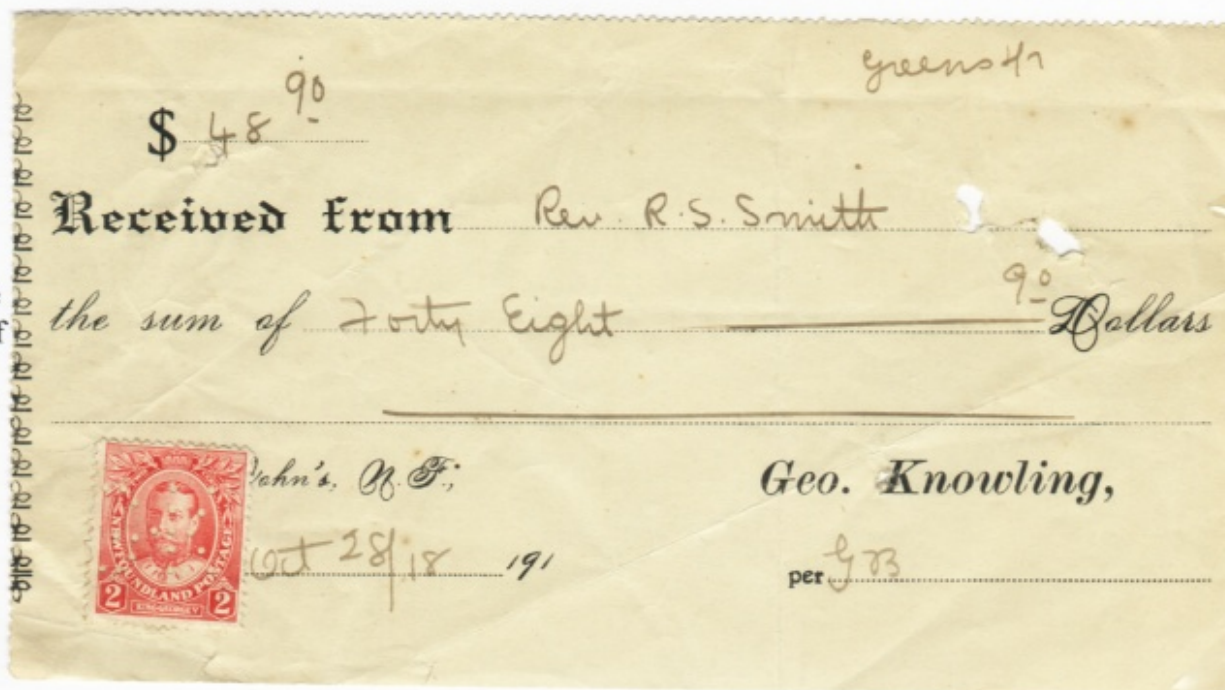
Position 6

Positions 2, 4 and 6 are Discovery Copies



Position 7

A two cent value used to pay the 2 cent Revenue Tax fee on an exchange of more than \$10.00. This is the only recorded fiscal usage.



Earliest date Dec. 24, 1914

Used on a Mourning cover to pay the 2 cent Letter Rate to Canada. This is likely a legitimate usage since the Knowling and Ayre families were both prominent in St Johns social and business circles. A letter or card of condolence would have been sent from family to family in event of a death.





G. KNOWLING, Limited,

AGENTS FOR  
**ATLAS**  
ASSURANCE  
COMPANY  
Ltd.

Fire Insurance at  
Lowest Rates.

GENERAL IMPORTERS,  
ST. JOHN'S, NFLD.

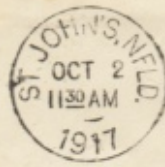


For  
win  
loc



A two cent value  
paying the 1 cent  
Local Letter Rate  
and the 1 cent  
War Tax. This is  
the only recorded  
cover for this rate.

*Mr L. Diamond  
Water St*



Mrs. C.N. Cowney,  
'Reca',  
39, Sedgely Road,  
Winton,  
Bournemouth,  
Hants.

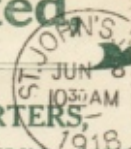
England.

Example of an  
illegally used  
stamp paying the  
2 cent rate to  
England.

G. KNOWLING, Limited

Agents for  
**ATLAS**  
FIRE  
INSURANCE  
COMPANY

GENERAL IMPORTERS,  
ST. JOHN'S, NFLD.



2 cent Inland Letter  
Rate plus the 1 cent  
War Tax. This is the  
only such cover  
recorded.

*Mr P. Templeman  
Catalina*



# 1919 Trail of the Caribou Issue

The 1 cent through 5 cent values are recorded.

Positions 1, 3, 5 and 7 are predominant while positions 2, 4, 6 and 8 have one report or are Discovery Copies.



Position 1



Position 2



Position 3



Position 4



Position 5



Position 7



Position 1



Position 2



Position 3



Position 4



Position 6



Position 7



Position 1



Position 2



Position 3



Position 5



Position 6



Position 7



Position 8

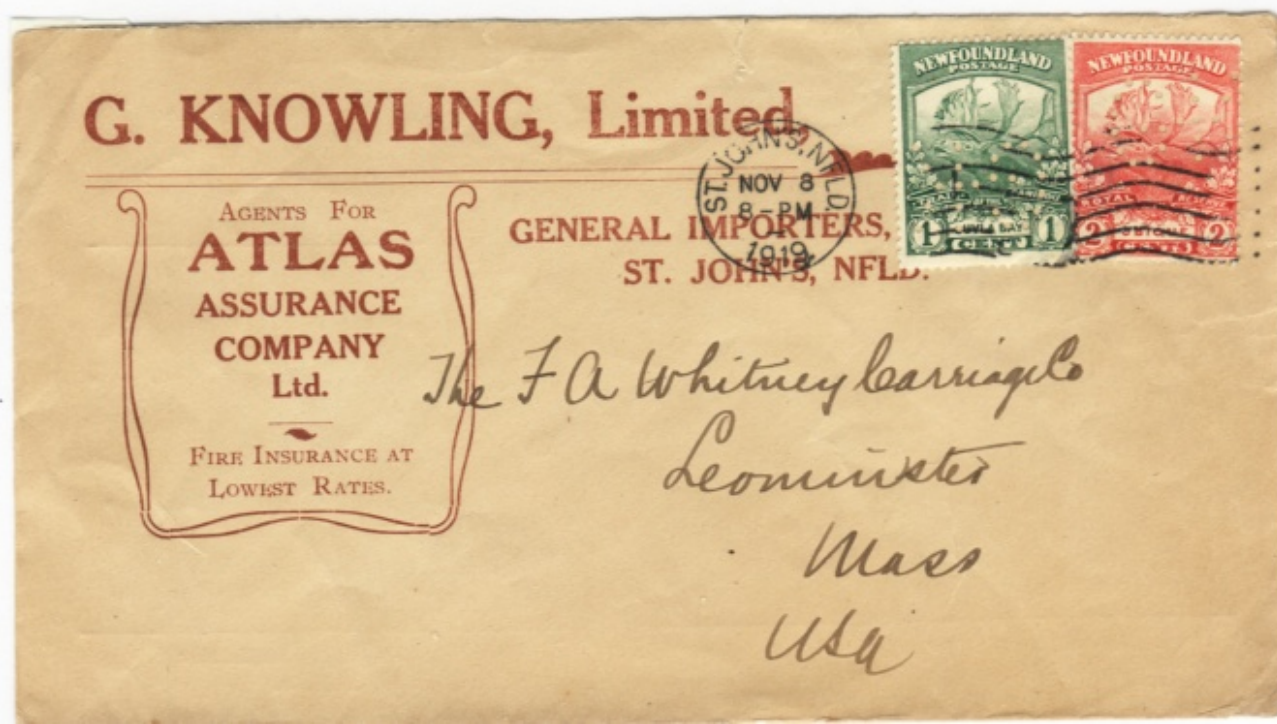


A pair of the 1 cent value paying the 2 cent Postcard Rate to England. Although not a commercial usage it was certainly legitimate since it was sent by Mrs. Knowling to one of their sons at school in England.



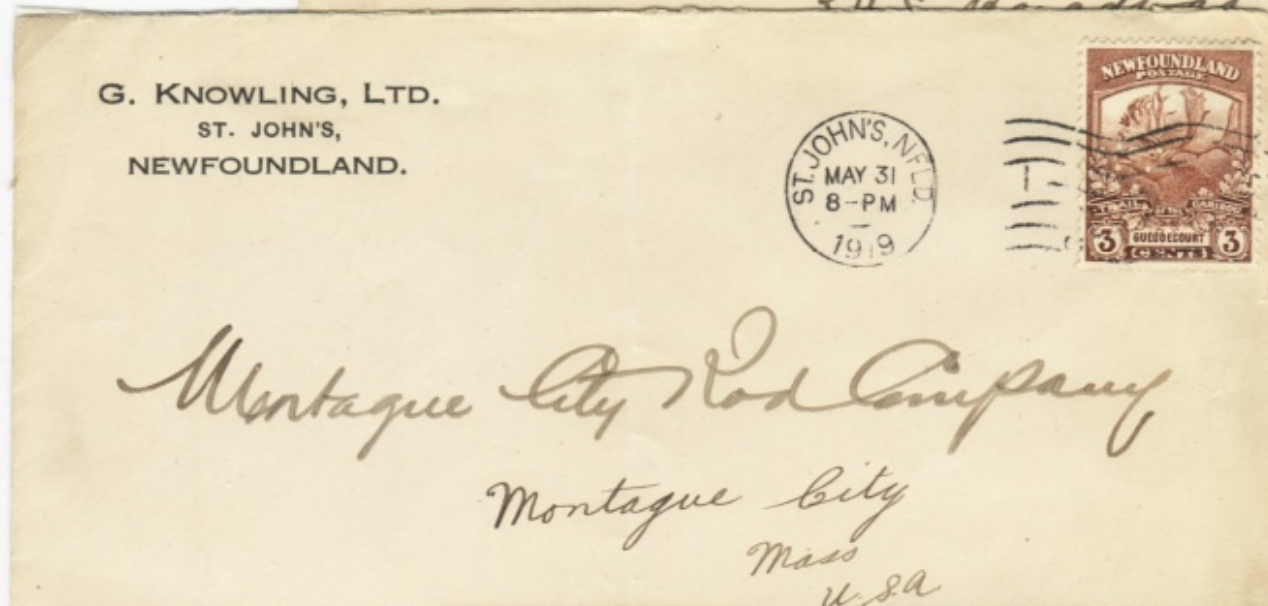
A two cent value paying the Postcard Rate to England.

Two cent used with a one cent to pay the 2 cent Letter Rate to the USA plus the 1 Cent War Tax fee. This is the only such cover recorded.





Three cent stamps used to pay the 2 cent Letter Rate to the USA plus the 1 Cent War Tax fee.  
Both covers illustrate the same rate but are used to show the different types of stationery used.



Three cents over pays the  
Postcard Rate by 1 cent so  
it is presumed that Mrs  
Knowling was out of smaller  
stamp values at the time.  
*October 24, 1922 is the  
latest known date of usage  
for a GK perfin.*





The four and five cent values in all recorded positions.  
The ten cent with Discovery Copies in positions 2 & 7.



Position 1



Position 3



Position 4



Position 5



Position 7



Position 2



Position 1



Position 3



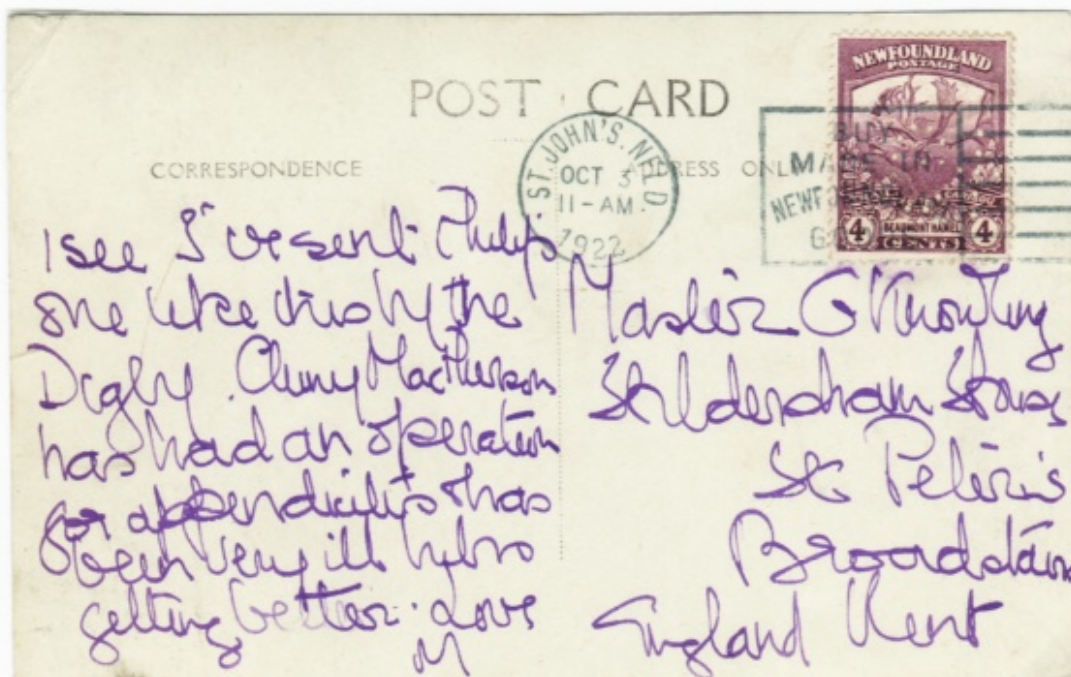
Position 5



Position 7



Position 7



A four cent stamp over paying the 2 cent Postcard Rate to England.  
Another postcard from Mrs Knowing..



## The "K" perfin of Knowlings – New Listing Type K1

The use of the G K perfin appears to have come to an end in late 1922. The latest recorded usage is on a postcard to England on October 24 of that year as previously shown. George Knowling passed away on November 23, 1923 and in his will he left his business, G. Knowling Limited, to his wife and seven surviving children. Nothing further is heard from the perforator until a 2 cent stamp, #146, from the 1928 Publicity Issue shows up with a dated cancel of Jan. 3, 1928. This is interesting in that the stamp was only issued the previous day. Since that time several others have come to light. Pictured below are two of the 2 cent stamps and a 10 cent stamp from the 2<sup>nd</sup> Publicity Issue, re-engraved and without watermark.



Position 1



Position 7



Position 1



This cover from Knowlings, dated November 7, 1931, confirms the change in name of the company and supports the conclusion that the original GK perforator was deliberately altered to a K in keeping with the new name of the company. This cover and stamps are the basis for Johnson and Tomasson assigning this pattern it's own number . It is now K1 in the draft copy of the 5<sup>th</sup> edition of "Canadian Stamps with Perforated Initials" and is assigned a rarity factor of "B".



## Anglo Newfoundland Development Company - Type A3

The Anglo Newfoundland Development Company came about as a result of a decision in England to ensure another supply of printing paper for the London Daily Mail. In the event of a European war it was feared that the current supply of newsprint from Scandinavia and Finland might be lost.

The owners decided to construct a pulp and paper mill in Newfoundland with Grand Falls being chosen as the site. It was only a few miles from the railroad, twenty miles from a deep water harbor and was on the bank of a river with the largest water shed in Newfoundland. Pulpwood from the territory above the site could be driven down river with very little expense. The manufactured pulp and paper could be shipped by water from Botwood or via rail to an ice free port during the winter period.

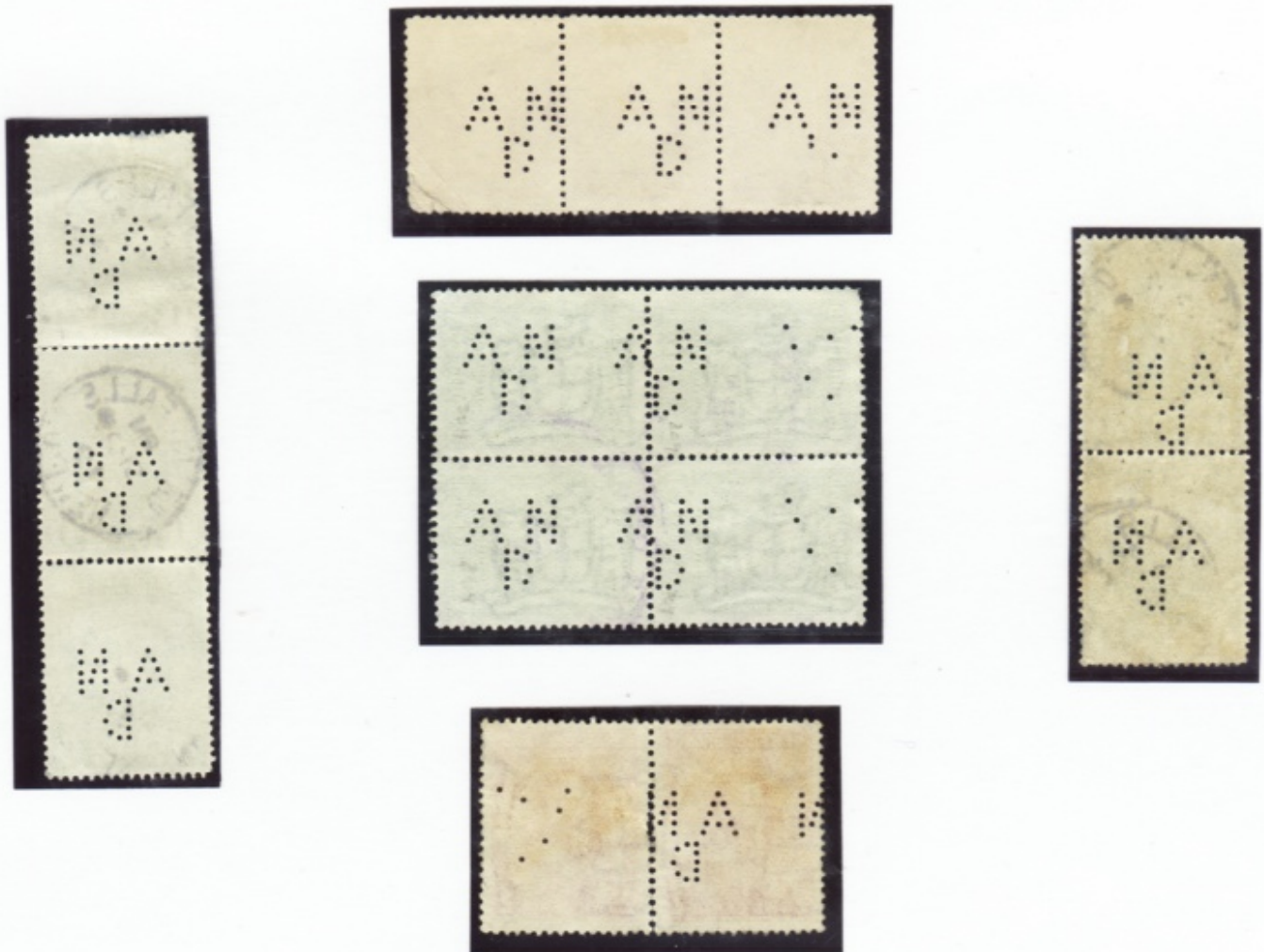
The Anglo Newfoundland Development Company Limited was incorporated at St. John's on January 7, 1905. The first shipment of paper from the new mill was produced in December 1909 and was transported by the Newfoundland Railway to Heart's Content to be sent to England.

### Perforator Die Plating

The strip of three and block of four confirms that the perforating machine was a multi head perforator.

It was probably a horizontal five die machine since the vertical pair and strip do not show any consistency in the vertical spacing between the patterns.

The deterioration of the perforating dies as seen here is key to proving that this was a multi die machine.





## 1897 Cabot Issue

Although issued in 1897 most values except the 1, 2, 3 and 5 cent were available well into the 1920's, thus it is possible for them to have received an AND perfin. The 8 cent position 1 has one report while the 15 cent, 30 cent, 35 cent and 60 cent are the Discovery Copies.



Position 1



Position 1



Position 2



Position 1



Position 1



Position 2



Position 3



Position 1



## 1897 - 1901 Royal Family Issue

Only the 2, 3 and 4 cent values from this issue are recorded.

The 3 cent position 2 has one report and position 3 is the Discovery Copy.  
The 4 cent in position 1 has one report and position 2 is the Discovery Copy.



Position 1



Position 2



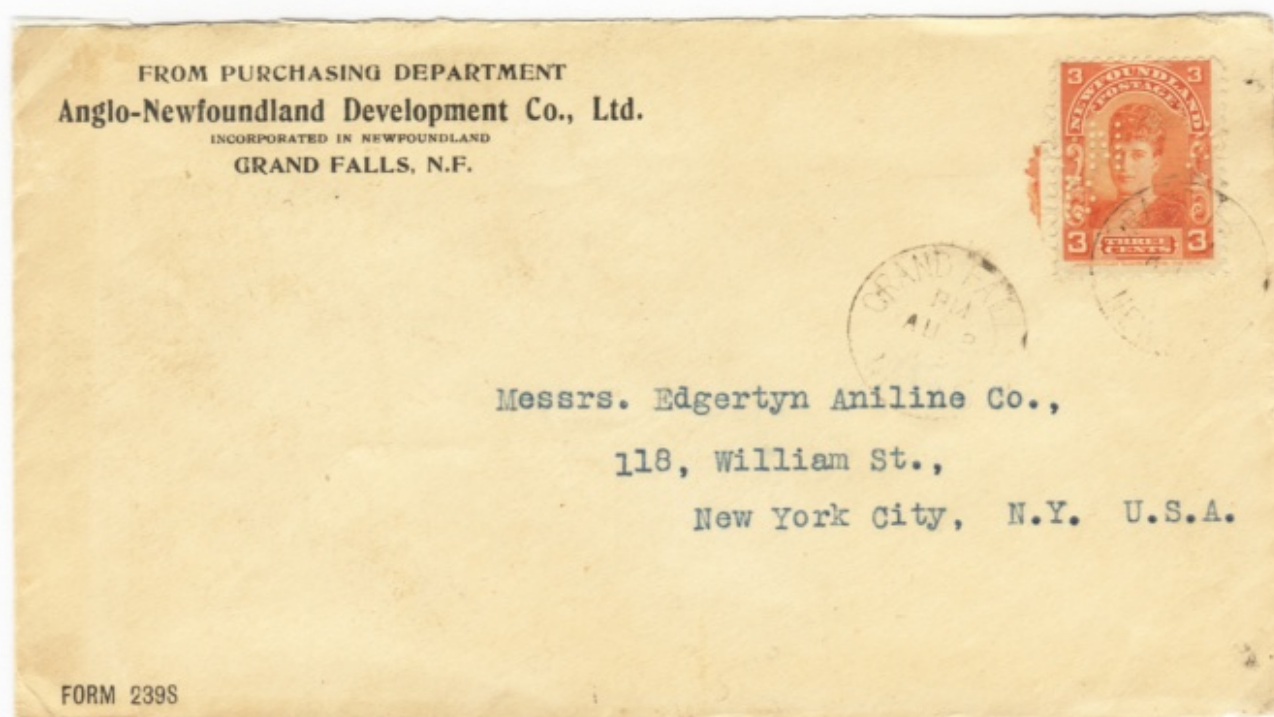
Position 3



Position 1



Position 2



On May 16, 1918 a 1 cent War Tax was imposed on every prepaid letter and packet posted in Newfoundland. The Post Office was left short of 3 cent stamps and an order was placed to print more of the 3 cent from this issue. This cover bears one of these stamps paying the 2 cent Letter Rate to the USA plus the 1 cent War Tax.





# 1911 Royal Family Issue

The five lower values of this issue are reported with the AND perfin. Position four is the Discovery Copy



Position 1

Position 4

FROM PURCHASING DEPARTMENT  
Anglo-Newfoundland Development Co., Ltd.  
INCORPORATED IN NEWFOUNDLAND  
GRAND FALLS, N.F.



A strip of 3 paying the 2 cent Letter Rate plus 1 cent War Tax to the USA, January 28, 1919. This is one of two known.

Messrs. Crandall Packing Company,  
Palmyra, N.Y. U.S.A.

FROM PURCHASING DEPARTMENT  
Anglo-Newfoundland Development Co., Ltd.  
INCORPORATED IN NEWFOUNDLAND  
GRAND FALLS, N.F.



MESSRS. BOSTON BELTING COY.  
84 LINDEN PARK STREET  
BOSTON MASS.  
U.S.A.

2 cent Letter Rate to USA in 1916.  
Not previously reported.

Form 239 S

2 Cent Inland Letter Rate used in 1916.  
Not previously reported.

Mrs. G. R. Ferguson,  
Millertown.



ANGLO-NEWFOUNDLAND DEVELOPMENT CO., Ltd.  
(Incorporated in Newfoundland)

Form 5





Position 1



Position 3



Position 4

FROM PURCHASING DEPARTMENT  
Anglo-Newfoundland Development Co., Ltd.  
INCORPORATED IN NEWFOUNDLAND  
GRAND FALLS, N.F.



2 cent Letter  
Rate to the  
USA in 1915  
This is one of  
only of two  
known.

Messrs. The Norton Co.,

Worcester, Mass., U.S.A.

FROM MANAGER'S OFFICE  
Anglo-Newfoundland Development Co., Ltd.  
INCORPORATED IN NEWFOUNDLAND  
GRAND FALLS, N.F.



Messrs. Howells Mining Drill Co.,

Academy Square,

Plymouth, Pa., U.S.A.

2 cent Letter Rate  
to USA in 1917.

This on is in the  
Wartime Printing  
shade of Rose Red.

Form 248

### PRIVATE POST CARD

This space may be used for  
Correspondence

This space is for the  
Address only



2 Cent Postcard Rate  
to the USA in 1917.  
This is the only known  
2 cent on Postcard and is  
in the Wartime Printing  
shade.

Published by Walter H. Sydney, C.B.

*The scene on  
the other side  
is peaceful  
but this train  
is not - it is too  
enough to make  
a sailor seasick  
G.H.M.*

*Miss L. Corbin  
Foreign Dept.  
G. E. Co.  
Schenectady  
N.Y.*





Position 1



A piece of a parcel wrapper for a Registered 1 pound shipment to the USA. The 17 cent rate would include 5 cents for Registration and 12 cents for a parcel of one pound. The three 5 cent stamps are **new** discoveries in position 2 which were **previously unrecorded**.

11 cents on the cover below overpays the Registered Double rate to the USA in 1918.  
Both of these pieces are believed to be **unique**.





# 1919 Trail of the Caribou Issue

All values of this issue except the 6 cent are known.  
Positions 3 and 7 of the 1 cent are Discovery Copies



Position 1



Position 3



Position 5



Position 7



This combination franking pays the 4 cent Letter Rate to the USA in 1922.  
This is the only such recorded usage.



The 2 cent value with Discovery Copies in positions 4, 7 & 8.  
Position 3 had only 1 report.



Position 1



Position 3



Position 4



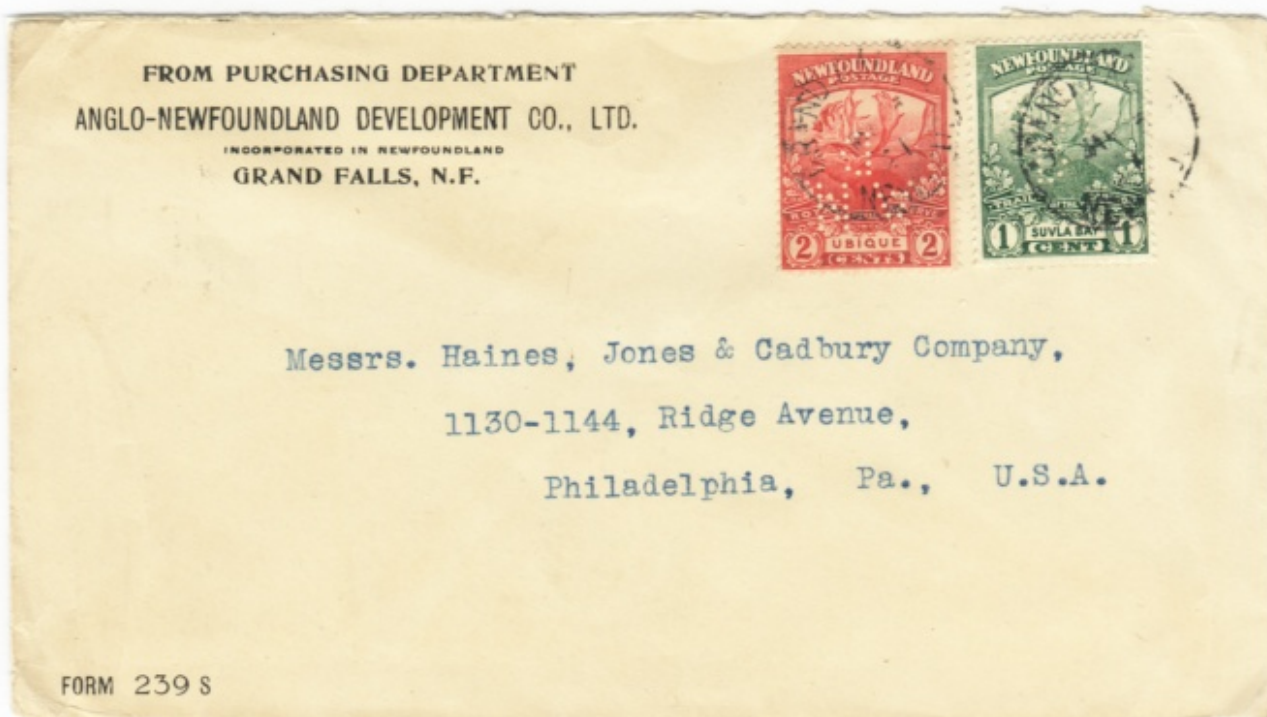
Position 5



Position 7



Position 8



This cover bears a 1 cent and 2 cent of the issue to pay the 2 cent Letter Rate to the USA plus the 1 cent War Tax fee, March 1921.

This is the only such recorded usage.



The 3 cent value in all known positions  
Positions 5 and 7 have one report each. Position 4 is the Discovery Copy



Position 1



Position 3



Position 4



Position 5



Position 7



The only recorded cover from the company  
Woods Division in Millertown, April 3, 1919.  
It pays the 2 cent Inland Letter Rate  
plus the 1 cent War Tax fee.



A cover to the USA in 1919.  
3 cents paid the Letter Rate and War Tax in effect at the time



A cover to the St. John's in 1920  
3 cents paid the Inland Letter Rate and War Tax in effect at the time



In addition to being the only recorded position 8 this is the only known 4 cent Caribou on cover.  
It pays the 4 cent Letter Rate to the USA in 1924.



Position 1



Position 5



Position 7





This page contains 10 Discovery Copies and 5 others with one report each



Position 1



Position 2



Position 4



Position 1



Position 1



Position 4



Position 5



Position 8



Position 1



Position 2



Position 4



Position 1



Position 2



Position 4



Position 1



Position 2



Position 3



Position 4



Position 5



## 1923 - 1924 Pictorial Issue

The 1 cent through 5 cent and the 10,12 and 20 cent values are recorded with many positions having only a single report. The 2 cent and 3 cent are known in all eight positions. Discovery copies shown include 1 cent positions 5 and 6, 5 cent position 5, 10 cent position 5 and 12 cent position 2.



Position 1



Position 2



Position 5



Position 6



Position 1



Position 4



Position 5



Position 1



Position 4



Position 5



Position 2

Shown in six of eight recorded positions including Discovery Copies of positions 4 and 6 while positions 2, 3 and 5 have one report each



Position 1



Position 2



Position 3



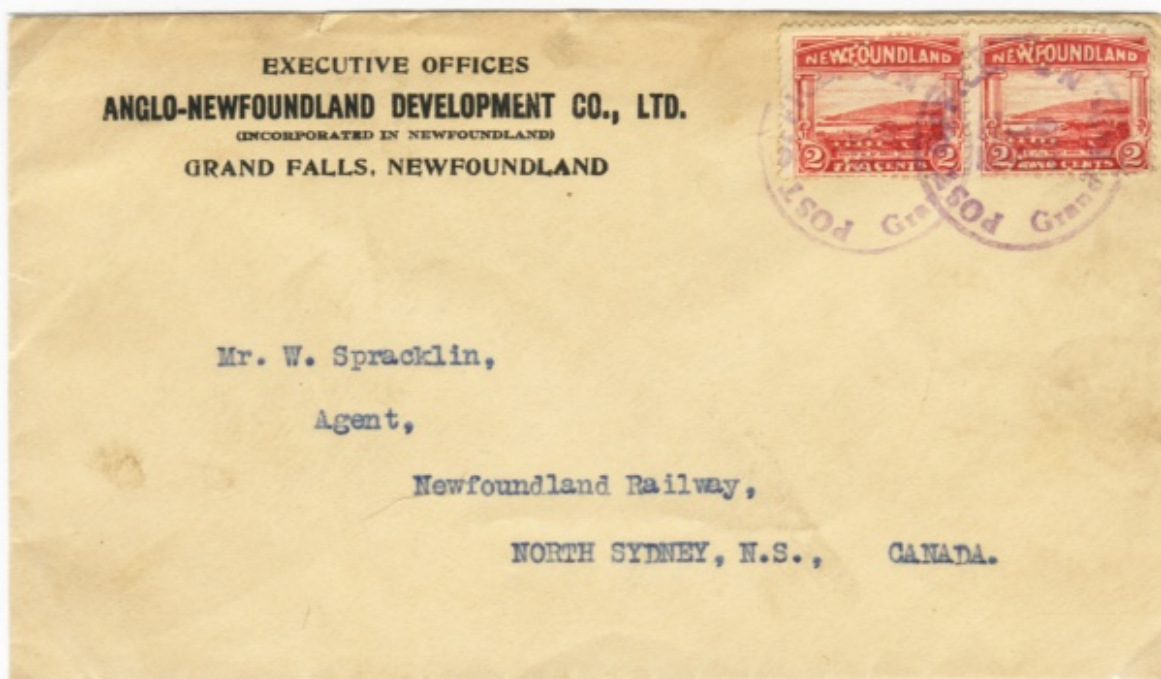
Position 4



Position 5



Position 6



4 cent Letter Rate to Canada.  
The only such recorded usage.



## Determining the "Position" of the Perfin

Position 1



Position 4



Position 2



Position 3



Position 5



Position 8



Position 6



Position 7



In positions one through four the stamp is viewed from the front. In positions five through eight the stamps are a mirror of positions one through four. The stamp is oriented in the same direction but it is viewed from the gum side. For example, in positions two and six the top of the stamp is towards the right. Illustrating this is the 3 cent stamp from the 1923 - 1924 Pictorial Issue in all eight positions with the AND perfin.

Rates illustrated here include  
Inland Letter rate and Double Inland  
Letter rate (overpaid by 1 cent).

Wax seal removed from the back  
of the Double rate cover confirming  
official usage by the A.N.D. Company  
This is the only such seal I have seen  
on an A.N.D. cover.



*E. Wood Esq. N.C.  
St Johns, N.F.*

*Confidential*



Thomas Legge, Esq.,  
Robinsons,  
Newfoundland.

Anglo-Newfoundland Development Co., Ltd.

INCORPORATED IN NEWFOUNDLAND

Form 5



Quadruple Inland Letter rate cover,  
one of only two recorded.



FROM THE GENERAL MANAGER'S OFFICE  
ANGLO-NEWFOUNDLAND DEVELOPMENT CO., LTD.  
[INCORPORATED IN NEWFOUNDLAND]  
GRAND FALLS, N.F.

W. E. Wood, Esq.,  
Messrs. Wood & Kelly,  
Solicitors,  
ST. JOHN'S.

Positions 5 and 8 are Discovery Copies



Position 1



Position 3



Position 5

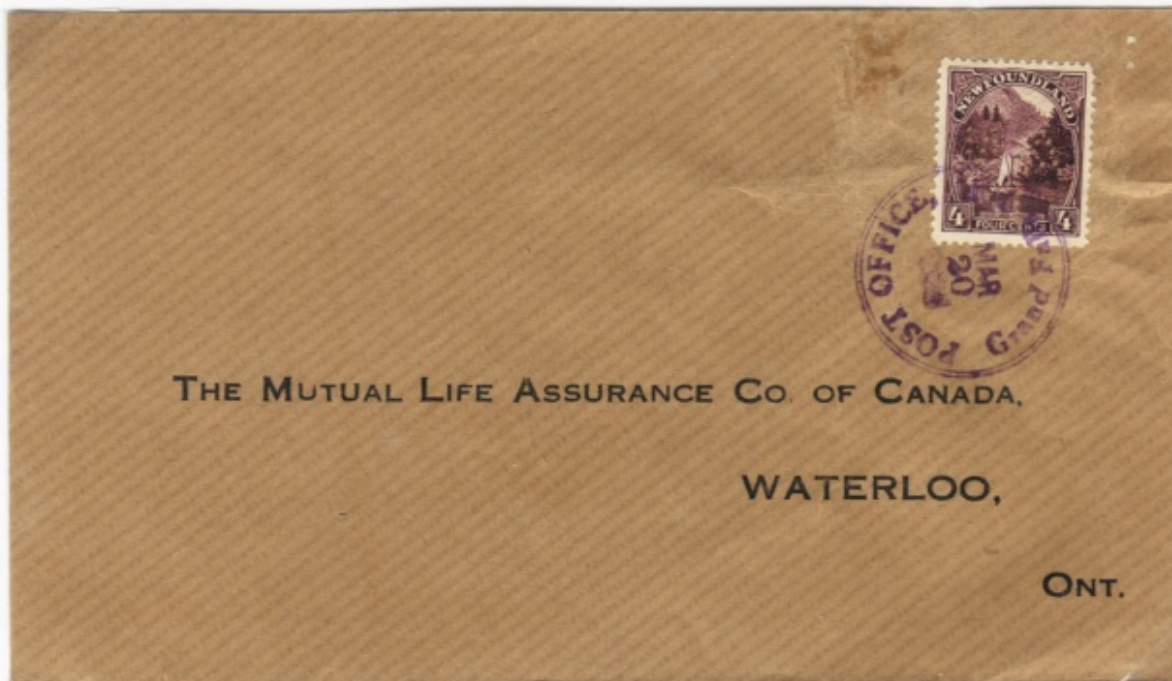


Position 8

FROM PURCHASING DEPARTMENT  
ANGLO-NEWFOUNDLAND DEVELOPMENT CO., LTD.  
[INCORPORATED IN NEWFOUNDLAND]  
GRAND FALLS, N.F.



Mr. W. Spracklin,  
North Sydney, N. S.,  
Canada.



THE MUTUAL LIFE ASSURANCE CO. OF CANADA,

WATERLOO,

ONT.

4 cent Letter rate to Canada on a company cover and a business reply envelope



4 cent in combination with a 10 cent value to pay the Registered Quadruple Inland Letter rate, the only recorded usage of this combination and the only known 10 cent stamp of this issue on cover.



W. E. Wood, Esq.,  
Messrs. Wood & Kelly,  
ST. JOHN'S.

FROM THE GENERAL MANAGER'S OFFICE  
ANGLO-NEWFOUNDLAND DEVELOPMENT CO., LTD.  
[INCORPORATED IN NEWFOUNDLAND]  
GRAND FALLS, N.F.





Position 1

## 1928 Publicity Issue

The 1 through 5 cent values have been reported along with the 10 and 20 cent. The 1 cent shows Discovery Copies of positions 1 and 5 while ALL of the two cent stamps shown are new discoveries. The 20 cent are both Discovery Copies.

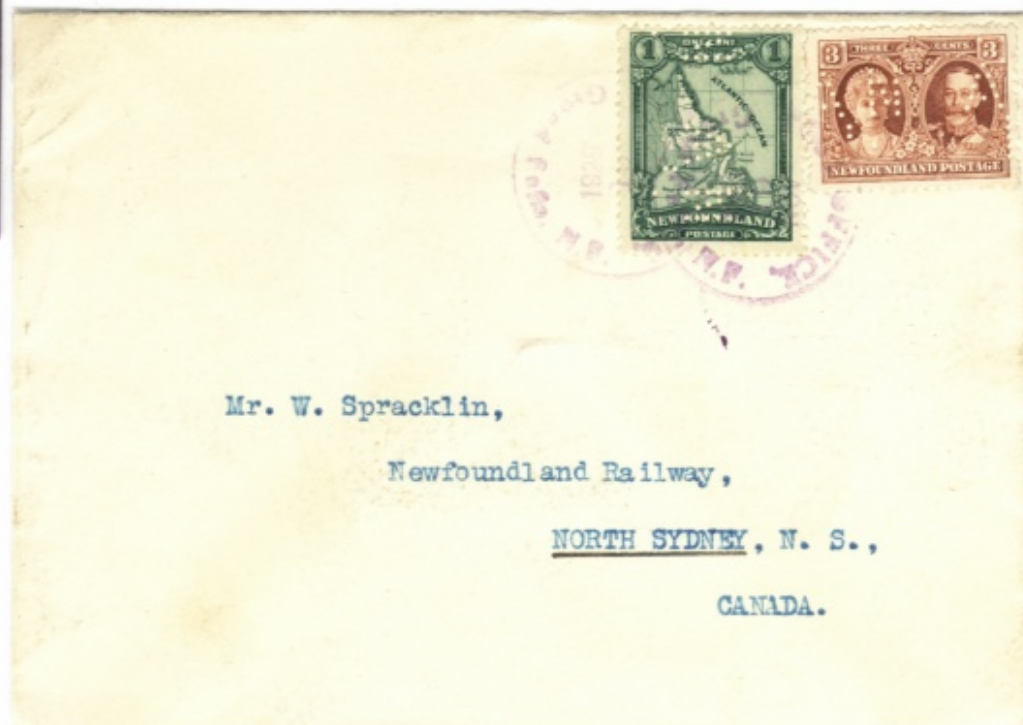


Position 2



Position 5

Shows deterioration of the die proving a multi-die perforator as discussed previously.



4 cent Letter Rate to Canada with the 1 cent from this issue and a 3 cent from the 1929 issue.  
The one cent is the Discovery Copy of position 4



Position 1



Position 5



Position 6



Position 7



Position 8



Position 1



Position 5



Position 1



Position 4



Position 2



Position 3



Position 5



Position 8



Position 6



Position 7



Discovery Copies in positions 2, 6 and 8 are shown.



Position 1



Position 2



Position 5



Position 6



Position 8

OM PURCHASING DEPARTMENT  
NEWFOUNDLAND DEVELOPMENT CO., LTD.  
(INCORPORATED IN NEWFOUNDLAND)  
AND FALLS, NEWFOUNDLAND.

Mr. W. Spracklin,  
Newfoundland Railway,  
North Sydney, N. S.,  
Canada.

The Norton Company,  
Worcester, Mass.,  
U. S. A.

**Anglo-Newfoundland Development Co., Ltd.**

INCORPORATED IN NEWFOUNDLAND

Form 5

4 cent Letter Rate to the USA and Canada in 1929.  
These are the only recorded covers with this franking.



The 5 cent value had only 1 report in the original survey. Included here are Discovery Copies of positions 3 & 6 while the cover bears the only recorded copy of position 4.



Position 3



re Sales tax on  
Coal

Copy of aipine draft of  
Receipts & my letter  
Enclosing same to Harris  
(1921) on letter file  
with Lgcorals letter  
of Feb 12/29 Enclosing  
same to me  
Wm

W. E. Wood, Esq.,  
Messrs. Wood & Kelly,  
Solicitors,

ST. JOHN'S

FROM THE GENERAL MANAGER'S OFFICE  
ANGLO-NEWFOUNDLAND DEVELOPMENT CO., LTD.  
[INCORPORATED IN NEWFOUNDLAND]  
GRAND FALLS, N.F.

Form 248 L



Position 6

The only recorded cover which pays the Inland double weight Letter Rate with Discovery Copy of position 4.

1929 - 1931 Publicity Issue - Re-engraved, no watermark

All values of this issue except the 15 cent and 20 are recorded.

The 10 cent in position 6 has only two reports and ALL other stamps on this page are discovery Copies of the position or issue.



Position 1



Position 5



Position 1



Position 2



Position 3



Position 5



Position 6



Position 1



Position 2



Position 4



Position 6



The largest recorded multiple of the A3 perfin is a block of four.



Position 1



Position 2



Position 4



Position 5

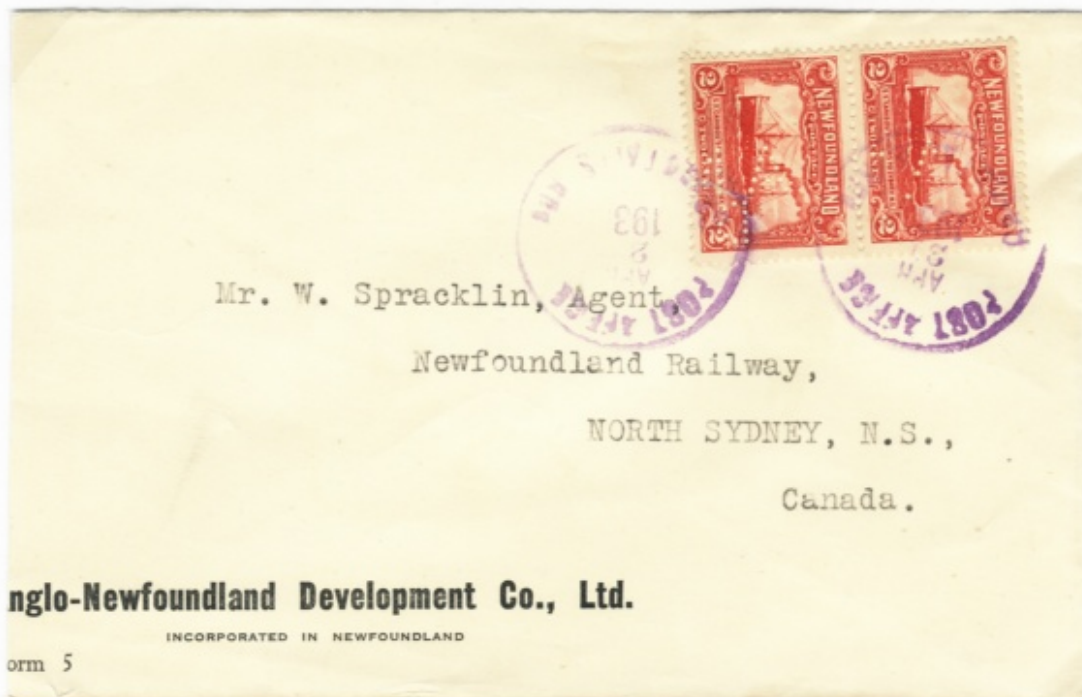


Position 6



Position 8

Positions 2, 4 and 8 are Discovery Copies.



Pair of the 2 cent paying the 4 cent Letter Rate to Canada.

The three cent is one of the few issues known in all eight positions.  
Seven of eight positions are shown.



Position 1



Position 2



Position 3



Position 4



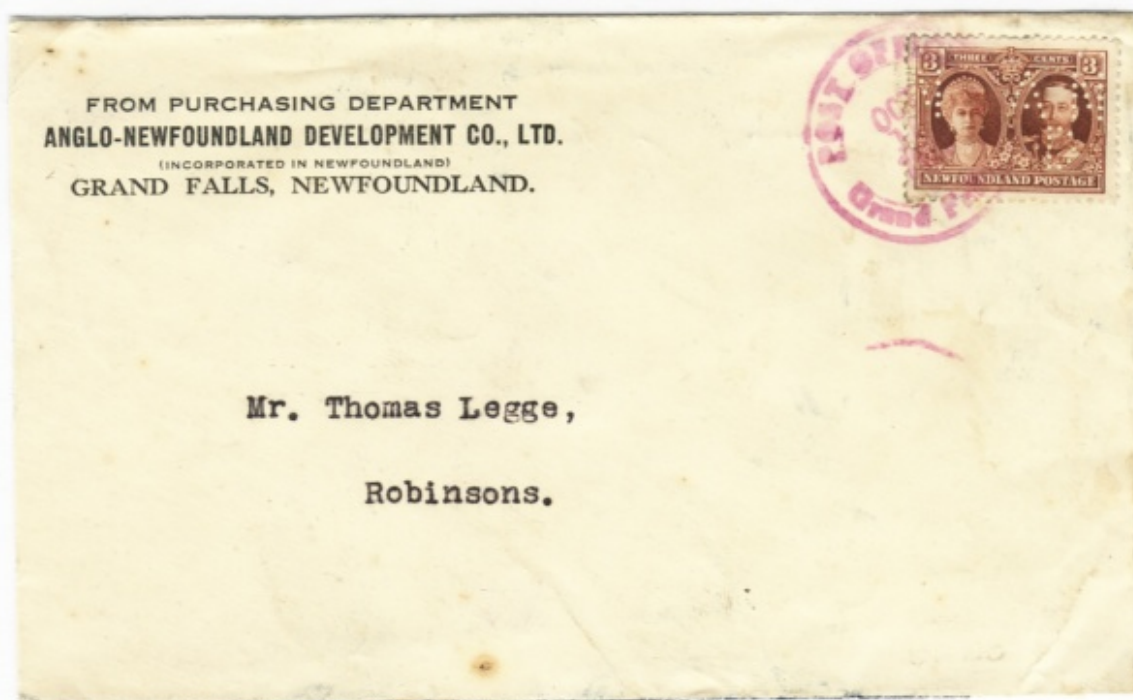
Position 5



Position 6



Position 8



3 cent Inland Letter Rate, there is only one recorded.



FROM PURCHASING DEPARTMENT  
ANGLO-NEWFOUNDLAND DEVELOPMENT CO., LTD.  
(INCORPORATED IN NEWFOUNDLAND)  
GRAND FALLS, NEWFOUNDLAND.



W. Spracklin,  
Agent Newfoundland Railway,  
North Sydney, N. S.,  
Canada.

The only recorded 3 cent and 1 cent combination paying the 4 cent Letter rate to Canada  
12 cents is an apparent overpayment by 1 cent of the Quintuple Weight Inland Letter Rate.  
This is the largest known multiple on an AND cover and is the only recorded example.



Messrs. Wood & Kelly,  
Temple Building,  
ST. JOHN'S,  
Newfoundland.

Positions 3, 7 and 8 are Discovery Copies.



Position 1



Position 3



Position 5



Position 7



Position 8

OM PURCHASING DEPARTMENT  
NEWFOUNDLAND DEVELOPMENT CO., LTD.  
(INCORPORATED IN NEWFOUNDLAND)  
AND FALLS, NEWFOUNDLAND.

Mr. W. Spracklin,

Agent Newfoundland Railway,

North Sydney, N. S.,

Canada.



The Bagley & Sewall Company,

Watertown, N. Y.,

U. S. A.

**Anglo-Newfoundland Development Co., Ltd.**

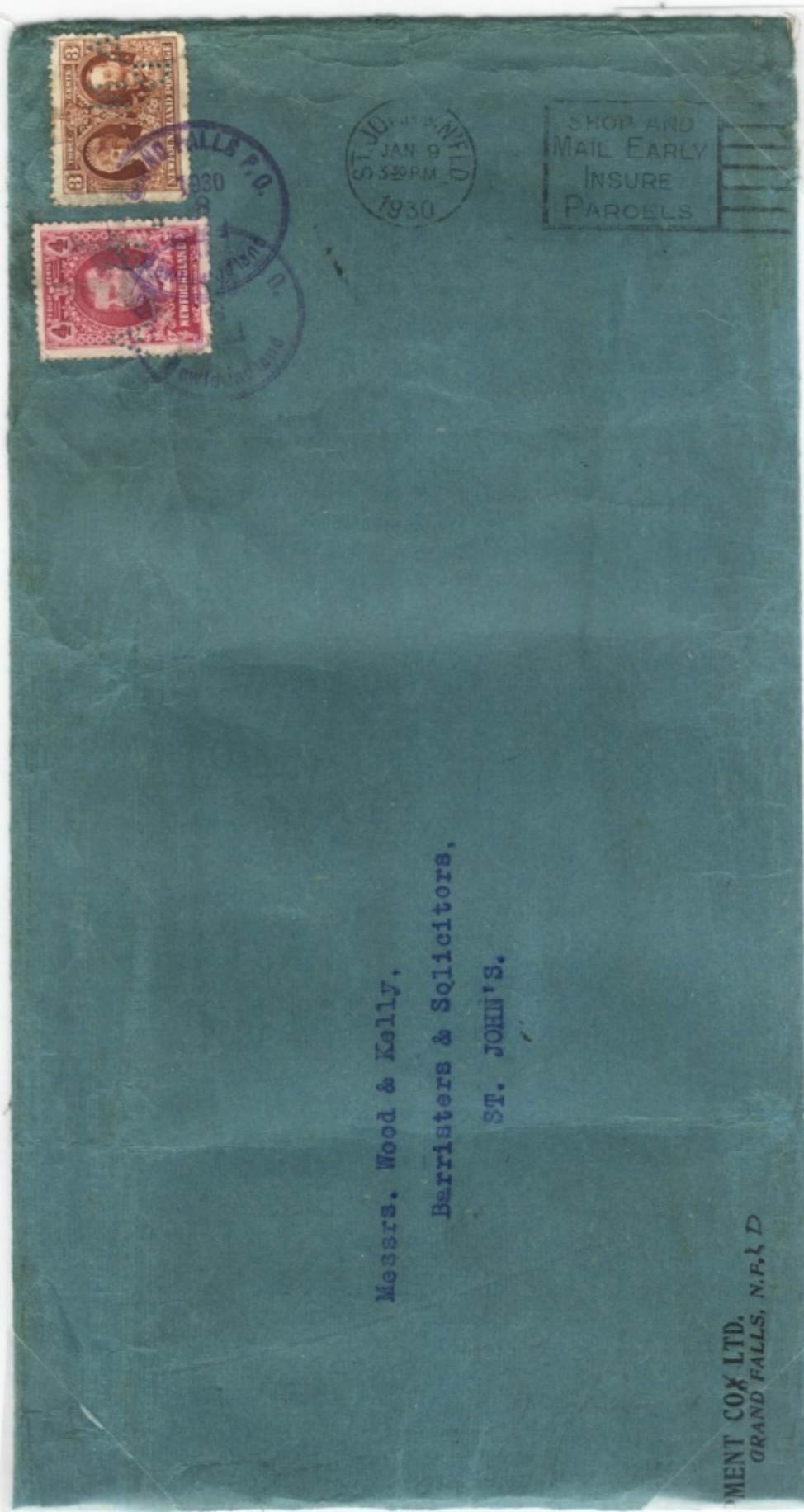
INCORPORATED IN NEWFOUNDLAND

Form 5

4 cent Letter Rate to Canada and the USA.



A Triple Weight Inland Letter to St John's in 1930.  
This is the only known cover showing this rate.



1931 Publicity Issue - Re-engraved, watermarked



Position 5

Discovery Copy for the Issue



Position 3

Messrs. Wood & Kelly,  
367 Duckworth St.,  
St. John's.

From: Anglo-Newfoundland  
Development Co. Ltd.



Position 5



Position 6

All stamps are Discovery Copies

Only recorded cover showing  
the 3 cent Inland Letter Rate in 1931



Position 2 has only 1 report while positions 5 and 8 are Discovery Copies



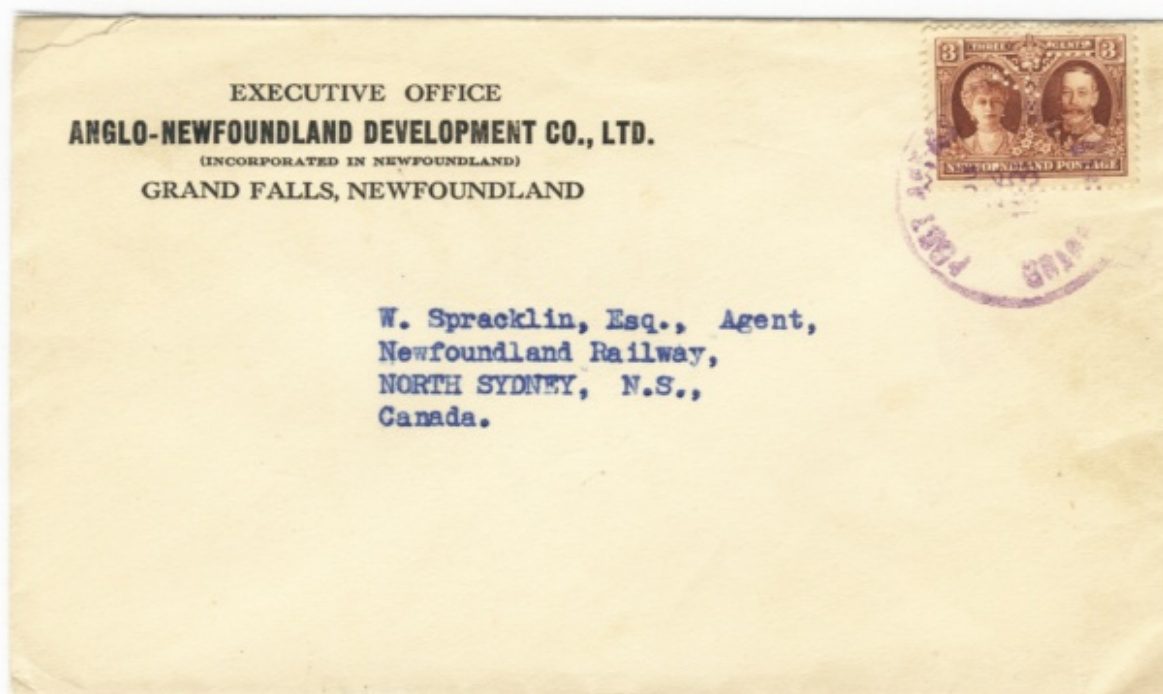
Position 2



Position 5



Position 8



A rare example of a shortpaid letter that was not caught by Post Office personnel. Letter Rate to Canada was 4 cents in 1931. This is the only recorded cover with this franking.

Position 1 has 1 report and positions 4, 5 and 8 are Discovery Copies



Position 1



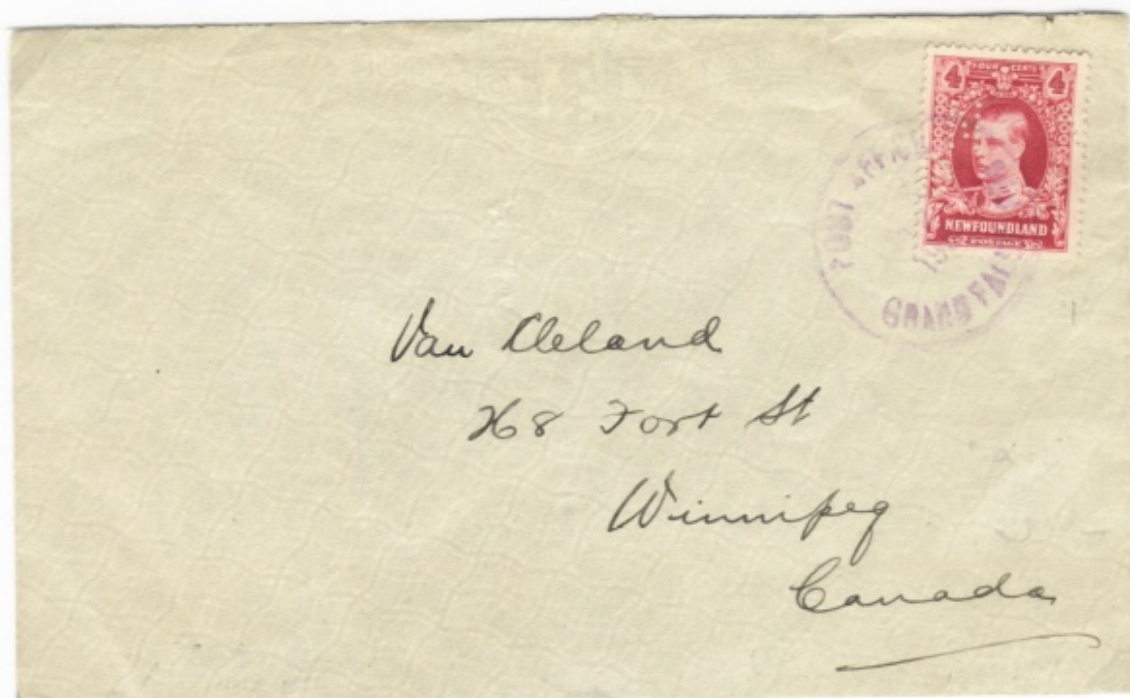
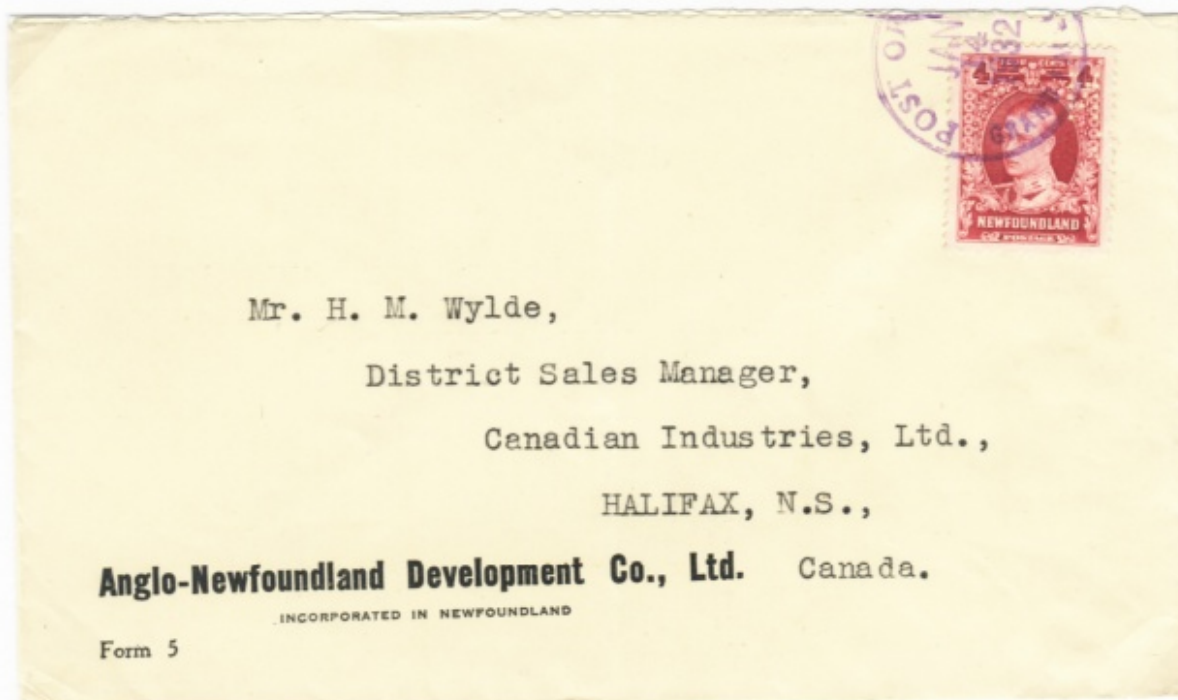
Position 4



Position 5



Position 8



4 cents paid the Letter Rate to Canada and these are the only covers recorded bearing this franking. One is obviously an unapproved usage, the kind of thing perfins were supposed to prevent.



## 1932 - 1938 Resource Issue

One cent includes Discovery Copies in positions 4, 6 and 7  
Four cent has Discovery Copies of positions 3, 4, 5, 6 and 7



Position 1



Position 4



Position 5

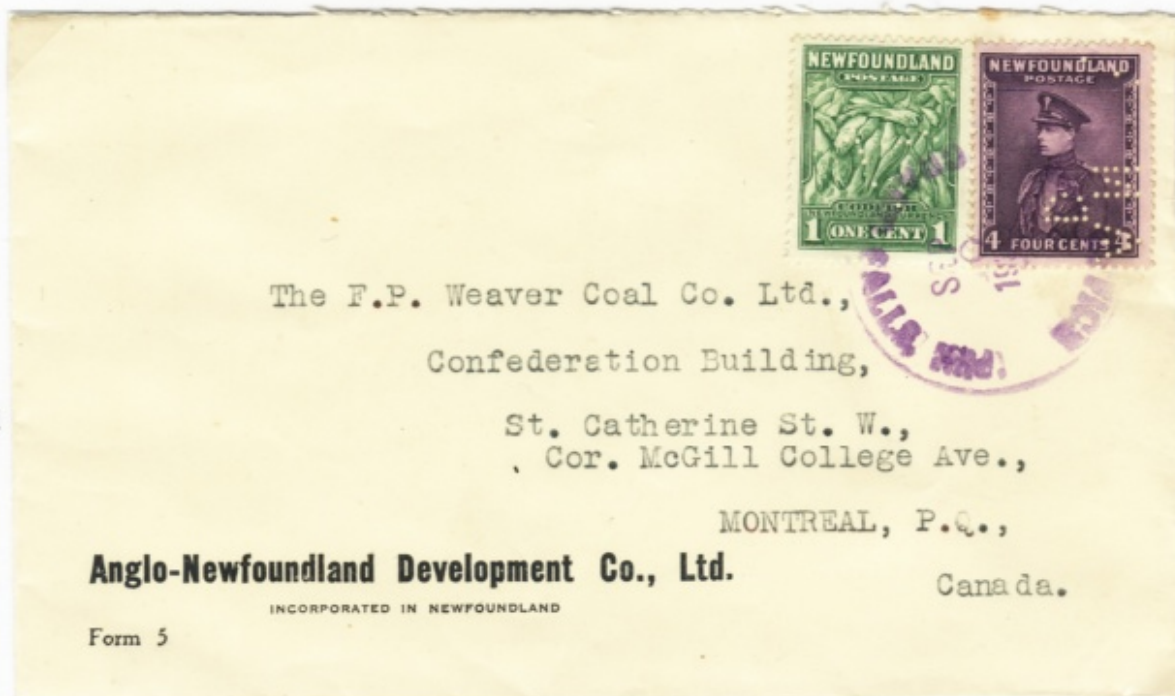


Position 6



Position 7

5 Cent Letter Rate to  
Canada using the 1  
cent and 4 cent values.  
This is the only recorded  
cover using this combo.



Position 1



Position 3



Position 4



Position 5



Position 6



Position 7

Two cent includes Discovery Copies in positions 2 and 3.  
 Three cent has the Discovery Copy of position 7 , position 6 has only one report.



Position 1



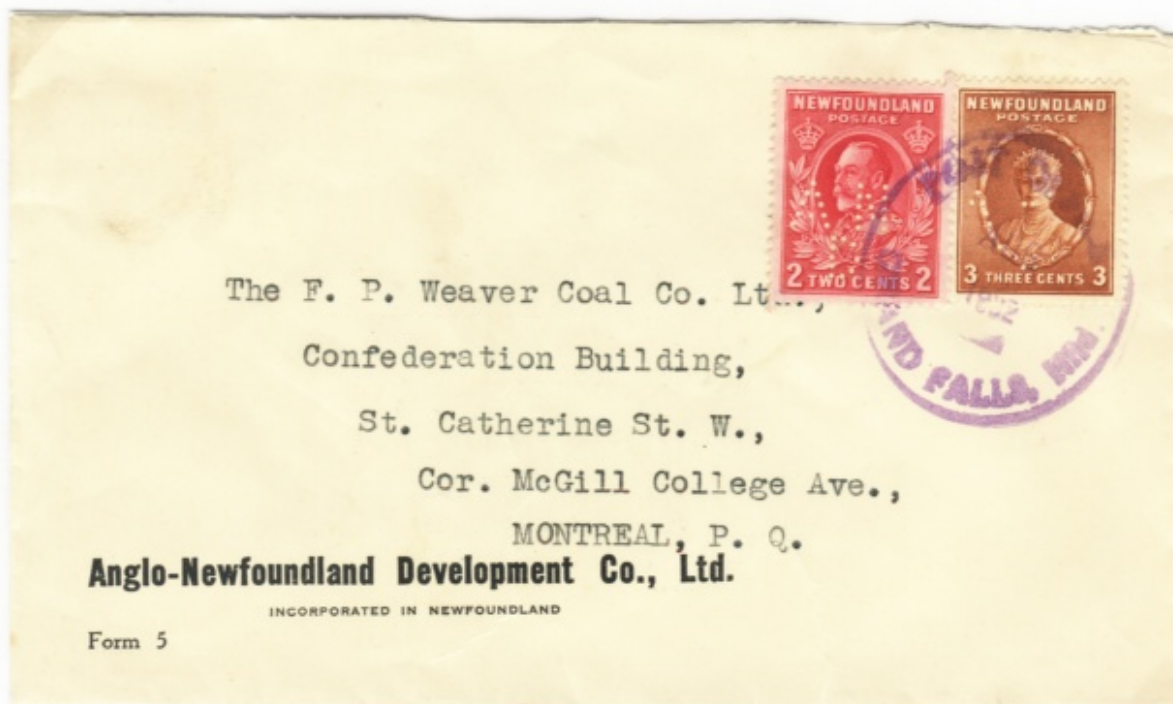
Position 2



Position 3



Position 5



Five cent Letter Rate to Canada in 1932 using the 2 cent and 4 cent values.  
 This is the only recorded cover using this combination.



Position 1



Position 5



Position 6



Position 7



Three cent value in all known positions. Position 7 has the *Latest Recorded Date of use, May 22, 1938.*

Two cent are all Discovery Copies in positions 1, 3 and 5.

Ten cent value has Discovery Copies of positions 2 and 8.



Position 1



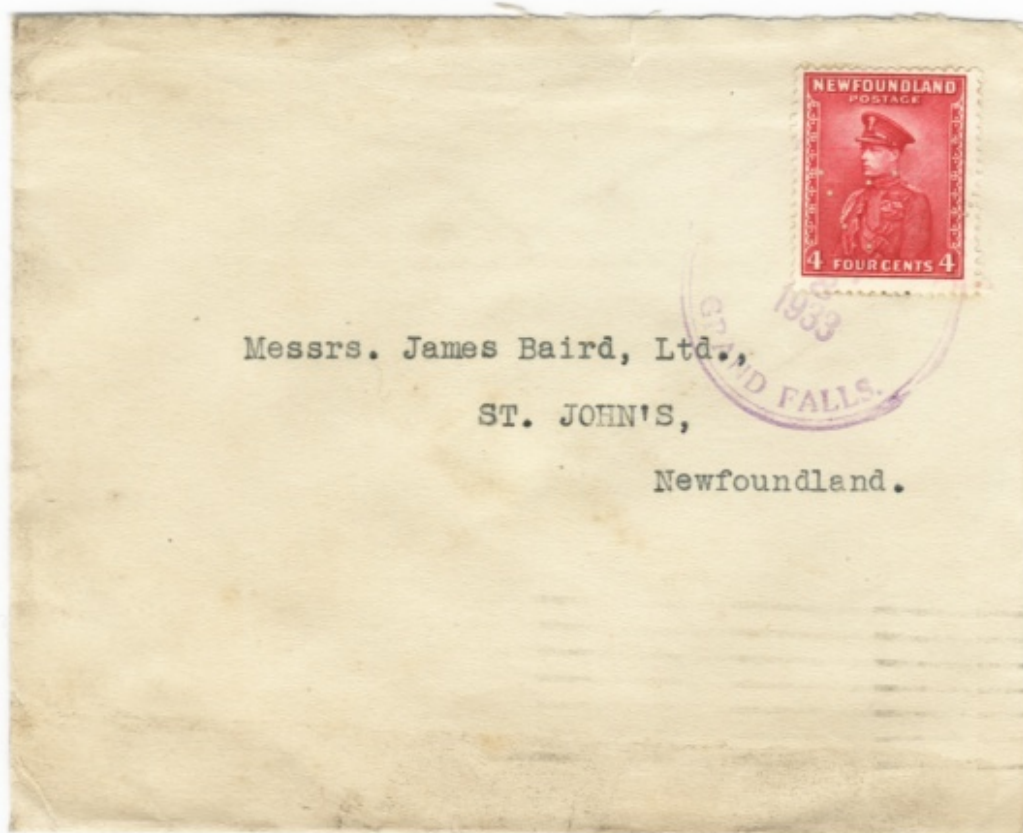
Position 3



Position 5



Position 7



Four cent Inland Letter Rate in 1933.  
This is the only recorded cover for this issue.



Position 2



Position 1



Position 3



Position 5



Position 8



Position 1



Position 3



Position 5

Messrs. F. P. Weaver Coal Company,  
Confederation Building,  
St. Catherine Street, West,  
MONTREAL, P.Q.,  
Canada.

**Anglo-Newfoundland Development Co., Ltd.**

INCORPORATED IN NEWFOUNDLAND

Form 5



5 cent Letter Rate  
to Canada in 1932

FROM PURCHASING DEPARTMENT  
**ANGLO-NEWFOUNDLAND DEVELOPMENT CO., LTD.**  
(INCORPORATED IN NEWFOUNDLAND)  
GRAND FALLS, NEWFOUNDLAND.

5 cent Letter Rate  
to USA in 1933

The Weston Electrical Instrument Corp.,  
Newark, N. J.,  
U. S. A.



Position 1



Position 3



Position 5



Position 7



## 1933 Sir Humphrey Gilbert Issue

The 1 cent through 6 cent as well as the 10 cent are reported.

Items with only 1 report include the one cent in positions 1 and 5 and the three cent in positions 5 and 7.

Discovery copies include one cent position 3, two cent positions 4 and 8,  
three cent position 1 and ten cent position 1.



Position 1



Position 3



Position 5



Position 1



Position 5



Position 7



Position 2



Position 4



Position 8



Position 1

Positions 2 and 4 each have one report while positions 6 and 8 are Discovery Copies



Position 1



Position 2



Position 4



Position 5



Position 6



Position 7



Position 8



*Campana Corporation Ltd.  
J. H. B. 3 Saledonia Road,  
Toronto.*

An obvious illegal usage but this is the **only recorded** combination of one cent & four cent stamps on cover. It pays the Letter Rate to Canada in 1934.

Inland Letter Rate in 1934. **Only one recorded.**

~~FROM PURCHASING DEPARTMENT~~  
**ANGLO-NEWFOUNDLAND DEVELOPMENT CO., LTD.**  
(INCORPORATED IN NEWFOUNDLAND)  
**GRAND FALLS, NEWFOUNDLAND.**



Messrs. Eriksen's,  
Trinity Junction,  
Newfoundland.



The 5 cent like the other stamps in this issue is scarce as well. Positions 1 and 3 have one each reported while positions 5 and 7 have two each reported.



Position 1



Position 3



Position 5



Position 7



Although this is an obvious illegal usage of an AND perfin this is in fact the only cover recorded for this issue. This particular one is also important because it is franked with the Discovery Copy for position 6.

This is the last issue confirmed to have been given the AND perfin. Two subsequent issues are reported but unconfirmed.

## Ayre & Sons Limited

The formation of Ayre & Sons Limited occurred in 1859 when Charles Robert Ayre opened a store on Water Street in St. John's. He operated as an importer and wholesaler as well as a retail provision merchant. In 1884 three of Ayre's sons, John Bray, Frederick William and Robert Chesley joined their father and the name of the business was changed to Ayre and Sons. Upon Charles Robert Ayre's death in 1889 a fourth son, Charles Pascoe, entered the business.

A few years later the four brothers began expanding the business, opening a department store in St. John's and starting a mail-order service for clients outside the city, while continuing to operate a wholesale service. During the Great Fire of 1892 their premises were destroyed but soon after a temporary building was constructed and within two years the company opened a large new store on Water Street.

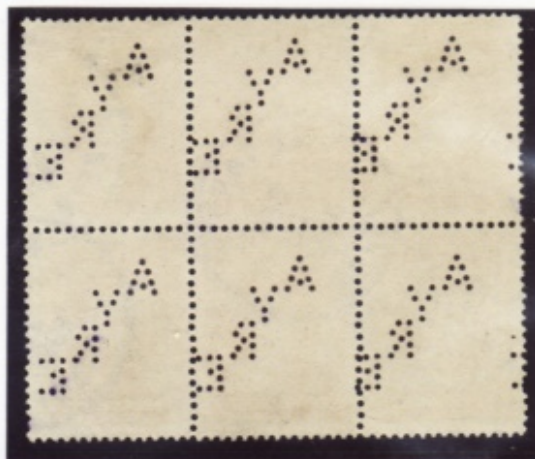
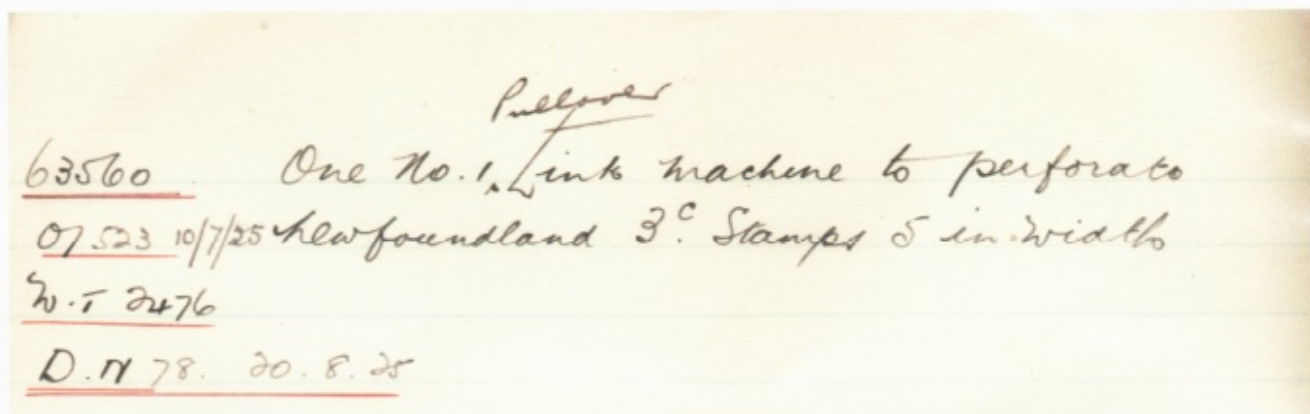
In 1903 Robert Chesley Ayre died and the company became known as Ayre and Sons Limited. In the next thirty years the company opened a five-storey building in which hardware, groceries, stationery, books and other retail departments were housed. They acquired a third building, adjoining their older store, which allowed them to expand other retail departments. By the late 1930s the second generation of directors had died and the company was being managed by grandsons and great-grandsons of the founder.

## Perfin Type A8

This pattern measures 17 mm high by 15 mm wide and was ordered from the Sloper company in England in July 1925. The earliest recorded date of usage is November 21 of that year. The perforator was a multi head machine using five patterns and was designed to be used on the tall, narrow 3 cent stamps of the then current 1923 Pictorial Issue.

Shown below is a scan of the order taken from the Sloper order books.

Also included is the largest known multiple of the A8 perfin.





# 1923 - 1924 Pictorial Issue

All values except the 6, 20 and 24 cent are reported.  
The 10 and 12 cent values are Discovery Copies as well as the 3 cent in positions 3 and 5



Position 2



Position 2



Position 2



Position 2



Position 1



Position 1



Position 3



Position 5



Position 1




Position 1



Position 1



Position 1



**Ayre & Sons**  
LIMITED  
ST. JOHN'S  
NEWFOUNDLAND

DRY GOODS, GROCERIES, HARDWARE  
SPORTING GOODS, FISHING TACKLE

*We make a specialty of supplying  
Camping Parties and Sportsmen.*

FOR SPORTING OR TOURIST INFORMATION

address all enquiries to the

TOURIST AND PUBLICITY ASSOCIATION

St. John's, Newfoundland

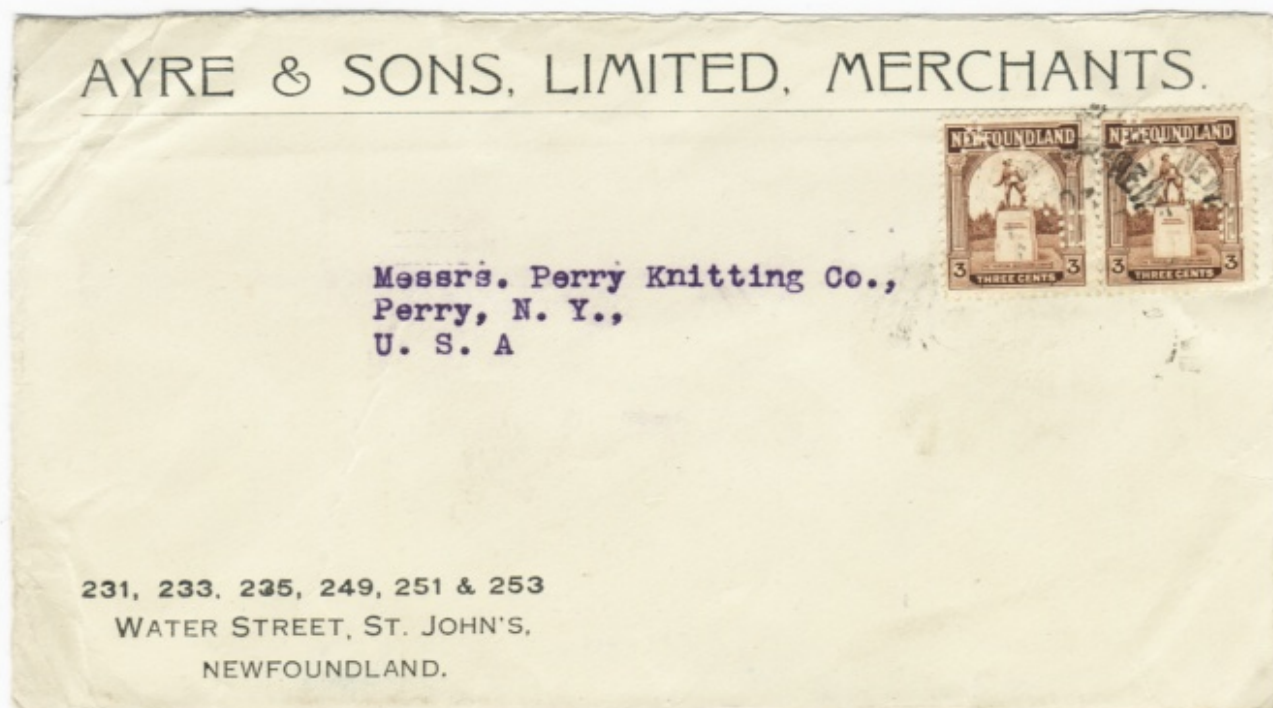
THE "NEWFOUNDLAND" HOTEL (200 ROOMS, 100 BATHS)  
FIRST CLASS ACCOMMODATION

Mr. A. G. Gibb,  
Room 49 - 262 Washington St.,  
Boston, Mass.,  
U. S. A.

Branches at :— Curling :- Bishop's Falls :- Botwood :- Heart's Content

Letter Rate to the USA, 1926. One of two recorded.

*The earliest recorded usage of this pattern, November 21, 1925 paying the Inland Letter Rate.*



A Double Weight letter to the USA, the only one recorded.



## 1928 Publicity Issue

All except the 1, 9 and 12 cent values are recorded. Positions one and two are predominant.

There are only 2 copies each recorded of the 14 cent and 30 cent values.

Discovery Copies include 14 cent position 3, 15 cent position 1 and 30 cent positions 1 & 3.



Position 2



Position 2



Position 2



Position 2



Position 2



Position 2



Position 1



Position 2



Position 2



Position 1



Position 2



Position 3



Position 1



Position 1



Position 3

6 cent Double Weight Letter Rate to the USA. One of two recorded.

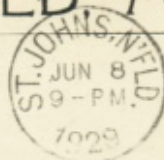
AYRE & SONS, LIMITED, MERCHANTS.



Mr. A. G. Gibb,  
c/o Newfoundland Publishing Co. Inc.,  
Room 49 - 262 Washington Street,  
Boston, Mass.,  
U. S. A.

231, 233, 235, 249, 251 & 253  
WATER STREET, ST. JOHN'S,  
NEWFOUNDLAND

AYRE & SONS, LIMITED, MERCHANTS.



Messrs. Peck Stow & Wilcox Co.,  
Cleveland, Ohio,  
U. S. A.

231, 233, 235, 249, 251 & 253  
WATER STREET, ST. JOHN'S,  
NEWFOUNDLAND

Four cent Letter Rate to the USA in 1929. The only recorded cover showing this rate.



# 1929 - 1931 Publicity Issue - Re-engraved, no watermark

All values except the 1 cent are recorded. 2 cent position 8 and 4 cent position 2 are Discovery Copies.



Position 2



Position 8  
Discovery Copy



Position 2



Position 1



Position 2  
Discovery Copy



Position 2



Position 2





Position 2



Position 2



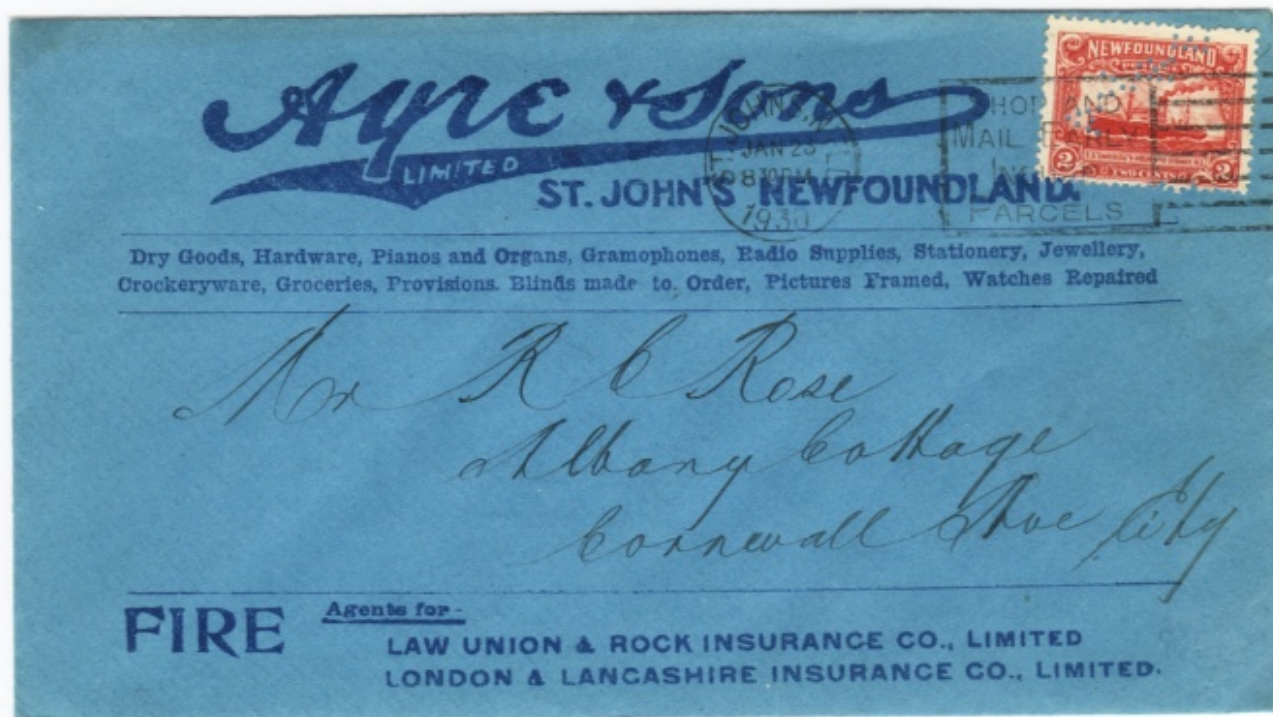
Position 2

<i>Bought of Ayre &amp; Sons.</i>				<i>Limited</i>	
<i>1930</i>				<i>Agents</i>	
<i>July 7</i>	<i>No Premium of Policy 2297751 L. 24 Rock In 6</i>				<i>1254</i>
	<i>on household furniture</i>				
 					

The 2 cent value paying the revenue tax for an exchange of more than \$10.00.

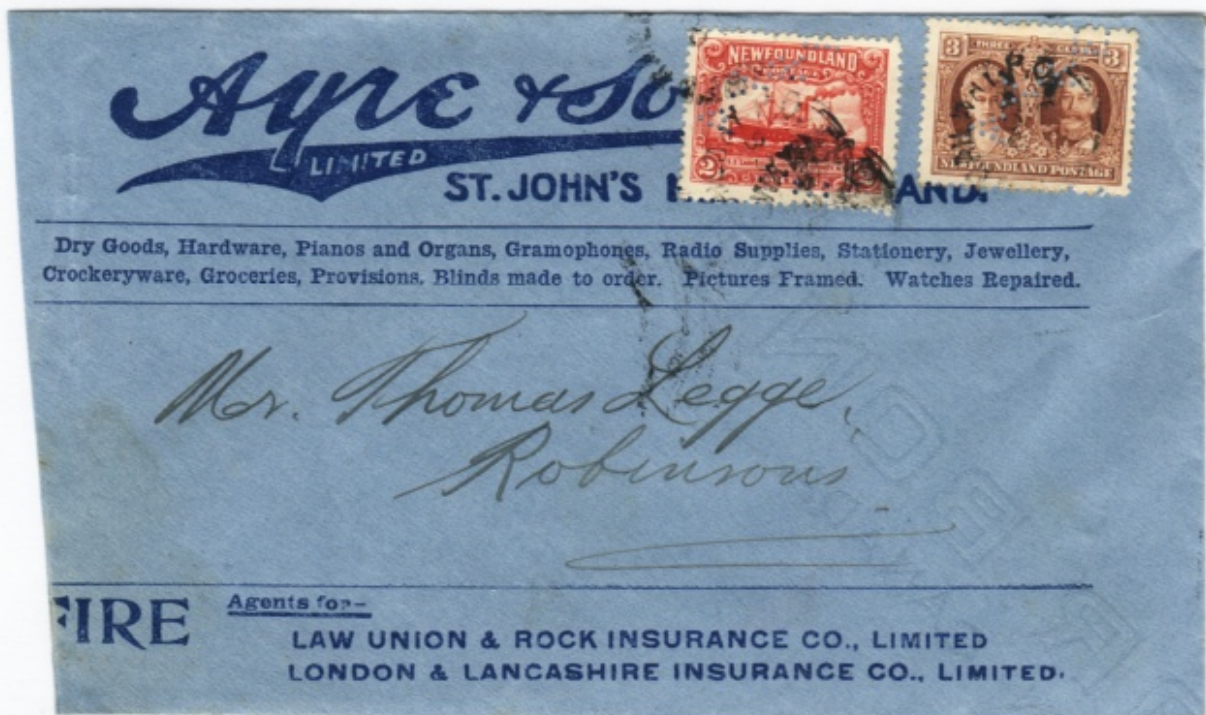
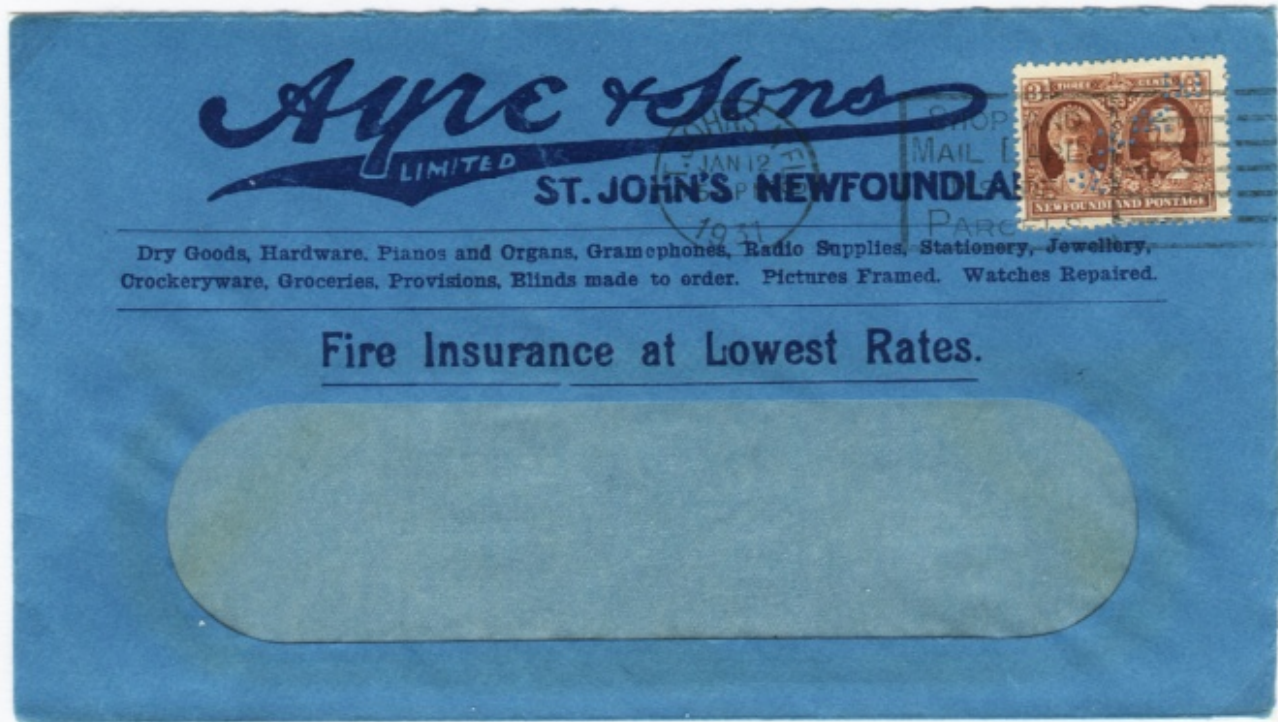


Ayre and Sons represented various companies in their business offerings. One such company was The London & Lancashire Insurance Company whose envelope was used to send out an insurance bill. The envelope has the Ayre handstamped address on the front and the insurance company logo on the back.





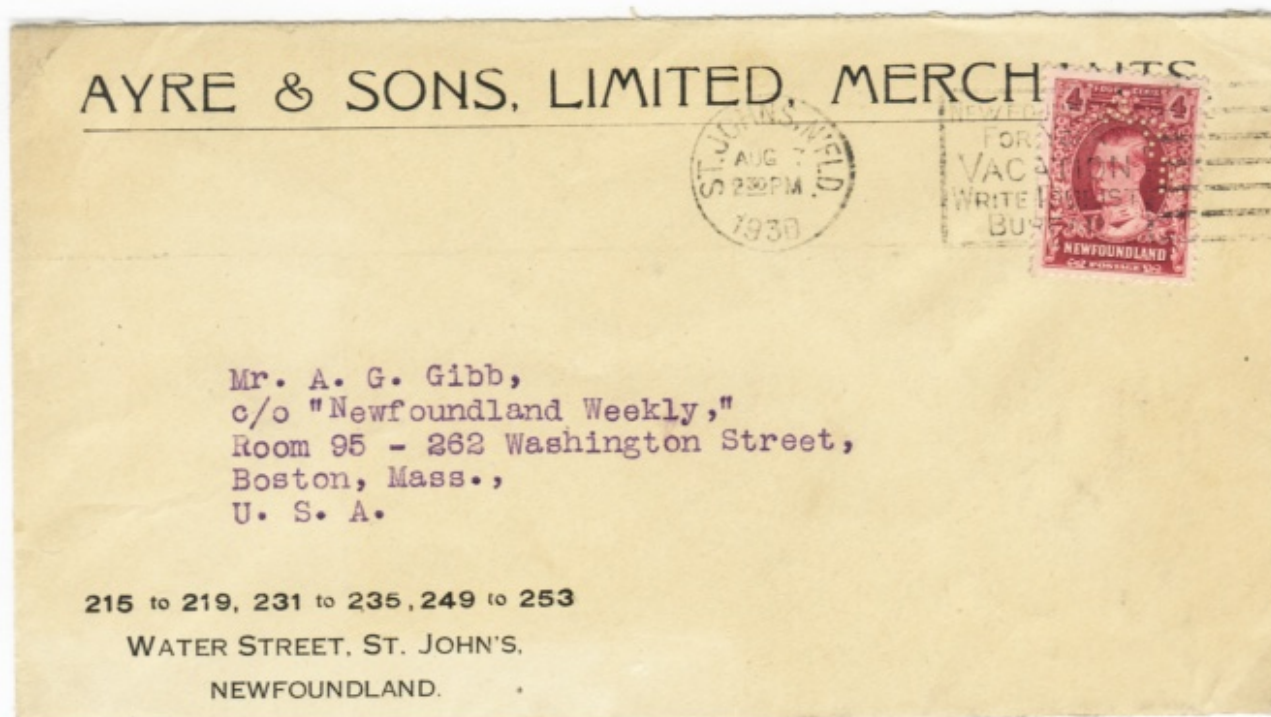
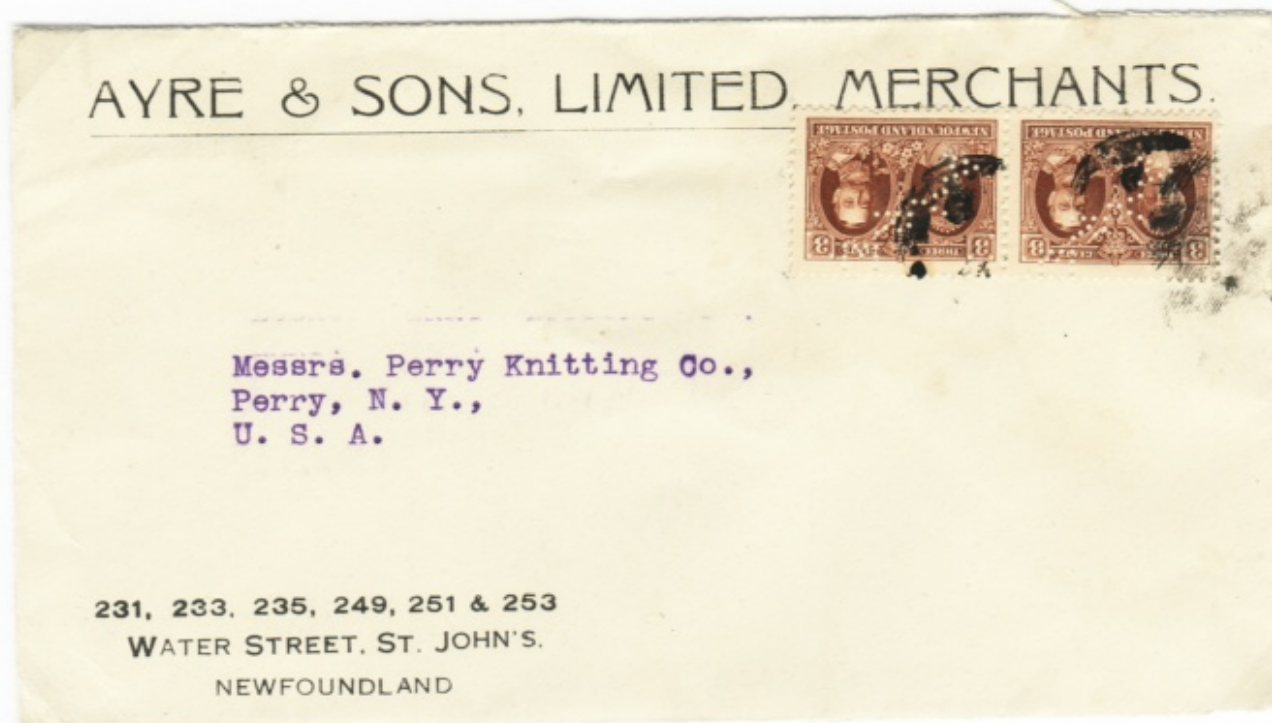
3 cent Inland Letter rate, January 12, 1931.



5 cent Inland Double Letter rate.

The only such recorded usage using the 2 cent and 3 cent values.

6 cent Double Letter Rate to the USA.  
This is the only recorded cover showing this usage.



The 4 cent Letter Rate to the USA, August 7, 1930.



# 1929 - 1931 Publicity Issue - Re-engraved, watermarked

All values except the 1 cent are recorded with the Discovery Copy of the 30 cent value.



Position 1



Position 1



Position 5



Position 2



Position 2



Position 2



Position 2



Position 2




Position 2



Position 2



Position 2

NUMBER	DESCRIPTION	AMOUNT
	<i>We enter to your Credit</i> <i>One Hundred</i>	<i>\$ 100.00</i>
	<i>We enter for Collection</i>	
		

*Thanking you for the above. we remain,*  
*Respectfully yours,*  
**AYRE & SONS, LIMITED.**  
*A. J. Ayre*  
 CASHIER

The two cent value paying the revenue tax for an exchange of more than \$10.00.  
 This is one of only two known and is the Discovery Copy of position 4.

Another example of how the 2 cent was used for fiscal purposes.

This one for payment on a Statement of Account.

Fol.

519

ST. JOHN'S

Mr. W. H. Rennie

Apartment Account

52 Circular Road

In account with

**AYRE & SONS, Ltd.**

1931

215 to 219, 231 to 235, 249 to 253 WATER STREET

NO RECEIPT given by  
a collector is valid  
unless upon the Company's  
printed form.

To Balance of Acct. Rendered

July 13	18 Only Door Locks	1 <sup>80</sup>	3 <sup>140</sup>	
	18 Prs. Hinges	4 <sup>2</sup>	7 <sup>56</sup>	
	1 <sup>1</sup> / <sub>2</sub> Lg Sash Locks	1 <sup>10</sup>	1 <sup>65</sup>	
	2 Coils Sash Cord	1 <sup>75</sup>	3 <sup>50</sup>	
	2 Only Flush Bolts	6 <sup>0</sup>	1 <sup>20</sup>	
	2 Doy. Sand Paper	1 <sup>8</sup>	3 <sup>6</sup>	4667

Per Mr. Holloway  
please ok

OK [Signature]

L. F. 110 - 111



P D

NOV 3 1931

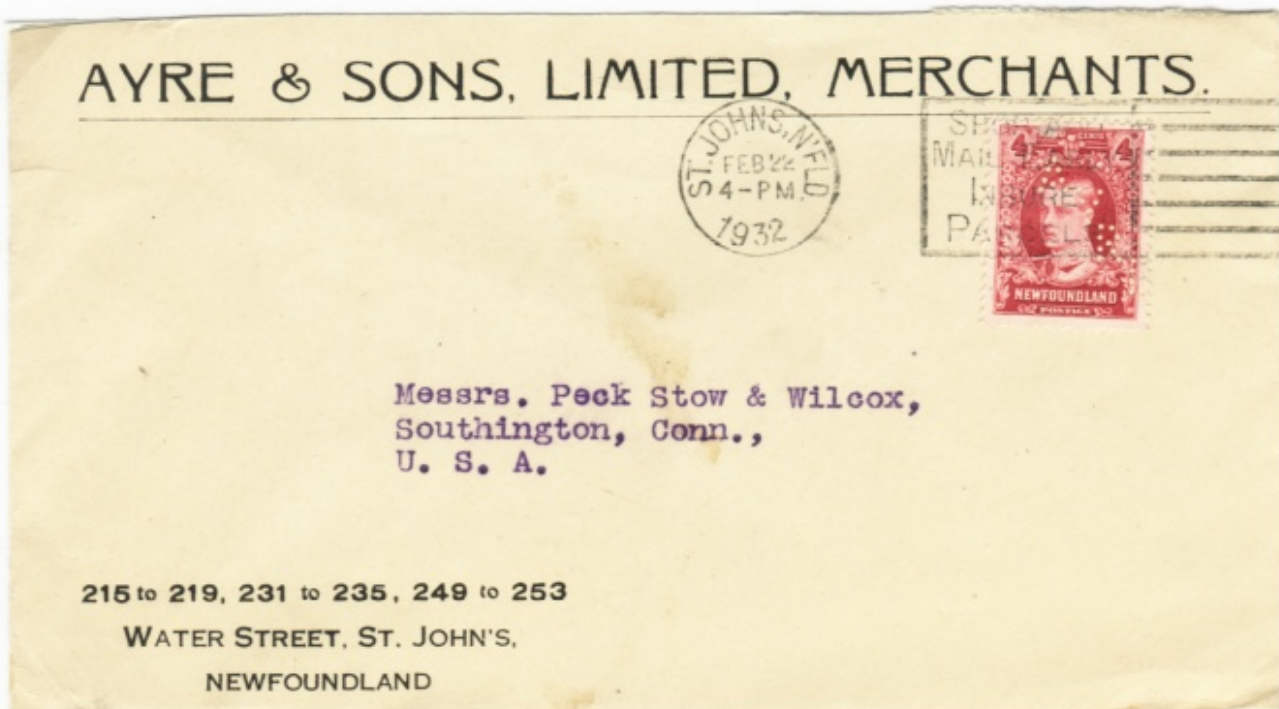
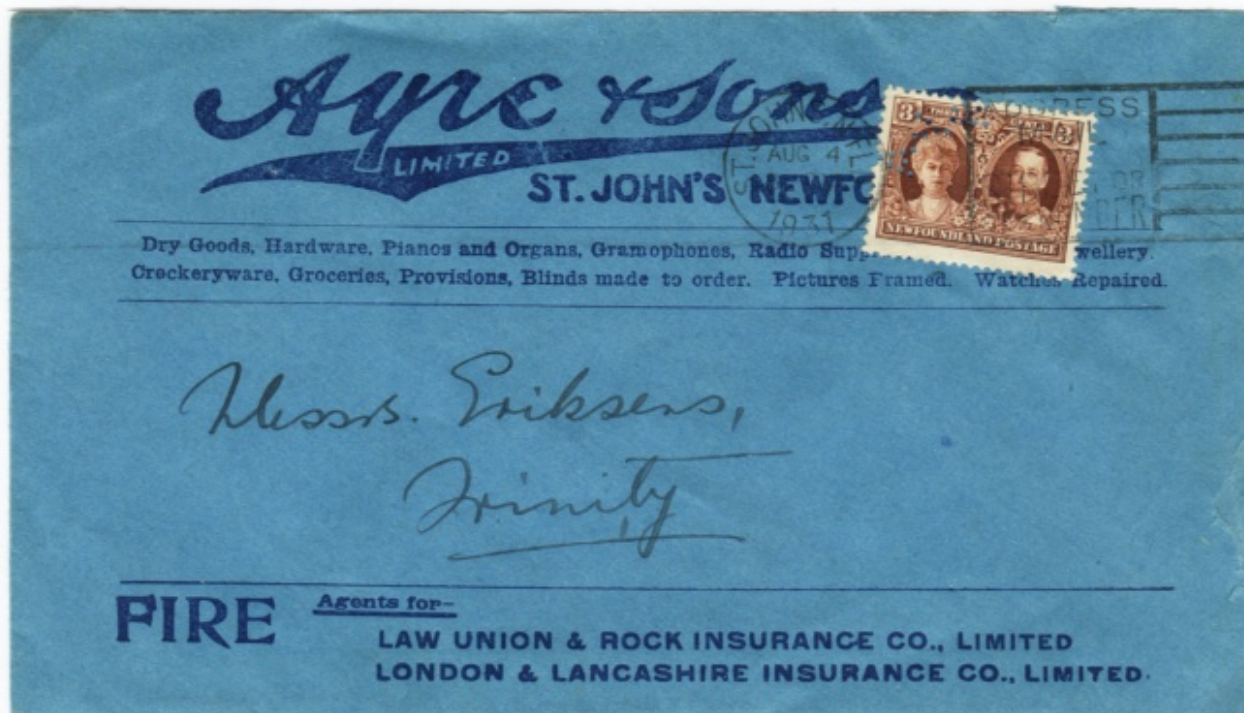
AYRE & SONS, LTD.

Per S. Carnell

Cashier



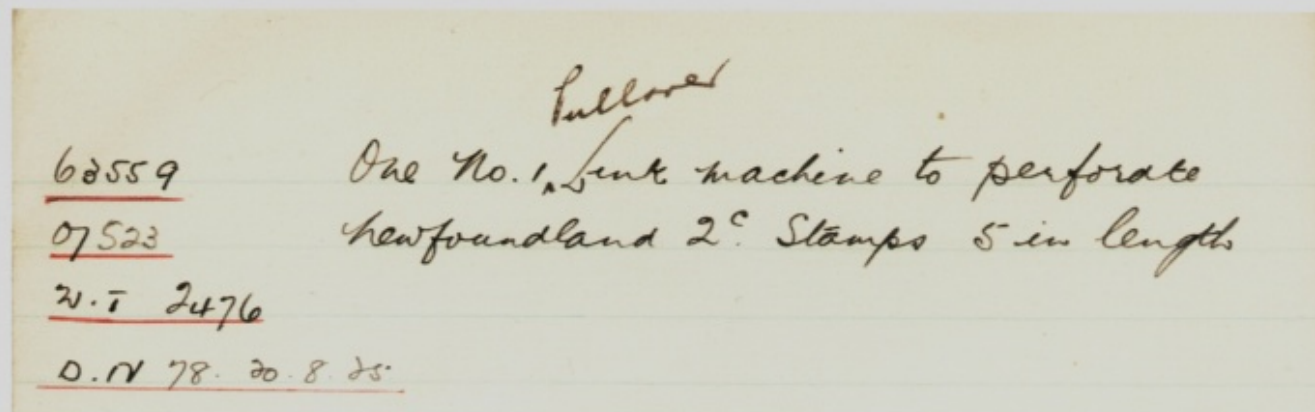
3 cent Inland Letter Rate in 1931. The only recorded cover showing this rate.



4 cent Letter Rate to the USA in 1932, the only one known.

## Ayre & Sons Limited - Type A9

The second Ayre perforator type is classified as Type A9. The pattern is 19 mm long and 14.5 mm high. This one was ordered at the same time as the A8 perforator and was intended for use on the shorter, wider stamps of the 1923 Pictorial Issue, specifically the 2 cent value and others of similar size. The earliest known usage is October 27, 1925. Like the A8 perforator this was also a single line, five die perforator.



Scan of the Sloper company order in 1925 indicating 2 cent stamps "5 in length"



The two different AYRE patterns on the same cover

The piece shown is from a cover dated August 19, 1929 and bears a 1 cent and 2 cent of the 1928 Publicity issue. The 1 cent is perforated with the A9 pattern while the 2 cent is perforated with the A8 pattern. This is the only such piece known and is important because it confirms that both The A8 and A9 perforators were in use at the same time from the same offices.



## 1897 Cabot Issue

The earliest issue to be perforated with the A9 pattern is the Cabot Issue of 1897. This is very possible since quantities of this issue were still available at the Post Office until December 1926. Shown are the only recorded copy of the 6 cent and one of 10 recorded copies of the 15 cent value.



Position 1



Position 1

## 1919 Trail of The Caribou Issue

Only the 4 cent, 24 cent and 36 cent are known. The 24 cent shown is the Discovery Copy.



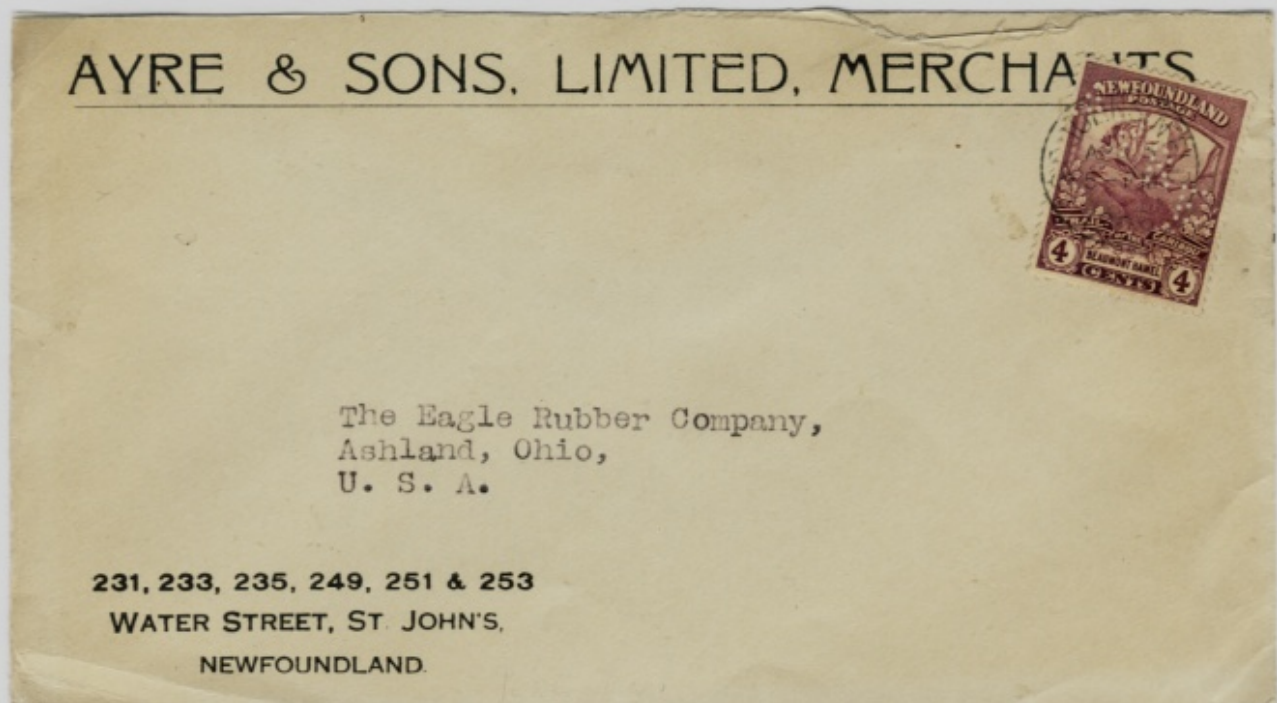
Position 1



Position 1



Position 1



The earliest known postal cover for the A9 pattern is dated April 3, 1926.  
This is the only recorded cover for this issue.

# 1923 - 1924 Pictorial Issue

This issue is well represented although the 5 cent and 24 cent are not known. Items shown include Discovery Copies of the 2 cent in positions three and four as well as the only recorded examples of the 4 cent, 10 cent and 15 cent, which, because of their size, would normally have been done on the A8 perforator



Position 1



Position 1



Position 3



Position 1



Position 1



Position 1



Position 3



Position 4



Position 1



Position 1



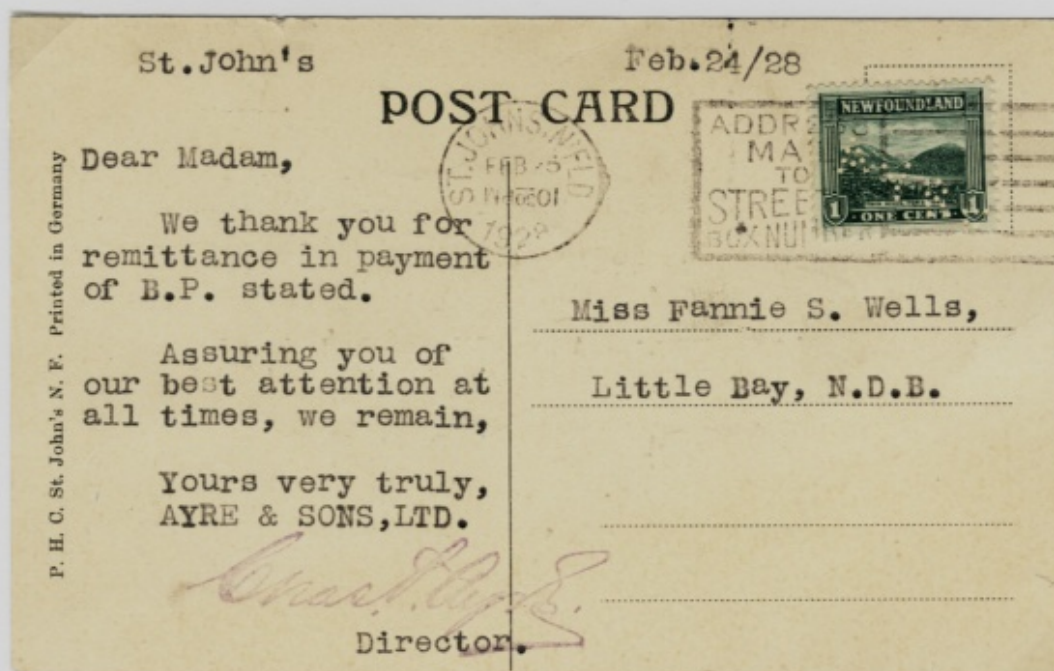
Position 1



Position 1



Position 1



The only recorded example of the 1 cent paying the Inland Postcard rate, February 25, 1928.



The 2 cent stamp pays the Tax on an Exchange of more than \$10

Fol. 2/10  
152

NO RECEIPT given by  
a collector is valid  
unless upon the Company's  
printed form.

ST. JOHN'S.

The Diocesan Synod.

To Rev. Dr. Facey.  
Queen's College

in account with

**AYRE & SONS, Ltd.**

1925.....

231, 233, 235, 249, 251 & 253 WATER STREET.

Earliest known  
Date of usage  
October 27, 1925,  
a fiscal use.

Feb. 19	To 15 H. Coin Envelopes nett.	135	2025
20	2 C Envelopes	60	120
23	3 H. Coin Envelopes	135	405
			2550

18540

1925

AYRE & SONS, LTD.

C. H. Kean

Clerk

AYRE & SONS, LIMITED, MERCHANTS.



Mr. W. Kelsey Hall,  
528 - 14th Avenue West,  
Calgary, Alta.

231, 233, 235, 249, 251 & 253  
WATER STREET, ST. JOHN'S,  
NEWFOUNDLAND.

4 cent Letter Rate to Canada, one of only two recorded.

2 cent Revenue Tax on an exchange of more than \$10.00 to pay an insurance premium

Form B13

Goods are shipped and a receipt taken for "in good order" after which they are at the risk of the purchaser.

NO ALLOWANCE FOR DAMAGE OR DEFICIENCY UNLESS CLAIM IS MADE WITHIN 5 DAYS AFTER RECEIPT OF GOODS.


231, 233, 235, 249, 251, 253 WATER STREET,

*St. John's, Dec 31<sup>st</sup> 1926*


*Messrs M. Button & Sons, New Melbourne  
Trinity Bay*

*Bought of Ayre & Sons,  
Limited*

<i>Fig 45 To Premium of Insurance paid to the concept of Bay M. B. Ins. Co Ltd. Sch. "Grilse" 2000<sup>00</sup> 1 1/2% 30 00 for season ending Nov. 30/26</i>			
<i>Fig 46 Len 1/4 of 1% on 1200<sup>00</sup> returns from 1925 10% on 27<sup>00</sup></i>		<i>3 00</i>	<i>27 00</i>
			<i>270 5</i>
			<i>2970</i>

  
AYRE & SONS, LTD  
per P.W.  
Dro. Cashier

<i>We enter for Collection</i>		<i>Chq &amp; Frd Receipt</i>	<i>17776</i>



Thanking you for the above, we remain,

Respectfully yours,

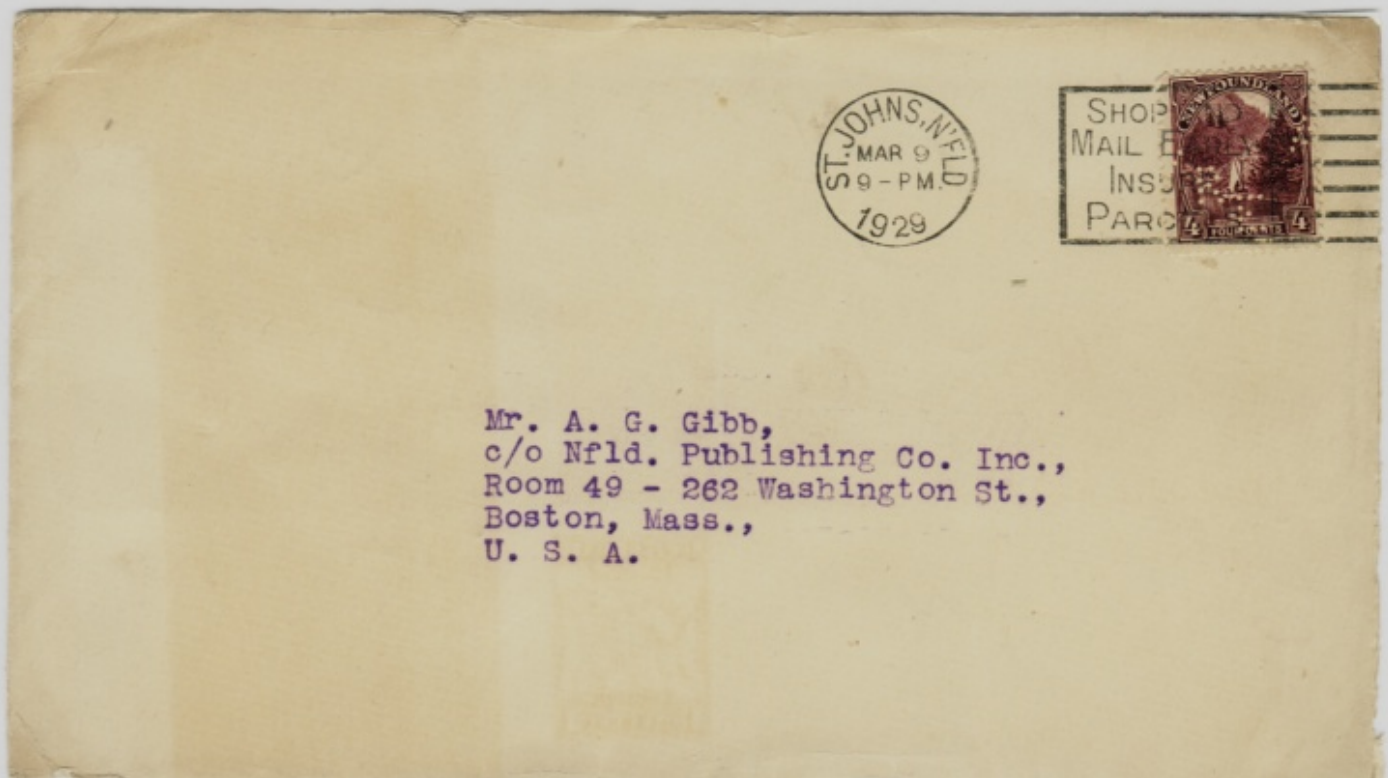
AYRE & SONS, LIMITED

CASHIER

Another 2 cent paying the Revenue Tax rate on a financial exchange of more than \$10.00.



Reduced scan of back flap of envelope showing Ayre & Sons logo.



The only recorded 4 cent cover paying the Letter Rate to the USA in 1929.

# 1928 Publicity Issue

Perfins on any stamp in this issue are very rare with all known perfins being either position 1 or 2.

Discovery Copies include both of the 2 cent stamps as well as the 3, 5, 14, 15 and 28 cent stamps as well as the 20 cent in position 2



Position 1



Position 1



Position 1



Position 2



Position 2



Position 1



Position 1



Position 1



Position 2



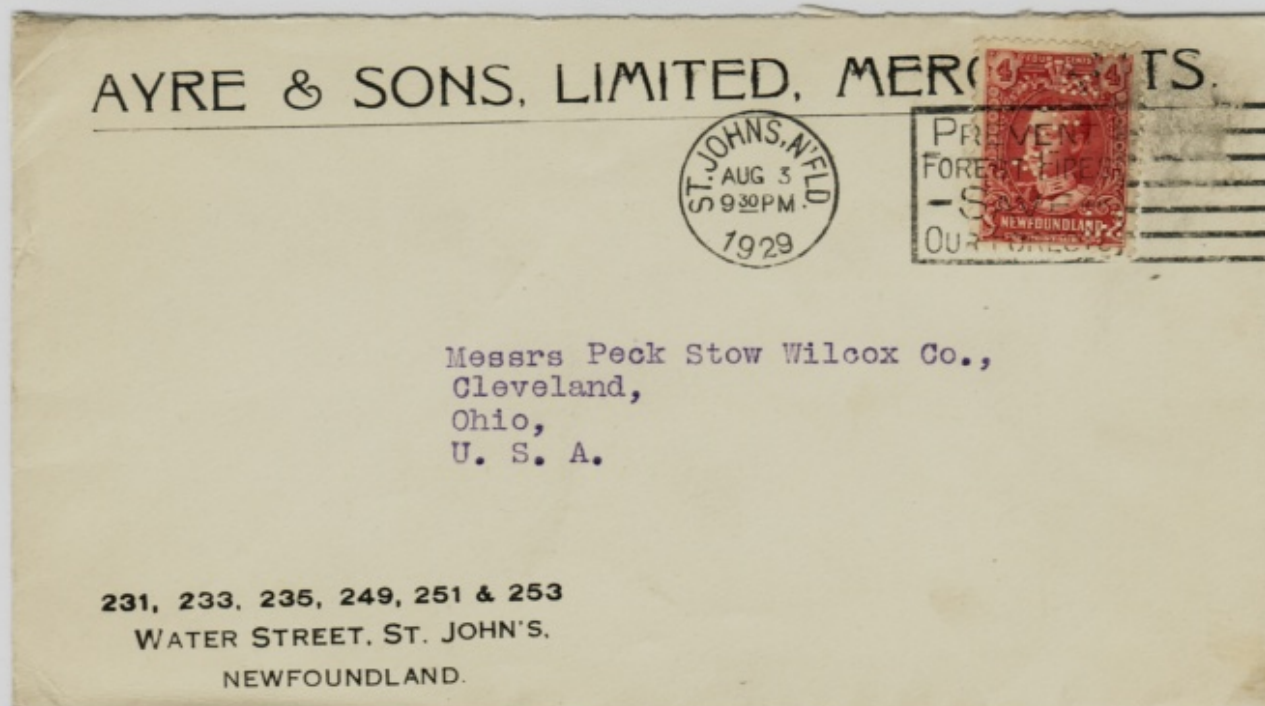
Position 1



Position 1



Position 1



The only recorded cover of this issue paying the Letter Rate to the USA in 1929



1929 - 1931 Publicity Issue - Re-engraved, no watermark

The four lower values plus the 15 cent are recorded with the Discovery Copy of the 2 cent value while the 3 cent positions 1 and 2 have only 1 report each.



Position 1



Position 1



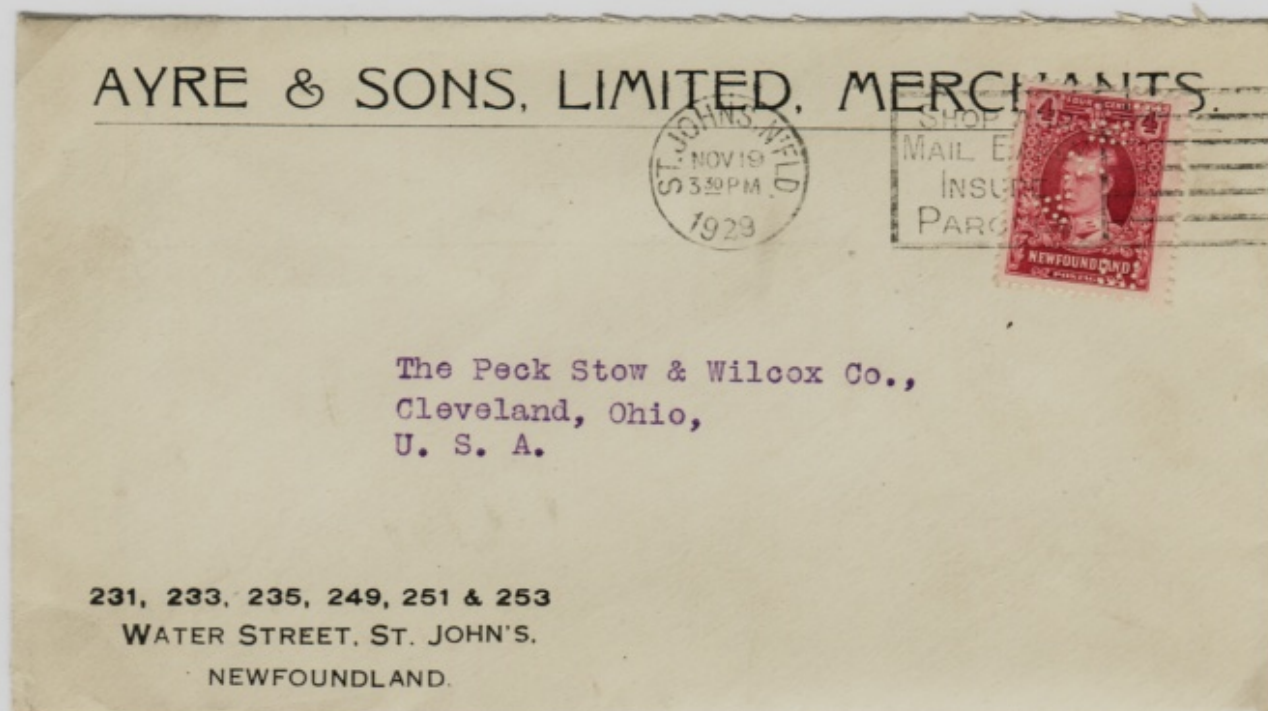
Position 1



Position 2



Position 2



The only recorded cover for this issue, again paying the Letter Rate to the USA in 1929

1931 Publicity Issue - Re-engraved, watermarked

A9 perfins on this issue are extremely scarce.  
Shown here is one of two recorded 1 cent values and the 30 cent Discovery Copy



Position 1



Position 1

## 1932 - 1938 Resource Issue

All values of this series are recorded except the 6, 30 and 48 cent values.  
Primary positions are one and three.



Position 1



Position 2



Position 3



Position 1



Position 2



Position 3



Position 4



Position 5



Position 1



Position 1



Position 2



Position 3



Position 3



Position 1



Position 1



Position 2



Position 3



Position 1



Items of note are Discovery Copies of the 5 cent deep violet in Die II position 5 as well as the 10 cent in positions 3 and 4. Positions one and two are common on this series.



Position 2



Position 1



Position 2

Deep Violet  
Die II



Position 1



Position 3



Position 5  
Discovery Copy

Deep Violet  
Die I



Position 1



Position 2



Position 3



Position 1



Position 2

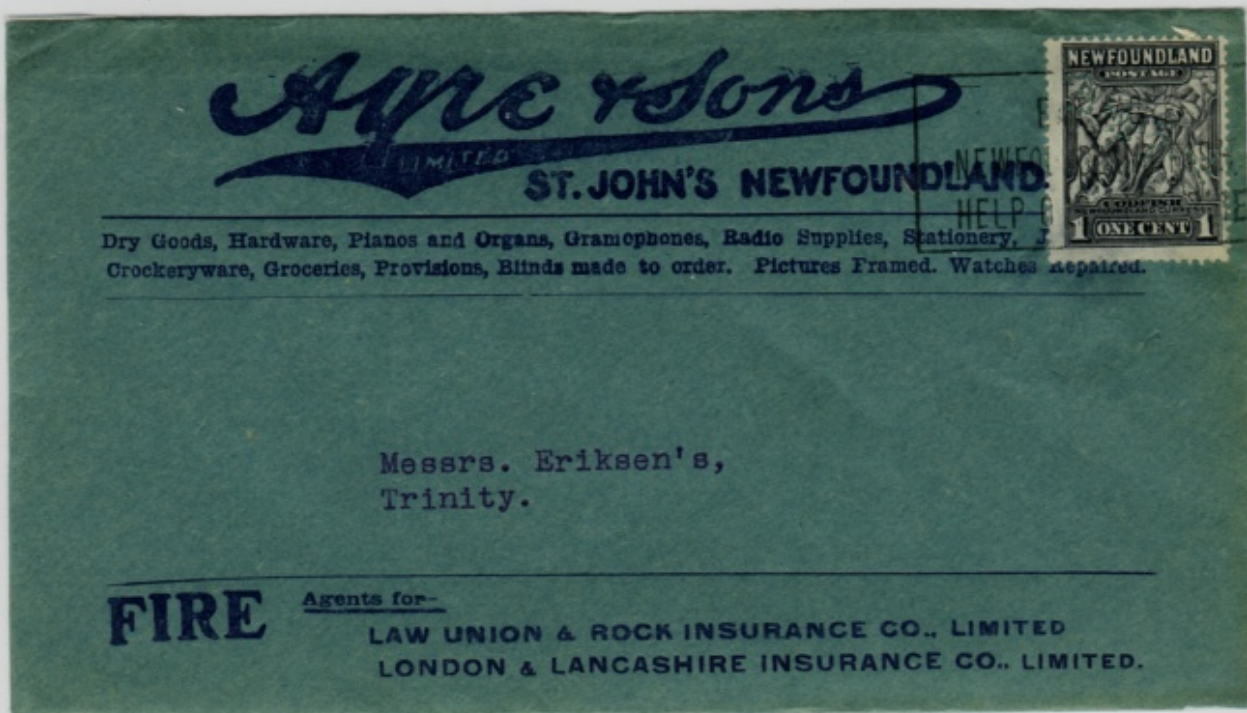


Position 3  
Discovery Copy



Position 4  
Discovery Copy

One cent value used to pay the "Printed Matter" rate.  
This is the only known cover showing this rate.



One cent and three cent values used to pay the 4 cent Inland Letter Rate.  
This is the only recorded cover showing this combination.



2 cent red paying the Revenue Tax Rate on a yearly insurance premium.

*Bought of Ayre & Sons.*  
*Limited Agents*

*Renewal Premium of Fire Insurance*  
*Policy 2297751 covering 1500<sup>00</sup> at 30 Blatch Ave*

*12 84*



**AYRE & SONS LIMITED**

215 TO 219, 231 TO 235, 249 TO 253 WATER ST.

ST. JOHN'S,

*Dec 21* 1932

TO *Mrs. W. N. Rennie*  
*at Mrs. Olive Rennie.*  
*138 Gower St.*

NUMBER	DESCRIPTION	AMOUNT
	<i>We enter to your Credit</i>	<i>— 32 36</i>
	<i>We enter for Collection</i>	



*Thanking you for the above, we remain,*

*Respectfully yours,*

**AYRE & SONS, LIMITED.**

*A. W. Edgercombe*

CASHIER

2 cent red paying the Revenue Tax on a monthly credit statement.



No. 3/15

St Johns

Mr. L. Mc K. Harvey  
"Musgrave Terrace  
Gower Street

In account with

Ayre & Sons.  
Limited.

19323

RECEIPT given by  
a collector is valid  
upon the Company's  
printed form.

2 cent red  
paying the tax  
on a monthly  
Statement  
of Account.

To Balance of Acc't. rendered

Feb. 1	1	tin Lobster			35
	1	Roll Wax Paper		15	
	1	" Shelf		40	55
6	1	Doz yds Elastic			55
		Restringing Beads net			75
13	1	pkgy. Noyles			08
17	1/2	lb. B. Ham	60		30
23	6 3/8	as 5 yds. brie	200		10 00
24	1/2	Doz. Trout	60		30
25	1	pkgy. Ponds Tissue		12	15
	1	lb. Rhubarb			25
	1	pkgy. J. Paper			06
					13 34

Feb. 27 By 1 paper Holder  
Mar 15 Desat.  
15 Cash



MAR 15 1933

*[Signature]*

Cashier

40  
74  
12 70  
13 34



NO RECEIPT given by a collector is valid unless upon the Company's printed form

Fol.

ST. JOHN'S

*Mr. W. A. Schischalm*  
*Manuel*

In account with **AYRE & SONS, Ltd.**

1937

215 to 219, 231 to 235, 249 to 253 WATER STREET

10m-10-35

20 1935

193

<i>Jan 21</i>	<i>To Balance of Acct. Rendered</i>	<i>7.00</i>
<i>Feb 24</i>	<i>LP</i>	<i>4.75</i>
		<i>11.75</i>



NUMBER	DESCRIPTION	AMOUNT
	<i>We enter to your Credit</i>	<i>\$</i>
	<i>6 cheque</i>	
	<i>We enter for Collection Twenty dollars</i>	<i>20.00</i>



Thanking you for the above, we remain,

Respectfully yours,

AYRE & SONS, LIMITED.

*S. Cammell*

CASHIER

3 cent Inland Letter Rate on March 24, 1932,  
only one recorded example of this rate.



*The Directors of Ayre & Sons, Limited,  
announce with deep sorrow the death of*

*Mr. Fred W. Ayre*

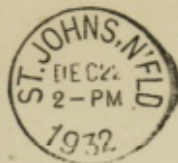
*at his home, "Northview"*

*on December 14th, 1932, at the age of 78.*

*He entered the business in 1870, was Chairman  
for the last seventeen years and continued in  
active work until a few weeks before his death.*

*St. John's, Newfoundland.*

This 3 cent was used to mail out a printed announcement about the passing of Mr. Fred W. Ayre, Chairman of Ayre & Sons, Limited. As was the fashion of the day both the announcement and cover are ringed in black indicating a time of mourning. Three cents would have paid the Printed Matter rate on December 22, 1932. This example is the only known recorded usage of an Ayre perfin on cover announcing the death of an Ayre Family member.

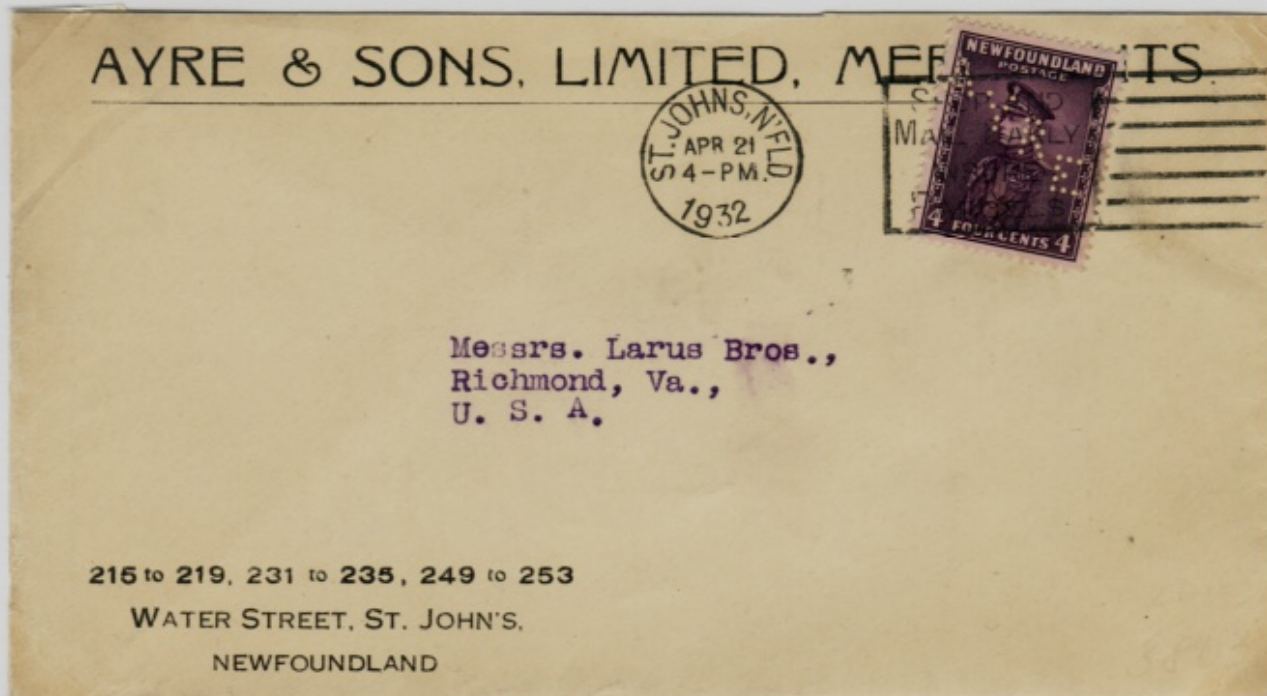


PREVENT  
FOREST FIRES  
-SAVE-  
OUR FORESTS



Messrs. Geo. A. Hormel & Co.,  
Austin, Minn.,  
U. S. A.

The 4 cent red paying the Inland Letter Rate on March 22, 1937.



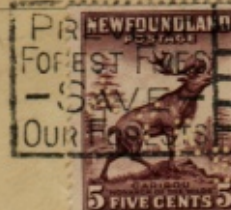
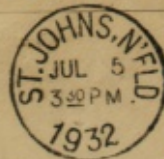
The 4 cent deep violet paying the Letter Rate to the USA on April 21, 1932.  
There is only one such usage recorded.



5 cent violet brown used to pay the Letter Rate to Canada and the USA in 1932.

10 cent franking is the only recorded Double Weight Letter to the USA

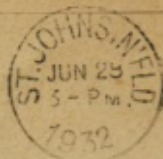
AYRE & SONS, LIMITED, MERCHANTS



Messrs. Copp Clark Co.,  
Toronto,  
Ontario,  
Canada.

215 to 219, 231 to 235, 249 to 253

AYRE & SONS, LIMITED, MERCHANTS



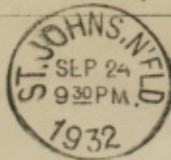
PREVENT  
FOREST FIRES  
- SAVE  
OUR FORESTS



Messrs. Henry Disston & Sons,  
Philadelphia, Pa.,  
U. S. A.

215 to 219, 231 to 235, 249 to 253

AYRE & SONS, LIMITED, MERCHANTS



The Stanley Rule & Level Plant,  
100 Lafayette Street,  
New York City, N. Y.,  
U. S.A.

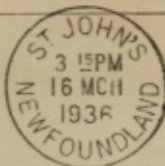
215 to 219, 231 to 235, 249 to 253

WATER STREET, ST. JOHN'S,

NEWFOUNDLAND

5 cent deep violet, Die II, paying the Letter Rate to the USA , March 16, 1936.

AYRE & SONS, LIMITED, MERCHANTS



"BUY GOVERNMENT  
MADE IN  
NEWFOUNDLAND  
STAMPS"



The Associated Exporters Co., Inc.,  
145 W. 45th. Street,  
New York City,  
N. Y.,  
U. S. A.

MAR 24 1936

215 to 219, 231 to 235, 249 to 253

WATER STREET, ST. JOHN'S.

NEWFOUNDLAND

AYRE & SONS, LIMITED, MERCHANTS



The E. I. Dupont de Nemours & Co. Inc.,  
Leominster, Mass.,  
U. S. A.

215 to 219, 231 to 235, 249 to 253,

WATER STREET, ST. JOHN'S.

NEWFOUNDLAND.

The third variety of the 5 cent issue is the deep violet Die I. This example is also used to pay the Letter Rate to the USA, September 22, 1942.



The commonly seen Ayre & Sons printed envelopes were 6 1/2" x 3 5/8" however from time to time they had need of other sizes for various uses. The cover shown here measures 9" x 4" and was franked with another of the Die II stamps. It was used to the USA on March 25, 1937. This is the only such cover I have seen.

AYRE & SONS, LIMITED  
215 to 219, 231 to 235, 249 to 253 WATER STREET  
ST. JOHN'S NEWFOUNDLAND

Messrs. Ohio Brass Co.,  
Mansfield, Ohio,  
U. S. A.



The 7 and 8 cent stamps of this issue were released in 1932.

The 8 cent positions one and 6 are Discovery Copies.



Position 1



Position 1



Position 2



Position 3



Position 4



Position 6

### 1933 "L. & S. Post" Overprint

This was issued due to a shortage of regular 15 cent postage stamps. The overprint made the stamp valid for regular mail only, not Airmail.



Position 1



Position 2

Two of six recorded copies including the only recorded example in position two.



Seven cents was the Airmail Letter Rate to Canada and the USA in 1944.  
Shown here are 2 of 3 known covers with this franking.



The following page shows the only recorded 8 cent cover of this issue.  
8 cents would have paid the Triple Weight Inland Letter Rate.



# Christmas Suggestions



Magst. Cyril J. Greene,  
ST. MARY'S.

*Ayre & Sons*  
LIMITED

ST. JOHN'S, NEWFOUNDLAND





## 1933 Sir Humphrey Gilbert Issue

The 7, 14, 24 and 32 cent values are not known to be perfined.  
 The 1 cent value, the 10 cent position 4 and 20 cent position 3 are Discovery Copies  
 The 5 cent positions 2 and 3 have one report each.



Position 1



Position 2



Position 2



Position 2



Position 1



Position 1



Position 2



Position 3



Position 1



Position 2



Position 1



Position 2



Position 4



Position 3



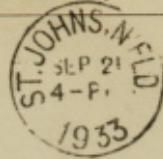
Fire Insurance at Lowest Rates.

4 cent Inland Letter rate December 19, 1933.



5 cent Letter Rate to the USA on September 21, 1933.

# AYRE & SONS, LIMITED, MERCHANTS



The Perry Knitting Company,  
Perry, N. Y.,  
U. S. A.

215 to 219, 231 to 235, 249 to 253

WATER STREET, ST. JOHN'S,  
NEWFOUNDLAND

10m-6-33

DEC 2 1933  
193

TO Mrs. W. H. Rennie,

City

NUMBER	DESCRIPTION	AMOUNT
	We enter to your Credit	\$
	cheque	
	We enter for Collection Thirty dollars	30.00



Thanking you for the above, we remain,

Respectfully yours,  
AYRE & SONS, LIMITED.

S. Brunell  
CASHIER

The 2 cent value paying the Tax on a transaction of more than \$10.00.  
This is the only such recorded usage.



# 1935 Silver Jubilee Issue

All four stamps of this issue are perfined with the 24 cent having only one recorded.



Position 2



Position 2



Position 1



Position 2



Position 3  
Discovery Copy

**Ayre & Son**  
LIMITED  
ST. JOHN'S, NEW

Dry Goods, Hardware, Pianos and Organs, Gramophones, Radio Supplies, Stationery, Jewellery, Crockeryware, Groceries, Provisions, Birds made to order. Pictures Framed. Watches Repaired.

Messrs Euksen's  
Trinity

**FIRE** Agents for -  
LAW UNION & ROCK INSURANCE CO., LIMITED  
LONDON & LANCASHIRE INSURANCE CO., LIMITED

4 cent Inland Letter Rate, May 20, 1935.



Discovery Copies are shown for positions 4, 6 & 8.  
Five cents was the Letter Rate to Canada and the USA during the period of usage.



Position 1



Position 2



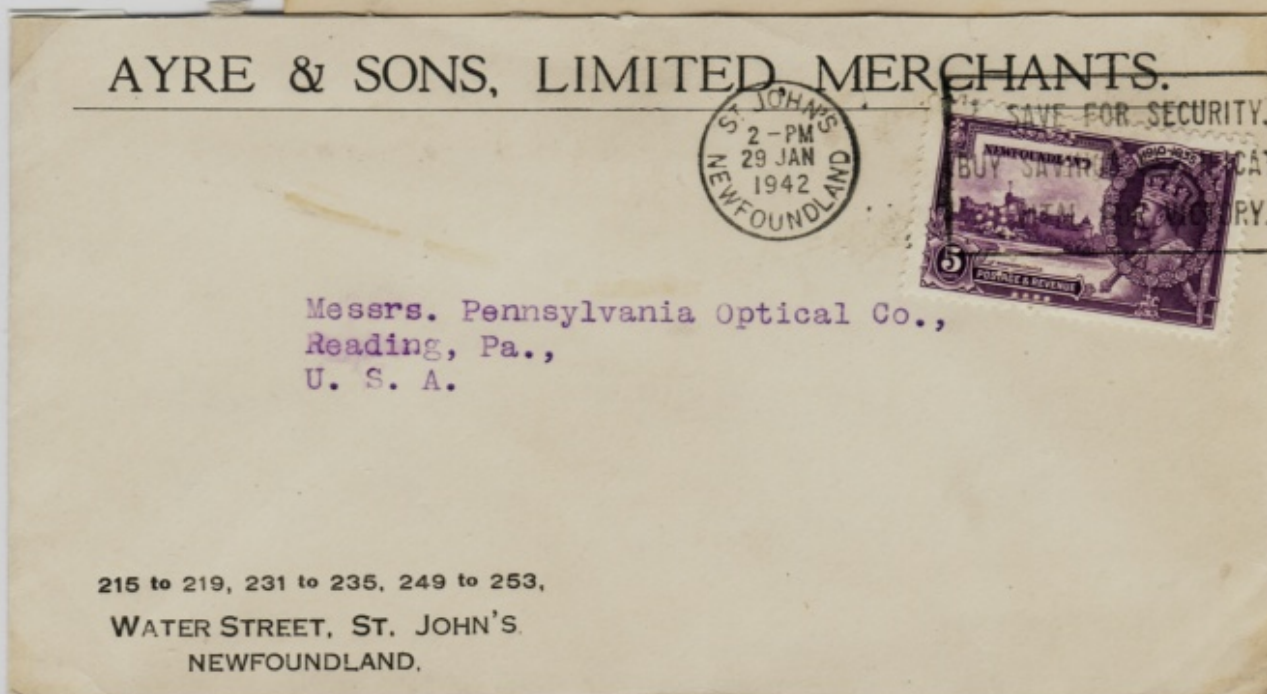
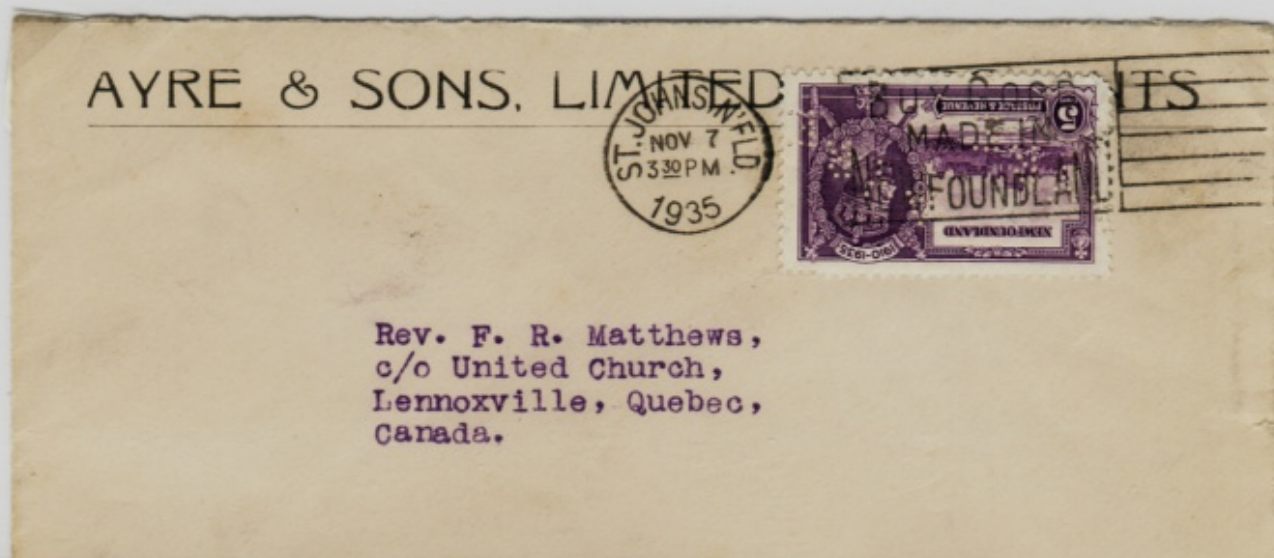
Position 4



Position 6



Position 8



215 to 219, 231 to 235, 249 to 253,  
WATER STREET, ST. JOHN'S  
NEWFOUNDLAND.



# 1937 King George V Coronation Issue



Position 2



Position 4



2 cent Local Letter Rate, 1937. This is the only cover recorded.

10m-5-37

193

NUMBER	DESCRIPTION	AMOUNT
	We enter to your Credit <i>Any thirty dollars</i>	<i>30.00</i>
	We enter for Collection	

2 cent Revenue Tax for a transaction of less than \$100.00. This is the only such recorded usage.

Thanking you for the above. we remain,

Respectfully yours,  
AYRE & SONS, LIMITED.

*G. A. Ayre*

CASHIER



The 4 cent value in all 6 recorded positions including the only known positions 6 & 8.



Position 1



Position 2



Position 3



Position 4



Position 6



Position 8



4 cent Inland Letter Rate, November 12, 1937.

Following page shows another Inland Letter Rate cover for mailing out a Christmas catalog.  
A rare usage on such a special cover. The only one thus recorded.





Mr. Cyril J. Green  
Magistrate,  
ST. MARY'S.

at  
Reasonable  
PRICES!



**CHRISTMAS**  
GIFTS

*Ayre & Sons*  
LIMITED  
ST. JOHN'S NEWFOUNDLAND.



Combination cover using the 2 & 4 cent values to make up the Double Weight Inland Letter Rate.  
This is the only recorded cover with this combination.



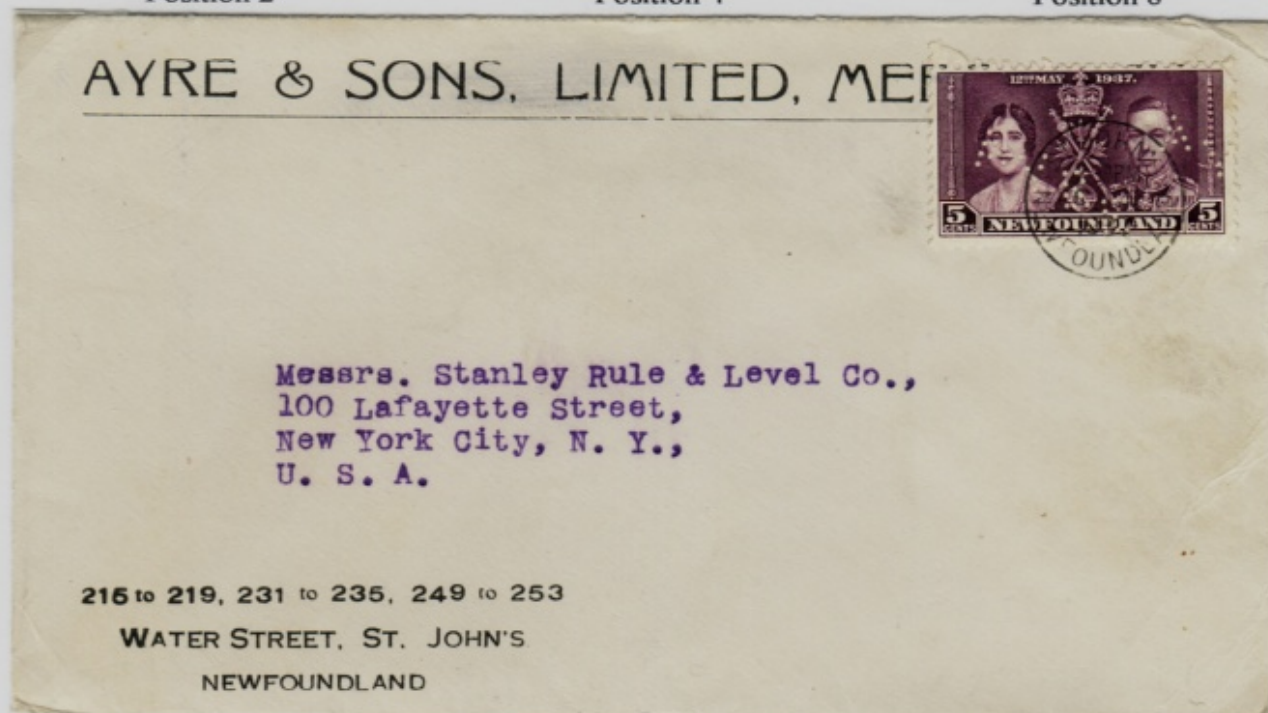
Position 2



Position 4



Position 8



5 cent Letter Rate to the USA, this stamp is perfined in the scarce position 1.



## 1937 King George V "Long" Coronation Issue

The A9 perforator is the only one known to have been used on this issue.  
Shown below are the Discovery Copies of the 1 cent in position 4 as well as the 3, 7 & 15 cent values.



Position 2



Position 2



Position 4



Position 2



Position 2



Position 2



Position 2



Position 2



Position 2



7 cent Air Mail rate to Canada, October 10, 1944.  
This is the only known cover of the "Long" Coronation Issue



# 1938 Royal Family Issue

The three lower values are recorded with perfins. The 7 cent is not known thus.



Position 1



Position 1



Position 1



Position 3



Position 3



Position 3

*Ayre & Sons*  
LIMITED  
ST. JOHN'S NEW

Dry Goods, Hardware, Planos and Organs, Gramophones, Radio  
Crockerware, Groceries, Provisions, Blinds made to order. Pict

NEWFOUNDLAND POSTAGE 2 TWO CENTS 2

NEWFOUNDLAND POSTAGE 2 TWO CENTS 2

**Fire Insurance at Lowest Rates.**



	20 Amt. Bst. Forward		3 07	17 45
Nov 27	2 only 7 Yeast	04	08	
	1 lb. G.L. Butter		30	3 45
	1 bot. Mucilage			26
30	1 only B. Pipe		4 60	
	2 pkgs. Export A	35	70	5 30
	1 ball Wool			1 19
				<u>26 65</u>

2 cent value  
paying the tax  
on a monthly  
Statement  
of Account,  
Dec. 20, 1939.

	br.		
Nov 25	Buy 1 only Apron		70
Dec 20	Desch		51
	Cash		<u>51 44</u>
			26 65
	Bal. \$25.95		



DEC 20 1939

AYRE & SONS, LTD.

*W. A. Ayre*

As with other financial transactions cheques were taxable as well. The standard rate in 1941, the date this cheque was issued, was 3 cents for amounts less than \$100.00. The Military was apparently subject to different rates and this cheque, written on the War Base Sub Account, was taxed at a two cent rate instead of the normal three cents.  
This is the only such recorded usage.

By Endorsement of this Cheque  
the Payee acknowledges full payment  
of Account as noted on the Statement  
which accompanied this cheque and  
was attached hereto.

*Joachim Murray,*  
Endorsement of Payee.

FOR DEPOSIT  
TO THE ORDER OF  
AYBE & SONS, LTD.

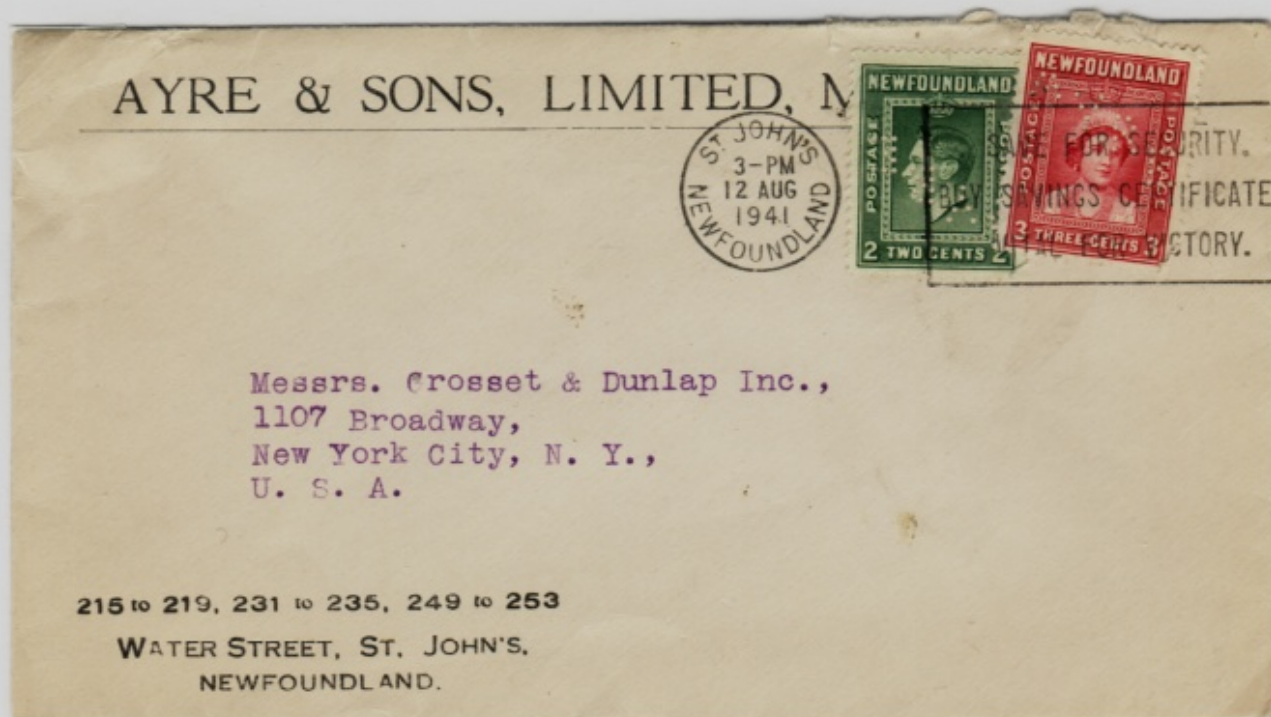
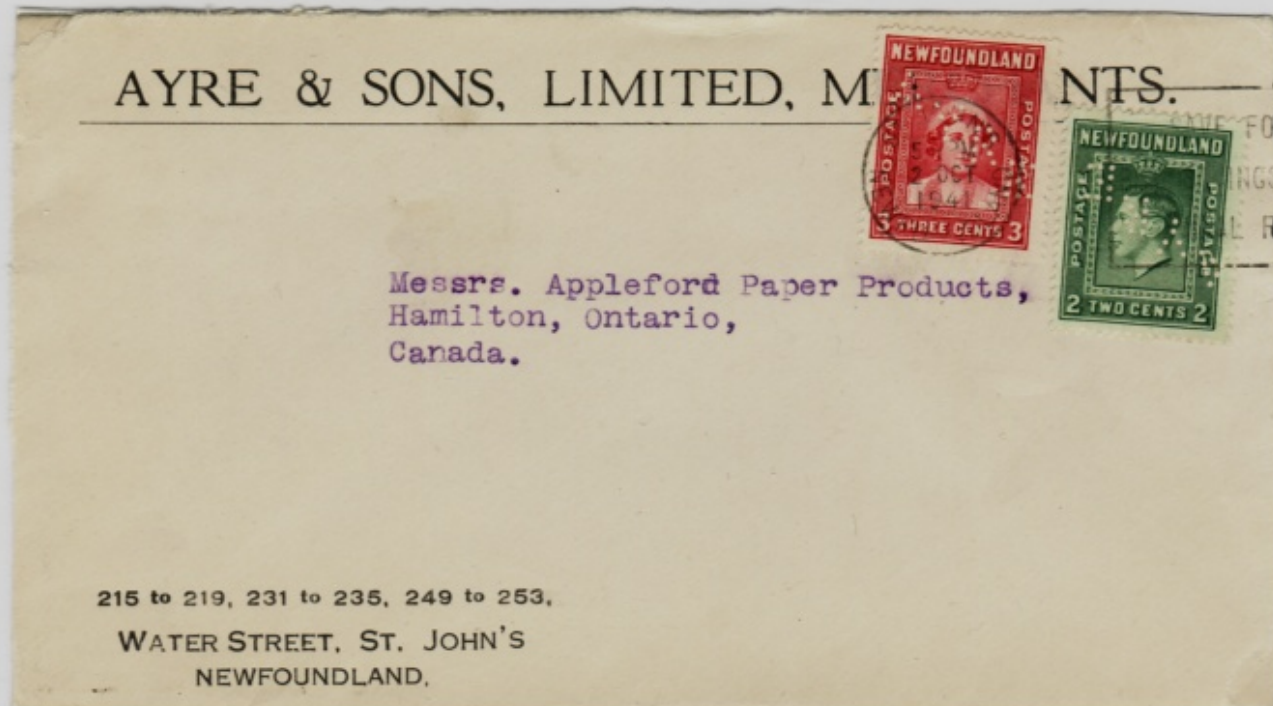
PAY TO THE ORDER OF  
ANY BANK OR BANKER  
THE BANK OF NOVA SCOTIA  
ST. JOHN'S, Nfld.  
SEP 26 1941  
MONTREAL  
NEWFOUNDLAND



34576

Please sign at other end in Ink.





A similar franking for the Letter Rate to the USA in August 1941.  
These are the only 2 covers recorded with this combination.

Airmail Letter Rate to the USA in combination with  
a 5 cent value from the 1932 Resource Issue

AYRE & SONS, LIMITED, MESSAGENTS



Messrs. Scott Publications, Inc.,  
1 West 47th Street,  
New York City, N. Y.,  
U. S. A.

215 to 219, 231 to 235, 249 to 253

WATER STREET, ST. JOHN'S.  
NEWFOUNDLAND.

*Ayre & Sons*  
LIMITED  
ST. JOHN'S, NEW

Dry Goods, Hardware, Pianos and Organs, Gramophones, Radio &  
Croceryware, Groceries, Provisions, Blinds made to order. Pictu



The Goodyear Humber Stores Ltd.,  
Bishops Falls.

**FIRE**

Agents for—

LAW UNION & ROCK INSURANCE CO., LIMITED  
LONDON & LANCASHIRE INSURANCE CO., LIMITED

The only recorded 2 cent pair on cover paying the  
Inland Double Weight Letter Rate in 1940.



# Ayre & Sons

LIMITED

ST. JOHN'S, NEWFOUNDLAND

Dry Goods, Hardware, Pianos and Organs, Gramophones, Radio Supplies, Stationery, Crockeryware, Groceries, Provisions, Blinds made to order. Pictures Framed, etc.



The 4 cent issue was valid for the Inland Letter rate. Three different types of covers are shown which include this white Advertising cover.

*Messrs. G. & S. G. & S.*

*Saints*

**FIRE**

Agents for

LAW UNION & ROCK INSURANCE CO., LIMITED  
LONDON & LANCASHIRE INSURANCE CO., LIMITED

**AYRE & SONS, LTD.**  
**AGENTS.**



Advertising logo for the Law Union & Rock Insurance Co Ltd.



*Messrs. Goodyear Hamlet Stores,  
Bishop's Falls.*



**AYRE & SONS,**  
**LIMITED,**  
**ST. JOHN'S, NEWFOUNDLAND.**



Around Christmas in 1940 & 1941 Ayres used a special cover for the season with a picture of Santa & the Ayre & Sons advertising logo.



# 1939 Royal Visit - June 17



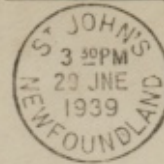
Position 2



Position 4

AYRE & SONS, LIMITED, MERCHANTS

5 cent Letter Rate  
to Canada just 3  
days after issue.

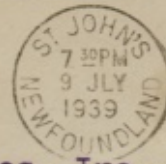


Messrs. John C. Winston & Co., Ltd.,  
60 Front Street West,  
Toronto, Ont.,  
Canada.

215 to 219, 231 to 235, 249 to 253

WATER STREET, ST. JOHN'S.  
NEWFOUNDLAND.

AYRE & SONS, LIMITED, MERCHANTS



Messrs. Larus & Bros. Inc.,  
Richmond, Va.,  
U. S. A.

5 cent Letter Rate  
to the USA.

215 to 219, 231 to 235, 249 to 253

WATER STREET, ST. JOHN'S.  
NEWFOUNDLAND.



# 1939 Provisional - Royal Visit Surcharge - November 20

Due to shortages of 2 and 4 cent stamps the 5 cent issue was surcharged to cover the shortage. They were used for only a short time before supplies were exhausted.



Position 2



Position 2



4 cent Inland Letter Rate, November 25

Used only three days after the issue date the 2 cent pays the Revenue Tax on a receipt of less than \$100.00. This is the only such usage recorded.

NUMBER	DESCRIPTION	AMOUNT
	We enter to your Credit <i>Chgs.</i>	1000 250 \$
	We enter for Collection	

Thanking you for the above, we remain,

Respectfully yours,

AYRE & SONS, LIMITED.

*Ob. Taylor*  
CASHIER



1941 Sir Wilfred Grenfell commemorative issue



Position 2



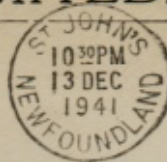
Position 4



Position 6  
Discovery copy

5 cent Letter Rate  
to Canada used less  
than two weeks after  
issue date.

AYRE & SONS, LIMITED, MERCHANTS.



SAVE FOR SECURITY.  
BUY SAVINGS CERTIFICATES.

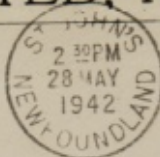


Messrs. Burroughes & Watts Canada Ltd.,  
34 Craig Street W.,  
Montreal, P. Q.,  
Canada.

215 to 219, 231 to 235, 249 to 253,

WATER STREET, ST. JOHN'S.  
NEWFOUNDLAND.

AYRE & SONS, LIMITED, MERCHANTS.



5 cent Letter Rate to  
the USA, May 1942.

The Chicago Musical Instrument Co.,  
30 East Adam Building,  
Chicago, Ill.,  
U. S. A.

215 to 219, 231 to 235, 249 to 253,

WATER STREET, ST. JOHN'S.  
NEWFOUNDLAND.



## 1941 - 1944 Second Resource Issue

This set is a reissue of the 1932 Definitive and the 1938 Royal Family Issues, and is collectively known as the Resource issue. The main difference is that this Issue is perf 12.5 while the earlier issues were comb perf 13.5 or line perf 14.

Items of note are the 7 cent which is one of three reported and the 10 cent in position 4 which is the Discovery copy.



Position 1



Position 1



Position 1



Position 1



Position 3



Position 3



Position 3



Position 3



Position 1



Position 1



Position 3

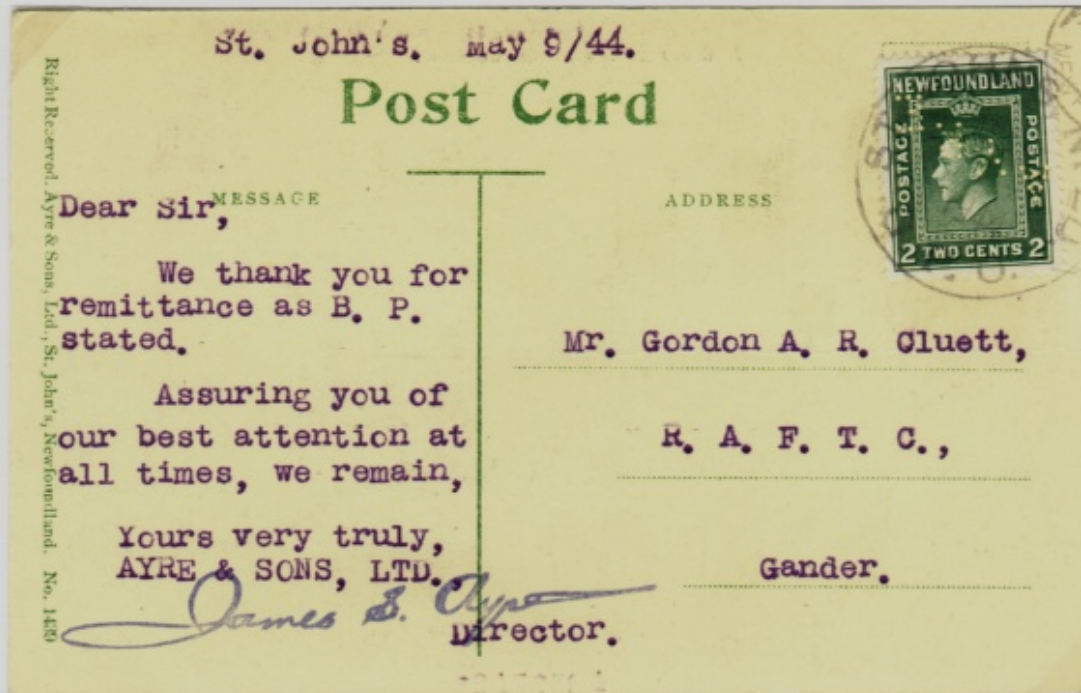


Position 2



Position 4  
Discovery Copy

2 cent Inland Postcard rate, May 1944.



2 cent with 5 cent of the same issue paying the 7 cent Airmail rate to Canada in 1943.



A 2 cent stamp used with a 5 cent Grenfell stamp to pay the 7 cent Airmail Letter rate to the USA which came into effect June 1, 1943.

This is the only one recorded.

AYRE & SONS, LIMITED

MERCHANTS.



Messrs. Stanley Tools,  
100 LaFayette Street,  
New York City, N. Y.,  
U. S. A.

215 to 219, 231 to 235, 249 to 253,  
WATER STREET, ST. JOHN'S.  
NEWFOUNDLAND,

	.	182
	Grocery	390
	.	912
	.	859
	Stationery	70
	Hardware Red Red	136
	Grocery	165
30	.	246
	Store	39
	Less 2%	197 43
		395
		193 48

**PAID**

NOV 25 1948

AYRE & SONS, LTD

*J. Chapman*  
CASHIER



A Monthly Statement of Account bearing the 2 cent stamp paying  
The Revenue Tax on an exchange of more than \$10.00.  
Dated November 25, 1948 this is the *latest known usage of the A9 perforator.*



Other Revenue usages include a Credit Note and a receipt for payment of an Insurance Premium. Both were subject to the Two Cent tax in 1948.

NUMBER	DESCRIPTION	AMOUNT
	<i>We enter to your Credit</i>	
	<i>Chq. 79.53. \$</i>	
<i>Seventy nine <sup>3</sup>/<sub>100</sub></i>	<i>Tax 10</i>	<i>79.43</i>
	<i>We enter for Collection</i>	



*Thanking you for the above, we remain,*

*Respectfully yours,*

**AYRE & SONS, LIMITED.**

*L. Hewitt*  
CARRIER

Form B 17

Goods are shipped and a receipt taken for "in good order" after which they are at the risk of the purchaser.

NO ALLOWANCE FOR DAMAGE OR DEFICIENCY UNLESS CLAIM IS MADE WITHIN 5 DAYS AFTER RECEIPT OF GOODS.

*215-219, 231 to 235, 249, 253 Water Street*

*St. John's*, **FEB 7 - 1948** *19*

*Mr J. G. Higgins, Duckworth St.*

*Bought of Ayre & Sons*  
*Limited*

*July 7/48 L.U.R. Premium No. 2298907*

*Mrs Sadie Mitchell.*



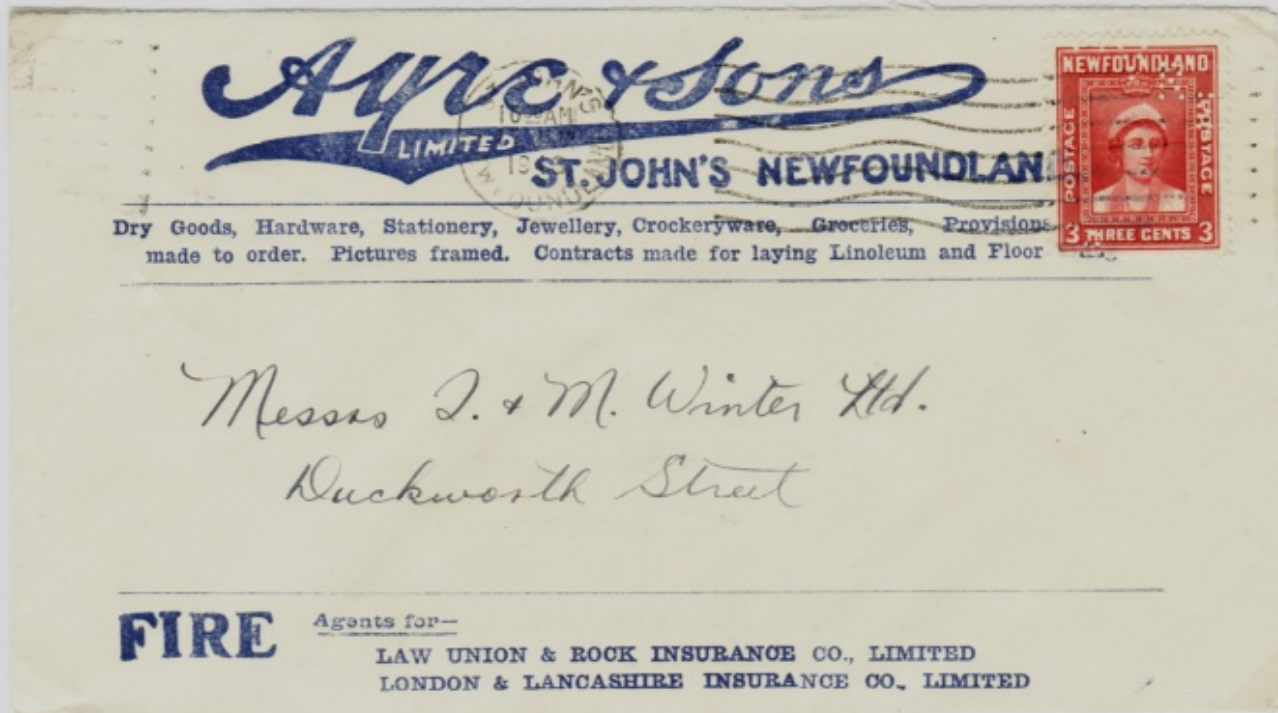
**FEB 17 1948**

**AYRE & SONS, LTD.**

*W. B. Taylor*  
CARRIER

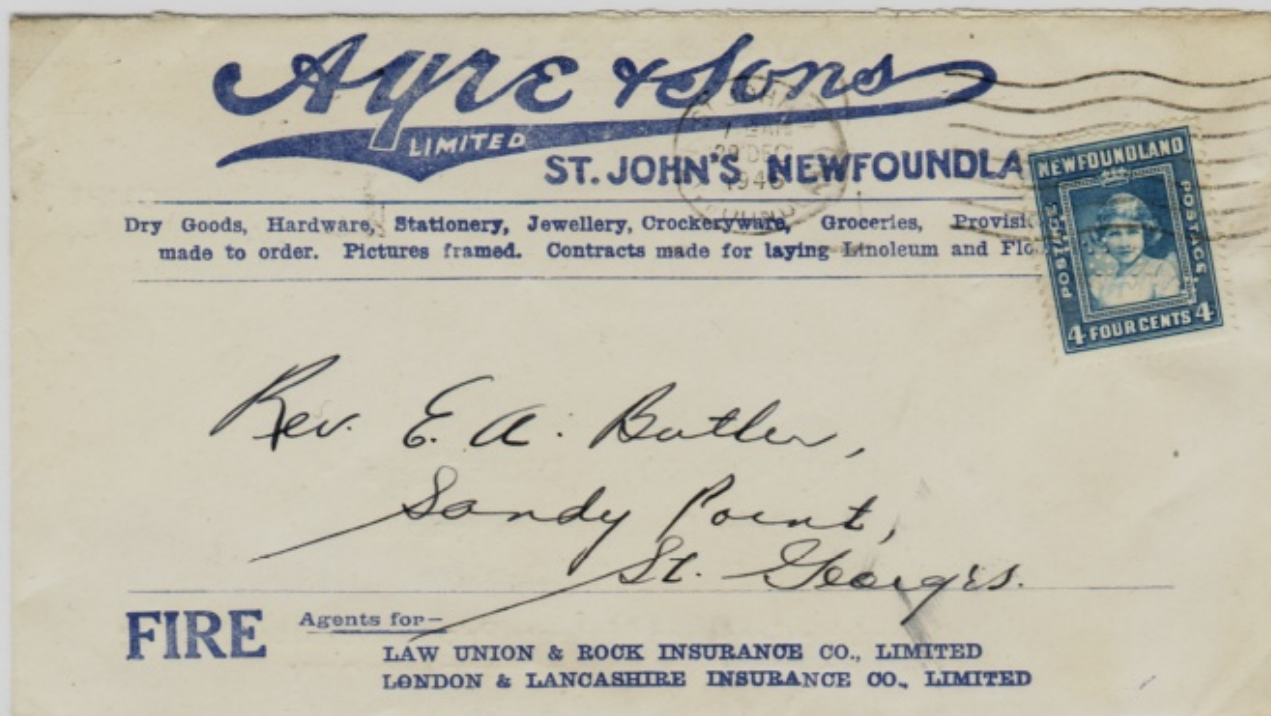


3 cent Local Letter rate, July 17, 1948.  
This is the Latest Known postal usage of the A9 perforator.



6 cent Double Inland letter rate, 1942.  
The only such recorded rate for this issue.

4 cent Inland Letter rate Dec 29, 1946.



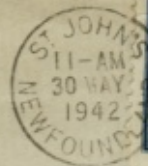
4 cent and a 2 cent used to pay the Double Inland Letter rate, July 29, 1942.  
This is the only cover known paying this rate.



AYRE & SONS, LIMITED  
ST. JOHN'S, NEWFOUNDLAND

4 cent used with the  
5 cent Grenfell of the  
previous issue to pay  
the 9 cent Airmail  
Letter rate to the  
USA, May 30, 1942.

The M. Simons & Son Co., Inc.,  
25 Warren Street,  
New York, N. Y.,  
U. S. A.



**BY AIR MAIL  
PAR AVION**

From Ayre & Sons, Ltd.,  
St. John's, Newfoundland.



4 cent and a 5 cent  
from the 1932 Issue  
in combination to  
again pay the 9 cent  
Airmail Letter rate  
In 1942.

Rosemary, Inc.,  
40 Worth Street,  
New York City, N. Y.,  
U. S. A.

**BY AIR MAIL  
PAR AVION**



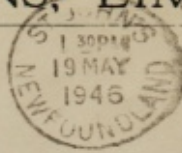
Messrs. E. I. Dupont de Nemours & Co.,  
Leominster, Mass.,  
U. S. A.

This time the 4 cent  
is used with a 3 cent  
from the same issue  
to pay the 7 cent  
Airmail Letter Rate  
in 1945. The rate  
changed from 9 cents  
to 7 cents in 1943.



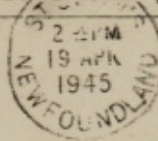
The 5 value paid the Single Letter rate to  
Canada, the USA and Great Britain.

AYRE & SONS, LIMITED, MERCHANTS.



Superior Electrics, Limited,  
Pembroke, Ontario,  
Canada.

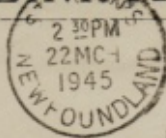
AYRE & SONS, LIMITED, MERCHANTS.



The Penna Optical Company,  
Reading, Penn.,  
U. S. A.

215 to 219, 231 to 235, 249 to 253.

AYRE & SONS, LIMITED, MERCHANTS.



Messrs. Bagshaw & Morris, Ltd.,  
74 Great Eastern Street,  
London, E. C. 2,  
England.

215 to 219, 231 to 235, 249 to 253.

WATER STREET. ST. JOHN'S  
NEWFOUNDLAND.



The 5 cent used with a 4 cent of the issue to pay the  
9 cent Airmail Rate to the USA in July 1942.



5 cent used with a 2 cent of the same issue to pay the 7 cent  
Airmail Rate to the USA in November 1943.



An ad cover from Ayre & Sons in a style not previously seen. 10 cents overpays the

Registered Inland Letter Rate by 1 cent in July 1946.

Registered perfin covers from this company are rare indeed..

DRY GOODS

HARDWARE

PIANOS and ORGANS

RADIO SUPPLIES

BOOKS and STATIONERY

JEWELLERY

GROCERIES and

PROVISIONS

FLINDS MADE TO ORDER

PICTURES FRAMED

WATCHES and CLOCKS

REPAIRED

Agents for :

Law, Union and Rock Insurance

Company, Limited

London & Lancashire Insurance

Company, Limited

# AYRE & SONS, Ltd.

231, 233, 235 and 249, 251, 253 WATER STREET

ST. JOHN'S, NEWFOUNDLAND



Mrs. John McKnight,

Marquise,  
Argentina.



AIR LETTER  
PAR AVION



Vantona Textiles, Ltd.,

Vantona House,

117 Portland Street,

Manchester 1, ENGLAND.

The only recorded Air Letter  
Envelope used with an Ayre  
perfin. 10 cents paid the  
Airmail rate to England for  
Such a letter in 1946



June 1, 1943 Airmail issue



Position 2



Position 8  
Discovery Copy



Single and Double Letter Airmail rate to Canada.  
The Double rate cover is the only one recorded.

1943 University issue

Only one stamp is previously recorded.  
This is the Discovery copy for Position 8.



Position 8



One of 3 covers known, all of which illustrate the  
Thirty cent Airmail Single letter rate to Great Britain.



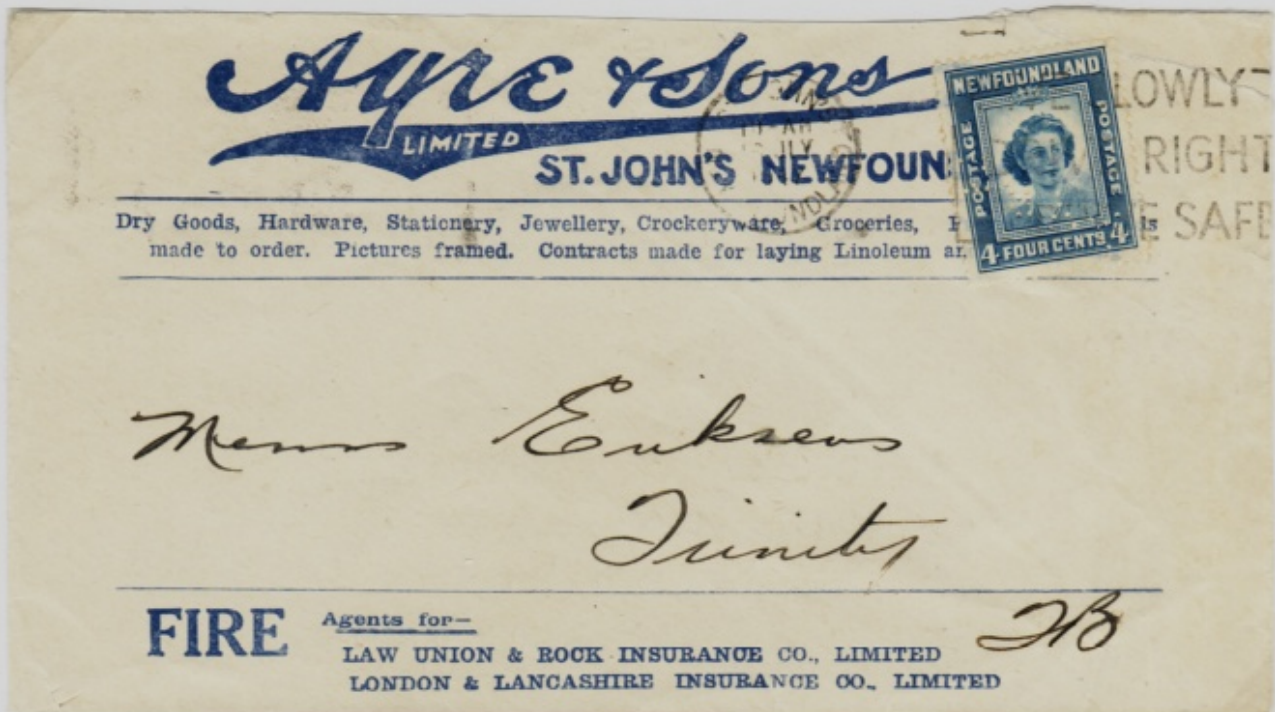
1947 Princess Elizabeth Birthday issue



Position 1



Position 3



This 5 cent issue paid the Letter rate to Canada or the USA.  
Only one other cover is recorded for this issue.

1947 John Cabot commemorative issue

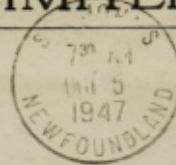


Position 2



Position 4

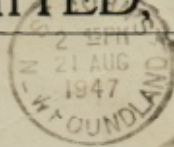
AYRE & SONS, LIMITED, MERCHANTS.



Messrs. Samuelsohn, Ltd.,  
6930 Park Avenue,  
Montreal, 15, P. Q.,  
Canada.

215 to 219, 231 to 235, 249 to 253,  
WATER STREET, ST. JOHN'S  
NEWFOUNDLAND

AYRE & SONS, LIMITED, MERCHANTS.



Messrs Milton Bradley Co.,  
74 Park Street,  
Springfield 2, Mass,  
U.S.A.

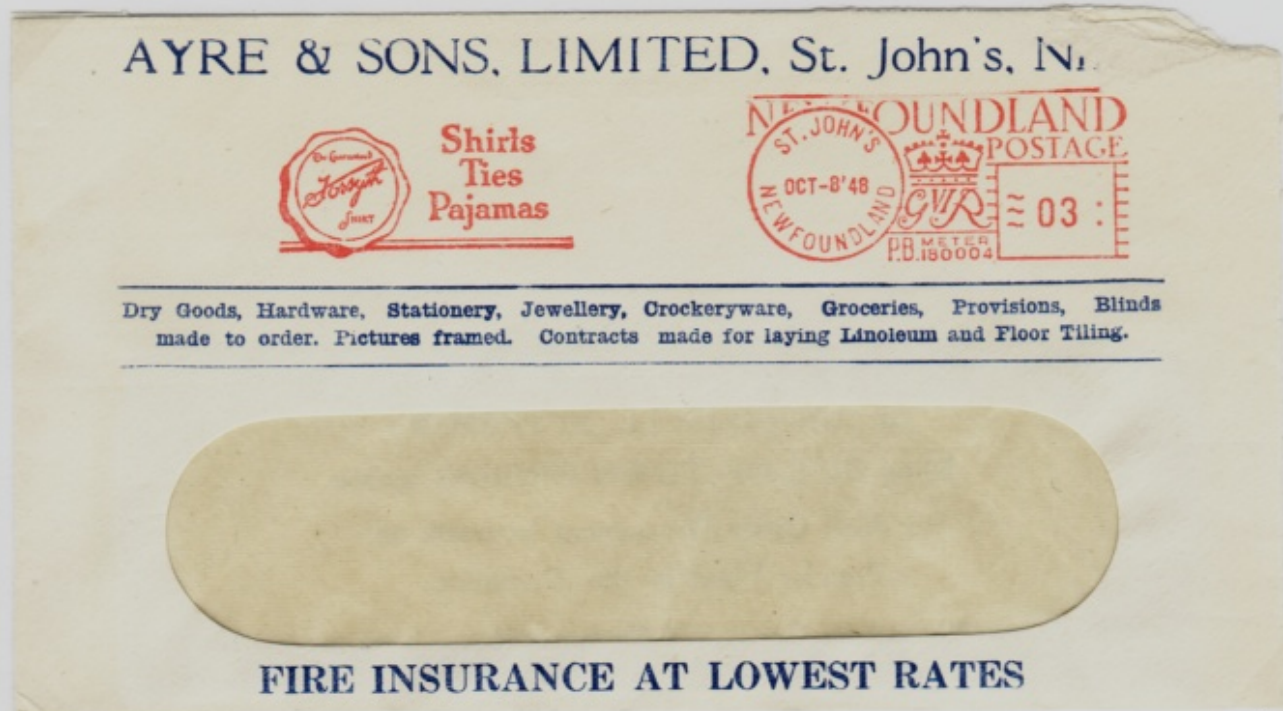
215 to 219, 231 to 235, 249 to 253,  
WATER STREET, ST. JOHN'S  
NEWFOUNDLAND

This 5 cent issue paid the Letter rate to Canada or the USA.  
Only one cover is previously recorded for this issue.

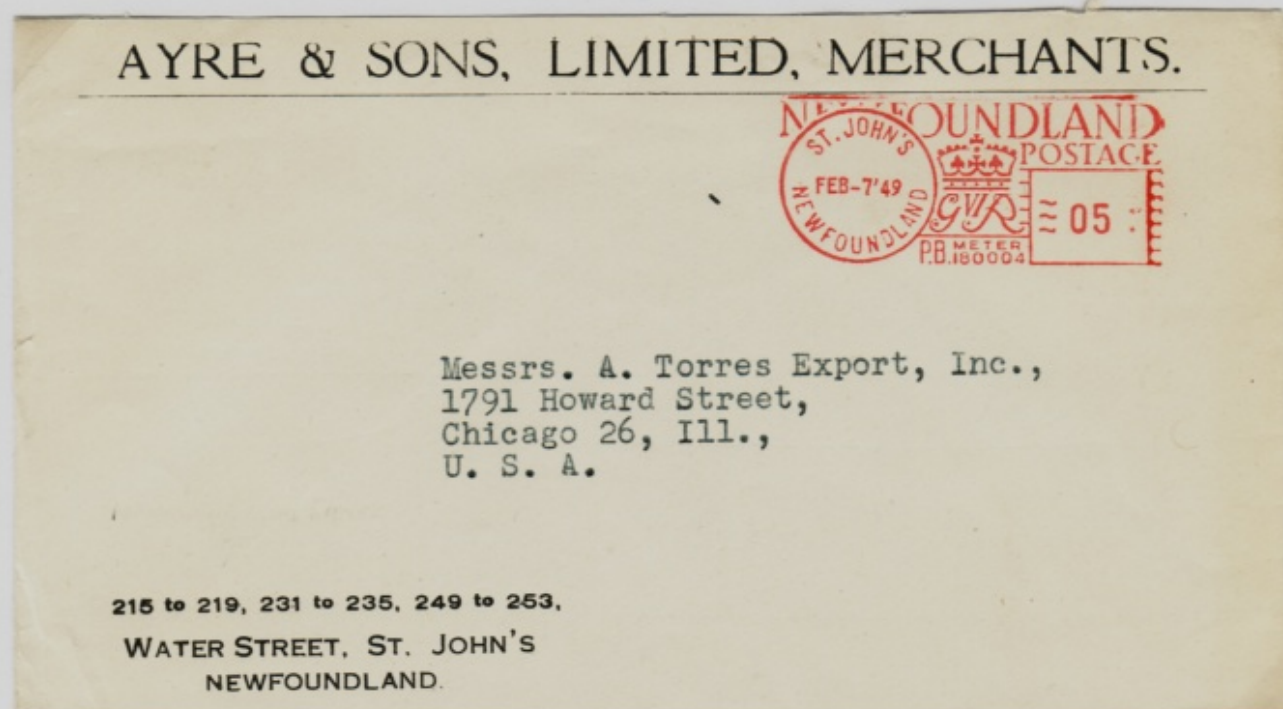


## The End of an Era

Although Postage Meters were used in Newfoundland as early as the 1920's, it wasn't until the late 1940's that Ayre and Sons began to use them and this was the beginning of the end for perfin in Newfoundland. The latest known perfin usage is November 25, 1948.



Early Postage Meter cover dated October 8, 1948.



February 7, 1949 use of a Meter shortly before Nfld joined Confederation

## Other Perfin Patterns on Newfoundland Stamps

When Newfoundland joined Canada on April 1, 1949 the remaining stamp stocks were distributed for sale across the country and were valid as Canadian postage. Some companies and provincial governments purchased these stamps and applied their perfins. Shown here are some examples of this usage. Because of the type of business being conducted with the Colony at least one Canadian and one American company had their perfins on Newfoundland stamps long before 1949.

- C25 International Harvester Company**  
Hamilton, ON  
Discovery Copies



- C41 Canadian National Railway**  
Toronto, ON



- C43 Canadian National Railway**  
Vancouver, BC



- C52 Canadian Pacific Railway**  
Winnipeg, MB



- C53 Canadian Pacific Railway**  
Vancouver, BC





**C58 Caterpillar Tractor Company**  
 Peoria, IL – USA  
 Used to pay Customs Duty on Printed  
 Matter entering Newfoundland.



**L1 Province of Ontario**  
 Toronto, ON



**M12 Mutual Life Assurance Company**  
 Waterloo, ON  
 2 cent red is dated – 13, 1934  
 Used for Revenue purposes.



3 cent has a Bank Teller Cancel  
 used as a revenue



**P15 Province of Saskatchewan**  
 Regina, SK



**T13 Travelers Insurance Company**  
 Montreal, PQ



43476



43476



## Cancellation Devices used on Newfoundland Revenue Stamps

The first legislation regarding the use of stamped paper to record the payment of fees was passed on March 30, 1898 and came into effect on July 1 of that year. It was titled “**An Act respecting the Payment of certain Fees and Charges by Stamps**” and within the act was stated “In every case in which a stamp or stamps had been, ..., affixed ..., it was the duty of the officer ... to **cancel by perforation** or in such other manner...”. The table shown below is a listing of the Perforation type Cancellation Devices used by Government Departments as well as several used by private business.

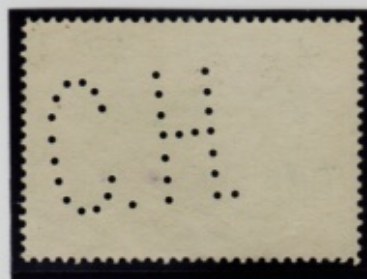
### Cancellation Devices

NSSC #	Design Type	Department Name
NP6	CANL'D/C.S.O.	Colonial Secretary's Office
NP7	C.H. (7 holes in H)	Customs House
NP8	C.H. (5 holes in H)	Customs House
NP9	Geometric Snowflake	Supreme Court of Newfoundland
NP10	SS	S. O. Steele
NP11	L	Nfld. Railway Ticket Punch
NP12	PAID (3.5 mm high x 8.5 mm long)	Reciever General's Office
NP13	PAID (6 mm high x 18 mm long)	Reciever General's Office
NP14	O – Hole in stamps	Reciever General's Office

NP10 and NP11 are not covered in this exhibit as they are private punches, not used by any government agency and not used on Revenue stamps. NP14, while still a canceling device, is not an *Initial or Insignia* and is not included for that reason.

### C.H. – Customs House NP7 & NP8

Two sizes of this cancellation are known, one having 7 holes in the vertical leg of the “H” while the other has 5 holes. They are known on the 1898 Queen Victoria issue and some postal issues and are sometimes punched in more than one position. One item of importance has both types of the punch on the same stamp showing they were used from the same office. Multiples are known but are uncommon.





This perforation type cancel was used by the Colonial Secretary's Office. It is known on all issues from 1898 up 1942 and has the longest period of usage of all perforated cancellation devices. Examples are shown from all stamp issues known to have been perforated with this device. Of particular interest is a \$20 value from the 1898 QV issue which is the largest value known on piece.

1898 Queen Victoria



1907 King Edward VII



1910 King George V



1938 Caribou



1942 Caribou





Geometric Snowflake - NP9

This device is known only on the 1898 Queen Victoria issue and was used by the Supreme Court of Newfoundland. Stamps are very scarce and on document usage is rare.



Newfoundland }  
St. John's to wit: } I William Norman  
Inelgrove of Catalina but  
at present of St. John's, Merchant, make oath  
and say as follows:-

1. I and Frederick C. Inelgrove are carrying  
at his request, and for balance due on general  
account-

Sworn before me at  
St. John's aforesaid this } W. W. Inelgrove  
13<sup>th</sup> day of December }  
A.D. 1898.

Simon Butler  
Comm. S.C.





## PAID – NP12 & NP13

Two sizes of this cancellation are known as well. The smaller is 3.5 mm high x 8.5 mm long while the larger is 6 mm high x 18 mm long. They are known to have been used on the 1898 QV issue up to the 1938 Caribou issue. These are rarely found on document.

1898 Queen Victoria



1907 King Edward VII



1910 KGV



1910 King George V



1910 KGV



1938 Caribou





## SPECIMEN

The SPECIMEN perfin was applied by the stamp printing companies for one of two purposes. It may have been requested by the entity that was purchasing the stamps so that they could send Specimens to other countries that conformed to the UPU postal regulations. Alternatively it could have been used as proof that a certain stamp order was produced for a customer. A sheet or two might be perfinned and kept for reference in the printers archives. Three types are known on Newfoundland stamps including large and small straight line styles used by Perkins, Bacon & Co and a horseshoe shaped design used by Bradbury, Wilkinson & Co.





## Conclusion

As might be expected with anything that has been around or been in use for over 100 years things are subject to change. As recently as 2 months ago a new stamp listing and a new cover were added to the A3 perfin ranks. The search for new items continues daily and from time to time new material is added to the commercial perfin lists such as the E9 perfin from GB that showed up from out of the blue in an Ebay listing.

Revenue cancellation devices used by Government offices were covered here but they are not the end of the story either. As shown here other canceling devices have been used on Newfoundland stamps over the years. Some of these have suspected users but not all are confirmed at this time, take the "L" punch for instance. It is known as a Railway Ticket Punch, NP11 in the NSSC, but stamps were not required to be affixed to the tickets so how did this stamp obtain this punch? A similar example is the stamp with the "P" punches. Why was this done and by who?



Two revenue stamps are also shown with a "Crescent" shaped design similar to that used on Ontario and Quebec revenue stamps. The "Asterisk" design on the 2 cent stamp is also known on revenue stamps in Ontario and Quebec. Were these stamps cancelled there or were similar devices used in Newfoundland too?



The "Asterisk & B" is similar to cancellations seen on bank cheques, were these used only by Banks or were private companies required to use them as well?



The saga of Perforated Initials & Insignia on Stamps of Newfoundland continues.