

# THE 1¢ NEWFOUNDLAND “HEAP OF COD” STAMP

1932–1949



Copy of Robert Holloway's photograph illustrated in the book *Newfoundland in 1911* by P.T. McGrath (facing page 129). Rectangle shows image used on stamp.

The lowest value in the Newfoundland 1¢–48¢ definitive set issued in 1932–1949 depicts a heap of cod in the hold of a fishing boat. This 1¢ stamp was engraved by A.J. Downey in 1931 from a photograph taken by R. E. Holloway sometime prior to 1904. The use was typically for postage and a single stamp paid the base rate for circulars, newspapers, local postcards, and printed matter.

The stamp has **NEWFOUNDLAND POSTAGE** at the top showing the country and intended use, and the value **1 one cent 1** at the bottom. The words **CODFISH** “NEWFOUNDLAND CURRENCY” below the image was a throwback to the days when debts were paid to merchants with fish.

The Newfoundland Government placed the order for the stamps directly with John Dickinson & Co. Ltd. who contracted Perkins, Bacon & Co. to print the stamps. This they did until their factory was destroyed by a German

bombing raid on 10 May 1941. *Sloane's Column* noted that a slightly wider stamp of a different perforation had appeared sometime prior to 26 September 1942. However, there was no formal “date of issue” for this new stamp (hence no first day covers) and, at this time, it was not known if a new printer was involved. There is no mention of any Newfoundland printings by Waterlow in the book *A Century of Stamp Production 1852-1952* by L.N. & M. Williams, and a change of printer was not generally known until Robert Pratt's 1965 article on *The 1941 War Issue of Newfoundland* published in *The Essay-Proofs Journal*. Waterlow and Sons Ltd. had actually undertaken the printing from 1942 to 1948. Stanley Gibbons wrongly list the printers of the second issue as Perkins Bacon in their *British Empire* and *Commonwealth* catalogues up to 1966, and correctly as Waterlow from 1967.

The basic 1¢ “heap of cod” stamps (SG 209, 222 and 276, issued on 2 Jan 1932, 15 Aug 1932, and by 26 Sept 1942, respectively) are very common. However, much of the collateral material displayed in this one-frame exhibit on the stamp's philatelic history and usage is extremely rare to unique. The specimen overprint, die proofs, watermarked stamp paper, imperforate plate blocks, and lathework examples are of special note.

† denotes new finding

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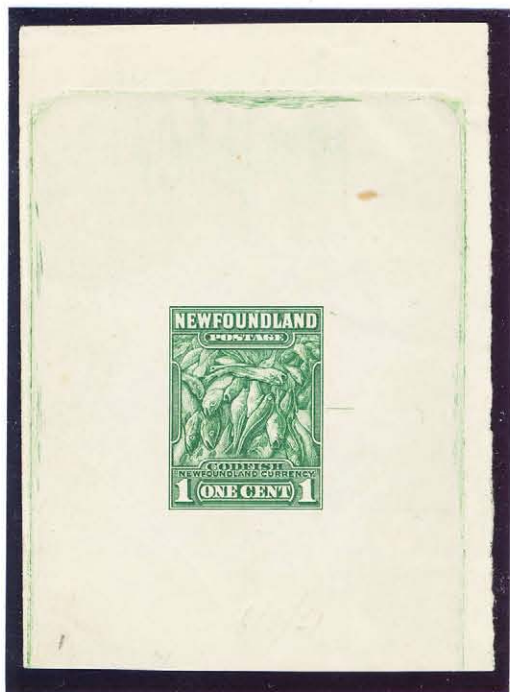
## SPECIMEN OVERPRINT



1932 1¢ stamp sent to Bechuanaland Protectorate Postal Authority for reference purposed as required by U.P.U. showing local Type BEC2 SPECIMEN overprint in purple (Samuel, 1984).



## DIE PROOFS – PERKINS BACON



Final state with guideline only, green, unwatermarked. Dated 6 May 1931 in erased pencil.



Finished state with guideline and reversed die number 954, black, unwatermarked.



Finished state with guideline and reversed die number 954, black, watermarked.



Finished state with guideline and reversed die number 954, green, watermarked. The initials "JD&C" of the paper makers John Dickenson and Co are faintly visible at the lower right corner.



## COLOURS AND SHADES



Issued 2 Jan 1932  
Printed by **Perkins Bacon**  
Green



Issued 15 Aug 1932  
Printed by **Perkins Bacon**  
“Grey black”



In use by 26 Sep 1942  
Printed by **Waterlow**  
Dark grey

The two basic colours with the green issued for six months and the grey for 17 years until confederation.



A charcoal-like  
Grey black



A  
bluish-black



A pale  
grey-black



A pale grey-black  
with a brownish tinge

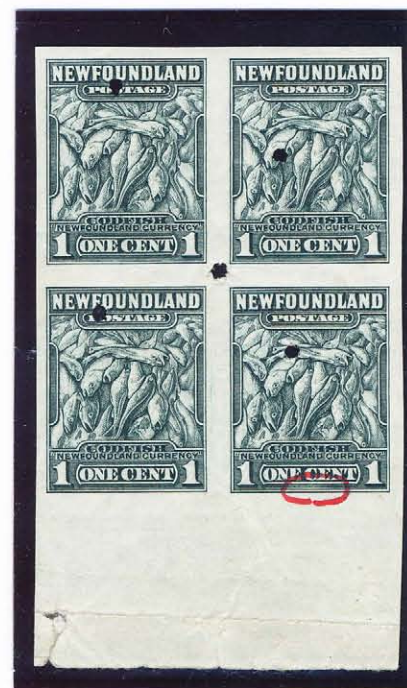
Shades of the 1¢ “grey black” printed by **Perkins Bacon**.



First printing  
May 1942  
Dark grey



Last printing  
August 1948  
Dark grey



First printing, first archival  
file sheet, 13 May 1942  
Slate blue

The 1¢ dark grey printed by **Waterlow** shows little or no colour variation from the first (left) to the last (centre) printings. The only exception is the imperforate first archival file sheet (right).



## DIFFERENCES – PERKINS BACON vs WATERLOW

**ENGRAVING<sup>†</sup>.** Careful examination shows that the engraved lines are identical in every respect, EXCEPT that certain lines, typically those on the left of the letters or numbers, have been added or strengthened in the **Waterlow** printing.

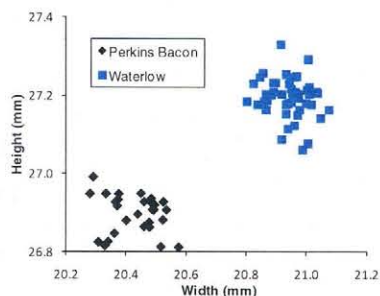


Perkins Bacon  
printing



Waterlow  
printing

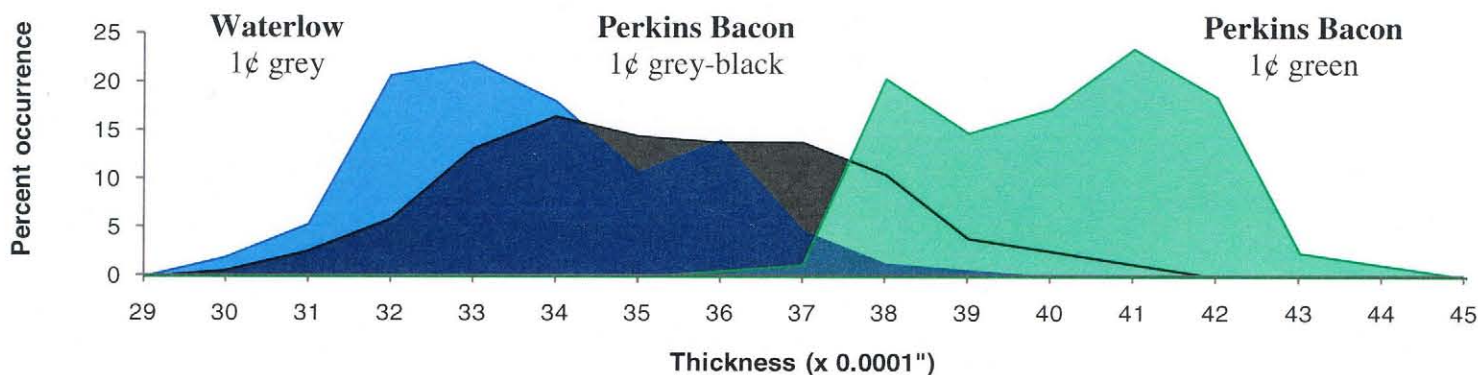
**IMAGE QUALITY.** The **Waterlow** impression is sharper, probably because of differences in the printing process. **Perkins Bacon** wet print to ensure good uptake of the ink by the paper. **Waterlow** dry printed on pre-gummed paper.



**SIZE.** **Perkins Bacon** stamps are 20.4 mm wide (green, lower half) and **Waterlow** stamps are 21.0 mm wide (grey, upper half). The difference is because **Perkins Bacon** wet printed and the paper shrank during drying.

**PERFORATION.** **Perkins Bacon** top: normally 13½ comb. **Waterlow**: lower, normally 12½ line.

**GUM<sup>†</sup>.** **Perkins Bacon** (left): brownish, thicker, shiny, obvious cracks. **Waterlow** (right): whiter, thinner, with lustre and much finer cracks.



**PAPER THICKNESS<sup>†</sup>** Some publications in the 1940s referred to the new "**Waterlow**" issue was on *distinctly thinner* paper. Measurements on used stamps without gum shows that the 1¢ grey **Waterlow** (left, 0.0034") is only slighter thinner, on average, than the 1¢ grey-black **Perkins Bacon** (center, 0.0036"). However, the 1¢ green **Perkins Bacon** (right, 0.0040") was thicker.

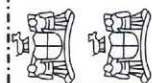
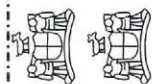
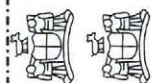
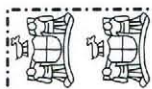


**KISS (SLIP) PRINT** on **Perkins Bacon** printing showing doubling of entire image across all three stamps. <sup>†</sup>The secondary image is always displaced c. 0.2 mm to the right and must relate to the printing process. Kiss prints are not seen on Waterlow printings.





## WATERMARKS - PERKINS BACON



**Stamp paper** from central portion of larger sheet 22½"×26⅝" dated 22 June 1932. 46 mm gutter in both directions between 10×10 panes of "Coat of Arms" watermarks. A small guideline is seen in the centre. The **mock up** shows the **Perkins Bacon** stamp paper gutter and pane layout with watermarks.



Normal



Inverted

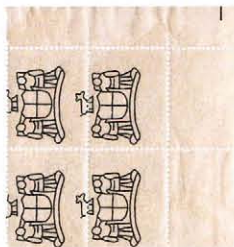
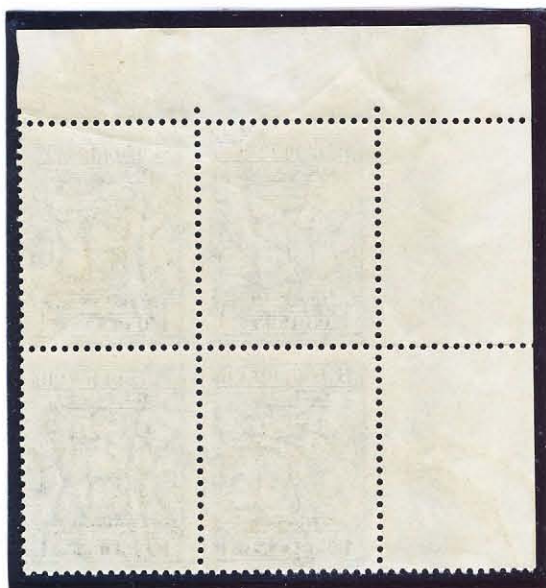


Reversed inverted



Reversed

†**Varieties. Perkins Bacon** wet printed on ungummed paper, so paper could be placed rotated and/or flipped.



†Upper left corner block from plate 5 **Perkins Bacon** printing No watermarks in top and side selvage and part watermark line at top right. Correspond to lower left portion of stamp paper.



Diagonal watermark



Pair with and without watermark

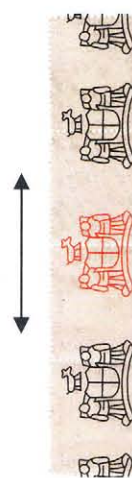
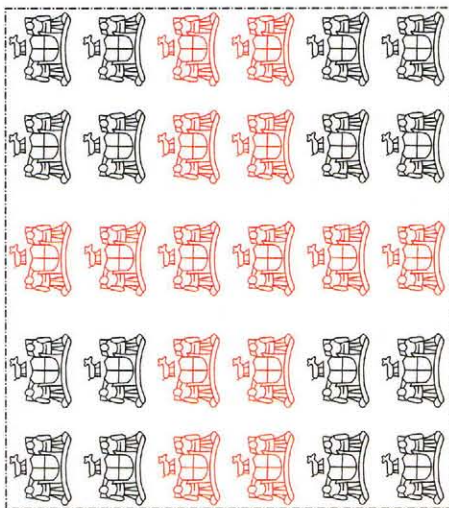
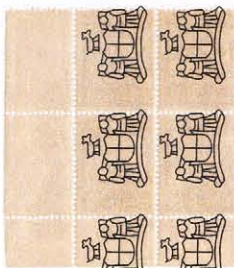


## WATERMARKS - WATERLOW

The **Waterlow** "Coat of Arms" watermarks are in continuous rows and columns. †The dandy roll was modified in 1941-1942 by placing watermarks in the gutters (in red below) and thereby removing the inefficient pane layout.



†Block from last printing (plate 43965) showing watermark free left selvage as the columns of watermarks do not extend to the very edge of the manufactured rolls of stamp paper.



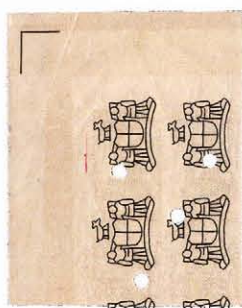
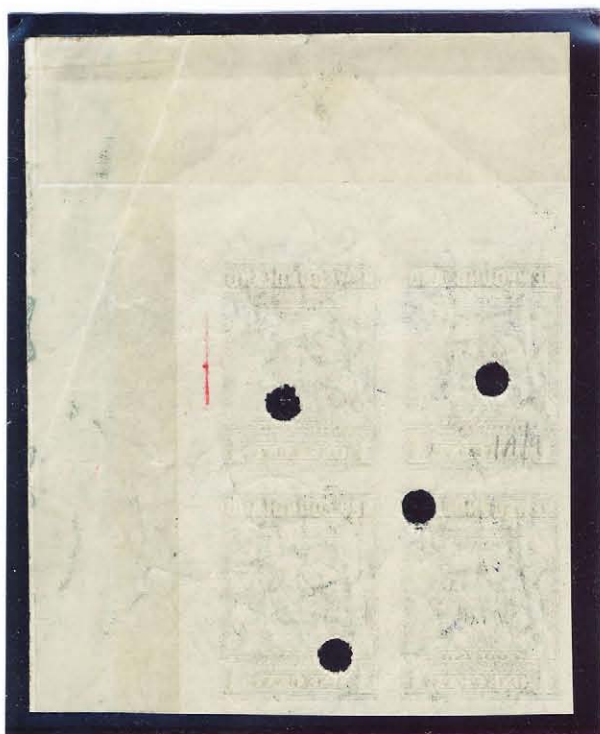
Normal



Inverted

**Varieties.** Waterlow dry printed on gummed paper, so watermarks could only be normal or inverted.

†This strip shows the normal 7 mm spacing, and the wider 13 mm spacing, between horizontal rows of watermarks. The wider spacing occurs as a watermark was added (red) to remove the gutter.



†Archival proof sheet from the first **Waterlow** printing (May 1942) printed on **Perkins Bacon** style paper. Note the vertical and horizontal gutters and part of the watermark cross guideline.

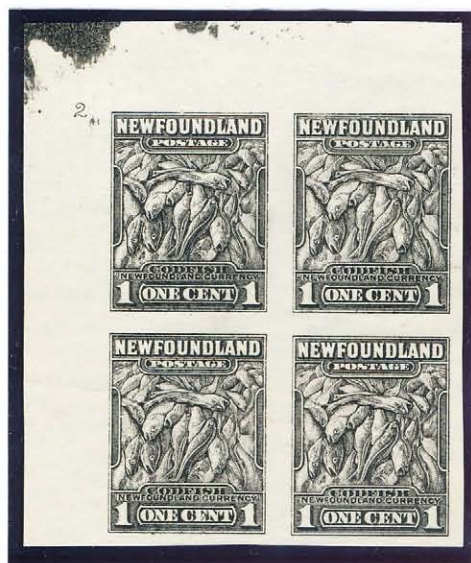


Inverted watermark on plate block as seen from the front.



## PLATE PROOFS – PERKINS BACON

Plate proofs were made prior to the printing of the stamps for the purpose of checking errors and keeping file records. These may, or may not, have been printed on stamp paper and were held in company archives for reference material.



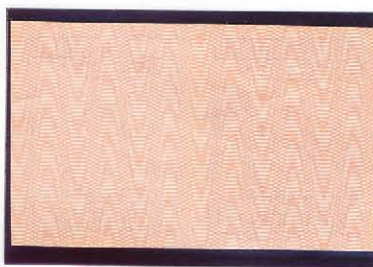
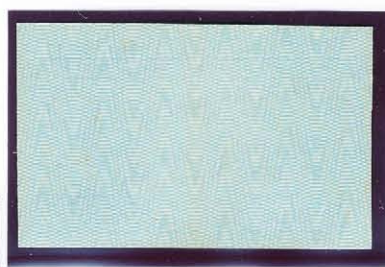
Proof of the 1¢ grey black Plate 2 on thick unwatermarked ungummed paper.



Proof of the 1¢ green on medium gummed watermarked paper.



Proof of the 1¢ grey black Plate 4 on medium gummed watermarked paper.



Imperforates of Plate 5 exist on ungummed unwatermarked paper (unique from sheet on diagonal laid paper<sup>†</sup> and also showing transfer roll guideline on right of each stamp that is present on the final state die proof<sup>†</sup>, far left), on blue (left) and red (right) "bookend" paper with moiré pattern, and on gummed watermarked paper (far right).



## ARCHIVAL PROOFS - WATERLOW

Waterlow & Sons kept imperforate and perforated proofs of their print runs for archival purposes. Holes were punched for security reasons so the stamps could not be used for postage. These were released from company archives in the 1970s and cut into blocks for the benefit of collectors. Pencil fractions were writing on the back to identify the printing and position of the proof.



Block of 12 from plate 42430 printed on 28 January 1947 with guidelines and dots. The positional descriptions 7A/3, 7A/5 and 7A/7 are written on the back.



†Imperforate block (R9/27) from the right pane (R) of the first file sheet of the Aug 1948 printing (9) at positions 27, 28, 37 and 38.



†Perforated block (5/69) from the Dec 1944 printing (5) at position 69, 70, 79 and 80. The adhesive on the selvage is found on proofs printed before Sep 1945.



## ARCHIVAL PROOFS - WATERLOW INSPECTORS' MARKS

The imperforate proofs were used to check the printing quality, colour and lay. The perforated proofs were kept as a record of the stamps produced at each printing. Inspector's marks or comments often appeared in the selvage.



Imperforate blocks with gutter from the last **Waterlow** printing when two panes of 100 stamps were printed on a single sheet. Inspector's correction at position 60 on the left pane.



Mark in the final D  
pos 62



Scratch at base  
pos 25



Dash in frame lines left  
of POSTAGE pos 20



Smear in upper  
frame line pos 56

Varieties above recorded in  
Ayshord's (1978) monograph



'T' mark showing plate position was too low. The inspector's comment was "*Lay a trifle higher*".



Sheet inspected and signed on  
2 May 1944.



Sheet from last printing  
with RO and number of  
stamps and pulls.



## IMPERFORATES AND SEPARATION



**Perkins Bacon** imperforates can be found without and with gum. The used example is likely a trimmed perforated booklet stamp. The booklet stamps were line perforated and their size varied. A trimmed “large” example looks like a true imperforate.



Imperforate from the **Waterlow** printing are always with gum.

**IMPERFORATE.** These 1¢ stamps were never issued imperforate. Those that exist are proofs, postmasters perquisites, or trimmed perforated singles.



**Perkins Bacon** stamps with comb perforation. The legs of the comb were pointing to the left (left block) and to the right (right block).



**Waterlow** with line perforations that extend across the margins.

**PERFORATED.** **Perkins Bacon** perforated their 1¢ stamp  $13\frac{1}{2} \times 13\frac{1}{2}$  comb perf. **Waterlow** perforated their 1¢ stamp  $12\frac{1}{2} \times 12\frac{1}{2}$  line perf. Examination of the corners usually reveals if stamps are comb or line perforated, as a clean hole appears at the corner of comb perforated stamps. These differences are best seen in blocks.



# SEPARATION - PERKINS BACON PERFORATION VARIETIES



Line perf 13.2×13.2 booklet pane showing staple holes in top salvage.



Comb perf 13½×13½ booklet pane showing staple holes in top salvage. These booklet panes were from the top rows of the regular sheets.



Line perf 14.0×14.0 booklet pane showing staple holes in top salvage.



These mis-perfs (left and above) are from booklet sheets and are considered postmaster's perquisites.

The wide margins between the vertical pairs form the tabs used to staple the booklet panes into the booklets.



Line perf 14.2×14.2



Line perf 14.0×14.0 small holes



## SALVAGE MARKS – PLATE NUMBERS AND LATHEWORK

Printers often placed various marks in the salvage. Plate numbers identified each plate. Perkins Bacon used plate numbers 1 and 2 for the 1¢ green and plate numbers 1, 2, 3, 4, 5 and 6 for the 1¢ grey-black. Waterlow used plate numbers 41711, 42430 and 43965 for the 1¢ grey.



**Perkins Bacon** lathework on unfinished proof of plate 5. Lathework has not been seen on perforated sheets of plate 5. This corner block, and the one of plate 5 shown earlier, are unique (*Newfie Newsletter*, 1989) and on diagonal laid paper. The transfer roll guideline is seen on the right of each stamp†.



**Perkins Bacon** printing showing plate 6 and partial lathework. Full lathework is not seen on the perforated sheets. Plate numbers 1, 2, 3, and 6 were on the upper left position on the sheet. Plate numbers 4 and 5 were on the upper right position on the sheet.



**Waterlow** archival imperforate proof showing gutter between panes of plate 43965. This occurred when two panes of 100 stamps were printed on the same sheet. Note also the three cutting lines. The centre one is likely for cutting prior to perforation and the outer two for trimming sheets prior to distribution to Post Offices. The plates numbers for the Waterlow printings were in a variety of positions.



# SALVAGE MARKS - GUIDE MARKS



**Perkins Bacon** used only simple dots at four positions on each printed sheet of 100 stamps. On the salvage outside of the plate number on the top row and at an equivalent position on the bottom row. There were also dots above stamps 5/6 and below stamps 95/96 used to set the sheets during perforation.



**Perkins Bacon** used a horizontal guideline at the top of the booklet sheets shown here above the right side of the stamp. This would serve to correctly cut the top tab used to prepare the booklets.



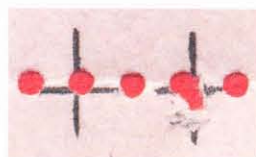
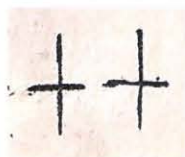
**Waterlow** used cross and lines at the corners of their sheets of stamps to aid them in the cutting of sheets.



**Waterlow** had a variety of marks in the selvage and between stamp margins. There were also a variety of combinations of dots, crosses, lines and T-marks positioned in the salvage outside of stamps 5/6, 50/60, 95/96 and 41/51 that varied according to the plate number and printing. There were also short lines between the same stamps and a cross at the centre that aided splitting the sheets at the Post Office sale's counter.

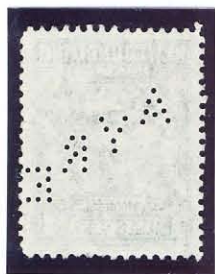


# NEEDLING MARKS, PERFINS AND STAPLES



**Perkins Bacon** used dots above and below the vertical central line during perforation. Notice that the dot is complete on the imperforate sheet (left) but is holed on the perforated sheets (right).

**Waterlow** used different marginal marks often in combination. The early printings used a cross as the perforation guide mark (left). The later printings used a large dot with an inner white circle (right). The lower enlargements show the before perforation (left) and the hole added after perforation (right).



The **AYRE perfin**, was used for postage by the well know company Ayre & Sons Ltd, to prevent misuse. Honoured cheques bore the **PAID perfin** and fiscally used stamps bearing a purple cancellation mark. Both perfins are found on the 1¢ cod stamps printed by Perkins Bacon and Waterlow.



**Perkins Bacon** issued stamp booklets in the 1930s that were held together with one or two staples. This produced pairs of holes c. 12.5 mm apart.





# 1¢ POSTAL RATE

"It has come to the notice of the Department that written communications in unsealed envelopes have been accepted at a postage rate of one cent for each four ounces. This is contrary to Postal Regulations. A written communication, whether sealed or unsealed, is subject to full letter postage. Bills, receipts, etc., are personal communications and are also subject to full letter postage, whether sealed or unsealed" (PO Circular, 11 Feb 1937).

*Sealed only*



*Magistrate C. J. Greene  
St. Mary's.*



1¢ unsealed Christmas Card rate valid within Newfoundland 1936-1939. Cover from Harbour Buffett Placentia Bay to St. Mary's.

*H. Smucker  
5721 Drexel Road  
Philadelphia 31  
Pa USA*

*Printed Matter*

1¢ printer paper rate valid for all destinations worldwide. Last day cover (unsealed) from St. John's to USA. It was not strictly necessary to write "printed matter" or to have the cover unsealed.

Cover from Cecil Legge of Cartyville to Goodyear Humber Stores in Bishops Fall, Newfoundland. Single Plate 5 1¢ stamp paying "the postage on printed books, pamphlets, photographs, catalogues, circulars and advertising matter" (PO Circular, 1 Sep 1938). However, it is unlikely that the contents of this letter from a private individual should have qualified for the 1¢ printed paper rate.

*Cecil Legge  
Cartyville*



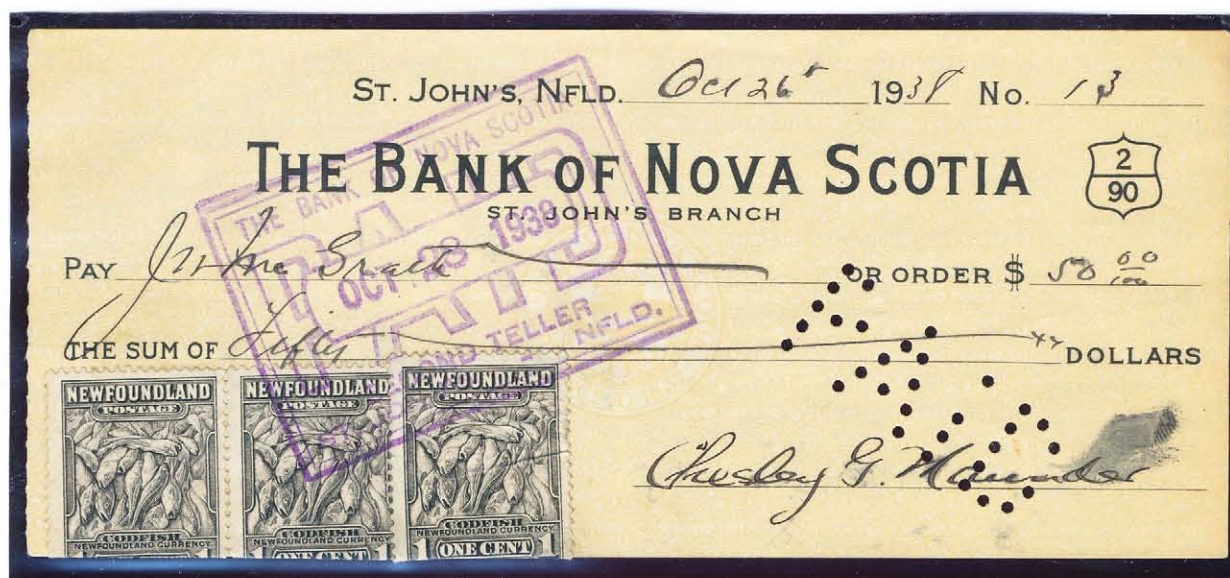
*Goodyear Humber Stores  
Bishops Falls*



## FRAUDULENT AND REVENUE USAGE



**FRAUDULENT.** 15¢ USA letter rate and registration fee 1932-1949 correctly delivered. Post Office Circulars regularly warned about the fraudulent use of previously used postage stamps. Apart from the use of 15 1¢ stamps from the Waterlow printing, this registered cover from Newfoundland to N.Y., U.S.A. is unusual in several ways. (1) The stamps have been glued to the cover with adhesive, indicating that the original gum on the stamps was lacking. (2) There is no registered number or date stamp on the front or back indicating the post office of origin, though other date stamps are present on the back (see right). (3) The stamps overlap. (4) The stamps have not been cancelled with an obliterator, though regulations do state that covers bearing previously used stamps should not be cancelled. Some of the stamps do have black ink, mainly on the perforations, that could indicate previous usage. (5) The only tied stamp is the one above the number 10480 that shows traces of the thin inked circle around the number. (6) The letter appears to have been accepted by the post office, then marked with blue cross lines, and then had the stamps glued on likely by the post master. This is also irregular and not permitted by the Post Office (PO Circular 13 October 1938). This cover is likely represents a genuine but fraudulent usage.



**REVENUE.** A 1938 cheque bearing three 1¢ stamps from the Perkins Bacon printing to pay the required fee for cheques less than \$100. The purple PAID cancellation and the PAID perfin may be seen on revenue-used stamps.