# THE BNA PERFORATOR

Published by the British North America Philatelic Society – The BNA Perfin Study Group

Volume 46 Number 1 April 2025 Whole Number 173

Editor's Post

¶ Welcome to the first issue of our newsletter for 2025. We had three issues of our newsletter in 2024 at a minimal printing cost of $15.00 per issue. The costs have remained stable as the number of members receiving a paper copy has dropped to 5 which in turn allows the donated postage to cover these mailing costs. A statement of the year's revenue and expenses and the balance of Study Group funds in our account is on page 7.

¶ We welcome a new member to our Study Group, Marilyn McKay, bringing the total membership to 73. I must admit that I have no idea of how many on the membership list are actively collecting Canadian perfins; I know that many are but suspect there more than a few who are not. Not that it really matters.....

¶ Russell Sampson's presentation at our Study Group's session during BNAPS' virtual convention was nothing short of amazing. It starts with Russell's 1914..... Never mind, the easiest way to navigate to this video is to go to https://bnaps.org/hhl/newsletters.htm

This (and other Study group sessions) will be accessible to non-members who registered for the BNAPS 2025 virtual convention until April 26th. After this date they will only be accessible by BNAPS members.

¶ Below is the cover of a new catalogue of the Railway perfins of Britain and Ireland. More details about the catalogue are on page 7 and 8. The information was provided by Roy Gault of the Perfin Society.


¶ ORAPEX will be the 1st weekend in May, held at the Napean Sportsplex in Ottawa. Its always a great show, hope I see a few of you there.

**Treasurer**

Russell Sampson
48 B Eastbrook Heights
Mansfield Center CT
USA 06250-1654
rsampson314@gmail.com

**Editor**

Jim Graham
2 Grandview Drive
Dartmouth Nova Scotia
Canada B2W 1X5
jdgraham2@gmail.com

**SUN LIFE ASSURANCE COMPANY OF CANADA**
**PERFIN USAGE IN CHARLOTTETOWN PRINCE EDWARD ISLAND**

Jim Graham

## Sun Life Assurance of Canada

The Sun Insurance Company of Montreal was founded in Montreal Quebec by Matthew Hamilton Gault (1822–1887) and began operations in 1871. By the 1900's its reach had spread to markets in the USA, Central and South America, the United Kingdom, Europe and Asia. In 1918 the company constructed its headquarters building at Dominion Square in Montreal and in 1933 completed a 26-story expansion. At the time of completion it was the largest building, in terms of square footage, anywhere in the British Empire. Notably Sun Life was the first Company to offer group life insurance. Sun Life moved its offices to Toronto in 1979/80. In 2023 Sun Life had $306.3 billion in assets and $8.8 billion in earnings and had been the number one life insurance company in the world for the previous 13 consecutive years.[1]

**Figure 1:** The first pattern used in the Montreal office from the mid-1890's until circa 1913. It is pattern S15 in the Handbook. See Figure 4.

**Figure 2:** The second pattern was also used in Montreal beginning circa 1913 and ending circa 1962. It is pattern S21 in the Handbook. See Figure 5.

## The Sun Life Perfins

Collectors of Canadian perfins are familiar with the three Sun Life Assurance Company of Canada's patterns found on Canadian stamps (Figures 1, 2 and 3).[2]

**Figure 3:** The third pattern was used in 19 cities across Canada, excluding Montreal, beginning circa 1922 and ending circa 1962. It is pattern S22 in the Handbook

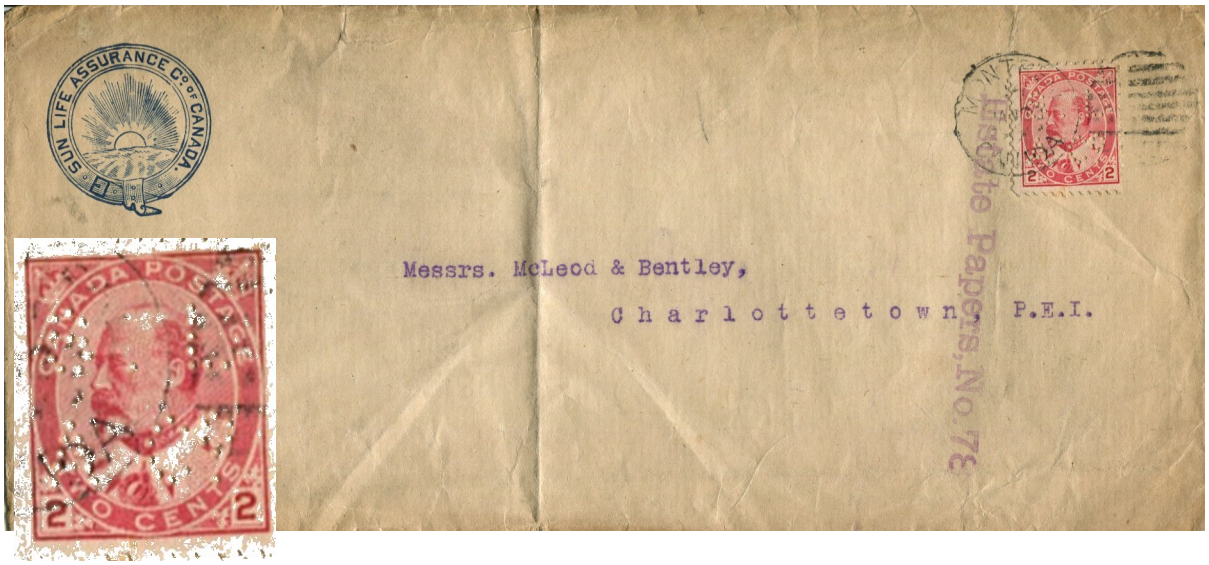



**Figure 4**: A 2¢ KEVII paying the forward letter rate from Montreal PQ to Charlottetown PEI January 23 (the year indicia is unreadable). The cover image is slightly reduced in size and the enlarged and colour adjusted insert of the stamp shows the S15 perfin pattern. (Author's collection) The purple handstamp reads 'ESTATE PAPERS NO. 78'. McLeod and Bentley were a long standing firm of solicitors in Charlottetown.[3]

**Perfin Use in Charlottetown**

Figure 5 is a Sun Life window envelope mailed in Charlottetown July 4 1931 paying the 3¢ forward letter rate to an unknown recipient in an unknown destination. The 2¢ postal stationery envelop has been uprated with a 1¢ green, Die 1 King George V Arch issue, perfinned with the Sun Life S21 pattern, to meet the increased cost of mailing by the re-introduction of the 1¢ War Tax just 3 days earlier, on July 1st.[4]

The envelope's corner card gives the return address as a postal box in Montreal. A similar cover mailed from Toronto (Figure 6) with the same corner card and the same franking suggests that the Montreal Sun Life offices distributed its up stock of postal stationery envelopes to be up-rated for use in other offices.

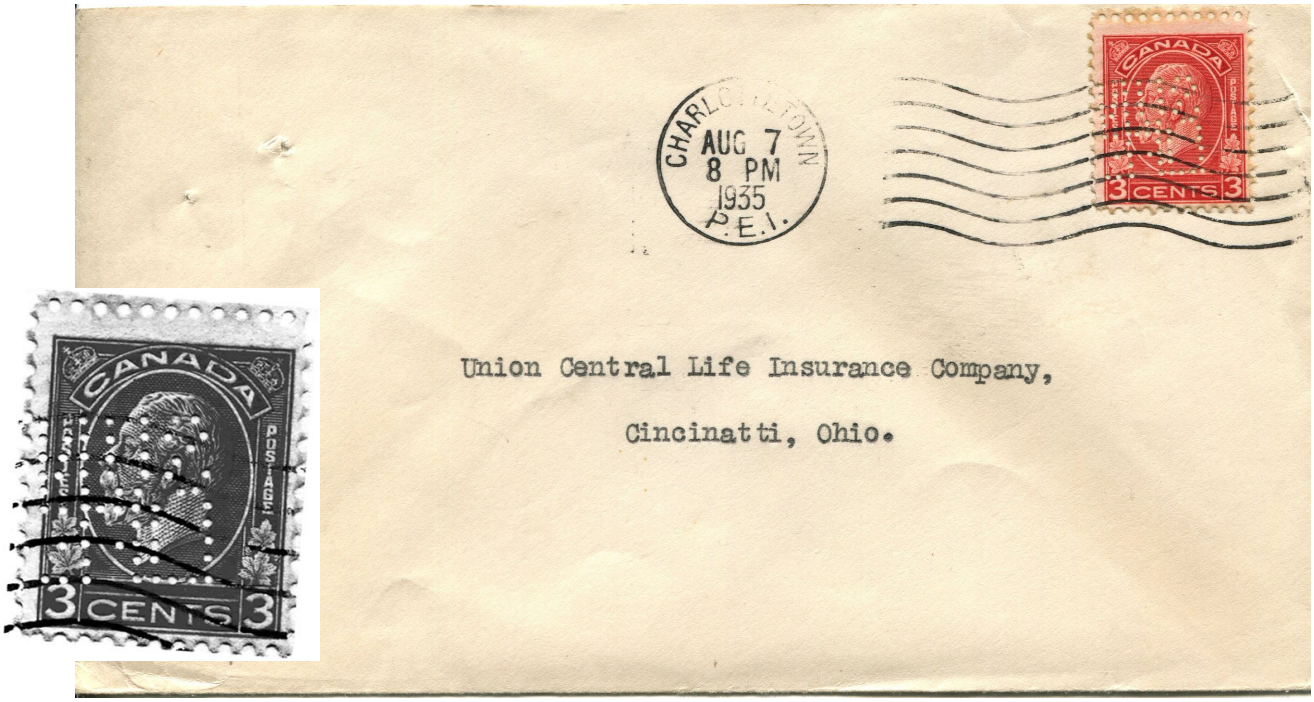

**Figure 5:** A 2¢ postal stationery envelop (Unitrade U16d-die 5) mailed from Charlottetown July 4th 1931. The postal stationery envelop has been uprated with a 1¢ green, Die 1 King George V Arch issue perforated with the Sun Life S21 pattern (position 1). Author's Collection


**Figure 6 and 7:** A 2¢ postal stationery envelop (Unitrade U16d-die 5) mailed from Toronto February 5th 1935. The postal stationery envelop has been uprated with a 1¢ green, Die 1 King George V Arch issue perforated with the Sun Life S21 pattern (position 1). This cover was addressed to Barranquilla, Columbia (image of the receiver stamp on the back of the cover). The preferred rate to South America at this time was 2¢ per oz plus 1¢ War Tax[5]. Author's collection

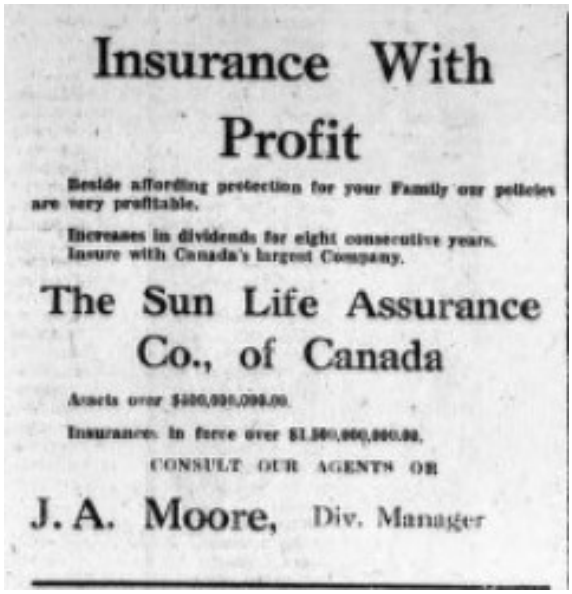
**A Second Charlottetown Sun Life Cover**

A second Sun Life Assurance cover with a Charlottetown cancel has now surfaced. It too has a Sun Life perforated stamp but unlike the cover in Figure 5 this stamp has the S22 pattern (Figures 8 and 9). The cover has the perfin stamp and the addressee, the Union Central Life Insurance Company, (Endnote 1) to suggest that the cover did originate from a Sun Life office. The cover was posted August 7, 1935

It was relatively easy to obtain the archival evidence to confirm that Sun Life Assurance Company did maintain offices is Charlottetown. Figure 10 is a copy of a Sun Life Assurance advertisement in the Charlottetown Guardian January 9th 1929[6]. It seems that Mr. J. A. Moore remained in that position for some time as the 1935 Island Telephone Company directory has the following listing: "*Sun Life Assur Co. of Canada - J. A. Moore, Mgr. Com Bldg – 835*".[7] There




**Figures 8 & 9:** A 3¢ Medallion (Die 2) pays the forward letter from Charlottetown PEI to the Union Central Life Insurance Company in Cincinatti (sic) OH August 7 1935.(see Endnote 1). The stamp is perforated with the Sun Life S22 pattern in position. There are no receiver markings.


Insurance With Profit

Beside affording protection for your Family our policies are very profitable.

Increases in dividends for eight consecutive years. Insure with Canada's largest Company.

The Sun Life Assurance Co., of Canada

Assets over $500,000,000.00.

Insurance in force over $1,500,000,000.00.

CONSULT OUR AGENTS OR

J. A. Moore, Div. Manager

**Figure 10:** A copy of a Sun Life Assurance Company advertisement from the Charlottetown Guardian January 9th 1929

is no doubt that Sun Life Assurance was a well established company in Charlottetown during the period of the Company's perfin usage[10].

**Is This a Legitimate Use of the S22 Perfin?**

The only evidence suggesting that this may not be a legitimate use of a Sun Life perfin is the lack of any information on the envelope in Figure 8 identifying Sun Life as the user. The author has covers from nine different Sun Life offices, all with identical corner card wording (Figure 11) - this cover has none.

There are two points supporting the proposition that this is a legitimate use of a Sun Life perfinned stamp. The first is evidence that Sun Life did have an office in Charlottetown during this period; the 1929 newspaper ad, the 1931 Sun Life postal stationery envelop, and the1935 Charlottetown telephone directory listing clearly confirm this. Secondly

the cover does not seem to be of a personal nature, being addressed to the Union Central Life Assurance Company in Cincinnati OH (see Endnote 1).

While the evidence is not conclusive it is highly suggestive that the 1935 Charlottetown Sun Life cover is a legitimate use of the Company's perfin stamp.

**The Sun Life Assurance S22 Perfin Pattern**

Conrad Tremblay authored the seminal work on the S22 pattern from his examination of, by his count, some 10,000 S22 Sun Life perfins.[8] Tremblay in his plating all those thousands of stamps surely would have found:

a) Charlottetown cancels if this Sun Life office had a perforator, or

b) a quantity of stamps without cancels that could not be plated to one of the known 19 machines, or

c) Charlottetown cancels with Sun Life perfin matching either the Halifax or the Saint John machine.

Charlottetown is not mentioned in Tremblay's work. I think its is clear that for whatever reason Sun Life, while it did supply smaller centres like Peterborough and Fort William with perforating machines, excluded Charlottetown.

This is also very rare usage—a single Charlottetown cancel in a 30 year history of perfin usage. Sun Life began using the S22 perforating machines in the early 1920's. The Handbook lists either Scott 105 or Scott 107 (both issued in 1922)[9] as the first stamp for 17 of the 19 offices locations list (the other two list Scott 106). The stamp on the Charlottetown cover is a 3¢ die 2 KGV Medallion first issued in December 1932[10]. The cover cancel date is August 7, 1935. This would be what I consider in period usage—stamps purchased in quantity by a commercial business to be used in the coming weeks or months. The KGV Pictoral issue was issued just 2 months earlier—June 1st 1935[11] and it is not unreasonable to assume an office or an employee still had a supply of the Medallion issue.

From this evidence I believe a reasonable hypothesis is that the Sun Life Assurance Company office in Charlottetown did not have its own perforating machine. The stamp in Figure 8 was perforated in another office. The question is — which office?

The 2 most likely offices to have supplied perforated stamps are of course Saint John NB and Halifax NS as they are by far the closest. Sherbrooke, Trios Riviere and Quebec City are the next closest but interaction among the three Maritime offices seems more likely than interaction among the Charlottetown and the three Quebec offices.

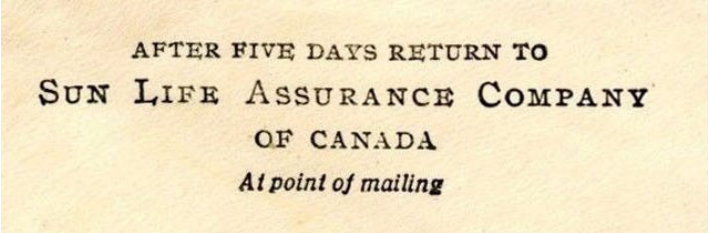



**Figure 11:** Image of the identical corner card on 9 Sun Life covers from different cities (author's collection).

**Identifying the Source of the Charlottetown S22 Perfin**

After creating a transparency of the stamp's Sun Life perforation image I overlaid it on an image Tremblay's plating of the two perforators. I must admit without much success—my motor skills are not what they once were! I asked Russell Sampson for some assistance which he graciously provided. The results are in Figure 12.

**Conclusion**

My conclusion is that this is a legitimate use of a Sun Life Assurance Company In Charlottetown PEI, August 7 1935. There is however, no perfect match for the stamp from the cover to any of the 10 dies of the Halifax and Saint John machines when compared to images Conrad Trembly supplied for the Handbook (See Endnote 2). The closest match is to the Halifax dies, possibly die 2 being slightly better than die 4.

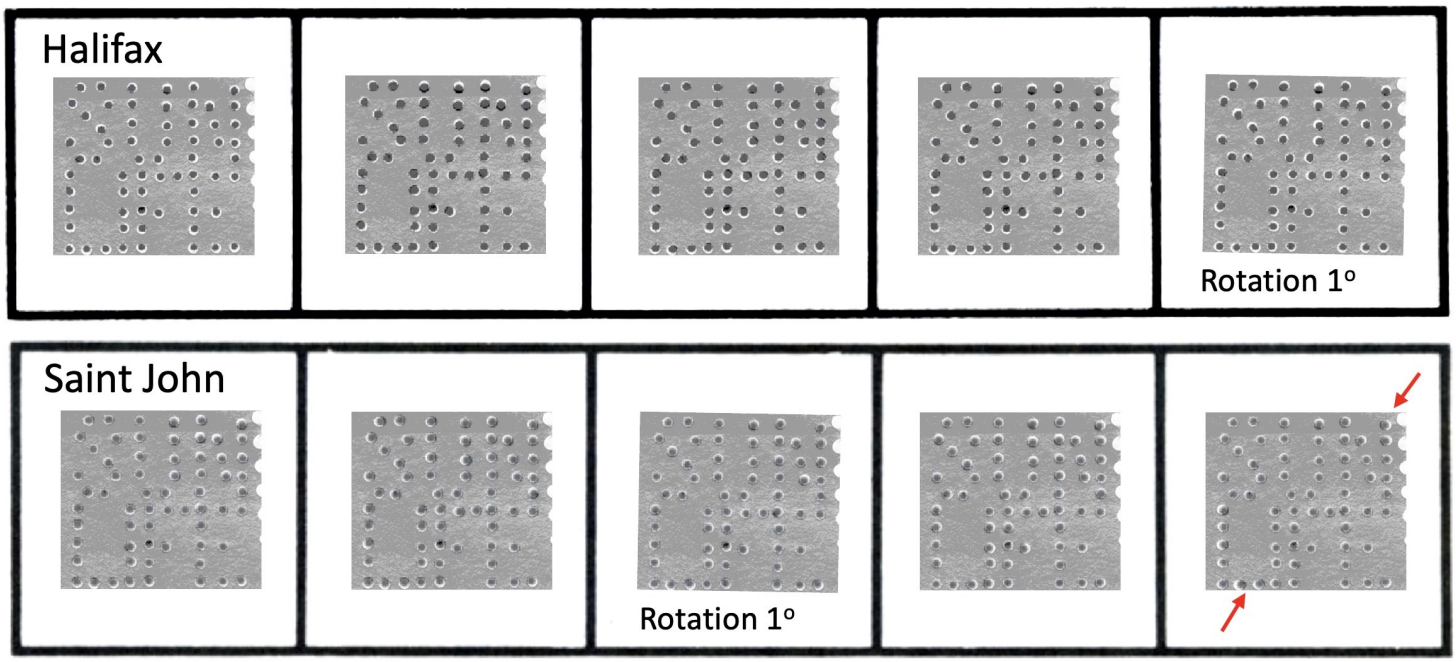



**Figure 12** : The stamp pattern overlaid on Conran Trembly's plating of both the Halifax and Saint John S22 dies

**Endnotes**

1. The Union Central Life Insurance Company was founded in Cincinnati, Ohio, in 1867 as a mutual insurance company. In 2005, it formed a mutual insurance holding company, the Union Central Mutual Holding Company, and converted the life insurance company to a stock company. On January 1, 2006, that holding company merged with the Ameritas Acacia Mutual Insurance Holding Company to form the UNIFI Mutual Holding Company. Union Central Life merged into Ameritas Life in 2013.
2. Sampson-"There is a small but systematic (i.e., frequently the same direction and amount) difference with the Saint John. When the "S" and the "E" match almost perfectly, then there is a small (less than half perforation diameter) difference in the "N" and the "L" (see red arrows). This suggests that either a) there is distortion in the Handbook proof image for Saint John, or b) there is an actual difference in the dies of the purported Saint John machine. My opinion is that these differences are so small that more work needs to be done to see if there is concrete evidence for the die differences in these purported machines - or whether the differences may come from image distortion in the handbook proofs."

References:

1. https://en.wikipedia.org/wiki/Sun_Life_Financial
2. Canadian Stamps with Perorated Initials, Jim Graham , Russell Sampson Editors. https://bnaps.org/PerfinHandbook/PerfinHandbook.htm
3. This was confirmed in an email from John Boyland Public Service Archivist Public Archives and Records Office of Prince Edward Island 2024-09-23.
4. Postal History Corner https://postalhistorycorner.blogspot.com/
5. Ibid
6. Charlottetown Guardian http://www.archives.pe.ca/atom/index.php/guardian-newspaper
7. 1935 PEI Telephone Directory https://www.islandregister.com/phones/1935/1935book.html
8. The Perforator, newsletter of the BNAPS Perfin Study Group.; Sun Life Assurance Company of Canada (S22), issues 5-2, 5-6, 6-3, 13- 4. https://bnaps.org/studygroups/Perfin/documents/PerforatorPerfinsIndex-20240122-Sampson.pdf
9. The 2022 Unitrade Specialized Catalogue of Canadian Stamps D. Robin Harris Editor
10. Ibid
11. Ibid

## BNAPS Perfin Study Group
## Financial Report

Jim Graham

The financial health of our Study Group remains very strong. Our only real expense is the printing costs for the 5 issues of the newsletter that are still distributed by Canada Post. In this respect I am fortunate to have access to a printer for a nominal fee. I usually have sufficient uncanceled postage on hand to defray these costs, although with the latest increase and the possibility of other increases in the near future, this may change.

| | | | | |
|---|---|---|---|---|
| **BNAPS Perfin Study Group** | | | | |
| **2024 Expeneses Summary** | | | | |
| **Liabilities in Canadian Dollars** | | | | |
| Funds Balance in UD Dollars | | | | |
| Opening Bank Balance | $2,910.49 | | | |
| | | | | |
| | **Payee** | **Cheque #** | **Date** | **Amount** |
| | | | | |
| Newsletter Printing #170 | Jim Graham | | | **$15.00** |
| Newsletter Printing #171 | Jim Graham | | | **$15.00** |
| Newsletter Printing #172 | Jim Graham | | | **$15.00** |
| | | | | |
| | | | | |
| Total Canadian $$ | | | | **$45.00** |
| Total in US $$ (.726213) | | | | $32.68 |
| Balance Net of Liabilities @ current exchange | -$32.68 | | | |
| Balance of December 31st, 2024 | $2,877.81 | | | |

## THE 'RON BOWMAN RAILWAY CATALOGUE'

Roy Gault

The first edition of the 'Railway' catalogue, edited by Ron Bowman, appeared in 1976. A number of attempts have been made since then to produce a 2nd edition, initially by Ted Francome in the 1980s and then Terry Comper in the 'noughties', but the project has now come to fruition. This edition, which is an e-release, retains Ron's name in the title, but now has 'official' recognition as ISBN 978-0-9564628-7-9.

This 2nd edition contains 190 pages covering a 'Brief History of GB Railways', with the all important 'brief' histories of each GB Railway Company who used Perfins, along with Foreign Railways based in the UK, plus any suppliers of railway equipment and services etc. Full details (taken from the 'GB Perfins Catalogue') of each of the 288 DD involving 3,919 DDF from 104 different companies appear at the back of the book. There is also a spreadsheet and two appendices for reference: (1) a copy of Ron's original 1976 73 page work '*Railway Perfins of Great Britain*', and (2) the 25 page study by Jeff Turnbull & Maurice Harp of '*Railway Letter, Newspaper & Parcel Delivery Perfins*'.

As is now standard practice, it will be released electronically on an 8Gb USB 'Twister'.I have 50 Grey 'Twisters' reserved for the job. The 'bargain' price is £10 plus postage to Perfin Society members, and £15 plus postage to non-members.

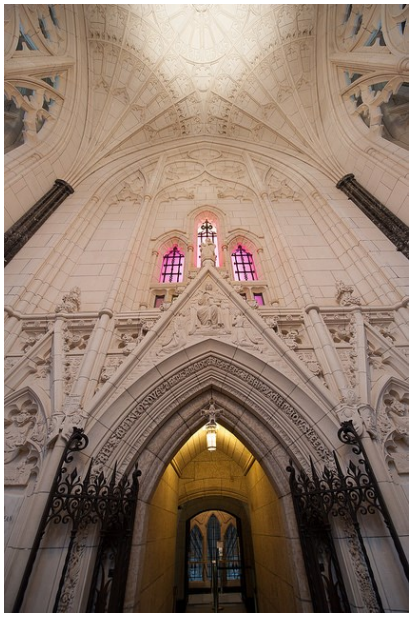
To order your copy, please email the secretary/ treasurer Steve Steere at perfin.society@gmail.com

**Contents.** **Pages**

## Identifying Scott 241a for CSPI Handbook

Jim Graham

The Unitrade Specialized Catalogue of Canadian Stamps has long recognized the two shades of the 10¢ stamp in the new high values of the King George VI Mufti issue introduced in 1937. The stamp depicts the Memorial Chamber in the Peace Tower of the Parliament buildings in Ottawa which contains the record of Canada's 120,000 war dead (Figures 2 and 3).



Unitrade lists Scott 241 as "dark carmine", (July 28 1937) and 241a as "carmine rose", (June 15 1938). Both stamps are very common, and have very modest market value. Both stamps also appear frequently in our Handbook with Scott 241 reported 84 times and Scott 241a, 68 times. The identification of a previously unreported Scott 241a is what has prompted this short article. Figure 1 is a scan of a Scott 241a and four Scott 241's. When shown side by side distinguishing between the carmine rose and dark carmine shade is not too difficult .

Your editors are requesting that all reports of new discoveries of either Scott 241 or Scott 241a include a scan similar to Figure 1.


Figure 1: A scan of a single Scott 241a together with 4 Scott241's. When scanned together if becomes quite easy to distinguish the carmine rose shade of Scott241a. All of the stamps are perforated with pattern C19, Canadian Industries Limited of Montreal.

# A C36 (CPR) Perfin Cover Mailed to a Pre-Famous Canadian Actor

Russell D. Sampson

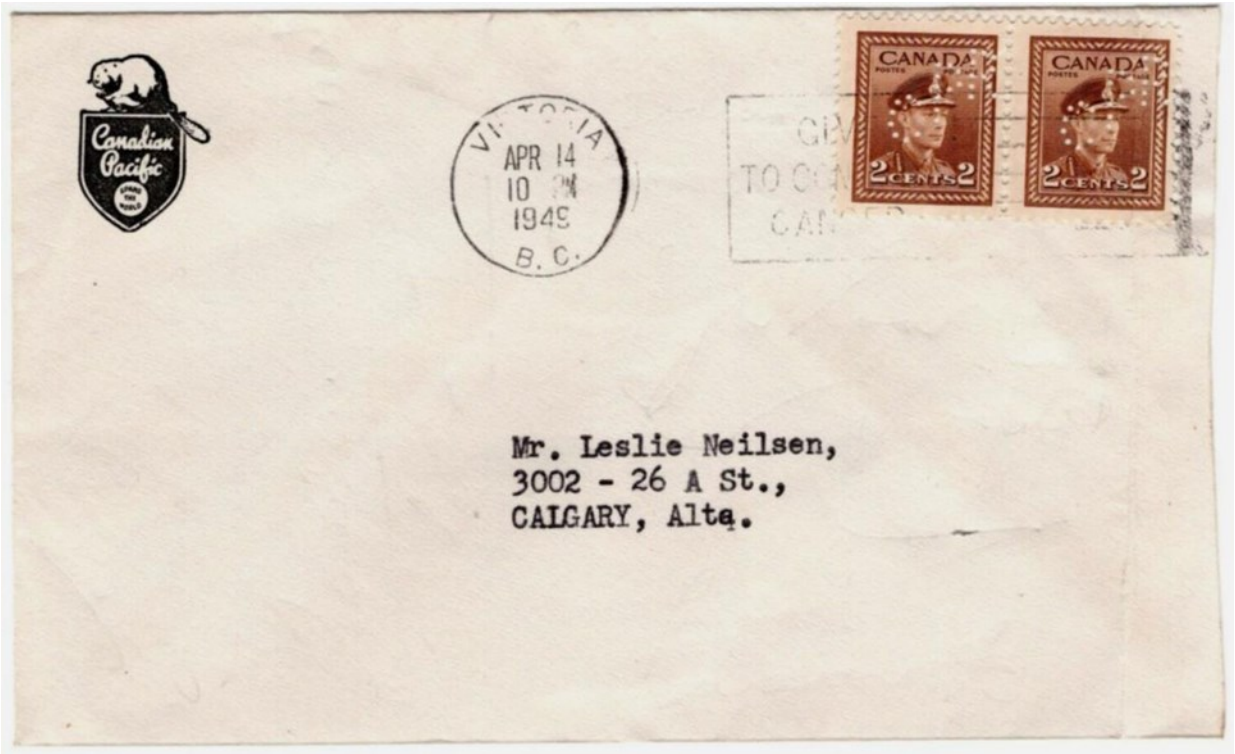



**Figure 1:** CPR cover mailed to the un-suspecting movie star.

**Figure 2:** Leslie Nielsen in one of his earliest roles on the television series Bonanza (1967) [1].


## ABSTRACT

A 1949 cover from the B.C. Coast Steamship Service franked with a pair of C36 perfins (CPR – Vancouver) is apparently addressed to the Canadian film and TV actor Leslie Nielsen at a time before the start of his acting career. However, the last name on the cover is mis-spelt as "Neilsen" and as a result an historical investigation was necessary to authenticate the connection between the cover and the actor. Further investigations appear to reveal that some artistic license may have been applied to the biographical facts regarding his employment at a Calgary radio station.


## INTRODUCTION

Our hobby should be fun – and sometimes even funny. Here is an entertaining example (Figure 1). Some readers may have already done the proverbial double-take on the cover's addressee – Leslie Neilsen [sic]. This is an oh-so-close spelling of that Canadian comedic film actor, Leslie Nielsen (1926 - 2010) who was most famous for such dead-pan hits as "Airplane" and "Naked Gun" [1]. Could it be the same person (see Figure 2)? Here is the amusing evidence and – of course – the salient philately.

**THE PHILATELY**

Because this is a philatelic newsletter, one must look at the philately first, but brace yourself to be spectacularly underwhelmed. The cover is franked with a pair of 2¢ KGVI War Issue which in our collections is as common as-brown- dirt. The domestic forward letter rate of the day was 4¢ for the first ounce and thus the cover made a totally legal , and thus a yawning, trip through the postal system. The stamps are perforated with the un-rare C36 perfin from the Vancouver mailroom of the Canadian Pacific Railway (Figure 3).

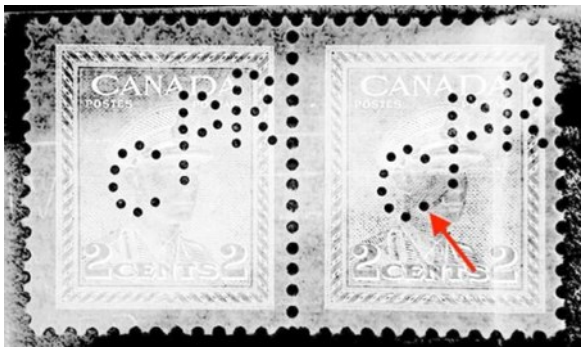



**Figure 3:** Poor person's X-ray of the pair of C36 perfins which also reveals a cavity in the King's upper second molar (arrow).

The lightly inked cancel is a run-of-the-million Coutts G-0190 "GIVE TO CONQUER CANCER" from Victoria, B.C. It is dated APR 14 10 PM 1949, which is just about slap-drab in the middle of its 1946 to 1955 run [2]. This Pitney Bowes cancel has been given a paltry value of $2.00 by Coutts – almost the lowest possible value in his catalogue.

Thus, the cover provides the postal historian with about as much excitement as an envelope full of dish water.

A faint and faded glimmer of interest occurs on the back. There, the hand-stamped return address appears in violet ink. The author has digitally enhanced the image to better reveal its text (Figure 4).

The British Columbia Coast Steamship Service was a division of the CPR [3]. It had a fleet of richly appointed "pocket steamers" that took passengers on voyages up and down the west coast. Its most popular and famous route was between Victoria, Vancouver and Seattle – the "Triangle Route". Yet, even with this nugget of interest, the cover on the whole is a bit like watching a silent movie about paint drying starring

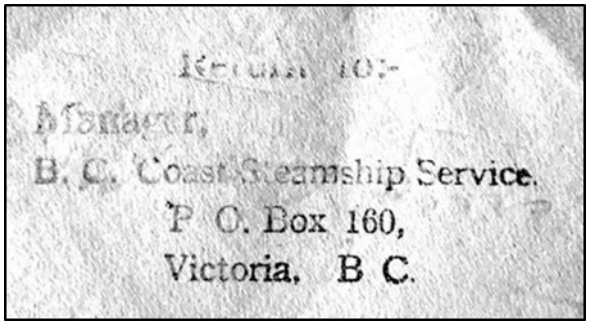



**Figure 4:** The cover's return address has been digitally enhanced.

the colour beige and co-starring light beige.

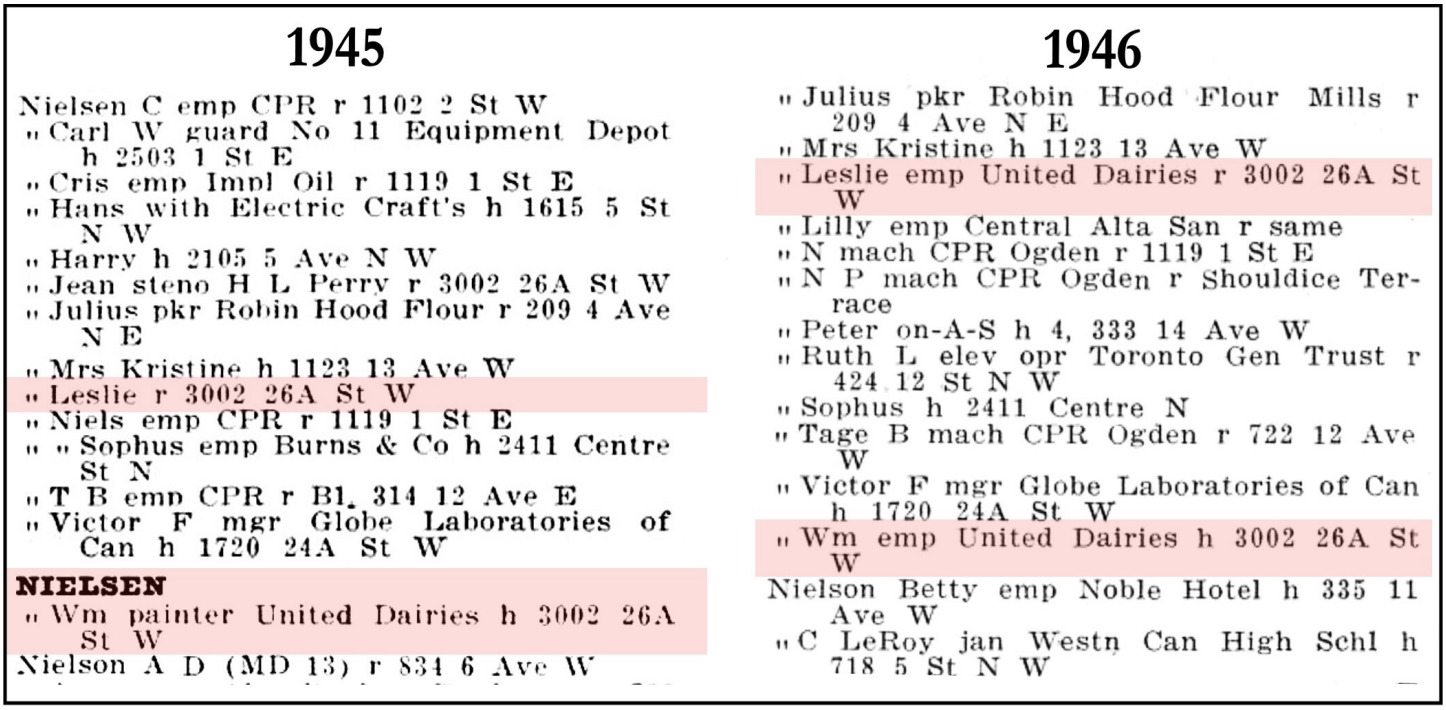
The item was sold on eBay and from the author's experience such a lack-luster cover – without any of the associated Hollywood hoopla – should have gone mercifully un-sold or maybe fetch a measly buck or two. However, the rather vigorous bidding suggested that other buyers recognized its star-studded potential. The author's winning bid was $18 CND – certainly not an extravagance – which further suggested the other bidders may have had their doubts about that Mis-spelling of Mister Nielsen.

***THE* GUY OR NOT *THE* GUY? THAT IS THE QUESTION.**

Once received by your famously un-famous author, those flipped and flipping vowels in his last name were of the greatest concern. Could *this* Leslie be someone ... *less*? Off to the almighty Internet.

The first clues to its possible authenticity came from Leslie Nielsen's unauthorized biography on Wikipedia [1]. There, it clearly states that after finishing high school in Edmonton, and then training as an aerial gunner for the RCAF during the Second World War, that our future celebrity was living in Calgary – just as it states on the cover's address. According to the same online biography he was employed as a disc jockey at a Calgary radio station. Furthermore, the 1949 timing of its cancellation roughly coincided with this online biography. It's no smoking gun, but it's a start.

The online copies of the Calgary Henderson's City Directories were then consulted [4, 5], and there in the 1945 and 1946 editions another gold star for a positive ID of our luminary of the silver screen (see Figures 5 and 6). As can be clearly seen in the directories it is the proper spelling of the actor's name and he is now firmly connected to the exact address on the cover. It now appears likely that our



**1945**

Nielsen C emp CPR r 1102 2 St W
" Carl W guard No 11 Equipment Depot h 2503 1 St E
" Cris emp Impl Oil r 1119 1 St E
" Hans with Electric Craft's h 1615 5 St N W
" Harry h 2105 5 Ave N W
" Jean steno H L Perry r 3002 26A St W
" Julius pkr Robin Hood Flour r 209 4 Ave N E
" Mrs Kristine h 1123 13 Ave W
" Leslie r 3002 26A St W
" Niels emp CPR r 1119 1 St E
" " Sophus emp Burns & Co h 2411 Centre St N
" T B emp CPR r B1, 314 12 Ave E
" Victor F mgr Globe Laboratories of Can h 1720 24A St W

**NIELSEN**
" Wm painter United Dairies h 3002 26A St W
Nielson A D (MD 13) r 834 6 Ave W

**1946**

" Julius pkr Robin Hood Flour Mills r 209 4 Ave N E
" Mrs Kristine h 1123 13 Ave W
" Leslie emp United Dairies r 3002 26A St W
" Lilly emp Central Alta San r same
" N mach CPR Ogden r 1119 1 St E
" N P mach CPR Ogden r Shouldice Terrace
" Peter on-A-S h 4, 333 14 Ave W
" Ruth L elev opr Toronto Gen Trust r 424 12 St N W
" Sophus h 2411 Centre N
" Tage B mach CPR Ogden r 722 12 Ave W
" Victor F mgr Globe Laboratories of Can h 1720 24A St W
" Wm emp United Dairies h 3002 26A St W
Nielson Betty emp Noble Hotel h 335 11 Ave W
" C LeRoy jan Westn Can High Schl h 718 5 St N W

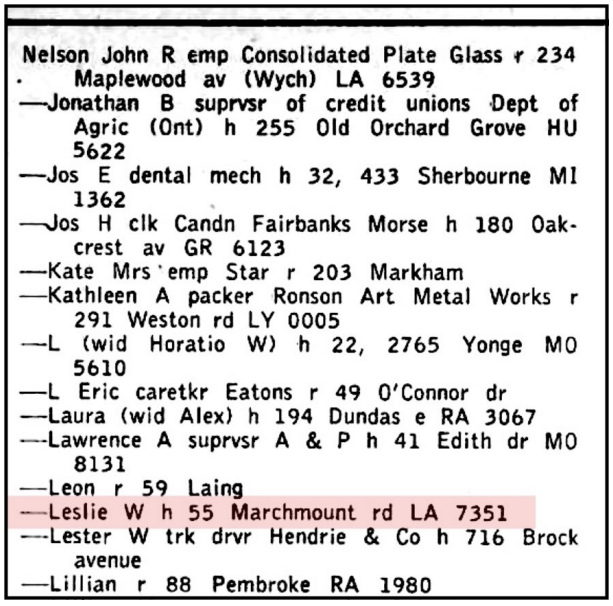
**Figure 5 & 6:** Extracted entries from the Calgary Henderson's City Directories for 1945 and 1946. The "h" stands for householder while the "r" for resides. By the way, Leslie's middle name was William, the same as the first name of the householder of the same address. Could they have been the same person? Maybe, to save money Leslie was sharing household expenses with … himself. Smart!

nascent star was there and living with a relative, a Wm [William] Nielsen. Therefore, the name on the cover appears to have been mis-spelt by the good people at BC Coast Steamships.

So, movie fans, after the first intermission the score is one for the Hollywood actor and zero for the name-alike nobody.

Leslie vanished from the pages of the Calgary Henderson's Directory after 1946. This approximately agrees with the stated chronology in the Wikipedia biography where it claims that Leslie "worked briefly as a disc jockey at a Calgary, Alberta radio station" and then moved to Toronto to attend the Lorne Greene Academy of Radio Arts [1].

No record of a "Leslie Nielsen" appears in the 1946 Might's Toronto City Directories [6]. However, considering the misspelling of his last name on the CPR perfin cover, it is not out of the question that it could have been incorrectly recorded in the Toronto directory. There are no-less than six different spellings of that common Danish moniker: Neilsen, Neilson, Nelson, Nielsen, Nielson and the exceedingly rare Ňyëelsawn (just joking). A careful search of all these variations in the 1946 Toronto directory revealed – like in Calgary – only a single "Leslie" amongst the hundreds (see Figure 7). Could this be our guy? To add to the credibility of this discovery, the



Nelson John R emp Consolidated Plate Glass r 234 Maplewood av (Wych) LA 6539
—Jonathan B suprvsr of credit unions Dept of Agric (Ont) h 255 Old Orchard Grove HU 5622
—Jos E dental mech h 32, 433 Sherbourne MI 1362
—Jos H clk Candn Fairbanks Morse h 180 Oakcrest av GR 6123
—Kate Mrs emp Star r 203 Markham
—Kathleen A packer Ronson Art Metal Works r 291 Weston rd LY 0005
—L (wid Horatio W) h 22, 2765 Yonge MO 5610
—L Eric caretkr Eatons r 49 O'Connor dr
—Laura (wid Alex) h 194 Dundas e RA 3067
—Lawrence A suprvsr A & P h 41 Edith dr MO 8131
—Leon r 59 Laing
—Leslie W h 55 Marchmount rd LA 7351
—Lester W trk drvr Hendrie & Co h 716 Brock avenue
—Lillian r 88 Pembroke RA 1980

**Figure 7:** The Might's Toronto Directory for 1946 with a likely – but again misspelled – entry for our hero.

middle initial in the Might's Directory is "W" – the same as our famous actor's – Leslie William Nielsen. Additional supporting evidence is revealed when our now possibly undercover Leslie W failed to appear in both the 1945 and 1947 Toronto directories. Once again, this is consistent with his biography since according to the literature [1, 7] after spending only a year in Toronto our actor-to-be received a scholar-

ship to study in New York City at the famous Neighborhood Playhouse.

Yet, why was the cover still sent to Calgary when our main-man no longer appears in the 1949 Calgary Directory? This shall remain a mystery but could simply be due to either the CPR having a stale address, or as many a post-secondary student can attest, that during summer breaks – one searches the globe for a safe haven, a summer job and free laundry.

At the end of our second intermission, it's now all fitting together – more or Les. Yet, as we shall soon discover, much of Mr. Nielsen's published history could be considered comically suspect.

Read on.

**RADIO DAZE**

A careful and backward look at the 1946 entry from the Calgary directory reveals a bit of a biographical spit-take (Figures 5 and 6). What appears next to Leslie's name? Not "disc jockey", not "radio star", and certainly not "future B-movie beef-cake", but … "emp United Dairy"! What? Could this mean that LN was not the exalted darling of the air waves that he purports? Could this mean that instead he was a simple and humble milkman, a lacky of lactose, a mere minion of the moo juice? To add 2% insult to creamy injury, the online histories of the three Calgary radio stations that were on-air at the time: CFAC, CRCN and CJCJ [8] make absolutely no mention of our future A-lister. What gives?

A clue to this apparent cluelessness comes from the actor's humorous and semi-self-written fibography "Leslie Nielsen - The Naked Truth" [7]. There on its dust jacket it brazenly proclaims "At last! The Hero of Naked Gun Tells His Incredible Life Story – Uncensored, Uninhibited and Totally Made Up!" Many of the pictures in the book have been obviously and comedically doctored with Nielsen's face clumsily pasted over the faces of other actors standing next to such luminaries as Peter O'Toole, Lana Turner and James Dean. Some of the book's reviewers go so far as to suggest only about a quarter of its contents may have been true – the rest was simply gag-filled malarky.

In "fact", on page 13 of the book, Nielson boldly proclaims that after the war he worked for "CKMM, a Canadian radio station with five thousand watts of power". Not CFAC, not CRCN and not CJCJ but CKMM. A quick check of the radio history of Canada [8] reveals that the CKMM call-letters were not assigned to a radio station until 1994 – one year *after* the publication of The Naked Truth. Thus, the facts suggest that our once-and-future movie mavin likely did not get his start as a Calgary radio man, but was instead slinging milk for United Dairies (see Faux-Figure 8).

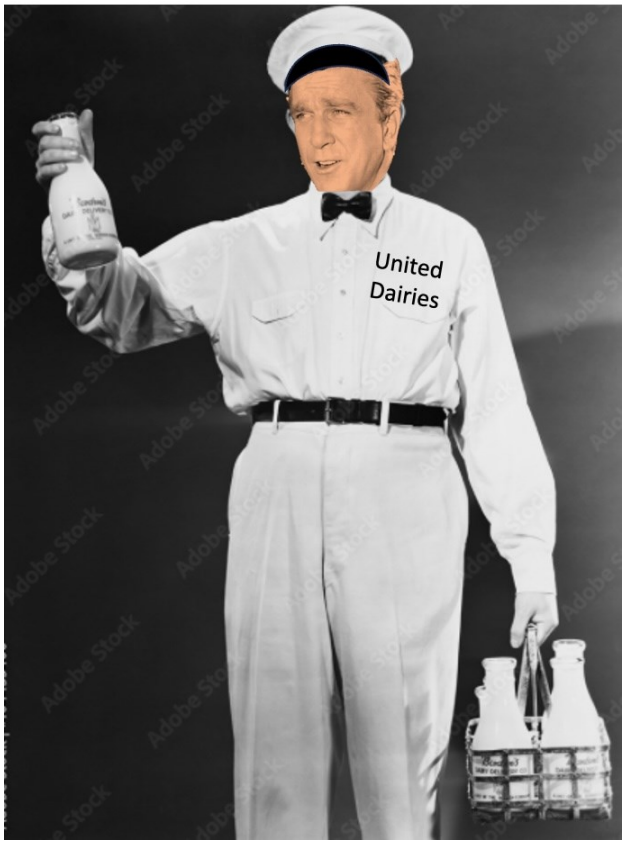



**Figure 8:** An imaginary image – not suitable for publicity and promotion – concocted by the author of our milk-slinging Hollywood hero.

---

However, if the Henderson's Directories had only enough space to print a single job title. Then, there is nothing to say that our man didn't moonlight as a radio host in the wee-hours while chucking milk the rest of the livelong day. Furthermore, if the radio histories available on the Internet [8] highlight only the key personnel such as owners, managers and longtime announcers – and not young upstarts then our Leslie might have gone unaccredited. Finally, if the erroneous call letters CKMM stated in "Naked Truth" were simply an error in memory … if, if, if … then there still exists the tiny and tenuous possibility that those long-ago airwaves may have actually been briefly filled with

the dulcet tones or our future hero of the big screen. If so, it may have sounded like this ...

If the Henderson's Directories had only enough space to print a single job title however, then there is nothing to say that our man didn't moonlight as a radio host in the wee-hours while chucking milk the rest of the livelong day. Furthermore, if the radio histories available on the Internet [8] highlight only the key personnel such as owners, managers and longtime announcers – and not young upstarts then our Leslie might have gone unaccredited. Finally, if the erroneous call letters CKMM stated in "Naked Truth" were simply an error in memory ... if, if, if ... then there still exists the tiny and tenuous possibility that those long-ago airwaves may have actually been briefly filled with the dulcet tones or our future hero of the big screen. If so, it may have sounded like this ...

> *"Hello Calgary, it's midnight and this is your host Leslie Nielsen signing off for another day. By the way, if you live on the corner of Royal and 8th and found your milk in the shrubs yesterday – I am truly sorry."*

## CONCLUSION

The hard evidence is clearly in favor of this perfin cover being mailed to the actor Leslie Nielsen while still a young man and thus before the start of his illustrious career. Yet doubts remain as to the accuracy of his life story and thus one is left wondering what are hardened facts and what is flimsy fiction. Therefore, parts of this investigation were sent careening – mixed metaphorically – down the slippery slope into the deep, dark shadows of a doubt.

Yet, it is somewhat expected and a bit of a stereotype that the full and true story of such famous personalities are often massaged and managed in order to properly conform to the star's legend and not so much to their biographical facts. As such, it feels all too right that trying to unravel the truth behind this cover and Leslie William Nielsen's early years was a little like trying to look through a novelty dribble-glass full of milk – comically murky. Finally, untangling this funny little puzzle proved endlessly entertaining for the author and is certainly in-keeping with Nielsen's whimsical persona and the goal of his profession. One can almost hear him shrugging it all off ... "Who cares if it's true, we're actors and it's our job to make things up!"

**REFERENCES:**


1. Wikipedia (2025), **Leslie Nielsen**, https://en.wikipedia.org/wiki/Leslie_Nielsen (accessed February 13, 2025).
2. Coutts, Cecil (2007), *Slogan Postmarks of Canada, Catalogue and Guidebook, Third Edition,* Agassiz-Harrison Printers & Stationers Ltd., Agassiz, British Columbia.
3. Kennedy, R. L. (2025), **Canadian Pacific Railway, British Columbia Coast Steamships, Old Time Trains, Train Web**, http://www.trainweb.org/oldtimetrains/CPR/ships/bccs/history.html (accessed January 28, 2025)
4. Henderson's Greater Calgary Directory (1945), **Internet Archive**, https://archive.org/details/P002961-40/P002961-40/ (accessed February 13, 2025)
5. Henderson's Greater Calgary Directory (1946), **Internet Archive**, https://archive.org/details/P002961-41 (accessed February 13, 2025)
6. Might's Toronto Directory (1946), **Internet Archive**, https://archive.org/details/torontocitydirectory1946 (accessed April 3, 2025)
7. Nielsen, Leslie and Fisher, David (1993), **Leslie Nielsen – The Naked Truth**, Pocket Books, New York, pp. 288.
8. History of Canadian Broadcasting, (2025), **Radio Stations, Southern Alberta**, https://broadcasting-history.ca/radio/radio-stations/alberta/alberta-south/ (accessed February 13, 2025)


+_____

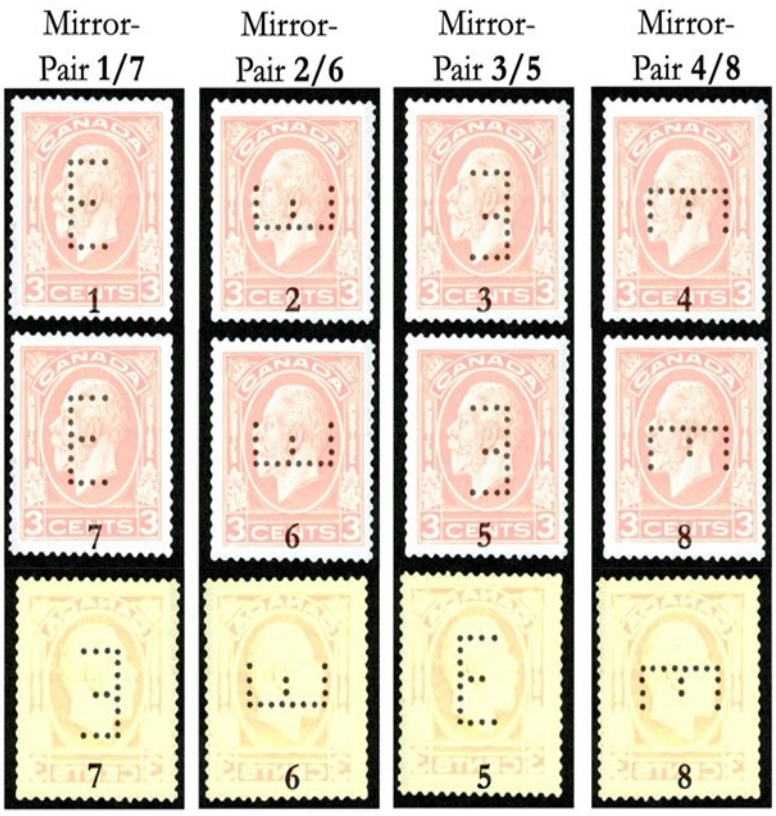
**Solving the Eaton's Enigma – Identifying all Eight Positions of the Eaton's Department Store Perfin**

Russell D. Sampson, with much thanks to Jim Graham and Kerry Bryant

March 11-April 7, 2025


## ABSTRACT

Perfin patterns come in eight (8) orientations or "positions" with respect to the stamp design. Which of the eight positions depend on how the stamps were inserted into the perforating machine. The Eaton's Department Store perfin (E2) is an "E" and appears reflectionally symmetric. This symmetry causes each position to be an apparent mirror-twin of another position. As a result, for more than 75-years perfin collectors have been confounded in correctly identifying all eight positions of the E2. Typeface analysis of the "E" Eaton's logo shows that the spacing proportions of the E2 perfin "E" and the "E" of a 1926 Eaton's logo are nearly identical which suggests a possible connection. However, the E2 appears to be upside-down compared to the "E" in the Eaton's logo. This further suggests that the perforating die may have been incorrectly manufactured. Nonetheless, digital image analysis coupled with a statistical experiment has uncovered a relatively simple method to identify all eight positions of the E2.


## INTRODUCTION

After more than 75-years one of BNA perfin study's most perplexing and unsolved mysteries is now closer to being cracked. To many perfin collectors the E2 perfin of Eaton's Department Store is a frustrating pattern to study and collect. This is because it is devilishly difficult to decide on its position. Is an "E" a position 1 or is it the upside-down-mirror-reversed position 7? Both appear the same. The previous editors of the Handbook threw up their hands and simply concluded:

*"We are unable at this time to separate positions 1 and 5, etc., therefore, assume positions 1 to 4."* [1]

What to do?

## THE PROBLEM

First, what exactly is the problem with identifying the positions of the E2? In the language of geometry, the problem is that the E2 perfin appears to be reflectionally symmetric about a horizontal axis. This means that if one draws a horizontal line cutting the "E" in half, that the upper and lower halves appear to be a mirror image of the other.

This has serious consequences when it comes to identifying the position of the perfin. As can be seen in the virtual collection of E2 perfins on Scott 197 constructed by the author in Figure 1, each position 1, 2, 3 and 4 has an identical mirror-twin. In other words, each position 1, 2, 3 or 4 (i.e., perforated from the ink-side) can appear identical to a rotated perfin of position 5, 6, 7 or 8 (i.e., perforated from the gum-side). Therefore, each position is ambiguous and cannot be confidently identified since it cannot be told-apart from its mirror-twin.

**Figure 1:** A collection of virtual E2 perfins on Scott 197 constructed by the author and arranged vertically in columns of their mirror-twins. Contrast has been enhanced for better visibility of the perfins. Positions are labeled at the bottom of each virtual perfin. For example, in the first column position 1 appears identical to position 7. The bottom row is the virtual E2 perfins in positions 5 to 8 as seen from the gum-side of the stamp.

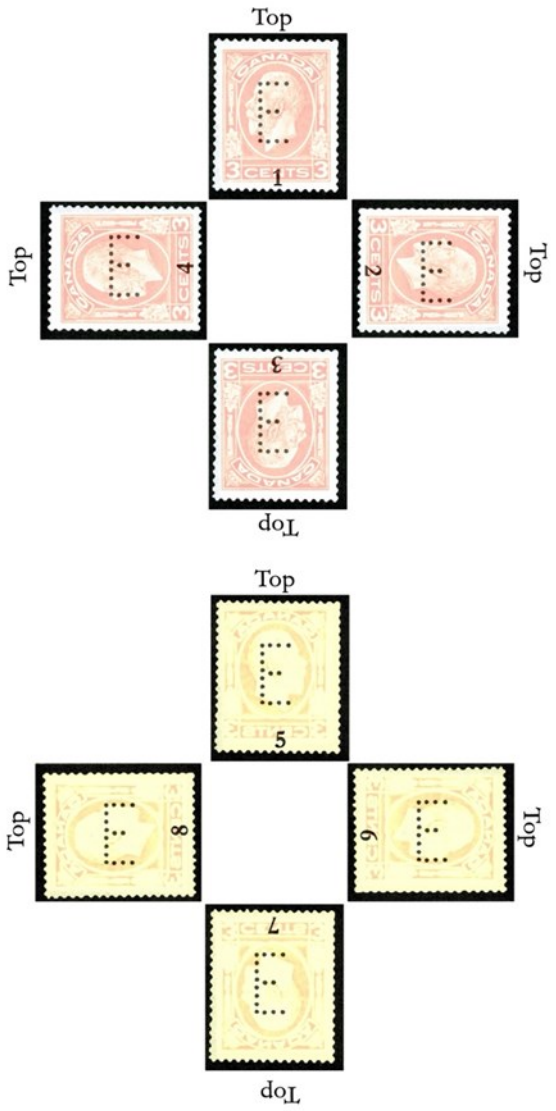



**Figure 2:** Virtual perfin position specimens from Figure 1 arranged in the same format as that of Addendum C of the Handbook [1].

To further illustrate this problem, a second diagram was digitally constructed by the author from the virtual specimens in Figure 1. This diagram reproduces the overall appearance of Addendum C in the Handbook (see Figure 2). As can be seen the results further illustrate the enigma – there are mirror-twins of each position.

As a result of this analysis, it is obvious that either a) the Handbook E2 positions should be paired (e.g., positions 1/7, 2/6, 3/5 and 4/8) or more importantly for collectors b) any difference between these positions should be empirically tested and, hopefully, a way can be found to easily distinguish all eight positions. So, how to proceed?

**TESTING THE E2**

The first question to answer is exactly how symmetric is the E2? If all eight of the perfin positions of the E2 are to be consistently identified by the collector, then one needs to find an easy-to-measure irregularity in the symmetry described in the previous section.

To investigate this possibility, a high-quality sample of the E2 was found in the author's collection (see Figure 3). This sample was then scanned at 1200 ppi on the author's calibrated Epson V850 Pro flatbed scanner.

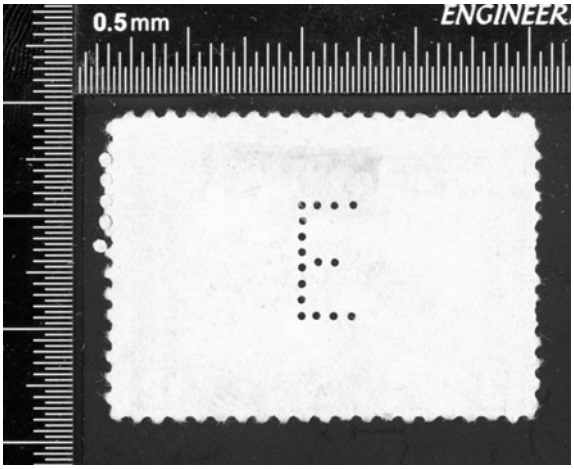



**Figure 3:** An early E2 sample from the author's collection. The scan was done at 1200 ppi with a calibrated Epson V850 Pro. This perfin appears on a 12-cent grey black Quebec Citadel (Unitrade 174) with a CDS cancel reading MON (TREAL C)ANADA · STATION B · 16 OC 27 31.

One copy of this E2 scan was then imported into Preview for Mac and turned into a negative image. Then both copies of the scan were imported into PowerPoint making sure that their dimensions were not accidentally altered (NOTE: If such an accident does occur use the "Undo" button at the top of the screen).

Once in PowerPoint the negative version of the scan was further adjusted in the "Picture Format" tab of PowerPoint. The negative version was adjusted as follows: 1) the negative was turned orange in order to make it visually stand-out from the original version, 2) it was turned 50% transparent, 3) then made a mirror-reverse image and finally 4) it was rotating 180°.

Once these adjustments were performed the two copies of the E2 scans were digitally placed one on top of the other. If the E2 had perfect reflective symmetry, then the two copies would perfectly

match when put together. To check to see if any difference was a product of a constant die variety, this test was repeated with the proof images from the Handbook. As one can see in Figure 4 and 5, they are not a perfect match. Eureka – there is a difference!

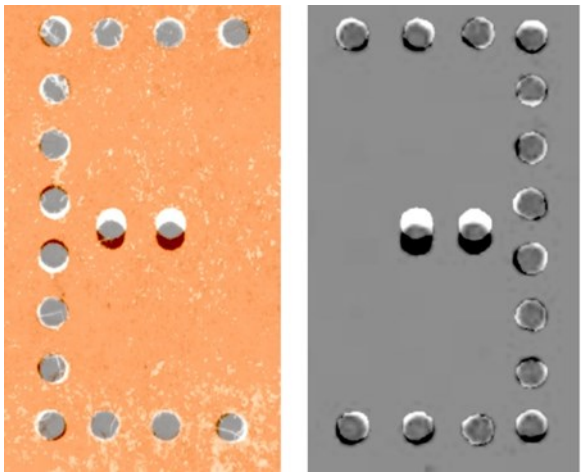


**Figure 4 and 5:** Mirror reversed and 180°-rotated copies of two E2 samples turned 50% transparent and then overlain each other. The left image is from the Unitrade 174 sample and the right image is from the Handbook [1].

## THE DIFFERENCE

From the above analysis it is now obvious that the middle horizontal bar of the "E" is not perfectly equidistant from the top and bottom horizontal bars of the "E", and most importantly this difference is measurable by ordinary means available to philatelists (e.g., ruler and magnifying glass). This difference is about half a perfin perforation diameter and is significantly greater than any of the other E2 perforations. In Figure 4 and 5 all the other E2 perforations show a difference of about 1/10 perfin diameter or less.

To put a number to this difference, three (3) measurements were obtained. These measurements were taken between the top/bottom edge of the two perforations that make up the middle bar of the "E" and the inside edge of the top/bottom bars of the "E" (see Figure 6). These three measurements were then averaged to produce 4.33 ±0.01-mm versus 4.01 ±0.01-mm. Thus, the middle bar is 0.32-mm further away from one of the outer horizontal bars of the "E" as compared to the other. This difference is large enough that it is measurable with a good ruler and magnifying glass.

These millimeter values were found by recording the pixel coordinates of the space between the edge of the perfin perforations as provided by Preview for Mac. These pixel values were then converted to millimeters by dividing the pixel values by the scanner resolution (1200 ppi or "pixels per inch") and then multiplying this resulting quotient by the metric conversion factor of 25.4-mm/inch.

The "plus or minus" of one-hundredth of a millimeter (i.e., ±0.01-mm) is the sample standard deviation of the three measurements. The Excel formula is =STDEV.S (cell range). This sample standard deviation provides a statistical value to the uncertainty in the measurements. The smaller this value relative to the average, the higher the accuracy and thus the higher the confidence in the measurements. The resolution of the scan was set at 1200 ppi or 1 pixel equals 0.021-mm.mAn uncertainty of ±0.01-mm is therefore equal to an uncertainty of only about half a pixel.

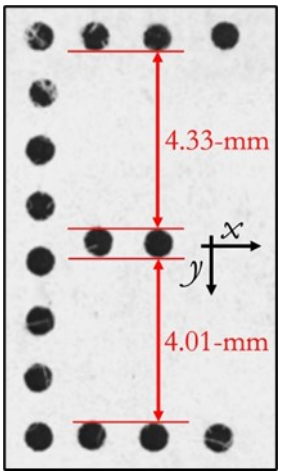



**Figure 6:** Spacing of the Unitrade 174 copy showing the difference between the space from the central bar of the "E" to the top/bottom bar of the "E". Note that these distances were measured from the edges of the perfin perforations since visually locating the geometric centre of the perforation is more challenging.

This Epson V850 Pro scanner was calibrated by the author in both the x and y-axis of the scanner. Here the x-axis is along the scanner head and thus the y-axis is along the travel path of the scanner head (see Figure 6). This calibration revealed that the scanner's y-axis has a systematic cyclic error of ±1 pixel amplitude repeated over a wavelength of 37-mm. Thus, the maximal instrument error over the 4.33-mm distance of the E2 sample would be about 0.12 of this amplitude or ±0.1-pixel. Since this maximal instrument error is five times less than the sample standard deviation of the measurements of the E2 found above (i.e., half a pixel), the instrument error could safely be ignored. From previous research by the author this kind of cyclic instrument error has been found on other scanners[2] and was likely caused by one or more of

the drivetrain wheels or gears in the scanner either being slightly non-circular and/or not being perfectly centered on the drive shaft.

The author then measured all E2 samples in his collection (a total of 18) and found that each had a similar difference between the two sides of the "E". Therefore, it appears this difference is a constant found on all E2 perfins and is not a die variety and thus confined to a single die in a multi-die machine. It should be noted that neither the author nor the Handbook[1] has any solid evidence that the E2 machine is single or multi-die. As often is the case, there is more research to be done.

Nonetheless, these measurement results are extremely promising. Yet, there still remains one nagging enigma to be resolved …

**WHICH WAY IS UP?**

The results in the previous section leaves one important piece of the puzzle unsolved. Which way is up on the "E"? Simply put, does the 4.33-mm space represent the top or the bottom half of the "E"? The answer to this enigma required a journey into another realm of empirical science … statistics. Brace yourselves.

To extract evidence as to which way the "E" is oriented with respect to the 4.33 vs 4.01-mm spacing, a statistical experiment was devised. However, before any experiment can be conducted a hypothesis should be formulated.

It is a reasonable assumption and thus hypothesis, that the majority of the E2 perfins found in our collections should be position 1. This should be true as long as a) the machine operator follows the standard instructions – as they should, and b) that the stamp issues used in the statistical sample are confined to the stamp-format the machine's inter-die spacing were specifically designed for. Specifically, these preferred stamp formats are the King's portrait definitives like the King Edward VII and the King George V Admirals. Those stamp issues of a different format, like many of the early 20th Century commemoratives, may have confused the operator of the machines and thus produced more irregular perfin positions. If the sample chosen from this statistical experiment is thus confined to the King's portrait definitives then one should be more confident that the majority of samples should indicate which orientation of the "E" is actually position 1. Once position 1 is found, then all the remaining positions will tumble into place.

The experiment was done by 1) using a ruler and magnifying glass finding which side of the "E" – top or bottom was the largest, then 2) marking this side of the "E" in pencil, 3) orienting the perfin pattern with respect to the stamp design, 4) recording this orientation and finally 5) counting and graphing the number of each recorded orientation (see Figure 7).

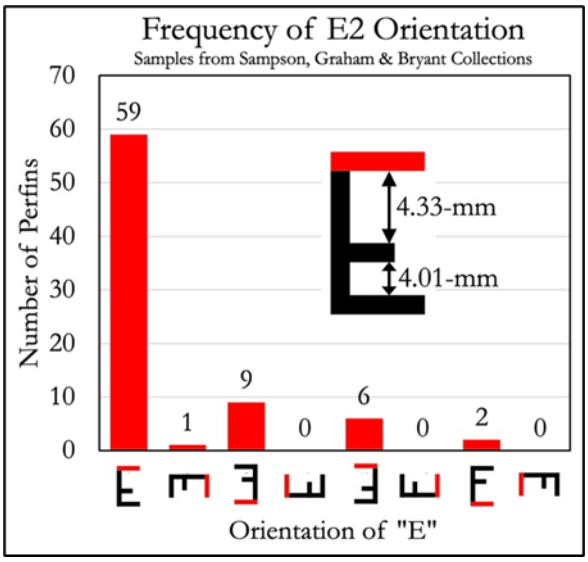



**Figure 7:** The results of the statistical experiment showing that the majority of the orientations of the contributor's and the author's collection strongly suggest which orientation of the E2 indicates position 1. The graph shows the frequency of the E2 orientation with respect to the larger spacing of 4.33-mm (see inset diagram). The schematic orientations at the bottom of the graph are all drawn from the ink-side of the stamp with the top of the stamp design at the top of the image.

---

The results in Figure 7 are not subtle. A significant majority of the samples from the author's collection (19 specimens total), Jim Graham's collection (57 specimens) and Kerry Bryant (one specimen) were of one orientation and thus pointing to which is likely position 1. Out of a total of 77 perfins 59 or 76.6% were of one orientation and that orientation strongly suggests that the 4.33-mm spacing is at the top half of the "E". Therefore, the results clearly suggest that the perfin position 1 of the E2 has the larger (4.33-mm) spacing at the top of the pattern. It is curious to note that only one specimen had an even-position (i.e., 2, 4, 6 or 8) which orients the perfin "sideways" with regard to the stamp design. This further suggests a relatively high degree of consistency in the operation of the E2 machine.

Therefore, collectors can now successfully identify all the positions of the E2 by simply measuring which part of the "E" is larger as illustrated in Figure 6.

**FINDING THE POSITION OF THE E2**

The author successfully determined which side of the E2 pattern was the largest simply using a transparent millimeter ruler and a hand-held magnifying glass. However, from discussions with other collectors this method may not be comfortable and thus suitable for all individuals. As a result, the reader may have their own preferred methods to determine which spacing of the "E" is largest – top or bottom. Nonetheless, the author proposes one possible method for those who own a better digital camera like those found on the more recent Apple iPhones.

**STEP 1:** Lay a clear ruler over the perfin as in Figure 8.

**STEP 2:** Take a close-up image of the perfin and ruler with a digital camera, making sure the camera is held directly over the stamp so that the stamp appears as a uniform rectangle and not a distorted keystone.

**STEP 3:** In the "Edit" mode of the camera, magnify and crop the image.

**STEP 4:** Determine from this magnified image which side is largest.

**STEP 5:** Mark this side with a pencil.

**STEP 6:** Hold the stamp up and determine its perfin's position.

**STEP 7:** Record the perfin's position and report to the Editors of the Handbook.

**THE EATON'S "E"**

Suggestions by peer reviewers Kerry Bryant and Bob Szymanski have sent this investigation down a remarkable path by posing an interesting question. Could there be a connection between the "E" of the E2 and the "E" in the Eaton's logo? Could they be typographically related? Furthermore, the larger spacing at the top of the "E" appears to contradict the normal spacing found on common sans serif typefaces. Could these two avenues of investigation reveal anything interesting about the E2? First the E2 and the Eaton's logo.

Private corporations guard their public image like it was their children. A crucial part of that image is the company logo. For almost all of Eaton's fabled history their logo was simply their name – EATON'S – writ large in bold capital letters. Their logo appears to have been exclusively printed in sans serif typeface. A serif is a small line or stroke which is usually attached to the end of a larger stroke in a letter[3]. The serif typeface of this sentence is called Garamond. Sans serif is French for "without serifs".

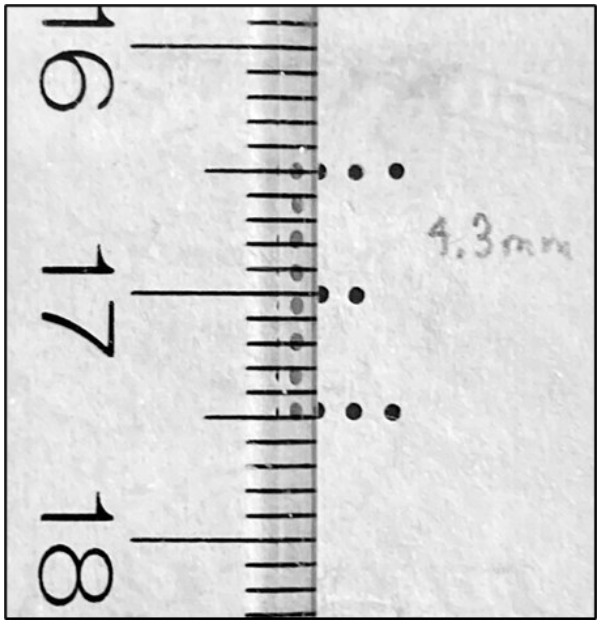



**Figure 8:** A magnified and cropped image of the Unitrade 174 sample from the author's collection. Image taken with an Apple iPhone 8. By counting the millimeter increments and their fractions the result reveals that the top half of the "E" has the larger spacing.

Some of the most famous sans serif typefaces are Helvetica, Arial and Calibri. It should be noted that a typeface is the style of the characters like Garamond or Arial while a font is the variations of that typeface (e.g., 12 pt size, **bold**, or *italics*.)[4]. See Addendum A at the end of this article for the use of serif and sans serif typefaces in BNA perfin patterns.

So, what is the relationship of the E2 perfin and the Eaton's logo to the typefaces of their day? The E2 is obviously sans serif, just like the "E" in its company's logo. However, a detailed study of sans serif typefaces reveals a fascinating contradiction ... an about-face of the typeface so to speak.

An examination of Eaton's logo samples on the Internet reveal that the relative spacing of the Eaton's "E" is consistent throughout its history. The Eaton's "E" has the largest spacing between adjacent horizontal bars always at the bottom segment of the "E" (see Figure 9).

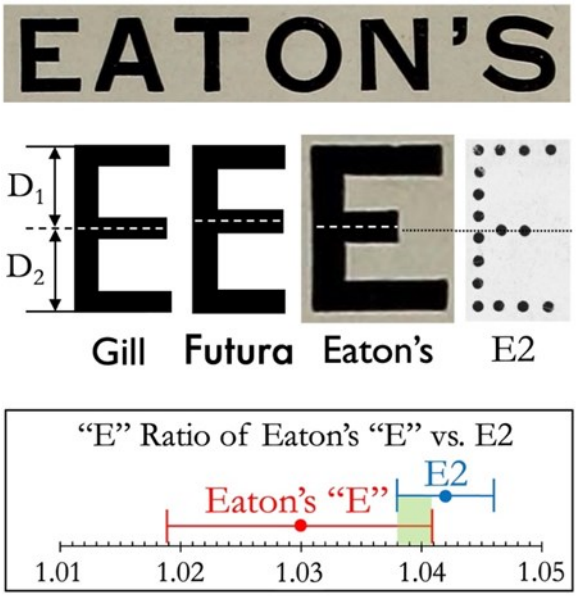



**Figure 9,10 and 11: Figure 9, 10 and 11:** Top figure (**Figure 9**) is a magnified scan of the Eaton's logo taken from page 1 of the 1925-1926 Eaton's catalogue. Middle figure (**Figure 10**) shows a comparison of 1930's period sans-serif typefaces discussed in the text. The distances $D_1$ and $D_2$ are used to determine the ratio of spacing between the top and bottom parts of the "E". Note the comparison of the E2 versus the Eaton's E. The lower graph (**Figure 11**) compares the ratio of the larger spacing divided by the smaller spacing of the E2 versus the Eaton's "E". The green area shows where their two uncertainties overlap and thus statistically suggests a relative similarity between the two typefaces.

This finding is consistent with a statistical study of a sample of sans serif typefaces found in PowerPoint. Nine different sans serif typefaces, including the commonly used Helvetica, Arial and Calibri, showed the same relative proportions as the Eaton's "E" – the larger spacing was always found at the bottom of the "E". The average ratio between the bottom and top spacing for all nine sampled typefaces was 1.07 with a minimum ratio of 1.01 for the Gill typeface and a maximum of 1.22 for Futura. This ratio was found from enlarging each "E" in PowerPoint to 334-point font, then moving the letter to the left edge of the application's workspace until it was next to the centimeter ruler on the computer screen. The spacing was then measured from the center of the middle bar of the "E" to the outside edge of the top and bottom horizontal bars (see Figure 10). This was done to ensure that the thickness (i.e., the boldness) of the horizontal bars of the "E" did not bias the measurements. The ratio was then calculated by dividing the larger spacing by the smaller spacing of the "E" (i.e., $D_2$ divided by $D_1$ in Figure 10).

At the time of the manufacturing of the E2 perforator (about 1930) the most commonly used sans serif typefaces were Gill and Futura[5] – both of these typefaces are in PowerPoint. As mentioned, Gill produced an "E" ratio of 1.01 while Futura was 1.22 – the two extremes in the total sample.

However, this is a general comparison of sans serif typefaces. What we are really interested in are the dimensions of the "E" in the Eaton's logo during the same period as the E2 perfin and then how this compares to our beloved E2 perfin. To do this one needs to find a good example of the Eaton's "E" from around the period of our perfin.

One of the most voluminous sources of Eaton's logos is of course their famous mail-order catalogue, many of which are reproduced in high-resolution on the Internet. The catalogue available on the Internet closest in time but prior to the manufacture of the E2 perfin machine is the 1925-1926 edition[6]. Here the best quality logo appears on page 1 (see Figure 9). The "E" of this image was then measured along four locations of the letter and the ratio of the larger to small (bottom to top) was found to be 1.030 ±0.011. Four measurements of the large to small spacing was measured on the E2 perfin and their ratio was found to be 1.042 ±0.004. The two uncertainties overlap (see green area in Figure 11) which is compelling evidence suggesting the manufacturers of the perforating machine were instructed by Eaton's to reproduce the proportions found in their "E" of the Eaton's logo.

However, the larger spacing of the E2 perfin is at the top of the "E" while in the Eaton's "E", it at the bottom of the "E". Curious indeed. This fact further suggests that the manufacturer of the perforating machine (Cummins?) may have inadvertently inverted the "E" during the making of the dies. This accident would most likely have occurred at the moment the template was used to "center punch" or "center mark" the location of the pin holes prior to drilling. It is easy to imagine this occurring since the visual difference between the top and bottom spacing of the E2 is very subtle – less than half a millimeter – and has evaded detection by perfin collectors and researchers for more than 75 years.

## CONCLUSIONS

Assigning a position to the E2 perfin has proven challenging due to its reflective symmetry of the "E". A digital image of a complete E2 specimen was extracted, re-oriented and overlain itself revealing a measurable difference between the distance from the middle bar of the "E" and the two top/bottom bars. The two distances were found to be 4.33-mm

and 4.01-mm with an uncertainty of ±0.01-mm. Instrument error was found to be negligible. A statistical experiment performed on the E2 collection of Kerry Bryant, Jim Graham, and the author strongly suggests that the 4.33-mm side of the "E" is the top half of the E2 perfin. This then provides the collector with a simple way of successfully identifying the position of the E2.

Typeface analysis reveals that the proportion of large to small spacing of the "E" is very similar between the "E" found in the 1925-1926 Eaton's catalogue and E2 perfin. This suggests that Eaton's instructed the machine manufacturer to make the perfin dies of similar proportion to their company logo. However, the larger spacing appears to be at the top of the E2 perfin while this spacing is consistently found on the bottom of both the Eaton's logo and a sample of common sans serif typefaces. This then further suggests the E2 perfin die may have been manufactured upside down.

## ADDENDUM A.

### BNA PERFINS AND SERIFS

In BNA perfins we find initials with both serif and sans serif, but the vast majority are the simpler appearing sans serif. The number of sans-serif perfins versus serif letters is 330 to 33 or exactly a ten to one ratio [1].

Many of those 33 serifed perfins are actually a mixture of serif and sans serif letters like the A6 (Alberta Railway & Irrigation Company, Lethbridge) which have only the "I" in serif (see Figure A1). Like the A6 perfin many of those other mixed typeface perfins have the serifs appear only on the letter "I". This was likely done in order to make the letter "I" more aesthetically recognizable as a letter and not simply appearing as a boring line of dots. Other BNA perfins that have serifs only appearing on the "I" are the A3 (AHI, from New York), the C18 (CIL), G2 (G/IC), I2, I3, I4 (IHC), I24 (IO/C(o)), I25 (IP/CO), M15, (MLI) M16 (MLI/Co), P8 (PEI), and the R3 (RIC(o)/LD).

Only a handful of the BNA perfins could be considered fully serifed. The P21 of the Quebec department store of P. T. Legare Ltd [1] stands out as having all three letters sporting serifs (see Figure A1).

Could typeface analysis provide another avenue of BNA perfin research and collecting? At the very least, it may offer another useful method in the toolshed of perfin studies.


**Figure A1:** Perfins A6 (Alberta Railway and Irrigation, Lethbridge) showing a mixed serif and sans serif typeface as opposed to the fully serifed P21 (P. T. Legare, Ltd, Quebec City). This P21 specimen is the only known P21 on a KEVII issue. From the author's collection.

## REFERENCES


1. Johnson, Jon, and Tomasson, Gary (ed.) (2023), *Canadian Stamps with Perforated Initials, 6th Edition*, British North American Philatelic Society, https://bnaps.org/PerfinHandbook/PerfinHandbook.htm (accessed March 11, 2025)
2. Sampson, Russell D., Peterson, Arthur E. and Lozowski, Edward P., (2002), **Photogrammetric Calibration of a Consumer Grade Flatbed Scanner**, Geomatica, Vol. 56, No. 2, pp. 121-130.
3. Wikipedia (2025), **Serif**, https://en.wikipedia.org/wiki/Serif, (accessed April 2, 2025)
4. Wikipedia (2025), **Typeface**, https://en.wikipedia.org/wiki/Typeface, (accessed April 2, 2025)
5. Wikipedia (2025), **Sans-Serif**, https://en.wikipedia.org/wiki/Sans-serif (accessed April 7, 2025)
6. T. Eaton Company Ltd, The (1925) **Eaton's Fall and Winter [Catalogue] 1925- 1926**, Toronto and Winnipeg, https://archive.org/details/eatonscatalogue1925teat/page/n7/mode/2up (accessed March 29, 2025)