

CANADIAN REVENUE NEWSLETTER

A Publication of the Canadian Revenue Study Group of BNAPS — ISSN 1488-5255 Editor - Christopher Ryan, 289 Jane Street - Suite 101, Toronto, Ontario, M6S 3Z3, Canada

June 2018

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Survey of Caddy & Boxes **Tobacco Stamps**

RM48-69, 168-246, RS, RF, RA - Series 1869 to provisional ovpts -

I would like to expand my files on these stamps. Please send me details of the serial numbers for items you have, adding dates and other written information for used copies. Thank you.

John Harper

harperjohn1486@gmail.com 1486 Richmond St., Room 401 London ON, N6G 2M3, Canada

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Calgary Incinerator Stamp





determined.

of ten.



Number 97

Canadian & Foreign Revenues are available from Gordon Brooks Philatelics P.O. Box 100, Station N.D.G. Montréal QC, H4A 3P4, Canada Phone (514) 722 3077 E-mail: bizzia@sympatico.ca

Catalogue of Canadian Hunting and Fishing Revenue Stamps www. bnaps. org/books/books. php

Reconstructed Nova Scotia Amusement Tax Exempt Ticket



Provincial Amusement Tax tickets were generally required to be destroyed upon the entry of the patron to a taxable venue. Thus, the item shown above was reconstructed from the opposite halves of two Tax Exempt tickets issued for admissions not exceeding 30 cents each. The tickets are black and grey on thick, dark red paper. - Fritz Angst

Doubled Serial Number on Red Weights and Measures Stamp

he serial number "17100" I appears to have been applied twice to this stamp. In the first application, the "099" had not fully rotated to "100", leaving an impression of the "17" followed by the lower portions of the "100". In the second try, all of the numerals were correctly placed, causing a doubling of the "17".

– Fritz Angst



Highlighted Counter on Partial Pane of 10-cent Québec Law Stamp

his is a partial pane of twenty of the 10-cent value of the 1893-1906 issue of **I** Ouébec Law stamps. It bears the counter conjectured by **Dave Hannay** in *CRN* Nº 96 (March 2018, page 2). The letters in the counter are highlighted by thin horizontal lines.



Canadian Revenue Newsletter №97, June 2018

Final Series of Vancouver Airport Improvement Fee Tickets Dave Hannay

Illustrated here are the four denominations - \$0, \$5, \$10 and \$15 - of the final series (Ryan Type 12) of Vancouver Airport Improvement Fee (AIF) tickets as issued at the terminal. They have a brown background, while similar tickets sold through travel agents have a blue background.

The \$0 ticket was for an exempt child (CNX). The regular AIF was \$5 per person for departures to BC and Yukon, \$10 for departures to places elsewhere in North America and Hawaii, and \$15 for other, international destinations. Vancouver's AIF tickets were discontinued June 2004 and replaced by collection on airline passage tickets.



Canadian Revenue Newsletter №97, June 2018

British Columbia Hospitals Aid Tax Stamps on Documents

Dave Hannay



Series 1881 Strip-Stamp for Cut Tobacco: Perforated and Rouletted (2)



There was a corruption in the PDF file used to print the paper copy of $CRN \,\mathbb{N}^{\circ}$ 96. These are corrected images. Canadian Revenue Newsletter \mathbb{N}° 97, June 2018

Design and Procedures for the Cannabis Excise Stamp

On May 14th the Canada Revenue Agency released three Excise Duty Notices (EDN52, EDN53, and EDN54) regarding procedures for the forthcoming duty on cannabis. The Notices deal with the licensing and others requirements for cannabis cultivators, producers and packagers, as well as the payment of the excise duties (federal and provincial) and the excise stamps to be affixed to packages. EDN54 provides the following details with regards to the excise stamps, which will be the same as the current tobacco stamps, but marked "cannabis":

General Information on Stamping

Under the proposed amendments to the Act, all packaged cannabis products removed from the premises of a cannabis licensee to enter the Canadian duty-paid market for retail sale would be required to have a cannabis excise stamp. Cannabis excise stamps would have specified colours indicating the province or territory in which the product is intended to be sold. The cannabis licensee who packaged the product would be responsible for determining and applying the appropriate cannabis excise stamp before the product enters into the duty-paid market....

Proposed subsection 158.11(1) of the Act provides that no person, other than a cannabis licensee, shall dispose of, sell, offer for sale or have in their possession a cannabis product unless it is packaged and stamped to indicate that cannabis duty and, where applicable, additional cannabis duty have been paid.

However, there would be exceptions where unstamped cannabis products could be sold or offered for sale, or in the possession of certain persons

Purpose of the Cannabis Excise Stamp

The purpose of the cannabis excise stamp would be to demonstrate to consumers, retailers and other stakeholders, as well as law enforcement, that cannabis duty and, where applicable, additional cannabis duty have been paid on the packaged cannabis products entered into the Canadian duty-paid market by a cannabis licensee. The stamp would achieve this by integrating various visible features combined with overt and covert security features



Packaging and Stamping of Cannabis Products

Proposed changes to section 2 of the Regulations provide that a cannabis product would be considered packaged when it is packaged in the smallest package – including any outer wrapper, package, box or other container – in which it is sold to the consumer.

The proposed cannabis excise stamp would be required to be affixed by the licensee to the cannabis product prior to delivery to a purchaser. The proposed amendments to section 4.2 of the Regulations would require that the stamp be affixed:

- in a conspicuous place on the package;
- in a manner that seals the package;
- in a manner that the stamp remains affixed to the package after the package is opened;
- in a manner that does not interfere with the stamp's security features; and
- in a manner that does not obstruct any information required by or under an Act of Parliament to appear on that package (for example, Health Canada requirements under the proposed Cannabis Act).

Reporting Requirements

Cannabis licensees registered for the stamping regime would be required to report monthly on their cannabis excise stamp inventories by completing Form B300, Cannabis Duty and Information Return.

Subsection 206(2.2) of the Act requires every person who has been issued an excise stamp to keep all records that are necessary to determine the receipt, retention, location, use or disposition of the stamp. This requirement would apply to cannabis licensees with respect to cannabis excise stamps. Subsection 206(7) of the Act requires every person who is required to keep records to keep them for 6 years after the end of the year to which they relate

Cannabis Excise Stamp Ordering Process

Upon receiving approval to be registered under the stamping regime, a cannabis licensee would be provided with a user name and temporary password to access the online stamp ordering system

Cannabis excise stamps would be delivered as dry (non-adhesive) individual stamps wrapped in bundles of 500.

.... The CRA authorized stamp provider would issue an invoice for the cannabis excise stamps delivered at pre-established prices plus applicable taxes and delivery charges. The delivery of the cannabis excise stamps would be done through a secure process and delivery charges would also include the cost of applicable insurance.

In accordance with the contract between the CRA and the authorized stamp provider, the unit price of the cannabis excise stamp for the period April 1, 2018 to September 30, 2019 is \$0.00714.

The fourth section of Form B300, the *Cannabis Duty and Information Return*, to be remit monthly by licence-holders, provides for separate excise stamps for all ten provinces and three territories: Alberta through Yukon. These are more jurisdictions than are currently found with the tobacco excise stamps on which Newfoundland, Northwest, Nunavut, Prince Edward Island, and Yukon do not require their initials and tax colour. (See *CRN* N^o 96, page.7.) – **C.D. Ryan**

BNAPEX 2018 – Québec City Meeting of the Revenue Study Group: Saturday, 22 September at 10 am.

- Chairman of the Canadian Revenue Study Group: Fritz Angst – fangst3@gmail.com
- Treasurer and Editor:

Christopher Ryan, 289 Jane Street - Suite 101 Toronto, Ontario, M6S 3Z3, Canada

Numbering Machines Used by the American Bank Note Company, Ottawa **Christopher D. Ryan**

he American Bank Note Company (ABN), Ottawa used devices manufactured by the Wetter Company † to print serial numbers on their work for the Canadian government from 1897 onwards. The general use of the machines at all ABN facilities, in both Canada and the United States, was noted by Wetter in its advertisements [1], an example of which is illustrated in Figure 1.

ABN was a large user of the Wetter machines. In a promotional pamphlet of circa 1893, the Wetter Company claimed "the American Bank Note Company, of New York, have [sic] some 400 machines in use." [2] By 1912, ABN was using the first of its own versions of the Wetter devices for which it obtained patent rights in 1915 and 1917. [3]

The Wetter Company produced small, self-contained, numbering machines with a typical width of seven-eights of an inch, and typical lengths ranging from 1¹/₄ to 2¹/₄ inches. These devices, first patented in May 1885, were designed to be set in a "printer's chase" (i.e., a framed form) in the same manner as the ordinary metal type used in letterpress (typographic) printing. [2, 4, 5] Examples of Wetter's numbering machines are illustrated in Figures 1 and 2. A diagram from a Wetter patent of a machine set in a printer's chase is given in Figure 3.

Each numbering machine consisted of a series of intricate, interconnected wheels whose systematic rotations were activated by the release of a small plunger that had been depressed by the paper-bearing platen during the printing process. In later models the wheels themselves served as the activating plunger. [2, 4, 5]

The Wetter machines were very versatile. Any number of them could be set up in a chase in any configuration, with or without surrounding type. The Company also produced "numbering frames" that allowed a number of individual machines to be positioned in horizontal rows and held in place without masses of intervening blank metal. [2, 4, 5] It also accepted special orders for far more complex devices designed for high-volume, dedicated purposes. [6]

A Wetter Numbering Frame is illustrated in Figure 4. The Company described it as follows:

WETTER NUMBERING FRAME

Specially designed for the purpose of using one or more numbering machines at one time, and operated by two plungers, one on each side of the frame.

Any number of machines can be used in this, and can be set whatever distance apart where the work is directly across the sheet.

This frame makes it possible to operate twelve machines with but one plunger on each end. The plungers touch outside the paper, thereby leaving nothing but the clear, unmarred figures on the surface. Any character or design may precede or follow the numbers, if desired, the same as when used singly and apart from the frame.

This frame makes it possible to do twelve times as much work in almost every variety of numbering as could be done with footpowered machines. The "Wetter" will do a great deal more work simultaneously with the printing.

The price of extra machines to use in the frame is the same as the regular machine. The frames are made to order in various sizes, on which it is impossible to quote price until size is known and quantity required. For all such work special prices will be given. [5a, p. 580]

† NOTE: The title of "Wetter Company" is used here to represent the firm that was named Joseph Wetter & Company from 1885 through circa July



Figure 1: An advertisement from the February 1901 issue of The Inland Printer in which the Wetter Company noted the use of its numbering machines by ABN at New York City and Philadelphia in the U.S., and at Ottawa, Canada (Vol 26, Nº 5, p 854).

Why do these concerns use "Wetters"?
New York Life Insurance Co., New York City Western Bank Note Co., - Chicago, Ill. Bureau of Engrav'g and Ptg., Washington, D.C. Public Printer, - Washington, D.C. Government Printing Office - Mexico Government Printing Office - Mexico The Royal Printery - in Leipzig American Bank Note Co New York City American Bank Note Co Ottawa, Can. Wynkoop, Hallenbeck, Crawford Co., N.Y. City Carter, Crume Co Niagara Falls, N.Y. Rand, Avery Supply Co Boston, Mass.
Hamilton Bank Note Co New York City Dunlap Printing Co Philadelphia



Figure 2: Examples of Wetter letterpress numbering machines. (Source: [5])



Figure 3: Diagram of a printer's chase containing a Wetter letterpress 1900, and thereafter named the Wetter Numbering Machine Company. [7] numbering machine. (Source: United States Patent 374708, Dec 13th, 1887)



Figure 4: Wetter Numbering Frame. (Source: [2, p. 8])

The Wetter letterpress (typographic) machines sped up the numbering process by more than an order of magnitude. This development was described in the June 1912 issue of *The Printer and Publisher* as follows:

For some years past the Wetter Numbering Machine Co., Brooklyn, N.Y., tried to interest one of the large bank note companies in its type-high numbering machines for use on printing presses. They had been numbering all their bond coupons, thirty, forty, fifty, and sixty to a sheet, on the regular foot-powered paging machine. The manager of this concern informed the Wetter people that the most expert operator in their employ could, under good conditions, print 20,000 numbers in one day.

This is unusual, as the average operator on this style of machine would probably produce 14,000 to 15,000 numbers.

This concern became interested to the extent of purchasing fifty machines, and in order to use them in connection with their particular work, it was necessary to put in a 13×19 platen press, using fifty machines in one form, for fifty coupons.

At the end of three months, after giving this system a good trial, they ordered another lot of fifty machines, and within six months their outfit consisted of fifteen 13 x 19 platen presses, each equipped with fifty machines.

They are now producing on an average of 40,000 printed numbers from each press per hour, and are well satisfied with the small cost of the original investment, compared with the results they are getting \dots [8]

Standard bond coupons, as mentioned in the above account, would have had the same horizontal orientation as the Wetter numbering machines, with a typical arrangement of five positioned horizontally by ten vertically. All of the coupons would have been printed with the same number, being that of the bond certificate to which they were attached.

Individual Wetter numbering machines could be made with any of the following properties for use in a printing press with or without a Wetter numbering frame:

- Number either forward (e.g., 1, 2, 3) or backward (e.g., 3, 2, 1).
- Print with or without preceding zeroes (e.g., 00005 versus 5).
- Print "any character or design" preceding or following the numbers.
- Print the same number more than once, before advancing.
- Systematically skip from 1 to 10 numbers at each impression. For example, a "skip-5" machine would print 1, 6, 11, 16, or 2, 7, 12, 17, and so on, while a "skip-10" machine would print 1, 11, 21, 31, or 2, 12, 22, 32, and so on, and a "skip-3" would produce 1, 4, 7, 10, or 2, 5, 8, 11, and so on.

Figure 5 illustrates Wetter's description of an application of the skipnumber function with ten machines in five tandem pairs. In this case, an entire sheet of five cheques and stubs were numbered at once, each machine then automatically advancing by five for the next sheet.

Comments made by the Company in promotional materials indicate that the wheels for skip-numbering were available separately from the numbering machines and were readily interchangeable with wheels for consecutive numbering: For numbering cheques with stubs, any number to a page, "skipping" unit wheels are necessary; these are interchangeable with the consecutive unit wheels furnished with each machine, and can be adjusted to machine by any printer.[4b, p. 2]

Skipping wheels can be used for any number of rows up to ten ... it being necessary to change only the unit wheels on each machine so that it will either skip three, six or four, or any other number desired, by purchasing extra wheels for the machines.

[6, pp. 6-7]

It is this skip-numbering property that is especially important with regards to the numbering of revenue stamps.

(Text continues next page.)

The opposite page il five machines for num the check, each machin First machine prir Second " Third Fourth Fifth " They can be arrange bers at one impression numbering by having a For the numbering o is the most preferable	lustrates an impression taken from ten machines, bering the stub and five machines for numbering ne skipping five numbers, viz : nts $1-6-11-16-21$ 2-7-12-17-22 3-5-13-18-23 4-9-14-19-24 5-10-15-20-25 ed to skip either $1-2-3-4-5-6-7-8-9$ or 10 num- The same machines can be used for consecutive in extra wheel with figures engraved from 1 to 0. f checks with more than one on a single page this method introduced.
No. 56486	No. 56486
	ດ ລີດກາ ດເອີລາອາດາວນີ້ວ່າ ເອັນອີ້ນີ້ ເອີ້ນອອກການ ແລະ ເລີ້າ ເອີ້ນອີ້ນ ີ້ ແລະ
No. 56487	No. 56487
No. 56488	No. 56488
No 56490	N. 56490
N0, 30409	N0. 30489
No. 56490	No. 56490
This shows stub numbered with Wet- ter Numbering Ma- chine.	This shows check numbered with the Wetter Numbering Machine.

Figure 5: Explanation of circa 1893 by the Wetter Company as to how five pairs of its machines could use skip-numbering to sequentially number bank cheques and their stubs when formatted in perforated sheets of five. (Source: [2, pp. 4-5])

In addition to skip-numbering, the Wetter Company stated that "other characters, such as a star, parenthesis, fist, cipher [i.e., a zero ‡] or any letter, can be used to either precede or follow the figures." [5a, p. 580] Thus, numerals were usable as characters following the automatic wheels, and in such cases the skipping wheel would have been the tens numeral rather than the ones. This would have allowed multiples of 10, such as 20, 30, 40 and 50, to be skip-numbered across sheets of stamps with suitably modified machines.

In standard Wetter machines the automatic advancing mechanism applied to a maximum of five wheels. The sixth and seventh wheels – where available according to the font and normally representing hundred-thousands and millions – were independent of the mechanism and had to be advanced manually as required. [4a, p. 4; 4b, p. 2] Skip-numbering of sheets in multiples of 10 could have been achieved by using a manual wheel at the other end of the machine for the ones.

The dimensions of the stamps would have affected the use of the Wetter numbering machines. The dimensions of the machines varied with the style of the machine, the number of wheels, and the font used for the numbers. Using a series of comparatively wide machines on sheets of comparatively narrow stamps would have required the sequential use of two presses.

The length for stand-alone machines with wheels in the font used by ABN ranged approximately from $1\frac{1}{2}$ to 2 inches, depending on the model. The width of the machines was commonly seven-eights of an inch, but plungerless models activated by pressure on the wheels alone were one and one-thirty-second inch in width. [4b, p. 2]

The machine specially designed to work in Wetter's numbering frames lack individual plungers. As such they were shorter in length, but an examination of illustrations indicates that they still required additional metal equivalent to the width of three to four numerals in order to encase the mechanism. Illustrations from Wetter's patents are shown in Figure 6.

As noted previously, ABN eventually possessed its own letterpress numbering devices that mimicked the Wetter machines. Illustrations from ABN patent documents are shown in Figure 7. The earliest application known to this writer amongst these patents was filed in June 1912.

Figure 8 illustrates a number of multiples of one-half-pound tobacco stripstamps from Series 1897 in blue, red, and green as produced by ABN during the period of 1897-1908. The following inferences can be made from the patterns noted \S in the style of the numerals found in serial numbers on these items:

- Plates-4 and -5 comprised 15 subjects, arrayed in a single column.
- Sheets printed from Plates-4 and -5 were numbered in the same batch.
- Stamps in the same position on the sheets were numbered with the same machine.
- Adjacent stamps were numbered with different machines.

The above items are consistent with a scenario in which 15 letterpress numbering machines were set-up in a letterpress to skip-number by 30 at each impression. Each of the machines was fitted with a manually operated wheel in their ones position. This wheel once set did not rotate. The tens positions were fitted with skip-3 automatic wheels.

Two groups of sheets were used for each colour of stamps, perhaps sorted by the two plates from which they were printed. For the first group in each colour, the wheels were initially set at fifteen sequential numbers down the sheet starting with a number that ended in "1".

Once the first group of sheets had been passed through the numbering press, each of the 15 numbering machines were re-set at 15 greater than their original setting and the second group of sheets was passed through. The two piles were then combined in order. *(Text continues on page 10.)*

‡ NOTE: The Witter Company used the word "cipher" (from the Arabic *sifr*, via Old French *cifre*) in the old, once common meaning of "zero", for example:

The ciphers on all models can be depressed so that the first impression would appear thus: N° 1, the figures and ciphers coming to the plane of print automatically when required. Or, if it is desired to print ciphers to precede the number being printed, do not depress the ciphers, and the first impression will appear thus: N° 00001. [4b, p. 2]







Figure 7: Extracts from U.S. Patent documents of March 1915 and May 1917 for numbering machines whose rights were owned from the outset by ABN. The applications for these patents were filed in June 1912 and August 1916, respectively. [3]

§ WARNING: The patterns observed here in the numerals of the serial numbers pertain only to the illustrated groups of stamps. They should not be taken as necessarily applying to all such stamps. Other tobacco or inspection revenue stamps will exhibit patterns that may or may not be in exact accordance with what is shown here.

The printer's chase(s) with the numbering machines would have been regularly taken apart and reassembled as per the requirements of the next job immediately at hand. In a large firm such as ABN, this would have happened numerous times between the various printings of the tobacco and inspection stamps. For example, purchases of Series 1897 Electric Light Inspection stamps during the period of 1897 to 1919 occurred in batches of 20 to 300 thousand in any given fiscal year, with none at all purchased in some years (see *CRN* N^o 67, p. 7, Table 4).

Canadian Revenue Newsletter №97, June 2018

Series 1897 - Blue One-Half Pound - Upper Margin Multiples



Skip-numbering by 30 of full sheets could have

been done by having manual wheels in the ones positions and skip-3 wheels in the automatic tens.

Narrow, Rounded "9" & "6" Low Serif on first "1" Long, Narrow Bar on "5"

Wide, Squared "9" & "6" High Serif on "1" Short, Wide Bar on "5"

Narrow, Rounded "9" & "6" Low Serif on "1" Long, Narrow Bar on "5"

Wide, Squared "9" High Serif on "1" Wide, Short Bar on "5"

Narrow, Rounded "9" Low Serif on "1" Long, Narrow Bar on "5"

Narrow, Rounded "3" & "9" Low Serif on first "1"

Wide, Squared "3" & "9" High Serif on "1"

Narrow "982", Rounded "9" Slanted Serifs on "2" & "7"

Wide "982", Squared "9" Slanted Serifs on "2" & "7"

Narrow "982", Rounded "9" Slanted Serifs on "2" & "7"

Wide "982", Squared "9" Slanted Serifs on "2" & "7"

Narrow "982", Rounded "9" Slanted Serifs on "2" & "7"

Narrow "982", Squared "9" Vertical Serifs on "2" & "7"

A second example that can be explained by the skip-numbering of full sheets using letterpress (typographic) machines is illustrated in Figure 9 courtesy of **Fritz Angst**. It comprises strips taken from the same sheet of vermillion 60-cent Electricity and Gas Inspection stamps of Series 1930 as produced by the Canadian Bank Note Company (ABN's successor). The pertinent characteristics of these stamps are as follows:

• At roughly one-inch wide, they were too narrow for standard machines.

- As one moves across the "sheet" horizontally from left to right the serial numbers move up correctly by one, but the numerals in the tens place move up and down by "5", except for the final position, which is "4" lower.
- The numerals in the ones places differ in form from those elsewhere in the number. Enlarged examples are given as part of Figure 9. *(Text continues below.)*

60 mm 60	ELECTRICIÓN AND MAIS	ELEVIAICITY ANIL GAS	ELECTRICITY SELECTRICITY ATAL GAS	ELECTRICITY AND GAS	ELECTR AND
		AND EAS INSPECTION SCORE ISSO	AND GAS INSPECTION SEGRECION 105724 CONVEST	AND GPAS INSPECTION TO5775	

Figure 9: Strips of vermillion Electricity and Gas Inspection stamps taken from a sheet with irregular numbering that can be explained by letterpress skip-numbering. Enlargements of selected serial numbers also included.

(Figure 9 and 10 are reproduced by courtesy of Fritz Angst.)

(Continued from above.)

- One of the stamps, presumably in the ninth column of the first row in a sheet of 50 subjects, has a "1" in the ten-thousands place, whereas all of the other stamps have a "0" in that place.
- And finally, Figure 10 at right illustrates a strip taken from a very slightly later sheet in which the alternating shift of the numeral in the tens place is not present, but the erroneous "1" in the ten-thousands place has remained in the same position as on the previous sheet.

These characteristics are consistent with a scenario in which two letterpresses were each set up with a five-by-five grid of 25 numbering machines, with both sets of 25 machines designed to skip-number by 50. This was achieved by having a manually operated wheel in each of the ones position that once set would not rotate. The tens positions were fitted with an automatic skip-5 wheel.

In this scenario, one of the presses was used to number the columns ending with odd numbers, while the other press was used to number the even columns in a separate ^[4] operation. At one or more points in the process, some of the sheets were numbered out of order by the second press. In addition, one of the machines in the first press (printing odd numbers) was initially set incorrectly, producing an error of 10 000 at one position.

Reference Notes

- [1] The Inland Printer, Nov 1889, Vol 7, № 2, p 187; Oct 1891, Vol 9, № 1, p 80; Dec 1891, [5]
 Vol 9, № 3, p 238; Jan 1901, Vol 26, № 4, p 697; Feb 1901, Vol 26, № 5, p 854.
- [2] Joseph Wetter & Co. The Wetter Consecutive Numbering Machine for Use on Printing Presses. Circa 1893 from contents. Page 11. University of Iowa Special Collections (UISC), John Springer Printing Ephemera Collection, MSC0202, Series 1, Box 4, File Numbering Machine. (on-line collection guide at http://collguides.lib.uiowa.edu/?MSC0202)
- [3] United States Patents, 1132493, filed Jun 25,1912, issued Mar 16, 1915; 1138323, filed Aug 20, 1913, issued May 4, 1915; 1227969, filed Aug 22, 1916, issued May 29, 1917.

[4] a- Wetter Numbering Machine Co. Some Facts about the Improved Wetter Numbering [6] Machine. n.d. UISC, J. Springer Coll., MSC0202, Series 1, Box 4, File Numbering Machine.
b- Wetter Numbering Machines for Printing and Numbering at One Impression. n.d. UISC, J. Springer Coll., MSC0202, Series 1, Box 4, File Numbering Machine.
c- The Standard Wetter Type-High Numbering Machine. Circa 1911 from contents. [7] UISC, MSC0202, Series 1, Box 4, File Numbering Machine.
d-United States Patents (for numbering frames to which one or more letterpress machines can be offended by 250(40) envel Oct 12, 282(4), 427270. March 16, 18022. [8]

be attached), 350640, issued Oct 12, 1886; 353711, Dec 7, 1886; 497729, May 16, 1893; [8] 520968, 520969 and 521001, June 5, 1894; 541180, June 18, 1895. e- "King of the Digits," *The Inland Printer*, Sep 1897, Vol. 19, № 6, p. 728.



05757

105777

.....

105708

ESTORE

105728

115759

105779

10573

Figure 10: Stamps taken from a later sheet that shows only the numbering error in first row, ninth column.

- [4] f- United States Patents (for single letterpress numbering machines), 318803, issued May 26, 1885; 374629 & 374708, Dec 13, 1887; 388307, Aug 21, 1888; 391289, Oct 16, 1888; 425580 & 425581, Apr 15, 1890; 469198, Feb 16, 1892; 515368, Feb 27, 1894; 520976 & 521000, June 5, 1894; 648433 & 648440, May 1, 1900; 677144, June 25, 1901; 743569, Nov 10, 1903; 836742, Nov 27, 1906.
- 5] a- American Type Founders Co. Specimens of Type Borders & Ornaments, Brass Rule, Wood Types, etc.: Catalogue of Printing Machinery and Materials, Wood Goods, etc. 1897, pp. 580-582.

b- American Type Founders Co. *Desk Book of Type Specimens, Borders, Ornaments, Brass Rules and Cuts: Catalogue of Printing Machinery and Printers' Supplies.* 1900, pp. 1004-1007.

- 6] Wetter Numbering Machine Co. Wetter Special Numbering Machines. n.d., but post Nov 1906 from contents. UISC, J. Springer Coll., MSC0202, Series 1, Box 4, File Numbering Machine.
- [7] *The Inland Printer*, June 1900, Vol. 25, № 3, p. 313; July 1900, Vol. 25, № 4, p. 584; Aug 1900, Vol. 25, № 5, p. 610, and "Trade Notes", p. 700.
- 8] "Typographic Numbering Machines are a Good Investment," The Printer and Publisher, June 1912, Vol. 21, № 6, p. 69. (MacLean Publishing Company, Toronto)

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