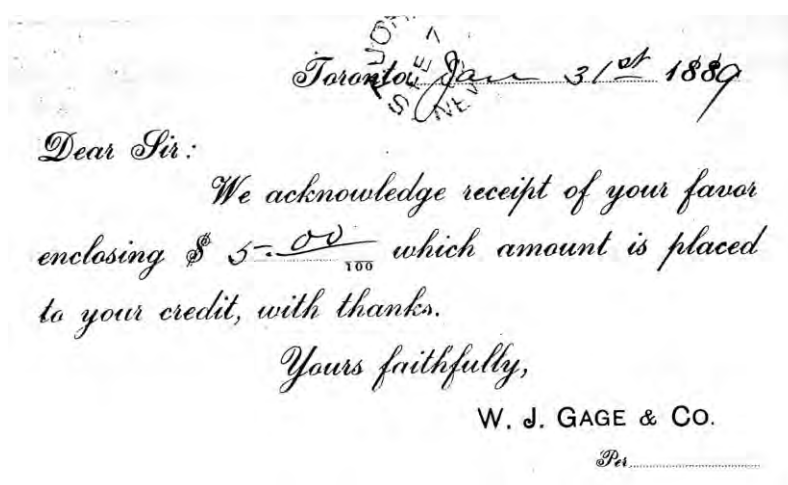
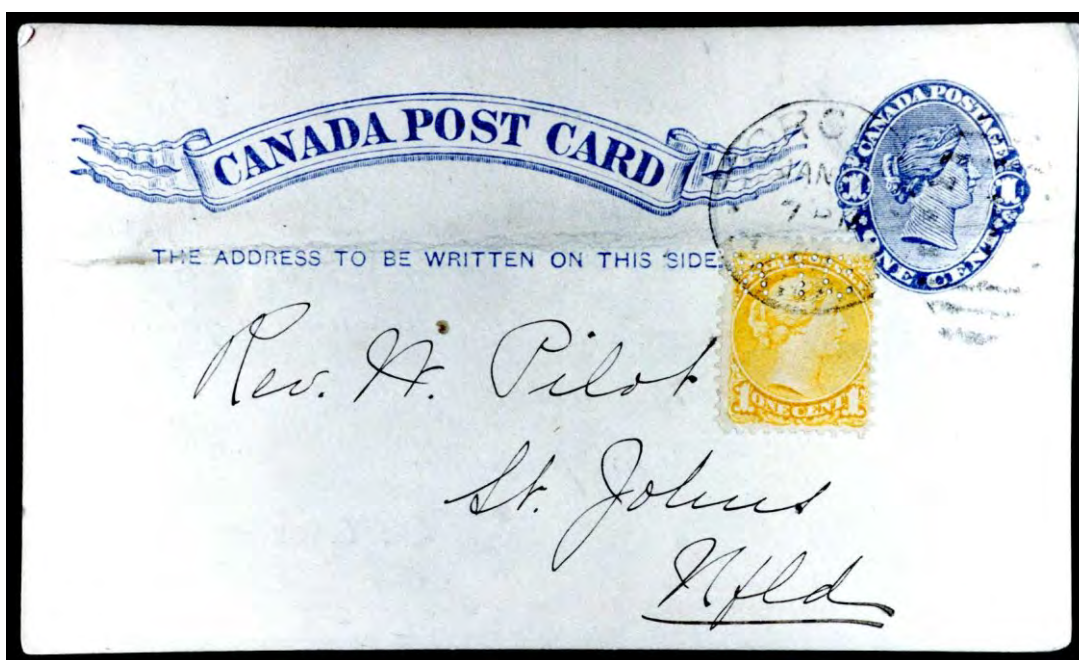


CANADIAN STAMPS

with

PERFORATED INITIALS

Fifth Edition
Prepared by the BNAPS Perfin Study Group



Edited by
Jon Johnson
Gary Tomasson

Editors' musings:

Firstly, we welcome you to the first BNAPS ebook, Canadian Stamps with Perforated Initials, 5th Edition. Access to and use of this handbook is free. You may print any portion or the entire handbook for your own personal use or print it for a friend that does not have the internet. We encourage you to pass on the book's address to fellow perfin collectors.

This 5th Edition of Canadian Stamps with Perforated Initials is a change from the 4th Edition in several ways, some less obvious than others. The most dramatic change is the addition of the checklist of stamps that have been reported perforated by each perforating machine. There were a lot of inconsistencies in the numbering of prior editions. In the Fourth Edition there was renumbering which we all survived. The editors decided that although it would mean some extra work for collectors to get used to the new numbers, the short term pain was worth the long term gain, the most notable being the move of International Harvester Company from the C's to the I's and the rearranging of New York Life Insurance to reflect the code holes. Any new perfin listings will now be added to the end of the respective section regardless of the initials.

The major control for the 5th Edition is the Table of Contents which shows a date, at the top left hand of the page and dates beside each section. When a section is revised, both the section date and the date at the top of the Table are changed. We do welcome requests for additional addenda, but please advise why you would like the addition information. If you would like to make a comment or add a new perfin to the checklists, change early or latest reported date or report a new perfin, you should email the information to Gary Tomasson, PerfinEditor@bnaps.org will be added to the perfin handbook by the editors on a periodic basis, as warranted – watch the section effective dates.

TABLE OF CONTENTS

Last page ii

Dedication, Special Acknowledgements, Copyright Notice, Preface and Introduction 2014 10 01	x
Chapter 1 - THE ORIGIN OF PERFINS 2014 10 01	Page 1.4
Chapter 2 - THE USE OF PERFINS IN CANADA 2012 09 04	Page 2.4
Chapter 3 - PERFORATING MACHINES 2014 02 01	Page 3.3
Chapter 4 - HOW TO INTERPRET THE HANDBOOK 2015 09 01	Page 4.3
Chapter 5 - CANADIAN PERFORATED INSIGNIA	
Letter A 2015 09 01	Page 5.A.4
Letter B 2015 09 01	Page 5.B.4
Letter C 2015 09 01	Page 5.C.17
Letter D 2015 09 01	Page 5.D.3
Letter E 2015 09 01	Page 5.E.3
Letter F 2014 02 01	Page 5.F.2
Letter G 2015 09 01	Page 5.G.6
Letter H 2015 09 01	Page 5.H.2
Letter I 2015 09 01	Page 5.I.11
Letter J 2015 09 01	Page 5.J.3
Letter K 2013 04 01	Page 5.K.1
Letter L 2015 09 01	Page 5.L.4
Letter M 2015 09 01	Page 5.M.7
Letter N 2015 09 01	Page 5.N.9
Letter O 2015 09 01	Page 5.O.4
Letter P 2015 09 01	Page 5.P.6
Letter Q 2015 09 01	Page 5.Q.1
Letter R 2015 09 01	Page 5.R.3
Letter S 2015 09 01	Page 5.S.7
Letter T 2015 09 01	Page 5.T.3
Letter U 2015 09 01	Page 5.U.1
Letter V 2011 11 08	Page 5.V.1
Letter W 2015 09 01	Page 5.W.6
Letter # 2015 09 01	Page 5.#.1
Addendum A - CANADIAN POST OFFICE PERFIN APPROVALS 2013 12 01	Page A.2
Addendum B - DIFFERENCES BETWEEN SIMILAR PERFINS 2013 12 01	Page B.4
Addendum C - DETERMINING A PERFIN POSITION 2011 10 19	Page C.2
Addendum D - PHILATELIC INSIGNIA, CANCELLING PERFORATIONS AND PUNCHES 2015 09 01	Page D.11
Addendum E - PERFIN GLOSSARY 2014 02 01	Page E.7
Addendum F - IDENTIFYING 4TH ED. HANDBOOK NUMBERS 2014 01 01	Page F.3
Addendum G - IDENTIFYING 5TH ED. HANDBOOK NUMBERS 2012 10 01	Page G.3
Addendum H - PERFIN DIE PROOFS 2014 02 01	Page H.11
Addendum I - PRECANCELS via Precancel Numbers 2015 09 01	Page I.6

DEDICATION

This book is dedicated to Dr. Clare M. Jephcott and Mr. Robert J. Woolley, who developed and nurtured the field of BNA perfin collecting.

SPECIAL ACKNOWLEDGEMENTS

Mark B. Fennell for his work and promoting to get this Edition completed and to Conrad M. Tremblay for doing the bulk of the work on the perfin issue listing.

To the Members of BNAPS Perfin Study Group, who reported updates and made the issuance of Edition 5 necessary with special thanks to Barry Senior, Dave Hannay, Davis MacLellan, David Rhodes, Gary Nummelin, Jack Brandt, Jim Graham, Ken Copleston, Ken Pugh, Marvin Goldstein, Olivier Philibert and Ron Whyte.

With special thanks to the Canadian Museum of Civilization, The Perfin Society (Great Britain), in particular Rudy Roy, The Perfin Club (United States) and to Michael Millar for their information and help in advancing Canadian perfin knowledge.

COPYRIGHT NOTICE

The contents of this publication are owned exclusively by the British North America Philatelic Society (BNAPS) and all rights thereto are reserved under the Pan-American and Universal Copyright Conventions. No part of this publication may be reproduced, stored in a retrieval system, or transmitted in any form by any means, electronic or mechanical, including photocopying, without the prior written permission of BNAPS.

"The Scott Numbers are the copyrighted property of Amos Press Inc., dba Scott Publishing Co. and are used here under a licensing agreement with Scott. The marks Scott and Scott's are Registered in the U.S. Patent and Trademark Office, and are trademarks of Amos Press, Inc. dba Scott Publishing Co. No use may be made of these marks or of material in this publication which is reprinted from a copyrighted publication of Amos Press, Inc., without the express written permission of Amos Press, Inc., dba Scott Publishing Co., Sidney, Ohio 45365."

Note - see www.linns.com

"The Canadian Revenue Stamp Catalogue by E. S. J. van Dam. Permission is hereby given for the use of index numbers, letters or symbols employed herein to magazines, periodicals and to stamp dealers in advertising matter or price lists prepared and issued for free distribution, provided the acknowledgement is given in every instance to the source, referring to this catalogue by the author's surname [E. S. J. van Dam]. E. S. J. van Dam Ltd, P.O. Box 300, Bridgenorth, Ontario, Canada K0L 1H0

Note – see www.canadarevenuestamps.com

Permission is given for brief excerpts to be used for the purpose of reviewing this publication in newspapers, magazines or periodicals, provided the source of the material used is acknowledged.

Copyright C 2012
British North America Philatelic Society

ISBN-13 978-1-927119-38-90

PREFACE

This book is designed as a working handbook for collectors of Canadian perfins (perforated insignia). As such, the information is spread out to leave room for notes, comments, and additions. The details listed are as complete as the BNAPS Perfin Study Group could provide at the time of publication. Due to the method of production and procedures for their use, a complete record of perfins will probably never exist. One of the pleasures of collecting perfins is that additions and expansion of the known range of use of perfins can be found by spending time rather than money. Anyone, regardless of length of time they have been collecting stamps, has an equal chance of discovering the scarcer perfins.

For the collector interested in the history of their subject, perfins is the perfect field. Most of the perforators (the machines which perforate the stamps) have had their physical location identified, but the perfins were much more portable and could be mailed from different cities. Some companies gave perfins to their salesmen to mail reports or orders back to the head office and other companies sent the perfins to branch offices, which were not large enough to justify a postage meter or their own perforator. The result is that tracing perfins can be an interesting study.

Then there are the usual items, which make more sense once their history is **discovered**. An example of this would be the Great Northern Railway's use of Canadian perfins G9 and G10. The Great Northern purchased Canadian stamps in Winnipeg, Manitoba, the closest Canadian city to their head office in St. Paul, Minnesota, where the stamps were perforated. The only Great Northern station of note in Canada was New Westminster, British Columbia, where the perfins were used. The surprise came when collectors found that all of the later Great Northern perfins had Winnipeg tagging, even though the stamps were never mailed from Winnipeg.

Whether or not you are interested in studying the history of perfins, there are three basic ways perfins can be collected.

A. The easiest way to collect perfins is by collecting one example of each perfin, as listed in the handbook. This is called a **Perfin Type** collection.

B. If you collect a copy of every issued stamp perforated by every perforator, you have a **Perfin Issue** collection.

C. Finally, there is the **Perfin Position** collector, the specialist who is trying to find each issued stamp perforated by each perforator in as many of the eight positions as possible.

Each of these three basic collecting approaches can be expanded to encompass the collecting of stamps, covers, or specific areas of personal preference. Some collections of specific areas known to the editors are: 1898 Map stamp, Small Queens, Admirals, 1967 Definitives, and the 1933 Royal William.

It should be noted that the members of the British North America Philatelic Society's Perfin study group gathered the information offered in this handbook over a period of 30 years. Thus, the information gathered is substantial in volume and reviewed for accuracy, but it cannot pretend to be the final word on Canadian perfins. Hopefully, it is the latest word. The BNAPS Perfin Study Group continues to exist for the exchange of new information and research. To those who may find

2014 10 01

new perfins, expand the reported dates, or discover new information, the Perfin Study Group is very interested in being advised of your findings so that other collectors can be informed. If you wish to contact the Perfin Study Group, either contact a BNAPS member, the Perfin Study Group address is in all BNAPS journals, or make contact through the BNAPS web site. Back issues of the Perfin Study group newsletters can be read at www.bnaps.org .

INTRODUCTION

This handbook represents an updating of the information known about Canadian perfins and is to coincide with the expansion of interest in perfins among philatelists. As this is not the final word on Canadian perfins, space has been made available throughout the book for additions and notes. With the unfortunate destruction of much of the known records by fire, war, and natural limitations in record maintenance, it is doubtful whether the whole perfin story will ever be told.

What is a Perfin?

For the purposes of this handbook, the definition of a perfin is taken from the quarterly supplement of the Postal Guide for April 1910, which states:

"No objection is made by the Department to the perforation of postage stamps with the distinctive marks (initials or other) of the individual or firm using them, but it must be understood that the designs employed should be for the purpose of identification, and not for advertising. The perforations shall not exceed one-thirty-second of an inch in diameter, and the whole space occupied shall not exceed one-half inch square."

The Post Office's approval in 1989 of the Bees Stamps perforation indicates that there has been some relaxation from their 1910 guideline as the holes in this last perfin are larger than one thirty-second of an inch in diameter. As Cummins or American perforators do not appear to be readily available some change is not a surprise. Therefore, we have endeavoured to maintain the intent of the guidelines but have made the following relaxations:

- the perforation need not have been approved by the Post Office
- both postage and revenue stamps are included
- the hole size may exceed one-thirty second of an inch

In the same vein,

- it is understood that the perforation is applied prior to the stamp being used, to deter pilferage. When the stamp is perforated after being applied to something (like a document) the perforation is deemed to be a cancel, which is dealt with separately in Addendum D.

- perforations used for advertising (philatelic) purposes are listed in Addendum D. If there is a question that the perforation is for advertising (philatelic perfins), the parameters chosen are:

(a) due to the increasing use of postage meters and the declining use of perforators, any perforator purchased and put into use after 1950 was obtained for advertising purposes and, therefore, classified as a philatelic insignia and not included as a Canadian perfin.

(b) Post Office approval supersedes (a), there being only one example.

The Post Office explanation excludes the double letter punches and cancelling perforations, some of which have appeared in Editions 1, 2, and 3 of this handbook. To avoid confusion, these punches and cancelling perforations are in Addendum D. Single letter punches are not considered in this book. Newfoundland perfins prior to 1949 are not governed by the above regulations; however, Newfoundland perfins

are included (excepting cancelling perforations – see Addendum D) when the perfins meet the intent of the Canadian regulations

Where identifiable, each perforating machine has been given its own number. When a machine has had all of the dies replaced, it is deemed to result in a new machine. However, when the dies are retooled to a larger hole size, being a noticeable change the new dies are deemed to be a subgroup of the perfin, as in the later use of Canadian General Electric (C16). When pins are missing or replaced this is deemed not to be a change to the machine and is not reflected in the numbering system. Die differences within a machine are function of the method of manufacturing of the machine are not considered in this book. Incomplete perfins, which could be mistaken as something other than what appear to be, are located in the book by their apparent initials and identified as to where they should be properly listed. Note: some of the future discoveries may also fall into this category.

There are several subjects that are referred to in this handbook that are not considered in detail. They are reviewed here.

Perfin Value

The determination of a fair value of any given perfin is complicated by the three different ways they are collected. A Type collector is almost always willing to pay more for a new Type than an Issue collector is willing to pay for an addition of a Type he already has. And a Position collector will usually pay less than an Issue collector. Thus, there is considerable discrepancy among perfin collectors as to how much each would consider paying for a specific stamp with a given perforation. This does not necessarily take into consideration the catalogue value of the used stamp without holes. An incomplete perforation or damage to the stamp will lower a perfin's value. An over-generalization relating to perfins is that they are inexpensive compared with other areas of philatelic collecting. The present scope of prices (2012) is 15¢ to more than \$300 per perfin with most perfins falling in the range of 25¢ to \$5. **Note:** the existence of a perfin in a stamp does not lower it below regular UNITRADE (SCOTT) used catalogue value as is the case in some countries around the world.

Mint, Philatelic and Fake Perfins

A problem that has a few collectors apprehensive is the hypothetical ease of making 'fake' perforations and problems with the 'philatelic' or 'favour' perfins. Philatelic perfins are perforated by someone (sometimes, unfortunately, a stamp collector) who has access to a perforator. This has resulted in Small Queens perforated on machines that were not built until the 1930s! Obviously, this is a potentially serious problem, but it would appear that the size of the problems is not large, as most perfin collectors realize the potential difficulties. As a rule, collectors ensure the security of the few discovered perforating machines by helping to arrange that the machines are lodged in a museum or archives, properly identified.



Philatelic or favour perfins. The 5-hole OH/MS was not used by the Canada Post office until July 1, 1939.

The problem of 'fake' perforations is another matter, and collectors have virtually no control over this. Although anyone can poke a hole in a stamp, very few collectors should **be caught by such simple methods, as one's eyesight and experience** can play a significant difference. It is generally acknowledged that in Canadian perfins, fakes are mainly a problem in the 5-hole OH/MS (08), and much less significantly, in the 4-hole OH/MS (09 and 010). **In some cases, 'fakes' with holes that are out of alignment, improperly cut, or of such an unusual size, can be identified with some practice.** The serious problem is the more expertly produced **'fake' which cannot be readily identified** as such. At this point, most collectors will have to reserve judgement or trust that their source has both honesty and expertise in supplying good material or have someone expertise the perfin. In the 5-hole OH/MS (08), the more unusual perfins (ie. coils, perf-imperf pairs, higher catalogue price) the greater the risk of fakes. Fake perfins do exist and people have been convicted of criminal charges relating to perforating stamps with the intent to defraud collectors.



Fake strip of four 5-hole OH/MS (08) stamps.

In a similar vein, as stamps were originally perforated to prove ownership and to deter the theft of stamps, the possession of mint perfins is usually considered to be improper. An exception to this is the 4-hole OH/MS (09 and 010) which were sold across philatelic counters by the Post Office. Most likely the majority of mint

2014 10 01

perfins, other than the OH/MS, were originally stolen from the company that did the perforating so, technically, anyone having mint perfins probably has in their possession stolen property – a criminal offence. It may be possible to prove that **possession of mint 'philatelic' perfins is not illegal, but as mentioned earlier, this is** generally frowned upon by perfin collectors.

Chapter 1

THE ORIGIN OF PERFIN

The origin of perfin starts with the Oxford Union Society of Oxford, England, who provided stationery and postage to its members without charge. As the use of postage stamps grew, the Society sought to reduce losses in the postage stamps that could not be accounted for. One must keep in mind that in the 1850s, a person could sell Penny Red stamps back to the Post Office or use them to pay a bill. At that time, five stamps would buy a good meal.



Overprint



Underprint



Early Perfin

In 1859 permission was granted by the Post Office for the Society to have postage stamps overprinted with the letters of 'O.U.S.' between two wavy lines. In 1869, the Society was instructed by the Post Office to have its overprint transferred to the back of the stamp to fall into line with the practice adopted by business firms in 1867. Several firms approached the Post Office for permission to overprint their own stamps and the Post Office raised no objection, providing the overprint was applied to the back of the stamps so as not to deface the image of Queen Victoria.

Perkins, Bacon & Company – the stamp printers – applied the underprint before the sheets were gummed and in the same coloured ink that was used for printing the stamps. The firms that applied for authorization for the underprint were: J & C Boyd & Co., 7 Friday Street, London – February 1867; W.H. Smith & Sons – April 1867; Copestake, Moore, Crampton & Co. – November 1867; Oxford Union Society – January 1870; and Great Eastern Railway – 1873.

It is apparent that the majority of firms were more concerned with preventing theft of their unused stamps than with the stamps being postally misused. There are a considerably greater number of unauthorized underprinted stamps that were printed on top of the gum. These could not be identified as to owner after being placed on an envelope as the underprint would blur, if not totally disappear, after the gum was moistened. One survey of these unauthorized printings showed 4 types of overprints and 30 underprints. With the recognition by the Post Office of the perforating procedure, permission to use the underprints was withdrawn in 1882. Note that the Post Office approval to use overprints was reinstated in 1903.

Joseph Sloper patented his first machine, a cheque protector, in 1858. In 1868, he patented a machine for puncturing railway tickets. Apparently, Copestake, Moore, Crampton & Co., - wholesale drapery warehousemen who were using Sloper's cheque protector - had a case of larceny of their stamps by an employee. In October 1867, the firm asked the Post Office for permission to perforate incoming stamps immediately upon arrival with the initials 'S.C.', which were the initials of the senior partner, Samson Copestake. The stamps purchased by the firm from the

2014 10 01

Post Office were underprinted as mentioned before, but some stamps that were received in payment for small sums were unmarked in any form. The Postmaster General granted permission for the underprinting on the incoming stamps but ignored the request for permission to perforate the stamps.



Early GB perfin cover

After several more requests by Copestake, Moore, Crampton & Co., Mr. Sloper became involved and had further difficulties in obtaining permission to perforate stamps. Eventually, on March 13, 1868, the following letter was addressed to Mr. Sloper.

*General Post Office
13th march 1868*

*Mr. Sloper,
Sir, - The Postmaster-General has had under consideration your letter of the 27th ultimo, and His Grace desires me to inform you that, under the circumstances, he will not object to the perforation of postage stamps in the manner described by you, with a view to protect merchants and others, as far as possible, from the theft of the stamps used by them.*

*I am, sir,
Your Obedient Servant
R. Parkhurst*

It was not, however, until March 1, 1869, that the Post Office advised its Postmasters that Sloper's security system of perforating stamps with the firm's initials had been approved. This was done in the Post Office bulletin of that date:

POSTAGE STAMPS

In consequence of representations made to the Post Office by various firms that their Postage Stamps are purloined by persons in their employ, the Department has recommended that the name or initials of the Firms, etc., be perforated through the stamps so that, inasmuch as the Sale of such stamps would be thereby rendered difficult, the temptation to steal them might be lessened or altogether removed.

Postmasters will take care not to purchase any postage stamps thus marked which may be offered to them for sale.

Most likely, no one realized that Mr. Sloper still had a patent for the perforating machines and, as such, he was entitled to a monopoly for at least four years. His business expanded as a result, and he began to do business throughout Britain and the continent.



1873 Photo of Joseph Sloper

Mr. Sloper's first patent expired on August 13, 1872. By 1873, the competition was becoming active. The leading competitors were Den Fisher, London stationer and Francis Hancock, printer and stationer. In the beginning, the perforating cost was free after an initial cost for manufacturing the die or dies was paid. Free perforating was offered because these firms received 1% poundage, the term used to describe the commission paid by the Post Office for the sale of Postage. It was apparently sufficient revenue to keep the perforating of stamps popular with many firms. In this position, some perforating machines were sold outright to stamp users, but most of the firms preferred to perforate on order so that they could confirm their poundage income.

On November 26, 1877, the Post Office announced that effective December 1, 1877, the 1% poundage allowed stamp vendors on all stamp purchases would be discontinued. This came as a severe blow to the revenue of the firms who perforated stamps, but who were not Postmasters.

The Postmasters continued to enjoy the poundage up to June 30, 1879, at which time a maximum poundage income of £400 per year was set. This latter order primarily affected the Postmasters who were perforating stamps. Mr. Sloper, for example, had his poundage income reduced by about £600 per year. The result

2014 10 01

was several hard years for the firms perforating stamps on order. Such firms, to make up for the loss of the commission began to charge for all stamp perforating, thus putting the burden on the user. Despite these initial financial difficulties, the use of perforated stamps became much more popular as time went by.

In 1872 Belgium authorized the use of perfins for security reasons. In 1878 Germany, France, Denmark and Switzerland also approved their use. New Zealand approved the perforating of stamps, postcards, and newspaper wrappers in 1883. The first United States perforating machine was produced in 1887; however, the U.S. Post Office did not sanction the use of perfins until 1908.

Joseph Sloper received U.S. Patent No. 155340 on September 22, 1874, for **"invented improvements in perforating-stamps** for producing perforations (grouped to represent marks, letters, figures or devices) through paper and other materials". Benjamin F. Cummins and John Stenwall Jr. of B.F. Cummins Company of Chicago, IL, patented their first perforating-stamp on August 20, 1889. The April 9, 1908, U.S. Postal Bulletin permitted the perforating of postage stamps with letters, numerals or other marks for identification purposes only. Any use of perfins in the United States prior to 1908 was limited, although the machines to make them were available well before that time.

In Canada, stamps were perforated for identification as early as 1887. The Canadian Post Office acknowledged the existence of perfins in 1895, stating that it had no objection to the practice of perforating stamps with initials of the individual firm using them. It was not until 1910 that the Post Office ordered that the perforations must be approved prior to their use, and that the perforations not exceed specified limits.



Earliest reported perfin cover sent to Canada

Chapter 2

THE USE OF PERFINS IN CANADA

The problem of preventing pilferage of stamps by employees was apparently as serious in Canada as it had been in England and the measures taken for the correction of this abuse seem to have followed much the same lines.

Although we have no record of any firm officially printing its name or other identification on postage stamps, we do occasionally come across a stamp, generally of the Small Queen period or earlier, which has been rubber stamped with the name of the user. This practice was unauthorized, and no doubt discouraged by the Post Office due to the disfigurement of the stamp design, and the fact that many similarly coloured cancellations were in use in that period.

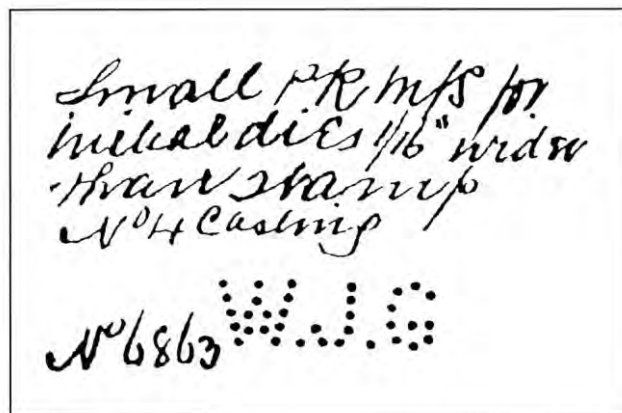
The first official notice of perforating stamps in Canada appeared in the Canada Official Postage Guide in January 1895. It reads:

Persons or firms using very large quantities of stamps may also arrange with the Department to have the stamps they purchase perforated with their initials at their own cost.

From the wording of the above paragraph, it is not clear whether or not it was the intention of the Post Office to do the actual perforating, but it did give permission, after receiving official sanction, for a firm to adopt the practice if it so desired. In 1896 the regulation was changed to read:

Perforated Stamps: No object is made by the Department to the perforating of postage stamps with the initials of the individual or firms using them.

With this change, permission was no longer required, and this situation lasted until 1910. Prior to 1910, no record was kept by the Post Office of users who took advantage of these regulations, and no limitation was placed on the size of the holes or on the area to be covered by the design.

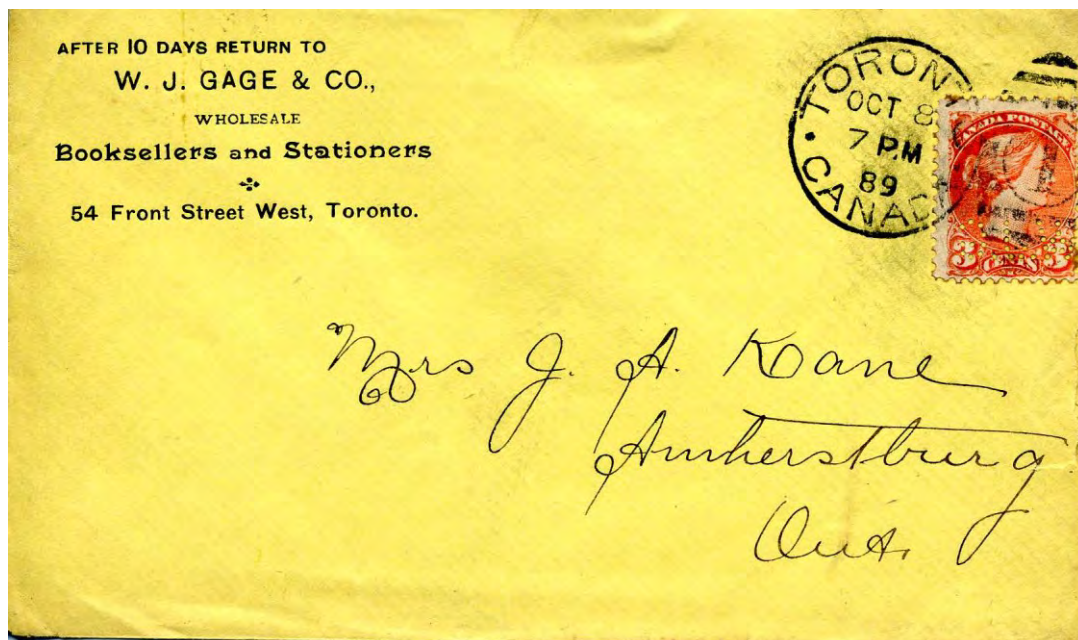


Sloper W.J.G Proof

2012-09-04

The first perforator used in Canada was a Sloper Model #4, single die, serial number 6863, machine proofed by J. Sloper & Company in London, England, in 1887. Perfin W.J.G (W10), ordered by W.J. Gage & Company, has been found used on October 2, 1887. The earliest use of a Gage perfin on a postcard is January 31, 1889. On cover, earliest use of a Gage perfin is October 8, 1889. The (W10) perforator was destroyed in the Great Toronto fire of April 19, 1904, which destroyed much of the business center of Toronto. On March 14, 1905, Sloper shipped a replacement single die machine (W9), S/N 9274, to W.J. Gage.

W.J. Gage & Company were text book publishers and stationers also carrying office equipment and supplies. It is believed that they also were distributor for Sloper perforators. The Sun Life Assurance perforator S.L/ACo. (S15), first used in 1899, is a four die (2x2) perforator most likely from Sloper. On December 18, 1912, Sloper shipped a four die (2x2), S/N 61871 to William Tyrrell & Company (W15), Toronto. A fair number of Canadian perfins have traits of Sloper dies but the loss of much of their records when their factory in London, England, was destroyed during World War II may prevent identification of all their perforators in Canada.



Earliest Reported Canadian Perfin Cover, dated October 8, 1889

The other perfins which have been found in the Small Queen era are J.H. Semple (J7) of Montreal, first used January 21, 1896. J.H. Semple was the Director-General of The British Empire Exposition, 1896. IC/R (I1), used by the Intercolonial Railway at Moncton, NB, was used as early as January 31, 1889. The fourth user was S.L/ACo. (S15), first used by Sun Life Assurance Company of Montreal on December 20, 1889 and has been found in both the Queen Victoria Widow Weed stamps.

The quarterly supplement of the Postal Guide for April 1910 states:

"No objection is made by the Department to the perforation of postage stamps with the distinctive marks (initials or other) of the individual or firm using them, but it must be understood that the designs employed should be for the purpose of identification and not for advertising. The perforations shall not exceed one thirty-second of an inch in diameter, and the hole space occupied shall not exceed one-half inch square. The perforating must not be done in such a manner as to prevent the stamp being easily recognized as genuine and not one that has been previously used. The use of ink or other coloring matter in connection with the perforating is prohibited. Individuals or firms desirous of using perforated postage stamps must first make application to the Postmaster General, submitting their proposed designs, and obtain permission for their use."

According to Post Office records, 80 applications have been approved since 1910. For a detailed listing, see Addendum A. The number in each year is as follows: 1910-twelve; 1911-eleven; 1912-twenty; 1913-eight; 1914-six; 1915-four; 1917-two; 1920-three; 1922-one; 1923-three; 1924-one; 1925-two; 1926-two; 1927-one; 1928-one; 1931-two. Since 1931 there has only been one approval although the regulations remain in force.



Earliest Reported Canadian Perforated Stamp, dated 1887

The first firm to receive Post Office approval for its perforation was Ryrie Brothers of Toronto, accepted on March 23, 1910, which is before the Post Guide for April 1910 came into effect. It is noteworthy that several Government departments and agencies did not obtain approval for their perforations. In the Federal Government, the following sectors do not have Post Office approval: MD (M9) Militia Department; ND (N3) Department of National Defence; CBC (C6) Canadian Broadcasting Corp.; and 4-hole OH/MSs (09, 010) Canada Post Office. The perforations used within Provincial Governments without approval are: PEI (P8) Province of Prince Edward Island; Q/CLQ/C (Q1) Quebec Liquor Commission; and W/CB (W5) **Workmen's Compensation Board of British Columbia**. The last Government perfin approval was given on October 26, 1931, to the Province of **Ontario's LA (L1)**. The last business perfin approved was **Bees Stamps' BB (B4)** on July 17, 1989.

The only change that has been made to the perforation regulations since 1910 is that permission was granted for the similar perforation of postcards (1928).

2012-09-04

Although no mention has been made of postal stationery in the Post Office regulations, three perforations are found in postal stationery. The Sun Life Assurance Company is the only private company, so far reported, as perforating stationery. The 1897 postal band, 1¢ Q.V., **Webb's W6** was perforated S.L/ACo (S15). The 1938 1¢ George VI issue postal bank was perforated OH/MS with both the 5-hole (08) and 4-hole (09), **Webb's DW20b** and **DW20c** respectively.



Earliest Reported Canadian Perforated Stationery.

The progressive use of postage meters has made the security function of perforations now obsolete for both firms and Government sectors. The 4-hole OH/MS (010) was replaced by the OHMS overprint which itself was soon replaced by the G overprints. Although the security of postage remains a concern to many firms, the use of perforated stamps in Canada has stopped.

At last report (2011) no perforations are in regular use, although a few machines still remain accessible in accounting departments and could potentially be used.

Chapter 3

PERFORATING MACHINES

Before proceeding further into the study of perfins, we might do well to know something about the machines that made them. There were several companies which manufactured stamp perforating machines, along with other types of business equipment.

As mentioned in Chapter 2, the first postage stamp perforator used in Canada was a Sloper Model #4, single die perforator (serial number 6863) which was proofed in England in 1887. The perforator (W10) was ordered by W.J. Gage & Company for its Toronto office. This perforator was destroyed in the Great Toronto fire of April 19, 1904. On March 14, 1905, Sloper & Sons shipped a replacement single die perforator (W9) to W.J. Gage & Company. Sloper & Sons shipped a four die Sloper perforator (W15) to William Tyrrell & Company on December 18, 1912. (The editors have not located a photo of a Sloper Model #4 nor a Sloper four die perforator.) The Sun Life Assurance Company (S15) perforator has been plated as a four die machine so it may also have been made by Sloper.



Cummins Model 14



Cummins Model 52

The machine that has had the widest distribution in Canada is Model 52 from the B.F. Cummins Perforator Company of Chicago, Illinois. This machine has a width to accommodate a row of five regular sized (George V Admiral) stamps which necessitates a sheet of stamps being folded or separated in half prior to the perforating operation. These groups of pins forming the set of initials are so spaced that when one-half sheet of regular sized stamps are perforated, the design appears in the center of each stamp. It is common, therefore, to find more recent stamps with their varying sizes having split or off-center perforations and, of course, double-sized stamps will contain part of an extra set of initials, or two sets due to the width of the stamp.

Quite a few of the earlier perforators, by plating, can be proven to be single die machines. In some cases, these perforators were later replaced with larger capacity perforators as the volume of required perforated stamps increased. As a result, few of these single die perforators are likely to be found. At present, the

2014-02-01

only single die perforator known to exist is that of the Ogilvie Flour Mills Company, Winnipeg (04) which is a Cummins Model 14. The Cummins Perforator Company specifications for this machine have not been located.

Model 52 shown above has a base measuring 12½" x 5" and weighs 23 pounds. The base is made of cast iron while the balance of the machine is steel. The listed capacity by B.F. Cummins is as follows:

*Three or less initials on each stamp – four sheets thick
(20 stamps at each stroke, row of 5)*

*Four initials on each stamp – three sheets thick
(15 stamps at each stroke, row of 5).*

*Five or six initials on each stamp – two sheets thick
(10 stamps at each stroke, row of 5)*

Stamps can be perforated at the rate of 300 to 500 per minute.

The second most common perforator is the Cummins Model 53. This machine, shown below, has a capacity to perforate a row of 10 regular sized stamps or five large sized stamps (a common size sheet for its time) with its 10 dies. **Model 53 has a base measuring 17¼" x 5" and weighs 33 pounds.** With its capacity being double that of Model 52, Model 53 was used to produce many of the more common perfins.



Cummins Model 53



American Model 6k

The Cummins Model 56 is an electrically operated machine; otherwise, it is identical to Model 53. Being operated electrically and controlled by a foot pedal, the operator can perforate stamps much more quickly using Model 56. None of the Model 56 machines have been confirmed to be physically located in Canada. The only confirmed machine is that of the New York Life Insurance Company, New York City (N6), where it was still in the mail room and perforating U.S. stamps in 1985.

To date, one American Perforator Company of Chicago, Illinois, machine is confirmed to have been used by a Canadian company. It is Model 6K and is very similar to the Cummins Model 53 both in size and capacity. It is believed that Cummins was no longer manufacturing perforators when the Canadian National Railways ordered its last perforator, (C24), from the supplier and, therefore, had to purchase the American brand perforator.

2014-02-01

The perforations made by the machines mentioned conform to the requirements of the Post Office, i.e. holes not over one-thirty-second of an inch in diameter, and total space covered not over one-half inch square. Usually the pins are so arranged that when sheets of stamps are fed through the machines from top to bottom, face up, the initials will be horizontal and properly oriented when viewed from the face of the stamp. Occasionally, the pins are so arranged that the initials read vertically.

A sheet of stamps can be fed into the machine in eight possible different ways: any of the four sides of a sheet with the stamp design face up and any of the four sides with the gummed side up. So it is possible to find a perforation in any of eight different positions. Refer to Addendum C.

The Cummins Model 52, if a folded sheet was fed into it could produce mirror pairs with one position being the normal and the other reversed. These pairs are scarce, as they are usually separated when applied to the mail.

Carelessness on the part of the operator of any of the various types of perforators produces stamps with double perforations; some perforated obliquely and, occasionally, some with two impressions, being different positions.

Damaged dies which result in incomplete perfins are usually the results of the pins falling out of the perforator. It is presumed that the pins can be broken when they slip out of the guide but no one has reported trying this exercise. When many of the pins are missing, the damaged perfin can be quite difficult to identify. In some cases, a damaged die double perforation or complete perforation with a second perforation from which one or two pins cut the stamp can result in a perfin which appears to have an unrecorded code hole or two.

The following list of perforating machines has been physically confirmed by viewing each machine, excluding 08, 09 and 010, which are taken from Government equipment inventory lists.

Make	Dies	Perforation
Sloper Model ?	1	J10, W9, W10
Sloper Model ?	4	S13, W15
Sloper Model ?	5	A11, A12
Cummins Model 14	1	O4
Cummins Model 52	5	B12*, C15, C16, D4*, G6*, G8*, G17*, G18*, G19*, G20*, G21*, G22*, G23*, I5*, I6*, I7*, I8*, I9*, I10*, I11*, I12*, I13*, I14*, I15*, I16*, I17*, I18*, I19*, I20*, I21, I22*, L1, L8*, M9*, M23, M28, N3*, O1*, O8, P4*, P5*, P6, P8, Q1*, R3*, S22*, W7*
Cummins Model 53	10	C6, C21, C26, C28, C46, O9, O10, P19, S2, W5
Cummins Model 56	10	N6
American Model 6K	10	C24, E1


Not Confirmed *

Chapter 4

HOW TO INTERPRET THE HANDBOOK

Each perforated insignia which is distinctly different is listed and illustrated separately. For insignia which are similar or changed somewhat due to re-tooling of the dies, the insignia are deemed to be different when they are the products of different perforating machines. To avoid confusion, damaged dies, which appear to be something that they are not, are illustrated and identified as to their origin.

Every perforated insignia is presented in the following manner with the noted information.

PERFIN NUMBER	CONTACT PHOTOGRAPH	LOCATION	USER'S IDENTIFICATION	EARLIEST POSTMARK	POST OFFICE APPROVAL
C38		CONSOLIDATED MINING & SMELTING COMPANY OF CANADA LTD.	TRAIL BC CMS See Addendum A, I, J. Notes - Later issues known.	1922/05/02 1951/07/31	1920/11/02 CA
G					
104, 105, 105d, 106, 107, 107a, 108, 108b, 109, 109c, 110, 110d, 111, 112, 112iv, 113, 114, 115, 117, 118, 128, 141, 142, 144, 146, 149, 150, 153, 155, 157, 158, 163, 164, 165, 165a, 166, 167, 169, 170, 173, 175, 176, 190, 192, 193, 195, 195i, 196, 197, 197c, 199, 203, 215, 217, 218, 219, 221, 222, 223, 223i, 224, 225, 225i, 226, 231, 232, 233, 234, 235, 236, 241, 241a, 242, 243, 244, 249, 250, 251, 252, 253, 254, 255, 256, 257, 259, 260, 261, 257, 269, 271, 277, 284, 286, 287, 288, 292, 301, 303, 304, 305, 306, 313, 316, 320, 322, 324, 325, 326, 327, 328, 329, 330, 335, 336, 337, 338, 339, 340, 341, 350, 351, 352, 354, 355, 357, 358, 361, 362, 401, 404, 405, 454, 454i, 455, 457, 458, 459, 462, 462i, 464, 504, 537, C5, C6, C7, C8, C9, E7, E9, E10, J15, J15i, J16, J16i, J17, J17i, J18, J18ii, J20, J20i, FX64					
PERFIN FACTOR	INITIALS OF THE PERFORATOR		ADDENDA & NOTES	LATEST POSTMARK	COUNTRY
			CATALOGUE NUMBERS		

PERFIN NUMBER is the number allocated to each respective perforated insignia. Where there is a '-', the insignia is not what it appears to be and there is a reference to its origin where the user's name usually appears.

The perfin image in most cases was made by a **CONTACT PHOTOGRAPH** of one of the dies of the perforating machine. Keep in mind that most perforators had multiple dies, which were not identical, so hole alignment may not be exact. In other words, the **CONTACT PHOTOGRAPHY** is only a representation of the actual

2015-09-01

perfin die, and will not match, exactly, all perfin dies of the perfin number. The editors have attempted to maintain the correct image size when creating the PDF file. Various aspects of both the **viewer's software and hardware in printing the PDF** image may result in changes in the image size. Most perfins have the insignia in Position 1 that allows superimposition from the back, underside, of the stamp so that the colour and design of the stamp do not interfere with identification.

LOCATION is the city where the perforator was located while used by the company. In the case of a perforator being used in two or more cities, the cities are listed in chronological order of usage.

USER'S IDENTIFICATION is the name of the company that purchased the perforator. In most cases, it will also be the name of the company that operated the perforator. In the case of a company having more than one name (other than a takeover), the most recognized name is used. Attempts have been made to confirm the spelling of the names. Where no company name is listed, the owner/user remains unknown.

EARLIEST POSTMARK is a review of the known usage of the perfin by the BNAPS Study Group. Changes in some of the dates are to be expected over a period of time, but it does indicate confirmed years that a perfin has been used. Dates read: year/month/day.

POST OFFICE APPROVAL is the date on which the Post Office approved the use of a particular insignia, as shown in Addendum A. Where the company had one insignia approved it is deemed that the approval applied to all similar and/or later insignia so there is a referral to the approved insignia. Where no approval was given the space is blank. In the case where a perforator was located outside Canada and did not perforate Canadian postage stamps, a N/A (not applicable) confirms that Post Office approval was not required for Canadian revenue stamps that were perforated. For Newfoundland postage stamps, the Canadian approval regulations did not apply, as Newfoundland was not a member of Confederation at the time of perforating, thus the N/A. Dates read: year/month/day.

PERFIN FACTOR is an attempt to indicate the relative number of stamps reported with each insignia in the Study Group surveys and to provide a comparison for the collections reviewed. Below are the actual reported copies as of 1984. In 2011, the A, B and C factors remain actual count. The remaining factors will have higher actual counts but remain in proportion to each other. The factors including both postage and revenue stamps are as follows:

- A 1-3 reported copies
- B 4-10 reported copies
- C 11-30 reported copies
- D 31-100 reported copies
- E 101-300 reported copies
- F 301-1,000 reported copies
- G 1,001-3,000 reported copies
- H 3,001-10,000 reported copies
- I 10,001 and more reported copies

COUNTRY or countries where insignia found is an identification of the countries whose stamps have also been perforated with the same perforator. The United

2015-09-01

States (US) is the most frequent, but Newfoundland (NL), England (GB), Australia (AU), Trinidad & Tobago (TT) and Ireland (IE) are also listed. Note: all the Australia perforations are in Custom Duty (revenue) stamps, not postage stamps and were from an American perforator.

INITIALS OF THE PERFORATOR is the sequence of letters in the insignia. There are a number of symbols to help in describing perfin patterns.

/, as in **AR/&Co** – everything after the / is on a line below.

-, as in **M-W/A** – shows a dash or marked space.

(), as in **BC/C(o)** – the letter or letters inside the parentheses are enclosed within the letter preceding.

[], as in **[AC/o]** – all letters with the brackets share some pins with some or all the other letters within the brackets.

Lower case letter, as in **AR/&Co** – letters shown as lower case in the listing are also lower case in the actual perfin.

., periods like **W.J.G** have been included in the initials.

< >, as in **<P>P/Co**, the letter(s) within the < > is reversed.

Note: code holes, as in **NLY**, have not been included in the initials.

LATEST POSTMARK is a review of the known usage of the perfin by the BNAPS Study Group. Changes in some of the dates are to be expected over a period of time, but it does indicate confirmed years that a perfin has been used. Dates read: year/month/day.

ADDENDA & NOTES is a notice that this insignia is referred to in addendum, and each reference is so noted as is anything considered significant enough to need special attention, subject to space required for the explanation.

CATALOGUE NUMBERS is a checklist of all stamp issues and reported for each perfin as dated on top of the page. The original list was prepared by Conrad Tremblay and recorded the perfin positions, for that information contact the BNAPS Perfin study group. The list has been added to as new stamps have been reported and stamp numbers have been changed to reflect the current 2015 catalogue stamp numbers. The stamps are listed in the following order using these catalogues:

Unitrade Specialized Catalogue 2015, style: 104, C1 or MR1

The Canadian Revenue Stamp Catalogue 2009 edition by E. S. J. van Dam, style: FX64 or NFC1


The Standard Canada Precancel Catalogue 5th Edition. The precancel number is composed of the Town Name or Bar, Style number (1 to 15) and the Scott Stamp Number [Hamilton 4-105]. The Town Name (Hamilton) is only shown on the first precancel number (Hamilton 4-105, 4-107) and not repeated on subsequent precancel numbers if there is no change in the Town Name.

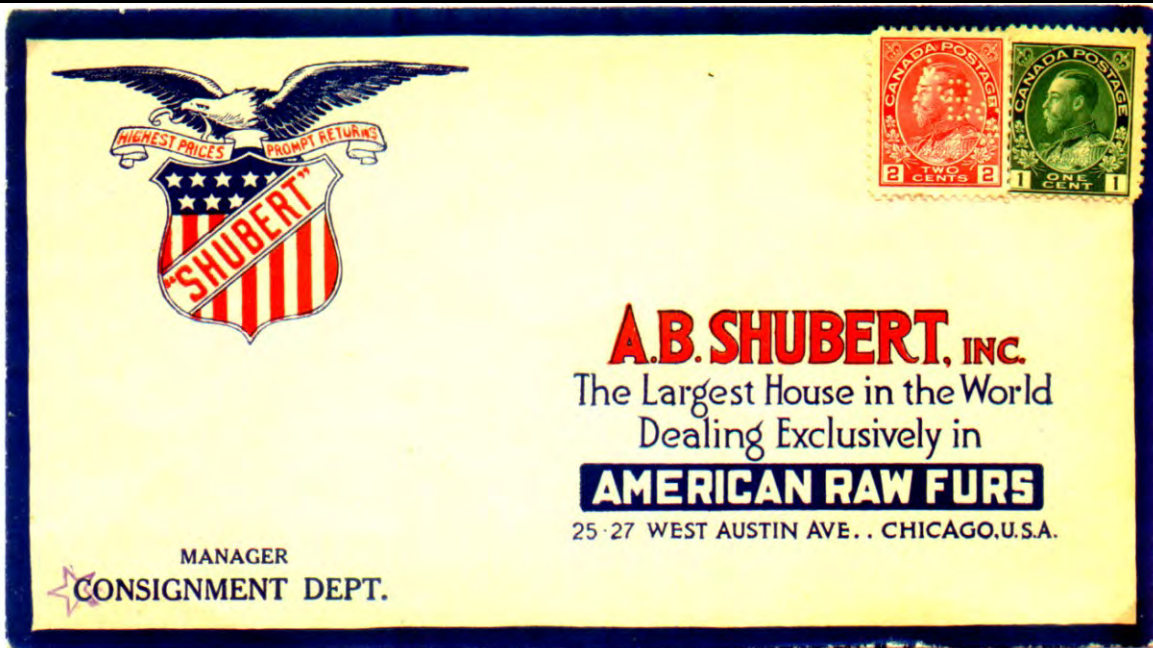
Capital "I" means inverted, capital "D" stands for double and capital T" means triple. For a complete list of the precancel number system, see in **"The Standard Canada Precancel Catalogue 5th Edition** book.


Note: where the perfin is from Newfoundland, Unitrade Specialized catalogue (Newfoundland numbers are used without identification. Where a Newfoundland perforation is reported in a Canadian stamp, a NL is added prior to the Canadian stamp number.

Chapter 5


CANADIAN PERFORATED INSIGNIA


A1		A. B. SHUBERT, INC.
A		CHICAGO IL - - ABS - CA US -
104, 106		




A2		ARMOUR & COMPANY
A		CHICAGO IL - - [AC/o] - CA US -
108, 236		


A3		-
B		NEW YORK NY - - AHI - CA US -
104, 106, 1912 Customs		


A4		ANGLO-NEWFOUNDLAND DEVELOPMENT CO., LTD
E		<div> <div>GRAND FALLS NL</div> <div>AN/D</div> <div>-</div> </div> <div> <div>1915/03/24</div> <div>1938/05/22</div> <div>-</div> </div> <div> <div>-</div> <div>NL</div> <div></div> </div>
64, 67, 68, 69, 70, 71, 72, 73, 74, 81, 82, 83, 84, 90, 91, 93, 104, 105, 105b, 106, 107, 108, 115, 116, 116b, 117, 118, 119, 121, 122, 123, 124, 125, 126, 131, 132, 133, 134, 135, 139, 141, 143, 145, 146, 147, 148, 149, 153, 157, 159, 163, 164, 165, 166, 167, 168, 169, 172, 173, 174, 175, 176, 177, 183, 184, 185, 186, 187, 188, 189, 190, 191, 193, 195, 212, 213, 214, 215, 216, 220, C14		


A5		ALPHONSE RACINE & COMPANY
D		<div> <div>MONTREAL QC</div> <div>AR/Co</div> <div>-</div> </div> <div> <div>-</div> <div>-</div> <div>-</div> </div> <div> <div>-</div> <div>CA</div> <div></div> </div>
89, 89i, 90, 90i, 91, 93, 104, 104b, 104c, 104x, 105, 105i, 106, 106b, 106c, 107, 108		

A6		ALBERTA RAILWAY & IRRIGATION COMPANY
C		<div> <div>LETHBRIDGE AB</div> <div>ARI</div> <div>-</div> </div> <div> <div>1903/01/02</div> <div>1909/10/02</div> <div>-</div> </div> <div> <div>-</div> <div>CA US</div> <div></div> </div>
89, 90, 91, 93		


A7		AUTO-STROP SAFETY RAZOR COMPANY, INCORPORATED
A		<div> <div>NEW YORK NY</div> <div>ASR</div> <div>-</div> </div> <div> <div>-</div> <div>-</div> <div>-</div> </div> <div> <div>-</div> <div>CA US</div> <div></div> </div>
FCD 1		


A8		AMERICAN TYPE FOUNDERS COMPANY
B		<div> <div>BOSTON MA</div> <div>ATF/Co</div> <div>-</div> </div> <div> <div>-</div> <div>-</div> <div>-</div> </div> <div> <div>-</div> <div>CA US</div> <div></div> </div>
89, 90, 106, 1912 Customs		

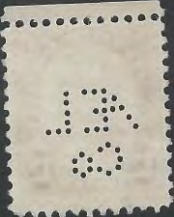
A9		AMERICAN TYPE FOUNDERS COMPANY
B		ST. LOUIS MO - - ATF/Co - CA US -
89, 90, 104, 106, NFC1		

A10		N. W. AYER & SON
A		PHILADELPHIA PA - - AY/ER - CA US -
142		

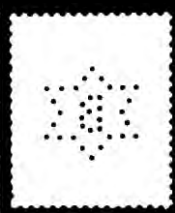


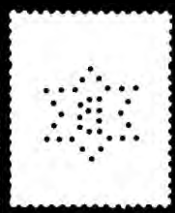
A11		AYRE & SONS, LIMITED
F		ST. JOHN'S NL 1925/10/01 - AYRE 1932/04/26 NL
74, 118, 126, 131, 132, 133, 134, 135, 137, 138, 139, 139i, 140, 141, 142, 146, 147, 148, 149, 150, 151, 153, 155, 156, 157, 158, 159, 164, 165, 166, 167, 168, 169, 170, 171, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182		


A12		AYRE & SONS, LIMITED
G		ST. JOHN'S NL 1925/10/24 - AYRE 1949/04/02 NL CA
66, 70, 118, 119, 126, 131, 132, 133, 134, 136, 137, 138, 139, 140, 141, 142, 143, 145, 146, 147, 148, 149, 150, 153, 154, 155, 156, 157, 159, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 174, 175, 176, 182, 183, 184, 185, 186, 186ii, 187, 188, 189, 189i, 190, 191, 191a, 193, 194, 195, 195ii, 196, 197, 208, 209, 210, 211, 212, 213, 214, 215, 216, 218, 219, 220, 222, 222i, 223, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 254i, 255, 256, 257, 258, 259, 260, 262, 263, 267, 269, 270, C9, C10, C19, FX36, NFR17, NFR17a		


<p>A13</p> <p>A</p>		<p>AETNA LIFE INSURANCE COMPANY</p> <p>HARTFORD CT - -</p> <p>[AE]L/Co - CA US</p>
<p>233</p>		





B1		BURROUGHS ADDING MACHINE CO.		
E		DETROIT MI	1915/09/14	1913/02/08
		Star (B)	-	CA US
See Addendum A & B. See Addendum B for differences between B1 and B2.				
89, 90, 91, 104, 104c, 104i, 104x, 106, 106c, 106v, 135, MR4, MR4i, [Windsor 1-89, 1-89I, 1-104]				


B2		BURROUGHS ADDING MACHINE CO.		
D		DETROIT MI	1933/12/13	1913/02/08
		Star (B)	1942/09/02	CA US
See Addendum A & B. See Addendum B for differences between B1 and B2.				
150, 152, 163, 163b, 164, 169, 170, 173, 190, 195, 196, 198, 199, 209, 211, 213, 217, 218, 219, 220, 221, 223, 231, 232, 233, 234, 235, 241, 246, 254, [Windsor 5-231]				

B3		THE BARRETT COMPANY		
B		NEW YORK NY	-	-
		Diamond (B)	-	CA US
		-		
164, 231, E1				

B4		BEES STAMPS		
E		REGINA SK	1989/07/07	1989/07/17
		[BB]	-	CA
See Addendum A.				
1155, 1156, 1157, 1158, 1159, 1160, 1161, 1172, 1175, 1179, 1181, 1182, 1183, 1194B, 1194C, 1349, 1350, 1352, 1353, 1354, 1355, 1361, 1362, 1363, 1364, 1366, 1367, 1368, 1369, 1370, 1373, 1375, 1375i, 1376, 1376ii, 1376c, 1394, 1395, 1396				


B5		J.T. BAKER CHEMICAL COMPANY		
B		PHILLIPSBURG NJ	-	-
		BC/C(o)	-	CA US
		-		
196				


B6		BRITISH COLUMBIA ELECTRIC RAILWAY
D		<div> VANCOUVER BC 1914/05/14 - </div> <div> BC/ER 1920/02/06 CA </div> <div>-</div>
89, 90i, 104, 104i, 105, 106, 106c, 107, 108, 116, 135, MR1, MR2, MR3, MR4, MR4a, FWT13		

B7		BEAVER BOARD COMPANY
C		<div>BUFFALO NY</div> <div>BEA/VER</div> <div>-</div> <div>-</div> <div>-</div> <div>-</div> <div>CA US</div>
89, 104, 106, 1912 Customs Duty		


B8		
A		<div>B&F</div> <div>-</div> <div>-</div> <div>-</div> <div>N/A</div> <div>NL AU</div>
NFC1		


B9		THE B.F. GOODRICH COMPANY
B		<div>BOSTON MA</div> <div>BFG/Co</div> <div>Known used at BFG Canadian Head Office at Kitchener ON</div> <div>1927/04/29</div> <div>-</div> <div>CA US</div>
E1		


B10		LAMONTAGNE LTD.
G		<div>MONTREAL QC</div> <div>B/LL/B</div> <div>See Addendum A. <u>B/LL/B</u> is for Balmoral Block where it was located.</div> <div>1912/01/30</div> <div>1914/10/26</div> <div>1928/07/04</div> <div>CA</div>
104, 104b, 104c, 104i, 104ii, 104x, 105, 105d, 105e, 106, 106b, 106c, 106ii, 106iii, 106iv, 106v, 106vii, 107, 107a, 107e, 107i, 107ii, 107iv, 108, 108b, 108c, 108ii, 109, 109c, 111, 111a, 111iii, 112, 112a, 112c, 112ii, 113, 116, 116a, 117, 118, 119, 119b, 119iv, 120, 120ii, 135, 135i, 141, 142, 144, 146, 148, 150, 163, MR1, MR2, MR2a, MR3, MR3a, MR3b, MR4, MR4a, MR4i, MR6, FWT7, FWT8, FWT9, FWT10, FWT12, FWT13, FWT14, FWT15, FX3, FX7, FX8, FX9, FX21, FX30, FX33, FX34, FX35, FX36, FX39, FX40, FX41, FX42, FX56		


B11		BOSTON MUSIC COMPANY
B		<div>BOSTON MA - -</div> <div>BM/C - CA US</div> <div>-</div>
135, 192, FCD1, FCD2		




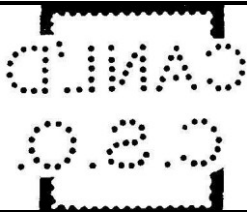
B12		BANK OF MONTREAL
F		<div>WINNIPEG MB 1914/11/03 -</div> <div>B(O/F)M 1930/12/06 CA</div> <div>-</div>
104, 104b, 105, 106, 106i, 107, 107a, 107e, 107i, 107iv, 108, 108b, 108c, 108ii, 109, 109c, 110, 110c, 110d, 111, 112, 112a, 112c, 112i, 113, 113b, 114, 115, 116, 117, 117ii, 118, 118b, 119, 119c, 120, 120a, 120i, 120ii, 122, 123, 135, 135i, 141, 143, 145, 147, 148, 149, 150, 151, 152, 154, 155, 156, 157, 164, 165, 165a, 166, 166b, 167, 168, 169, 170, 173, 174, 175, 177, C1, MR1, MR2, MR3, MR3a, MR3b, MR4, MR4i		

B13		BORDEN'S FARM PRODUCTS CO. LTD.
C		<div>NEW YORK NY 1931/12/22 1923/04/12</div> <div>BOR/DEN 1932/07/07 CA US</div> <div>-</div>
102, 104, 106, 107, 107e, 109, 142, 150, 163, 164, 166, 167, 181, 192, 241, FX36		

B14		BABSON'S REPORT INCORPORATED
C		<div>WELLESLEY HILLS MA - -</div> <div>BR - CA US</div> <div>-</div>
90, 107, 109, 150, 219, FX1, FX41, FX56, FX57		

B15		BELL TELEPHONE CO. OF CANADA
I		MONTREAL QC 1912/11/12 1915/03/17 BT 1948/04/03 CA See Addendum A & B. See Addendum B for differences between B15 and B16. Distributed to ON & QC.
104, 104b, 104c, 104i, 104ii, 104vi, 104x, 105, 105d, 105i, 105iv, 106, 106b, 106c, 106ii, 106iii, 106iv, 106v, 106vii, 107, 107a, 107e, 107i, 107ii, 107iv, 108, 108b, 108c, 108ii, 109, 109c, 109d, 110d, 111, 111a, 111b, 112, 112a, 112i, 112ii, 112iii, 112c, 113, 113iii, 114, 114b, 114v, 115, 116, 116a, 117, 117a, 117ii, 117iii, 118, 118b, 119, 119b, 119c, 119d, 119iv, 120, 129, 132, 135, 135i, 141, 142, 144, 145, 146, 148, 149, 150, 151, 153, 154, 155, 157, 158, 162, 163, 163b, 163ii, 164, 165, 165a, 166, 166b, 167, 168, 169a, 170, 171, 172, 173, 173ii, 175, 190, 191, 191a, 192, 193, 195, 196, 197, 197c, 199, 200, 202, 203, 204, 208, 209, 210, 211, 212, 214, 215, 217, 218, 219, 220, 221, 223, 223i, 225, 231, 232, 232i, 233, 235, 237, 241, 241a, 243, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 257, 260, 269, 270, 271, 274, MR1, MR2, MR2a, MR3, MR3a, MR3b, MR4, MR4a, MR4i, FWT7, FWT8, FWT9, FWT13, FWT16, FX36, FX38, FX39, FX63, FX64, [Montreal 10-231, 10-232]		

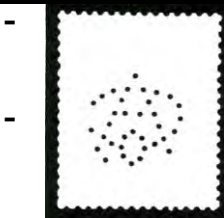
B16		BELL TELEPHONE CO. OF CANADA
H		MONTREAL QC 1946/11/26 1915/03/17 BT 1957/06/15 CA See Addendum A & B. See Addendum B for differences between B15 and B16. Distributed to ON & QC.
249, 250, 251, 252, 254, 255, 257, 260, 269, 270, 271, 274, 276, 284, 285, 286, 287, 288, 289, 291, 292, 300, 301, 303, 304, 305, 306, 311, 312, 315, 316, 318, 322, 323, 324, 325, 326, 327, 328, 329, 330, 335, 336, 337, 338, 339, 340, 341, 342, 349, 351, 352, 356, 357, 358, 359, 361, 362, 364, 373, FX64, [Montreal 10-305]		



See Addendum D. (This is not a perfin by definition).



See Addendum D. (This is not a perfin by definition).



See Perfin A2.



C1

A

J. I. CASE THRESHING MACHINE CO.

RACINE WI

 $C(A)SE$

See Addendum A.

1913/05/20

CA US

104

C2

C

CURZON BROTHERS

LONDON GB

CB

Found with Montreal QC and Toronto ON roller cancels.

89, 90, 91, 104, 104i, 106, 111, 116



C3

B

CURZON BROTHERS

LONDON GB

CB


Re-drilled dies of C2.


—


CA GB FR


90, 104, 106, 111


C4		-	-	-
B		CB	-	CA
		-		
89, 90, 91, 104, 106, 111				


C5		CHASE BROTHERS COMPANY		
C		COLBORNE ON	1904/09/04	-
		CB	1907/09/05	CA
		-		
89, 90, 90i, 92				


C6		CANADIAN BROADCASTING CORPORATION		
G		OTTAWA ON	1944/05/27	-
		CBC	1962/02/18	CA
		See Addendum G.		
247, 248, 249, 250, 251, 252, 252b, 253, 254, 255, 257, 260, 268, 269, 271, 274, 276, 277, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 301, 302, 303, 304, 305, 306, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 322, 323, 324, 325, 326, 327, 328, 329, 330, 335, 336, 337, 338, 339, 340, 341, 343, 349, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 364, 365, 366, 367, 368, 369, 370, 371, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 386, C6, C8, C9, C9a, E2, E10, E11				


C7		BANKERS TRUST COMPANY		
B		NEW YORK NY	-	-
		C(BT)o	-	CA US
		-		
107, 232, 233, FX38				


C8		CANADA CEMENT CO. LTD.
F		<div> MONTREAL QC 1912/-/- 1914/11/11 </div> <div> CCC 1936/09/05 CA </div> <div>See Addendum A.</div>
104, 104b, 104c, 104i, 104ii, 104vi, 105, 105d, 106, 106c, 106iii, 106ix, 107, 107a, 107e, 107iv, 108, 108b, 108c, 108ii, 109, 109c, 110, 110c, 110d, 111, 111a, 112, 112a, 112i, 112c, 116, 117, 117a, 118, 118b, 119, 130, 135, 135i, 141, 142, 143, 144, 147, 149, 150, 151, 153, 155, 164, 165, 166, 167, 169, 170, 173, 190, 193, 196, 197, 199, 204, 209, 212, 213, 215, 218, 219, 221, 223, C4, MR1, MR2, MR2a, MR3, MR3a, MR3b, MR4, MR4a, MR4i, MR5, MR5i, FWT7, FWT8, FWT10, FWT11, FWT12, FWT13, FX3, FX4, FX7, FX8, FX9, FX10, FX13, FX34, FX36, FX38, FX39, FX40, FX41, FX42, FX43, FX64, FX67		


C9		CANADIAN CAR & FOUNDRY CO. LTD.
E		<div> MONTREAL QC 1912/09/07 1911/09/30 </div> <div> CC/&F 1917/09/02 CA </div> <div>See Addendum A.</div>
89, 89i, 90, 104, 104iii, 105, 106, 106c, 106ii, 106vii, 107, 108, 142, MR1, MR2, MR3, MR4i, FWT12, FX7, FX40		


C10		CODVILLE CO. LTD.
G		<div> WINNIPEG MB 1916/03/07 1914/07/27 </div> <div> C(Co) 1957/03/19 CA </div> <div>See Addendum A.</div>
90, 104, 104i, 105, 106, 106i, 106v, 107, 107e, 107iv, 108, 108b, 108ii, 109, 109c, 110, 111, 112, 116, 116a, 117, 118, 135, 135i, 142, 144, 146, 149, 150, 153, 155, 163, 163b, 164, 165, 165a, 166, 166b, 167, 170, 190, 191, 192, 193, 195, 196, 197, 197c, 199, 209, 211, 212, 213, 214, 215, 217, 218, 219, 221, 223, 231, 232, 233, 235, 237, 241, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 257, 269, 276, 277, 282, 284, 285, 286, 287, 288, 289, 291, 292, 301, 303, 304, 305, 306, 311, 315, 317, 319, 323, 324, 325, 326, 328, 329, 330, 335, 337, 340, 341, 352, 353, 354, 355, 356, 358, 361, C8, C9, MR1, MR2, MR3, MR3b, MR4, MR4i, FWT8, FWT10, FWT12, FWT13, FX3, FX7, FX36, FX38, FX64, FX67, [Bar X-284], [Brandon 1-149, 1-195, 3-195, 4-217]		


C11		CANADIAN CONSOLIDATED RUBBER CO.
G		MONTREAL QC 1915/10/01 1912/08/20 CCR 1927/07/14 CA See Addendum A. Stamp found with Cape Town (South Africa) Paquebot cancel
104, 104b, 104c, 104i, 104ii, 104v, 104viii, 104x, 105, 105d, 105f, 105i, 106, 106b, 106c, 106ii, 106iii, 106iv, 106v, 106vii, 107, 107a, 107e, 107i, 107ii, 107iv, 108, 108b, 108ii, 109, 109c, 109d, 110, 111, 111a, 111b, 112, 112a, 112c, 112i, 112ii, 112iii, 113, 113b, 114, 115, 116, 116a, 117, 117a, 117ii, 118, 119, 119b, 119c, 120, MR1, MR1i, MR2, MR3, MR4, MR4a, FWT8		


C12		CANADIAN EDISON APPLIANCE COMPANY
D		STRATFORD ON 1920/07/20 - CEA 1924/06/02 CA -
104, 105, 106, 106c, 108, 108b, 108ii, 111, 112, 113, 114, 116, 118, 119, 119c, 120, 120ii, MR1		


C13		CANADA FOUNDRIES & FORGINGS LTD.
F		BROCKVILLE ON 1920/03/06 1920/01/16 CFF 1926/11/08 CA See Addendum A.
104, 104i, 105, 105d, 105i, 106, 107, 107e, 108, 108b, 108ii, 109, 109c, 109d, 111, 112, 112a, 112c, 112ii, 114, 116, 117, 117ii, 118, 118b, 119, 141, 142, 143, 145, 146, 148, 150, FWT8, FWT12, FWT13, FX36, FX39, [Brockville 3-83, 3-104, 3-105]		


C14		CANADIAN GENERAL ELECTRIC COMPANY
F		TORONTO ON 1905/-/- - C/GE 1941/02/20 CA -
89, 89i, 89iii, 89v, 90, 90i, 91, 92, 92i, 93, 94, 104, 104c, 104ix, 104x, 105, 106, 106c, 106ix, 106x, 107, 107e, 108, 108ii, 109, 109c, 109d, 110, 110d, 111, 111a, 112, 113, 113a, 114, 115, 116, 116a, 117, 118, 118b, 119, 141, 142, 144, 145, 146, 147, 149, 150, 151, 153, 154, 155, 156, 157, 158, 164, 165, 165a, 166, 167, 171, 175, 190, 191, 192, 195, 196, 197, 197c, 199, 208, 212, 213, 216, 217, 218, 219, 223, 223i, 225, 225i, 231, 232, 232i, 233, 235, 237, 241, 241a, 243, 247, 248, 249, 251, 254, 261, 283, 284, 291, 306, 323, 713+philatelic, C1, C3, MR1, MR4, [Brandon 1-149, 4-149], [Toronto 3-110, 7-105, 10-112, 10-119]		


C15		CANADIAN GENERAL ELECTRIC COMPANY
H		<p>TORONTO ON 1911/01/11 -</p> <p>C/GE 1955/06/14 CA</p> <p>Note: Distributed nationally.</p>
<p>89, 89i, 89iii, 90, 90i, 91, 91i, 92, 92i, 93, 104, 104c, 104i, 104ii, 104x, 105, 106, 106ix, 107, 107e, 108, 109, 109c, 110, 111, 112, 112a, 112c, 113, 113a, 113iv, 114, 115, 116, 116a, 117, 119, 119iv, 135, 135i, 144, 146, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 163, 163a, 163b, 164, 165, 165a, 166, 167, 168, 169, 170, 172, 173, 174, 175, 176, 190, 191, 192, 193, 194, 195, 196, 197, 197c, 198, 199, 200, 204, 209, 211, 212, 213, 214, 215, 217, 218, 219, 220, 221, 223, 223i, 224, 225, 226, 231, 232, 232a, 233, 234, 235, 236, 237, 241, 241a, 243, 244, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 259, 260, 261, 268, 269, 270, 271, 272, 274, 275, 276, 277, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 301, 303, 304, 305, 306, 311, 312, 313, 315, 316, 317, 318, 319, 320, 325, 340, C5, C6, C7, C8, C9, E2, E2i, E4, MR1, MR3, MR4, FWT9, [Toronto 3-108, 3-110, 7-105, 7-112, 7-112a, 10-105, 10-107, 10-109, 10-112, 10-112a, 10-117, 10-119, 10-120, 10-122]</p>		


C16		CANADIAN GENERAL ELECTRIC COMPANY LIMITED
F		<p>TORONTO ON 1953/05/07 -</p> <p>C/GE 1971/07/22 CA</p> <p>See Addendum G. Re-drilled dies of C15.</p>
<p>284, 286, 287, 288, 290, 292, 294, 301, 305, 306, 316, 318, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 333, 335, 336, 337, 338, 339, 340, 341, 349, 350, 351, 352, 354, 386, 392, 394, 395, 397, 401, 404, 405, 454, 454i, 457, 458, 458p, 459, 460c, 461, 507, 544, 544pv, 586, 587, 591, 593, 593A, 605, 716, 784, 790, 790+philatelic</p>		


	See Addendum D. (This is not a perfin by definition).	
---	---	--


	See Addendum D. (This is not a perfin by definition).	
---	---	--


C17		CROUSE-HINDS COMPANY
A		<div> SYRACUSE NY -/-/- - </div> <div> CH/C(o) 1917/-/- CA US </div> <div> - </div>
E1		


-		-
-		-
		-
		-
		See Perfin I5 [IHC]


C18		CANADIAN INDUSTRIES LIMITED
E		<div> MONTREAL QC 1931/10/07 - </div> <div> CIL 1939/07/08 CA </div> <div> Re-drilled dies of original CXL C48. </div>
163, 163b, 164, 166, 167, 168, 170, 172, 173, 174, 175, 176, 190, 191, 192, 193, 195, 195i, 196, 197, 197c, 198, 199, 200, 202, 203, 204, FWT9, FX36, FX38, FX40, FX67		


C19		CANADIAN INDUSTRIES LIMITED
E		<div> MONTREAL QC 1933/09/14 - </div> <div> CIL 1957/02/13 CA </div> <div> Re-drilled dies of the re-drilled dies CIL C18. </div>
168, 174, 175, 176, 190, 192, 195, 195i, 196, 197, 197c, 198, 198i, 199, 200, 201, 202, 203, 203i, 204, 209, 211, 212, 213, 214, 215, 216, 217, 218, 219, 221, 222, 223, 223i, 224, 225, 225i, 226, 231, 232, 233, 235, 241, 244, 246, 247, 248, 254, FX38, FX64, FX67, 1935 Customs		


C20		JAMES CORISTINE & CO.
F		<div> MONTREAL QC 1913/04/19 1913/09/15 </div> <div> C(Jo) 1922/08/02 CA </div> <div> See Addendum A. </div>
89, 89i, 89iii, 90, 90i, 91, 92, 104, 104b, 104c, 104i, 104viii, 104x, 105, 105i, 106, 106b, 106c, 106iii, 106v, 106ix, 107, 108, 109, 110, 111, 112, 113, 116, 117, 163b, 167, 175, 349, MR1, MR2, MR3, MR3b, MR4, MR4i, FWT16		


C21		THE CONSOLIDATED MINING AND SMELTING CO. OF CANADA LTD.
G		TRAIL BC 1922/05/02 1920/11/02 CMS 1968/09/18 CA See Addendum A. Notes – Later issues known.
104, 105, 105d, 106, 107, 107a, 108, 108b, 109, 109c, 110, 110d, 111, 112, 112c, 113, 114, 115, 117, 118, 119iv, 128, 141, 142, 144, 146, 149, 150, 153, 155, 157, 158, 163, 164, 165, 165a, 166, 167, 169, 170, 173, 175, 176, 190, 192, 193, 195, 195i, 196, 197, 197c, 199, 203, 215, 217, 218, 219, 221, 222, 223, 223i, 224, 225, 225i, 226, 231, 232, 233, 234, 235, 236, 241, 241a, 242, 243, 244, 249, 250, 251, 252, 253, 254, 255, 256, 257, 259, 260, 261, 269, 271, 277, 284, 285, 286, 287, 288, 289, 292, 301, 303, 304, 305, 306, 313, 316, 320, 322, 323, 324, 325, 326, 327, 328, 329, 330, 335, 336, 337, 338, 339, 340, 341, 343, 349, 350, 351, 352, 354, 355, 357, 358, 361, 362, 401, 404, 405, 454, 454i, 455, 457, 458, 459, 462, 462i, 464, 504, 537, 553, C5, C6, C7, C8, C9, E7, E9, E10, J15, J15b, J16, J16i, J17, J17b, J18, J18a, J20, J20b, FX64		


-		-
-		- CA
Damaged die of C28. 249, 250, 252, 254, 286, 287, 291		


C22		THE CHASE NATIONAL BANK
A		NEW YORK NY - - CNB - CA US -
OST16		


C23		CANADIAN NORTHERN RAILWAY
F		WINNIPEG MB 1903/-/- 1910/11/09 CNR 1928/06/02 CA See Addendum A.
89, 89i, 89iii, 90, 90i, 90vii, 91, 92, 98, 99, 104, 104b, 104c, 104viii, 104ix, 104x, 105, 105d, 106, 106c, 107, 107a, 107i, 108, 108b, 109, 109c, 110, 111, 111b, 112, 112c, 112iii, 113, 115, 116, 116a, 117, 118, 119d, 135, 135i, 141, 142, 143, 144, 146, 147, 152, MR1, MR2, MR3, MR3a, MR3b, MR4, MR4i, FWT10, FWT13, FWT16, FX3, FX6, FX7, FX8, FX9, FX10, FX15, FX36		

C24		CANADIAN NATIONAL RAILWAYS	
		TORONTO ON CNR After 1961, the perforator was located in Edmonton AB.	1946/09/06 - 1982/09/21 CA
H			
247, 249, 250, 251, 252, 254, 255, 257, 259, 269, 270, 271, 272, 276, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 296, 298, 301, 302, 303, 304, 305, 306, 311, 313, 316, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 334, 335, 336, 337, 338, 339, 340, 340ii, 341, 342, 343, 349, 350, 351, 352, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 374, 376, 379, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 394, 398, 401, 402, 403, 404, 404p, 405, 405p, 411, 413, 415, 417, 419, 428, 430, 431, 432, 433, 435, 436, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 454ii, 454iii, 455, 455ii, 455piii, 456, 457, 457iv, 458, 459, 459b, 459iv, 460, 460ii, 460c, 460pii, 461, 462, 462ii, 462iii, 462iv, 463i, 463ii, 464i, 464iii, 465, 465A, 465B, 470, 471, 472, 473, 477, 479, 480, 486, 487, 489, 492, 494, 496, 497, 499, 500, 502, 503, 506, 507, 508, 512, 513, 515, 516, 517, 518, 519, 524, 525, 526, 527, 528, 529, 531, 534, 536, 539, 541, 542, 543, 544, 544i, 544pvi, 552, 555, 556, 558, 562, 563, 564, 565, 566, 567, 568, 569, 574, 575, 576, 577, 578, 579, 583, 586, 587, 588, 589, 590, 591, 593, 593A, 594, 594a, 594v, 595, 595a, 595v, 596, 597, 597a, 598, 598a, 599a, 606, 607, 610, 612, 613, 616, 618, 619, 620, 622, 626, 627, 629, 630, 631, 632, 634, 635, 638, 639, 640, 641, 642, 643, 648, 650, 651, 652, 653, 655, 658, 659, 666, 668, 669, 670, 671, 672, 673, 681, 690, 691, 705, 707, 708, 709, 710, 711, 711a, 712, 713, 714, 715, 716, 717, 718, 719, 720, 723, 723A, 726, 733, 734, 742, 748, 749, 750, 751, 753, 754, 756, 757, 759, 760, 763, 768, 781, 782, 783, 784, 785, 786, 789, 790, 813, 815, 816, 819, 820, 834, 837, 840, 842, 853, 855, 856, 859, 863, 864, 871, 873, 874, C9, E11, NL257, FX64			


C25		CANADIAN NORTHERN RAILWAY
H	TORONTO ON CNR See Addendum A & B.	1909/03/17 1910/11/09 1949/09/16 CA NL See Addendum B for differences between C25 and C26.
89, 89iii, 90, 90i, 90ii, 91, 91i, 92, 92i, 104, 104viii, 105, 105d, 106, 106ix, 107, 107a, 107e, 108, 108b, 109, 109c, 110, 111, 112, 112c, 113, 114, 115, 116, 117, 118, 119, 135, 135i, 141, 142, 143, 144, 146, 149, 150, 150a, 153, 155, 162, 163, 163ii, 163b, 164, 165, 165a, 165i, 166, 166b, 166i, 167, 169a, 170, 170i, 173, 175, 176, 190, 191, 192, 193, 195, 195d, 196, 197, 197c, 199, 202, 204, 210, 211, 212, 213, 214, 215, 217, 218, 219, 221, 223, 223i, 231, 232, 232i, 233, 234, 235, 237, 238, 239, 241, 241a, 242, 243, 244, 246, 247, 247i, 248, 249, 250, 251, 252, 253, 254, 255, 257, 258, 259, 260, 261, 267, 268, 269, 271, 272, 276, 277, 286, 294, C5, C6, C7, C8, C9, E7, E11, MR1, MR2, MR3, MR3a, MR3b, MR4, MR4a, MR4i, NL91, NL257, FWT8, FX64, [Toronto 12-141, 15-231, 15-249]		


C26		CANADIAN NATIONAL RAILWAYS
H		VANCOUVER BC 1923/05/14 - CNR 1989/11/16 CA NL See Addendum B for differences between C25 and C26.
104, 105, 105d, 106, 107, 107a, 107e, 108c, 109, 109c, 112, 112a, 112c, 113, 114, 117, 118, 135, 141, 142, 143, 144, 146, 147, 149, 150, 151, 153, 155, 157, 162, 163, 163b, 164, 165, 165a, 166, 167, 169, 170, 191, 192, 193, 195, 196, 197, 197c, 199, 202, 204, 210, 211, 212, 213, 214, 217, 218, 219, 221, 231, 232, 233, 234, 235, 241, 241a, 243, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 257, 259, 260, 269, 271, 273, 274, 276, 277, 282, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 299, 301, 303, 304, 305, 306, 311, 312, 313, 314, 315, 316, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 334, 335, 336, 337, 337ii, 338, 339, 340, 340ii, 341, 342, 343, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 371, 372, 373, 376, 377, 378, 380, 382, 384, 386, 387, 388, 390, 391, 394, 395, 397, 399, 400, 401, 402, 403, 403ii, 404, 404pxiii, 405, 410, 411, 412, 413, 414, 415, 416, 417, 418 419, 421, 427, 429A, 430, 431, 432, 433, 434, 435, 436, 437, 438, 443, 444, 445, 448, 449, 450, 451, 452, 453, 454, 454p, 454i, 454iii, 455, 456, 456ii, 457, 457i, 457ii, 457iii, 457piv, 458, 458ii, 458iii, 458piv, 459, 459v, 459b, 459biii, 460, 460aiii, 460ii, 460c, 460p, 461, 461i, 462, 462p, 463, 463ii, 463iii, 464, 464ii, 464iii, 464p, 465, 465ii, 465A, 465B, 469, 472, 473, 474, 475, 476, 477, 480, 482, 485, 486, 487, 488, 489, 490, 491, 492, 493, 495, 496, 497, 500, 501, 502, 503, 504, 505, 507, 508, 512, 513, 514, 515, 516, 517, 518, 520, 522, 523, 524, 525, 526, 527, 528, 529, 529p, 531, 532, 533, 534, 536, 537, 538, 539, 540, 541, 542, 543, 543p, 544, 544p, 550, 552, 552p, 553, 554, 555, 556, 559, 560, 561, 563, 564, 566, 568, 574, 575, 576, 577, 578, 579, 580, 581, 586, 587, 588, 589, 590, 591, 592, 593, 593A, 594, 594a, 595, 595a, 596, 596a, 597, 597a, 597i, 597ii, 597v, 598, 598a, 599a, 606, 607, 607p, 608, 608p, 609, 610, 610i, 611, 612, 613, 615, 620, 622, 625, 626, 627, 633, 635, 638, 639, 640, 641, 644, 645, 646, 647, 648, 650, 651, 652, 653, 654, 655, 658, 659, 660, 661, 662, 663, 664, 667, 668, 669, 674, 675, 676, 677, 678, 679, 682, 689, 690, 691, 692, 693, 695, 696, 697, 698, 699, 704, 705, 707, 708, 709, 710, 711, 711a, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 723, 723a, 726, 726a, 727, 733, 734, 737, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 755, 757, 758, 759, 763, 764, 768, 769, 770, 771, 772, 773, 774, 775, 780, 781, 782, 783, 784, 785, 786, 787, 789, 790, 791, 792, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 842, 843, 844, 846, 847, 848, 849, 850, 853, 854, 855, 856, 859, 860, 861, 862, 864, 865, 866, 867, 871, 872, 874, 877, 878, 879, 880, 881, 882, 883, 887, 889, 892, 894, 896, 899, 903, 904, 907, 912, 917, 917a, 918, 918a, 919, 919a, 920, 920a, 921, 921a, 922, 923, 924, 925, 926, 926B, 927, 929, 930, 932, 933, 934, 957, 961, 962, 973, 981, 993, 994, 997, 998, 999, 1000, 1003, 1004, 1008, 1010, 1012, 1013, 1029, 1030, 1031, 1040, 1044, 1045, 1060, 1061, 1062, 1078, 1080, 1083, 1084, 1090, 1091, 1092, 1093, 1111, 1115, 1122, 1132, 1146, 1152, 1153, 1162, 1163, 1164, 1166, 1196, 1199, 1214, 1217, 1218, 1219, 1220 Later Philatelic, C5, C6, C7, C8, C9, E2, E3, E6, E7, E10, E11, MR4, NL190, NL191, NL191a, NL257, FX38, FX40, FX64, [Bar X-339, X-401, X-402, X-403, X-404, X-405, X-456°, X-458°, x586°, X-705°]		
°Philatelic Mint		


C27		CANADIAN NATIONAL RAILWAYS
F		MONTREAL QC 1923/12/06 - CNR 1928/04/23 CA US See Addendum B for differences between C27 and C28.
104, 105, 105d, 106, 107, 107a, 108, 108c, 109, 109c, 110d, 111, 112, 112a, 112c, 112iii, 113, 116, 117, 117a, 118, 119, 119c, 120, 133, 141, 142, 144, 145, 146, 149, 150, 151, 154, 155, C1, MR4, FWT13, FWT16, FX3, FX7, FX8, FX9, FX36		

C28		CANADIAN NATIONAL RAILWAYS
I		WINNIPEG MB 1923/07/25 - CNR 1993/10/15 CA US See Addendum B for differences between C27 and C28.
105, 109, 110, 110d, 114, 115, 141, 144, 145, 146, 147, 149, 150, 151, 153, 154, 155, 156, 162, 163, 163b, 164, 165, 165a, 166, 166b, 167, 169, 170, 170i, 172, 173, 173ii, 174, 190, 191, 191a, 191i, 192, 193, 194, 195, 196, 197, 197c, 199, 201, 202, 204, 208, 209, 211, 212, 214, 215, 216, 217, 218, 219, 221, 223, 223i, 224, 231, 232, 233, 233i, 235, 237, 241, 241a, 242, 243, 246, 247, 247i, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 269, 270, 271, 272, 273, 274, 275, 276, 277, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 301, 302, 303, 304, 305, 306, 311, 312, 313, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 334, 335, 336, 337, 337p, 338, 338p, 339, 339p, 340, 340p, 341, 341p, 342, 343, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 389, 389, 390, 398, 399, 400, 401, 401p, 402, 402p, 403, 403p, 403pvi, 404, 404p, 404piii, 404pxi, 404pxii, 405, 405p, 412, 413, 415, 419, 426, 428, 430, 432, 431, 434, 434p, 435, 436, 438, 439, 440, 442, 443p, 444, 444p, 451, 451p, 452, 452p, 453, 453p, 453pa, 454, 454ii, 454p, 454pi, 454pii, 454piv, 455, 455p, 455pi, 455pii, 455piii, 456, 456p, 457, 457p, 457pi, 457pii, 457piii, 457pv, 458, 458i, 458p, 458pi, 458piii, 459, 459b, 459p, 459bp, 460, 460a, 460c, 460fp, 460p, 461, 462, 462iii, 462iv, 462p, 462pi, 463, 463v, 463p, 464, 464i, 464p, 464pi, 465, 465pi, 465A, 465B, 469, 474, 476, 476p, 477, 477p, 488, 489, 495, 497, 502, 502p, 503, 503p, 505, 505p, 515, 516, 518, 519p, 520p, 521p, 522p, 523p, 524p, 525p, 526p, 527p, 528p, 529p, 532, 543, 543p, 544, 544i, 544p, 544piii, 544pvii, 554, 555, 555p, 556, 556p, 560, 565p, 576, 586, 587, 588, 589, 590, 591, 592, 593, 593i, 593A, 594, 594a, 594i, 594ii, 594iii, 594v, 594ix, 595i, 596, 596a, 596i, 597, 597iii, 598, 598a, 599, 606, 606p, 607, 607p, 608, 609, 620, 625, 626, 627, 629, 630, 631, 632, 641, 643, 648, 650, 651, 652, 654, 655, 658, 659, 660, 663, 664, 666, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 689, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 707, 708, 709, 710, 711, 711a, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 723, 723A, 723Aiii, 723Aiv, 724, 726, 726a, 727, 732, 733, 734, 735, 739, 740, 741, 742, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 757, 759, 760, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 789, 790, 791, 792, 806, 813, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 842, 843, 844, 847, 849, 850, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 866, 867, 870, 871, 872, 873, 874, 877, 878, 879, 880, 881, 882, 883, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 907, 907ii, 909, 910,		


914, 915, 916, 917, 917a, 918, 918a, 919, 919a, 920, 920a, 921, 921a, 922, 923, 924, 925, 926, 926B, 930, 934, 946, 952, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 973, 981, 997, 1040, 1061, 1062, 1071, 1078, 1080, 1081, 1082, 1090, 1091, 1092, 1094, 1108, 1109, 1113, 1114, 1117, 1146, 1152, 1153, 1155, 1156, 1157, 1158, 1160, 1161, 1162, 1163, 1164, 1165, 1166, 1167, 1168, 1169, 1169as, 1174, 1181, 1200, 1227, 1235, 1260, 1261, 1262, 1263, 1302, 1304, 1347, 1348, 1356, 1357, 1358, 1360, 1361, 1433, 1435, C6, C7, C8, C9, C9a, C9ii, E2, E4, E5, E6, E7, E8, E10, E11, MR4, NL270, FX36, FX64, FX67


C29		CANADIAN NATIONAL RAILWAY		
I		MONTREAL QC CNR See Addendum A.	1929/06/15 1966/06/30	1928/03/13 CA US
105, 105d, 105f, 105iv, 106, 107, 109, 109c, 109d, 110, 120, 122, 141, 144, 145, 147, 149, 150, 151, 153, 154, 155, 156, 158, 159, 162, 163, 163b, 164, 165, 165a, 166, 166b, 167, 168, 169, 170, 173, 174, 175, 176, 177, 184, 190, 191, 191a, 191i, 192, 193, 195, 196, 197, 197c, 198, 199, 201, 202, 204, 209, 211, 212, 213, 214, 215, 216, 217, 218, 219, 221, 223, 223i, 224, 225, 225i, 226, 227, 231, 232, 232i, 233, 235, 237, 241, 241a, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 269, 270, 271, 272, 273, 275, 276, 277, 284, 285, 286, 287, 288, 289, 291, 292, 299, 301, 302, 303, 304, 305, 306, 311, 313, 316, 317, 318, 319, 320, 322, 323, 324, 325, 326, 327, 328, 329, 330, 334, 335, 336, 337, 338, 339, 339iii, 340, 340iii, 341, 341ii, 342, 349, 350, 351, 352, 353, 354, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 369, 370, 371, 374, 376, 377, 378, 384, 391, 393, 395, 396, 398, 401, 402, 402p, 403, 403ii, 404, 405, 405p, 406, 413, 418, 434, 444p, 454, 458, 561, 576, 591, C1, C3, C5, C6, C7, C8, C9, C9ii, E2, E4, E5, E6, E7, E8, E9, E10, FX36, FX68, NL257, [Toronto 15-231]				


C30		TORONTO SATURDAY NIGHT		
D		TORONTO ON C.P. See Addendum A. Known as Consolidated Press.	1911/04/16 1913/01/11	1910/06/21 CA
89, 89i, 90, 90i, 91, 91i, 92, 104, 104c, 104ii, 104viii, 104x, 105, 106, 106b, 106c, 106vii, 106ix, 107, 108, 116, 118				

C31		CANADA PERMANENT MORTGAGE CORPORATION			
C		WINNIPEG MB CPMC -	1903/09/25 1906/08/- -	- CA	

77, 89, 90


C32		CANADIAN PACIFIC RAILWAY CO.
D		<p>WINNIPEG MB 1905/09/09 1910/12/01</p> <p>CPR 1912/08/02 CA</p> <p>See Addendum A. Note - Approval requested from Ottawa ON.</p>
89, 89i, 89iii, 89v, 90, 90i, 91, 91iv, 92, 92i, 93, 104, 107, 107i, 113		


C33		CANADIAN PACIFIC RAILWAY CO.
H		<p>MONTREAL QC 1911/10/30 1910/12/01</p> <p>CPR 1934/01/31 CA</p> <p>See Addendum A & B. See Addendum B for differences between C33 and C34.</p>
89, 90, 91, 104, 104b, 104c, 104i, 104ii, 104vii, 104viii, 104x, 105, 105d, 105iv, 106, 106b, 106c, 106ii, 106iii, 106v, 106vii, 106ix, 107, 107a, 107i, 107ii, 107iv, 107e, 108, 108b, 108c, 108ii, 109, 109c, 111, 112, 112a, 112c, 113, 116, 117, 117a, 118, 118b, 135, 135i, 141, 142, 143, 144, 146, 148, 149, 150, 151, 152, 153, 155, 162, 163, 163a, 163i, 164, 165, 165a, 166, 167, 169, 170, 170i, 173, 175, 190, 191, 192, 193, 194, 195, 195d, 196, 197, 197c, 199, 201, 202, 204, 208, 209, 211, 212, 213, 217, 218, 219, 231, 232, 233, 235, C1, C5, MR1, MR2, MR3, MR3a, MR3b, MR4, MR4a, MR4i, MR5, FWT7, FWT8, FWT9, FWT10, FWT12, FWT13, FWT15, FWT16, FX3, FX7, FX8, FX9, FX13, FX14, FX19, FX36, FX39, FX40, FX41, FX42, FX43, FX64, FX66, FX68, FX69, FX71, FX76, FX83, FX89, FX91, [Toronto 12-141]		


C34		CANADIAN PACIFIC RAILWAY CO.
I		<p>MONTREAL QC 1934/02/12 1910/12/01</p> <p>CPR 1971/09/26 CA NL US</p> <p>See Addendum A & B. See Addendum B for differences between C33 and C34</p>
150, 176, 190, 191, 192, 194, 195, 196, 197, 197c, 199, 201, 202, 204, 206°, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 221, 223, 223i, 224, 231, 232, 232i, 233, 233i, 234, 235, 237, 241, 241a, 242, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 257, 258, 259, 260, 262, 269, 270, 271, 272, 273, 276, 277, 284, 285, 286, 287, 288, 289, 290, 291, 292, 294, 301, 302, 303, 304, 305, 306, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 334, 335, 336, 337, 338, 339, 339iii, 340, 340ii, 340p, 341, 341p, 342, 343, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 362i, 363, 364, 365, 366, 367, 368, 369, 371, 373, 374, 376, 377, 378, 380, 381, 382, 383, 384, 385, 391, 397, 401, 401p, 402, 402as, 402p, 402pii, 403, 403ii, 403p, 404, 404p, 404pxiii, 405, 405p, 411, 415, 416, 419, 430, 431, 434, 435, 436, 443, 444, 451, 452, 453, 454, 454i, 454ii, 454iii, 455, 455i, 455ii, 455p, 456, 456i, 456ii, 456p, 457, 457i, 457ii, 457p, 457pii, 457piii, 457piv, 457pv, 458, 458i, 458ii, 458iv, 458p, 459, 459a, 459i, 459ii, 459iii, 459b, 459iv, 460, 460b, 460c, 460D, 460i, 460ii, 461, 461i, 462, 462i, 462ii, 462iv, 463, 463i, 464, 464i, 464iii, 465, 465i, 465ii, 465A, 465Ai, 465Aii, 465B, 465Biii, 469, 473, 476, 477, 479, 486, 504, 513, 515, 516, 517, 518, 524, 525, 526, 527, 528, 529, 531, 543, 543p, 586, 587, 588, 589, 590, 591, 592, 593, 719, 726, 738, 739, 776, C4, C5, C6, C7, C8, C9, E10, NL270, FWT15, FWT16, FWT17, FWT19, FX14, FX19, FX36, FX38, FX39, FX40, FX61, FX62, FX64, FX65, FX66, FX67, FX68, FX71, FX76, FX78, FX80, FX82, FX83,		

FX84, FX89, FX91, FX93, [Bar X339, X403], [Montreal 10-284]


°Philatelic


-		-	-	-
-		-	-	CA
Damaged die of C35				


C35		CANADIAN PACIFIC RAILWAY CO.		
I		WINNIPEG MB	1913/07/23	1910/12/01
		CPR	1970/06/26	CA NL
		See Addendum A.		
104, 104i, 104viii, 105, 105d, 106, 106b, 106ii, 107, 107a, 107e, 107iv, 108, 108b, 108c, 108ii, 109, 109c, 110, 111, 112, 112c, 113, 113a, 113b, 116, 116a, 117, 117a, 118, 135, 135i, 141, 142, 143, 144, 146, 147, 149, 150, 153, 155, 162, 163, 163b, 164, 165, 165a, 166, 166b, 167, 168, 169, 170, 170i, 173, 190, 191, 191a, 192, 193, 195, 196, 197, 197c, 199, 209, 210, 210i, 211, 212, 214, 217, 218, 219, 221, 223, 223i, 224, 231, 232, 233, 235, 237, 241, 241a, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 257, 259, 260, 269, 270, 271, 272, 273, 276, 277, 282, 284, 285, 286, 287, 288, 289, 291, 292, 293, 294, 299, 300, 301, 303, 304, 305, 306, 312, 313, 315, 316, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 334, 335, 336, 337, 337ii, 337p, 338, 338p, 339, 339p, 340, 340ii, 340aiiis, 340p, 341, 341ii, 341iii, 341p, 349, 350, 351, 352, 354, 355, 357, 358, 359, 360, 361, 362, 362i, 363, 364, 365, 366, 368, 369, 371, 373, 374, 376, 378, 379, 382, 384, 385, 395, 401, 401iii, 401p, 402, 402p, 403, 403p, 403ii, 403pvi, 404, 404p, 404pvii, 404pviii, 404pxi, 404pxiii, 405, 405p, 410, 415, 419, 430, 431, 434, 435, 436, C1, C6, C7, C8, C9, MR1, MR2, MR3, MR4, MR4 i, MR5, NL270, FWT8, FWT11, FWT13, FX14, FX36, FX38, FX39, FX40, FX42, FX64, FX68, FX83, FX89, FX91, [Winnipeg 8-231, 8-249]				


C36		CANADIAN PACIFIC RAILWAY CO.		
H		VANCOUVER BC	1913/02/16	1910/12/01
		CPR	1968/08/18	CA NL
		See Addendum A.		
104, 105, 105d, 106, 106iii, 106iv, 107, 107a, 107e, 107ii, 108, 109, 109c, 112, 112c, 117, 118, 131, 135, 141, 142, 143, 144, 146, 149, 150, 153, 155, 162, 162i, 163, 163i, 164, 165, 165a, 166, 166b, 167, 169, 170, 173, 190, 191, 191a, 192, 193, 195, 196, 197, 197c, 199, 202, 204, 209, 211, 212, 213, 215, 217, 218, 219, 221, 223, 223i, 225, 225i, 226, 231, 232, 232i, 233, 235, 237, 241, 241a, 243, 244, 246, 249, 250, 251, 252, 254, 255, 257, 259, 260, 261, 269, 270, 271, 272, 276, 277, 278, 282, 284, 285, 286, 287, 288, 289, 290, 291, 292, 301, 303, 304, 305, 306, 309, 310, 312, 313, 314, 316, 318, 319, 320, 322, 323, 324, 325, 326, 327, 328, 329, 330, 334, 335, 336, 337, 338, 339, 339iii, 340, 341, 341ii, 342, 343, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 360, 361, 362, 363, 364, 365, 365i, 366, 367, 368, 369, 371, 373, 374, 376, 382, 384, 385, 387, 395, 401, 402, 403,				


403ii, 404, 405, 411, 415, 450, 433, 435, 453, 455, 458, 459, 465A, C1, C3, C5, C6, C7, C8, C9, C9i, MR1, MR2, MR3, MR4, NL191, NL257, FWT8, FWT12, FWT13, FX12, FX14, FX36, FX64, FX68, [Bar X-338]


C37		CANADIAN STEAMSHIP LINES
F		<div> MONTREAL QC 1915/05/15 - </div> <div> CSL 1937/12/10 CA </div> <div>-</div>
104, 104i, 104viii, 105, 106, 106c, 106iii, 107, 107a, 107e, 107ii, 108, 108b, 108ii, 109, 109c, 110, 111, 112, 112c, 113, 114, 116, 117, 117a, 118, 127, 130, 141, 144, 149, 150, 151, 153, 155, 162, 163, 164, 166, 167, 169, 170, 173, 175, 184, 190, 191, 192, 193, 195, 195d, 196, 197, 197c, 199, 202, 204, 209, 212, 215, 217, 218, 219, 221, 223, 223i, 225, 231, 232, 233, 237, MR1, MR2, MR3, MR4, MR4i, FCD2		


C38		CIVIL SERVICE SUPPLY ASSOCIATION
A		<div>LONDON GB</div> <div>CS/L/SA</div> <div>-</div> <div>-</div> <div>-</div> <div>CA GB</div>
FCD2		


C39		THE CUNARD STEAMSHIP COMPANY, LTD
C		<div>NEW YORK NY</div> <div>CSS/CO</div> <div>-</div> <div>1934/06/17</div> <div>1934/06/27</div> <div>-</div> <div>CA US</div>
FCD1, FCD2, FCD3, FCD4, FCD6, FCD7, FX64		


C40		CURTIS COMPANY
A		<div>ST. LOUIS MO</div> <div>C/STL</div> <div>-</div> <div>-</div> <div>-</div> <div>CA US</div>
231		


C41		CATERPILLAR TRACTOR COMPANY
C		OAKLAND CA - - CTC(o) 1929/10/19 CA US AU See Addendum B for differences between C41 and C42. Note: Incomplete dies are C42.
150, FCD2, FCD3, FCD4, FCD6		


C42		CATERPILLAR TRACTOR COMPANY
E		PEORIA IL 1931/01/21 - CTC(o) 1941/06/20 CA NL US AU SA See Addendum B for differences between C41 and C42.
FCD1, FCD2, FCD3, FCD4, FCD6, FCD7, FCD8, FX60, FX64, NFC2, NFC3		


C43		CUDAHY PACKING COMPANY
A		CHICAGO IL - - CUD/AHY - CA US -
E1		


C44		CUDAHY PACKING COMPANY
B		CHICAGO IL - - CUD/AHY - CA US -
E1, E2, E2i		

C45		P. F. COLLIER & SON
A		NEW YORK NY - - C(W) - CA US -
104, 104b		


C46		CANADIAN WESTINGHOUSE CO. LTD.
F		<div>HAMILTON ON</div> <div>CW/C</div> <div>See Addendum A & G.</div> <div>1927/07/14</div> <div>1926/12/18</div> <div>1966/05/09</div> <div>CA</div>
104, 105, 106, 107, 107a, 107e, 108, 109, 109c, 112, 112c, 115, 118, 119, 119iv, 120, 141, 142, 143, 144, 146, 148, 149, 150, 151, 153, 155, 157, 158, 163b, 164, 165, 165a, 166, 167, 168, 170, 173, 175, 176, 176i, 184, 190, 191, 192, 193, 195, 196, 197, 197c, 199, 202, 203, 209, 212, 213, 214, 217, 218, 219, 221, 223, 223i, 224, 225, 225i, 226, 226i, 231, 232, 233, 234, 235, 237, 241, 246, 247, 248, 249, 250, 251, 252, 254, 254a, 255, 257, 269, 271, 275, 276, 282, 284, 285, 286, 287, 288, 290, 291, 292, 293, 294, 301, 303, 304, 305, 306, 312, 313, 315, 316, 317, 318, 319, 320, 321, 325, 326, 327, 328, 329, 328b, 330, 331, 334, 335, 336, 337, 338, 339, 340, 341, 343, 349, 350, 351, 353, 356, 357, 358, 359, 361, 362, 363, 369, 370, 371, 372, 373, 374, 375, 376, 379, 380, 383, 388, 401, 402, 403, 403ii, 404, 405, 409, 410, 417, 418, 419, 420, 421, 422, 424, 425, 426, 427, 428, 429A, 432, 434, 435, 443, 444, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 464, 519, 520, 521, 522, 523, 535, 537, 538, 574, 575, 576, 577, C1, C8, C9, MR4, FCD1, FCD2, FCD3, FCD4, FCD6, FCD7, FWT8, FX9, FX36, FX38, FX41, FX42, FX62, FX64, FX67, FX71, FX79, NL257, [Bar V-105, V-112] [Hamilton 1-105, 1-105d, 1-107, 1-109, 1-109c, 1-112, 1-118, 1-119, 1-120, 1-120a, 4-86, 4-105, 4-105d, 4-107, 4-109, 4-112, 4-112a, 4-118, 4-119, 4-120, 4-120a, 4-122, 4-149]		


C47		CUNARD WHITE STAR LIMITED
C		<div>NEW YORK NY</div> <div>CWS/LTD</div> <div>-</div> <div>1928/07/31</div> <div>-</div> <div>1937/02/25</div> <div>CA US</div>
108, FDC1, FDC2, FDC3, FDC4, FDC6, FDC7, FDC8		


C48		CANADIAN EXPLOSIVES LIMITED
F		<div>MONTREAL QC</div> <div>CXL</div> <div>-</div> <div>1917/11/03</div> <div>-</div> <div>1937/05/12</div> <div>CA</div>
104, 104i, 105, 105e, 105, 105d, 105i, 106, 106iii, 106ix, 107, 107a, 107e, 107ii, 107iv, 108, 108ii, 109, 109c, 110, 111, 111a, 112, 112a, 112c, 113, 114, 115, 116, 117, 118, 119, 119c, 119iv, 120, 135, 135i, 141, 142, 143, 144, 145, 146, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 162, 163, 163b, 164, 165, 165a, 166i, 167, 168, 170, 171, 172, 173, 174, 175, 176, 211, MR1, MR2, MR3, MR4, MR4i, FWT8, FWT10, FWT12, FWT13, FWT16, FX3, FX7, FX8, FX9, FX36, FX39, FX40		


C49		THE CENTURY CO		
A		NEW YORK NY	-	-
		CTY/CO	-	CA US
		-		
91				





		See Addendum D. (This is not a perfin by definition).
--	---	---

D1		DEERE & COMPANY
A		MOLINE IL - - D - CA US -
FCD3		


D2		DENNISON MANUFACTURING COMPANY
D		BOSTON MA 1915/06/11 - D(1) 1938/10/28 CA US GB NL Cancellations from Montreal QC
104, 104i, 106, 106b, 106ii, 107, 107e, 108, 108c, 109, 109c, 111, 112, 112c, 113, 116, 118, 119, 119c, 141, 142, 149, 150, 153, 155, 163, 164, 165, 167, 183, 190, 195, 196, 197, 197c, 199, 212, 213, 215, 218, 219, 221, 223, MR2, MR3, FWT13, NL105		


D3		CITY OF DETROIT
B		DETROIT MI - - Det - CA US -
104, 106, 116, 120, 1912 Customs		


D4		DOMINION GLASS CO. LTD.
F		HAMILTON ON 1924/11/19 1914/10/26 DG/CO 1936/07/13 CA See Addendum A. Found with Cape Town (South Africa) Paquebot cancel.
104, 105, 106, 107, 107a, 107e, 107ii, 107iv, 108, 109, 109c, 110, 110d, 112, 112a, 112c, 117, 118, 118b, 144, 146, 148, 150, 155, 163, 164, 165, 165a, 166, 167, 168, 169, 170, 172, 173, 175, 190, 191, 193, 195, 196, 197, 197c, 198, 199, 201, 202, 203, 204, 208, 209, 212, 214, 217, 219, 221, 223, 223i, 224, 225, C2, E2, [Hamilton 4-104]		


D5		DENNISON MANUFACTURING COMPANY
B		BOSTON MA - - DM/Co - CA US -
FCD6, FCD7		





D6		DENNISON MANUFACTURING COMPANY
G		MONTREAL QC 1915/07/- - DM/Co 1963/12/05 CA US NL AU American perfin catalog say location is Boston MA but had Vancouver BC office. Cancelled in Toronto ON
104, 104i, 104viii, 105d, 105e, 106, 107, 107a, 108, 109, 110, 111, 112, 112c, 113, 114, 116, 117, 118, 119, 135, 135i, 141, 144, 146, 148, 149, 150, 153, 155, 157, 162, 163, 163b, 164, 165, 166, 166i, 167, 169, 173, 175, 190, 192, 193, 195, 195i, 196, 197, 197c, 199, 204, 211, 215, 217, 218, 219, 221, 223, 223i, 231, 232, 232i, 233, 235, 241, 241a, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 257, 269, 277, 282, 284, 285, 286, 287, 288, 289, 291, 292, 293i, 301, 303, 306, 311, 315, 316, 317, 319, 323, 324, 325, 326, 327, 328, 329, 330, 335, 336, 337, 339, 340, 341, 349, 351, 352, 353, 354, 355, 361, 362, 363, 364, 371, 374, 375, 379, 385, 386, 387, 391, 394, 399, 401, 402, 404, 405, 410, 412, 419, 424, 434, MR1, MR2, MR3, MR4, NL270, NLC1, FCD1, FCD2, FCD3, FCD4, FCD7, NFC1		


D7		DILLON READ & COMPANY
A		NEW YORK NY - - DR/&Co 1940/09/25 CA US Cancelled in Toronto ON
142		


D8		D. R. DINGWALL LIMITED
D		<div> <div>WINNIPEG MB</div> <div>1917/07/19</div> <div>-</div> </div> <div> <div>DRD</div> <div>1928/02/27</div> <div>CA</div> </div> <div>-</div>
93, 104, 105, 105e, 105iv, 106, 107, 107iv, 108, 108b, 109, 110, 111, 112, 112c, 113, 114, 116, 117, 118, 119, 119b, 119c, 119d, 120, 135, 135i, 141, 142, 148, MR4, FWT8, FX3		


D9		DRUG TRADING COMPANY
D		<div> <div>TORONTO ON</div> <div>1921/02/03</div> <div>-</div> </div> <div> <div>DTC(o)</div> <div>1937/01/23</div> <div>CA</div> </div> <div>-</div>
104, 105, 105d, 106, 107, 107ii, 108, 108b, 108c, 108ii, 109, 109c, 111, 112, 112a, 112c, 116, 117, 118, 118b, 141, 142, 144, 147, 149, 150, 155, 197, 197c, 241, FX3, FX7, FX36, FX39, FX41, FX64		


D10		E. I. du PONT de NEMOURS & COMPANY, INCORPORATED
B		<div> <div>WILMINGTON DE</div> <div>-</div> <div>-</div> </div> <div> <div>DU/PONT</div> <div>-</div> <div>CA US</div> </div> <div>-</div>
104, 104ii, 106, 107, FCD3		


D11		JOSEPH DIXON CRUCIBLE COMPANY
B		<div> <div>JERSEY CITY NJ</div> <div>-</div> <div>-</div> </div> <div> <div>DXN</div> <div>-</div> <div>CA US</div> </div> <div>-</div>
106, 107, 108		


E1		SWIFT CANADIAN COMPANY
E		EDMONTON AB 1918/03/25 - E 1958/03/12 C Note: See letter F.
104, 104ii, 105, 105d, 106, 106c, 107, 107e, 108, 109, 109c, 111, 112, 112iii, 113, 114, 115, 116, 117, 118, 135, 135i, 141, 142, 144, 148, 149, 150, 154, 155, 163, 167, 170, 173, 190, 192, 195, 197, 197c, 199, 217, 219, 221, 232, 233, 252, 254, 282, 306, 311, 319, 330, 324, 341, 374, 401, 404, 405, 454, 512, C1, MR1, MR3, MR4, MR4i, FX8, FX36, FX38, FX39, FX42, FX64, FX68, Inland War Tax		


E2		T. EATON CO. LTD.
F		MONTREAL QC 1931/09/15 1931/05/12 E 1951/10/05 CA NL See Addendum A.
154, 156, 162, 163, 163b, 165, 165a, 166, 166b, 167, 168, 170, 172, 173, 174, 176, 184, 190, 191, 192, 193, 195, 195d, 196, 197, 197c, 199, 204, 210, 212, 213, 217, 218, 219, 221, 222, 223, 231, 232, 233, 235, 237, 241a, 249, 250, 251, 252, 253, 254, C6, MR4, NL196, FWT12, FWT15, FX36, FX38, FX41, FX62, FX64, FX66, FX67, FX71, FX80, FX82, [Montreal 8-195, 10-219, 10-231]		


E3		-
A		- Diamond (E) - CA -
MR7		


E4		EBY-BLAIN, LIMITED
B		TORONTO ON 1912/03/22 - E-B 1912/11/18 CA US -
75, 89, 90, 104, 104i, 106, 109		


E5		E.B. EDDY COMPANY
E		HULL QC 1909/03/06 - EBE/COY. 1912/07/23 CA -
89, 89i, 89iii, 90, 90i, 91, 92, 93, 104, 104c, 106, 112, 109		

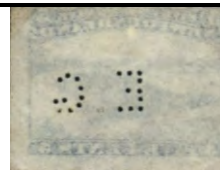
E6		EVANS, COLEMAN & EVANS
C		<div>VANCOUVER BC</div> <div>EC/&E</div> <div>-</div> <div>1916/10/18</div> <div>1916/12/06</div> <div>-</div> <div>CA</div>
104, 106, 108, 135, 165, MR3, MR3a, MR4		


		See Addendum D. (This is not a perfin by definition).
--	---	---


E7		ELLIOTT-FISHER CO.
A		<div>NEW YORK NY</div> <div>[E(F)]</div> <div>-</div> <div>-</div> <div>-</div> <div>CA US</div>
FCD1		

E8		E. F. HOUGHTON & COMPANY
C		<div>PHILADELPHIA PA</div> <div>[<E>HF]</div> <div>-</div> <div>1930/03/25</div> <div>-</div> <div>CA US AU</div>
107, 112, 165, FCD1, FCD2, FCD3, FCD5, FCD6, FCD7		


E9		ERNEST GRETHER & CO.
A		<div>MANCHESTER GB</div> <div>E.G</div> <div>-</div> <div>-</div> <div>-</div> <div>NL GB</div>
40		




E10		EAGLE PENCIL COMPANY
A		NEW YORK NY - - EPC(o) - CA US -
106		


E11		ELLIOTT SERVICES COMPANY
B		NEW YORK NY 1937/09/12 - - ES/C - CA US -
FCD2, FCD7		




-		-	-	-
-		-	-	-
		Damaged die of E1.		
-				


F1		E. L. FABER PENCIL COMPANY		
A		BROOKLYN NY	-	N/A
		Diamond (F)	-	CA US
		-		
107, 237				





F2		FOWLER'S CANADIAN CO. LTD.		
E		HAMILTON ON	1915/02/19	1911/10/19
		FCC	1917/11/18	CA
		See Addendum A.		
90, 104, 104b, 104i, 105, 106, 106vii, 106ix, 108, 111, 116, 135, 135i, 196, 219, 221, MR2, MR3, MR3b, MR4, MR4i				


F3		FIDELITY & DEPOSIT COMPANY		
B		BALTIMORE MD	1938/10/04	1911/11/02
		Square (F(D))	-	CA US
		See Addendum A. Approved as The Fidelity & Casualty Co. of New York.		
		197, 197c, 218, 219, 233, 235		





-		F. E. EATON & SONS
-		FEE/&S - - - CA See Addendum D. (This is not a perfin by definition).
-		


-		-
-		- - - - Damaged die of O3.
90		


F4		MESSRS. FINLAY, SMITH & CO.
F		MONTREAL QC 1924/-/- 1917/11/24 FS/&co 1952/10/06 CA See Addendum A.
104, 104i, 105, 105d, 106, 107, 107a, 107e, 107ii, 107iv, 108, 109, 109c, 110, 111, 112, 112c, 113, 114, 114ii, 116, 118, 119, 120, 141, 144, 146, 148, 149, 150, 151, 155, 157, 158, 162, 163, 163b, 164, 165, 165a, 166, 167, 168, 169, 170, 173, 174, 175, 176, 190, 191, 192, 195, 196, 197, 197c, 198, 199, 202, 203, 204, 211, 212, 213, 214, 215, 217, 218, 219, 221, 223, 223i, 224, 225, 226, 231, 232, 233, 235, 236, 237, 241, 241a, 242, 243, 244, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 268, 269, 270, 271, 272, 276, 285, 286, 287, 288, 291, 292, 304, 306, 312, 318, 324, C9, MR1, MR2, MR4, MR4i, Inland Revenue		


G1		GOODWIN'S LTD.		
F		MONTREAL QC G See Addendum A.	1915/05/21 1921/11/04	1913/11/03 CA US
104, 104b, 104i, 104ii, 104viii, 105, 106, 106b, 106c, 106ii, 106iv, 107, 107a, 107i, 107iv, 108, 108b, 109, 111, 112, 112a, 112ii, 113, 113a, 116, 117, 119, 119b, 120, 135, 135i, 148, E1, MR1, MR2, MR3, MR4, MR4a, MR4i, MR5, FWT7, FWT8, FWT9, FWT10, FWT12, FWT13, FWT15, FX3, FX4, FX5, FX7, FX8, FX9, FX10, FX11, FX12, FX14, FX15, FX43				


G2		GLOBE INDEMNITY CO. OF CANADA		
E		MONTREAL QC G/IC See Addendum A.	1920/06/21 1931/06/04	1923/12/28 CA
104, 105, 105d, 106, 107, 107a, 107e, 108, 109, 109c, 110, 112, 112a, 112c, 112iii, 117, 118, 119, 141, 142, 145, 146, 150, 151, 153, 155, 156, 162, 163, 163b, 164, 165, 165a, 166, 167, 167a, 168, 170, 173, 190, 191, 196, 197, 199, J2, FWT9, FWT10, FX43				


G3		GINN & COMPANY		
C		CAMBRIDGE MA GINN -	- - -	- CA US
117, 118, 192, 195, 197, 336				


G4		GINN & COMPANY		
B		NEW YORK NY G(IN)N -	- - -	- CA US
89, 90, 106, C9, FX36				


G5		GEORGE KNOWLING COMPANY		
E		ST. JOHN'S NL G-K Also See Perfin K1.	1914/12/24 1925/05/01	- NL
64, 66, 67, 81, 83, 84, 91, 92, 102, 104, 105, 105b, 108, 115, 116, 117, 118, 119, 122				


G6		GREENSHIELDS LIMITED		
G		MONTREAL QC G/LD -	1926/07/16 1934/12/22 -	- CA
104, 105, 106, 107, 107a, 108, 109, 109c, 110, 112, 112c, 113, 114, 115, 116, 117, 118, 119, 119iv, 120, 122, 125, 127, 128, 128ii, 128iv, 141, 142, 143, 144, 146, 148, 149, 150, 151, 152, 153, 154, 155, 157, 163, 163i, 164, 165, 165a, 166, 167, 168, 169, 170, 172, 173, 174, 175, 184, 190, 191, 192, 193, 195, 196, 197, 197c, 199, 200, 202, 203, 204, 208, 210, 211, 213, 218, 221, 231, 232, 237, 241a, FX12, FX36, FX38, FX39, FX40, FX41, FX42, FX43, FX44				


G7		GENERAL MOTORS CORPORATION		
C		NEW YORK NY GM/C -	- 1957/05/02 -	- CA US
286, 289, 302, 306, 328, 341, 395, 396, 397, 398				


G8		GORDON MACKAY & CO. LTD.		
F		TORONTO ON GM/Co See Addendum A.	1911/02/18 1946/01/18	1910/12/09 CA US
89, 89iv, 90, 90i, 91, 92, 94, 104, 104b, 104i, 105, 105d, 106, 106c, 107, 107i, 107ii, 108, 108b, 109, 109c, 110, 111, 112, 112a, 112iv, 113, 113a, 113b, 115, 116, 116a, 117, 117a, 118, 118b, 119, 119b, 119iv, 120, 120ii, 127, 128, 141, 142, 143, 144, 148, 149, 150, 151, 153, 154, 155, 157, 158, 163, 163b, 164, 165, 165a, 166, 167, 170, 172, 173, 175, 176, 190, 191, 192, 193, 194, 195, 196, 197, 197c, 199, 200, 201, 202, 203, 204, 209, 211, 213, 214, 215, 217, 218, 219, 221, 223, 223i, 224, 225, 225i, 226, 231, 232, 233, 235, 236, 237, 241, 241a, 243, 244, 246, 247, 249, 252, 254, 269, 282, 285, 286, 287, 290, 305, 306, 317, 327, 328, 330, C9, C9a, MR1, MR2, MR3, MR4, MR4i, FX30, FWT10, 1912 Customs, 1935 Customs, [Toronto 3-89, 3-89-I, 3-90, 3-112, 4-89-I, 5-90, 5-90-I, 7-110-I, 7-117-I, 7-120]				


G9		GREAT NORTHERN RAILWAY COMPANY		
D		ST. PAUL MN G.N This is the rebuilt G10.	1965/11/15 1969/04/02	- CA US
321, 351, 401p, 402p, 403, 403p, 404, 404pxi, 404pxiii, 405p, 443p, 453p, 454, 454p, 454pii, 455p, 456, 456p, 457, 457p, 457pv, 458, 458p, 459, 459p, 459bp, 462, 464				


G10		GREAT NORTHERN RAILWAY COMPANY
F		ST. PAUL MN 1918/03/29 - GN 1967/02/27 CA US Machine cancel with New Westminster BC
104, 105, 118, 141, 163, 166, 195, 195d, 196, 211, 217, 231, 232, 232i, 233, 234, 241, 246, 249, 250, 251, 252, 254, 284, 285, 286, 287, 292, 305, 306, 315, 318, 320, 326, 327, 328, 337, 338, 338p, 339, 340, 340ii, 340p, 341, 341ii, 341p, 351, 401, 402, 404p, 404pxi, 404pxiii, 405p, 417, MR1, FCD1, FCD2, Inland War Tax		


G11		GRAY MOTOR COMPANY
D		DETROIT MI 1916/11/11 - G(R)AY 1916/11/27 CA US -
89, 90, 92, 93, 104, 106, FCD1, FCD2, FCD3, FCD6, [Windsor 1-104, 1-104-I, 3-104, 3-104-D, 3-104-I, 3-195]		

G12		GUARANTY TRUST COMPANY OF NEW YORK
B		NEW YORK NY - GT 1921/07/27 CA US -
104, 108, 306, FCD1, FCD2		

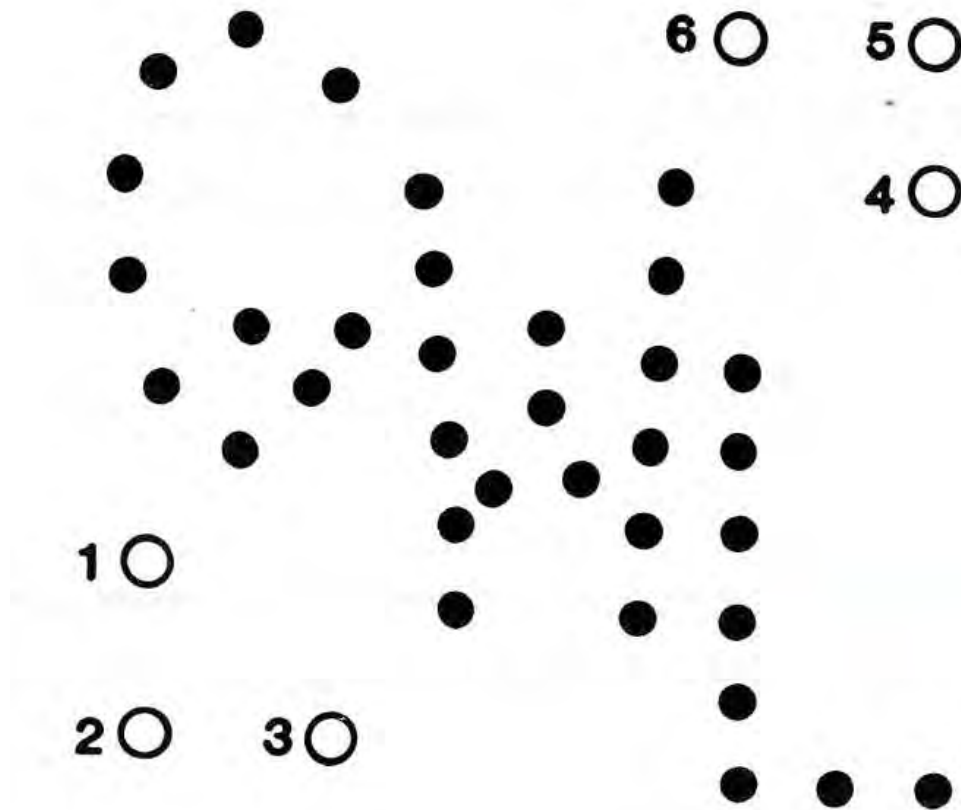
G13		GRAND TRUNK PACIFIC RAILWAY
F		WINNIPEG MB 1911/05/08 - GTP 1920/05/27 CA -
87, 89, 89iii, 89v, 90, 90i, 91, 92, 93, 94, 104, 104i, 104ii, 104viii, 104x, 106, 106c, 106v, 106ix, 107, 108, 111, 111b, 113, 116, 116a, 119, 135, 135i, MR1, MR2, MR2a, MR3, MR3a, MR4, MR4i, FWT1, FWT4, FWT8, FX55, FX64		

G14		GRAND TRUNK RAILWAY SYSTEM
G		MONTREAL QC 1909/12/04 1912/05/12 GTR 1923/06/04 CA See Addendum A. Approved as G. T. R. System. Cancelled with London ON.
89, 89i, 89ii, 89iii, 89iv, 89v, 90, 90i, 91, 92, 92ii, 93, 93i, 94, 94i, 100, 104, 104b, 104c, 104i, 104ii, 104viii, 105, 105d, 106, 106b, 106c, 106ii, 106iv, 107, 108, 108ii, 111, 111b, 112, 113, 113a, 116, 116i, 117, 118, 119, MR1, MR2, MR3, MR4, MR4a, Inland War Tax		


G15		GUNN, LANGLOIS & CO.		
D		MONTREAL QC G(U)NN See Addendum A.	1911/03/25 1924/-/-	1912/04/13 CA
89, 89i, 89iii, 90, 90i, 104, 104c, 104i, 104ii, 104x, 105d, 106, 106c, 107, 108, 109				


G16		GREAT WESTERN LIFE INSURANCE COMPANY		
D		DETROIT MI GWL See Addendum B for differences between G16 and G17.	1933/06/18 1956/09/06	- CA US
231, 232, 233, 235, 249, 250, 251, 252, 254, 255, 271, 286, 287, 288, 291, 301, 306, 316, 320, 325, 326, 327, 328, 329, C9, FX64, FX68				


NUMBERING THE GREAT-WEST LIFE ASSURANCE CO. CODE HOLES





Perfin #	Code Hole	Location	Perfin #	Code Hole	Location
G17	0	Winnipeg MB	G21	4	Vancouver BC
G18	1	Toronto ON	G22	5	St. John NB
G19	2	Halifax NS	G23	6	Calgary AB
G20	3	Montreal QC			


G17		GREAT-WEST LIFE ASSURANCE CO.
G		WINNIPEG MB 1913/02/06 1912/09/25 GWL 1950/-/- CA See Addendum A. See Addendum B for differences between G16 and G17.
104, 104c, 104i, 104ii, 104viii, 104x, 105, 105d, 106, 106c, 106ix, 107, 107a, 107i, 107ii, 108, 108c, 109, 109c, 110, 110b, 110c, 110d, 111, 111a, 112, 112c, 113, 113a, 113b, 114, 115, 116, 117, 118, 118b, 119, 119c, 119iv, 120, 135, 135i, 141, 142, 143, 145, 147, 148, 149, 150, 151, 153, 154, 155, 156, 157, 158, 162, 163, 163b, 164, 165, 166, 167, 172, 173, 174, 175, 176, 190, 192, 193, 196, 197c, 198, 204, 211, 212, 213, 218, 219, 223, 231, 232, 233, 235, 246, 247, 249, 250, 251, 252, 254, 255, 269, 276, 286, 287, 288, 296, 301, 305, 306, 316, 320, 326, 327, 328, 329, 341, C8, C9, MR1, MR2, MR3, MR4, MR4a, FCD8, FWT7, FWT8, FWT10, FWT12, FX3, FX36, FX38, FX39, FX40, FX62, FX64, FX67		


G18		GREAT-WEST LIFE ASSURANCE COMPANY
E		TORONTO ON 1915/09/13 1912/09/25 GWL 1928/-/- CA See Addendum A.
104, 105, 106, 106b, 106iv, 107, 108, 108b, 109, 109c, 110, 111, 112, 112c, 114, 114v, 116, 117, 135, 141, 142, 149, 150, 153, 163b, 164, 165, 166, 167, 169, 170, 171, MR1, MR3, MR3b, MR4, FWT7, FWT8, FX3, FX36, FX38, FX41, FX64, NL Customs		

G19		GREAT-WEST LIFE ASSURANCE COMPANY
E		HALIFAX NS 1916/01/17 1912/09/25 GWL 1969/07/25 CA See Addendum A.
104, 105, 106, 107, 107e, 108, 109, 109c, 110, 111, 113, 115, 117, 135, 141, 142, 150, 163, 164, 165, 165a, 166, 167, 170, 172, 190, 191, 192, 193, 195, 196, 197, 197c, 198, 199, 204, 209, 212, 213, 215, 217, 218, 219, 221, 223, 223i, 225, 231, 232, 233, 235, 237, 249, 250, 252, 255, 274, 288, 325, 328, 332, 335, 340, 341, 351, 352, 353, 361, 387, 398, 400, 404, 404bs, 405, 440, 453, C9, MR1, MR3, MR4, FWT7, FX36, FX39, FX64		

G20		GREAT-WEST LIFE ASSURANCE COMPANY
G		<div> MONTREAL QC 1913/05/03 1912/09/25 </div> <div> GWL 1938/08/29 CA </div> <div>See Addendum A.</div>
104, 104b, 104i, 105, 105d, 106, 106b, 106c, 106ii, 107, 107a, 107e, 107i, 107ii, 107iv, 108, 108b, 108c, 108ii, 109, 109c, 110, 110b, 110c, 111, 111a, 112, 112a, 112c, 112iii, 113, 113c, 113iii, 116, 117, 118, 119, 120, 135, 135i, 142, 143, 144, 146, 149, 150, 151, 153, 155, 158, 163, 163b, 164, 165, 165a, 166, 166i, 167, 169, 170, 173, 184, 190, 193, 195, 196, 197, 212, 219, MR1, MR2, MR3, MR3b, MR4, MR4a, MR4i, FWT12, FWT13, FX3, FX36, FX38, FX39, FX40, FX42, [Montreal 2-91]		

G21		GREAT-WEST LIFE ASSURANCE COMPANY
D		<div>VANCOUVER BC 1921/07/20 1912/09/25 </div> <div>GWL 1929/05/21 CA </div> <div>See Addendum A.</div>
104, 105, 106, 107, 107e, 108, 109, 109c, 111, 112, 113, 114, 116, 141, 142, 144, 150, 155, 157, 166, 192, 197, 199, 217, MR1, MR2, MR3, MR4, FWT7, FWT8, FWT12, FWT13, FX3, FX36, FX38, FX62, FX64		

G22		GREAT-WEST LIFE ASSURANCE COMPANY
E		<div>ST. JOHN NB 1915/12/23 1912/09/25 </div> <div>GWL 1938/06/19 CA </div> <div>See Addendum A.</div>
104, 105, 106, 106c, 107, 107e, 108, 109, 109c, 111, 112, 112c, 135, 135i, 141, 142, 144, 149, 150, 153, 162, 163, 164, 165, 165a, 166, 167, 169, 170, 190, 192, 195, 196, 197, 197c, 199, 202, 204, 209, 211, 212, 215, 217, 218, 219, 221, 223, 223i, 225, 231, 232, 233, 235, 237, MR1, MR4, FX64, Inland War Tax		

G23		GREAT-WEST LIFE ASSURANCE COMPANY
E		<div>CALGARY AB 1921/-/- 1912/09/25 </div> <div>GWL 1936/04/07 CA </div> <div>See Addendum A.</div>
104, 105, 106, 106ix, 107, 108, 109, 111, 112c, 113, 114, 114b, 117, 118, 118b, 119, 119iv, 135, 142, 148, 149, 150, 152, 155, 163, 164, 166, 167, 173, 191, 192, 193, 196, 197, 197c, 202, 204, 219, 223, 235, MR1, MR4, FWT8, FX4, FX36, FX38, FX41, FX64, FX67		

H1		-		
B		- HBC	-	- CA
90, 106, 135, MR2				


H2		HUDSON BAY KNITTING CO.		
E		MONTREAL QC	1912/07/02	1912/07/25
		HBK	1917/02/21	CA
		See Addendum A.		
97, 100, 104, 104i, 105, 106, 106c, 106ii, 107, 108, 109, 111, 113, 116, MR1, MR2, MR3, MR4, MR4i, FWT8				


H3		-		
B		STAMFORD CT	-	-
		HEV/CO	-	CA US
90, 104, 106, MR3				




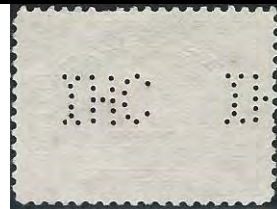
H4		HARTMAN FURNITURE & CARPET STORE		
A		CHICAGO IL	-	-
		HFC	-	CA US
106				




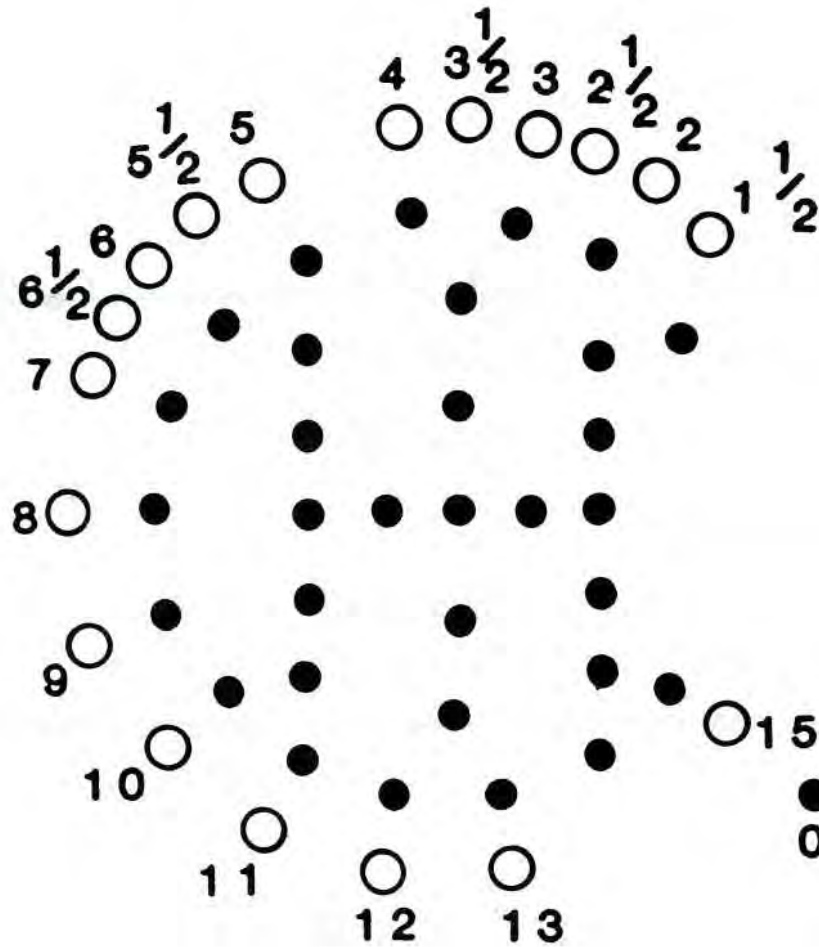
I1		INTERCOLONIAL RAILWAY
D		<div> <div>MONCTON NB</div> <div>IC/R</div> <div>-</div> </div> <div> <div>1889/01/31</div> <div>1909/09/16</div> <div>-</div> </div> <div> <div>-</div> <div>CA</div> <div></div> </div>
27, 35, 36i, 37, 38, 40a, 41, 42, 44, 44a, 46, 67, 74, 75, 76, 77, 79, 89, 90, 91, 92, 92i, 98, 99, F1, F2, F2b		

I2		INTERNATIONAL HARVESTER CO. OF AMERICA
B		<div> <div>MILWAUKEE WI</div> <div>IHC</div> <div>See Addendum A. See Addendum B for differences between I2 and I3.</div> </div> <div> <div>-</div> <div>-</div> </div> <div> <div>1912/01/08</div> <div>CA US</div> <div></div> </div>
FCD6, FX57, FX67		


I3		INTERNATIONAL HARVESTER CO. OF AMERICA
A		<div> <div>CHICAGO IL</div> <div>IHC</div> <div>See Addendum A. See Addendum B for differences between I2 and I3.</div> </div> <div> <div>-</div> <div>-</div> </div> <div> <div>1912/01/08</div> <div>CA US</div> <div></div> </div>
FCD6, FX57		





I4		INTERNATIONAL HARVESTER CO. OF AMERICA
F		<div> <div>LONDON ON</div> <div>IHC</div> <div>See Addendum A.</div> </div> <div> <div>1929/05/04</div> <div>1967/-/-</div> </div> <div> <div>1912/01/08</div> <div>CA</div> <div></div> </div>
107, 145, 147, 149, 150, 153, 154, 155, 156, 163, 163b, 164, 165, 165a, 166, 167, 170, 174, 175, 184, 190, 192, 193, 195, 196, 197, 197c, 199, 204, 211, 212, 213, 215, 217, 218, 219, 221, 223, 223i, 231, 232, 233, 235, 237, 241, 244, 247, 247i, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 284, 286, 306, 316, 318, 323, 325, 327, 328, 329, 335, 337, 338, 340, 341, 349, 350, 351, 352, 356, 357, 359, 360, 361, 362, 397, 401, 402, 403, 404, 405, 417, 437, 454, MR4, FX64, FX68		


NUMBERING THE INTERNATIONAL HARVESTER COMPANY CODE HOLES


Perfin #	Code Hole	Location	Perfin #	Code Hole	Location
-	0	Damaged Die	I14	6½	Winnipeg MB
I15	1½	North Battleford SK	I15	7	London ON
I16	2	Yorkton SK	I16	8	Montreal QC
I17	2½	Estevan SK	I17	9	Ottawa ON
I18	3	Brandon MB	I18	10	Regina SK
I19	3½	Lethbridge AB	I19	11	St. John NB
I10	4	Calgary AB	I20	12	Saskatoon SK
I11	5	Edmonton AB	I21	13	Winnipeg MB
I12	5½	Quebec QC	I22	2-15	Vancouver BC
I13	6	Hamilton ON	I23	6-15	Tulsa OK


-		-
-	-	-
-	-	-
Damaged dies of various [IHC] – I8, I9, I19 & I20.		


I5		INTERNATIONAL HARVESTER CO.
E		<p>NORTH BATTLEFORD SK 1911/10/14 1910/05/11 [IHC] 1946/10/02 CA See Addendum A. Seen as "... Company Of America" and "... Company Of Canada" on letters.</p>
<p>89, 90, 92, 104, 106, 107, 107e, 108, 109, 111, 112, 112c, 113, 113a, 116, 118, 135, 141, 142, 145, 146, 149, 150, 153, 155, 163, 164, 165, 166, 167, 169, 170, 173, 190, 191, 192, 195, 196, 197, 197c, 199, 202, 204, 209, 215, 217, 218, 219, 221, 223, 231, 232, 233, 235, 241, 241a, 242, 249, 250, 253, 254, 255, 257, 259, 260, 292, C6, C7, C8, MR1, MR3, MR4, FWT8, FWT10, FX36, FX38, FX39, FX42, [North Battleford 1-105, 1-149, 1-163]</p>		

I6		INTERNATIONAL HARVESTER CO.
E		<p>YORKTON SK 1910/-/30 1910/05/11 [IHC] 1946/12/16 CA See Addendum A. Seen as "... Company Of America" and "... Company Of Canada" on letters.</p>
<p>89, 104, 105, 106, 107, 107e, 107iv, 108, 108b, 109, 110, 112, 112c, 113, 113a, 117, 118, 119c, 135, 141, 142, 143, 144, 146, 149, 150, 153, 155, 157, 163, 163b, 164, 165, 166, 167, 169, 190, 191, 192, 193, 194, 195, 196, 197, 197c, 199, 202, 204, 207, 211, 213, 217, 218, 219, 221, 223, 223i, 225, 231, 232, 233, 235, 241, 241a, 243, 249, 250, 251, 252, 254, 257, 260, C5, C6, MR1, MR3, MR3a, MR4, FWT8, FX3, FX68, [Yorkton 1-195, 2-217]</p>		

I7		INTERNATIONAL HARVESTER CO.
E		<p>ESTEVAN SK 1911/04/- 1910/05/11 [IHC] 1933/10/15 CA See Addendum A. Seen as "...Of America" and "...Of Canada" on letters. Used in Toronto ON to IHC in Weyburn SK.</p>
<p>90, 91, 93, 104, 105, 106, 107, 107e, 107i, 107iv, 108, 108b, 108c, 109, 109c, 109d, 111, 112, 112c, 116, 118, 118b, 119, 135, 142, 144, 148, 150, 153, 154, 155, 162, 163, 164, 165, 165a, 166, 167, 168, 170, 183, 190, 192, 193, 195, 196, 197, 197c, 199, 202, 204, 212, 247, 249, 250, 255, 257, 260, 286, 287, 288, 301, 306, 315, 316, 325, 327, 328, 329, 330, 338, 339, 341, 351, 353, 355, 371, 374, MR2, MR3, MR3i, Inland War Tax, [Estevan 1-104]</p>		


I8		INTERNATIONAL HARVESTER CO.
F		<p>BRANDON MB 1910/02/15 1910/05/11 [IHC] 1945/06/27 CA See Addendum A. Seen as " ... Company Of America" and " ... Company Of Canada" on letters.</p>
<p>89, 90, 104, 104b, 104c, 104i, 104viii, 105, 106, 106b, 106c, 106iii, 106viii, 107, 107c, 107e, 107i, 107iv, 108, 108c, 109, 109c, 111, 112, 116, 117, 118, 135, 135i, 141, 142, 146, 148, 149, 150, 153, 155, 162, 163, 164, 165, 165a, 166, 167, 169, 170, 173, 175, 190, 191, 192, 195, 195i, 196, 197, 197c, 199, 202, 203, 204, 208, 211i, 214, 215, 217, 218, 219, 221, 223, 231, 232, 233, 235, 237, 241, 241a, 246, 247, 248, 249, 250, 251, 252, 254, 255, 257, 260, 327, 338, 339, 340, 341, 351, 357, 371, 374, 375, 376, 386, 387, 394, MR1, MR3, MR3a, MR4, MR4i, FX36, FX64, FX68, [Brandon 1-90, 1-149, 1-163, 3-195, 4-217, 4-231]</p>		


I9		INTERNATIONAL HARVESTER CO.
D		<p>LETHBRIDGE AB 1917/02/17 1910/05/11 [IHC] 1945/10/16 CA See Addendum A. Seen as " ... Company Of America" and " ... Company Of Canada" on letters.</p>
<p>89, 89iii, 90, 104, 104b, 104c, 105, 106, 106c, 107, 107e, 108, 109, 109c, 109d, 111, 116, 116a, 117, 135, 144, 146, 149, 150, 155, 163, 164, 165, 165a, 166, 173, 190, 193, 195, 196, 197, 204, 209, 215, 218, 219, 221, 223, 231, 232, 233, 235, 241, 241a, 242, 247, 248, 249, 250, 251, 252, 254, 255, 257, 269, MR3, MR4, FX38</p>		


I10		INTERNATIONAL HARVESTER CO.
F		<p>CALGARY AB 1910/12/19 1910/05/11 [IHC] 1946/07/14 CA See Addendum A. Seen as " ... Company Of America" and " ... Company Of Canada" on letters.</p>
<p>89, 90, 91, 92, 93, 104, 104i, 105, 105d, 105i, 106, 106c, 107, 107e, 107iv, 108, 108b, 109, 109c, 110, 110d, 111, 112, 113, 116, 117, 118, 118b, 119, 120, 135, 141, 142, 144, 146, 148, 150, 152, 153, 155, 158, 163b, 164, 165, 165a, 166, 167, 168, 170, 173, 175, 190, 191, 192, 193, 195, 196, 197, 197c, 199, 202, 203, 204, 212, 213, 214, 217, 218, 219, 221, 223, 223i, 225, 231, 232, 233, 235, 241, 241a, 243, 249, 250, 251, 252, 254, 257, 260, 320, 325, 337, 341, 384, MR1, MR2, MR3, MR3b, MR4, MR4i, MR5, FX36, FX41, FX64, [Brockville 1-107] [Calgary 1-104-I, 1-107, 4-231]</p>		

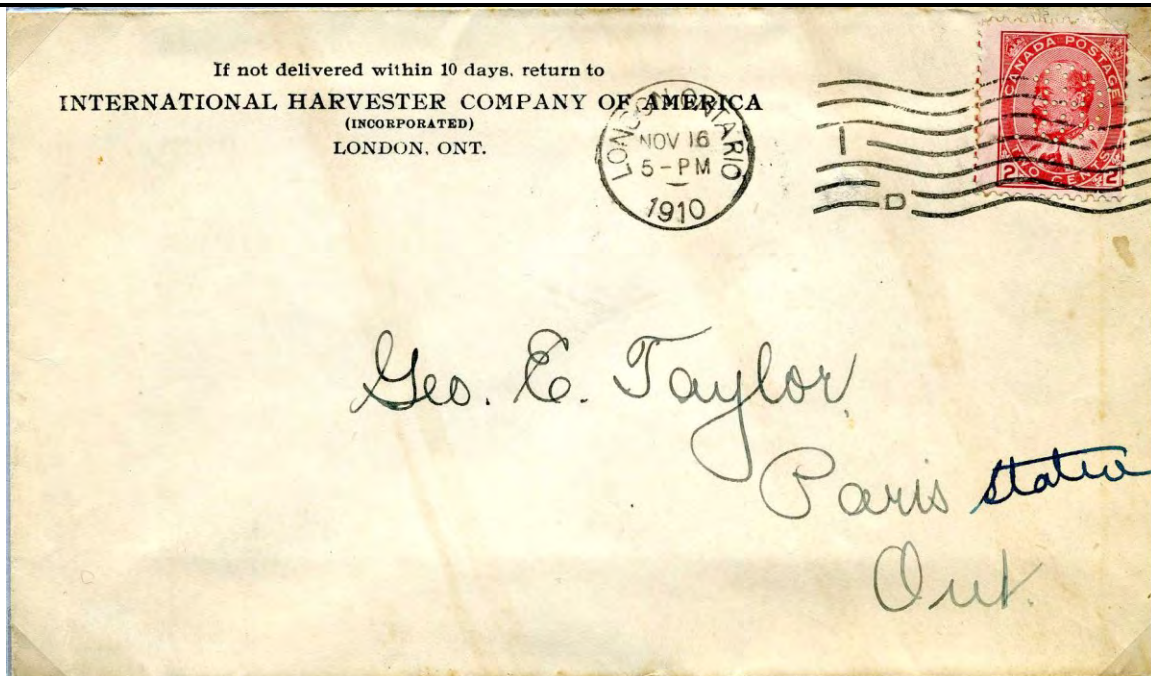
I11		INTERNATIONAL HARVESTER CO.
F		EDMONTON AB 1912/12/12 1910/05/11 [IHC] 1941/02/04 CA See Addendum A. Seen as " ... Company Of America " and " ... Company Of Canada " on letters.
89, 90, 91, 93, 104, 105, 106, 106c, 106ii, 107, 107e, 107iv, 108, 108b, 109, 109c, 110, 111, 112, 113, 115, 116, 116a, 117, 118, 119, 120, 135, 135i, 142, 144, 145, 146, 150, 152, 154, 155, 162, 163, 164, 165, 165a, 166, 167, 169, 170, 171, 173, 175, 190, 191, 192, 193, 196, 197, 197c, 199, 200, 202, 203, 204, 209, 211, 212, 213, 214, 217, 218, 219, 220, 221, 223, 225, 231, 232, 232i, 233, 235, 241, 243, 247, 249, 251, 252, 253, 254, 257, 320, 325, 340, C1, MR1, MR3, MR4, MR5, MR5i, FWT13, FX36, FX38, FX41, FX64, FX68, [Edmonton 1-104-I, 3-104, 3-104-I, 3-105]		


I12		INTERNATIONAL HARVESTER CO.
G		QUEBEC QC 1912/-/- 1910/05/11 [IHC] 1946/06/20 CA See Addendum A. Seen as " ... Company Of America " and " ... Company Of Canada " on letters.
90, 104, 104b, 104c, 104ii, 105, 105d, 105f, 106, 106b, 106c, 106ii, 106iii, 106v, 106vii, 107, 107a, 107e, 108, 108b, 108c, 108ii, 109, 109c, 109d, 110, 110c, 111, 111b, 112, 112a, 112c, 112iii, 113, 116, 117, 118, 119, 119iv, 135, 135i, 141, 142, 144, 146, 147, 148, 149, 150, 153, 154, 155, 162, 163, 163b, 164, 165, 165a, 166, 167, 169, 170, 173, 175, 176, 184, 190, 191, 192, 193, 195, 195i, 196, 197, 197c, 199, 202, 203, 204, 208, 209, 211, 212, 213, 214, 217, 218, 219, 221, 223, 223i, 225, 225i, 231, 232, 233, 234, 235, 237, 241, 241a, 243, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 257, 260, 261, 286+philatelic, MR1, MR2, MR2a, MR3, MR3a, MR3b, MR4, MR4i, MR5, FX36, FX38, FX64, FX65, FX67, FX68, Inland War Tax, [Quebec 1-104, 1-104-I, 1-106, 1-106-I, 3-104-I]		

I13		INTERNATIONAL HARVESTER CO.
G		<p>HAMILTON ON 1909/10/06 1910/05/11 [IHC] 1962/04/17 CA See Addendum A. Seen as " ... Company Of America" and " ... Company Of Canada" on letters.</p>
<p>89, 90, 90i, 91, 92, 104, 104ii, 104viii, 105, 105d, 105f, 106, 106b, 106c, 106v, 106vii, 107, 107e, 107ii, 107iv, 108, 108b, 108ii, 109, 109c, 109d, 110, 110c, 110d, 111, 112, 112c, 112iii, 113, 115, 116, 117, 117a, 118, 119, 119c, 119iv, 120, 122, 135, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 162, 163, 163b, 164, 165, 165a, 166, 167, 168, 170, 171, 172, 173, 174, 175, 176, 177, 184, 190, 191, 192, 193, 194, 195, 195d, 196, 197, 197c, 198, 199, 200, 201, 202, 204, 208, 209, 211, 212, 215, 217, 218, 219, 220, 221, 223, 224, 225, 226, 231, 232, 233, 234, 235, 236, 241, 241a, 242, 243, 244, 245, 247, 249, 250, 251, 252, 253, 254, 255, 256, 257, 260, 261, 268, 269, 271, 272, 273, 276, 282, 284, 285, 286, 287, 288, 289, 291, 292, 294, 299, 301, 302, 303, 305, 306, 311, 316, 318, 320, 321, 325, 326, 327, 328, 329, 330, 334, 337, 338, 339, 340, 341, 341p, 349, 350, 351, 352, 356, 357, 358, 360, 361, 362, 364, 370, 373, 378, 404, 405, 432, 436, 454, 454piii, 454piv, 455, 456, 457, 457i, 457piv, 458, 464i, 531, 544, 579, 583, 587, 593, 593A, 651, 705, 707, 708, 709, 710, 711, 711a, 715, 729, 730, 784, 806, 883, 884, 885, 886, 886a, MR1, MR3, MR3b, MR4, MR4i, NL 257, FWT10, FX14, FX36, FX38, FX39, FX41, FX42, FX64, FX67, FX68, [Hamilton 1-90, 1-90-I, 1-105, 1-105d, 1-106, 1-106-I, 4-105, 4-149]</p>		


I14		INTERNATIONAL HARVESTER CO.
E		<p>WINNIPEG MB 1924/10/27 1910/05/11 [IHC] 1946/-/- CA See Addendum A. Seen as " ... Of Canada" on letters. Located in Weyburn SK up to 1935, then Winnipeg MB.</p>
<p>104, 105, 106, 106c, 107, 107e, 107iv, 108, 108b, 108ii, 109, 109c, 110, 111, 112, 112a, 113, 115, 117, 118, 135, 141, 150, 152, 154, 155, 163, 163i, 164, 165, 166, 167, 171, 173, 190, 192, 193, 195, 196, 197, 197c, 199, 204, 211, 213, 214, 217, 218, 219, 221, 223, 224, 231, 232, 233, 235, 236, 241, 242, 243, 247, 248, 250, 254, 255, 257, 260, C6, C8, MR1, MR3, MR4, FWT9, FWT10, FX3, FX7, FX8, FX36, FX39, FX68, SL39, [Winnipeg 8-231]</p>		


<p>I15</p> <p>F</p>		<p>INTERNATIONAL HARVESTER CO.</p> <p>LONDON ON 1910/05/13 1910/05/11 [IHC] 1943/06/08 CA See Addendum A. Seen as " ... Company Of America" and " ... Company Of Canada" on letters.</p>
<p>89, 89i, 89iii, 90, 90i, 104, 104i, 105, 106, 106c, 107, 107a, 107e, 107iv, 108, 108b, 108c, 109, 109c, 112, 116, 117, 118, 135, 141, 142, 144, 149, 150, 153, 154, 155, 163, 163b, 164, 165, 165a, 166, 167, 169, 170, 173, 190, 191, 191a, 192, 193, 195, 196, 197, 197c, 199, 202, 204, 214, 217, 218, 219, 221, 223, 224, 231, 232, 233, 235, 237, 241, 241a, 242, 243, 244, 247, 248, 249, 250, 251, 252, 254, 255, 257, 260, 328, 329, 337, 340, 341, 362, 370, 371, 373, 401, 402, 404, 405, 416, 427, 431, 454, 454i, 455, 457, 457ii, 458, 459, 464, C1, MR4, MR3, MR3b, MR4, MR4a, FX64, FX67, FX68, Inland War Tax, [London 1-90, 1-90-I, 1-104, 1-104-I, 1-105, 1-105-I, 1-105d, 1-106, 1-106-I, 1-107, 1-107-I, 1-108, 1-112, 1-117, 3-118]</p>		



I16		INTERNATIONAL HARVESTER CO.
H		<p>MONTREAL QC 1909/10/08 1910/05/11</p> <p>[IHC] 1955/03/- CA</p> <p>See Addendum A. Seen as "... Company Of America" and "... Company Of Canada" on letters.</p>
<p>89, 90, 90i, 91, 92, 104, 104b, 104c, 104i, 104ii, 104vi, 104viii, 104x, 105, 105d, 105i, 105e, 105f, 106, 106c, 106ii, 106vii, 106ix, 107, 107a, 107e, 107iv, 108, 108b, 108c, 108ii, 109, 109c, 110, 111, 111a, 112, 112a, 112c, 113, 113a, 113b, 113c, 113iii, 116, 117, 118, 119, 119d, 119iv, 120, 120i, 120ii, 122, 127, 132, 135, 135i, 141, 142, 144, 146, 148, 149, 150, 153, 154, 155, 157, 158, 162, 163, 163b, 164, 165, 165a, 166, 166b, 167, 168, 169, 170, 171, 173, 175, 190, 191, 192, 193, 195, 196, 197, 197c, 198, 199, 202, 203, 204, 209, 212, 214, 215, 216, 217, 218, 219, 220, 221, 223, 223i, 224, 225, 231, 232, 233, 235, 236, 237, 241, 241a, 242, 243, 247, 248, 249, 250, 251, 252, 253, 254, 255, 257, 260, 267, 284, 286, 287, 288, 289, 291, 292, 301, 305, 306, 316, 321, 325, 326, 327, 328, 329, 330, 335, 336, 337, 338, 340, 341, 349, 351, 352, 353, 356, 359, 365, 366, 367, 368, 370, 382, 371, 373, 376, 378, 379, MR1, MR2, MR3, MR3b, MR4, MR4a, MR4i, MR5, FWT8, FWT10, FWT12, FWT13, FWT14, FWT16, FX3, FX36, FX38, FX39, FX40, FX42, FX64, FX65, FX67, FX68, [Montreal 2-104-I, 2-106-I, 4-89, 4-104, 4-104-D, 4-104-I, 4-104-ID, 4-105, 4-106, 4-106-I, 5-104-I, 5-104-ID, 5-105-I, 10-218]</p>		


I17		INTERNATIONAL HARVESTER CO.
F		<p>OTTAWA ON 1910/03/06 1910/05/11</p> <p>[IHC] 1947/12/17 CA</p> <p>See Addendum A. Seen as "... Company Of America" and "... Company Of Canada" on letters.</p>
<p>89, 90, 90i, 91, 98, 104, 104b, 104c, 104i, 104ii, 104x, 105, 106, 106b, 106c, 106iii, 106vii, 107, 107e, 108, 108b, 108ii, 109, 109c, 109d, 111, 111a, 112, 112c, 113, 116, 117, 117a, 118, 119iv, 128, 135, 142, 144, 146, 149, 150, 153, 155, 157, 162, 163, 163a, 163b, 164, 165, 165a, 166, 167, 170, 173, 190, 191, 192, 193, 195, 195d, 196, 197, 197c, 199, 202, 209, 211, 212, 213, 214, 217, 218, 219, 221, 223, 223i, 231, 232, 233, 235, 241, 241a, 242, 246, 247, 249, 250, 251, 252, 253, 254, 255, 257, 260, 267, 271, 286, 306, C6, C8, C9, MR1, MR2, MR3, MR3b, MR4, MR4i, FWT9, FX7, [Ottawa 1-106, 1-106-I, 3-105, 3-106, 3-106-I, 3-195, 3-195-D]</p>		


I18		INTERNATIONAL HARVESTER CO.
F		<p>REGINA SK 1909/11/08 1910/05/11 [IHC] 1957/08/27 CA See Addendum A. Seen as " ... Company Of America" and " ... Company Of Canada" on letters.</p>
<p>89, 90, 90i, 91, 92, 93, 104, 104ii, 105, 105i, 105iv, 106, 106c, 106ii, 106iii, 106iv, 107, 107a, 107e, 107iv, 108, 109, 109c, 109d, 110, 110d, 111, 112, 112c, 112iii, 113, 116, 117, 118, 119, 135, 135i, 142, 146, 150, 151, 152, 155, 163, 165, 166, 167, 168, 169, 170, 173, 190, 192, 193, 195, 196, 197, 197c, 199, 202, 204, 211, 212, 213, 214, 217, 218, 219, 221, 223, 223i, 225, 231, 232, 233, 235, 241, 241a, 242, 243, 246, 247, 248, 249, 250, 251, 252, 254, 255, 257, 260, 269, 271, 282, 284, 285, 286, 287, 288, 291, 301, 303, 305, 311, 316, 318, 319, 323, 324, 325, 326, 327, 329, 335, 336, 338, 339, 340, 341, 349, 350, 351, 352, 356, 357, 358, 359, 362, 365, 370, 371, 374, 382, 387, 403, 404, 405, C6, C8, C9, MR1, MR2, MR2a, MR3, MR3a, MR3b, MR4, NL 270, FX3, FX7, FX36, FX38, FX40, FX41, FX42, FX67, [Regina 1-89, 1-89-I, 2-105, 2-163, 4-217]</p>		


I19		INTERNATIONAL HARVESTER CO.
F		<p>ST. JOHN NB 1909/09/17 1910/05/11 [IHC] 1957/08/27 CA NL See Addendum A. Seen as " ... Company Of America" and " ... Company Of Canada" on letters.</p>
<p>89, 90, 90i, 91, 104, 104i, 105, 105d, 105f, 106, 106c, 106ii, 107, 107e, 107i, 107ii, 107iii, 108, 108b, 108c, 108ii, 109, 109c, 109d, 110, 111, 112, 112c, 113, 113a, 116, 117, 117ii, 118, 135, 141, 142, 144, 146, 149, 150, 153, 155, 163, 163b, 164, 165, 165a, 167, 170, 173, 175, 190, 191, 192, 193, 195, 196, 197, 197c, 199, 202, 203, 204, 209, 210, 211, 214, 215, 217, 218, 219, 221, 223, 223i, 225, 231, 232, 233, 235, 237, 241, 241a, 242, 243, 244, 248, 249, 250, 251, 252, 254, 255, 256, 257, 260, 269, 271, 287, C6, MR1, MR3, MR4, FX36, NL67, NL82, [Saint John 4-217, 4-231]</p>		


I20		INTERNATIONAL HARVESTER CO.
F		<p>SASKATOON SK 1913/09/19 1910/05/11 [IHC] 1945/12/06 CA See Addendum A. Seen as " ... Company Of America" and " ... Company Of Canada" on letters.</p>
<p>89, 90, 91, 92, 93, 104, 105, 106, 106c, 106ii, 106vii, 106ix, 107, 107e, 107i, 107iv, 108, 108b, 108c, 108ii, 109, 109c, 109d, 111, 111a, 112, 112c, 113, 113a, 116, 116a, 117, 118, 119, 135, 141, 142, 143, 144, 146, 149, 150, 151, 153, 155, 157, 162, 163, 164, 165, 165a, 166, 167, 169, 170, 173, 173i, 175, 190, 192, 193, 194, 195, 196, 197, 197c, 199, 202, 204, 211, 213, 214, 217, 218, 219, 221, 223, 223i, 231, 232, 233, 235, 237, 241, 241a, 247, 248, 249, 250, 251, 252, 254, 255, 257, 260, C8, MR1, MR2, MR2i, MR3, MR4, FWT12, FWT13, FX36, FX42, [Saskatoon 2-217]</p>		


I21		INTERNATIONAL HARVESTER CO.
F		<p>WINNIPEG MB 1911/11/04 1910/05/11 [IHC] 1942/04/05 CA See Addendum A. Seen as "... Company Of America" and "... Company Of Canada" on letters.</p>
<p>90, 91, 104, 104c, 104i, 105, 105f, 106, 106c, 106ii, 107, 107e, 107ii, 107iv, 108, 108b, 108c, 108ii, 109, 109c, 110, 111, 112, 112iii, 113, 116, 117, 119, 120, 120a, 135, 141, 142, 144, 146, 148, 149, 150, 153, 154, 155, 158, 162, 163, 163a, 164, 165, 165a, 166, 167, 169, 170, 172, 173, 175, 176, 190, 191, 192, 193, 195, 196, 197, 197c, 199, 200, 202, 203, 203i, 211, 212, 213, 214, 215, 217, 218, 219, 221, 222, 223, 224, 225, 226, 231, 232, 233, 235, 237, 241, 241a, 242, 243, 244, 247, 248, 251, 255, 292, MR1, MR2, MR2i, MR3, MR4, MR4i, C6, C7, FWT8, FWT10, FWT12, FX3, FX36, FX40, FX64, FX67, [Winnipeg 6-195, 6-196, 7-217, 8-217, 8-218, 8-231]</p>		


I22		INTERNATIONAL HARVESTER CO.
E		<p>VANCOUVER BC 1931/10/09 1910/05/11 [IHC] 1967/11/29 CA US See Addendum A. Seen as "... Company Of Canada" on letters.</p>
<p>150, 153, 155, 163, 163b, 165, 165a, 166, 167, 170, 173, 190, 191, 193, 195, 196, 197, 197c, 199, 204, 205, 208, 209, 212, 213, 215, 217, 218, 219, 221, 223, 223i, 225, 231, 232, 233, 234, 235, 236, 241, 241a, 243, 248, 249, 250, 251, 252, 254, 255, 257, 260, 269, 271, 274, 277, 284, 285, 286, 287, 292, 301, 304, 305, 306, 313, 316, 318, 320, 323, 325, 326, 327, 337, 338, 339, 340, 341, 351, 352, 360, 362, 401, 402, 404, 405, 430, 432, 434, 444, 454, 455, 458, 458i, C5, C6, C7, C8, C9, [Vancouver 6-231, 6-232, 6-233]</p>		


I23		INTERNATIONAL HARVESTER CO.
B		<p>TULSA OK 1954/11/29 1910/05/11 [IHC] 1957/04/13 CA US See Addendum A. Seen as "...Company Of Canada" on letters. Seen with North Battleford SK post mark.</p>
<p>193, 208, 339, 350, 366</p>		


I24		IMPERIAL OPTICAL COMPANY
C		<p>TORONTO ON - - IO/C(o) 1911/08/21 CA US -</p>
<p>89, 90, 91, 92, 104, 106, 106v, 106ix, 111, 113, 113a, 116, 118, 119d, MR3</p>		


I24		IMPERIAL OPTICAL COMPANY
C		<div>TORONTO ON - -</div> <div>IO/C(o) 1911/08/21 CA US</div> <div>-</div>
89, 90, 91, 92, 104, 106, 106v, 106ix, 111, 113, 113a, 116, 118, 119d, MR3		


I25		TICONDEROGA PAPER COMPANY
B		<div>NEW YORK NY - -</div> <div>IP/CO 1911/08/21 CA US</div> <div>-</div>
89, 90, FCD1, FCD2		


-		-
-		- - -
Damaged die of C27		
105, 107, 109, 109c, 112c, 119		


I26		IMPERIAL TOBACCO COMPANY
D		<div>MONTREAL QC 1908/11/2- -</div> <div>I.T/Co. 1912/02/29 CA</div> <div>-</div>
36, 41, 47, 69, 77, 79, 82, 89, 89i, 89iii, 90, 90i, 93, 97, 98, 104, 106, 106ix, 113		


J1		JAMES ALEXANDER LTD.		
E		MONTREAL QC JA See Addendum A.	1915/11/10 1933/01/06	1911/04/29 CA US
89, 90, 101, 104, 104a, 104i, 105, 105d, 105e, 106, 106c, 107, 108, 109, 135, 142, 150, 152, 163, 164, 165, 166, 167, 196, 197, MR1, MR2, MR3, MR3a, MR4, MR4i, FWT7, FWT16, FX8, FX14, FX15				


J2		J. B. FORD SALES COMPANY		
E		WYANDOTTE MI JBF/Co -	1934/01/- -	- CA US
105, 110, 163, 191, 192, 195, 196, 197, 197c, 217, 218, 219, 231, 233, MR2, 1915 Excise, [Windsor 3-163, 3-195, 4-195, 4-217, 5-217, 5-231, 5-249]				


J3		MACLEAN PUBLISHING CO. LTD.		
F		TORONTO ON JBM See Addendum A.	1913/05/08 1942/03/17	1913/02/21 CA
104, 104i, 104ii, 104viii, 105, 106, 107, 107e, 108, 109, 109c, 110, 111, 112, 112c, 113, 116, 116a, 117, 118, 119, 120a, 135, 135i, 162, 220, 231, 232, 233, 234, 235, 236, 237, MR1, MR2, MR2a, MR3, MR3b, MR4, MR5, Inland War Tax, [Toronto 10-111, 11-122]				


J4		THE J. B. SANBORN COMPANY		
A		NEW YORK NY JB/S -	- -	- CA US
108				


J5		LOWELL E. JEPSON		
C		MINNEAPOLIS MN JEP/SON -	- -	- CA US
108, 164, 165, 166, 167, 197, 197c, 219, 231, 233				


J6		JOHN HANCOCK MUTUAL LIFE INSURANCE COMPANY
B		<div> <div>BOSTON MA</div> <div>JH</div> <div>-</div> </div> <div> <div>1938/09/07</div> <div>1959/08/25</div> <div>-</div> </div> <div> <div>-</div> <div>CA US</div> <div>-</div> </div>
167, 192, 217, 219, 232, 233, 236, 254		

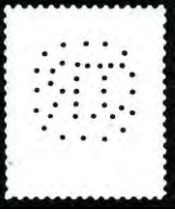
J7		J. H. SEMPLE
C		<div> <div>MONTREAL QC</div> <div>J.H./S.</div> <div>-</div> </div> <div> <div>-</div> <div>1896/01/21</div> <div>-</div> </div> <div> <div>-</div> <div>CA</div> <div>-</div> </div>
35, 36, 37, 41		


J8		JOHNSON & JOHNSON
A		<div> <div>NEW YORK NY</div> <div>J&J</div> <div>-</div> </div> <div> <div>-</div> <div>-</div> <div>-</div> </div> <div> <div>-</div> <div>CA US</div> <div>-</div> </div>
77, 199		


J9		-
A		<div> <div>NEW YORK NY</div> <div>JL/&Co</div> <div>-</div> </div> <div> <div>-</div> <div>-</div> <div>-</div> </div> <div> <div>-</div> <div>CA US</div> <div>-</div> </div>
?		

J10		JOHN MACDONALD & COMPANY LIMITED
F		<div> <div>TORONTO ON</div> <div>JMD</div> <div>-</div> </div> <div> <div>1906/05/01</div> <div>1926/07/19</div> <div>-</div> </div> <div> <div>-</div> <div>CA</div> <div>-</div> </div>
89, 89iii, 89v, 90, 90i, 90vii, 91, 92, 93, 97, 98, 99, 104, 104b, 104i, 104ii, 104vi, 104viii, 104X, 105, 105d, 105f, 106, 106c, 106ix, 107, 107a, 107e, 107ii, 108, 108b, 109, 109c, 111, 112, 112a, 112c, 116, 117, 118, 119, 135, 141, 142, 144, MR1, MR2, MR3, MR4, MR4i, FWT10, FWT12, FWT13, FX3, FX36, FX39, FX40, FX41, FX43, [Montreal 4-118]		

J11		THE JAMES MORRISON BRASS MANUFACTURING CO. LTD.
F		<div> TORONTO ON 1913/10/10 1911/08/28 </div> <div> JMT 1932/07/26 CA </div> <div>See Addendum A.</div>
89, 90, 104, 104i, 104viii, 105, 105i, 106, 106b, 106c, 106ii, 106iv, 106v, 106vii, 107, 107a, 107e, 107ii, 107iv, 108, 109, 109c, 111, 112, 112c, 114, 117, 118, 119, 119c, 119iv, 120, 135, 135i, 141, 144, 146, 148, 149, 150, 153, 155, 157, 162, 163, 165a, 166, 167, 169a, 170, 173, 175, 190, 192, 193, 195, 195d, 196, 197, 197c, 199, 202, 203, 204, MR1, MR2, MR3, MR4, MR4i, 1915 Excise, Inland War Tax		


	See Addendum D. (This is not a perfin by definition).
---	---

J12		JEWETT REFRIGERATOR COMPANY
B		<div> BUFFALO NY 1912/07/30 - </div> <div> JR/C - CA US </div> <div>-</div>
104, 104viii, 106, 111		


J13		JAMES ROBERTSON CO.
E		<div> MONTREAL QC 1912/01/26 1911/09/21 </div> <div> JR/Co 1912/11/13 CA </div> <div>See Addendum A</div>
89, 90, 91, 104, 104b, 104viii, 104ix, 104x, 106, 106b, 106c, 106ix, 111		


K1 B		KNOWLING COMPANY ST. JOHN'S NL - - K - NL The "G" was intentionally removed from G5 perfin GK.
146, 164, 165, 169		

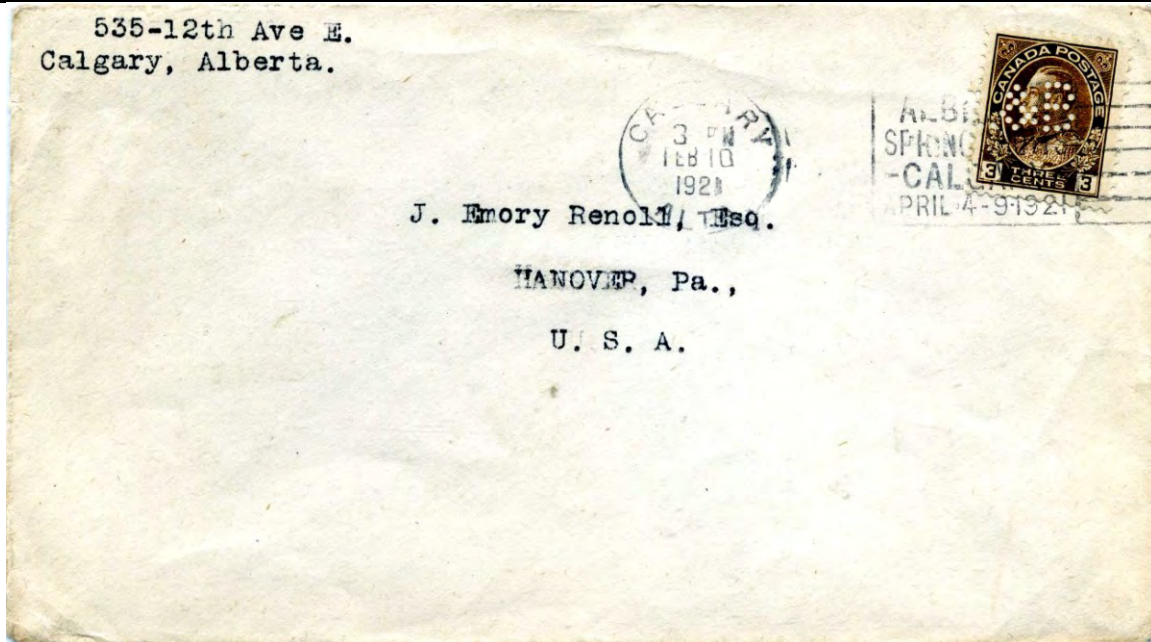



L1		ONTARIO GOVERNMENT
H		<p>TORONTO ON 1931/11/17 1931/10/26</p> <p>LA 1990/05/08 CA NL</p> <p>See Addendum A. Initials of the Legislative Assembly.</p>
<p>104, 106, 108, 110, 111, 111a, 117, 118, 120, 120ii, 125, 128, 143, 150, 155, 156, 157, 163, 163b, 165, 166, 166b, 167, 168, 169a, 170, 170i, 172, 173, 174, 175, 176, 176i, 184, 190, 191, 191a, 192, 193, 194, 195, 196, 197, 197c, 198, 198i, 199, 200, 201, 202, 203, 204, 205, 208, 209, 210, 210i, 211, 212, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 223i, 224, 225, 225i, 226, 227, 229, 231, 232, 232i, 233, 234, 235, 236, 237, 240, 241, 241a, 242, 243, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 260, 269, 270, 271, 272, 274, 276, 277, 284, 285, 286, 287, 288, 289, 290, 291, 292, 294, 295, 301, 303, 304, 305, 306, 311, 312, 315, 316, 318, 319, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 334, 335, 336, 337, 337p, 338, 338p, 339, 340, 340i, 341, 341i, 349, 350, 351, 352, 353, 354, 356, 358, 359, 360, 361, 362, 363, 364, 366, 369, 370, 371, 373, 375, 376, 377, 378, 379, 381, 382, 383, 384, 386, 387, 401, 401p, 402, 403, 403ii, 404, 404p, 405, 405p, 415, 416, 417, 419, 420, 424, 425, 427, 428, 429, 432, 434, 435, 437, 438, 439, 440, 443, 444, 447, 452, 453, 454, 454i, 454ii, 455, 455piii, 455piv, 455x, 456, 456i, 456x, 457, 457i, 457pv, 458, 458i, 458ii, 458iv, 459, 459as, 459b, 459biii, 459i, 460, 460c, 460i, 460fpi, 461, 462, 463, 464, 465, 465A, 465Aiii, 465B, 469, 472, 476, 477, 485, 487, 503, 513, 519, 520, 520p, 521, 521p, 522, 523, 523p, 525, 526, 527, 528, 531, 533, 536, 542, 543, 544, 544p, 544pa, 544pv, 544pvii, 553, 553i, 554, 555, 558, 559, 561, 562, 576, 577, 579, 587, 587i, 589, 592, 593, 593b, 593A, 594, 594a, 594i, 594v, 595, 595i, 595v, 596, 596a, 596iii, 596vi, 597i, 597v, 598, 599, 599a, 607, 611, 616, 618, 625, 626, 630, 633, 641, 642, 643, 644, 645, 646, 647, 650, 651, 655, 668, 669, 684, 686, 691, 705, 706, 707, 708, 709, 710, 711, 713, 716, 718, 735, 742, 768, 773, 781, 782, 784, 785, 789, 792, 812, 820, 821, 831, 843, 844, 844a, 850, 856, 864, 874, 880, 907, 909, 911, 918, 918a, 919, 920a, 921, 923, 924, 925, 926, 926A, 929, 930, 934, 954, 976, 996, 1009, 1079, 1082, 1084, 1090, 1156, 1158, 1160, 1161, 1162, 1174, 1181, 1182, 1183, 1349, C9, CL40°, E2, E4, MR3, NL190, NL191, NL257, [Bar Y-787]</p> <p>°Philatelic</p>		




-		-
-		-
See Addendum D. (This is not a perfin by definition).		


L2		LOUGHEED & BENNETT	1915/04/30	-
A		CALGARY AB L&B -	1921/02/10	CA
108, MR1				





L3		LUKENHEIMER COMPANY	1930/07/03	-
B		CINCINNATI OH L/Co -		CA US
104, 107, 165, FCD2, FCD3, FCD4				




L4		LUCERNE IN QUEBEC COMMUNITY ASSOCIATION LIMITED	1930/07/03	-
D		MONTREAL QC LIQ -	1931/05/04	CA
109, 109c, 126, 149, 150, 152, 153, 154, 160, 161, 164, 165, 165a, 168, 172, 173, 179, 180, Inland War Tax				


L5		LOZIER MOTOR COMPANY
A		DETROIT MI - - LM/Co - CA US Found with Windsor ON roller cancel.
106		


L6		LANSTON MONOTYPE MACHINE COMPANY
B		PHILADELPHIA PA - - LM/MCo - CA US -
E1, FCD1, FCD2, FCD3, FCD8		

L7		DANIEL LOW COMPANY (INC)
A		SALEM MA - - LOW - CA US -
111, 115		



L8		LAKE SUPERIOR CORPORATION
F		SAULT SAINTE MARIE ON 1909/03/27 - LSC 1956/04/08 CA US Also used by Algoma Steel Corporation Limited.
89, 90, 90i, 90vii, 91, 93, 104, 104i, 104ii, 105, 106, 106c, 107, 108, 108b, 109, 109c, 111, 116, 117, 118, 135, 135i, 141, 142, 149, 150, 151, 155, 163, 163b, 164, 165, 165a, 166, 167, 173, 190, 191, 191a, 192, 196, 197, 197c, 208, 212, 213, 215, 218, 219, 223, 223i, 231, 232, 232i, 233, 237, 241, 241a, 247, 248, 249, 250, 251, 252, 254, 257, 262, 274, 276, 282, 284, 286, 287, 292, 301, 306, 315, 317, 319, 320, 327, 328, 330, 336, 337, 340, 341, 351, 353, 356, C5, C6, C7, C8, C9, E1, E7, MR1, MR2, MR3, MR4, MR4i, FCD3		


L9		LINDSTROM-SMITH & COMPANY
A		CHICAGO IL - - LS/C - CA US -
?		


L10		THE LEHIGH VALLEY COAL COMPANY
A		WILKES-BARRE PA - - LVC/C(o) - CA US -
90, 106		


L11		LEHIGH VALLEY COAL SALES COMPANY
A		SYRACUSE NY - - LVC/SCo - CA US -
?		


L12		LEHIGH VALLEY COAL SALES COMPANY
A		NEW YORK NY - - LVC/SCo - CA US -
167		




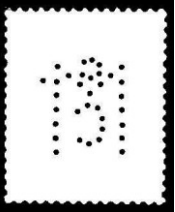
M1		MERRICK ANDERSON CO.		
D		WINNIPEG MB M-A/Co See Addendum A.	- 1915/12/21	1912/11/06 CA
104, 104i, 106, 111, 111a, 111ii, 113, 116, 116i, 165, 167, MR1, MR3				


M2		MICHIGAN CENTRAL RAILROAD COMPANY		
C		DETROIT MI MC -	1930/10/24 1933/01/10 -	- CA US
149, 150, 162, 163, 163b, 164, 165, 165a, 166, 166b, FWT7				


M3		THE McCALL COMPANY		
B		NEW YORK NY McC -	- - -	- CA US
106, 165, 165a, MR3				


M4		McCLARY MANUFACTURING CO.		
F		LONDON ON M(c/C) See Addendum A.	1913/02/19 1937/03/29	1912/01/04 CA
89, 90, 104, 104i, 105, 106, 106ix, 107, 108, 108c, 109, 109c, 110, 110d, 110i, 111, 112, 112c, 113, 114, 115, 116, 117, 118, 119, 119iv, 120, 130, 135, 141, 142, 143, 144, 145, 146, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 162, 163, 163i, 164, 165, 165a, 166, 167, 168, 169, 170, 172, 173, 174, 175, 176, 190, 191, 192, 193, 195, 196, 197, 197i, 198, 198i, 199, 200, 201, 202, 203, 204, 209, 212, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 223i, 224, 225, 225i, 226, MR1, MR3, MR4, Inland War Tax				

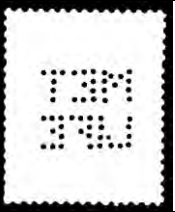
M5		McCLARY MANUFACTURING CO.		
D		WINNIPEG MB M(c/C) See Addendum A.	1913/05/20 1935/05/22	1912/01/04 CA
104, 105, 106, 107, 107a, 107v, 108, 111, 112, 112c, 116, 117, 117ii, 117iii, 118, 118b, 119, 119c, 135, 142, 145, 146, 148, 168, MR1, MR2, MR3, MR3a, MR4, FWT8, 1915 Excise				

M6		McCLARY MANUFACTURING CO.
F		<div> MONTREAL QC 1912/11/22 1912/01/04 </div> <div> M(c/C) 1933/05/02 CA </div> <div>See Addendum A.</div>
90, 104, 104i, 104ii, 104b, 104viii, 105, 106, 106b, 106c, 106ii, 106vii, 106ix, 107, 108, 110, 116, 117, 197, 212, MR1, MR2, MR2i, MR3, MR3b, MR4, MR4a, MR4i, MR5, Inland War Tax		

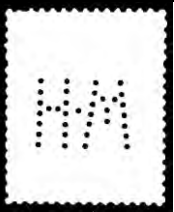
M7		W. S. McLAUGHLIN COMPANY
D		<div>WINNIPEG MB - -</div> <div>McL - CA</div> <div>-</div>
104, 104viii, 105, 106, 106c, 106vii, 106ix, 107, 108, 109c, 135, 142, MR3, MR4, Inland War Tax		


M8		MICHIGAN CENTRAL RAILROAD CO.
E		<div>DETROIT MI 1914/01/10 1913/03/20</div> <div>MC/RR 1937/05/07 CA US</div> <div>See Addendum A.</div>
104, 104i, 104ii, 104iii, 104viii, 105, 105d, 105vi, 106, 106i, 106v, 106iv, 106ix, 107, 107a, 107i, 107iv, 107v, 108, 109, 109d, 110d, 142, 149, 150, 151, 167, MR1, MR2, MR3, Inland War Tax		

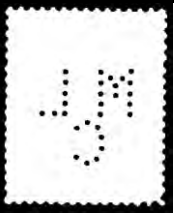
M9		MILITIA DEPARTMENT
D		<div>OTTAWA ON 1918/10/12 -</div> <div>MD 1923/04/29 CA</div> <div>This die changed to N3.</div>
104, 104i, 104ii, 104x, 105, 106, 107, 108, 110, 112, 114, 116, 117, 118, 119c, 120, 120ii, 122, 126, [Ottawa 1-104, 1-108, 1-119-I]		


M10		METROPOLITAN LIFE INSURANCE COMPANY
C		<div>NEW YORK NY - -</div> <div>MET/LIFE 1923/03/13 CA US</div> <div>-</div>
106, 107, MR2, FCD2, FWT8, FWT12, FWT13, FX7		

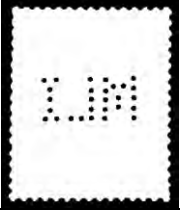
M11		MAX GRAB FASHION COMPANY
B		NEW YORY NY - - MG - CA US -
FCD2, FCD3, FCD9		


M12		MASSEY-HARRIS CO. LTD.
G		MONTREAL QC 1925/-/- 1925/07/03 M-H 1938/07/- CA See Addendum A.
104, 105, 106, 107, 107a, 107e, 107ii, 107iv, 108, 109, 109c, 110, 111, 112, 112c, 116, 118, 119, 119iv, 120, 141, 142, 143, 144, 146, 148, 149, 150, 151, 152, 153, 154, 155, 157, 162, 163, 163a, 164, 165, 165a, 166, 167, 168, 169, 170, 172, 173, 175, 190, 191, 192, 193, 195, 196, 197, 197c, 197e, 198, 199, 199i, 200, 202, 203, 204, 208, 209, 211, 212, 213, 214, 215, 217, 218, 219, 220, 221, 223, 223i, 225, 225i, 231, 232, 233, 234, 235, 236, 237, 241, 241a, 243, 244, 247, 248, FWT8, [Montreal 9-217, 10-218, 10-219]		


-		
-		See Perfin W7

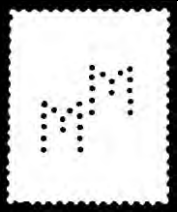
M13		MUTUAL LIFE ASSURANCE CO. OF CANADA
F		WATERLOO ON 1914/10/14 1914/09/30 ML/C 1954/08/20 CA NL See Addendum A. Later mint reported
104, 104x, 105, 105d, 106, 106vii, 106viii, 107, 107e, 107ii, 108, 108c, 109, 109c, 110, 110ii, 111, 112, 112a, 112c, 112iii, 113, 114, 115, 116, 117, 118, 119, 119b, 119c, 119iv, 120, 120ii, 122, 135, 135i, 141, 144, 146, 149, 150, 151, 152, 153, 155, 158, 163, 163b, 164, 165, 168, 169, 170, 170i, 172, 184, 196, 197, 198, 198i, 199, 218, 220, 221, 231, 232, 235, 250, 252, 254, 284, 285, 286, 320, 327, 338, 339, 339p, 386, 404, 405, 413, 433, 454, 454p, 454pii, 454piii, 454piv, 455p, 455pi, 455piii, 456p, 456pi, 457, 457pi, 457pii, 458pi, 458pii, 459p, 459bp, 460cp, 460fp, 460fpi, 460fpai, 460p, 543p, 544p, 544pi, 544pvii, MR1, MR2, MR3, MR3a, MR4, NL185, NL186, NL187, NL214, NL270, FWT8, FWT16, FX36, FX38, FX64, OST16, OST22		

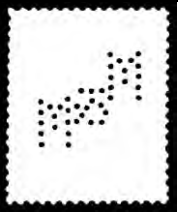
M14		THE MONTREAL LIGHT, HEAT & POWER CO
F		<div> MONTREAL QC 1909/01/28 - </div> <div> MLH 1911/08/14 CA </div> <div>-</div>
89, 89i, 89ii, 89iii, 89v, 89iv, 90, 90i, 99, 104, 104i, 104ii, 104viii, 104x, 105, 106, 108, 109, MR4		


M15		METROPOLITAN LIFE INSURANCE COMPANY
B		<div>NEW YORK NY</div> <div>MLI</div> <div>-</div> <div>-</div> <div>-</div> <div>-</div> <div>CA US</div>
318, 378, 709		


M16		METROPOLITAN LIFE INSURANCE COMPANY
C		<div>NEW YORK NY</div> <div>MLI/Co</div> <div>-</div> <div>1923/02/01</div> <div>-</div> <div>CA US</div>
109, 119, FWT8, FWT12, FX36		


M17		METROPOLITAN LIFE INSURANCE COMPANY
G		<div>OTTAWA ON</div> <div>MLI/Co</div> <div>-</div> <div>1923/11/16</div> <div>1972/-/-</div> <div>CA US</div>
89, 104, 105, 105d, 106, 107, 108, 109, 109c, 110, 114, 114b, 114v, 115, 115i, 118, 118b, 119, 119iv, 120, 120ii, 122, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 162, 163, 163a, 164, 165, 165a, 166, 167, 168, 169, 170, 170i, 171, 172, 173, 173i, 174, 175, 176, 176i, 184, 190, 191, 192, 193, 195, 196, 197, 197c, 199, 201, 202, 209, 211, 212, 216, 217, 218, 219, 221, 223, 224, 225, 231, 232, 232i, 233, 235, 237, 241, 241a, 244, 249, 250, 251, 252, 254, 257, 260, 261, 269, 271, 287, 288, 294, 301, 306, 316, 321, 325, 327, 328, 334, 336, 337, 338, 340, 341, 351, 362, 362i, 371, 373, 374, 376, 377, 381, 384, 386, 387, 391, 396, 401, 405, 454, 454ii, 454piii, 457, 458, 462, 594, 596iv, C5, C7, C8, C9, C9a, C9ii, E2, E3, E9, FCD8, FWT7, FWT8, FX36		


M18		MACKENZIE, MANN COMPANY
C		TORONTO ON - - MM 1914/09/09 CA -
104, 106, 106c, MR1		


M19		MARSH & McLENNAN
A		NEW YORK NY - - M&M - CA US -
FWT13, FX8		


M20		MILLAR-MORSE HARDWARE CO.
D		WINNIPEG MB 1910/06/17 1910/11/18 MMH 1923/12/31 CA See Addendum A.
89, 90, 90i, 90vii, 91, 104, 105, 105d, 106, 106c, 106ii, 106iv, 106vii, 107, 107e, 108, 108b, 108ii, 109, 109c, 110, 111, 112, 112c, 112iii, 116, 117, 118, 119, 120, 120a, 135, 144, 148, C5, MR1, MR2, MR3, MR3a, MR4, FWT8, FX36, FX39		


M21		M. PHILLIPSBORN COMPANY
B		CHICAGO IL - - Shield (MP) - CA US -
106, 106c, 109, 111, 1915 Excise		


M22		M. RUMELY
A		LA PORTE IN - - MR/Co - CA US -
?		


M23		MONTREAL ROLLING MILLS
G		<div> MONTREAL QC 1910/10/- - </div> <div> MR/MC 1951/-/- CA </div> <p>Many have missing holes.</p>
89, 89i, 89iii, 89iv, 90, 90i, 91, 104, 104i, 104ii, 104c, 104viii, 105, 105d, 106, 106c, 106ii, 106iii, 106vii, 106ix, 107, 107a, 107i, 107ii, 108, 108b, 108ii, 108c, 109, 109c, 110, 111, 112, 112a, 112c, 116, 116i, 117, 117ii, 118, 118b, 119, 119iv, 120, 120ii, 135, 135i, 141, 142, 143, 144, 146, 147, 148, 149, 150, 151, 153, 154, 155, 157, 162, 163, 163b, 164, 165, 165a, 166, 167, 169, 170, 170i, 173, 174, 175, 190, 191, 192, 193, 195, 195d, 196, 197, 197c, 199, 202, 203, 204, 209, 211, 212, 213, 214, 215, 217, 218, 219, 221, 223, 225, 225i, 231, 232, 232i, 233, 235, 241, 242, 243, 244, 246, 247, 248, 249, 250, 251, 252, 254, 255, 257, 260, 261, 269, 271, 272, 284, 285, 286, 287, 289, 291, 294, 301, 306, 316, 318, 325, 326, 327, 335, 337, 348, 357, 358, 374, 389, 405, C6, MR1, MR2, MR2i, MR3, MR3a, MR3b, MR4, MR4i, MR5, FWT8		


M24		MONTREAL STENCIL WORKS LIMITED
F		<div> MONTREAL QC 1929/08/- - </div> <div> MS/W 1942/10/27 CA </div> <p>-</p>
105, 106, 107, 109, 118, 144, 146, 150, 151, 153, 155, 163, 164, 165, 165a, 166, 167, 168, 169, 170, 173, 184, 190, 191, 192, 193, 195, 196, 197, 197c, 198, 199, 202, 204, 212, 213, 214, 215, 218, 219, 220, 221, 223, 223i, 231, 232, 232i, 233, 234, 235, 237, 241, 241a, 246, 247, 248, 249, 250, 252, 254, 257, 274		


M25		MONTREAL STEEL WORKS LTD.
C		<div> MONTREAL QC 1912/06/28 1910/12/01 </div> <div> MS/W - CA </div> <p>See Addendum A.</p>
89, 90, 104, 106, 108i		


M26		MARCIL TRUST COMPANY
C		<div> MONTREAL QC - - </div> <div> M(T/C) - CA </div> <p>-</p>
104, 105, 106, 107, 107e, 108, FX36		


M27		THE MINNEAPOLIS THRESHING MACHINE COMPANY
B		<div>HOPKINS MN - -</div> <div>MTM - CA US</div> <div>-</div>
107, 165		


		
		Damaged die of M29? First report in the 1st Edition.
89		


M28		MARSHALL-WELLS ALBERTA CO. LTD.
D		<div>EDMONTON AB 1922/11/17 -</div> <div>M-W/A 1927/12/30 CA</div> <div>-</div>
104, 105, 105d, 106, 107, 107a, 107e, 107i, 107ii, 108, 109, 109c, 110, 110d, 111, 112, 112c, 115, 116, 117, 118, 119, 120, 142, 144, 146, 148, 149, 150, 151, 153, 154, 155, 157, 158, 164, 165a, 169, C1, MR4		


M29		-
B		<div>- - -</div> <div>M.W/C - CA</div> <div>-</div>
89, 90, 106, 107		


N1		NORTH AMERICAN LIFE ASSURANCE COMPANY
F		<div> TORONTO ON 1910/12/21 - </div> <div> NA/LIFE 1930/10/15 CA </div> <div>-</div>
46, 89, 89i, 90, 90i, 91, 104, 104c, 104i, 104ii, 104iii, 104x, 105, 105d, 105f, 106, 106b, 106c, 106ii, 106iii, 107, 107a, 107i, 107ii, 107iv, 108, 108c, 108ii, 109, 109c, 110, 110b, 111, 111a, 112, 112c, 112i, 112iii, 113, 113iv, 116, 116i, 117, 117a, 117i, 117ii, 118, 118b, 119, 129, 135, 141, 142, 143, 144, 145, 146, 148, 149, 150, 151, 152, 153, 154, 155, 156, 163, 164, 165, 165a, 166, 167, 168, 169, 170, 171, 172, 173, 175, 190, 199, 215, MR1, MR2, MR3, MR3b, MR4, MR4i, FWT12, FWT16, FX7, FX8, FX9, FX14, FX40, FX41, FX42, FX43, FX60, [Toronto 7-104, 7-104-I]		


N2		-
B		<div>-</div> <div>- NAT - CA</div> <div>-</div>
104, 106, 112, 113		


N3		DEPARTMENT OF NATIONAL DEFENCE
F		<div>OTTAWA ON 1926/02/14 -</div> <div>ND 1939/06/20 CA</div> <div>Dies changed from M9.</div>
104, 104c, 104ii, 105, 105d, 106, 106iii, 107e, 107iv, 108, 108b, 108ii, 109, 109c, 110, 110d, 111, 111a, 111b, 112, 112a, 112c, 112i, 113, 113a, 114, 114b, 115, 116, 117, 117ii, 118, 119, 119c, 120, 122, 122b, 135, 141, 142, 143, 144, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 157, 158, 159, 161, 162, 163, 163b, 164, 165, 165a, 166, 167, 168, 169, 170, 171, 172, 173, 175, 176, 177, 190, 191, 191a, 192, 193, 195, 195d, 196, 197, 197c, 198, 198i, 199, 200, 202, 203, 204, 206, 207, 209, 211, 212, 213, 214, 215, 217, 218, 219, 220, 221, 222, 223, 223i, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 241, 241a, 247, C1, E4, E5, MR4, MR4i, 1-119, 1-119i, 1-MR3, 1-MR4, 1-MR4i, [Ottawa 1-119, 1-119-I, 1-MR4-I, 3-104, 3-105, 3-105d, 3-107, 3-110, 3-112, 3-116, 3-117, 3-118, 3-119, 3-122, 3-150, 3-163, 3-195, 4-195, 4-217, 5-217]		

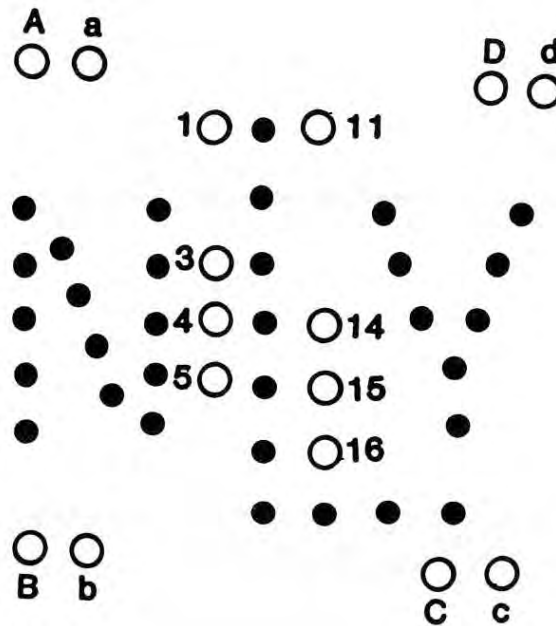
N4		NORTHERN ELECTRIC CO.
E		<div>MONTREAL QC 1927/02/21 1925/07/13</div> <div>NE 1928/12/13 CA</div> <div>See Addendum A.</div>
104, 105, 106, 107, 107a, 107e, 107ii, 107iv, 109, 109c, 112c, 117, 118, 118b, 119, 119iv, 120, 141, 142, 143, 144, 148, 150		

N5		NATIONAL ELEVATOR COMPANY
E		<div> <div>WINNIPEG MB</div> <div>NE/Co</div> <div>-</div> </div> <div> <div>1917/06/09</div> <div>1932/12/07</div> <div>-</div> </div> <div> <div>-</div> <div>CA</div> <div></div> </div>
104, 104i, 104ii, 104x, 105, 105d, 106, 106c, 106ii, 106iii, 106ix, 107, 107a, 108, 111, 112, 112a, 112c, 113, 116, 118, 135, 135i, 141, 144, 149i, 150, 153, 155, 163, 163b, 164, 166, 169, 170, 170i, 173, 190, 193, 199, 202, MR2, MR3, MR3a, MR4, MR4i, FWT16, FX3, FX8, FX9		


N6		NEW YORK LIFE INSURANCE CO.
E		<div> <div>NEW YORK NY</div> <div>NLY</div> <div>See Addendum A. Found with a Winnipeg cancel.</div> </div> <div> <div>1931/09/30</div> <div>1966/04/20</div> <div></div> </div> <div> <div>1912/04/25</div> <div>CA US</div> <div></div> </div>
163, 163b, 164, 166, 167, 197, 219, 231, 233, 248, 249, 251, 252, 254, 286, 287, 288, 289, 306, 320, 327, 337, 341, 356, 358, 361, 401, 405, 430, 436, 458, 459, 461, 462, 469, 496, 506, 529, 556, 560, 589, 594, 594a, MR4, FCD1, FCD2, FCD3, FCD4, FCD6, FCD7, FCD8, FCD9, FX56, FX57, FX60, Inland War Tax		


N7		NEW YORK LIFE INSURANCE CO.
C		<div> <div>NEW YORK NY</div> <div>NLY</div> <div>See Addendum A.</div> </div> <div> <div>-</div> <div>1931/09/30</div> <div></div> </div> <div> <div>1912/04/25</div> <div>CA US</div> <div></div> </div>
105, 107, 150, 164, 165, 233, 251, 254, 291, MR4		


N8		NEW YORK LIFE INSURANCE CO.
C		<div> <div>NEW YORK NY</div> <div>NLY</div> <div>See Addendum A.</div> </div> <div> <div>-</div> <div>-</div> <div></div> </div> <div> <div>1912/04/25</div> <div>CA US</div> <div></div> </div>
90, 91, 104, 106, 107, 108, 109, 150, 167, 232, 233, 235, 249, 285, 320, 341, 351, 461, 463, MR1, MR3, MR4, FCD2, FCD6, FCD7, FCD8, FX36		


NUMBERING THE NEW YORK LIFE INSURANCE COMPANY CODE HOLES


Perfin #	Code Hole	Location	Perfin #	Code Hole	Location
N8	0	NEW YORK NY	N17	B15	QUEBEC QC
N9	6	CALGARY AB	N18	c15	VANCOUVER BC
N10	11	VANCOUVER BC	N19	c16	CALGARY AB
N11	A3	BUFFALO NY	N20	Cc4	TORONTO ON
N12	Aa14	MINNEAPOLIS MN	N21	d16	SEATTLE WA
N13	AB1	OTTAWA ON	N22	Dd4	TORONTO ON
N14	AB14	QUEBEC QC	N23	Dd5	WINNIPEG MB
N15	B5	MONTREAL QC	N24	Dd5	WINNIPEG MB
N16	B6	BOSTON MA			


N9		NEW YORK LIFE INSURANCE CO.
E		CALGARY AB 1953/09/03 1912/04/25 NLY 1956/-/- CA US See Addendum A. Listed in US as New York NY
271, 284, 285, 286, 288, 301, 305, 306, 311, 313, 316, 317, 318, 319, 320, 322, 323, 324, 325, 326, 327, 328, 329, 330, 335, 340, 341, 349, 350, 351, 352, 353, 357, 358, 359, 360, 361, FX36		


N10		NEW YORK LIFE INSURANCE CO.
E		VANCOUVER BC 1952/05/30 1912/04/25 NLY 1956/01/16 CA US See Addendum A. Listed in US as New York NY
271, 284, 286, 288, 301, 303, 304, 305, 306, 313, 316, 317, 320, 322, 323, 324, 325, 326, 327, 328, 335, 336, 337, 338, 339, 340, 341, 349, 350, 351, 352, 353, 354, 256, 357, 358, 360, 361, E11		


N11		NEW YORK LIFE INSURANCE CO.
C		BUFFALO NY - 1912/04/25 NLY - CA US See Addendum A.
197, 233, 254, 271, 276, 287, 301, 306, 325, 328, 341, 350, 354, C9		


N12		NEW YORK LIFE INSURANCE CO.
A		MINNEAPOLIS MN - 1912/04/25 NLY - CA US See Addendum A. Known with Nokomis SK postmark.
109, 167, 197		


N13		NEW YORK LIFE INSURANCE CO.
E		OTTAWA ON 1954/03/23 1912/04/25 NLY 1955/06/15 CA US See Addendum A. Listed in US as Chicago IL.
284, 286, 288, 291, 301, 305, 306, 322, 323, 324, 325, 326, 327, 328, 329, 335, 336, 337, 338, 339, 340, 341, 351, 352, 355, 357, 360, 361		


N14		NEW YORK LIFE INSURANCE CO.
B		QUEBEC QC - 1912/04/25 NLY - CA US See Addendum A. Listed in US as New York NY
197		


N15		NEW YORK LIFE INSURANCE CO.
G		MONTREAL QC 1913/11/13 1912/04/25 NLY 1955/08/- CA US See Addendum A. Listed in US as New York NY
89, 89i, 89iii, 90, 90i, 91, 93, 104, 104b, 104i, 104ii, 104viii, 104x, 105, 106, 106b, 106c, 106iii, 106vii, 107, 107a, 107e, 108, 108b, 108c, 108ii, 109, 109c, 110, 110b, 111, 112, 112c, 113, 116, 117, 118, 123, 132, 135, 135i, 142, 144, 146, 150, 152, 153, 155, 163, 163b, 164, 165, 165a, 166, 167, 170, 173, 175, 190, 191, 191a, 192, 193, 195, 196, 197, 197c, 197ii, 199, 200, 202, 204, 209, 211, 212, 213, 214, 215, 217, 218, 219, 221, 223, 225, 231, 232, 233, 235, 237, 241, 241a, 243, 246, 247, 248, 249, 250, 251, 252, 254, 255, 256, 257, 258, 260, 264, 269, 271, 274, 276, 283, 284, 285, 286, 287, 288, 289, 291, 292, 301, 303, 304, 305, 306, 315, 316, 317, 319, 322, 323, 324, 325, 326, 327, 328, 329, 330, 335, 336, 337, 338, 339, 340, 341, 349, 350, 351, 352, 354, 355, 356, 357, 358, 360, 361, 364, 401, 414, C5, C6, E2, E6, E7, E10, E11, MR1, MR2, MR3, MR4, MR5, FWT8, FWT10, FWT13, FX36, FX38, FX64		


N16		NEW YORK LIFE INSURANCE CO.
C		BOSTON MA - 1912/04/25 NLY - CA US See Addendum A.
90, 104, 106, 109, 165, 165a, 232, 233, 241, 249, 250, 254, 276, 285, 287		


N17		NEW YORK LIFE INSURANCE CO.
H		QUEBEC QC 1911/10/16 1912/04/25 NLY 1956/-/- CA See Addendum A.
89, 89i, 90, 90i, 91, 92, 104, 104x, 105, 105d, 106, 106ix, 107, 107a, 107e, 108, 109, 109c, 110, 111, 112, 112a, 112c, 112iii, 113, 116, 117, 118, 119iv, 135, 142, 150, 150a, 155, 163, 163b, 164, 165, 165a, 165b, 166, 167, 170, 173, 184, 190, 191, 191a, 192, 193, 195, 196, 197, 197c, 199, 204, 209, 210, 211, 212, 213, 214, 215, 217, 218, 219, 221, 223, 231, 232, 232i, 233, 235, 237, 241, 241a, 247, 249, 250, 251, 252, 253, 254, 255, 257, 269, 271, 274, 276, 277, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 299, 301, 303, 304, 305, 306, 313, 315, 316, 317, 318, 319, 320, 322, 323, 325, 326, 327, 328, 329, 330, 335, 336, 337, 338, 339, 340, 341, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 360, 361, E2, MR1, MR2, MR2a MR3, MR3a, MR3b, MR4, MR5, MR5i, FX36, FX38, FX64, FX68		


-		-
-		-
-		-
This is N18 with a missing code hole.		
165, 232, 233, 254		


N18		NEW YORK LIFE INSURANCE CO.
F		VANCOUVER BC 1917/06/01 1912/04/25 NLY 1951/03/18 CA See Addendum A.
104, 105, 106, 107, 107v, 108, 109, 109c, 110, 111, 112, 113iii, 116, 118, 119, 142, 146, 150, 155, 163i, 164, 165, 165a, 166, 167, 170, 190, 191, 191a, 192, 193, 195, 196, 197, 197c, 199, 202, 204, 211, 212, 213, 215, 217, 218, 219, 221, 223, 231, 232, 233, 235, 241, 241a, 248, 249, 250, 251, 252, 254, 255, 257, 269, 271, 273, 277, 282, 284, 285, 286, 287, 288, 291, 292, 301, 326, 328, 337, 341, C9, MR1, MR2, MR3, MR4, FWT8, FX36, FX62, FX64		


N19		NEW YORK LIFE INSURANCE CO.
D		CALGARY AB 1913/11/07 1912/04/25 NLY 1931/01/17 CA See Addendum A.
90, 91, 104, 105, 106, 106c, 107e, 107ii, 107iv, 108, 109, 110, 110b, 111, 116, 118, 135, 142, 150, 152, 155, 164, 165, 166, 167, 191, 192, 197, 233, 249, MR1, MR3, MR4, FX36, FX37, FX38, Inland War Tax		


N20		NEW YORK LIFE INSURANCE CO.
F		TORONTO ON 1940/07/25 1912/04/25 NLY 1956/-/- CA See Addendum A.
217, 218, 219, 221, 223, 231, 232, 233, 235, 241, 243, 247, 248, 249, 250, 251, 252, 254, 255, 257, 260, 269, 271, 276, 284, 285, 286, 287, 288, 290, 291, 292, 294, 297, 299, 301, 303, 304, 305, 306, 311, 312, 315, 316, 318, 319, 322, 323, 324, 325, 326, 327, 328, 329, 330, 335, 336, 337, 338, 339, 340, 341, 342, 349, 350, 351, 352, 353, 354, 356, 357, 358, 360, 361, NL257, FX64, FX67		


N21		NEW YORK LIFE INSURANCE CO.
A		SEATTLE WA - 1912/04/25 NLY - CA US See Addendum A.
90		


N22		NEW YORK LIFE INSURANCE CO.
E		TORONTO ON 1911/05/11 1912/04/25 NLY 1936/-/- CA US See Addendum A. Listed in US as Duluth MN
89, 90, 91, 91i, 93, 104, 104viii, 104x, 106, 106c, 106ii, 106iii, 107, 107a, 107e, 107ii, 107iv, 108, 108ii, 109, 109c, 110, 110d, 111, 112iii, 112c, 113, 113iv, 115, 116, 117, 118, 119, 128, 135, 142, 144, 146, 150, 155, 163, 164, 165, 165a, 166, 167, 170, 173, 175, 190i, 191, 192, 193, 196, 197, 197c, 199, 202, 203i, 204, 212, 215, 218, 219, 221, 225, 233, 251, 252, 254, 287, 292, 306, 319, 337, 338, 341, 342, MR1, MR2, MR3, MR4, FWT8, FX36, FX38, FX40, FX67		


N23		NEW YORK LIFE INSURANCE CO.
E		WINNIPEG MB 1913/01/27 1912/04/25 NLY 1934/06/08 CA US See Addendum A. See Addendum B for differences between N23 and N24. Listed in US as Philadelphia PA.
89, 90, 91, 92, 104, 105, 106, 107, 107e, 107iv, 108, 109, 109c, 110, 111, 112, 112c, 112iii, 128, 135, 135i, 142, 143, 146, 150, 151, 155, 163, 164, 165, 165a, 166, 167, 169, 170, 173, 175, 190, 191, 192, 193, 194, 195, 196, 197, 197c, 199, 201, 202, 211, 212, 217, 219, 223, 224, MR3, MR4, MR4i, FWT8, FX36, FX64, FX68		

N24		NEW YORK LIFE INSURANCE CO.
E		WINNIPEG MB 1942/01/13 1912/04/25 NLY 1955/-/- CA US See Addendum A. See Addendum B for differences between N23 and N24. Listed in US as Philadelphia PA.
106, 107, 196, 197, 218, 219, 221, 223, 224, 225, 231, 232, 233, 235, 241a, 247, 248, 249, 250, 251, 252, 254, 255, 257, 260, 269, 276, 277, 284, 286, 287, 288, 291, 292, 301, 303, 304, 306, 312, 315, 316, 320, 323, 325, 326, 327, 328, 329, 330, 335, 337, 338, 339, 340, 341, 342, 349, 350, 351, 352, 355, 356, 357, 358, 360, 361, C6, C7, C8, C9, C9as, MR4, FX38, FX64, FX67		


N25		LOYAL PROTECTIVE LIFE INSURANCE CO.
C		<div>BOSTON MA 1939/01/21 -</div> <div>NP - CA US</div> <div>-</div>
219, 233, 237, 248, 249, 252, 254		


N26		NARES, ROBINSON & BLACK
C		<div>Winnipeg MB -</div> <div>NRB - CA</div> <div>-</div>
77, 77a, 89, 90, 93		


N27		NATIONAL SURETY COMPANY
A		<div>NEW YORK NY -</div> <div>NS/C - CA US</div> <div>-</div>
104, 106		


N28		N. SHURE COMPANY
A		<div>CHICAGO IL -</div> <div>NS/Co - CA US</div> <div>-</div>
165		


N29		-
C		<div>-</div> <div>NTC - CA</div> <div>-</div>
77, 77a, 90, 91, 93		


N30		NEW YORK CENTRAL SYSTEM
E		NEW YORK NY 1915/-/- - NYC 1935/01/21 CA US See Addendum B for differences between N30 and N31.
104, 105, 105d, 105i, 106, 106c, 106ix, 107, 107e, 108, 108b, 108c, 108ii, 109, 109c, 113, 141, 143, 163, 164, 165, 166, 167, 191, 192, 195, 196, 197, 197c, 276, 341, MR3, MR4, MR4i, FX36, FX38, Inland War Tax		


N31		NEW YORK CENTRAL SYSTEM
B		NEW YORK NY 1913/01/31 - NYC 1915/04/23 CA US See Addendum B for differences between N30 and N31. Known postmarked with Beauharnais QC, Cornwall & Ottawa.
90, 104, 104iii, 104viii, 104x, 106, 106vii		


N32		NEW YORK CENTRAL SYSTEM
B		NEW YORK NY - - NYC - CA US -
109, 167, 197		


01		OCEAN ACCIDENT AND GUARANTEE CORPORATION
F		<div> TORONTO ON 1914/07/14 - </div> <div> OAG 1938/04/18 CA </div> <div>-</div>
104, 104b, 105, 105d, 105iv, 106, 106ii, 106ix, 107, 107e, 108, 108b, 109, 109c, 110, 111, 112, 112a, 112c, 112iii, 112iv, 113, 116, 117, 117a, 118, 119, 135, 135i, 141, 142, 143, 144, 146, 149, 150, 151, 153, 155, 162, 163, 163b, 164, 165, 165a, 166, 167, 168, 170, 173, 190, 191, 191a, 192, 193, 195, 195d, 196, 197, 197c, 198, 198i, 199, 202, 203, 204, 208, 209, 211, 212, 213, 214, 215, 217, 218, 219, 220, 221, 223, 223i, 231, 232, 232i, 233, 234, 235, 237, 241, 241a, 247, 248, MR1, MR3, MR4, MR4i, MR5, FWT8, FX36, FX38		


02		OTTAWA ELECTRIC CO.
B		<div>OTTAWA ON</div> <div>OE/Co</div> <div>See Addendum A.</div> <div> 1918/-/- 1912/08/21 </div> <div> - CA </div>
106, FWT8		


03		ONTARIO EQUITABLE LIFE & ACCIDENT INSURANCE COMPANY
C		<div>WATERLOO ON</div> <div>OEL</div> <div>-</div> <div> 1924/-/- - </div> <div> 1925/07/05 CA </div>
105, 105d, 105i, 107, 107e, 109, 109c, 110, 112, 112c, 117, 118, 148, 150, 154, 155, 165, 193, 197, NL132		

04		OGILVIE FLOUR MILLS CO.
D		<div>WINNIPEG MB</div> <div>OFM</div> <div>See Addendum A.</div> <div> 1903/09/02 1912/04/22 </div> <div> 1912/04/05 CA </div>
67, 68, 75, 77, 77a, 89, 89iv, 90i, 90ii, 90vii, 91, 92, 94, 105, 106, 119		


05		OGILVIE FLOUR MILLS CO.
F		<div>MONTREAL QC</div> <div>OFM/Co</div> <div>See Addendum A.</div> <div> 1910/05/04 1912/04/22 </div> <div> 1917/04/12 CA </div>
89, 89i, 89iii, 89iv, 89v, 90, 90a, 90i, 91, 92, 104, 104iv, 104x, 105, 106, 106i, 106ix, 107, 108, 111, 113, 113a, 115, 116, 117, 119, MR1, MR2, MR4, Inland War Tax		

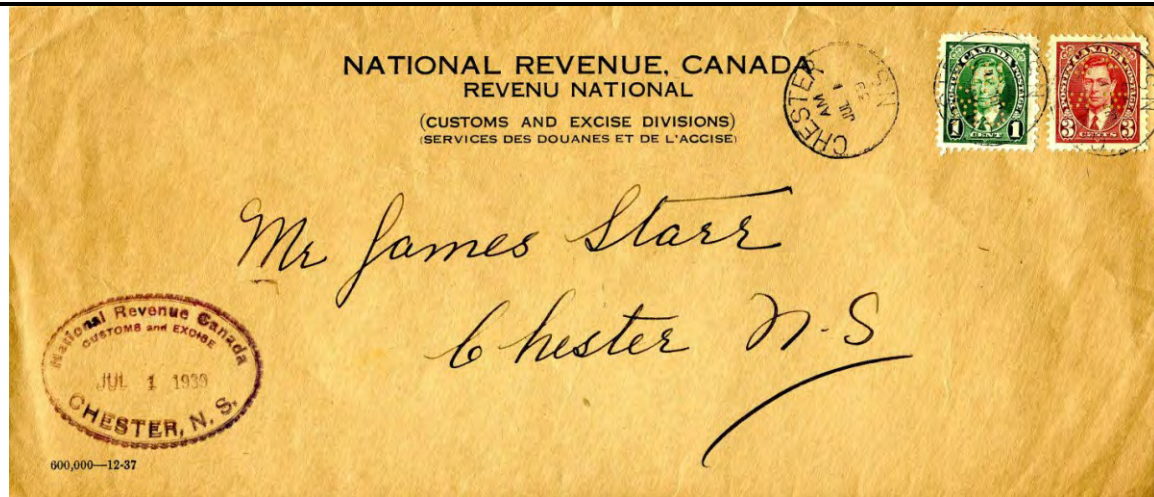
06		OGILVIE FLOUR MILLS CO.
F		WINNIPEG MB OFM/Co See Addendum A.
		1912/07/18 1912/04/22 1939/07/30 CA
104, 105, 105d, 106, 106ix, 107, 108, 109, 109c, 110, 111, 112, 112c, 114, 115, 116, 117, 118, 135, 142, 144, 146, 149, 150, 151, 152, 153, 154, 155, 162, 163, 163b, 165a, 166, 167, 168, 170, 172, 173, 175, 190, 192, 193, 195, 196, 197, 197c, 198, 199, 200, 201, 202, 209, 211, 214, 215, 217, 218, 219, 220, 221, 222, 223, 223i, 231, 232, 233, 234, 235, 236, 237, 241, 241a, 246, 247, 248, 250, MR1, MR2, MR3, MR4, FWT8, FWT10, FWT12, FWT13, FX7, FX8, FX36, FX39, FX41		


07		OGILVIE FLOUR MILLS CO.
E		FORT WILLIAM ON OFM/Co See Addendum A.
		1915/09/21 1912/04/22 1945/07/25 CA
89, 104, 104c, 104x, 105, 106, 106v, 107, 108, 109, 110, 111, 112, 116, 117, 118, 142, 150, 155, 163, 163b, 164, 165, 165a, 166, 167, 168, 169, 170, 173, 175, 190, 192, 193, 195, 196, 197, 197c, 199, 200, 202, 203, 204, 209, 214, 217, 218, 219, 221, 223, 223i, 231, 232, 232i, 233, 235, 241, 241a, 244, 247, 248, 249, 250, 251, 253, 254, 255, 257, E6, E7, E8, MR1, MR4, Inland War Tax		


08		DEPARTMENT OF FINANCE
F		OTTAWA ON OH/MS See Addendum A.
		1924/04/15 1923/05/23 1942/08/04 CA
104, 105, 106, 107, 108, 109, 109c, 110, 111, 112, 112a, 112c, 112iii, 113, 114, 115, 116, 117, 118, 119, 119c, 120, 122, 122b, 135, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 155, 156, 157, 158, 159, 162, 163, 164, 165, 165a, 166, 167, 169, 171, 172, 173, 174, 175, 176, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 202, 203, 208, 209, 215, 217, 218, 219, 220, 224, E1, E2,		
Dominion of Canada		
226, 231, 232, 233, 234, 235, 236, 241, 241a, 242, 243, 245, 246, 247, 248, C6, E7, PB28,		





O9		DOMINION OF CANADA
I		<p>OTTAWA ON 1939/07/01 -</p> <p>OH/MS 1958/01/22 CA</p> <p>See Addendum B for differences between O9 and O10.</p>
<p>223, 226, 231, 232, 233, 234, 235, 236, 237, 240, 241, 241a, 242, 243, 244, 245, 246, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 259i, 260, 261, 262, 268, 269, 270, 271, 272, 273, C1, C6, C7, C8, C9, C9i, CE1, CE2, CE4, E7, E10, PB28</p>		





O10		DOMINION OF CANADA
H		<p>OTTAWA ON 1946/07/23 -</p> <p>OH/MS 1958/01/26 CA</p> <p>See Addendum B for differences between O9 and O10.</p>
<p>249, 250, 252, 254, 255, 256, 257, 259, 260, 261, 268, 269, 270, 271, 272, 273, 285, 286, C8, C9, CE3, CE4, E10, E11, FU14a°, FU24a°</p>		
°Philatelic		


O11		OSLER, HAMMOND & NANTON
D		<p>WINNIPEG MB 1903/06/13 -</p> <p>OHN 1911/03/06 CA</p> <p>-</p>
<p>77, 77a, 79, 81, 87, 89, 90, 90i, 90viii, 91, 91i, 92, 94, 103, 104, 106, 106c</p>		


012		OSLER, HAMMOND & NANTON
G		<div> <div>WINNIPEG MB</div> <div>1912/10/31</div> <div>-</div> </div> <div> <div>OHN</div> <div>1942/09/22</div> <div>CA</div> </div> <div>-</div>
104, 104i, 104ii, 105, 105d, 106, 106c, 106ii, 106iii, 107, 107a, 107e, 107i, 108, 108b, 108c, 109, 109c, 110, 110d, 111, 112, 112c, 112iii, 113, 113a, 113b, 113c, 113iii, 114, 114b, 114ii, 115, 116, 117, 118, 118b, 119, 119c, 119d, 119iv, 120, 120ii, 135, 135i, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 150a, 151, 152, 153, 154, 155, 156, 157, 158, 162, 163, 163b, 164, 165, 165a, 166, 167, 168, 170, 170i, 172, 173, 174, 190, 191, 192, 193, 194, 195, 196, 197, 197c, 197ii, 199, 200, 201, 209, 212, 213, 214, 215, 217, 218, 219, 221, 223, 223i, 225, 231, 232, 233, 235, 236, 237, 241, 241a, 243, 246, 247, 248, 249, 250, 251, 254, 255, 256, 257, 260, C1, C5, C6, E2, E3, E4, E7, E9, E10, MR1, MR2, MR3, MR4, MR4i, FWT9		

013		ONTARIO POWER COMPANY
C		<div> <div>NIAGARA FALLS NY</div> <div>1917/03/12</div> <div>-</div> </div> <div> <div>OP/Co</div> <div>1923/12/21</div> <div>CA US</div> </div> <div>-</div>
106, 107, 108, 109, 111, 112, 116, 117, 117i, 135, MR2, MR4		


014		OFFICE SPECIALTY MFG. CO.
E		<div> <div>TORONTO ON</div> <div>1910/11/04</div> <div>1910/05/03</div> </div> <div> <div>OSM/Co</div> <div>1915/09/-</div> <div>CA</div> </div> <div>See Addendum A.</div>
89, 89iii, 90, 90i, 91, 92, 93, 104, 104b, 104x, 106, 106c, 106ix, 111, 116, 118		


015		OLIVER TYPEWRITER COMPANY
A		<div> <div>CHICAGO IL</div> <div>-</div> <div>-</div> </div> <div> <div>OTC</div> <div>-</div> <div>CA US</div> </div> <div>-</div>
106		


-		See Addendum D. (This is not a perfin by definition).
-		


P1		PULLMAN COMPANY
A		CHICAGO IL - - P/Co - CA US -
FX38		





P2		PITTSBURG COAL CO. LTD.
C		MINNEAPOLIS MN 1912/12/31 1912/04/02 PC/Co. 1920/05/04 CA US See Addendum A. Approval for Winnipeg MB office.
104, 104viii, 106, 130, MR1, MR2, MR4, FWT8, FX64		


		We believe this perfin is FAKE.


P4		PARKE, DAVIS & COMPANY
E		TORONTO ON 1936/-/- - PD 1951/06/01 CA -
231, 232, 233, 234, 235, 241, 247, 248, 249, 250, 251, 252, 254, 255, 257, 260, 269, 274, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 299, 301, 304, 306, 311, 315, 317, 324, 326, 328		


P5		PARKE, DAVIS & COMPANY
G		MONTREAL QC 1922/-/- - PD 1948/-/- CA -
104, 105, 105d, 105f, 106, 106vii, 107, 107a, 107e, 107ii, 108, 108i, 109, 109c, 110, 110d, 111, 112, 112a, 112c, 112iii, 113, 114, 115, 116, 117, 118, 118b, 119, 119b, 119c, 119iv, 141, 142, 144, 146, 148, 149, 150, 151, 153, 155, 157, 162, 163, 163b, 164, 165, 165a, 166, 167, 168, 169, 170, 173, 174, 175, 184, 190, 192, 193, 195, 196, 197, 197c, 197ii, 198, 198i, 199, 202, 203, 204, 208, 209, 211, 212, 213, 214, 215, 217, 218, 219, 220, 221, 223, 223i, 225, 231, 232, 233, 234, 235, 237, 241, 241a, 243, 247, 249, 250, 251, 252, 253, 254, 255, 257, 260, 269, 271, 274, 276, 277, 282, 283		


P6		PARKE, DAVIS & COMPANY
F		WINNIPEG MB 1920/12/08 - PD 1953/06/- CA -
104, 105, 105d, 106, 107, 108, 109, 109c, 110, 111, 112, 112c, 113, 116, 117, 118, 118b, 119, 119b, 119iv, 141, 142, 143, 144, 146, 148, 149, 150, 151, 153, 155, 157, 163, 164, 165, 165a, 166, 166b, 167, 168, 169, 170, 173, 174, 175, 184, 190, 191, 192, 193, 195, 195d, 196, 197, 197c, 197ii, 198, 199, 203, 209, 211, 212, 213, 215, 216, 217, 218, 219, 220, 221, 223, 223i, 225, 231, 232, 233, 234, 235, 237, 241, 241a, 243, 244, 246, 247, 248, 249, 250, 251, 252, 254, 255, 257, 260, 269, 271, 276, 283, 284, 285, 286, 287, 288, 289, 292, 301, 305, 306, 316, 320, 322, 323, 324, 325, 326, 327, 328, 329, 334, 336, 337, 338, 339, 341, 349, 350, 351, C6, C8, C9, E10, MR4, FWT8, FX36, FX64		


P7		PARKE, DAVIS & COMPANY
G		WALKERVILLE ON 1913/09/10 - PD/Co 1949/10/18 CA US -
89, 89i, 90, 90i, 91, 91i, 92, 93, 93i, 104, 104b, 104viii, 105, 105d, 106, 106c, 106vii, 107, 107a, 107e, 107i, 108, 108c, 108ii, 108iii, 109, 109c, 110, 110b, 110c, 110d, 111, 112, 112iv, 113, 113a, 114, 116, 116i, 117, 117ii, 118, 118b, 119, 119c, 119ii, 119iv, 120, 120a, 120i, 120ii, 135, 135i, 141, 142, 143, 144, 146, 148, 149, 150, 151, 152, 153, 155, 157, 158, 162, 163, 163b, 164, 165, 165a, 166, 166a, 167, 168, 170, 170i, 173, 175, 176, 190, 191, 191a, 192, 193, 195, 196, 197, 197c, 197ii, 198, 199, 202, 203, 204, 217, 218, 221, 223, 231, 233, 235, 237, 241, 249, 250, 251, 252, 254, 255, 257, 262, MR1, MR2, MR3, MR4, MR4i, FCD8, FWT8, FWT9, FX36, FX38, FX39, FX41, FX42, FX62, FX64, FX71, [Walkerville 1-104, 1-104-I, 1-106, 1-113, 1-113-I, 1-116, 1-116-I, 1-MR4, 2-MR4, 2-MR4-D, 2-MR4-T], [Windsor 4-195, 4-217, 5-217, 5-231, 5-249]		

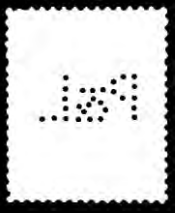
P8		PROVINCE OF PRINCE EDWARD ISLAND
D		CHARLOTTETOWN PE - - PEI 1938/05/01 CA -
146, 149, 150, 153, 164, 168, 170, 172, 195, 176, 197, 197c, 199, 204, 221, 225, 235		

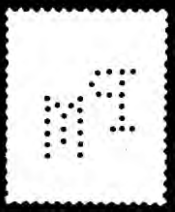
P9		PETER HENDERSON & COMPANY
A		NEW YORK NY - - PH - CA US See Addendum B for differences between P9 and P10.
90		


P10		PETER HENDERSON & COMPANY
A		NEW YORK NY 1939/-/- PH - CA US See Addendum B for differences between P9 and P10.
219		


P11		PAGE HERSEY COMPANY
B		TORONTO ON - - P-H/crown 1918/-/- CA -
108, 129, 134		


P12		MESSRS. PRYCE JONES CANADA LTD.
C		CALGARY AB - 1912/06/10 PJ - CA GB Pryce, Jones Ltd., Newtown, Monmouthshire, GB
89, 90, 91, 92, 93, 104, 106, 106b		


P13		MESSRS. PRATT & LAMBERT
G		BRIDGEBURG ON P&L -
		1911/10/07 1957/01/29
		1911/06/16 CA US
89, 90, 104, 104i, 104ii, 104vii, 105, 105d, 106, 106c, 107, 107e, 108, 109, 109c, 110, 111, 116, 117, 117a, 118, 119, 120, 129, 130b, 135, 141, 142, 143, 144, 146, 149, 150, 162, 163, 163b, 164, 165, 165a, 167, 170, 184, 191, 192, 195, 196, 197, 197c, 199, 211, 212, 213, 214, 215, 217, 218, 219, 221, 223, 231, 232, 233, 235, 241, 246, 248, 249, 250, 251, 252, 254, 268, 276, 284, 287, 288, 289, 292, 301, 305, 306, 320, 325, 327, 328, 329, 337, 338, 339, 340, 341, 351, 356, 358, 360, C9, MR1, MR2, MR3, MR3a, MR3b, MR4, MR4a, MR4i, Inland War Tax, [Bar X-231]		


P14		PERE MARQUETTE RAILWAY
D		DETROIT MI PM -
		1910/12/22 1918/08/12
		CA US
89, 89i, 90, 90i, 104, 104i, 105, 106, 106c, 111, 144, MR1, MR2, MR3, FWT7, FWT10, FWT12, FWT13, 1915 Excise		


P15		PALMOLIVE CO.
D		TORONTO ON P.O.C -
		-
		1927/10/08 1929/09/17
		CA
105, 107, 107e, 107iv, 118, 119, 119iv, 120, 144, 146, 150, 151, 153, 155, 157, 158, 165		

P16		PARKER PEN CORPORATION
A		Janesville WI PPC -
		-
		-
		CA US
90		


P17		PENTON PUBLISHING COMPANY
B		CLEVELAND OH <P>P/Co -
		-
		-
		CA US
113, 142, 165, 219, 249, 544		


P18		PROVINCE OF SASKATCHEWAN
G		REGINA SK 1924/12/12 1924/09/10 PS 1934/-/05 CA See Addendum A. Approval given to Provincial Treasury. See Addendum B for differences between P18 and P19.
104, 105, 105d, 105f, 105iv, 106, 107, 107a, 107bs, 107e, 107i, 107ii, 107iv, 108, 109, 109c, 109d, 110, 110d, 111, 112, 112a, 112c, 113, 114, 115, 116, 117, 117a, 117ii, 118, 118b, 119, 119iv, 120, 122, 141, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 190, 196, 197c, 199, 201, SE6, SE6a, SE7, SE7c, SE8, SE8a, SE8c		

P19		PROVINCE OF SASKATCHEWAN
I		REGINA SK 1930/01/21 1924/09/10 PS 1979/05/28 CA NL See Addendum A. Approval given to Provincial Treasury. See Addendum B for differences between P18 and P19.
105, 107, 107ii, 107iv, 109, 109c, 110, 110d, 112, 114, 118, 119, 119iv, 140, 141, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 162, 163, 163b, 164, 165, 165a, 166, 166b, 167, 168, 169, 169a, 170, 170i, 171, 172, 173, 174, 175, 176, 182, 190, 191, 191a, 192, 193, 194, 195, 195i, 196, 197, 197c, 198, 198i, 199, 200, 201, 202, 203, 204, 206, 208, 209, 210, 210i, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 223i, 224, 225, 225i, 226, 231, 232, 232i, 233, 234, 235, 236, 237, 241, 241a, 242, 243, 244, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 268, 269, 270, 271, 272, 273, 274, 275, 276, 284, 285, 286, 287, 288, 290, 291, 292, 293, 294, 301, 302, 303, 304, 305, 306, 310, 311, 312, 313, 314, 315, 316, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 334, 335, 336, 337, 337ii, 338, 338iii, 339, 339ii, 339iii, 340, 340ii, 340iii, 341, 341ii, 342, 343, 349, 350, 351, 352, 353, 357, 358, 360, 361, 362, 362i, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 375, 376, 377, 380, 387, 389, 392, 399, 400, 401, 401pii, 402, 403, 403ii, 403p, 403piv, 404, 404ii, 405, 411, 415, 425, 426, 430, 434, 435, 436, 443, 444, 452, 453, 454, 454i, 454ii, 454iii, 454p, 454piv, 455, 455ii, 456, 456i, 456ii, 457, 457i, 457ii, 457iii, 457iv, 457pv, 458, 458i, 458ii, 458iii, 458iv, 458v, 459, 459i, 459iii, 459b, 459biii, 460, 460i, 460ii, 460c, 460f, 460pfp, 461, 461ii, 462, 462i, 462ii, 462iii, 462iv, 462p, 462pi, 462piv, 463, 463i, 463ii, 463iii, 464, 464i, 464ii, 464iii, 464pi, 465, 465i, 465ii, 465A, 465Aii, 465Aiii, 465Aiv, 465B, 465Bii, 465Biii, 465Biv, 465Bv, 473, 476, 477, 477i, 480, 482, 483, 488, 489, 490, 495, 497, 502, 503, 504, 507, 512, 513, 514, 515, 516, 517, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 535, 541, 543, 544, 544i, 544ii, 544iii, 544p, 544piii, 553, 553i, 554, 557, 564, 564i, 565, C8, C9, C9a, E10, E11, NL270, [Regina 4-231, 4-249]		


P20		P. VAN SNELLENBERG
B		<div>VANCOUVER BC</div> <div>P.v.S.</div> <div>-</div> <div>-</div> <div>1929/10/04</div> <div>CA</div>
107, 109, 150, 153, 154		

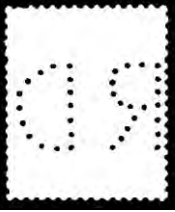



P21		P. T. LEGARE LTD.
G		<div>QUEBEC QC</div> <div>PT/L</div> <div>See Addendum A.</div> <div>1912/05/22</div> <div>1923/05/-</div> <div>1912/05/23</div> <div>CA</div>
104, 104i, 104ii, 104v, 104viii, 104x, 105, 105d, 105i, 106, 106ii, 106iii, 106iv, 106ix, 107, 107a, 107e, 107i, 107ii, 108, 108c, 108ii, 109, 109c, 119iv, 110, 111, 112, 112a, 112i, 112c, 113, 113a, 113iv, 116, 117, 118, 119, 119b, 119c, 135, 135i, 141, MR1, MR2, MR3, MR3a, MR3b, MR4, MR5, Inland War Tax		


P22		PAINWEBBER & COMPANY
A		<div>CHICAGO IL</div> <div>PW</div> <div>-</div> <div>-</div> <div>-</div> <div>CA US</div>
90		


Page 5.Q.1 of 5.Q.1


R1		RYRIE BROTHERS		
D		TORONTO ON RB See Addendum A.	1910/06/18 1912/01/12	1910/03/23 CA
89, 90, 91, 92, 92ii, 93, 94, 94i, 104, 104i, 106, 106ix, 109, 111, 112, 113, 113a, 113b, 114, 116, 116i, 119, 119c, 120				


-		See Addendum D. (This is not a perfin by definition).		
-				


R2		R. H. WHITE DEPARTMENT STORE		
A		BOSTON MA RHW -	- - -	- CA US
101				


R3		ROYAL INSURANCE CO. LTD.		
G		MONTREAL QC RIC(o)/LD See Addendum A.	1908/10/22 1946/01/24	1912/06/22 CA US
89, 89i, 89iii, 89iv, 89v, 90, 90i, 90ii, 90iii, 91, 93, 104, 104i, 104ii, 105, 105f, 106, 106c 106ii, 106iv, 106v, 106vii, 107, 107e, 107ii, 108, 108b, 109, 109c, 110, 111, 112, 112a, 116, 118, 119, 119b, 119c, 120, 223i, 135, 142, 143, 144, 146, 149, 150, 151, 153, 163, 164, 165, 165a, 166, 166b, 167, 170, 190, 191, 191a, 192, 193, 196, 197, 197c, 197ii, 199, 202, 204, 212, 213, 214, 218, 219, 221, 223, 224, 231, 232, 233, 235, 237, 241, 241a, 246, 247, 248, 249, 250, 251, 252, 254, 255, 257, 269, 275, E1, MR1, MR2, MR3, MR3a, MR3i, MR4, MR4i, Inland War Tax				


R4		RAND McNALLY COMPANY		
B		CHICAGO IL R/McN -	- - -	- CA US
107, 109, 111, MR1				


R5		ROYAL & QUEEN INSURANCE COMPANIES
G		<p>MONTREAL QC 1914/11/- 1912/05/23</p> <p>R&Q/COS 1937/06/19 CA</p> <p>See Addendum A. Can be Royal Insurance or Queen Insurance.</p>
<p>90, 104, 104b, 104c, 104i, 104ii, 104viii, 104x, 105, 105d, 105iv, 106, 106c, 106ii, 106iii, 106v, 106vi, 106vii, 107, 107a, 107e, 107i, 107ii, 107iv, 108, 108b, 108c, 108ii, 109, 109c, 109d, 110, 110d, 111, 111a, 112, 112a, 112c, 112ii, 112iii, 113, 113b, 114, 115, 116, 117, 117iii, 118, 118b, 119, 119iv, 120, 135, 135i, 141, 142, 143, 144, 146, 149, 149a, 150, 151, 152, 153, 154, 155, 157, 162, 163, 163b, 164, 165, 165a, 166, 167, 169, 170, 170i, 172, 173, 173ii, 174, 175, 176, 190, 191, 192, 193, 195, 195d, 196, 197, 197c, 199, 200, 201, 202, 203, 204, 212, 214, 217, 218, 219, 221, 222, 223, 224, 225, 226, 231, 232, 233, 235, 237, 241, 248, 249, 250, 251, 252, 254, 255, 257, 269, 274, 286, C8, C9, MR1, MR2, MR2i, MR3, MR4, MR4i, Inland War Tax</p>		


R6		ROYAL & QUEEN INSURANCE COMPANIES
F		<p>VANCOUVER BC 1919/05/14 1912/05/23</p> <p>R&Q/COS 1946/12/04 CA</p> <p>See Addendum A. Can be Royal Insurance or Queen Insurance.</p>
<p>104, 105, 106, 106c, 107, 107e, 108, 109, 110, 110d, 111, 112, 113, 113b, 115, 116, 117, 117ii, 118, 119, 119b, 120, 127, 127ii, 135, 141, 143, 144, 146, 148, 150, 157, 163, 165, 166, 167, 175, 190, 191, 193, 195, 196, 197, 197c, 199, 202, 203, 204, 209, 213, 215, 217, 218, 219, 221, 223, 225, 231, 232, 232i, 233, 235, 241, 241a, 243, 247, 249, 250, 251, 252, 253, 254, 255, 257, 269, 276, C7, C8, C9, MR1, MR3, MR3b, MR4</p>		


R7		ROYAL & QUEEN INSURANCE COMPANIES
G		<p>MONTREAL QC 1910/06/21 1912/05/23</p> <p>R&Q/COS 1949/04/29 CA</p> <p>See Addendum A. Can be Royal Insurance or Queen Insurance.</p>
<p>89, 89iii, 90, 90i, 91, 93, 94, 95, 97, 98, 99, 101, 104, 104b, 104c, 104ii, 104viii, 105, 105d, 105iv, 106, 106b, 106c, 106iii, 106v, 106vii, 106ix, 107, 107a, 107e, 108, 108b, 109, 109c, 110, 110d, 111, 111a, 112, 112a, 112c, 112i, 112ii, 113, 115, 116, 117, 118, 119, 119iv, 135, 141, 142, 146, 148, 149, 150, 151, 152, 153, 154, 155, 157, 163, 163b, 164, 165, 165a, 166, 167, 168, 169, 170, 173, 175, 176, 190, 191, 192, 193, 194, 195, 196, 197, 197c, 198, 199, 201, 202, 203, 204, 209, 210, 212, 213, 217, 218, 219, 221, 223, 224, 225, 226, 231, 232, 233, 234, 235, 237, 241, 241a, 247, 248, 249, 250, 251, 252, 253, 254, 255, 257, 269, 274, 276, 282, 286, 287, 292, 297, C1, C8, MR1, MR2, MR3, MR3b, MR4, MR4i, FWT8</p>		


R8		ROBERT SIMPSON CO.		
F		TORONTO ON (R)S(Co) See Addendum A.	1911/02/02 1915/02/03	1910/07/25 CA
89, 90, 90i, 91, 91i, 91ii, 92, 93, 93i, 104, 104viii, 106, 106a, 106b, 106v, 106vii, 106ix, 108, 109, 111, 111i, 112, 115, 116, 116i, 120				


R9		ROYAL TRUST CO.		
F		MONTREAL QC RT/Co See Addendum A.	1913/05/01 1947/01/29	1912/07/24 CA
89, 93, 93i, 95, 104, 104b, 105, 106, 106ii, 106iii, 106v, 107, 107a, 107e, 107i, 107ii, 107iv, 108, 109, 109c, 110, 111, 111a, 112, 112c, 112i, 112ii, 112iii, 113, 113a, 113iii, 114, 114b, 115, 116, 116i, 117, 117a, 117ii, 118, 119b, 120, 120i, 120ii, 135, 135i, 196, 249, 250, 252, 254, 255, 257, 269, 284, 285, 286, 287, 288, 289, 291, 306, MR1, MR2, MR2i, MR3, MR3b, MR4, MR4a, MR4i, FWT8, FWT10, FWT13, FWT16, FX3, FX8, FX14, FX64				


R10		R. TUCK & SONS COMPANY		
B		NEW YORK NY RT&/SCo -	- - -	- CA US
89, 90, 110				


-		-	-	-
-		-	-	CA
Damaged die of S15				


S1		SWIFT CANADIAN CO. LTD.		
E		TORONTO ON	1921/11/-	1914/04/28
		S	1943/09/15	CA NL
		See Addendum A.		
90, 104, 104i, 104ii, 104x, 105, 105d, 106, 107, 107i, 107ii, 107iii, 107iv, 108, 108ii, 109, 109c, 109d, 110, 111, 112, 113, 115, 116, 117, 117iii, 118, 119, 120, 141, 142, 150, 164, 165, 166, 169, 190, 197, 197c, 219, 232, 233, 235, 241, 248, 250, 252, 254, 255, 269, 277, 283, 285, 286, 287, 288, 297, 306, 317, 326, 350, E1, MR1, MR3, MR4, NL255, FWT8, FWT10, FWT13, FX14, FX36, FX64, [Bar X-326], [Toronto 10-105, 11-105]				


S2		SWIFT CANADIAN CO. LTD.		
G		MOOSE JAW SK	1931/07/31	1914/04/28
		S	1967/07/20	CA
		See Addendum A.		
162, 163, 163b, 165, 166, 167, 168, 170, 190, 191, 191a, 192, 193, 195, 196, 197, 197c, 199, 202, 204, 209, 212, 213, 214, 215, 217, 218, 219, 221, 223, 223i, 231, 232, 233, 234, 235, 236, 241, 241a, 243, 245, 249, 250, 251, 252, 254, 255, 257, 260, 261, 262, 286, 306, 316, 318, 319, 320, 323, 324, 326, 327, 328, 329, 330, 335, 336, 339, 340, 341, 350, 351, 352, 353, 354, 355, 357, 360, 361, 365, 369, 371, 373, 374, 379, 381, 384, 396, 398, 402, 404, 405, 412, 430, 431, 435, 436, 440, 448, 454, 457, 458, 461, 470, 488, C6, C7, C8, E10, FX38, FX64, [Moose Jaw 1-162, 3-217, 3-231, 3-249]				


S3		SWIFT CANADIAN CO. LTD.		
E		TORONTO ON	1914/06/12	1914/04/28
		S	1926/09/18	CA
		See Addendum A.		
104, 104i, 104x, 105, 106, 106ii, 106iv, 106v, 106vii, 107, 107i, 108, 108ii, 109, 111, 112, 113, 114, 116, 119, 129, 135, 135i, 166, 167, 197, 254, MR1, MR2, MR3, MR3a, MR3b, MR4, MR4i, MR5, FWT8, 1915 Excise				


S4		SWIFT CANADIAN CO. LTD.
D		MONCTON NB 1915/11/24 1914/04/28 S 1947/08/24 CA See Addendum A. Found with Winnipeg cancels.
104, 104i, 105, 105d, 105f, 106, 106ii, 106vii, 106ix, 107, 107e, 107ii, 107iv, 108, 108ii, 109, 109c, 110, 111, 112, 113, 113a, 113iv, 116, 116i, 118, 119, 120, 135, 141, 144, 145, 146, 149, 150, 151, 153, 154, 155, 156, 157, 162, 163, 164, 165, 166, 167, 169, 172, 173, 175, 176, 190, 191, 192, 196, 197, 197c, 199, 202, 208, 211, 212, 214, 218, 219, 231, 232, 233, 235, 244, 246, 247, 249, 250, 251, 252, 253, 254, 255, 257, 260, 269, 271, 274, 275, 276, 277, 287, 358, C6, C7, C8, C9, MR1, MR2, MR3, MR4, NL146, FWT8, FX7, FX36, FX40		


S5		SWIFT AND COMPANY
B		CHICAGO IL - - S - CA NL US -
108, 164, NL146		


		Perfin removed. Is not found in Canadian stamps.
--	--	--


S7		SHAWINIGAN WATER & POWER COMPANY
F		MONTREAL QC 1923/12/11 - Oval (S) 1928/08/24 CA US GB -
104, 106, 107, 107a, 107e, 107i, 107ii, 107iv, 108, 108c, 108ii, 109, 109c, 109d, 111, 112, 112a, 112i, 112ii, 112iii, 118, 119, 120, 144		


S8		STANDARD ACCIDENT INSURANCE COMPANY
B		DETROIT MI - - SAI - CA US -
107, 142, 233, 254		


S9		STEELE, BRIGGS SEED CO.		
C		WINNIPEG MB	-	1915/01/17
		SBS/Co	-	CA
		See Addendum A.		
104, 106, 111, 113, 116, 119, 119c, 120, MR4				


S10		STEEL CO. OF CANADA		
G		HAMILTON ON	1911/06/07	1911/04/13
		SC/C	1957/10/06	CA
		See Addendum A.		
89, 90, 90i, 91, 93, 104, 104i, 104ii, 104viii, 104x, 105, 105d, 106, 106v, 106vii, 107, 107e, 107ii, 107iv, 108, 108a, 108c, 108ii, 109, 109c, 109d, 110, 111, 111a, 111a, 112, 112a, 112c, 112iii, 113, 113a, 113iv, 115, 116, 117, 118, 119, 119iv, 120, 135, 135i, 141, 142, 143, 144, 146, 148, 149, 150, 151, 153, 154, 155, 157, 162, 163, 164, 165, 165a, 166, 167, 169, 170, 171, 172, 173, 175, 190, 191, 192, 193, 195, 196, 197, 197c, 198, 199, 200, 201, 202, 203, 204, 208, 209, 211, 212, 213, 214, 215, 217, 218, 219, 221, 223, 223i, 225, 231, 232, 233, 235, 241, 241a, 243, 247, 249, 250, 251, 252, 253, 254, 255, 257, 274, 283, 284, 285, 286, 287, 306, 315, 325, 327, 328, 329, 334, 337, 338, 339, 340, 341, 342, 349, 350, 351, 352, 360, 361, 362, 364, 365, 366, 367, 368, 391, 394, 404, 405, 413, 416, 446, 454, 459b, 462, 464, 534, MR1, MR2, MR3, MR3b, MR4, MR4i, FWT7, FWT9				


S11		STEVENS DAVIS COMPANY		
C		CHICAGO IL	1937/08/08	-
		SD	1937/09/-	CA US
		-		
218, 221, 223, 232, 233				


S12		SMITH, DAVIDSON & WRIGHT		
C		VANCOUVER BC	1920/07/26	-
		SDW	1921/07/13	CA
		-		
104, 106, 107, 108				


S13		SCHUSTER, FULDA & COMPANY
A		BRADFORD GB - - SF&Co - CA GB -
30i		


S14		ALLIED RADIO CORPORATION
A		CHICAGO IL - - SIW - CA US -
150, FCD3		


S15		SUN LIFE ASSURANCE COMPANY OF CANADA
F		MONTREAL QC 1899/12/20 - S.L/ACo. 1913/03/19 CA -
29, 30, 41, 43, 46, 47, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 69, 71, 72, 73, 74, 75, 75i, 75ii, 76, 77, 77a, 79, 79b, 80, 81, 82, 83, 83i, 84, 85, 86, 89, 89i, 89iv, 90, 90i, 90vii, 91, 91i, 92, 92i, 92ii, 93, 93i, 94, 94i, 95, 97, 98, 100, 101, 103, 104, 104b, 104i, 104ii, 104viii, 104x, 106, 106c, 106ii, 106iii, 106vii, 106ix, 109, 111, 111a, 111ii, 113, 113a, 116, 116i, 117, 119, 119c, PB6		

S16		SOUTHERN PACIFIC RAILWAY
A		LOS ANGELES CA - - SP - CA US -
197		


S17		SOUTHERN PACIFIC RAILWAY
A		LOS ANGELES CA - - SP - CA US See Addendum B for differences between S17 and S18.
107		


S18		SOUTHERN PACIFIC RAILWAY
B		SAN FRANCISCO CA - - SP 1930/10/27 CA US See Addendum B for differences between S17 and S18.
107, 107a, 107ii, 150		


	See Addendum D. (This is not a perfin by definition).
---	---


	See Addendum D. (This is not a perfin by definition).
---	---


	See Addendum D. (This is not a perfin by definition).
---	---


S19		STERNOU INCORPORATED
A		NEW YORK NY - - SS/&Co - CA US Only mint reported
104, 106, 173		

S20		MESSRS. F. X. ST. CHARLES & CO.
F		MONTREAL QC - 1915/07/17 ST.C 1915/07/5 CA See Addendum A.
89, 89i, 89ii, 89iii, 89v, 90, 90i, 104, 104i, 104ii, 104viii, 106, 106ii, 106iii, 106v, 106vii, 106ix, 111, 113, 128, MR1, MR2, MR2i, MR3, MR4, FWT10, [Montreal 4-90, 4-90-I, 4-104]		


S21		SUN LIFE ASSURANCE CO. OF CANADA
G		MONTREAL QC 1913/12/12 1922/03/02 SUN/LIFE 1935/-/31 CA See Addendum A.
61, 85, 86, 90, 104, 104i, 104ii, 104v, 104viii, 104ix, 104x, 105, 105d, 105i, 105iv, 106, 106a, 106c, 106ii, 106iii, 106v, 106vii, 107, 107a, 107i, 107iv, 108, 108b, 108ii, 108c, 109, 109c, 109d, 110, 111, 111i, 111ii, 112, 112a, 112ii, 113, 113a, 114, 114ii, 115, 116, 116i, 117, 117ii, 118, 119, 119d, 119iv, 120, 120a, 120i, 120ii, 122, 127, 135, 135i, 141, 142, 144, 148, 149, 150, 151, 153, 154, 155, 157, 158, 159, 162, 163, 163b, 164, 165, 170, 173, 181, 182, 192, 195, 195i, 196, 197, 197c, 200, 203, 208, 211, 212, 213, 214, 217, 218, 219, 231, 232, 233, 246, 247, 252, 274, 275, 283, 284, 286, 289, 292, 305, 306, 318, 323, 327, 329, 336, 337, 338, 340, 341, 350, 355, 360, 361, 369, 371, 373, 374, 375, 376, 377, 395, 405, MR1, MR2, MR3, MR4, MR4i, FWT7, FWT8, FWT10, FWT12, FWT13, FX11, FX12, FX14, FX36, FX38, FX40, FX42, FX62, FX64, FX67		


S22		SUN LIFE ASSURANCE CO. OF CANADA
I		MONTREAL QC 1922/03/23 1922/03/02 SUN/LIFE 1951/11/19 CA US TT See Addendum A.
104, 105, 105d, 106, 107, 107a, 107e, 108, 108c, 108ii, 109, 109c, 110, 111, 112, 112a, 112c, 112iii, 113, 114, 115, 116, 117, 118, 119, 120, 135, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 162, 163, 163b, 164, 165, 165a, 166, 166b, 167, 168, 169, 170, 170i, 171, 172, 173, 174, 175, 176, 184, 190, 191, 191a, 192, 193, 194, 195, 196, 197, 197c, 198, 198i, 199, 199i, 200, 201, 202, 203, 204, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 231, 232, 233, 234, 235, 236, 237, 241, 241a, 242, 244, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 257, 260, 269, 271, 276, 277, 282, 284, 286, 287, 291, 292, 306, 325, 326, 327, 328, C1, C3, MR1, FWT7, FWT8, FWT9, FWT10, FX36, FX38, FX39, FX40, FX64		


S23		SYSTEM MAGAZINE			
A		CHICAGO IL	-	-	
		SYS/TEM	-		CA US
		-			
106					


S24		THE STUDEBAKER CORPORATION			
A		SOUTH BEND IN	-	-	
		SC	-		US NL
		-			
NFC1					





T1		TORONTO ELECTRIC LIGHT CO.		
D		TORONTO ON T/EL/C -	1911/06/14 -	1910/05/12 CA
89, 89iii, 90, 91, 104, 104ii, 104viii				


T2		TORONTO HYDRO ELECTRIC SYSTEM		
D		TORONTO ON TH/ES See Addendum A.	1914/04/11 1927/08/04	1913/07/28 CA
104, 104i, 104ii, 105, 106, 107, 107i, 107ii, 108, 109, MR1, MR2, Inland War Tax				


T3		TRUST & LOAN COMPANY OF CANADA		
D		WINNIPEG MB T&L See Addendum A.	1907/10/12 1913/07/28	1912/05/21 CA
75, 77, 77a, 89, 90, 91, 92, 93, 101, 104, 106, 106ii, 109, 111, 116				


T4		TEMISKAMING & NORTHERN ONT. RAILWAY COMMISSION		
D		NORTH BAY ON TN/OR See Addendum A.	1912/06/- 1920/05/27	1917/11/12 CA
104, 105, 106, 108, MR4				


T5		TUPPER, PHIPPEN & TUPPER		
D		WINNIPEG MB TP&T -	1904/07/20 1906/03/28	- CA
89, 90, 91, 99, 104, 106, MR3				


T6		TRAVELERS INSURANCE COMPANY
D		HARTFORD CT 1909/12/07 - TRAV 1910/12/07 CA US See Addendum B for differences among T6, T7, T8, T9, T10, T11, T12 and T13.
89, 89i, 89iii, 89iv, 90, 91, 104, 104x, 106, 106ix, 107, 108, 111, MR3, MR4, Inland War Tax		


T7		TRAVELERS INSURANCE COMPANY
C		NEW YORK NY 1912/10/25 - TRAV 1918/06/12 CA US See Addendum B for differences among T6, T7, T8, T9, T10, T11, T12 and T13. Found on cover from Toronto ON
90, 104, 104i, 104ii, 104vii, 106, 106ii, 106iii, 106v, 106vii, 108, 111, 112, 135, MR1, MR2, MR3, MR4		


T8		TRAVELERS INSURANCE COMPANY
D		HARTFORD CT 1913/01/05 - TRAV 1918/03/20 CA US See Addendum B for differences among T6, T7, T8, T9, T10, T11, T12 and T13.
104, 104i, 104ii, 104x, 106, 106vii, 108, 110, 111, 111a, 135, 135i, MR1, MR2, MR3, MR4, MR4i, Inland War Tax		

T9		TRAVELERS INSURANCE COMPANY
E		HARTFORD CT 1912/09/09 - TRAV 1928/07/26 CA US See Addendum B for differences among T6, T7, T8, T9, T10, T11, T12 and T13.
104, 104i, 104ii, 105, 105d, 105f, 105iv, 106, 106c 106ii, 106v, 106vii, 106ix, 107, 107fs, 107ii, 107iv, 107v, 108, 108b, 108c, 108iii, 109, 109c, 111, 111a, 111b, 112, 112a, 112c, 112ii, 141, 142, 144, 146, 150, 163, 197, Inland War Tar		

T10		TRAVELERS INSURANCE COMPANY
D		HARTFORD CT 1922/03/02 - TRAV - CA US See Addendum B for differences among T6, T7, T8, T9, T10, T11, T12 and T13.
104, 105, 105d, 105iv, 106, 107, 107iv, 108, 109, 109c, 111, 112, 112i, 141, 142, 150, 153, 165a, 167		


T11		TRAVELERS INSURANCE COMPANY
C		HARTFORD CT 1954/08/-4 - TRAV 1957/09/09 CA US See Addendum B for differences among T6, T7, T8, T9, T10, T11, T12 and T13.
252, 284, 286, 287, 319, 325, 327, 339, 340, 341, 360, 361, 371, 376, 379, C7		

T12		TRAVELERS INSURANCE COMPANY
G		MONTREAL QC 1923/03/12 - TRAV 1944/05/- CA See Addendum B for differences among T6, T7, T8, T9, T10, T11, T12 and T13.
104, 105, 105iv, 106, 107, 107e, 108, 109, 109c, 135, 141, 142, 144, 146, 149, 150, 152, 153, 155, 157, 158, 162, 163, 163b, 164, 165, 165a, 166, 167, 168, 169, 170, 170i, 173, 175, 184, 190, 191, 192, 193, 195, 196, 197, 197c, 199, 202, 204, 209, 211, 212, 213, 214, 217, 218, 219, 221, 223, 223i, 225, 226, 228, 231, 232, 232i, 233, 235, 237, 241, 241a, 243, 244, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 257, 260, 261, C8, MR1, MR2, MR3		

T13		TRAVELERS INSURANCE COMPANY
F		MONTREAL QC 1944/05/11 - TRAV 1952/-/07 CA NL See Addendum 'B' for differences among T6, T7, T8, T9, T10, T11, T12 and T13. Found on Vancouver cover.
249, 250, 251, 252, 253, 254, 255, 257, 260, 261, 269, 271, 274, 276, 277, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 297, 301, 303, 304, 305, 306, 311, 312, 319, 325, 341, 379, C8, NL270		


T14		TUTHILL SPRING COMPANY
A		CHICAGO IL - - TSC - CA US -
?		


U1		UNION OIL COMPANY			
A		LOS ANGELES CA	-	-	
		UO/Co	-		CA US
		-			
FX36					


U2		UNITED STATES LINES			
A		NEW YORK NY	-	-	
		ULS	-		CA US
		-			
FCD2					


U3		U. S. LIGHT & HEAT COMPANY			
B		NIAGARA FALLS NY	-	-	
		USL	1923/04/-		CA US
		-			
106, 108, 153					


-		-			
-		-	-	-	
		-	-	-	
		See Perfin W16			


-		-			
-		-	-	-	
		-	-	-	
		See Perfin W17			


V1		VITAPHONE CORPORATION
C		NEW YORK NY - - V - CA US -
105, 106, 107, 150, MR4, FCD1, FCD2, FCD3, FCD6		


V2		J.M.HANSON - BENNETT MAGAZINE AGENCY
A		CHICAGO IL - - VAN - CA US -
116i		


W1		MESSRS. JOS. WARD & CO.
F		MONTREAL QC 1911/12/30 1911/09/21 WARD 1922/06/13 CA See Addendum A.
89, 90, 90i, 104, 104i, 104ii, 104vii, 104viii, 105, 106, 106ii, 106iii, 106v, 106vii, 106ix, 107, 107i, 107ii, 107iv, 108, 108ii, 109, 109c, 135, 135i, MR1, MR2, MR3, MR3b, MR4, MR4a, MR4i, MR5, MR7, FWT7, FWT8, FWT10, FWT12, FWT13, FX7		


W2		W. ATLEE BURPEE SEED COMPANY
B		PHILADELPHIA PA - - [WAB] - CA US -
106, 109, 112		


W3		WARWICK BROS. & RUTTER
E		TORONTO ON 1910/05/13 - WBR 1936/08/27 CA -
89, 89i, 89iii, 90, 90i, 91, 92, 104, 104viii, 104x, 106, 107, 107e, 107iv, 108, 109, 109c, 111, 112a, 113, 113a, 116, 135, 190, 191, 196, 197, 197c, 199, 208, 214, 218, 219, 221, 235, MR4, Inland War Tax, [Toronto 7-112a-I]		


W4		THE RADOLEK COMPANY
A		CHICAGO IL 1920/06/24 - WCB 1923/08/05 CA US -
FCD1		


W5		WORKMEN'S COMPENSATION BOARD OF BC
F		<div>VANCOUVER BC</div> <div>1921/09/20 -</div> <div>W/CB</div> <div>1973/06/29 CA</div> <div>-</div>
104, 104ii, 105, 106, 107, 107e, 107vi, 108, 108c, 109, 109c, 110, 112, 113, 114, 115, 116, 117, 118, 141, 144, 145, 146, 147, 149, 150, 151, 154, 155, 162, 163, 163b, 164, 165, 165a, 166, 166b, 167, 170, 172, 173, 190, 191, 192, 193, 195, 196, 197, 197c, 199, 200, 211, 212, 217, 218, 219, 221, 222, 223, 223i, 225i, 226, 231, 232, 233, 235, 236, 241, 241a, 247, 249, 250, 251, 252, 254, 255, 256, 257, 268, 269, 271, 276, 284, 286, 287, 288, 291, 292, 301, 303, 304, 306, 315, 325, 326, 327, 328, 329, 330, 334, 335, 336, 337, 338, 339, 340, 341, 343, 349, 350, 351, 352, 353, 354, 357, 358, 359, 360, 361, 362, 363, 364, 375, 401, 402, 402as, 403, 403ii, 404, 405, 415, 418, 425, 426, 438, 439, 440, 444, 451, 452, 454, 454i, 454iii, 455, 455i, 455ii, 455piii, 456, 456i, 456ii, 457, 457i, 457iii, 458, 458i, 458ii, 458iv, 459, 459as, 459b, 460, 460bs, 460c, 460p, 461, 461, 461ii, 462i, 462ii, 462iii, 462iv, 463, 463i, 463ii, 463iii, 463vi, 464, 464i, 464iii, 465, 465i, 465ii, 465A, 465Ai, 465Aiii, 481, 486, 488, 492, 494, 498, 502, 515, 517, 521, 524, 527, 529, 530, 543, 544, 544i, 544p, 544pi, 544piv, 544pv, 552, 554, 555, 555piv, 557, 560, 574, 576, 577, 587, 594, 595, 595i, 596, 596i, 598, 609, 614, C7, C8, C9, FWT7		


W6		THE WILLIAM DAVIES COMPANY LIMITED
C		<div>TORONTO ON</div> <div>1911/11/17 -</div> <div>WD/Co</div> <div>1912/10/23 CA</div> <div>-</div>
89, 90, 92, 104, 104ii, 106, 111, 113		


-		-
-		-
See Perfin M12.		


W7		W. H. MALKIN COMPANY
F		<div> VANCOUVER BC 1913/04/15 - </div> <div> WHM 1957/03/12 CA </div> <div>-</div>
104, 104i, 104ii, 105, 105d, 106, 106ii, 106iii, 107, 107e, 107i, 108, 108ii, 109, 111, 112, 113, 115, 116, 118, 119, 135, 141, 142, 144, 146, 148, 151, 153, 157, 158, 162, 164, 166, 169, 170, 173, 175, 176, 190, 191, 195, 196, 197, 197c, 199, 200, 209, 211, 212, 217, 218, 219, 221, 223, 225, 225i, 226, 231, 232, 233, 235, 241, 241a, 243, 244, 247, 249, 250, 252, 254, 255, 257, 260, 261, 269, 271, 272, 277, 286, 288, 320, 316, 327, 337, 338, 340, 341, C6, C8, C9, MR2, MR3, MR4, MR4a, MR4i, FWT7, FWT9, FWT10, FWT13, FWT14, FX3, FX7, FX36, FX38, FX39, FX40, FX41, FX64, FX66, FX67, FX68		


W8		W. H. MALKIN COMPANY
B		<div> VANCOUVER BC 1908/12/22 - </div> <div> WHM/Co 1911/01/12 CA </div> <div>-</div>
89, 90, 98, 106, FWT13, FX38		

W9		W. J. GAGE & COMPANY
G		<div> TORONTO ON 1905/08/21 - </div> <div> WJG 1937/05/10 CA </div> <div>-</div>
35i, 41, 69, 74, 89, 89iii, 89iv, 90, 90i, 90ii, 90vii, 91, 92, 92ii, 93, 93i, 94, 97, 98, 101, 104, 104ii, 104x, 105, 105d, 106, 106ix, 107, 107a, 107e, 107iv, 108, 108b, 108c, 109, 109c, 110, 111, 111a, 112, 112a, 112iii, 113, 113a, 114, 116, 117, 117ii, 117iii, 118, 119, 119b, 119iv, 135, 135i, 141, 142, 144, 146, 148, 149, 150, 152, 153, 155, 157, 162, 163, 163b, 163i, 164, 164a, 165, 165a, 166, 167, 168, 169, 170, 173, 173ii, 175, 190, 191, 192, 193, 195, 195d, 196, 197, 197c, 198, 198i, 199, 200, 202, 203, 204, 209, 211, 213, 214, 215, 217, 218, 219, 220, 221, 223, 223i, 225, 225i, 226, 233, 249, 255, MR1, MR2, MR3, MR3a, MR3b, MR3b, MR4, MR4i, Inland War Tax, [Toronto 3-112, 10-105, 10-105d, 10-110, 10-112, 10-112a, 10-118, 10-119, 10-120, 10-122, 11-105-I, 11-110, 11-118, 11-119]		

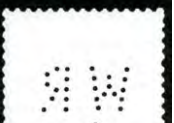
W10		W. J. GAGE & COMPANY
F		<div> TORONTO ON 1887/11/02 - </div> <div> W.J.G 1904/02/- CA </div> <div>-</div>
29, 30, 30b, 34, 35, 35a, 36, 37, 38, 39, 40, 41, 42, 43, 43i, 44, 44a, 44c, 45, 45a, 45b, 46, 51, 52, 53, 56, 57, 67, 68, 69, 70, 71, 72, 73, 75, 75i, 76, 77, 77a, 78, 79, 80, 81, 82, 83, 83i, 85, 86, 86i, 87, 88, 89, 90, 90i, 90vii, 91, 92, F2		


<ul style="list-style-type: none"> - - 		<ul style="list-style-type: none"> - - - - <p>Damaged die of M29? First reported in the 1st Edition.</p>
--	---	---


W11		WHITE PASS & YUKON ROUTE RAILWAY		
		VANCOUVER BC WP/&YR -	1909/09/08 1916/-/- -	- CA US
C		89, 90, 91, 93, 104, 106, 111, 116, 135, MR1, MR3, MR4, MR5		


W12 A		WILL ROSSITER MUSIC COMPANY		
		CHICAGO IL &W/R -	- -	- CA US


90


W13 G		WM. RENNIE CO. LTD.	
		TORONTO ON WR/Co -	1916/04/17 1948/03/04 1915/12/19 CA
104, 104b, 105, 106, 106c, 106b, 107, 108, 108b, 108ii, 109, 109c, 110, 111, 111a, 111b, 112, 112i, 113, 113a, 114, 116, 117, 119, 119c, 135, 141, 144, 149, 150, 157, 162, 163, 167, 170, 175, 190, 195, 195d, 196, 197, 197c, 198, 199, 202, 204, 215, 217, 218, 219, 220, 221, 222, 223, 223i, 225, 225i, 231, 232, 232i, 233, 234, 235, 241, 241a, 242, 243, 246, 247, 248, 249, 250, 251, 252, 254, 255, 257, 260, 262, 269, 270, 271, 276, 282, E3, MR2, MR3, MR3b, MR4, FWT8, [Toronto 3-104, 3-104-I, 5-104, 5-104-I, 5-106, 5-106-I, 5-MR3, 5-MR3-I, 5-MR4, 5-MR4-I, 6-104, 7-106]			


W14		WM. RENNIE CO. LTD.
E		<div> VANCOUVER BC 1916/09/02 1915/12/19 </div> <div> WR/Co. 1933/03/18 CA </div> <div>See Addendum A.</div>
90, 104, 105, 106, 107, 107e, 108, 109, 109c, 110, 111, 112, 112iii, 115, 116, 117, 118, 119, 122, 135, 140, 141, 142, 143, 144, 146, 148, 149, 150, 151, 152, 153, 155, 156, 157, 163, 165, 166, 166a, 167, 168, 170, 173, 175, 195, 196, 197, 198, 221, 247, 255, MR4, MR4a, FWT15, [Vancouver 1-104, 1-104-I]		

W15		WM TYRRELL & CO
E		<div> TORONTO ON 1936/11/14 - </div> <div> WT&Co 1944/04/1- CA </div> <div>-</div>
104, 104x, 105, 106, 107, 108, 109, 110, 111, 112, 112c, 113, 113iv, 114, 115, 116, 117, 117a, 118, 135, 142, 143, 146, 149, 153, 155, 163, 164, 165, 168, 170, 190, 191, 193, 196, 197, 197c, 198, 199, 209, 212, 213, 215, 217, 218, 219, 221, 223, 223i, 224, 231, 232, 233, 234, 235, 237, 241, 241a, 243, 246, 247, 249, 250, 251, 252, 254, 255, 257, 260, 269, 271, 282, 284, 285, 286, 287, 288, 292, 293, 301, 305, 306, 311, 316, 327, 328, 329, 340, 351, 360, 401p, MR3, MR4, Inland War Tax		


W16		WESTERN UNION TELEGRAPH CO.
E		<div> SAINT JOHN NB 1912/04/02 1911/06/16 </div> <div> WU 1952/05/11 CA </div> <div>See Addendum A.</div>
89, 90, 104, 104viii, 105, 105d, 106, 107, 107a, 107e, 108, 109, 109c, 110, 112, 112a, 112c, 116, 117, 135, 141, 142, 144, 149, 150, 163, 163b, 165, 170, 193, 195, 199, 212, 213, 219, 221, 226, 233, 249, 254, 276, 287, 288, 292, 306, 311, 319, 324, 328, 330, E1, MR1, MR2, MR3, MR4, Inland War Tax		


W17		WESTERN UNION TELEGRAPH CO.
A		<div> SEATTLE WA - 1911/06/16 </div> <div> WU - CA US </div> <div>See Addendum A.</div>
E1		


W18		WILLIAM WRIGLEY JR. COMPANY
G		TORONTO ON WW/JR - 1916/12/30 - 1978/12/29 CA US
104, 104x, 105, 106, 107, 107e, 107i, 107iv, 108, 108c, 109, 109c, 109d, 110, 111, 112, 112a, 112c, 113, 114ii, 114iii, 115, 117, 118, 119, 119c, 119iv, 120, 135, 135i, 140, 141, 142, 144, 148, 149, 150, 151, 152, 153, 154, 157, 158, 163, 163b, 164, 165, 165a, 166, 167, 168, 169, 170, 172, 173, 174, 175, 176, 190, 191, 192, 193, 194, 195, 196, 197, 197c, 198, 198i, 199, 200, 202, 203, 204, 206, 209, 212, 213, 214, 215, 217, 218, 219, 220, 221, 222, 223, 223i, 225, 226, 231, 232, 232i, 233, 234, 235, 236, 237, 241, 241a, 243, 244, 246, 247, 248, 249, 250, 251, 252, 254, 255, 256, 257, 269, 271, 276, 277, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 301, 305, 306, 316, 325, 328, 329, 330, 337, 338, 340, 341, 355, 362, 363, 371, 378, 397, 398, 401, 401p, 402, 404, 405, 405b, 412, 432, 433, 444, 450, 454, 455, 456, 457, 457c, 458, 459, 460c, 461, 474, 479, 481, 496, 513, 516, 544, 544p, 544pv, 552, 587, 593, 629, 630, 631, 632, 634, 636, 637, 638, 639, 681, 714, 741, 790, C6, C9, MR1, MR2, MR3, MR4, MR4i, MR5, NL257, NL258, FWT8, FWT10, FX36, FX39, FX40, FX64, FX67, FX68, [Bar X-252], [Toronto 3-104, 5-104, 5-104-I]		

W19		-
A		WS/Co - - CA US
153		



#1		THE GUTTA PERCHA & RUBBER LTD.		
G		TORONTO ON (maltese cross) See Addendum A.	1921/05/08 1932/03/04	1920/09/13 CA
90, 104, 105, 105d, 105iv, 106, 107, 107a, 107e, 107i, 107ii, 107iv, 108, 108c, 108ii, 109, 109c, 110, 111, 112, 112a, 112c, 112iii, 113, 115, 116, 116i, 117, 118, 119, 119iv, 120, 120a, 122, 141, 142, 143, 144, 146, 148, 149, 150, 151, 152, 153, 154, 155, 157, 158, 159, 163, 163d, 165, 165a, 166, 166b, 167, 168, 170, 172, 173, 173ii, 175, 190, 209, E2				

	See Addendum D. (This is not a perfin by definition).
---	---

-		-	-	-
-		-	-	-
-		-	-	-

See Addendum D. (This is not a perfin by definition).

ADDENDUM SUMMARY

The following addenda are specialized data for those who wish to use them. Attempts have been made to anticipate most of your interests and the results of the data gathered by the Study Group are presented in the simplest form possible.

Addendum A CANADIAN POST OFFICE APPROVALS

The list below was provided by the National Postal Museum in Ottawa and can be found in the "RG3, Post Office Department fonds, series C-2, volume 2333, file: 11-10-9, Perforated Postage Stamps – Use of". Illustrations of the approved perfin numbers were not available. The perfin numbers were determined by the Study Group.

Name (as recorded by the Post Office)	Place	Date	Perfin
Ryrie Brothers	Toronto ON	1910/03/23	R1
Office Specialty Mfg. Co.	Toronto ON	1910/05/03	O14
International Harvester Co.	Hamilton ON	1910/05/11	*I5 to I23
Toronto Electric Light Co.	Toronto ON	1910/05/12	T1
National Drug and Chemical Company of Canada Ltd.	Montreal QC	1910/05/19	+
Toronto Saturday Night	Toronto ON	1910/06/21	C30
Robert Simpson Co.	Toronto ON	1910/07/25	R8
Canadian Northern Railway	Winnipeg MB	1910/11/09	*C23 & C25
Miller-Morse Hardware Co.	Winnipeg MB	1910/11/18	M20
Montreal Steel Works Ltd.	Montreal QC	1910/12/01	M25
Canadian Pacific Railway Co.	Ottawa ON	1910/12/01	*C32 to C36
Gordon MacKay & Co. Ltd.	Toronto ON	1911/02/09	G8
Steel Co. of Canada	Hamilton ON	1911/04/13	S10
A. McKim Co. Ltd.	Montreal QC	1911/04/22	=
James Alexander Ltd.	Montreal QC	1911/04/29	J1
Western Union Telegraph Co	St. John NB	1911/06/16	*W16 & W17
Messrs. Pratt & Lambert	Bridgeburg ON	1911/06/16	P13
The James Morrison Brass Manufacturing Co. Ltd.	Toronto ON	1911/08/28	J11
Messrs. Jos. Ward & Co.	Montreal QC	1911/09/21	W1
James Robertson Co.	Montreal QC	1911/09/21	J13
Canadian Car & Foundry Co. Ltd.	Montreal QC	1911/09/30	C9
Fowler's Canadian Co. Ltd.	Hamilton ON	1911/10/19	F2
The Fidelity & Casualty Co. of New York	New York NY	1911/11/02	F3
McClary Manufacturing Co.	London ON	1912/01/02	*M4 to M6
International Harvester Co. of America	London ON	1912/01/08	*I2 to I4
Pittsburg Coal Co. Ltd.	Winnipeg MB	1912/04/02	P2
Gunn, Langlois & Co.	Montreal QC	1912/04/13	G15
Ogilvie Flour Mills Co.	Montreal QC	1912/04/22	*O4 to O7
New York Life Insurance Co.	Montreal QC	1912/04/25	*N6 to N24
G. T. R. System	Montreal QC	1912/05/12	G14
Trust and Loan Co. of Canada	Winnipeg MB	1912/05/21	T3
P.T. Legare Ltd.	Quebec QC	1912/05/23	P21
Queen Insurance Co. of America	Montreal QC	1912/05/27	*R5 to R7
Messrs. Pryce Jones Canada Ltd.	Calgary AB	1912/06/10	P12

2013-12-01

Royal Insurance Co. Ltd.	Montreal QC	1912/06/22	*R3
Royal Trust Co.	Montreal QC	1912/07/24	R9
Hudson Bay Knitting Co.	Montreal QC	1912/07/25	H2
Canadian Consolidated Rubber Co.	Montreal QC	1912/08/20	C11
Ottawa Electric Co.	Ottawa ON	1912/08/21	O2
Great West Life Assurance Co.	Winnipeg MB	1912/09/25	*G17 to G23
A.E. Ames & Co.	Toronto ON	1912/10/15	=
Merrick Anderson Co.	Winnipeg MB	1912/11/06	M1
Standard Sanitary Mft. Co. Ltd.	Toronto ON	1912/11/16	+
Burrough Adding Machine Co.	Ottawa ON	1913/02/08	B1 & B2
MacLean Publishing Co. Ltd.	Toronto ON	1913/02/21	J3
Michigan Central Railroad Co.	Detroit MI	1913/03/20	M8
J.I. Case Threshing Machine Co.	Racine WI	1913/05/20	C1
Toronto Hydro Electric System	Toronto ON	1913/07/28	T2
James Cristine & Co.	Montreal QC	1913/09/15	C20
Goodwin's Ltd.	Montreal QC	1913/11/03	G1
Dominion Trust Co.	Regina SK	1913/11/07	+
Swift Canadian Co. Ltd.	Toronto ON	1914/04/28	*S1 to S4
Codville Co. Ltd.	Winnipeg MB	1914/07/27	C10
Mutual Life Assurance Co. of Canada	Waterloo ON	1914/09/30	M13
Lamontagne Ltd.	Montreal QC	1914/10/26	B10
Dominion Glass Co. Ltd.	Montreal QC	1914/10/26	D4
Canada Cement Co. Ltd.	Montreal QC	1914/11/11	C8
Steele Brigg Seed Co.	Winnipeg MB	1915/01/27	S9
Bell Telephone Co. of Canada	Montreal QC	1915/03/17	B15 & B16
Messrs. F.X. St. Charles & Co.	Montreal QC	1915/07/17	S20
Wm. Rennie Co. Ltd.	Toronto ON	1915/12/19	W13 & W14
Temiskaming & Northern Ont. Railway Commission	Toronto ON	1917/11/12	T4
Messrs. Finley, Smith & Co.	Montreal QC	1917/11/24	F4
Canada Foundries & Forgings Ltd.	Brockville ON	1920/01/16	C13
The Gutta Percha & Rubber Ltd.	Toronto ON	1920/09/13	#1
The Consolidated Mining and Smelting Co. of Canada Ltd.	Trail BC	1920/11/02	C21
Sun Life Assurance Co. of Canada	Montreal QC	1922/03/02	S21 & S22
Borden's Farm Products Co. Ltd.	Montreal QC	1923/04/12	B13
Department of Finance	Ottawa ON	1923/05/23	O8
Globe Indemnity Co. of Canada	Montreal QC	1923/12/28	G2
Provincial Treasurer	Regina SK	1924/09/10	P18 & P19
Massey-Harris Co. Ltd.	Montreal QC	1925/07/03	M12
Northern Electric Co.	Montreal QC	1925/07/13	N4
Canadian Wholesale Dry Goods Association	Montreal QC	1926/03/10	+
Canadian Westinghouse Co. Ltd.	Hamilton ON	1926/12/18	C46
Palmolive Co.	Toronto ON	1927/10/18	P15
Canadian National Railway	Montreal QC	1928/03/13	C29
T. Eaton Co. Ltd.	Montreal QC	1931/05/12	E2
Ontario Government	Toronto ON	1931/10/26	L1
**Bees Stamps	Regina SK	1989/07/17	B4

** Not included on original list.

* Matching approval to perfin may be inaccurate.

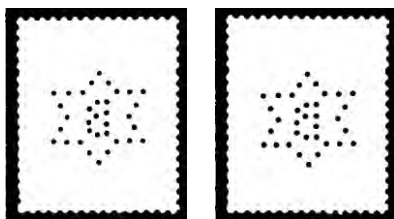
+ No perfin discovered.

= No perfin discovered – only punch known.

ADDENDUM B

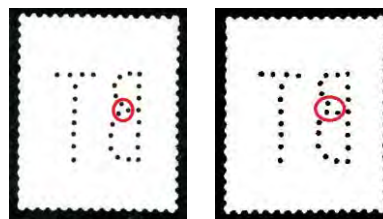
DIFFERENCES BETWEEN SIMILAR PERFINs

B1 B2



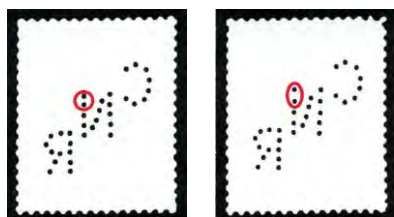
The "B" in B1 is slightly smaller than the "B" in B2. B1 is found in stamps issued before 1931, mostly before 1922. B2 is only found in stamps issued after 1930.

B15 B16



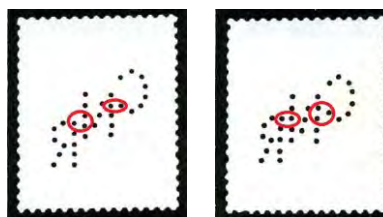
The middle hole in B16, between the bumps on the "B", is out of alignment for a smooth curve. B15 is in stamps issued before 1949, B16 is in stamps issued after 1942.

C25 C26



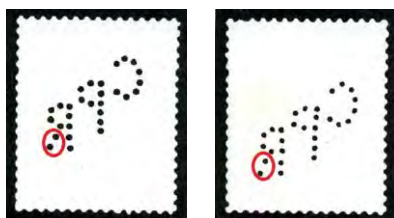
In C25, the first 2 holes of the vertical bar of the "N" closest to the "R" are relatively close together, whereas in C26 there is a distinctly wider spacing. C25 stopped being used about 1948.

C27 C28



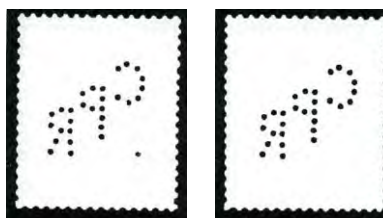
In C28, the top hole of the vertical bar of the "R" is opposite the middle hole of the vertical bar of the "N". In C27 the last hole in the "C" is close to being horizontal with the second hole down in the leg of the "N". The whole "C" is lower in C28. C27 is only found on stamps issued before 1930.

C33 C34



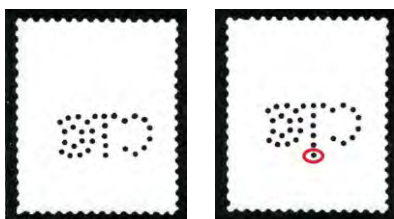
The last three holes in the tail "R" are in a straight line and evenly spaced in C33. In C34 the three holes are not evenly spaced, and the alignment is a curve downwards. If poorly perforated most likely C33 (C33 was replaced by C34).

C35 C35 (without code hole)



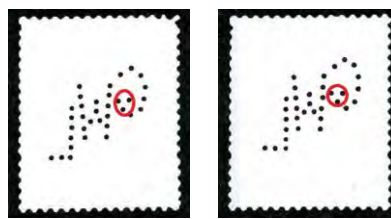
C35 without the code hole is similar to C33. After the C33 period, the perfin is C35. In C33 period, if several holes are blind or missing it is C33. Look for a postmark as C33 was used in Quebec & Maritimes whereas C35 in the Prairies.

C41 C42



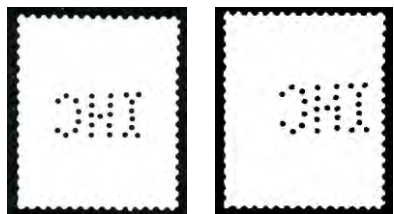
C42 has one extra hole at the bottom of the "T". C42 is much more common and is known to be an incomplete perfin which may appear to be C41, so caution is advised and when in doubt, list as C42.

G16 G17



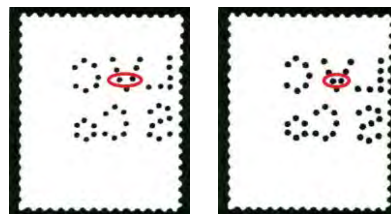
In G17, the hole below the crossbar on the "G" is centered on the two holes above it. G16 has a fuller curve on the bottom of the "G".

I2 I3



The letters in I3 are approximately 1/2 mm higher (1/2 a hole width) than the letters in I2.

L11 L12



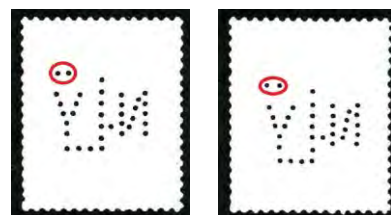
The letters in L12 are approximately 1/2 mm (1/2 a hole width) higher than the letters in L11.

N6 N7



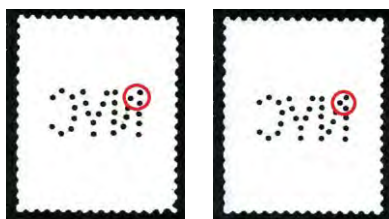
N6 has a normal sized "N", whereas N7 has a very narrow "N". Both these perfins have only three holes across the bottom of the "L".

N23 N24



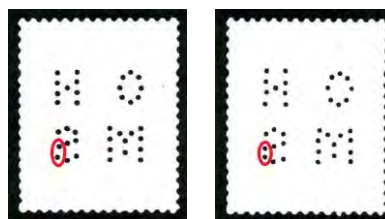
The two code holes above the "Y" are close together in N23. N24 has the two code holes further apart, and the "N" is slightly wider.

N30 N31



There is a gap between both ends of the cross bar on the "N" and the two vertical parts of the "N" in N30. N31 has the cross bar much closer to the vertical parts of the "N", so the cross bar itself appears less vertical.

O9 O10



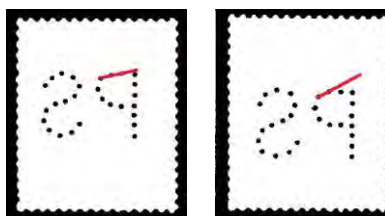
In O10, the third and fourth hole from the end of the "S" is vertical or close to vertical. In O9, these two holes are further apart and definitely not vertical.

P9 P10



The letters in P10 are approximately $\frac{1}{2}$ mm ($\frac{1}{2}$ a hole width) higher than the letters in P9.

P18 P19



The "P" in P19 is very symmetrical. The "P" in P18 is slightly more compact, and the angles of curvature on the "P" vary. P18 is not found on stamps after 1938.

S17 S18



The base of the letter "P" in S18 is approximately $\frac{1}{2}$ mm ($\frac{1}{2}$ a hole) longer than the base in the letter in S17.

T6



T7

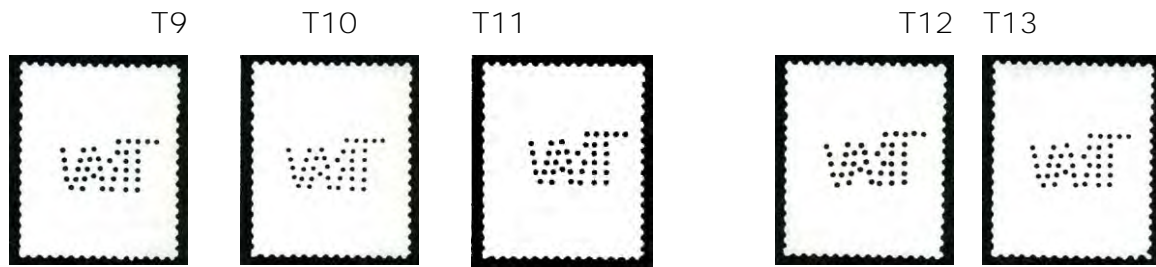


T8



All of the above are usually found in Positions 2 and 4. T8 has large holes. The difference between T6 and T7 is that T7 has a narrower "A" and is usually poorly perforated.

2013-12-01



All of the above are usually found only in Positions 1 or 3. T9 is the most common and T11 is scarce. T9 is known in Admiral and Historical stamps and T10 is known in Admirals. **The bottom of the "V" in T9 appears a bit wider.** The horizontal bar of the "T" in T11 has a slight upward curve in it. **The "A" in T10 is not as uniform as in T9 or T11.** T11 is found in 1950s stamps.

In T12 the top of the "A" has a bulge in it and the lower half of **the "V" is crooked and short.** T12 is found in 1922 Admirals to the end of the War issue. T13 starts in the War issue and goes up to 1958. The entire shape of all letters is more uniform in T13 than in T12.

GENERAL CAUTION: All of the above listed perfins arise from multi-die perforators. Only those differences which are constant are mentioned. There will be minor differences among dies which must be taken into consideration.

Addendum C

DETERMINING A PERFIN POSITION

Perfin collectors, in their need to communicate with other perfin collectors, developed the word 'position' to identify the relationship between the perforated insignia and the stamp. Identification systems relating to the positions were proposed as early as 1939 for OHMS stamps and were based on keeping the stamp constant and noting the orientation of the perforated insignia when viewed from the front as shown in Figure 1.

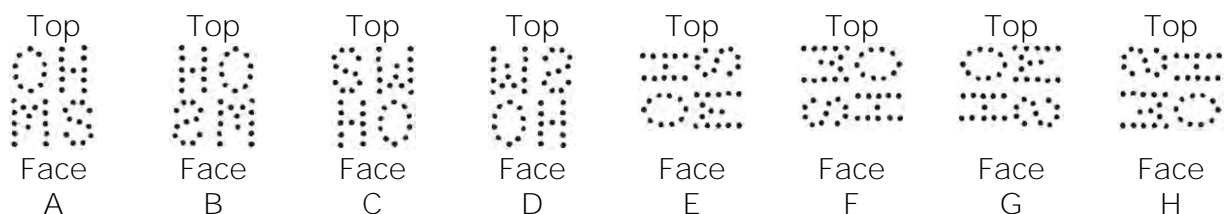


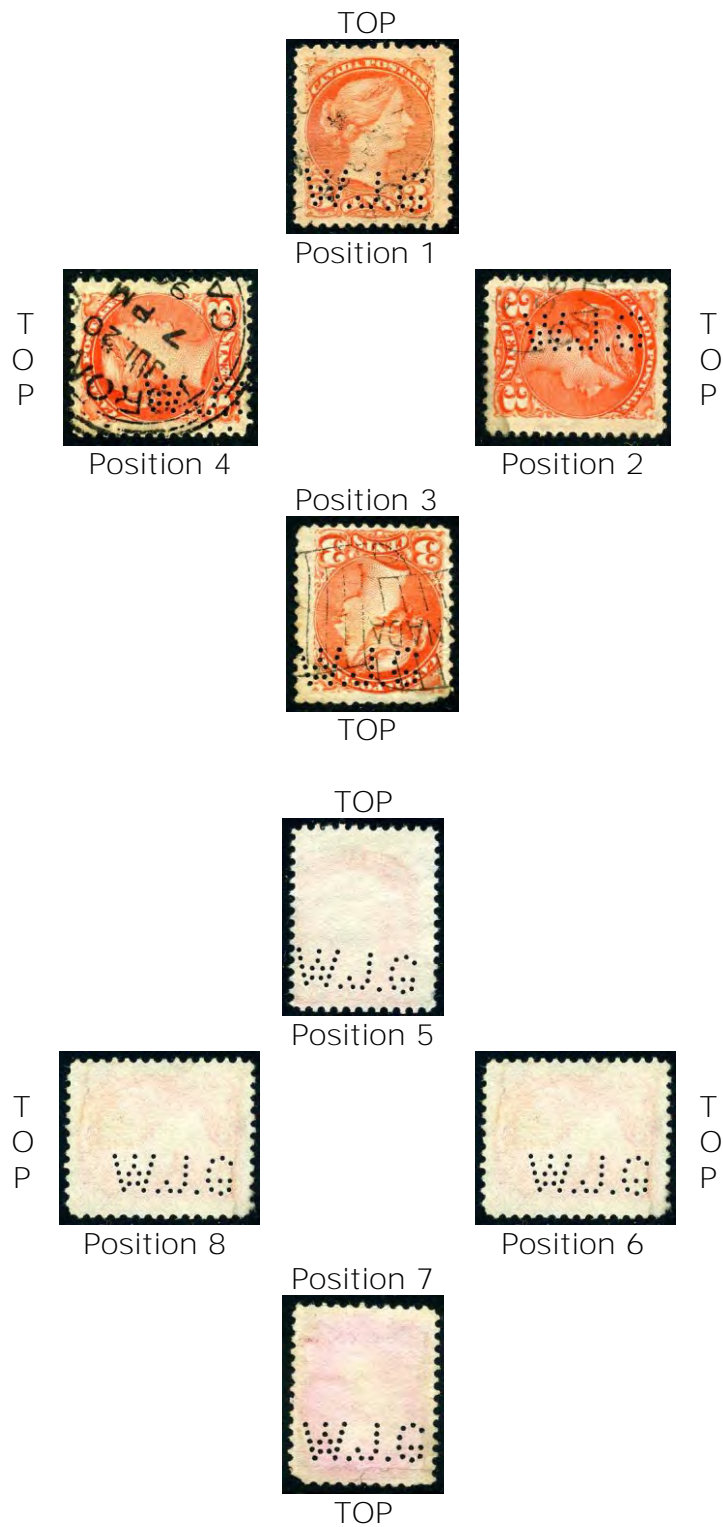
Figure 1

Because there are approximately 350 different Canadian perfin types and tens of thousands worldwide, the editors proposed in a 1980 **published article "Perfin Position: A New Approach"**, a simplified method of classification that may be applied to all perforated insignia. It is based on positioning the stamp so that the perforated insignia appears in its correct upright orientation.

Four orientations of the stamp are identified when looking at the design of the stamp and an additional four while viewing the reverse side.

On the design side, with the top of the design in the upright (12 o'clock position) a perfin pattern in its correct orientation will be identified as being in Position 1 as shown on the next page. If the design is not oriented correctly in Position 1, the stamp should be then rotated 90 degrees clockwise, and, if then its orientation is correct, the perfin is identified as being in Position 2. If still not oriented correctly, continue rotating the stamp 90 degrees at a time through Positions 3 and 4 attempting to view the pattern in its correct orientation.

Should none of these be successful, then turn the stamp to its reverse (gum) side **with the top of the stamp's design at the upright (12 o'clock) position**. If the perfin pattern is now oriented correctly, it is identified as being in Position 5. If not, continue as before, turning 90 degrees at a time clockwise, through positions 6, 7 and 8 until the perfin pattern is oriented correctly.



The information herein is copyrighted and owned exclusively by the British North America Philatelic Society who makes the information freely available to the philatelic community.

Addendum D

PHILATELIC INSIGNIA, CANCELLING PERFORATIONS AND PUNCHES

Much of the work done in this addendum was completed by Mark Fennell.

PHILATELIC INSIGNIA

Philatelic insignia at first glance would appear to be another perfin. However the **perforation's** primary function is not identification for postal security purposes. Also noteworthy, all are relatively modern creations.



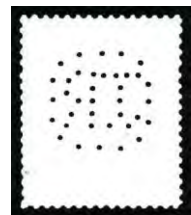
A novelty creation by David G. Hannay of Kincardine ON using the top of the "P" from a PAID perforator.

Used by Edwin C. Haack of Portland and is reported by the Catalog of United States Perfins as a philatelic perfin.



Stamp dealer F. E. Eaton and Sons of Vancouver BC. The inconsistent use of this perforator is considered philatelic.

John Reid of Lantzville BC used this perforator in the 1970s in conjunction with a stamp exchange service which he ran.



Latin America Philatelic Society. The society secretary, Piet Steen of Hinton AB, used this philatelic perfin on society mail in the 1980s & 1990s.

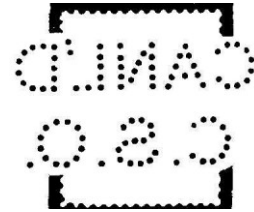
"Lighthouse" perfin was created for use at VALPEX, stamp exhibition sponsored by the Virginia Philatelic Association.



Used by John Lyding, of the USA, between 1985 & 2003 on ship mail and is reported by the Catalog of United States Perfins as philatelic.

CANCELLING PERFORATIONS

Cancelled Colonial Secretary's Office, St. John's NL. Reported on NL Inland Revenue Stamp series – 1898 Queen Victoria, 1907 King Edward VII, 1910 King George V, 1938 Caribou & 1943 Caribou. Found on NL passports.



CANCELLED This cancel is reported on the Canada War Tax, Excise Tax, 1913 Ontario Stock Transfer Stamps and Quebec Stock Transfer Stamps. Also on Yukon law stamps.



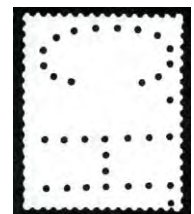
CANC'L cancellation used on Manitoba law stamps of various issues but more commonly after 1892.



Customs House, St. John's NL. This cancel is reported on NL Inland Revenues, 1898 Queen Victoria – NFR4, 6 & 6a only.



Customs House, St. John's NL. This cancel is reported on NL Inland Revenues, 1898 Queen Victoria – NFR4, 6 & 6a and on various postal issues including NL257.



Co. Is a portion of large private perfin, unknown user. Found on Ontario Stock Transfer stamps including OST 33.



SPECIMEN PERFORATIONS

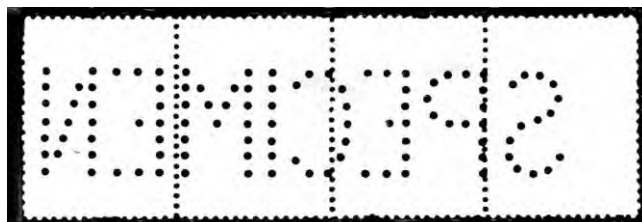
Found on the NL 1932 Definitive Issue including 185, 187, 188, 190, 197 & 198.



Found on the NL 1935 King George V Silver Jubilee Issue.



Found on NL 168 & 212



PAID CANCELS

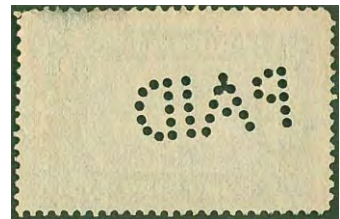
A cancelling device of various sizes and type styles (with 4, 5, 6 and 7-hole patterns) used by Canadian banks to indicate that cheques, drafts etc. had been paid. During the period that these items were subject to an excise tax, which could be paid by affixing revenue or postage stamps to the document, the PAID sometimes perforated the stamp, which was accidental and not intentional.



Unknown user – Found on Quebec Registration stamps QR5, QR10 and QR11.

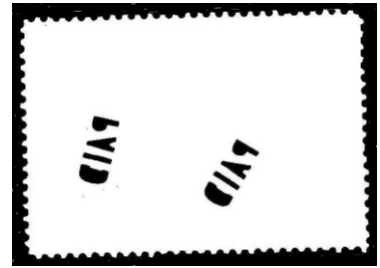


The user was "Honey, Longpre & Cherrier" Clerks of the County Court and Registrars of the Supreme Court in Quebec. Found on QL16, QL17, QL24, QL34, QL37, QL42, QL51 and QL53.



2015-09-01

Found on NL Queen Victoria 1898 and 1910 King George V Inland Revenue Stamps.



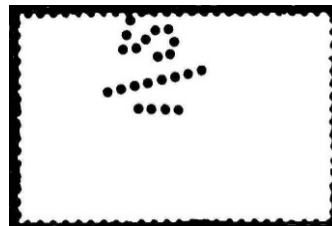
Found on NL Queen Victoria 1898, 1907 King Edward VII, King George V 1910 and 1938 Caribou Issue Inland Revenue Stamps.



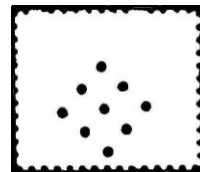
MISCELLANEOUS PERFORATED CANCELS

Two schools of thought, one that this halved the value of the stamp and the other more predominant one that it is just a cancelling device. See an interesting article beginning on page 113 of Volume 6 of the series of handbooks by Edward Zaluski on Canadian revenues.

Found on 1871-90 Quebec Law Stamps in various stamp perforations e.g. 11½ x 12 and 12.

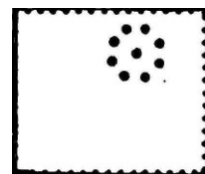


Luxury Tax cancelling perforators were issued, starting in mid-1920 by the Department of National Revenue to merchants to cancel stamps, on invoices, which represented the amount of Luxury Tax imposed on certain items. An informative study on the subject was made by Christopher D. Ryan in the Canadian Revenue Study Group's newsletter #20 (Feb 1998) and #26 (May 1999).



Found on various King George V Admiral postal issues as well as on War Tax, Excise Tax, Electric Light Inspection, Ontario Stock Transfer stamps and on Ontario and Yukon Law stamps. Also found on Quebec Prohibition stamps QP3.

User unknown. Found on FX11, 14, 16, 19, 44, 45, 94.



Unknown user. Found on 3¢ Queen Victoria 1898 Jubilee stamp, postally used.



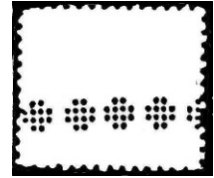
Unknown user. Found on Quebec Registration stamps.



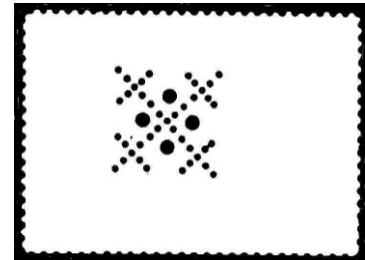
Unknown user. Found on FX64 Excise stamp.



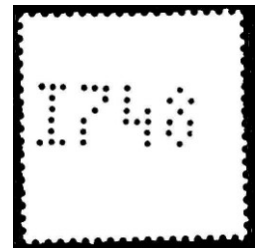
User unknown. Found on MR4. Often used as space filler on cheque punch.



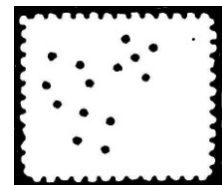
Snowflake or Geometric design. Found on 1898 Queen Victoria issue of Inland Revenue stamps of Newfoundland.



Kodak Film (Toronto, Vancouver and elsewhere) identification either alpha-numeric or just numeric in nature. Used on incoming packages of film for development as identification. That the perforation came in contact with a stamp was incidental. Found on a variety of Canadian postage stamps.



Similar to Kodak but with larger holes and more spacing. User and purpose unknown but we think part of date.



Some cancelling devices had 2 lines, the top one PAID and the second the day, month and year. This is thought to be December 22, and is on a Canada Bill stamp FB49.



Found on a Canadian Revenue Excise stamp. Uses and purpose unknown but could be date.



A pin perforation found on Canada #233 postage stamp also on #89 with Montreal PC. User unknown.



PUNCHES

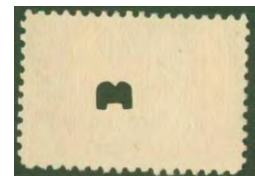
A. E. Ames & Company of Toronto ON was approved to perforate stamps on October 15, 1912, but to date there is no record of perforated stamps only punches. Found on postage stamp 236, FWT7, 11 & 15 and FX4, 5, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 24, 39, 40, 41, 43, 44, 62, 64, 67 & 71. AEA punch also seen frequently on Ontario Stock Transfer stamps.



A. McKim Co. Ltd of Montreal QC. Found on FWT 7, 11, FX8, 10, 14, 18, 19, 42 & 43 and OST 21, 22, 23, 24, 25 & 33.



B unknown user. Found on Ontario Stock Transfer stamps.



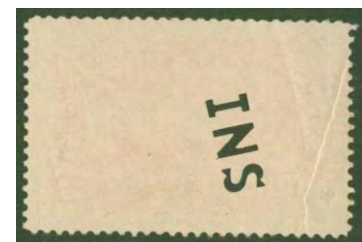
DC unknown user. Found on Quebec Registration Stamps 1870 issue.



DR unknown user. Found on OST5 & 13.



INS unknown user. Found on Ontario Law Stamps 1870 issue.

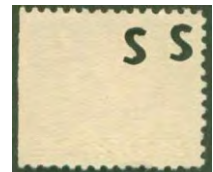


2015-09-01

S Perhaps used in **the Sheriff's Office, Montreal**. Found on Quebec Law stamp with identifying circular date cancel (cds) on face.



SS which is thought possibly to be Sanitary Stationery Co. Found on FWT9



TGTC Toronto General Trusts Corporation found on FWT11, OST22, OST23 and OST24.



User not known. Found on Ontario stock Transfer Tax stamps OST22 and OST25 as well as on George V War tax stamps FWT7 and FWT15.

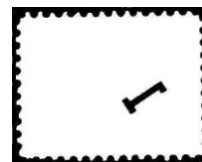


WG Wood Gundy of Toronto ON. Found on FWT 7, 8 & 11, FX 5, 8, 9, 10, 11, 13, 14, 15, 16, 17, 18, 19, 36, 38, 39, 40, 41, 42, 43 & 44, OST 5, 7, 9, 11, 13, 15, 16, 17, 18, 20, 21, 22, 23, 24, 25, 33, 34, 35 & 36 and QST 14, 15 & 20.

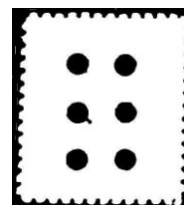


2015-09-01

Numerals 1 and 5 on 3¢ Small Queens postally used. User and purpose unknown.



Punch cancellation found on law stamps used in Ontario Supreme Court and on federal excise or Ontario stock transfer stamps used on stock certificates.



Addendum E

PERFIN GLOSSARY

BASE – The basic metal bottom on which all parts of the machine are mounted. See *Parts of a Perforating Machine* photo at the end of Glossary.

BLIND PIN – When perforating pin makes an indentation in the stamp without cutting through it. Sometimes is the result of too many sheets of stamps in the perforator.

BENT PIN – See Broken Pin

BROKEN PIN – When a pin is broken off and is too short to touch the stamp during perforating, there will be no hole in the stamp. If a pin falls out of the machine or is bent within the machine, the resultant lack of a hole is also referred to as a Broken Pin.

CODE HOLE – A hole surplus to the normal design or initials but which is usually included to characterize a different machine.

COLLECTIONS

Perfin Type Collection - Has one example of each perfin type.

Perfin Issue Collection - Has one example of every different catalogue numbered stamp possible for each perfin type.

Perfin Position Collection – Is an expansion of an Issue Collection to include as many as possible of the eight different positions.

DAMAGED DIE – A die that has a broken or missing pin(s). A Damaged Die produces incomplete perfins.



DAMAGED PERFIN – A damaged stamp which has been perforated, and thus less desirable.

DIE – A set of pins to make one complete design or set of initials, including a code hole if applicable. Each die is unique.

DIE PLATING – Is the reconstruction of the positions or order of the dies within the machine. In the process, one may or may not identify the different dies recognizing the unique locations of the pins relative to each other.

DOUBLE PERFIN – Where one stamp has been through two or more perforating operations (two or more downward movements of the head). Note: A stamp having parts of two neighbouring dies is not a double perfin.

Perfect Double Perfin – Where two perforating operations are so close that each hole cuts itself on the second operation.



Overlap Double Perfin – Where the outline of the second perforation overlaps with the outline of the first.



Non-Overlap Plus Double Perfin – Where two operations are found in a stamp. The outlines of the perforations do not overlap and the total number of holes is greater in the stamp than in one operation.



Non-Overlap Minus Double Perfin – Where two operations are found in a stamp. The outlines of the perforations do not overlap and there are fewer total holes in the stamp than in one completed operation.



Multi-Position Double Perfin – Where two perforating operations result in two different positions appearing in the same stamp. The multi-position double can exist as any of the above doubles, except the Perfect Double.



2014-02-01

FAKE PERFIN – Where an individual has fraudulently altered a stamp or perfin to make it appear to be a something other than what it originally was.

FAVOUR PERFIN – See *Philatelic Perfin*

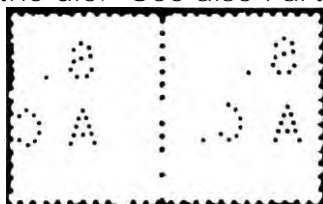
FEEDER PLATE – The steel plate attached to the base of the perforator upon which the sheets of stamps are laid as they are fed into the perforator. See *Parts of a Perforating Machine* photo at the end of Glossary.

GUIDE – The metal plate between the head and the perforating plate that holds the pins in alignment when they are not in the perforating plate. See *Parts of a Perforating Machine* photo at the end of Glossary.

HEAD – The horizontal male steel bar in which the perforating pins are set. Designed to hold one or more dies, the head moves up and down during the perforating action. See *Parts of a Perforating Machine* photo at the end of Glossary.

HOLE – the circular space left in the stamp after a pin has cut its way through the stamp.

INCOMPLETE PERFIN – Where a perforation is completely on the stamp but does not have all of the holes in the design perforated through the stamp because of a missing, broken or bent pin in the die. See also Partial Perfin and Split Perfin.



MINT PERFIN – An uncanceled perfin with full gum. Since perfins are intended to serve as security against use of other than the company's business purposes, many of these mint stamps are probably stolen property or philatelically perforated.

MISSING PIN – When a pin is broken off, missing or is too short to touch the stamp during perforation, there will be no hole in the stamp.

OFFICIAL PERFIN – A perfin used by a Government department or agency.

Federal Official – A perfin used by more than one Canadian Federal Government department or agency including OH/MS O8, O9 & O10.

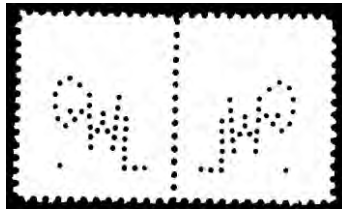
Federal Departmental Official – A perfin used by a single Canadian Government or its agency like MD M9 and ND N3.

Provincial Official – A perfin used by more than one Canadian Provincial Government department or agency like LA L1 and PS, P18 and P19.

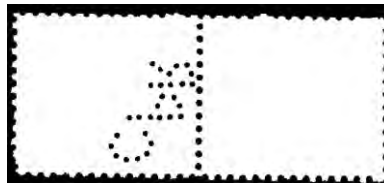
Provincial Departmental Official – A perfin used by a single Canadian Provincial Government department or its agency like Q/CLQ/C Q1.

PAIR – A joined pair of stamps, each being a perfin.

Mirror Pair – A joined pair of stamps each with the same perfin type but one in reverse to its mate. Created by folding a pane of stamps prior to operating the machine.



Perf-Imperf Pair – A joined pair of stamps with only one of the stamps having a perforation in it.



Position Pair – A pair of stamps with a different position in each but not a Mirror Pair.



PARTIAL PERFIN – A stamp in which the outline of at least one complete design cannot be found in the stamp. Also see Incomplete and Split Perfin.



PERFIN – A postage or revenue stamp perforated for security purposes, with a series of holes in the shape of a design or initials (not used for cancelling the stamp to prevent reuse).

Perfin Factor – The relative scarcity of perfin types reported to the BNAPS Perfin Study Group survey. The 'A' rating is the scarcest and the numerical details can be found in Chapter 5.

Perfin Issue – A perforation in a stamp with a specific catalogue number. Sometimes generalized into a specific set of stamps.

Perfin Number – The handbook number allocated to each perfin type illustrated in this book.

Perfin Position – The changing position of the perforation relative to the design of the stamp in an upright position, the result of feeding the stamps upright, sideways or inverted through the perforator. See Addendum C for specific details.

Perfin Type – A designated design or set of initials. All dies within one machine are deemed to be the same Perfin Type.

PERFORATED INITIALS – See Perforated Insignia

PERFORATED INSIGNIA – Frequently interchanged with Perforated Initials, both of which are permuted to 'perfin'. Perforated insignia usually refer only to the holes in the stamp, whereas a Perfin is the stamp that has the holes in it.

PERFORATING PLATE – The horizontal female steel bar with drilled holes to accept the pins cutting holes in through the stamp. See *Parts of Perforating Machine* at the end of Glossary.

PERFORATION – The series of holes produced by the pins of a perforating machine die.

PERFORATOR – A hand-cranked or electrically-operated machine with one or more dies used to perforate initials or designs in stamps.

PIN – A flat ended, cylindrical, metal needle that cuts one hole in a stamp. See *Parts of a Perforating Machine* at the end of Glossary.

PERSONAL PERFIN – A perforator in the hands of an individual or company for whom the primary reason for using the perforation is not for security purposes. Generally, these perfins are used by collectors who simply like to have their own personal perforator.

PHILATELIC PERFIN – a perfin produced by a personal perforator. Also where a person requests the owner of a perforator to perforate stamps supplied by the recipient, or where a person perforates his own stamps without the knowledge of the perforator owner.

PRIVATE PERFIN – a perfin used by a company rather than a Government department or agency.

PROOF - A complete example of all dies produced by a perforating machine, perforated in a single piece of paper or joined postage stamps.

RANDOM HOLE – A hole surplus to the design or initials in the stamp and is not a code hole. It is the result of a double perforation with one perforation being very incomplete, thus more than one Random Hole may appear in any given stamp.



RE-DRILLED DIE – Some dies, because of wear, damage or corporate change, are re-drilled creating a noticeable change in the size of the holes or die pattern. The new dies are deemed to be a new perfin. See C15 and C16 re-drilled.

SPLIT PERFIN – Where the stamp is improperly placed in the perforator, resulting in part of two adjoining dies perforating a single stamp. Neither die is complete within the stamp, but if combined, will become greater than one complete perforation. In most cases a split will be horizontal relative to the perforation. Frequently the Split Perfin is a result of the stamps being different size from that for which the machine was designed.



Abbreviations frequently used in describing a perfin:

Ax/Bx - The letters Ax are above the letters Bx

DP - Damaged Perfin

IP - Incomplete Perfin

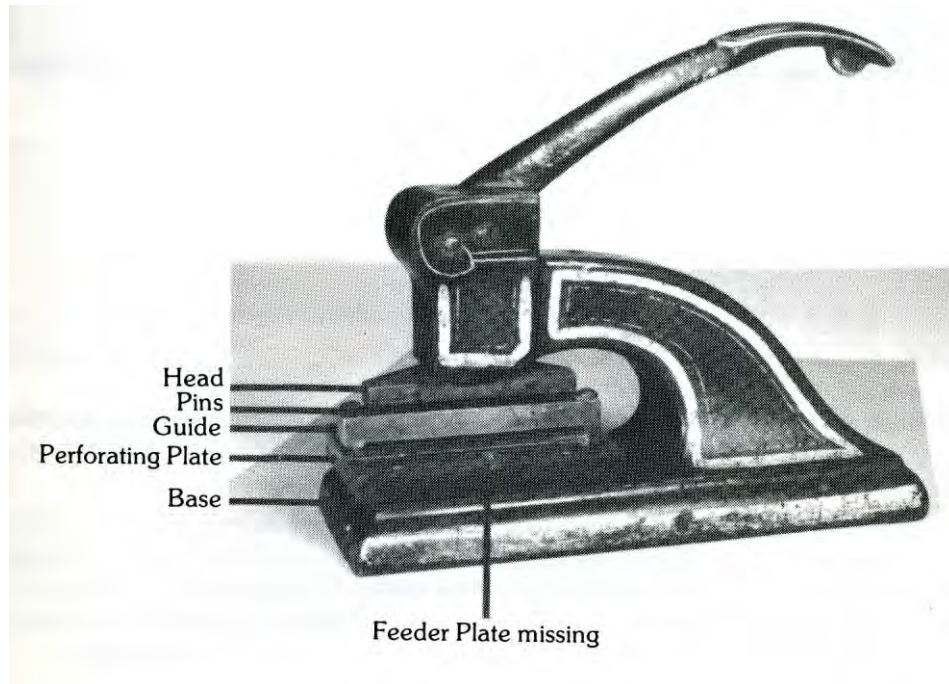
PF - Perfin Factor

PP - Partial Perfin

SP - Split Perfin

2014-02-01

PARTS OF A PERFORATING MACHINE



Addendum F

IDENTIFYING 4TH EDITION HANDBOOK NUMBERS

4th	5th	4th	5th	4th	5th	4th	5th	4th	5th	4th	5th
A1	A1	C1	A2	C27	I15	C54	C37	E4	E5	G15	G15
A2	A3	C2	C1	C28	I16	C55	C38	E5	E6	G16	G16
A3	A4	C3	C2	C29	I17	C56	C39	E6	E8	G17	G17
A4	A5	C4	C3	C30	I18	C57	C41	E7	E11	G18	G18
A5	A6	C5	C5	C31	I19	C58	C42	E8	E9	G19	G19
A6	A8	C6	C6	C32	I20	C59	C44	E9	E3	G20	G20
A7	A9	C7	C7	C33	I21	C60	C45	E10	E10	G21	G21
A8	A11	C8	C8	C34	I22	C61	C46	E11	E7	G22	G22
A9	A12	C9	C9	C35	I23	C62	C47			G23	G23
A10	A7	C10	C10	C35a	C19	C63	C48	F1	F1		
A11	A10	C11	C11	C36	C18	C64	C40	F2	F2	H1	H1
		C12	C12	C37	C20	C65	C43	F3	F3	H2	H2
B1	B1	C13	C13	C38	C21			F4	F4	H3	H3
B2	B2	C14	C14	C39	C22	D1	D1			H4	H4
B3	B3	C14a	-	C40	C23	D2	D2	G1	G1		
B4	B5	C15	C15	C41	C24	D3	D3	G2	G2	I1	I1
B5	B6	C15a	C16	C42	C25	D4	D4	G3	G3	I2	I2
B6	B7	C16	C17	C43	C26	D5	D5	G4	G4	I3	I4
B7	B8	C17	I5	C44	C27	D6	D6	G5	G5	I4	I24
B8	B9	C18	I6	C45	C28	D7	D8	G6	G6	I5	I25
B9	B10	C19	I7	C46	C29	D8	D9	G7	G7	I6	I26
B10	B11	C20	I8	C47	C30	D9	D10	G8	G8	I7	I3
B11	B12	C21	I9	C48	C31	D10	D11	G9	G9		
B12	B13	C22	I10	C49	C32	D11	D7	G10	G10	J1	J1
B13	B14	C23	I11	C50	C33			G11	G11	J2	J2
B14	B15	C24	I12	C51	C34	E1	E1	G12	G12	J3	J3
B15	B16	C25	I13	C52	C35	E2	E2	G13	G13	J4	J5
B16	B4	C26	I14	C53	C36	E3	E4	G14	G14	J5	J6

4th	5th	4th	5th	4th	5th	4th	5th	4th	5th	4th	5th
J6	J7	M10	M11	N13	N19	O13	O14	R5	R5	T3	T3
J7	J8	M11	M12	N14	N20	O14	O15	R6	R6	T4	T4
J8	J10	M12	M13	N15	N22	O15	O2	R7	R7	T5	T5
J9	J11	M13	M14	N16	N23			R8	R8	T6	T6
J10	J12	M14	M15	N17	N24	P1	P1	R9	R9	T7	T7
J11	J13	M15	M16	N18	N9	P2	P2	R10	R10	T8	T8
J12	J9	M16	M17	N19	N10	P3	P4			T9	T9
J13	J4	M17	M18	N20	N13	P4	P5	S1	S1	T10	T10
		M18	M19	N21	N14	P5	P6	S2	S2	T11	T11
-	K1	M19	M20	N22	N11	P6	P7	S3	S3	T12	T12
		M20	M21	N23	N25	P7	P8	S4	S4	T13	T13
L1	L1	M21	M22	N24	N26	P8	P11	S5	S5	T14	T14
L2	L3	M22	M23	N25	N27	P9	P12	S6	S6		
L3	L4	M23	M24	N26	N28	P10	P13	S7	S7	U1	U2
L4	L5	M24	M25	N27	N29	P11	P14	S8	S9	U2	U3
L5	L6	M25	M26	N28	N30	P12	P15	S9	S10	U3	U1
L6	L8	M26	M27	N29	N31	P13	P17	S10	S11		
L7	L10	M27	M28	N30	N12	P14	P18	S11	S12	V1	V1
L8	L12	M28	M29	-	N21	P15	P19	S12	S14	V2	V2
L9	L2	M29	M3	-	N32	P16	P20	S13	S15		
L10	L7					P17	P21	S14	S16	W1	W1
L11	L11	N1	N1	O1	O1	P18	P22	S15	S18	W2	W2
L12	L9	N2	N2	O2	O3	P19	P9	S16	S17	W3	W3
		N3	N3	O3	O4	P20	P10	S17	S20	W4	W4
M1	M1	N4	N4	O4	O5	P21	P3	S18	S21	W5	W5
M2	M2	N5	N5	O5	O6	P22	P16	S19	S22	W6	W6
M3	M4	N6	N6	O6	O7			S20	S23	W7	W7
M4	M5	N7	N7	O7	O8	Q1	Q1	S21	S19	W8	W8
M5	M6	N8	N8	O8	O9			S22	S8	W9	W9
M6	M7	N9	N15	O9	O10	R1	R1	S23	S13	W10	W10
M7	M8	N10	N16	O10	O11	R2	R2			W11	W11
M8	M9	N11	N17	O11	O12	R3	R3	T1	T1	W12	W13
M9	M10	N12	N18	O12	O13	R4	R4	T2	T2	W13	W14

2014-01-01

4th	5th	4th	5th	4th	5th	4th	5th	4th	5th	4th	5th
W14	W15										
W15	W16										
W16	W17										
W17	W18										
#1	#1										
#2	W12										

Addendum G**IDENTIFYING 5TH EDITION HANDBOOK NUMBERS**

5th	4th	5th	4th	5th	4th	5th	4th	5th	4th	5th	4th
A1	A1	B16	B15	C27	C44	D6	D6	G5	G5	I4	I3
A2	C1			C28	C45	D7	D11	G6	G6	I5	C17
A3	A2	C1	C2	C29	C46	D8	D7	G7	G7	I6	C18
A4	A3	C2	C3	C30	C47	D9	D8	G8	G8	I7	C19
A5	A4	C3	-	C31	C48	D10	D9	G9	G9	I8	C20
A6	A5	C4	C4	C32	C49	D11	D10	G10	G10	I9	C21
A7	A10	C5	C5	C33	C50			G11	G11	I10	C22
A8	A6	C6	C6	C34	C51	E1	E1	G12	G12	I11	C23
A9	A7	C7	C7	C35	C52	E2	E2	G13	G13	I12	C24
A10	A11	C8	C8	C36	C53	E3	E9	G14	G14	I13	C25
A11	A8	C9	C9	C37	C54	E4	E3	G15	G15	I14	C26
A12	A9	C10	C10	C38	C55	E5	E4	G16	G16	I15	C27
		C11	C11	C39	C56	E6	E5	G17	G17	I16	C28
B1	B1	C12	C12	C40	C64	E7	E11	G18	G18	I17	C29
B2	B2	C13	C13	C41	C57	E8	E6	G19	G19	I18	C30
B3	B3	C14	C14	C42	C58	E9	E8	G20	G20	I19	C31
B4	B16	C15	C15	C43	C65	E10	E10	G21	G21	I20	C32
B5	B4	C16	-	C44	C59	E11	E7	G22	G22	I21	C33
B6	B5	C17	C16	C45	C60			G23	G23	I22	C34
B7	B6	C18	C36	C46	C61	F1	F1			I23	C35
B8	B7	C19	-	C47	C62	F2	F2	H1	H1	I24	I4
B9	B8	C20	C37	C48	C63	F3	F3	H2	H2	I25	I5
B10	B9	C21	C38			F4	F4	H3	H3	I26	I6
B11	B10	C22	C39	D1	D1			H4	H4		
B12	B11	C23	C40	D2	D2	G1	G1			J1	J1
B13	B12	C24	C41	D3	D3	G2	G2	I1	I1	J2	J2
B14	B13	C25	C42	D4	D4	G3	G3	I2	I2	J3	J3
B15	B14	C26	C43	D5	D5	G4	G4	I3	I7	J4	J13

5th	4th	5th	4th	5th	4th	5th	4th	5th	4th	5th	4th
J5	J4	M9	M8	N12	N30	O12	O11	R4	R4	T2	T2
J6	J5	M10	M9	N13	N20	O13	O12	R5	R5	T3	T3
J7	J6	M11	M10	N14	N21	O14	O13	R6	R6	T4	T4
J8	J7	M12	M11	N15	N9	O15	O14	R7	R7	T5	T5
J9	J12	M13	M12	N16	N10			R8	R8	T6	T6
J10	J8	M14	M13	N17	N11	P1	P1	R9	R9	T7	T7
J11	J9	M15	M14	N18	N12	P2	P2	R10	R10	T8	T8
J12	J10	M16	M15	N19	N13	P3	P21			T9	T9
J13	J11	M17	M16	N20	N14	P4	P3	S1	S1	T10	T10
		M18	M17	N21	-	P5	P4	S2	S2	T11	T11
K1	-	M19	M18	N22	N15	P6	P5	S3	S3	T12	T12
		M20	M19	N23	N16	P7	P6	S4	S4	T13	T13
L1	L1	M21	M20	N24	N17	P8	P7	S5	S5	T14	T14
L2	L9	M22	M21	N25	N23	P9	P19	S6	S6		
L3	L2	M23	M22	N26	N24	P10	P20	S7	S7	U1	U3
L4	L3	M24	M23	N27	N25	P11	P8	S8	S22	U2	U1
L5	L4	M25	M24	N28	N26	P12	P9	S9	S8	U3	U2
L6	L5	M26	M25	N29	N27	P13	P10	S10	S9		
L7	L10	M27	M26	N30	N28	P14	P11	S11	S10	V1	V1
L8	L6	M28	M27	N31	N29	P15	P12	S12	S11	V2	V2
L9	L12	M29	M28	N32	-	P16	P22	S13	S23		
L10	L7					P17	P13	S14	S12	W1	W1
L11	L11	N1	N1	O1	O1	P18	P14	S15	S13	W2	W2
L12	L8	N2	N2	O2	O15	P19	P15	S16	S14	W3	W3
		N3	N3	O3	O2	P20	P16	S17	S16	W4	W4
M1	M1	N4	N4	O4	O3	P21	P17	S18	S15	W5	W5
M2	M2	N5	N5	O5	O4	P22	P18	S19	S21	W6	W6
M3	M29	N6	N6	O6	O5			S20	S17	W7	W7
M4	M3	N7	N7	O7	O6	Q1	Q1	S21	S18	W8	W8
M5	M4	N8	N8	O8	O7			S22	S19	W9	W9
M6	M5	N9	N18	O9	O8	R1	R1	S23	S20	W10	W10
M7	M6	N10	N19	O10	O9	R2	R2			W11	W11
M8	M7	N11	N22	O11	O10	R3	R3	T1	T1	W12	#2

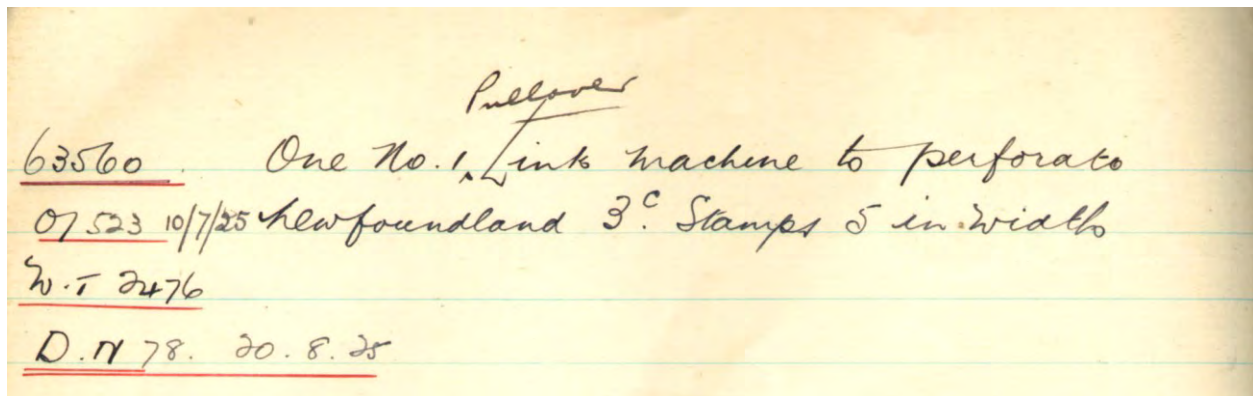
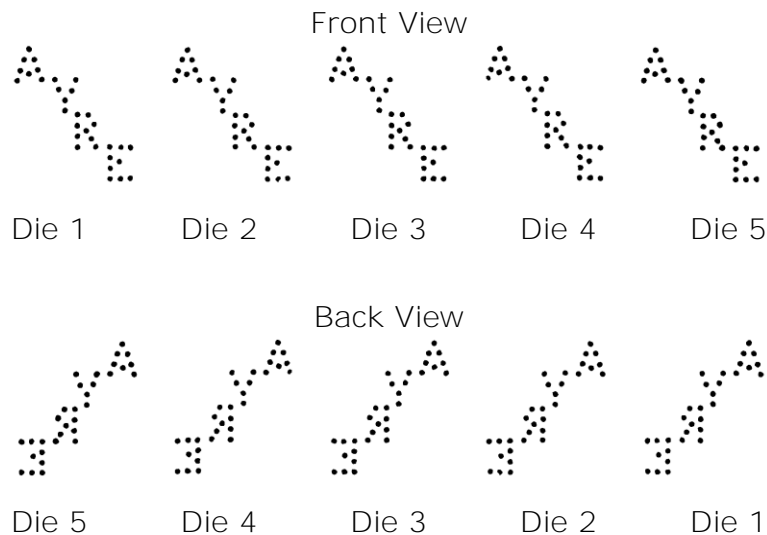
2012-10-01

5th	4th	5th	4th	5th	4th	5th	4th	5th	4th	5th	4th
W13	W12										
W14	W13										
W15	W14										
W16	W15										
W17	W16										
W18	W17										
#1	#1										

Addendum H

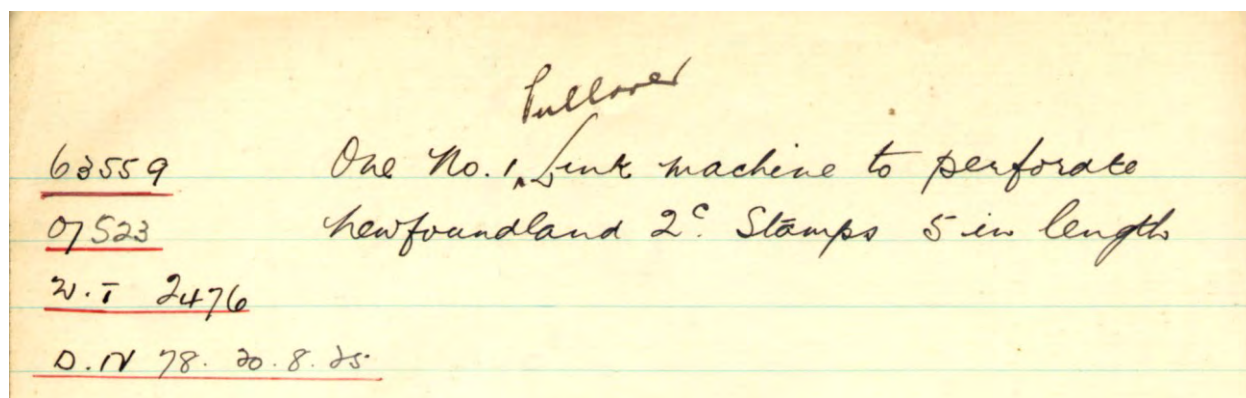
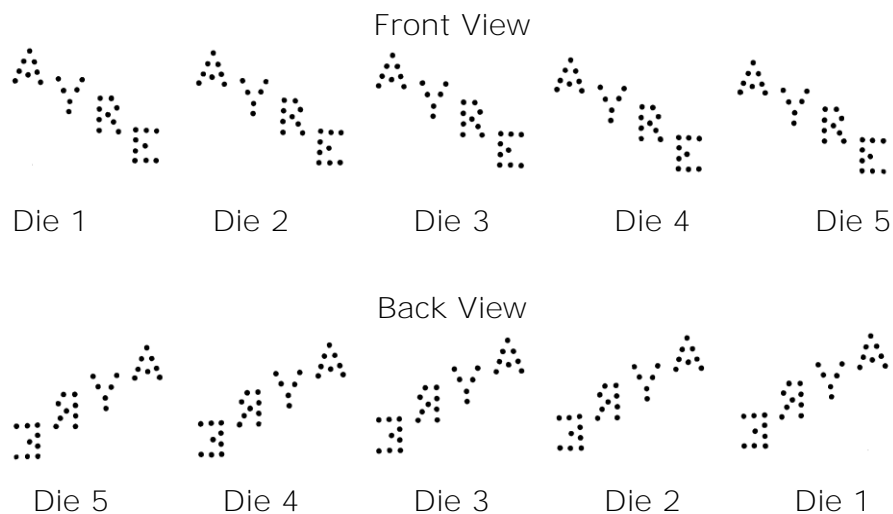
PERFIN DIE PROOFS (NOT TO SCALE). If actual size of proof is required, Please contact PERFINEDITOR@BNAPS.ORG.

A11 – AYRE & SONS, LIMITED



From Sloper's Records
Ordered date July 10, 1925
Shipping date August 20, 1925

A12- AYRE & SONS, LIMITED



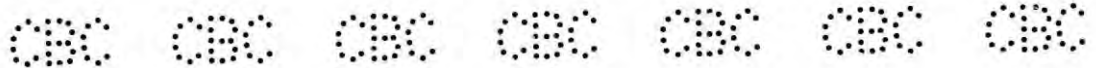
From Sloper's Records
Ordered date July 10, 1925
Shipping date August 20, 1925

C5 – CANADIAN BROADCASTING CORPORATION

Front View



Die 1 Die 2 Die 3 Die 4 Die 5 Die 6 Die 7

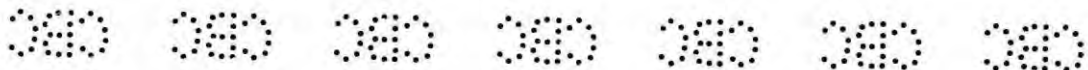


Die 4 Die 5 Die 6 Die 7 Die 8 Die 9 Die 10

Back View



Die 7 Die 6 Die 5 Die 4 Die 3 Die 2 Die 1



Die 10 Die 9 Die 8 Die 7 Die 6 Die 5 Die 4

Cummins No 53 Perforating Machine
The B. F. Cummins Co., Chicago – New York

C16 – CANADIAN GENERAL ELECTRIC COMPANY LIMITED

Front View



Die 1 Die 2 Die 3 Die 4 Die 5

Back View



Die 5 Die 4 Die 3 Die 2 Die 1

Cummins No 52 Perforating Machine
Pat. Nov. 29, 1892
The B. F. Cummins Co., Chicago – New York

C46 – CANADIAN WESTINGHOUSE COMPANY LIMITED

Front View



Die 1



Die 2



Die 3



Die 4



Die 5



Die 6



Die 7



Die 4



Die 5



Die 6



Die 7



Die 8



Die 9



Die 10

Back View



Die 7



Die 6



Die 5



Die 4



Die 3



Die 2



Die 1



Die 10



Die 9



Die 8



Die 7



Die 6



Die 5



Die 4

Cummins No 53 Perforating Machine
The B. F. Cummins Co., Chicago – New York

I21 – INTERNATIONAL HARVESTER COMPANY (Winnipeg)

Front View



Die 1



Die 2



Die 3



Die 4



Die 5

Back View



Die 5



Die 4



Die 3



Die 2



Die 1

Cummins No 52 Perforating Machine, Pat. Nov. 29, 1892
The B. F. Cummins Co., Chicago – New York
Serial Number 823

J10 – JOHN MacDONALD & COMPANY LIMITED

Front View

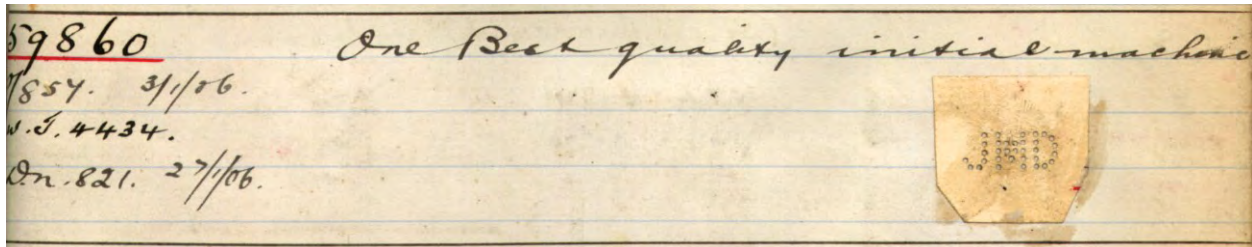


Die 1

Back View



Die 1



From Sloper's Records

Ordered date January 3, 1906

Shipping date January 27, 1906

L1 - PROVINCE OF ONTARIO

Front View



Die 1



Die 2



Die 3



Die 4



Die 5

Back View



Die 5



Die 4



Die 3



Die 2



Die 1

Cummins No 52 Perforating Machine

Pat. Nov. 29, 1892

The B. F. Cummins Co., Chicago – New York

O4- OGILVIE FLOUR MILLS COMPANY

Front View



Die 1

Back View



Die 1

Cummins No 14 Perforating Machine

Pat. No. 29-92

The B. F. Cummins Co., Chicago – New York

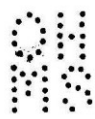
Serial number 956

O8 – DEPARTMENT OF FINANCE

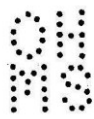
Front View



Die 1



Die 2



Die 3



Die 4



Die 5

Back View



Die 5



Die 4



Die 3



Die 2



Die 1

Cummins No 52 Perforating Machine, Pat. Nov. 29, 1892

The B. F. Cummins Co., Chicago – New York

Serial Number 823

PH PH PH PH PH

PH PH PH PH PH

CUMMINS PERFMACH
N^o 52

Cummins Perforator Co.
Chicago

This page represents the maximum
width that could be accommodated in this
machine, approx. 5 inches.

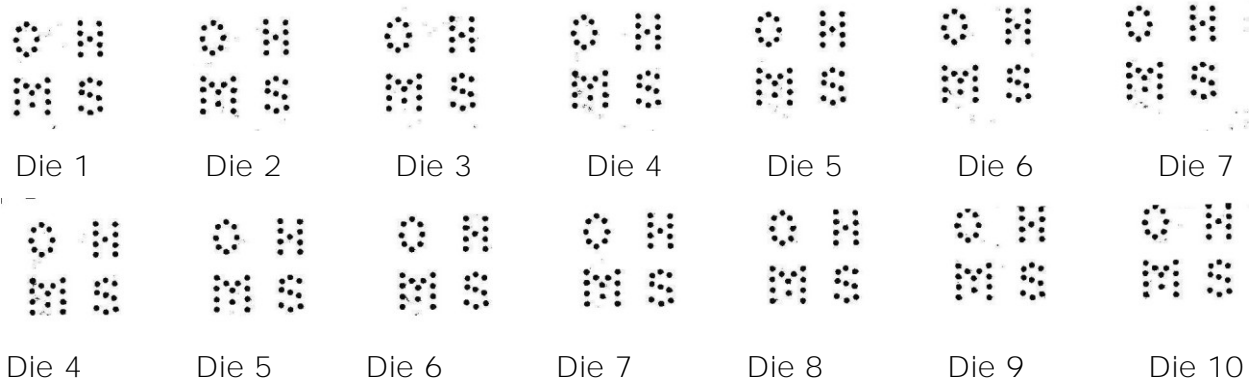
Machine pins destroyed 2-4-56
and had not being used for stamps
for as long as any person could
remember.

SW SW SW SW SW

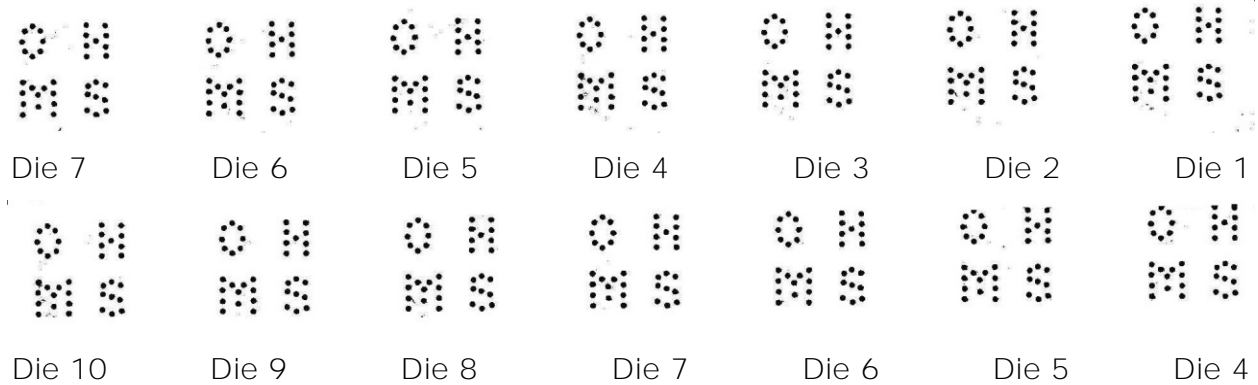
SW SW SW SW SW

O9 – DOMINION OF CANADA

Front View



Back View



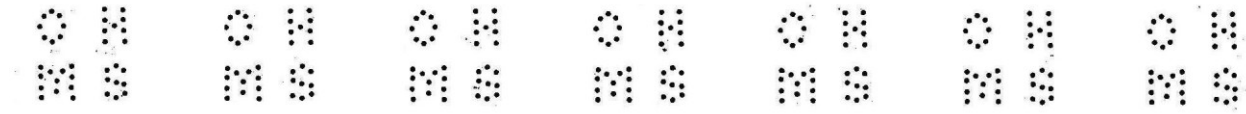
Cummins No 53 Perforating Machine
The B. F. Cummins Co., Chicago – New York

O10 – DOMINION OF CANADA

Front View

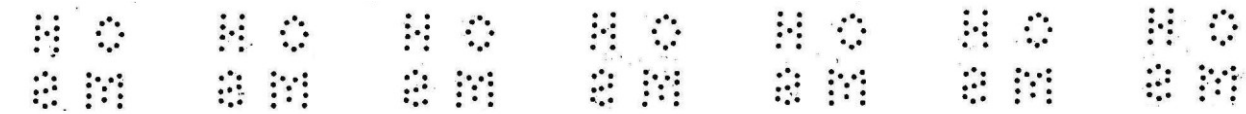


Die 1 Die 2 Die 3 Die 4 Die 5 Die 6 Die 7

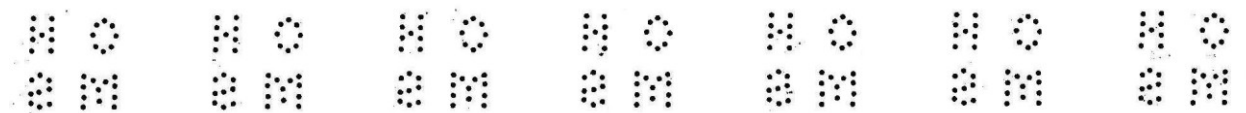


Die 4 Die 5 Die 6 Die 7 Die 8 Die 9 Die 10

Back View



Die 7 Die 6 Die 5 Die 4 Die 3 Die 2 Die 1



Die 10 Die 9 Die 8 Die 7 Die 6 Die 5 Die 4

Cummins No 53 Perforating Machine
The B. F. Cummins Co., Chicago – New York

S2 – SWIFT CANADIAN COMPANY LIMITED

Front View



Die 1 Die 2 Die 3 Die 4 Die 5

Back View



Die 5 Die 4 Die 3 Die 2 Die 1

Cummins No 52 Perforating Machine
Pat. Nov. 29, 1892
The B. F. Cummins Co., Chicago – New York

W9 - W. J. GAGE COMPANY

Front View

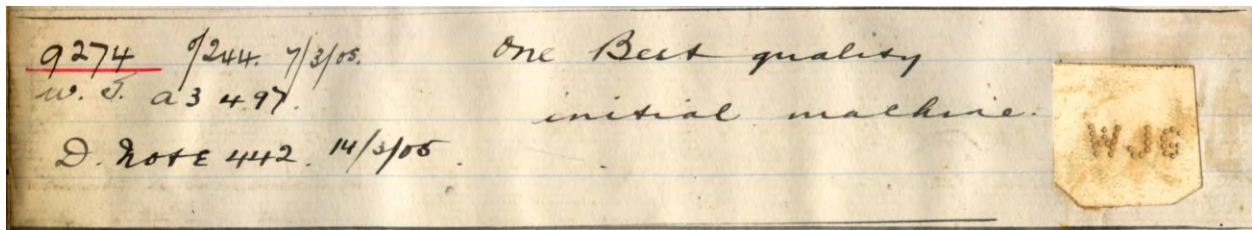


Die 1

Back View



Die 1

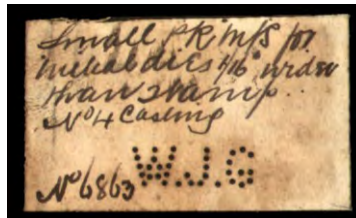


From Sloper's Records

Ordered date March 7, 1905

Shipping date March 14, 1905

W10 - W. J. GAGE COMPANY



From Sloper's Records

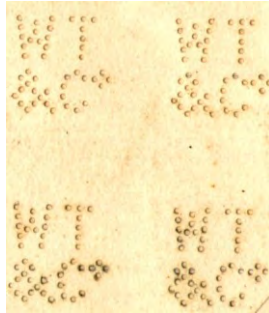
Made c1887

W15 – WM TYRRELL

Front View

Die 1

Die 2



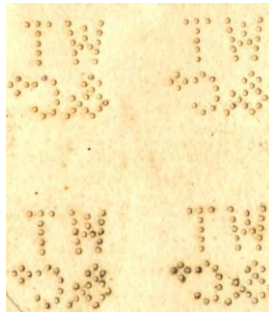
Die 4

Die 3

Back View

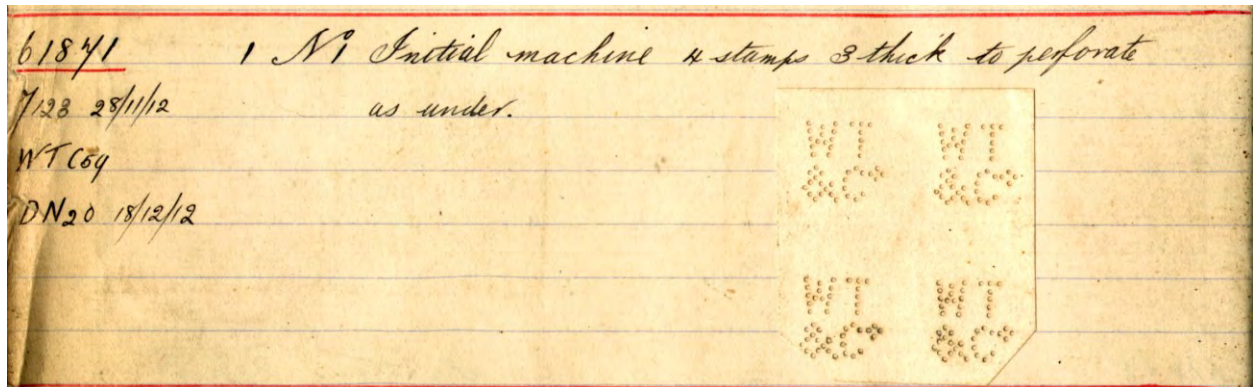
Die 2

Die 1



Die 3

Die 4



From Sloper's Records

Ordered date November 11, 1912

Shipping date December 18, 1912

Addendum I

PRECANCELS via Precancel Numbers

The following addendum is based on an updated precancel perfin list gathered by the editors of The Standard Canada Precancel Catalogue, 5th Edition with additions found in Chapter 5 of this handbook. The complete list was then reviewed and corrected by the precancel editions to reflect the current knowledge in the precancel field. Only Scott stamp numbers are identified. A special thanks is given to David Marasco for his help on preparing this addendum. Items marked with **bold** and a **"?"** have been reported but not confirmed. If you have one of these precancel perfins, please contact the PerfinEditor@bnaps.org. NOTE - °Philatelic Mint

Town	Style	Stamp	#	Initials
Bar	V	105	C46	CW/C
Bar	V	112	C46	CW/C
Bar	X	231	P13	P&L
Bar	X	252	W18	WW/JR
Bar	X	284	C10	C(Co)
Bar	X	326	S1	S
Bar	X	338	C36	CPR
Bar	X	339	C26	CNR
Bar	X	339	C34	CPR
Bar	X	401	C26	CNR
Bar	X	402	C26	CNR
Bar	X	403	C26	CNR
Bar	X	403	C34	CPR
Bar	X	404	C26	CNR
Bar	X	405	C26	CNR
Bar	X	456°	C26	CNR
Bar	X	458°	C26	CNR
Bar	X	586°	C26	CNR
Bar	X	705°	C26	CNR
Bar	Y	787	L1	L1
Brandon	1	90	I8	[IHC]
Brandon	1	149	C10	C/(Co)
Brandon	1	149	C14	C/GE
Brandon ?	1	149	I8	[IHC]
Brandon	1	163	I8	[IHC]
Brandon	1	195	C10	C/(Co)
Brandon	3	195	C10	C/(Co)
Brandon	3	195	I8	[IHC]
Brandon	4	149	C14	C/GE
Brandon	4	217	C10	C/(Co)
Brandon	4	217	I8	[IHC]
Brandon	4	231	I8	[IHC]
Brockville	1	107	I10	[IHC]
Brockville ?	3	85	C13	CFF
Brockville	3	104	C13	CFF
Brockville	3	105	C13	CFF
Calgary	1	104-I	I10	[IHC]
Calgary	1	107	I10	[IHC]
Calgary	4	231	I10	[IHC]
Edmonton	1	104-I	I11	[IHC]

2015-09-01

Edmonton	3	104	I11	[IHC]
Edmonton	3	104-I	I11	[IHC]
Edmonton	3	105	I11	[IHC]
Estevan	1	104	I7	[IHC]
Hamilton	1	90	I13	[IHC]
Hamilton	1	90-I	I13	[IHC]
Hamilton	1	105	I13	[IHC]
Hamilton	1	105	C46	CW/C
Hamilton	1	105d	C46	CW/C
Hamilton	1	105d	I13	[IHC]
Hamilton	1	106	I13	[IHC]
Hamilton	1	106-I	I13	[IHC]
Hamilton	1	107	C46	CW/C
Hamilton	1	109	C46	CW/C
Hamilton ?	1	109c	C46	CW/C
Hamilton	1	112	C46	CW/C
Hamilton	1	118	C46	CW/C
Hamilton	1	119	C46	CW/C
Hamilton	1	120a	C46	CW/C
Hamilton ?	4	86	C46	CW/C
Hamilton ?	4	104	D4	DG/CO
Hamilton	4	105	C46	CW/C
Hamilton	4	105	I13	[IHC]
Hamilton ?	4	105d	C46	CW/C
Hamilton	4	107	C46	CW/C
Hamilton	4	109	C46	CW/C
Hamilton	4	112	C46	CW/C
Hamilton	4	112a	C46	CW/C
Hamilton	4	118	C46	CW/C
Hamilton	4	119	C46	CW/C
Hamilton	4	120	C46	CW/C
Hamilton	4	120a	C46	CW/C
Hamilton	4	122	C46	CW/C
Hamilton	4	149	I13	[IHC]
Hamilton	4	149	C46	CW/C
London	1	90	I15	[IHC]
London	1	90-I	I15	[IHC]
London	1	104	I15	[IHC]
London	1	104-1	I15	[IHC]
London	1	105	I15	[IHC]
London	1	105-1	I15	[IHC]
London ?	1	105d	I15	[IHC]
London	1	106	I15	[IHC]
London	1	106-1	I15	[IHC]
London	1	107	I15	[IHC]
London	1	107-1	I15	[IHC]
London	1	108	I15	[IHC]
London	1	112	I15	[IHC]
London	1	117	I15	[IHC]
London	3	118	I15	[IHC]
Montreal	2	91	G20	GWL
Montreal	2	104-I	I16	[IHC]
Montreal	2	106-I	I16	[IHC]
Montreal	4	89	I16	[IHC]

2015-09-01

Town	Style	Stamp	#	Initials
Montreal	4	90	S20	ST.C
Montreal	4	90-I	S20	ST.C
Montreal	4	104	S20	ST.C
Montreal	4	104	I16	[IHC]
Montreal	4	104-D	I16	[IHC]
Montreal	4	104-I	I16	[IHC]
Montreal	4	104-ID	I16	[IHC]
Montreal	4	105	I16	[IHC]
Montreal	4	106	I16	[IHC]
Montreal	4	106-I	I16	[IHC]
Montreal	4	118	J10	JMD
Montreal	5	104-I	I16	[IHC]
Montreal	5	104-ID	I16	[IHC]
Montreal	5	105-I	I16	[IHC]
Montreal	8	195	E2	E
Montreal	9	217	M12	M-H
Montreal	10	218	M12	M-H
Montreal	10	218	I16	[IHC]
Montreal	10	219	M12	M-H
Montreal	10	219	E2	E
Montreal	10	231	E2	E
Montreal	10	231	B15	BT
Montreal	10	232	B15	BT
Montreal	10	284	C34	CPR
Montreal	10	305	B16	BT
Moose Jaw	1	162	S2	S
Moose Jaw		217	S2	S
Moose Jaw	3	231	S2	S
Moose Jaw	3	249	S2	S
North Battleford	1	105	I5	[IHC]
North Battleford	1	149	I5	[IHC]
North Battleford	1	163	I5	[IHC]
Ottawa	1	104	M9	MD
Ottawa	1	106	I17	[IHC]
Ottawa	1	106-I	I17	[IHC]
Ottawa	1	108	M9	MD
Ottawa	1	119	N3	ND
Ottawa	1	119-I	N3	ND
Ottawa	1	119-I	M9	MD
Ottawa	1	MR4-I	N3	ND
Ottawa	3	104	N3	ND
Ottawa	3	105	I17	[IHC]
Ottawa	3	105	N3	ND
Ottawa	3	105d	N3	ND
Ottawa	3	106	I17	[IHC]
Ottawa	3	106-I	I17	[IHC]

Town	Style	Stamp	#	Initials
Ottawa	3	107	N3	ND
Ottawa	3	110	N3	ND
Ottawa	3	112	N3	ND
Ottawa	3	116	N3	ND
Ottawa	3	117	N3	ND
Ottawa	3	118	N3	ND
Ottawa	3	119	N3	ND
Ottawa	3	122	N3	ND
Ottawa	3	150	N3	ND
Ottawa	3	163	N3	ND
Ottawa	3	195	N3	ND
Ottawa ?	3	195	I17	[IHC]
Ottawa	3	195-D	I17	[IHC]
Ottawa	4	195	N3	ND
Ottawa	4	217	N3	ND
Ottawa	5	217	N3	ND
Quebec City	1	104	I12	[IHC]
Quebec City	1	104-I	I12	[IHC]
Quebec City	1	106	I12	[IHC]
Quebec City	1	106-I	I12	[IHC]
Quebec City	3	104-I	I12	[IHC]
Regina	1	89	I18	[IHC]
Regina	1	89-I	I18	[IHC]
Regina	2	105	I18	[IHC]
Regina	2	163	I18	[IHC]
Regina	4	217	I18	[IHC]
Regina	4	231	P19	PS
Regina	4	249	P19	PS
Saint John	2	231	I19	[IHC]
Saint John	4	231	I19	[IHC]
Saskatoon	2	217	I20	[IHC]
Toronto	3	89	G8	GM/Co
Toronto	3	89-I	G8	GM/Co
Toronto	3	90	G8	GM/Co
Toronto	3	104	W13	WR/Co
Toronto ?	3	104	W18	WW/JR
Toronto	3	104-I	W13	WR/Co
Toronto	3	108	C15	C/GE
Toronto	3	110	C14	C/GE
Toronto	3	110	C15	C/GE
Toronto ?	3	112	G8	GM/Co
Toronto	3	112	W9	WJG
Toronto	4	89-I	G8	GM/Co
Toronto	5	90	G8	GM/Co
Toronto	5	90-I	G8	GM/Co
Toronto	5	104	W13	WR/Co
Toronto	5	104	W18	WW/JR
Toronto	5	104-I	W18	WW/JR
Toronto	5	104-I	W13	WR/Co

2015-09-01

Town	Style	Stamp	#	Initials
Toronto	5	106	W13	WR/Co
Toronto	5	106-I	W13	WR/Co
Toronto	5	MR3	W13	WR/Co
Toronto	5	MR3-I	W13	WR/Co
Toronto	5	MR4	W13	WR/Co
Toronto	5	MR-4I	W13	WR/Co
Toronto	6	104	W13	WR/Co
Toronto	7	104	N1	NA/LIFE
Toronto	7	104-I	N1	NA/LIFE
Toronto	7	105	C14	C/GE
Toronto	7	105	C15	C/GE
Toronto	7	106	W13	WR/Co
Toronto	7	110-I	G8	GM/Co
Toronto	7	112	C15	C/GE
Toronto	7	112a	C15	C/GE
Toronto	7	112a-I	W3	WBR
Toronto	7	117-I	G8	GM/Co
Toronto ?	7	120	G8	GM/Co
Toronto	10	105	S1	S
Toronto	10	105	C15	C/GE
Toronto	10	105	W9	WJG
Toronto ?	10	105d	W9	WJG
Toronto	10	107	C15	C/GE
Toronto	10	109	C15	C/GE
Toronto	10	110	W9	WJG
Toronto ?	10	111	J3	JBM
Toronto	10	112	C14	C/GE
Toronto	10	112	C15	C/GE
Toronto	10	112	W9	WJG
Toronto ?	10	112a	C15	C/GE
Toronto	10	112a	W9	WJG
Toronto	10	117	C15	C/GE
Toronto	10	118	W9	WJG
Toronto ?	10	119	C14	C/GE
Toronto	10	119	C15	C/GE
Toronto	10	119	W9	WJG
Toronto	10	120	C15	C/GE
Toronto ?	10	120	W9	WJG
Toronto	10	122	C15	C/GE
Toronto ?	10	122	W9	WJG
Toronto	11	105	S1	S
Toronto	11	105-I	W9	WJG
Toronto	11	110	W9	WJG
Toronto	11	118	W9	WJG
Toronto	11	119	W9	WJG
Toronto	11	122	J3	JBM
Toronto	12	141	C25	CNR
Toronto	12	141	C33	CPR
Toronto	15	231	C25	CNR
Toronto	15	231	C29	CNR
Toronto	15	249	C25	CNR

2015-09-01

Town	Style	Stamp	#	Initials
Vancouver	1	104	W14	WR/Co.
Vancouver	1	104-I	W14	WR/Co.
Vancouver	6	231	I22	[IHC]
Vancouver	6	232	I22	[IHC]
Vancouver	6	232	I22	[IHC]
Walkerville	1	104	P7	PD/Co
Walkerville	1	104-I	P7	PD/Co
Walkerville	1	106	P7	PD/Co
Walkerville	1	113	P7	PD/Co
Walkerville	1	113-I	P7	PD/Co
Walkerville	1	116	P7	PD/Co
Walkerville	1	116-I	P7	PD/Co
Walkerville	1	MR4	P7	PD/Co
Walkerville	2	MR4	P7	PD/Co
Walkerville	2	MR4-D	P7	PD/Co
Walkerville	2	MR4-T	P7	PD/Co
Windsor	1	89	B1	Star(B)
Windsor	1	89-I	B1	Star(B)
Windsor	1	104	B1	Star(B)
Windsor	1	104	G11	G(R)AY
Windsor	1	104-I	G11	G(R)AY
Windsor	3	104	G11	G(R)AY
Windsor	3	104-D	G11	G(R)AY
Windsor	3	104-I	G11	G(R)AY
Windsor	3	163	J2	JBF/Co
Windsor	3	195	G11	G(R)AY
Windsor	3	195	J2	JBF/Co
Windsor	4	195	J2	JBF/Co
Windsor	4	195	P7	PD/Co
Windsor	4	217	J2	JBF/Co
Windsor	4	217	P7	PD/Co
Windsor	5	217	J2	JBF/Co
Windsor	5	217	P7	PD/Co
Windsor	5	231	B2	Star(B)
Windsor	5	231	J2	JBF/Co
Windsor	5	231	P7	PD/Co
Windsor	5	249	P7	PD/Co
Windsor	5	249	J2	JBF/Co
Winnipeg	6	195	I21	[IHC]
Winnipeg	6	196	I21	[IHC]
Winnipeg	7	217	I21	[IHC]
Winnipeg	8	217	I21	[IHC]
Winnipeg	8	218	I21	[IHC]
Winnipeg	8	231	I14	[IHC]
Winnipeg	8	231	I21	[IHC]
Winnipeg	8	231	C35	CPR
Winnipeg	8	249	C35	CPR
Yorkton	1	195	I6	[IHC]
Yorkton	2	217	I6	[IHC]