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Short-paid post card to the United States showing that the CPOD separately collected both War Tax and postage deficiency, p. 8

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Cover Illustration: Short-paid post card to the United States showing that the CPOD separately collected both War Tax and postage deficiency

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Editorial

Jeffrey S Arndt

2016: A year to remember ...

2017: A year to look forward to ...

EVERY year is different. Sometimes good things happen and sometimes bad. Last year, 2016, will be remembered like this in Canada and the United States. As philatelists, we have many outstanding things to look back on: New York 2016, finding another 2¢ Small Queen on laid paper, and a great BNAPEX 2016! In 2017, we look forward to participating in Canada's Sesquicentennial and the fiftieth anniversary of the Centennial Issue.

As with most people, I have made resolutions. The first resolution is to focus on my exhibits and collection. To this end, I have started the year by reviewing my hoard of stamps and covers. I have material that no longer interests me or fits into my collection, and so I have rediscovered the BNAPS exchange circuit. It allows me to focus my interests, while offering the lots to those who want them.

Andy Ellwood has done an excellent job on the exchange circuit; it can be found on the BNAPS website at <<http://www.bnaps.org/circuits/circuits.htm>>. Take a look: you may find something of interest. (And be careful: you may buy more than you sell!)

My next resolution is to start a new exhibit. Exhibiting provides a great opportunity to show the hard work and research someone has put into a specific area of interest. Exhibiting allows for all levels of philately and creativity.

For first-time exhibitors, there is always a novice category at every show—and everyone who exhibits starts out as a novice. If you have successfully exhibited, consider being a judge. Not only does BNAPEX need judges, your local and regional shows also need the help. The Judging Committee (<http://www.bnaps.org/archives/admin-judging.htm>) or the Judging Coordinator can help you through the process.

My final resolution is to contribute more of my time to philately. Philately affords many avenues to do this. Consider joining a local, regional, or national/international philatelic organization; or bringing a new collector to the hobby; or donating stamps to a worthy organization, like the *Stamps Teach Plus* program of the American Philatelic Society.

In BNAPS, there is a need for everything from direct support of our Society and Regional Groups to submission of articles to *BNA Topics* and our many Study Group newsletters. If you would like to get more involved, please let us know: BNAPS will find an activity for you that fits your talents and interests.

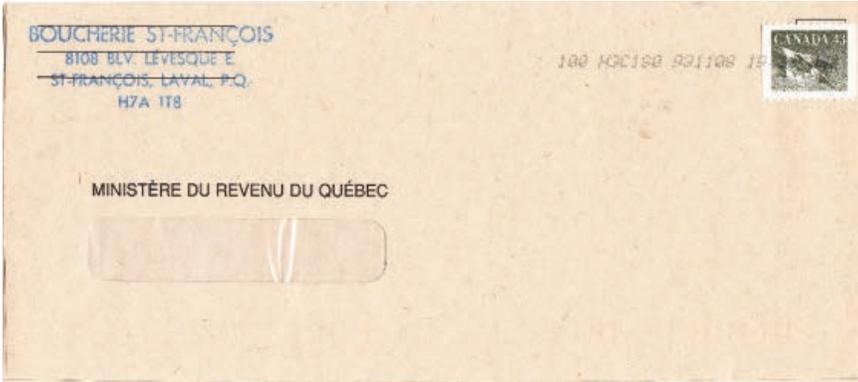
I hope you look forward to 2017, as I do. Maybe you can find something of interest in these resolutions. See you at BNAPEX 2017 CALTAPEX.

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Readers Write

A 43-cent forgery: *John Cranmer* asks for information: I have been less successful in finding out much more about this forgery on cover. Being in the UK, I have to rely on the Web for most of my information. [I would be interested in knowing the basic details.] What format were they issued in? I have seen a vertical pair with a “sheet” margin at the top. What type of gum and perforations? How many were made? Were the people behind it caught, etc.? I have a scan of the cover and would be interested in where they were sold. I have heard that they were “sold” at small shops in exchange for goods—at what exchange rate?



Postal History Symposium, July 2017: *David Hobden* advises that the Postal History Society of Canada will host the four-day PHSC Symposium 2017 from Thursday through Sunday, 20-23 July 2017, with the Sheraton Hamilton (Ontario) Hotel serving as a base. Thursday’s program will comprise a coach transport visit to the Vincent Graves Greene Philatelic Research Centre/Harry Sutherland Library in Toronto, followed by two presentations, a catered dinner, and a tour of Fort York. Friday’s events will be centred around the Warplane Heritage Museum at Hamilton Airport, where there will be a tour, two speakers, and a luncheon. At the Sheraton on Saturday and Sunday there will be a dealers’ bourse, a postal history exhibition, and an awards banquet. The PHSC has elected to run this event in the summer partly to avoid conflict with the spring and summer philatelic seasons.

Members, PLEASE!

If you change your address, phone number, or e-mail address, please advise the Secretary.

For information about your dues status, or if you need to submit funds, please contact the Treasurer.

Postal and e-mail addresses for both can be found in the final section of *BNA Topics*.

Returned for war tax: A second look (Part 1)

Rick Parama

IN *BNA Topics*, April–June 2015 [1], Victor Willson asked for later examples of “RETURNED FOR WAR TAX” handstamps than he had seen. I found not only a later example, but also a reason why the use of these handstamps are not common after 1920.

The more that I dug into this topic, and the more examples I examined, the more exceptions to what was supposed to be the norm I found. I ended with more questions than answers, and I came to feel it necessary to document my findings around what turns out to have been some important changes and turnabouts in the manner the Canada Post Office Department (CPOD) handled shortpaid mail in this period. My research also led to a most interesting group of instructional or advisory markings.

The most astounding finding was that, in the early period of war tax, the treatment of shortpaid postage matter seems to have been entirely relaxed. There is little evidence of the double-the-deficiency penalty being applied to the shortpaid postage portion on mail, even in cases of all the postage missing. After a few years, however, the CPOD did revert to charging double the deficiency. In this multi-part article, I will detail these findings, returning to Vic Willson’s question in a later installment.

A. Treatment of shortpaid mail prior to war tax

The regulations for shortpaid mail prior to the introduction of postal war tax were clear with respect to domestic mail. Two regulations are relevant. Totally unpaid letter mail was covered in Section 9 of the 1912 *Canada Official Postal Guide* in the Inland (domestic) mails portion [2, 3], and are as follows (Boldface emphasis added):

*9. The postal law does not permit the forwarding to any destination in Canada of a wholly unpaid letter. **When such a letter is posted the postmaster, if he knows who the writer is, will endeavour to communicate with him in order to obtain the necessary postage, but in no case should the letter be kept longer than 24 hours for this purpose. If the writer is unknown to him, or for any reason cannot be communicated with, the letter will be sent to the proper Branch Dead Letter Office [DLO] for return to the sender.***

The “law” referred to in the *Postal Guide* was the *Post Office Act*. Both letters and post cards constituted first class matter. Totally unpaid mail matter was not transmissible. Although the only option given in the rule above was to collect the deficiency from the sender, in practice the DLO often contacted the addressee to collect the necessary postage, as shown below in Figure 1. The method of communicating with the sender or recipient to collect the deficiency was left to the discretion of the DLO. I suppose that shortpaid post cards for which the sender or recipient refused to pay were destroyed or somehow disposed of, but this is conjecture.

Keywords & phrases: Postal War tax, WWI



Figure 1. April 1913 pre-War tax post card mailed without postage. Addressee contacted by the Toronto Branch Dead Letter Office—“This is the mail for which you sent postage”—and card sent onward after payment received.



Figure 2. 9 December 1914 pre-war tax letter, shortpaid 2¢. Postage due of 4¢ collected 10 December from addressee on delivery. (Courtesy Victor Willson.)

The regulations for partially prepaid letter mail (and all first class matter) were covered in article 6 of the 1912 *Canada Official Postal Guide* in the Inland (domestic) mails portion [2], and were as follows: (Again, boldface emphasis added.)

6. *The law permits the forwarding of first class matter on which a portion only of the proper postage has been prepaid, but such matter **is taxed with double the amount of the deficiency to be collected on delivery.** Thus, if a letter liable to two cents postage be posted prepaid one cent only, it will be stamped 'Insufficiently prepaid', and forwarded to its address, subject to collection of two cents on delivery. The amount to be collected, not the amount of the deficiency, should be marked on the cover of an insufficiently prepaid article. **After the amount in each case has been collected from the addressee, 'postage due' stamps to the amount collected are to be affixed to the letter and cancelled by the Postmaster.***

The double deficiency applied to postage as well as any shortpaid service fee (e.g., registration, special delivery, etc.), at least up until war tax came along. Prior to postal war tax, many of the surviving examples of shortpaid mail that show evidence of reasonable responsiveness—usually in the form of collecting double the deficiency—most often show that action was taken within one or two days. This is illustrated in Figure 2. Then, after war tax was introduced, for some reason and for a few years only, it seems that double deficiency for the postage component was not implemented.

B. Revenue War tax vs the CPOD

One of the possible reasons for not charging double the deficiency was that the CPOD at first separated war tax from postage. The evidence of this separation is largely circumstantial, and for this reason it is necessary to delve into the subject in some detail.

The expenses and debts of the Great War prompted the federal government to impose revenue taxes on a number of common goods and services early in 1915, in order to compensate for some of the revenue lost because of the war. The *Special War Revenue Act* 1915 (SWRA) required taxes to be levied for a number of services, the most common of which are listed here:

- Domestic first class mail (i.e., letters, forward or local; and post cards): 1¢ per item, regardless of weight
- Postal notes: 1¢ per note
- Money orders, including postal money orders, and travellers' cheques: 2¢ per item
- Still and sparkling wines (including champagnes), perfumery, proprietary or patent-medicines: taxes varied from 5¢ to 50¢ depending on the size and nature of the item.

The SWRA taxes for the first three categories listed above were for specified postal services (including the sub-category of postal money orders) and were not to be effective until 15 April 1915. The taxes for part of the last category—various wines—were to take effect on 15 February 1915, only a few days after the SWRA was enacted. Certain other services and goods were later deemed taxable, and rates changed, particularly on wines, but these do not change the context of this study, related to postal war tax on mail.

The postal war tax seems intended to be limited to internal (Inland Revenue) first class services only; it did not mention United States and British Empire mails. The tax on wines consumed in Canada applied to wines domestically produced as well as imported wines. Wines for export were apparently not subject to a revenue tax. Similarly for the postal categories; the tax was intended to be applicable to domestic first class rates only. However, we all know this postal tax became applicable to certain mail for some foreign countries, namely to the United States (and Mexico) and letters to the Empire. This apparent anomaly of domestic vs foreign

application of the postal war tax seems to have been officially mandated, although I have not found the documentation to prove it, so it must be considered conjecture on my part.

Under the preferential Americas scheme, the US, as well as Mexico, and Canada (and later other countries that joined the agreement) honoured one another's domestic first class postal rates. It would seem this postal war tax was considered a separate tax for first class domestic postage rates. Thus the war tax applied to letters and post cards from Canada to the US and Mexico as well, but not vice versa, as neither the US nor Mexico had a war tax. The US and Mexico had no objections to receiving Canadian first class mail with war tax added. Of course, the US included its territories and possessions as part of this preferential scheme, but in 1915 excluded the Philippines (per the 1915 *Canada Postal Guide* [4]).



Figure 3. Shortpaid post card to the United States, showing that the CPOD separately collected both war tax and postage deficiency.

The shortpaid 1915 post card in Figure 3, originally posted either at a railway station letter box at Vancouver or on a train along the route of the Calgary & Vancouver Railway Post Office, was addressed to either Bath, Minnesota or Bath, Maine. The improper use of American stamps seems to have been caught at the Winnipeg post office, which is closest to Minnesota, as the card was sent to the Winnipeg Branch DLO on 28 July 1915.

The card carries both the “**RETURNED FOR WAR STAMP**” and “**RETURNED FOR POSTAGE.**” handstamps (both in medium violet), showing that the CPOD kept the deficiencies separate. As there was no return address and doubt as to which state the card was supposed to be sent, the Montreal Branch DLO, which was closest to Maine, was given the task of contacting the recipient to collect the deficiencies. When payment was received, a 2¢ Canadian postage stamp was applied, to show that both 1¢ postage and 1¢ war tax had been collected.

Another example of improperly paid war tax is shown in Figure 4, mailed at Victoria, BC, in May 1915, shortly after the tax went into effect. Whether in protest against the imposition of the postal war tax, or simply to save money, the sender of the 1¢ Admiral postal stationery post card attached—illegally—a cutout of the stamp impression from a 1¢ Admiral postal stationery envelope but was caught in the act. The “**RETURNED FOR WAR TAX.**” handstamp in a light blue was applied at Victoria on 6 May 1915, per a datestamp on the message side. The written message was a short code, which apparently was enough to qualify the item as a post card rather than printed matter. This is an early—but not the earliest-recorded date—for the “**RETURNED FOR WAR TAX.**” family of handstamps. A similar improper postal stationery item, from the same correspondence and also dated at Victoria on 6 May 1915, was illustrated in the Canadian Dead Letter Office newsletter [5].



Figure 4. Postal stationery post card with postal war tax illegally paid “RETURNED FOR WAR TAX.” in May 1915.

The postal war tax for mail from Canada to Empire countries applied to letters only, not to post cards. This is a little harder to explain. British Empire letters had been subject to a special agreement since 25 December 1898. The postal rate continued to be the same until 1 October 1921 and, it is thought, similar to the Americas preferential rate, the participating British Empire countries had to honour the agreed domestic postage of each country of origin. Under the Empire scheme, this letter rate was commonly set at 2¢ per ounce. Britain itself apparently treated the Empire letter rate as a concession to the normal UPU letter rate. As the war tax was not a postage tax imposed by the CPOD, it was not violating the Empire letter agreement even though the CPOD, by law, had to apply a revenue department postal war tax as if it were a domestic postage charge. Some other Empire countries or colonies imposed a similar war tax, most often at dates differing from that of Canada. Post cards sent from Canada to countries and colonies in the British Empire were another matter. Such post cards, up until 1 October 1921, were really UPU post cards. After this date the UPU post card rate changed, but the Empire post card rate did not. Since UPU post cards were by nature not a domestic

rate, the war tax for post cards did not apply to UPU (and thus Empire) countries. There was no post card concession rate from Empire countries to Great Britain.

The CPOD knew about the terms of the postal agreements, including the obligation to apply the war tax to certain foreign countries, namely letters and post cards to the US and Mexico, and letters to the Empire, and worded these requirements in its circulars, memos, regulations, and postal guides accordingly. As noted previously, though the SWRA did not specify that the war tax applied to the Americas' preferential rate or to Empire letters, it seems that the CPOD believed it was obliged to charge the postal war tax due to the nature of the postal agreements.

The Empire letter in Figure 5, posted in Victoria, BC, on 24 August 1915 addressed to Hong Kong is an Empire letter, subject to war tax. It appears the sender overpaid the total



Figure 5. 1915 Empire letter from Victoria, BC, to Hong Kong
“RETURNED FOR WAR TAX.” in August 1915.

amount owed by 1¢, using a 2¢ Admiral and a 2¢ Inland Revenue War tax stamp. The regular postage stamp is clearly tied, and the 2¢ Inland Revenue War tax stamp is just barely tied. Because the war tax on letters had to be paid by postage stamps, not by Inland Revenue War tax stamps (see below), the cover was marked “RETURNED FOR WAR TAX” in a light blue-green and returned to the sender by the Victoria post office to make up the shortage. In this case, it seems the sender gave up and tore the letter in half (in frustration?). Luckily for me, someone retrieved the two halves and pasted them back together.

Chris Ryan has stated that the postal war tax was meant to replace revenue lost as a result of the war (the tax was not to finance the war effort) [6]. However, this explanation makes it difficult to understand why the domestic first class postal service was targeted for a tax. The war seems to have little impact on postal revenues for such mail. Chris does go on to say that the (postal) tax went into general postal revenue. This would also support the notion that the CPOD was stepping out by separating war tax from postage, and also that there was no statutory need for accounting of the tax.

About the time the postal war tax became effective, the federal government began to refer to the Inland Revenue Tax as Excise Tax. Ryan has shown that, in 1918, the name of the taxes imposed by the SWRA was changed from War tax to War Excise Tax, and that in April

1921 the Excise and Customs departments merged. From 1921, the term “Inland Revenue” was no longer used on newly prepared revenue tax stamps. This did not change anything as far as the postal war tax was concerned; excise simply meant internal (as opposed to external or duty) and this was just a change in terminology. The “postal” war tax, including that which had become applicable to mail to the US, Mexico, and the Empire, remained in force.

The introduction of the general revenue war tax imposed several problems for the CPOD. It was a federal tax imposed by the federal government under SWRA and overrode the *Post Office Act*. The SWRA was a broader tax, which in part was a postal tax applicable to certain CPOD transactions. The distinction is that the 2¢ war tax on money orders issued by banks was not a “postal” war tax. In other words, and in the view of the CPOD, it was a general revenue tax that in part applied to specific postal transactions. Another provision in the SWRA was that ordinary postage stamps could be used to pay revenue taxes not applicable to post office transactions such as, in February 1915, the various wine revenue taxes. This suggests that the CPOD action to overprint stamps war tax may not have been necessary. Ryan [6] also points out that the Inland Revenue Department actively opposed the idea of using post office stamps for fiscal purposes.

We also know that the CPOD’s reaction to having to provide stamps for other revenue taxes was reluctantly cooperative. This was revealed to us in the form of internal CPOD correspondence [7]. In summary, in a letter illustrated by Ryan, the CPOD objected to the fact that the Financial Department was imposing the costs of providing adhesives to facilitate the payment of revenue taxes, on behalf of the Inland Revenue Department. It seems both the Inland Revenue Department and the CPOD had bones to pick with the Finance Department.

There was yet one more provision of the SWRA that was to cause confusion to the CPOD. The SWRA required the CPOD to “direct stamps to be prepared.” In retrospect, whether this meant to print special stamps or simply to provide additional regular postage stamps; was left open to interpretation. The CPOD interpreted the SWRA for “special” stamps” as separate stamps. The CPOD began preparation of the revenue stamps in early February 1915, in order to meet the demand regarding the first taxes on wine, which were to become effective 15 February 1915. Two weeks was not enough time to prepare (engraved or intaglio) special stamps, so alternatives had to be employed.

Actually the CPOD began preparation of both revenue and postal war tax stamps almost simultaneously: An overprinted set of postage stamp adhesives to cover the immediate need for the revenue taxes applicable to wine, *and* 1¢ and 2¢ engraved stamps with “War tax” inscribed, to be available prior to 15 April 1915, to cover the tax on applicable mail and tax on postal money orders. The first step taken by the CPOD was to have the postage printing company prepare two essays for a War tax overprint, both of which were illustrated in Marler [8]. Both were dated 4 February 1915. Marler concluded that these were essays for the 1¢ and 2¢ postage war tax stamps, presumably because these were the values chosen for the trial overprints. The early date does not, however, preclude the possibility that the overprints the philatelic press. They were made available on 12 February 1916. It is often reported (but not documented) that, the next day, the INLAND REVENUE WAR TAX overprints came into were really essays for the 5¢, 20¢, and 50¢ denominations. Indeed, one of the overprint essays, or something close to it—the two-lined “WAR TAX”—was accepted, and 5¢, 20¢, and 50¢ denominations were printed with this style of overprint. The resulting confusion that these overprints caused is well documented in being. Even these are controversial, as there were

doubts about the issue date and whether or not they were actually used for their intended purpose. It seems that the CPOD was not really obligated to overprint any stamps, as the SWRA permitted the use of ordinary postage stamps to pay the revenue taxes. It is somewhat conjectural that the CPOD wished to keep an accounting of war tax separately or even “make a case” for the requirements imposed; there is no documented evidence of this. Regardless, it will be seen that any precise accounting was doomed to fail, and was even exacerbated by actions of the CPOD. The fact that ordinary postage stamps could be used for revenue tax may eliminate accounting as a reason. We may never know, as it appears the CPOD had differing interpretations from those of the Inland Revenue and/or Finance Departments.

While the CPOD had arranged for the issue of the overprinted 5¢, 20¢, and 50¢ “WAR TAX” denominations with the printers, it continued with production development of the postal war tax stamps, i.e., the 1¢ and 2¢ stamps with “WAR TAX” inscribed, both in line engraving. Proofs documenting the production development of these stamps dating from 16 February 1915 exist. As Marler wrote, the finished 1¢ and 2¢ stamps were invoiced to the CPOD by 31 March 1915. Marler also states that there is a CPOD memo, dated 25 March 1915, which directed postmasters to estimate the quantity needed for a 15 April issue date. It is on the basis of this memo that Marler concluded that 15 April 1915 was the issue date of the postal war tax stamps, as it matches the first day of valid use. He goes on to speculate that copies from earlier than 15 April may exist (indeed they do: the earliest I have recorded is 9 April 1915, but having no postal validity). On 15 April 1915, these postal war tax stamps were not to be used for postage, but on 16 April 1915 (the very next day) a general notice was issued by the CPOD, allowing the war tax adhesives to pay postage. The 16 April notice was to cause yet more confusion over the validity of other revenue war tax stamps now in circulation, including those of the original overprinted high values issued on 12 February and those with the Inland Revenue War tax overprint. Marler states that the CPOD meant it to apply to postal war tax stamps (of the 1¢ and 2¢ denominations), but the CPOD did not specifically state this, and we find ourselves still writing about the validity of the high-value overprinted war tax stamps for ordinary postage. The public seemed even more confused, as in this period we find examples of attempts to use ordinary revenue war tax stamps to pay the war tax (even though various CPOD directives said this was not permitted. Some went through without penalty, causing confusion as to their validity to this day). The general consensus among collectors is that there was enough ambiguity in the wording of the CPOD directives to permit the use of the first overprinted war tax stamps for postage, even though the intent was otherwise. Regardless, commercial usage of these overprinted excise war tax stamps for postage is extremely rare. Acceptance of these overprints by a few offices did not represent the intention of the CPOD.

The notion that the CPOD tried to keep postage and war tax separate was reflected in the May 1915 *Monthly Supplement to the Canada Official Postal Guide*:

(7.) Postage Stamps may be used for Payment of all War taxes.—It is provided under the Special War Revenue Act, 1915, that postage stamps may be used for payment of war duties on bank cheques, bills of exchange, promissory notes, etc., on express money orders, and on proprietary or patent medicines, perfumery, wines or champagne; and, in fact, postage stamps may be used in fulfilment and discharge of any requirement under the Act that adhesive stamps be affixed to an article.

The SWRA thus left it optional for the public to use either postage stamps or the Inland Revenue War Stamps for payment of war taxes on non-postal items and services. It does state specifically, however, that **war taxes on letters, post cards, postal notes and post office money orders must be paid by means of postage stamps.**

The emphasis in the last paragraph is mine. It was the CPOD's interpretation of the SWRA that the postage was to be kept separate; however, the CPOD did not always follow these regulations.

At least for single-weight forward letters, the CPOD continued to keep the war tax separate through the remainder of 1915. Up until 1916, for domestic forward letters, letters to the US and Mexico, and letters to the Empire, it is generally found that the postage adhesive is affixed separately from that that paying the war tax; be it a war tax stamp or a postage stamp used to pay war tax. Of course, one major reason for this was that, perhaps intentionally, there was no single postage stamp available to pay both the postage and war tax on a single weight letter or post card. (There were unusual exceptions for forward mail. For example a single 5¢ postage stamp could be used pay the double-weight postage, plus 1¢ war tax.)

Because it was permissible to use ordinary postage to pay the postal war tax, the reason for separation of war tax from postage is not clear. Yet if 1¢ in postage or war tax was absent, from the examples that have survived, the affected post offices seemed to have almost universally assumed that it was the war tax that was missing and not the postage. The requirement to show payment of the postal war tax as a separate stamp also seems to at least serve to emphasize this difference.

However for post cards and local (drop) letters, the physical separation of postal war tax was more problematic and often was not done. In fact, in relation to both, one single stamp was available and was often used to pay the combined postage and war tax. The CPOD knew this very well, and when it issued a typographed 2¢ postal stationery post card for domestic use in 1915, the fact was noted and published in the May 1915 Monthly Supplement to the 1915 *Postal Guide* [9]:

*(5) **Two-cent Post Cards.** The Department has decided to issue a Two-Cent Post Card for domestic use, **covering both the postage and the War tax**, and will be prepared to issue limited quantities to City and semi-staff offices from the 15th of May, and as soon as possible thereafter to other offices. This new issue will also include Advertising Cards (sheets of eight and single cards).*

*The one-cent Post Cards issued up to the present must not be returned to the Department, but Postmasters will endeavour to dispose of them or store them safely away **until such time as the Two-cent Card is no longer necessary.** Requisitions may be made on the usual form, and should plainly indicate the denomination of card required.*

This notice implies that the war tax was a temporary measure (see the text in boldface in the paragraph immediately above).

In 1916, the convenience to the public had greatly improved for forward mail, as the CPOD issued a combined postage and war tax stamp for the basic rate. The stamp of course is what philatelists call one of the war tax stamps; the design of which shows both 2¢ postage plus 1¢ war tax. The COD had started preparations for this stamp by early December 1915. Marler illustrates a model essay for a 3¢ denomination, based on a 2¢ die proof, with the words "WAR TAX" inscribed [10]. The essay was prepared and submitted after a request, dated 3

December 1915, sent by the CPOD to the bank note company. The first design was not accepted. The accepted design—the familiar 2¢ + 1¢ War tax—was developed through to completion during the remainder of December 1915. [11] The accepted design was such that the war tax was still clearly separated from postage. It was almost as if the CPOD felt they had an obligation to make an accounting of war tax (but apparently not undertaken).

It was not until 1917 that the CPOD issued the 1917, 3¢, brown, Confederation commemorative adhesive, which had both postage and war tax combined for the single weight forward mail rate and was soon followed by the 3¢ Admiral definitive (also in brown). The reference to the war tax had now disappeared from all Canadian postage. Regardless, the CPOD continued to mark shortpaid letters and post cards underpaid by one cent as “RETURNED FOR WAR TAX,” and double deficiency was not applied. The practice seems to be consistent with the notion that the shortage was on the side of war tax and not postage.

It seems at first that the CPOD thought war tax was a temporary measure and, for a time, kept war tax separate from postage. This separation was eroded over time and, by 1917, the separation, at least to the public, was for the most part invisible.

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- [1] Victor Willson, “Returned for War tax,” *BNA Topics*, Whole No 543, April–June 2015.
- [2] *Canada Official Postal Guide*, Canada Post Office Department, King’s Printer, Ottawa, 1912.
- [3] Allan L Steinhart, *The Admiral Era – A Rate Study 1912 – 1928*; Jim A Hennok Ltd, Toronto, 1981, pp 140-141. Shortpaid mail is addressed. There is also a “RETURNED FOR WAR TAX.” cover illustrated on p158; apparently posted in Calgary in early 1916. It appears that the handstamp in part was placed over the improper revenue war tax stamp used. It was eventually sent to the Toronto branch DLO, where a single 1¢ regular Admiral postage stamp was applied and cancelled with an oval DLO date stamp. It is likely this postage stamp was placed over the “RETURNED FOR WAR TAX.” marking, but this is not clear in the illustration.
- [4] *Canada Official Postal Guide*, Canada Post Office Department, King’s Printer, Ottawa, 1915.
- [5] *THE CANADIAN DEAD LETTER OFFICE*, newsletter of the BNAPS Canadian Dead Letter Office Study Group, Issue 8, September–December 2011, p 11.
- [6] Christopher D Ryan, “Canada’s Provisional War tax Revenue Stamps,” *BNA Topics*, Whole No 519, April–June 2009. The CPOD letter of 11 February 1915, expressing dissatisfaction with the burden imposed on the CPOD regarding the new war tax, is reproduced. Regardless, the CPOD had already progressed with the work to provide the stamps.
- [7] Steinhart, *op cit*.
- [8] George C Marler, *The Admiral Issues of Canada*, State College, PA: American Philatelic Society, 1982, figure WTI.1, p 426. Marler and others have stated that the correct date of the CPOD Circular regarding the use of stamps overprinted “War tax” is 16 April 1915, (p 469) I have seen 16 April 1916 used by others in articles on the subject but have discounted this as a typographical error.
- [9] *Canada Official Postal Guide Monthly Supplement*, CPOD, King’s Printer, Ottawa, May, 1915.
- [10] George C Marler, *The Admiral Issues of Canada*, State College, PA: American Philatelic Society, 1982, p 433.
- [11] Allan L Steinhart, “Admiral Period Notes,” *BNA Topics*, January–February 1976. The CPOD circular dated 30 December 1915 announcing the issue of the 2¢ + 1¢ War tax stamp is quoted.

Postal potpourri 23. Two different methods of collecting taxes and service charges on incoming mail from the United States

Earle L. Covert, OTB A series about items that can be purchased or found at post offices in Canada, or about new series of labels and markings used on Canadian mail, with an occasional side-trip back in time.

ARTICLES purchased outside of Canada and delivered by mail or courier service are subject to Federal Goods and Sales Tax (GST) and Provincial Sales Tax (PST) or Harmonized Sales Tax (HST) depending on the province or territory to which the item is delivered. In Alberta, where I live, the only tax collected is the GST. Items of less than a certain value often arrive without any GST being collected. When collected, the GST amount varies, but quite often the service charge is several times the GST collected.

Several years ago, my late wife, Audrey, purchased items from two retailers in the US, ordering them on the Internet from catalogues delivered by Canada Post. These items were delivered by mail, but the GST was handled in two different ways.

Parcel 1, ordered from the Victoria Trading Company in Kansas, was handled in the “traditional” way—sent via the United States Postal Service (USPS) and transferred to Canada Post in Toronto. A Canada Border Services Agency (CBSA) POSTAL IMPORT FORM, showing GST of \$8.06 and handling costs of \$9.96, was also affixed to the package. Figures 1 to 5 show all the labels on this parcel.



Figure 1 (left). Address label from Victoria Trading Company in Kansas, US.



Figure 2. Canada Post YYC routing label showing that mail to Raymond goes via Calgary.

Keywords & phrases: Parcels from US to Canada, taxes and charges



Figure 3. US POSTAGE AND FEES PAID "label (by endicia.com) and Customs Declaration and Dispatch Note CP72.

Figure 4. A different "DYMO" label version of CP72 (also by endicia.com) showing US Postage Paid. The black XRESSPOST label with "T" at lower left was applied at Toronto on 13 September 2013 at 20:34. On 17 September 2013, at 17:05, the yellow-and-black COLLECT CUSTOMS label was applied in Toronto.

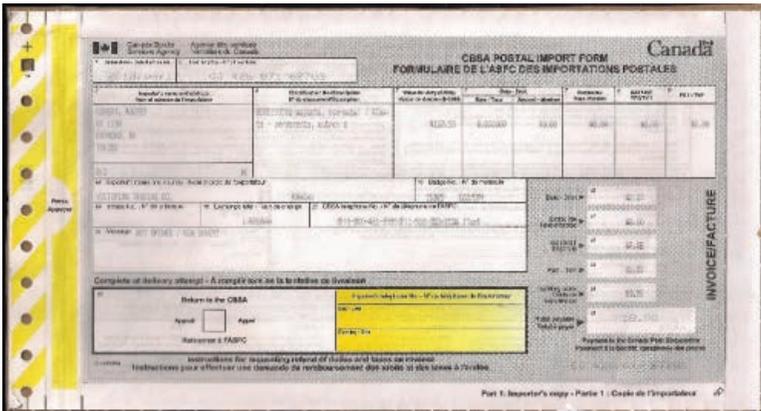


Figure 5. Canada Border Services Agency (CBSA) POSTAL IMPORT FORM showing a processing date of 2013/09/17 (the same as the Collect Customs label in Figure 4), with GST of \$8.06 and handling costs of \$9.96.

Parcel 2 was sent by courier from the Acorn Company in Ohio to DHL in Mississauga, Ontario. Figures 6 and 7 show various labels applied to the package. DHL cleared Customs for this parcel, and sent it on its way via Canada Post with a Collect on Delivery (COD) charge for the GST, plus the DHL handling fee. No United States Customs form was applied on the parcel, which suggests that DHL cleared it through Canadian Customs with other packages. In Raymond, Canada Post collected the charge and remitted it by Postal Money Order to DHL, without any additional fee for the money order. The COD / CR label shows GST of \$5.14 and handling costs of \$10.00 were charged.



Figure 6. The original labels applied by ACORN. The address label shows our address and a barcode with a number (which was covered in Canada by the COD / CR label shown in Figure 6). The red-brown label has the company’s name, the 1-800 number, and e-mail address, and a small label with a barcode, the same multi-digit number as on the address label, as well as AB (Alberta) TOK 2S0 (our Postal Code).



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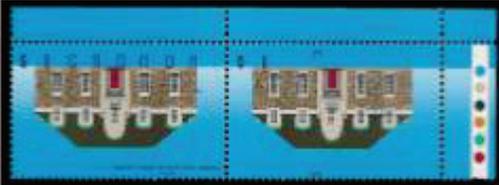
Figure 7. (left) The COD / CR label, applied by Canada Post, covered the address label shown in Figure 6. At upper right, it shows Duties: \$0.00, Taxes: \$5.14, and COD Fees: \$10 (right) Canada Post Receipt for a money order payable to Global Mail Inc., apparently part of DHL Globalmail.

Thus, the charges for Parcel 1 were the GST plus \$9.96, and those for Parcel 2 were the GST plus \$10—little to choose from.



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Newfoundland's second resources issue on thin paper (?)

Anthony Thompson

THE second resources issue was printed on paper bearing the “Coat of Arms” watermark, first by Perkins Bacon from 1932–1941 and thereafter by Waterlow from 1942–1949. There was a change in perforation from 13½ to 12½ and a slight increase in size; both were noticed by the philatelic world, which catalogued the new variety.

There was no formal notification of the new printer or different release date, and it is likely that the Newfoundland Postal authorities were ignorant of it. A change in the paper was also noted in some 1940s publications:

The paper is considerably thinner and more transparent than the older printings, and the colours are brighter. [1]

The paper is a thin surface wove, watermarked Coat of Arms, and is unlike any heretofore used for Newfoundland stamps. [2]

1943 – War Printing, Thin paper. Perf 12½. [3]

A cursory examination of the two printings today, however, reveals no obvious differences in the paper! This leaves us wondering about the nature of the differences observed in the 1940s and why they are not obvious today.

Methods

This paper examines the thickness of the paper on the 1932 1¢ green (Scott 183) and the 1932–1937 1¢ grey black (Scott 184) printed by Perkins Bacon [4], and the 1942–1948 1¢ dark grey (Scott 253) printed by Waterlow [5]. The 1¢ grey-black was identified as Type I (heavy impression), Type II (light impression) or Type III (slip prints and full impression) [6].

The paper thickness was measured using a vernier micrometer with faces of 33 mm² and a ratchet slipping at 200 g to give a constant measuring pressure and, with interpolation, accurate to 0.0001". Used stamps were soaked in water and dried in air, at room temperature, prior to measurements being taken, to ensure all gum was removed.

Unless otherwise stated, the thickness of all stamps were measures at a central position where the impression ink is thinnest and avoiding any cancellation mark). The ranges given in the text exclude extreme values: the extremes are included in the graphs.

The weight of fifty used, washed, and dried stamps was measured to the nearest 0.01 g on an electronic top-pan balance. The total surface area was determined using image analysis software [7]. The average weight of an individual stamp (in g) and the density of the paper (plus ink) (in g/m²) were determined by division.

Keywords & phrases: Newfoundland, Second Resources Issue, paper

Results

Paper thickness

The thickness of the paper of two sunken die proofs of Scott 183/184, printed by Perkins Bacon, was measured at several points (Figure 1). The paper without the watermark was approximately 0.0007" thicker than the paper with the watermark, being on average 0.0047" and 0.0040" respectively, in the uncompressed areas. Compression caused by the pressure of the die during printing caused the paper to appear "sunken" by 0.0007-0.0010", whereas the image with the embossing and ink caused the measurements to be thicker than the sunken area by 0.0010-0.0020". Variation among measurements was also noticeable on the image, being around 0.0010" thicker over the text areas at the top and bottom of the impression.

Figure 1 shows stamp paper watermarked with the "Coat of arms", taken from an unprinted sheet used by Perkins Bacon and showing the 10×10 pane layout and dated 22 June 1932 [8], measured 0.0030-0.0033" thick.

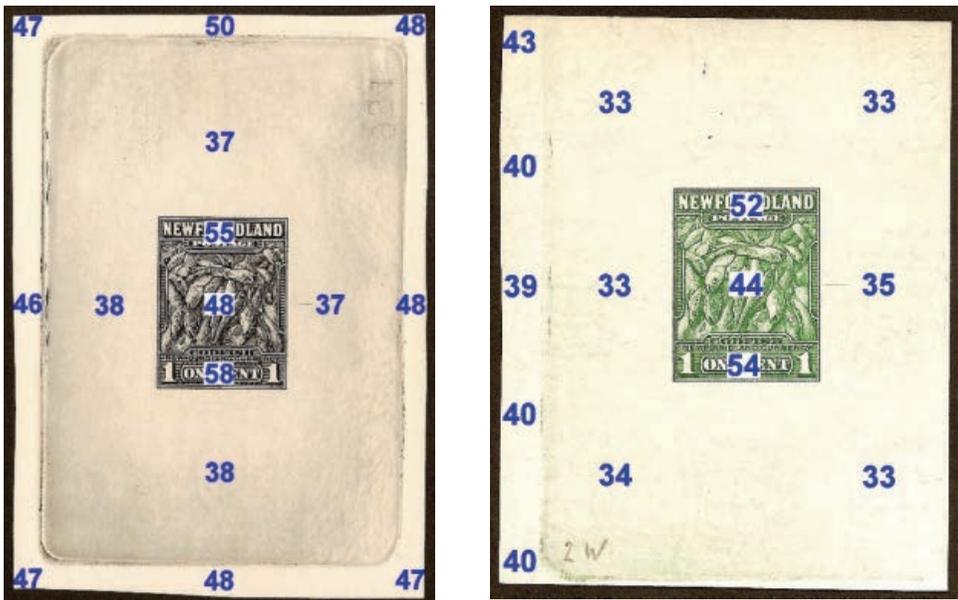


Figure 1. Die proofs on paper without watermark (left) and paper with watermark (right) showing variation in thickness ($\times 0.0001$ ").

An example of thickness measurements is also shown for a marginal block of four 1942-1948 1c stamps with selvage (Figure 2). The thickness varied within and between stamps by as much as 0.0010", thickest where the ink was most intense and thinnest where the ink was lightest. The thickness of the selvage also varied and was thinnest near to the stamp and thickest at the edge. Similar observations were seen in all stamps measured, and for this reason, measurements of thickness was taken in the centre of the stamp where the impression was lightest.



Figure 2. 1942-1948 1¢ (Scott 253) after gum removal showing variation in thickness ($\times 0.0001''$).

Measurements were also made at nine places on single mint stamps before and after gum removal. As noted earlier, the thickness varied over the image. The average measurements before and after gum removal were used to estimate the thickness of the gum, which was $0.0006''$ for the 1932-37 1¢ stamp and $0.0002''$ for the 1942-1948 1¢ stamp. Though this analysis was undertaken on only a single stamp from each printing, it confirmed the general opinion that the gum is thicker on the Perkins Bacon printings than on the Waterlow printings.

The thickness of used stamps showed that the 1932 1¢ stamp was thickest at 0.0037 - $0.0043''$, and thinnest for the 1942-1948 1¢ stamp at 0.0031 - $0.0037''$, with almost no overlap. The 1932-1937 1¢ stamps had a wide range of thicknesses with most in the 0.0032 - $0.0042''$ range, which was between the thickness of the 1932 and 1942-1948 1¢ stamps though with considerable overlap (Figure 3).

Examination of the Type I, II, and III of the 1932-1937 1¢ stamps showed that the Type I stamps, printed from plates 1 and 2, were thickest, with most in the 0.0037 - $0.0042''$ range.

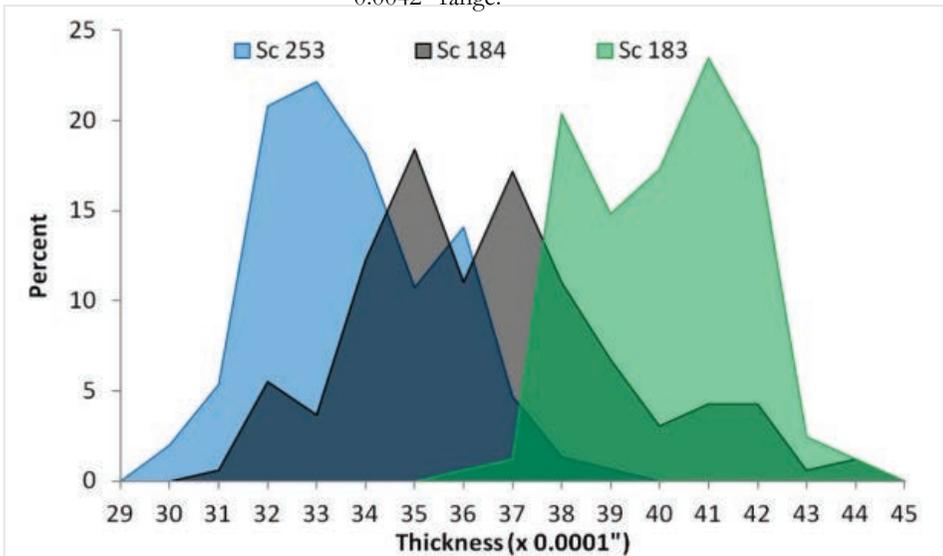


Figure 3. Thickness of 1932 1¢ (Sc 183), 1932-1937 1¢ (Sc 184), and 1942-1948 1¢ (Sc 253) stamps measured at the centre of used stamps.

The Type III stamps, which were all selected as showing slip prints, were from plate 5 (and possibly plate 6) and were the thinnest at 0.0032 - $0.0037''$, which was distinctly thinner

than the majority of the Type I stamps. The Type II stamps from plates 3 and 4, though not always easy to identify, were slightly thicker than the later Type III printings, but not as thick as the Type I, at 0.0032-0.0039" (Figure 4). The thicknesses are summarized in Table 1.

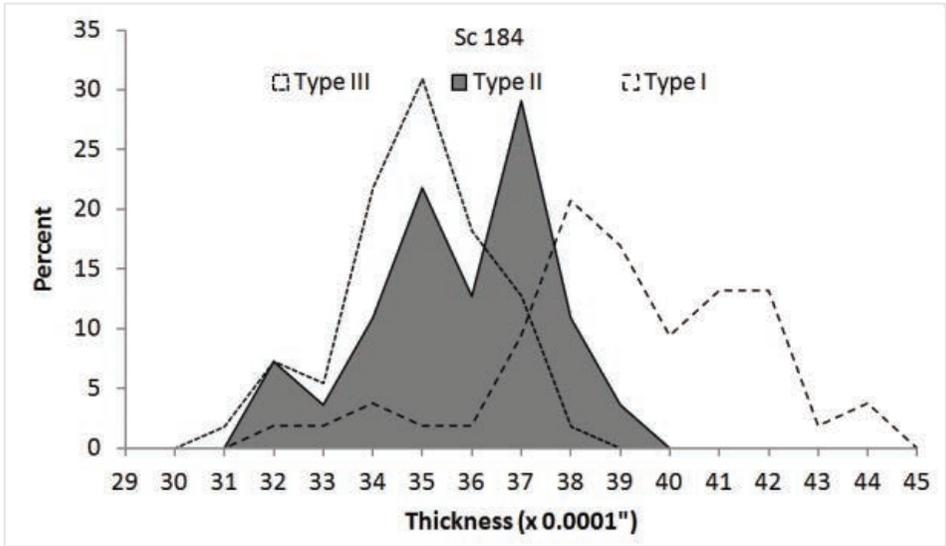


Figure 4. Thickness of 1932-1937 1¢ stamps (Sc 184) of Type I, II, and III measured at the centre of used stamps.

Table 1. Thickness of used 1¢ stamps from 1932-1948 with gum fully removed

| Printer | Date | Stamp | Scott | Number measured | Thickness (") | |
|---------------|---------------|---------------|--------------|-----------------|---------------|---------------|
| | | | | | Average | Range |
| Perkins Bacon | 1932 | 1¢ green | 183 | 162 | 0.0040 | 0.0037-0.0043 |
| Perkins Bacon | 1932-1937 | 1¢ grey black | 184 | 163 | 0.0037 | 0.0032-0.0042 |
| Perkins Bacon | 1932-1933 [9] | 1¢ grey black | 184 Type I | 53 | 0.0039 | 0.0037-0.0042 |
| Perkins Bacon | 1934-1937 [9] | 1¢ grey black | 184 Type II | 55 | 0.0036 | 0.0032-0.0039 |
| Perkins Bacon | 1938 [9] | 1¢ grey black | 184 Type III | 55 | 0.0035 | 0.0032-0.0037 |
| Waterlow | 1942-1948 | 1¢ dark grey | 253 | 149 | 0.0034 | 0.0031-0.0037 |

Paper weight

The weight of the paper was 93 g/m² for the die proof on the unwatermarked paper and 72 g/m² for the die proof on watermarked paper. The weight of the watermarked stamp was 64 g/m².

The weight of the paper used for the 1932 1¢ green was 76 g/m², seventeen percent heavier than the paper used for the 1932-1937 1¢ stamp and the 1942-1948 1¢ stamp that were similar weight at 63-67 g/m². It is unlikely that this difference is due to the different inks used.

The weights are summarized in Table 2.

Table 2. Weights of paper used for the 1¢ stamps from 1932-1948 printed by Perkins Bacon (Scott 183, 184) and Waterlow (Scott 253)

| Scott-Type | Average weight of one stamp (g) | Average area of one stamp (mm ²) | Weight of paper (g/m ²) |
|---------------------------------|---------------------------------|--|-------------------------------------|
| 183/184 Die Proof (unwmk paper) | - | - | 93 |
| 183/184 Die Proof (wmk paper) | - | - | 72 |
| Stamp paper | - | - | 64 |
| Sc 183 | 0.052 | 689 | 76 |
| Sc 184-1 | 0.046 | 684 | 67 |
| Sc 184-2 | 0.044 | 690 | 63 |
| Sc 184-3 | 0.044 | 683 | 64 |
| Sc 253 | 0.046 | 713 | 64 |

Discussion

It is clear that, when measuring thickness, one has to appreciate what is being measured. The paper, gum, compression (sunken and embossing), and ink, all affect the measurements. Furthermore, post-printing treatment, whether it is gumming or subsequent moisture absorption, will affect thickness and reduce the effects of compression [10]. The measurements taken on the die proofs show that there are considerable differences in the thickness. The thickness of the stamp (image) is not an indication of the original paper thickness.

The results show that the stamps became more or less progressively thinner from 1932 to 1948. The weight of the paper, however, showed that the 1932 1¢ stamp appeared to have been printed on heavier paper, but that the 1932-1937 and 1942-1948 stamps were actually printed on paper of similar weight. The weight of the watermarked die proof paper was most similar to the weight of the 1932 1¢ stamp, and both would have been printed in 1931. The stamp paper was dated 22 June 1932 and was most similar to the weights of the stamps printed from mid-1932 onwards. It would appear that the first batch of watermarked stamp paper, used in 1931, was thicker and heavier than that used subsequently for the 1932-1937 and 1942-1948 printings; in which case, the differences in thickness for the subsequent printings over time may in fact be due to changes in the printing processes. It is known that Perkins Bacon printed to wet, ungummed paper, and that the paper was gummed later, and that Waterlow printed to pre-gummed dry paper.

The statement cited above in the introduction (see italics), i.e., that the Waterlow issue was on thinner paper, is probably false. It is likely that collectors were comparing gummed mint stamps from the new Waterlow printings with stamps in their collections, which were likely the 1932 issue and the first of the 1932-1937 issues, which were also probably printed in 1932 (collectors usually purchase stamps as soon as they are issued!).

A comparison of these could lead to the conclusion that there had been a paper change, especially when gummed stamps are compared as the earlier stamps had thicker gum. However, this is likely to have arisen from changes in the printing process and not from the thickness of the paper used to print the stamps. It is likely that there was a change in the weight of the paper used for the 1932 and 1932-1937 issues, but it is not known if this was due to a change in specification or simply to the vagaries of the paper-making process.

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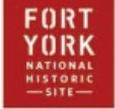
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An explanation for the “dash in 2” variety of the 2¢ first decimal issue

Scott Robinson

THE 2¢ value of the first decimal issue is known to have very few significant plate varieties, despite several plate updates that included the addition of imprints and numerous manual retouches. The 2015 Unitrade catalogue lists three plate varieties, including the “scratches on neck” from two positions, the various extended framelines from more than twenty positions, and the “dash in lower right 2” which it lists as #20v with the note that it appears in “several positions.”

The “dash in 2” variety is well known, having been noted by Senator James A Calder in his extensive work on Canada’s first decimal issue in the first half of the twentieth century. Later, Geoffrey Whitworth would note in his book, *The First Decimal Issue of Canada 1859-68*, that this variety must be the result of a flaw on one of the two reliefs on the transfer role since “it occurs on many stamps and is exactly alike on each occasion.” The multiplicity of its occurrence on the plate would certainly suggest that it originates from the transfer role.

However, based on my own observation, I would have to disagree with Mr Whitworth regarding each occurrence being exactly the same. Indeed, this variety looks slightly different on almost all copies on which I have observed it.

The variety appears as a dash near the bottom of the lower right “2” value. The length, strength, and particularly the position of the dash can vary from copy to copy. Figure 1 shows a typical clean copy with a reasonably strong dash that just touches the outer edge of the “2.” Examples of other copies are shown in Figure 2.



Figure 1. A typical “Dash in 2” variety.

A scan of a full proof sheet of this stamp that I have examined showed the variety in at least thirty-five of the one hundred plate positions. These are indicated in Figure 3. The random distribution of the variety throughout the pane would suggest that this is not likely the result of the siderographer switching between two reliefs on the transfer roll when

laying down the plate. The shifting position of the dash in relation to the rest of the stamp design also makes it unlikely to be caused by switching between transfer roll reliefs.



Figure 2. Examples of different “Dash in 2” varieties.

Keywords & phrases: Large Queens, military, postal markings, plating

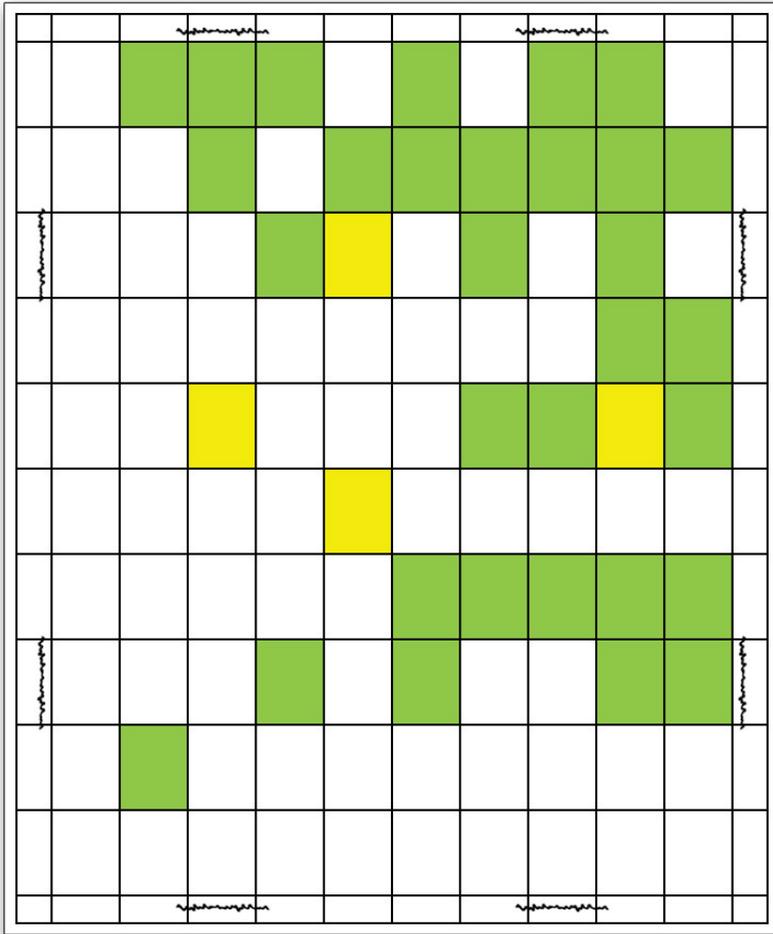


Figure 3. The pane layout of the 2 cent decimal showing imprint locations and the random positions of the “dash in 2” variety highlighted in green, and yellow for very weak positions.

In his BNAPS handbook, *Plating Canada's 2c Stamp of 1864*, Arthur H Groten mentions that the location of the dash within the “2” can vary markedly in copies from different plate positions. He also states that “there has been no satisfactory explanation for the cause” of the flaw. So, what is the most likely explanation for the many appearances of this variety throughout the plate? The only logical answer is that the dashes originate from a source that enables them to shift location or not appear at all for each of the plate positions. This is a similar situation to the one described by George C Marler in *The Admiral Issue of Canada* involving dashes appearing on the 7¢ red-brown Admiral value. The explanation is that the marks are part of at least one of the transfer role reliefs but they are in the upper margin

significantly above the stamp design so that they appear in the stamp that is rocked in above the current position.



Figure 4. The first relief impression (in red) is rocked into the plate along with the dash high in the top margin. The second impression (in grey) is rocked in leaving the dash to show through in the non-printing area of the figure, lower right 2.

When the relief with the dash in the top margin is rocked in far enough and with sufficient force, it transfers the regular impression of the stamp along with a dash high above the top margin. See the red impression in Figure 4. When the stamp immediately above is rocked in, it transfers a new impression with the dash showing through in the non-printing white space of the lower right “2.” The location of the dashes may shift slightly, depending on the accuracy of the horizontal and vertical alignment between the impressions for each plate position. The dash may also appear much weaker or not appear at all, if the relief on the transfer roll is not rocked in far enough, or with sufficient force to also reproduce the dash high above the intended impression.

Referring back to the plate layout shown in Figure 3, it can be seen, as expected, that there are no dash varieties in any of the impressions in the bottom row. Examination of a high-resolution proof scan, generously provided by John Jamieson of the Saskatoon Stamp Centre, reveals

that several of the impressions in the top row show the expected dash in the top margin of the pane. Figure 5 shows positions 2, 3, and 4 from the top row below the left imprint. Each of these stamps exhibits the “dash in 2” variety and the last two impressions also include a strong dash above them in the top margin of the pane, including one above the imprint.

In conclusion, it should be noted that while the use of two separate reliefs on the transfer roll is not required to produce the intermittent “dash in 2” variety, it is still possible that more than one relief was used by the siderographer during the plate preparation process. The random appearance of the variety throughout the various positions on the plate suggests that it is caused by the unintended over-rocking of some of the plate impressions rather than intermittent use of two distinct transfer reliefs. Whitworth mentions that this variety does not appear in the early printings of this stamp. So it is logical to conclude that the dash appeared on the transfer roll from damage during some later repairs to the plate, or that a second relief—with the dash already in the top margin—was placed into first use for these repairs. It is also

possible that the transfer roll was just rocked in more deeply by the siderographer during these plate repairs, causing the intermittent over-rocking and the variety to appear for the first time.



Figure 5. Detail from first row of plate proof, showing dashes in the lower right “2” values and in the upper margin of the pane.

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Overprinted provisional surcharges on the 2¢ 1899

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Why have their inverts been called forgeries?

John M Walsb, FRPSC, and Julian J Goldberg

THE questions above need to be correctly answered. Why? So as to clear the clouded record surrounding the labelling of those inverted, overprinted surcharges. They need to be recognized, so that the unfairness that continues to be perpetrated on stamp collectors through misunderstanding or lack of knowledge can end.

The reason this provisional surcharge was created was the extra demand for two cents postage brought about by a rate decrease. It came into effect on 25 December 1898. A decision about rate reduction had just been made at the just-concluded Imperial Penny Post Conference on Postal Rates that had just ended in London, England. Delegates had decided that the postal rate on mail from thirty-seven British Commonwealth countries to the mother country, England, was to be reduced from the then-current rate of five cents to two cents. Other countries were added later.

This decision pushed into the forefront an immediate reaction by Canada Post Office, which decided to cut its three-cent domestic (i.e., in-country) postal rate, because it was now cheaper to send a letter across the world than across the street! The decision, announced on

DEPARTMENT CIRCULAR.

Post Office Department, Canada,

Ottawa, 2nd December, 1898.

Introduction of New 2c. Postage Stamp.

Postmasters are informed that, in connection with the reduction of the postage on letters passing between Canada, Great Britain, and certain British Possessions, of which they were notified in the November Supplement to the Postal Guide, a new 2c. postage stamp has been prepared, which will be supplied direct from the Department to all accounting offices, and which non-accounting offices can obtain on requisition in the usual manner.

The stamp in question may be applied for as the "2c. Imperial Stamp," this term being used simply to enable Postmasters in their requisitions to make known to the Department which of the 2c. stamps in use—the Imperial or the ordinary—they require. The new stamp will be available, forthwith, to the extent of its value, for the prepayment of postage on all classes of mail matter to all destinations, whether Domestic, British or foreign.

Postmasters are also informed that, in this case, the new stamp may be sold to the public as soon as supplies of it are received.

Figure 1. Canada Post Office Department government circular, 02 December 1898.

Keywords & phrases: Queen Victoria, provisional surcharge, forgeries

29 December 1898 was to lower the domestic rate, with the effective start date of 1 January 1899. This caused an immediate decline in the need for 3¢ stamps.

A new Canada stamp, the Imperial Penny Postage Map stamp, was designed and ready to be issued. The Canada Post Office Department (POD) released an official government circular on 2 December 1898 (Figure 1). The end wording inside the notice says “postmasters are also informed that in this case the new 2¢ stamp may be sold to the public as soon as supplies of it are received”; even though the rate change date was initially to have been Empire Rate starting 07 December 1898. Obviously, one official part of the Post Office was not cognizant of the plans of another official part in setting up the dates to coincide.

Because of the three-cent rate reduction to two cents, increased public writing requirements used up any remaining stock of 2¢ stamps left in the Post Office. The POD officials knew they would run out of 2¢ stamps before the next 2¢ order of the Numeral issue was received from the stamp printing contract holder, American Bank Note Company Ottawa (ABNCo).

The POD records state that it resolved to have its remaining stock of the Numeral issue 3¢ red stamps immediately turned into public use as 2¢. This was to be accomplished by taking the remaining 3¢ Numeral stamp stock and overprinting it with a two-cent surcharge for release. This would also forestall criticism by removing any problem of postage stamp wastage. The Post Office decided to have this overprinting done as an in-house operation by the Government Public Printing Office. This plate design had an interesting layout combined with the numeral 2 in the design of the word “CENTS.” The letter word design had a flat bottom with a concave lineament across the top.

Initially, it was thought that the stock of the remaining 3¢ Numeral issue would be sufficient for the public demand. The POD had overprinted the surcharge onto 2745 M (M = thousand) stamps. This overprinting on the Numeral 3¢ value occurred in July. Poole reports that the first surcharged stamps were issued on 20 July 1899 [1], and that the 2 CENTS word style format “information was specially engraved and from it a plate was constructed so that a sheet of one hundred stamps could be printed in one operation.”

Poole also states “that the overprint was initially applied to the 3¢ Numeral value



Figure 2. A 3¢ Numeral stamp with overprint.



Figure 3. A 3¢ Maple Leaf stamp with overprint.

(Figure 2), but the decision was soon made to up the unissued remainders of the 3¢ Maple Leaf issue design by surcharging them in the same manner (Figure 3). These later overprinted Maple Leaf 3¢ stamps were first issued on August 08, 1899. Poole also indicates “the total quantity surcharged as being 4120 M because the official figures dealing with the issue of the overprinted stamps makes no distinction between the two varieties.” He even indicates that

both varieties are known with inverted surcharge. We provide two images here; the second with its genuine certificate (Figures 4, 5, 5a). In 1953, the Maple Leaf invert was certified genuine.

With Poole's statement on the sequence of the imaged stamp design printing, he then offers his own catalogue numbering system, as follows:

- 71 - 2¢ on 3¢ carmine "Maple Leaf", Scott's # 84
- 72 - 2¢ on 3¢ carmine "Numeral", Scott's # 85.



Figure 4. 2 cents Numeral inverted overprint.



Figure 5. A 2 cents Leaf inverted overprint.

To the authors, this makes no sense, since one was printed and released well before the other design was put into the printing press. The stated Poole printing sequence is not as the cataloguing sequential numbering says it was!

The Post Office contradicts this, in a Circular dated 1 July 1899, from RM Coulter, Deputy Postmaster General. The Post Office Department circular gives the sequence of the overprinting and provides the dates of issue:

- 2 CENTS on 3¢ red Numeral issue is 28 July 1899. (Philatelists have found earliest postmark as 31 July 1899).
- 2 CENTS on 3¢ red Maple Leaf issue is 8 August 1899. (Philatelists have found the earliest postmark to be 10 August 1899). Thanks to



Figure 5a. 2 cent Leaf inverted overprint certificate.

William S Pawluk, a cover from this date is pictured in Figure 6, and is featured in his own article [2]. The Canadian Archives gives the issued dates as stated, which shows that the surcharged Numeral issue stamp was released before the surcharged Maple Leaf issue stamp.



Figure 6. William S Pawluk cover.

raised, inked impression on the paper. The stamps printed in this manner are said to be

engraved. But if the surcharge had been added by engraving, it would appear raised on the stamps. Since these old early stamps were wet printed, by use of wetted paper, this would have to have occurred after printing and before gumming. But these stamps were printed, gummed, and perforated before they were surcharged. Thus it is unlikely that the surcharge was from an engraved plate since this process was not used for the overprinting of surcharged stamps.

On the other hand, electrotyping is a process of reproducing raised type in typography letterpress surface printing. This is the opposite of engraving. On this style of printing, the plate has the inked raised number and letters of the surcharge when pressed against and into the paper so that it is in a format resembling typewriter printing. In this technique, the surcharge overprint would have been sunk into the front of the stamp. This can best be seen on the back (gum side) of the stamp as a raised impression. This is the method used for the overprinting of surcharged stamps. Thus, the 1899 surcharges provisional was applied by an electrotype plate consisting of one hundred subjects, not by an engraving plate, and was prepared for use by in-house printing via the Government Public Printing Office.

A more current reference [3] has the most confusing information on the date of issue for these overprinted surcharges. The information does not agree with all the other sources. However, the information in the Appendix on page 193 information could provide some insight and can be found in *The Post Office Department of Canada November 1963 Official Notice*. In it, the POD states that items created for use in the making of printed designs do get released into the public domain or to “the philatelic trade.” Even errors that—over the course of doing the overprinting onto stamps—should have been destroyed get released to the public. Not stated is that during printing onto a previously printed design, called overprinting, one or more sheets may, at different times, become misaligned, get fed into the press, and get caught up in the packaged product. This packaged product can reach members of the unaware public who happen to buy it at a wicket. Examples abound, e.g., earlier Canada imperforate sheets which reached the public domain; even the Post Office deliberately released these sheets to try and fill perceived philatelic need. Another example would be the St Lawrence Seaway Invert. Others examples are readily found. Machines are machines, and sometimes humans are just human.

Figure 7 shows information from *Canada’s Postage Stamps* [3]. In these digital cuts, taken from the pages identified, are what we believe are incorrect statements made by well-known philatelists. What led them to suggest that “there is no evidence that these inverted surcharges emanated from the Post Office” tells us

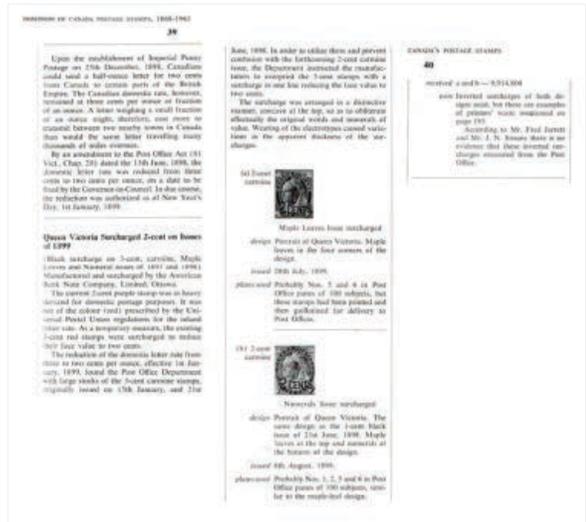


Figure 7. Proposed incorrect statements on inverted surcharge.

that their source had to be a printing source, most likely the Post Office Department. But the text on page 193 indicates that the POD knew and had not advertised that they had printed these inverts and thus had given these two dealers incorrect information.

Robson Lowe's [4] listing of the overprinted 2¢ Maple Leaf issue shows he believed that it was overprinted before the 2¢ Numeral; he also shows both in the genuine inverted overprint format. He says that the Post Office stated that these errors were illicitly removed from the archives long after the stamps had been withdrawn from use, and thus came into the hands of collectors, which shows that they existed and were knowingly stored there by the POD.

The Unitrade catalogue indicates that inverted overprints are thought to be forgeries. Certificates of authenticity are highly recommended. Scott refuses to acknowledge them at all. Throughout all the developments outlined above came the continuing published reports that these two overprints were found in the inverted, overprinted format. Well-respected philatelic reporters and philatelists have attested to this. Over the intervening years, however, these items have been derided and called fakes and/or forgeries. This initially happened because the POD denied that errors like this could happen, showing that if you said, "It didn't happen" often enough, and even philatelic reporters of the time believed it!

Following is summary of how this happened, and the results of an analytic investigation conducted in 1982 by Julian C Smith [5] on these overprinted surcharged stamps. Julian C Smith who, at the time his article was written, was a professor of chemical engineering at Cornell University, a consultant to large corporations, and a member of major chemical societies, reports that he had both stamp image designs with the normal surcharge tested. The testing used a low-energy, electron microprobe in the Department of Materials Science and Engineering at Cornell University, in Ithaca, New York. This electron microprobe instrument applies a stable and well-focussed beam of charged particles (electrons or ions) to a sample that is used to establish the composition of small areas on specimens. This technique works by focussing a beam of accelerated electrons on the surface of a specimen using a series of electromagnetic lenses. These energetic electrons produce characteristic X-rays within a small volume being used from the specimen sample. The characteristic X-rays are detected at particular wavelengths, and their intensities are measured to determine concentrations. Smith acknowledges his helpers, John Hunt, electron microprobe technician, for making and interpreting the scans; and DD Lee, PhD candidate in chemical microscopy, for assistance in the light microscope studies. A major part of Smith's study was the examination of certified surcharge forgeries, undertaken to determine if there were any "distinguishing characteristics" between them and the genuine, non-inverted overprinted stamps.

The Smith study, which used stamps of early acquisition provenance (stated known ownership), reported results that found and showed that the tested inverted surcharges do not differ from normal, non-inverted surcharges in any of the following tests:

- (a) the chemical composition of the inks
- (b) the morphology of the ink grains
- (c) the shape and size of the letters

The report suggests that the inverted overprint surcharges studied were either genuine, or that the forger used the same ink and the same printing technique as were used in preparing the normal, "real" surcharges. The inking of the plates for the inverted surcharges was done no more uniformly than that for the normal, non-inverted surcharges.

His examination of the genuine non-inverted and inverted surcharges under a light microscope also failed to reveal any differences. The size and shape of the ink granules and their distribution on the paper fibres were the same for all of the surcharges examined. His stated conclusion was that the inverted surcharges he had tested from long-time owner-owned sources did not differ from the normal non-inverted surcharges.

His analytic testing also utilized a technique suggest by and employed by William H P Maresch (Maresch Auctions). The test Maresch suggested is the placement of a 25 mm diameter circle overlay onto the concave area of the surcharge. To be genuine, the circle should just touch the top of all the letters of the overprint (as is found on both the overprinted Numeral and Maple Leaf designs). When applied to some inverted surcharge stamps, this test shows the same results as the non-inverted overprints. On some inverted overprinted surcharged stamps this test fails. Upon examination of the ones that failed the circle test, it is noted that there were other inconsistent characteristics. This indicates that if the circle test is failed, the stamp is likely a forgery.

Smith even mentions that, as early as the March 1900 issue of the *American Journal of Philately*, the inverted surcharges were mentioned to collectors, and that Stanley Gibbons first listed these inverts in its 1902 catalogue edition.

All of this evidence indicates that the most likely overprinting of the 2¢ 1899 Provisional issues was done in the following manner:

- 2 CENTS on 3¢ red Numeral issue is 28 July 1899. 2745 M printed. Earliest postmark known; 31 July 1899.

This date is confirmed by William Pawluk, who offered to us a clearly struck envelope dated 31 July 1899 (Figure 8).



Figure 8. William S Pawluk cover dated 31 July 1899.

- Inverted overprint genuinely printed by using the same ink and printing plate. Many reporters attest to the existence of these inverted overprint surcharges. Even the Post Office states they exist, but does so in a most elusive and convoluted manner. The Canadian Archives even provides images of an inverted surcharge 2¢ Numeral, accompanied by a Royal Philatelic Society London genuine certificate.
- 2 CENTS on 3¢ red Maple Leaf issue is 8 August 1899; 1375 M were printed. The earliest postmark known is 10 August 1899. The image in a cover shown in the Arfken and Pawluk article [2] (Figure 6) was provided by “guru” WS Pawluk. The Canadian Archives even has a document stating that “wearing of the electrotypes caused variations in the apparent thickness of the surcharges.”
- Inverted overprint genuinely printed by using the same ink and printing plate. Again, Post Office documents state that it exists, as do many reporters.



Figure 9. The Maple Leaf issue with complete mirror image offset.

Some of the literature says that the process of printing was completed by engraving. This is not possible, because the presses printed on wetted paper. If the paper was wetted, the presence of the gum would be detrimental to success. The print process did not go to the ABNCo holding the wet printing technique at this time but to in-house printing by the Government Public Printing Office who use electrotyping plate with one hundred overprint subjects on it.

To complement this research, an article in *The Metropolitan Philatelist* [7] showed a notice dated 1 July 1899 from the Deputy Postmaster General R M Coulter that outlines how the POD will do the overprinting and which design is to be done first. The terminology is somewhat convoluted. Paragraph two is quoted here:

The colour of the Domestic-rate postage stamp, as prescribed by the Universal Postal Union, is red, and it is intended to discontinue the issue of the ordinary two-cent purple coloured stamps as soon as the present supply on hand is exhausted. This will be about the 20th July, 1899. Thereafter the Department will issue two-cent stamps in red, first, however, surcharging down to two cents the unissued remnant of three-cent stamps in red, now in the possession of the Department, and as soon as the supply of such surcharged threes is exhausted, the issue of two-cent stamps in red will begin. The surcharged stamps will be issued to Postmasters as 2c. postage stamps and be recognized as stamps of that denomination.

To the authors, the term “unissued remnant” is confusing. Was Coulter saying the Numerals were still in the supply office or the remaining Maple Leaf 2c still in their supply depot?

More evidence supporting our assertion is found in the notice from the POD (Figure 14). It indicates how Post Office officials thought. It also provides proof that errors (as an invert would be classified) were produced by the Post Office. Note the 1963 date, when such “errors” were admitted. Remember, as Smith reported, people have known about these inverts as far

During the same printing process, interesting paper misalignment was possible and has been observed. The Maple Leaf issue (Figure 9) is known with a complete mirror image offset. To highlight this effect, we present both issued designs in multiple format (Figures 10, 11).



Figure 10. 3¢ Numeral inverted surcharge block of four.



Figure 11. 3¢ Leaf inverted surcharge block of four.

back as 1900. The POD certainly waited enough time to admit that they were made while they were making the non-inverted overprint surcharges!



Figure 12. Leaf issue with thick surcharge.



Figure 13. Leaf issue with thick surcharge.

letters with edges that are not smooth. He suggests that the typeface for the overprint surcharge wore very quickly during the printing production onto these two stamps. He presents a result that shows the letters are thicker and that the letters show pitting and wear markings. This provides more evidence that the Maple Leaf issue was overprinted after the Numeral design stamp. The period of use before any other 2¢ value arrived is: 31 July–10 August 1899 for the Numeral overprint and 10 August–22 August 1899 for the Maple Leaf overprint.

The normal horizontal spacing between overprints is 7 mm. A more narrowly spaced variety of 4 mm exists and is generally collected as a strip of three. It has been found in the philatelic press writings that detection of forgeries can be done by comparing the letter “C” of the invert with the letter “C” of ordinary surcharges.

The detailed studies presented by Chris McFetridge [6] provided findings and images for this article. He noticed that a variety of shades exist for both issues. McFetridge observes that the overprint on the Numeral stamp design have very thin clear letters (Figure 2). Another observation he makes is that the overprints as seen on the Maple Leaf image (Figures 12, 13) have a tendency to present as thicker



Figure 14. Post Office Official Notice mentioning errors.

In the ordinary variety, it will be found that an extension of the tip of the “C,” downward, would join the lower part of the letter, whereas in the counterfeit such an extension would bring the line across the lower corner of the “E” to the right.

And so, this presentation answers the questions posed in the title. The editor of the *Walsh British North America Specialized Stamp Catalogue* says that these findings will be reflected in next edition of that catalogue. The order will be changed, dates corrected, and the inverted items will continue to be listed.

References and endnotes

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- [6] <<http://canadianphilately.blogspot.ca/2015/09/the-1899-provisional-surcharges.html>>
- [7] *The Metropolitan Philatelist* July 22, 1899 page 148; (The authors received a copy of the originating document from the Canadian Archives.)
- [8] *The Post Office Notice*, November 1963, Appendix p 193.

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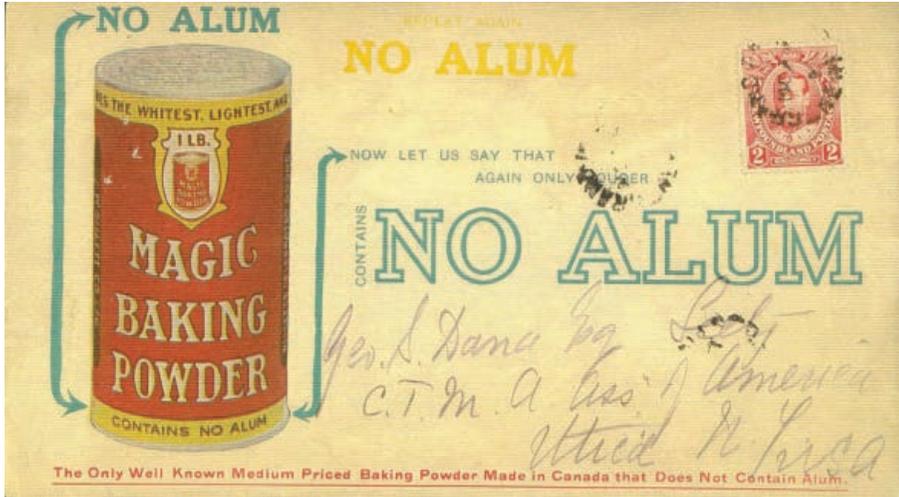
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A colourful, Newfoundland (?) illustrated cover

Dean Mario

ALTHOUGH it may be argued that this Magic Baking Powder advertising cover is not technically from a Newfoundland company, it still must be appreciated as one of the most colourful items exported from the island.



While the cover bears a printed return address on its backflap, “Return to E.W. Gillett Co. Ltd. /Toronto, Ont./If not delivered in 10 days,” that has been penciled out by the user. The November Grand Falls broken-circle postmark's day and year indicia are unclear; presumably, the cover was mailed in the 1911–1915 era. There is no Utica, New York receiver.

Keywords & phrases: Illustrated cover, Newfoundland

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In Memoriam: Arthur A Klass, OTB 1941–2016

Bill Walton, OTB

ART Klass, a long-time BNAPS member, died on 23 December 2016 at his home in Parkersburg, West Virginia, with his family around him. He is survived by Judy Hawes, his partner for over twenty-five years, his three children, and eight grandchildren.

Art spent his early years in Queens, New York. After service in the United States Navy, he began his career at the Federal Reserve Bank in New York, later moving to the Bureau of the Public Debt in Parkersburg, where he rose to serve as an Assistant Commissioner, supervising US Savings Bonds.

We met at the Staten Island Philatelic Society about 1965 and remained close friends for the next fifty-plus years. He joined BNAPS in the late 1980s, attending his first BNAPEX in 1988 at Virginia Beach, and subsequently attending conventions through to the 2014 conference in Baltimore.

The many convention locales provided a group of us—Art and Judy, Jean and me, Charlie Livermore and Jane, Robert Lemire, and Earle and Audrey Covert—the opportunity to tour the Canadian countryside from British Columbia to Newfoundland, sharing many adventures along the way. Most of our group also made the various long drives each March to Cleveland for the Garfield-Perry national stamp show.

Art served as the BNAPS Treasurer from 1991-1994, and as Chairman of the Board from 2000-2008. He was inducted into the Order of the Beaver in 2000.

Canadian and Newfoundland postal stationery were Art's primary BNA philatelic interests. He wrote handbooks on Christmas Seal ads on Canadian postal stationery cards, on the privately rouletted Canadian Pacific Railway postal stationery cards, and a shorter monograph on the 1¢ George VI Goodrich private order cards. He had extensive postal stationery collections of other countries as well.

In 2008, Art was diagnosed with a brain tumour, with a realistic prognosis of only a few months to live. He beat all the odds for the next eight years, continuing to enjoy life and even attending BNAPEXes for another six years. We are infinitely grateful for his fortitude in the face of this adversity, and for the many additional years of friendship it allowed us.

Art had many friends and admirers in BNAPS, and he was known for his easy manner and good humor. For many of us, it will never be quite the same without him. But as Bill Rockett said to me shortly before his own death from cancer, "We've had a lot of fun, haven't we?" On behalf of the Society, Art, we thank you for your many years of friendship and service, as well as a lot of fun.



The neighbourhood and suburban post offices of St John's, Newfoundland, 1877–1932: Part I

David Piervey, FRPSC

THIS article completes my archival research into the early branch post offices of St John's [1]. The research on these remaining offices has proved more difficult than my previous research on the early downtown branch post offices. Since these suburban branch offices were only small post offices, much less information about them is available through archival source material. The Evening Telegram, for example, usually reliable for reporting on significant events in the city, offers only very occasional mention of any of these other branch offices, suggesting they rarely passed an editor's benchmark for public newsworthiness. In addition, the Annual Reports of the Postmasters General only quite infrequently mention anything at all about the operations of these offices.

In fact, a philatelic record of their existence cannot yet be demonstrated for each and all these offices [2]. Some archival documentation does exist, as each year's Newfoundland Almanac gives the names of the then current postmasters, and an occasional McAlpine's Directory gives a fair indication of the branches' addresses and the retail business conducted at each premise, substantiating their existence and their function within the larger postal system of St. John's.

Post Office datestamps for the original three, suburban, branch post offices—South Side, Riverhead, and King's Bridge—were each proofed on 9 October 1886 although, as indicated below, each had opened as "Way Offices" somewhat earlier: South Side in 1877, and Riverhead and King's Bridge in 1885. Their postal equipment was likely introduced as the result of the full implementation of city mail delivery in June 1886. These initial, three suburban branch offices were located at the city limits, beyond which it had been determined that letter carriers would not make house delivery. Mail was instead delivered to these way offices, and area residents outside the city delivery limits could then conveniently buy their stamps and pick up and post their mail at these locations. As envisioned, branch office postmasters would be responsible for postmarking mails for dispatch or receipt, as in any regular post office, thus ensuring a record for the tracking of the mails.

A "Post Office Notice" in the Evening Telegram of 5 July 1886 reads:

Carriers will call regularly with and for Letters at the Way Office kept by Mr. Henry Collis, Riverhead, Mr. Richard Hayse, King's Bridge, and Mrs. Leah Taylor, South-side, where Stamps will be sold and Letters may be Registered. [Figure 1]

As initially arranged, postal carriers would call with, and for, letters six days per week at 8:00 am at each of these offices, particularly to ensure that outgoing morning mail was then transported for prompt dispatch from the downtown GPO [3].

Keywords & phrases: Newfoundland, postal history, post offices

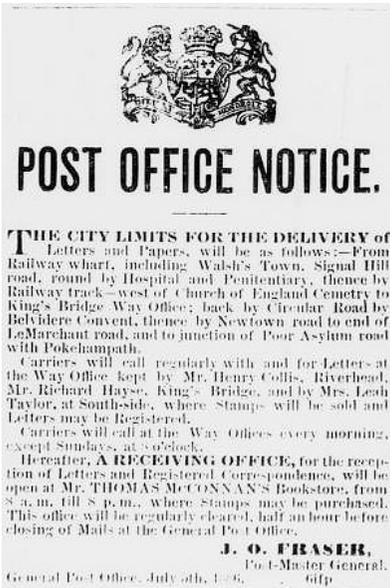


Figure 1. Evening Telegram 5 July 1886 announcement of the three Way Offices (second paragraph).

the city where the sealing ships would discharge their cargo for rendering. Geographically, South Side Road was wedged in between the docks and warehouses on the waterside and steep hills immediately south. Despite such limited real estate, rows of houses lined the south side of the road. There was also room for a church, the Church of England's St Mary the Virgin parish church, a schoolhouse, and even a small fire hall. Thus the population of South Side numbered at least four hundred and fifty individuals around the turn of the last century.

The South Side office was open between 1877 and 1906, and it is not mentioned again in the Almanacs after 1906. Its split-ring postal hammer read "SOUTH SIDE ST. JOHNS NEWFD" [Figure 2].

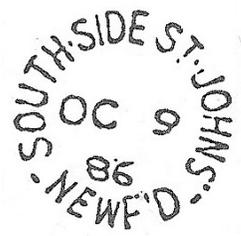


Figure 2. Proof Strike: South Side 1886.

A George Read is listed in the 1877 Almanac as the first St John's South Side waymaster, suggesting that he began his assignment in 1876. The 1876 Journal of the House of Assembly lists him as waymaster. His six-month salary was a grand total of \$4, and is likely confirmation of an assignment which must have begun at the beginning of July 1876, as his 1878 annual salary was later reported as \$8 in the Journal of the same year. He likely continued in his assignment to early 1880 [5]. A George Nixon is listed as waymaster in the Almanacs for 1881 and 1882, and a Charles Nixon for 1883.

The branch post office at this time would probably have been located somewhere along the eastern extension of South Side Road, as an early Directory (1885-86) lists several Reads and Nixons living along this portion of South Side Road. No

As newer neighbourhoods continued to be developed within the city's boundaries, and as postal services thus continued to be expanded, more branch offices were added to serve city postal patrons.

In practice, most of these suburban branch offices were located in small retail establishments, often neighbourhood grocery stores [4]. Each office may have only handled small quantities of mail. As well, each location may have had a relatively short existence, depending on how long the proprietor remained in business and, as we shall see, only at the favour of the Postmaster General and in consideration of the larger budgetary restraints of the country.

South Side (1877–1906)

The earliest branch office was opened on the south side of the harbour. The South Side is an area of St John's just across the harbour from the downtown section, reached by a short bridge, Job's Bridge, over the Waterford River, near to where the train station was later opened in 1902. Crowded by docks and warehouses along its shoreline, it was an area of the

indication has yet been found, however, as to the primary sources of the livelihood of these waymasters. Also, as the General Post Office had two letter carriers at this time (one for the east end of the city, and one for the west), and as there had been a “pillar box” (i.e., mail box) by the gas lamp across Job’s Bridge for several years previous, the west end letter carrier was likely assigned to also deliver and pick up mail posted through the South Side way office.

A Mrs Leah Taylor followed from 1886 to 1896, according to the Almanacs. Her assignment probably began in mid-1885; the 1885 Journal of the House of Assembly lists her salary as waymaster as \$16. A note in the Colonial Office Records, 24 dated July 1885, confirms this, describing “a Way Office to be established at Mrs. Taylor’s on the South Side, St John’s, \$30 pa” [6].

She was succeeded by a Mrs Warren, listed in the Almanacs from 1897 through 1906. After her tenure the office was closed.

Mrs Leah Taylor was the widow of Mr Thomas Taylor (a cooper by trade) and, according to Might and Co’s Directory St John’s, Carbonear, Harbour Grace, Newfoundland (1890) [7] resided at “h South Side rd 3 w Long Bridge”. This would likely place her just west of Job’s Bridge (i.e., Long Bridge), along the western stretch of South Side Road, and probably in the row of small businesses and houses nearest the bridge and St Mary’s. Her successor, Mrs. Jemima Warren, was the wife of Cyrus Warren, a master cooper [8]. According to the same Might’s 1890 Directory, she seems to have resided at the same address as Mrs Taylor. The little post office likely remained at the same location for the final twenty years of its existence, perhaps housed in the offices of a busy cooperage [9].



Figure 3. 1896 domestic cover addressed to Nicholas Cousins, South Side Post Office.

It is unclear whether the post office datestamp was used. Although Butt [10] illustrates a hand-drawn example of its postmark—with a different date than that of its proof strike—the author has never seen one included in any specialized St John's postal markings exhibit, nor has he otherwise been informed of one's existence. Mail to the South Side post office certainly exists (see for example Figure 3), but a receiving postmark has not been seen on such examples.

Riverhead (1885–1932) became St John's West 1932

Water Street extends to the far west end of the city where such industries as a tannery, a biscuit factor, and at least one brewery were located. In fact, St John's West was, for electoral purposes, a separate ward of the city. The general area was known as Riverhead, at the far end of salt water where the Waterford River drained into the harbour.

The Riverhead branch office, opened in 1885, was first located at 239 Water Street West, on the premises of Henry Collis, its first way officer, who operated a grocery business and a coal yard from this location. His appointment may have begun mid-1885, as the Journal of the House of Assembly of Newfoundland for 1886 shows a salary of \$12.50, an uncommon amount for an annual salary. His business was in the block of buildings immediately south, across the street from Victoria Park and near the tannery.

The office's postal hammer, proofed in October 1886, reads "RIVERHEAD ST. JOHNS NEWF'D." Illustrated here, as Figure 4, is a 3 January 1899 cover to Boston, received in Boston on 10 January 1899. (The postmistress had forgotten to change the year slug to "99" from "98".) The author has seen only one other example of postal use on cover, dated in July of 1898, suggesting the relative scarcity of this marking.

By 1893, he had been succeeded by Mr Frederick Colyer, who was the operator of a drygoods, groceries, and general provisions store at the same address, now expanded to 237 and 239 Water Street West. Mr Colyer was the postmaster through to 1896. A Miss Wilson (perhaps one of his employees?) was identified as postmistress in the 1897 Almanac. By 1898, as announced in the *Evening Telegram* of 29 October 1897 [Figure 5], the branch office was then relocated to 344 Water Street West, a few short blocks further west again, and immediately east of the intersection of Topsail Road, Waterford Road, and Water Street West, and on the north side of the street. This was the residence of Richard Mealey, a master mariner, and captain of several of Job Brothers' vessels over the years.

From 1898 through 1904, the Almanacs indicate that a Miss Johanna Mealey was the postmistress; then, from 1905 through 1923, the Almanacs indicate a Mrs M. Mealey (the widow of



Figure 4. Proof Strike: Riverhead 1886.



Figure 5. Evening Telegram 29 October 1897 announcement of the Riverhead branch office relocation.

Richard Mealey) was postmistress. From 1924 through to the Almanac of 1931, a Miss A. Power is identified as postmistress. The Almanacs give no indication of the sort of business the Mealeys may have operated. However, the following is found in the Colonial Office records of January 1913:

On recommendation of the PMG, it was ordered that the Post Office at Riverhead, St John's, be equipped to meet the present requirements of the locality. The shop and an adjoining room to be rented from Mrs. Mealey, the present PM, for rental for which as well as cleaning and attending she will be paid the sum of \$100 pa. The said office to be fitted as a Postal Telegraph Office.... a messenger boy to be engaged to act as Courier between said office and the GPO. [11]

This is also confirmed in the 1914 Insurance Map of St John's [12], which indicates both a cable office, and a post office on these premises [13].

By 1924, the Almanac name Miss Agnes Power as postmistress at Riverhead, though by 1932 both the Almanac and the St John's Classified Business and City Directory identify Miss Power as the postmistress of the "Water Street West End Post Office," now located at 372 Water Street West. This is a new location, and a new name, for the Riverhead post office, slightly west of its previous home. In fact, a new postal hammer, a circular date stamp reading "ST. JOHN'S WEST, NEWF'D", was subsequently introduced, probably about 1932 and as a replacement for the old hammer. The West End Post Office continued for many more years afterward, outlasting many of the other branch post offices in the city.

King's Bridge (1885–1932)

King's Bridge, an actual bridge over the Rennie River, was the northeast entrance to the city. Both local farmers and fishermen residing outside the city would bring their produce to market by this well-travelled route. Mr Richard F Hayes (also occasionally spelled "Hayse"), a local cooper and grocer, had moved into the neighbourhood from downtown on Cochrane Street in 1884, re-establishing his business at 62 King's Bridge Road [14]. His appointment as a waymaster may have begun about August of 1885, as the Journal of the House of Assembly of Newfoundland for 1886 shows his 1885 salary as \$13.75. This suggests that it was prorated, covering a period of perhaps about five months. His appointment is first mentioned in the Colonial Office records from July 1885, as follows:

A way office to be established at Richard Hayes, Kings Bridge and Mr. Le Messurier to report suitable place for one at River Head. [15]

In 1886 with the introduction of city letter carriers, he became another postal branch office, a city location where the letter carriers could deliver the mail to his office for pick up by residents further out in the country or residing in the village of Quidi Vidi. Mr. Hayes was listed as postmaster here between 1886 and 1903, at which point, Mrs. (Margaret) Hayes assumed the postmistress position shortly after his death. She would then hold the position through 1931.

Beginning about 1907, the Kings Bridge branch office was also authorized to sell postal money orders, a service which few other suburban branch offices ever offered [16]. Subsequently, the 1932 St. John's Classified and Business Directory lists Miss Margaret Hayes as Postmistress, so perhaps Mrs. Hayes was succeeded by her daughter in 1932 before the post office closed, in the retrenchment of January 1932.

Unlike many of the other suburban branch offices, the first King's Bridge postal hammer (simply reading "KINGSBRIDGE NEWF'D" (Figure 6) saw regular use, both as a

dispatching and a receiving postmark. Though decidedly uncommon, strikes are occasionally seen. Figure 7 is an example of a dispatching postmark; Figure 8 shows a receiving postmark. Interestingly, and as Figure 7 indicates, Judge Prowse, an early Newfoundland historian, had his residence in the area, and made regular use of the King's Bridge branch office for the dispatch of his mail. In addition, in June 1928, a new split-ring postal hammer, reading now "KING'S BRIDGE ST. JOHN'S, NEWFD" (too weak a strike to reproduce for this article) was subsequently proofed in replacement of the original forty-two-year old hammer.



Figure 6. Proof Strike:
King's Bridge 1886.



Figure 7a. Front: 1898 post card to Great Britain, dispatched from King's Bridge Branch office, then carried to GPO for processing.

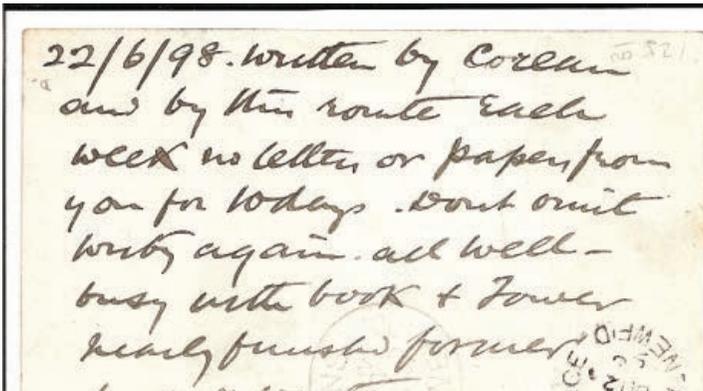


Figure 7b. Back: Showing King's Bridge dispatching postmark. DW Prowse correspondence.



Figure 8a. Front: 1889 cover to Quidi Vidi, posted aboard Labrador North steamer, received in St. John's, then carried to King's Bridge branch office for addressee pick up.

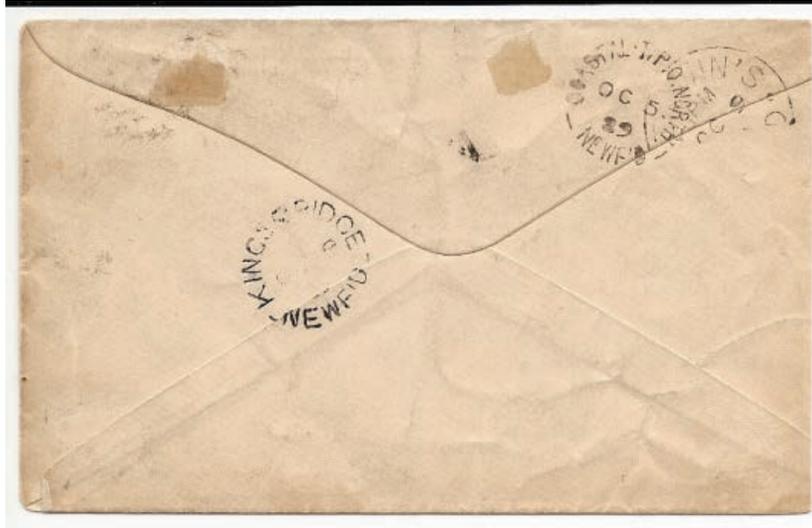


Figure 8b. Back: 1889 cover showing St. John's and King's Bridge receiving postmarks.

Garrison Hill (1890–1922)

In 1890, four years after the introduction of city letter carrier delivery, the next branch post office was established on Garrison Hill, just north of the downtown area.

Miss Mary Delaney was Garrison Hill's first postmistress, with an initial annual salary of \$40. Her tenure extended from 1889 through to her death in 1920 at the age of ninety-six. Mary Delaney was the eldest daughter of Newfoundland's second Postmaster General [17], John Delaney (in office from 1860–1883); she would have assumed her Garrison Hill responsibilities at about age sixty-five.

The post office was located in her residence (the 1908-09 McAlpine's Directory lists her address as "Delaney's Place") at the northwest corner of the intersection of Harvey Road, Military Road, and Garrison Hill, and just west and across the street from the Roman Catholic Cathedral, the Bishop's Palace, St Bonaventure College, and otherwise in a neighborhood dominated by other churches and other parochial institutions. It seems possible then that it was a location for the expedient drop-off and pick-up of mail primarily for those in residence or cloistered at such institutions, as a letter carrier would arrive each morning (except Sunday) to deliver and receive mail at this location. Unlike the other downtown branch offices, the Garrison Hill branch office survived the great fire of July 1892, fortunate (along with the Roman Catholic Cathedral complex) to be just outside the fire's extent.

Following Miss Delaney's death in 1920, the *Evening Telegram* of 9 September 1920 [18] indicates that the Branch Office for the neighbourhood was relocated to the residence of Mrs Selina L Sullivan, Allandale Road. A Newfoundland Directory of 1928 places her actual address at 40 Bonaventure Avenue (some streets had the annoying habit of being renamed in successive blocks), about a block north of Miss Delaney's residence, and probably just north of the Fort Townsend Fire Hall. By the 1923 edition of the Almanac, however, this branch office is no longer reported, suggesting that it closed at some time in 1922.

The Proof Books show no strike for this office, and the author is not aware of any covers suitably postmarked. There is not as yet any immediate evidence that any postal equipment was supplied to this branch office, though stamps were sold to patrons from this office.

To be continued in Part II.

References and endnotes

- [1] Branch offices previously covered were St John's Central, St John's East/Duckworth Street, Duckworth Street East, and Late Office St John's. See my articles "The St. John's Central Post Office," *BNA Topics*, Vol 72, No 3 (July–September 2015), pp 33-39, "The St. John's East Post Office," *BNA Topics*, Vol 73, No 1 (January–March 2016), pp 18-24, and "Late Letters and the Newfoundland Mails," *PHSC Journal*, 162-63 (Summer–Fall 2015), pp 9-17.
- [2] The Pritchard and Andrews Proof Strikes books, although usually quite reliable for determining proof strike dates of new hammers, seem to fall short in relation to Newfoundland after about 1900. Not only is there a significant missing period of split-ring proof strikes (and for all of Canada too) that falls within a portion of our period of interest, the full circle proof strikes period may also be incomplete. However, and of special consideration, both the lack of such proof strikes and otherwise of known strikes on cover suggests that some of these branch offices may never even have had postal hammers provided to them or otherwise used by them.
- [3] City letter carrier delivery was in this period usually twice per day, about 10 am and 3 pm. Coastal steamships left during the morning hours, and steamships taking the foreign mails left at different times of the day, depending on their destinations and their schedules.

- [4] As was common for the era, most proprietors of small stores would live upstairs and/or at the back of their business premises.
- [5] The *Evening Telegram* of 26 April 1880 indicates a Mr “George Reed” had died in Southside a few days earlier at seventy-eight. Given the general inaccuracy of the spelling of surnames in the nineteenth century, I believe this is the waymaster George Read. The death in 1880 is consistent with the date of appointment of the next South Side waymaster, George Nixon, by 1881. Similarly, the *Evening Telegram* of 29 November 1882 mentions the death of a Mr Charles Nixon of St John’s, aged seventy-two. If this was indeed the office’s third waymaster as mentioned in the 1883 Almanac, he could only have had a very brief period of service in the latter part of 1882.
- [6] Minutes of the Honourable Executive Council 1881-1885 (24 July 24 1885), CO 197/75, Colonial Office Records, UK Archives. I am indebted here to Brian Stalker for providing me with the comprehensive notes he has made of various Newfoundland postal matters as recorded in the Colonial Office Records of the UK Archives. All further reference to Colonial Office records in this article are also from his notes.
- [7] Found at <<http://ngb.chebucto.org/M1890/m1890-might-a-city.shtml>>.
- [8] Cyrus Warren is mentioned with some frequency in the *Evening Telegram*. An officer of the Newfoundland British Society, and a member of the school board, he (and his wife) were probably well connected in St John’s civic affairs and social life, and thus Mrs Warren could be depended upon to manage the small post office provided for South Side residents.
- [9] Although I have been unable to find any evidence that either Mrs Taylor or Mrs Warren operated a retail business from their home address, it could have been a grocery store located on the cooperage premises. Alternatively, either may have been involved in the operation of a small grocery store elsewhere, as there is a listing in the *Might’s* 1890 Directory for a Miss Eliza Warren, a grocer at “h South Side e”. Indeed, there were several Warrens (likely related) in South Side.
- [10] J Butt, “The Postal Markings St. John’s General Post Office and Sub Offices,” *BNA Topics*, Vol 49 No 4 (July–August 1992), pp 20-22.
- [11] Minutes of the Honourable Executive Council 1913 (30 January), CO197/167, Colonial Office Records, UK Archives.
- [12] Found at <<http://lib-lespaul.library.mun.ca/cdm/ref/collection/maps/id/735>>.
- [13] The building nevertheless continued to house some of the Mealey extended family. The 1924 Almanac lists a Mr Denis Mealey, an assistant clerk at the Money Order Branch of the downtown GPO, residing at this address.
- [14] *Might’s* Directory, 1890. Devine and O’Mara’s 1897 St. John’s Directory list his address instead at 65 King’s Bridge Road. I get the impression that house address numbering was not an exact science—similar confusion also exists for the Monkstown branch office—either 55 or (less commonly) 53 Monkstown Road.
- [15] Minutes of the Honourable Executive Council 1881–1885 (July 11, 1885), CO 197/75, Colonial Office Records, UK Archives.
- [16] The Almanacs, never perfectly consistent, indicate it was a money order office in each of 1909, 1910, and 1911, before apparently dropping the practice of such identification in subsequent years.
- [17] “Obituary”, *St John’s Daily Star*, 15 March 1920, p 1.
- [18] “Here and There”, *Evening Telegram*, 9 September 1920, p 4.
- [19] “A branch post office to be opened at the shop of Mr JW Spry, Monkstown. Miss Spry to be Postmistress.” Minutes of the Honourable Executive Council 1897(13 December), CO197/117.

BNAPS Book release notes

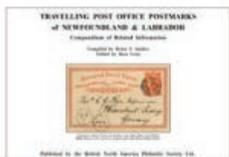
BNAPS has released three new handbooks since the last issue of *BNA Topics* went to press. Newfoundland and Labrador Railway and Travelling Post Offices are the subject of two of them, while the third covers the International machine cancellations of Ontario. All are available through our agent, Sparks Auctions.

Travelling Post Office Postmarks of Newfoundland & Labrador (Second Edition 2016) – A Study of the Postmark Hammers, compiled by Brian Stalker, edited by Ross Gray. 2016. Spiral bound, 136 pages, 8.5 × 11, black and white with some colour. ISBN: 978-1-927119-74-7. Stock # B4h084-1. C\$47.



This second edition of the *Study of the Postmark Hammers* of Newfoundland & Labrador's Travelling Post Office Postmarks is a companion volume to Ross Gray's *Catalogue of Canadian Railway Cancellations (Second Edition 2015)*. Being aware that Newfoundland and Labrador, with a much higher proportion of coastal mail steamer services, tended to be a discrete area of study, it was agreed that a separate catalogue would be produced. That also enabled more illustrations and hammer data to be included in the "rest-of-Canada" catalogue, whilst maintaining a manageable size. Consistency of style and format between the two catalogues has been achieved under Ross Gray's editorship.

The *Study of the Postmark Hammers* incorporates approximately three hundred updates received during the twelve years since publication of the first edition. It has been completely reformatted using new listing numbers with railway postmarks numbered from NL-1 and coastal steamer postmarks numbered from NL-100 and, with Ron McGuire's assistance, a new section has been added on the Newfoundland Post Office Assorting Office, North Sydney, Nova Scotia. Examples of almost all postmark hammer strikes are included and each section is preceded by a short résumé of general background information. The *Study of the Postmark Hammers* is accompanied by a sister volume, a description of which follows.



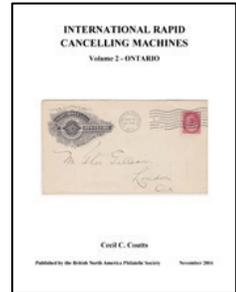
Travelling Post Office Postmarks of Newfoundland & Labrador Compendium of Related Information, compiled by Brian Stalker, edited by Ross Gray. 2016. Spiral bound, 388 pages, 8.5 × 11, black and white, with some colour. ISBN: 978-1-927119-75-4. Stock # B4h085-1. C\$78.

While studying Newfoundland and Labrador's Railway and Coastal Travelling Post Office postmark hammers, Brian Stalker researched the operation of the TPOs, delving into the postal, social, and maritime history associated with them. Breaking new ground by the breadth and depth of its coverage of the story of the RPO and TPO postmarks, the *Compendium* summarises twenty years of research and will aid anyone wishing to identify the routes taken, the vessels, and the mail officers who handled mail to and from outports around Newfoundland and Labrador's coastlines. Route maps showing ports of call are accompanied by a selection of timetables and schedules from the period 1880–1968. Other chapters include chronological summaries, and discuss mail contract terms and conditions, railway mail cars, mail steamer data, mail subsidies, treatment of late letters and registered mail, twentieth century motor boat and water services, and a list of railway mail clerks and coastal steamer mail officers, summarising their postal careers. Some chapters include illustrations of mail carried and photographs of railway equipment, including

a mail car. Data for the period 1880 to about 1930 is comprehensive, but is less so from 1930 onwards. Despite that limitation, this Compendium breaks new ground by its breadth and depth of coverage of the story behind Newfoundland and Labrador's RPO and TPO postmarks. Brian Stalker, a retired electrical engineer, was introduced to Canadian Railway Post Office postmarks almost forty years ago and has been collecting, studying, and exhibiting them ever since. Apart from building a significant collection of Newfoundland and Labrador RPOs and TPOs, he takes a keen interest in Canada's Grand Trunk Railway and its constituent companies. Brian is a Fellow of the Canadian Philatelic Society of Great Britain and was inducted into the Order of the Beaver, the Fellowship of BNAPS, in 2015. He is also an active member of several philatelic societies within the United Kingdom.

International Rapid Cancelling Machines, Volume 2—Ontario by Cecil Coutts. 2016. Spiral bound, 164 pages, 8.5 × 11, colour. ISBN: 978-1-927119-72-3. Stock # B4h086-1. C\$68.

In the almost thirty-five years since David Sessions' *Early Rapid Cancelling Machines of Canada* was published, a considerable amount of new early/late postmark dates and other data have been reported. In this, the second of three new handbooks, Cec Coutts has completely updated the International machines portion of David's work covering the province of Ontario.



All data for each town or city that had an International machine is presented in table form. On their own, these tables would not take many pages, but Cec has added many covers illustrating not only line cancellations but also Flag cancellations for the locations that had Flags, as well as contemporary post cards—almost all in colour—of virtually every town or city, providing a most interesting view of the 1902–1920 period. The third volume, for Quebec, the Maritimes, and Newfoundland, will be published by BNAPS in 2017. The first volume, on Western Canada, was published in August 2016.

Cec Coutts was born in Meeting Creek, Alberta, in 1932. Depressed conditions on the prairies resulted in a family move to British Columbia. After graduating in 1950 from King George High School in Vancouver, he joined the Royal Canadian Mounted Police.

A thirty-five year career with the Mounties was served in Saskatchewan, Alberta, and British Columbia. His stamp collecting days go back to 1954, when he was stationed in Saskatoon. Cec is also the author of three editions of *Slogan Postmarks of Canada* and two editions of *The Handbook of Air Mail Slogan Cancels of Canada*, both also now published by BNAPS.

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New issues

William JF Wilson

She haunts the marsh

WITH the final five stamps released on 8 September, Canada Post's three-year series on Haunted Canada comes to an end. Sam Weber's illustrations again capture the ghostly aura of the five spectral subjects. (A short biography of Sam Weber can be found in the New Issues column of *BNA Topics*, 546, Vol 73, No 1 (2016), pp 58-62.)

One of the stamps in this year's set shows the Bell Island Hag (Figure 1), reported to be the ghost of a young woman who died (possibly murdered) in the marsh adjacent to Dobbin's Garden on Newfoundland's Bell Island. (Dobbin's Garden is a communal garden used by local residents). Bell Island is about 10 km long and 3 km wide, located in Conception Bay in



Figure 1. The Bell Island Hag.

the northern part of the Avalon Peninsula. Seen from the water, it looks like “a huge rock raised suddenly and cleanly from the deep. Except in a few places, its massive cliffs drop precipitously into the sea” [1]. It is reached by a 5-km ferry ride from Portugal Cove, 15 km northwest of St John's. A road through a break in the cliffs then gives access to the rest of the island.

According to the legend [2, 3], people living near the marsh heard the poor woman's cries for help. However, they believed the marsh to be inhabited by fairies and were afraid to attempt a rescue. (These fairies were not exactly friendly. In reference to a different marsh in Newfoundland, Chris Lackner writes in [2]: “Typically described as two feet tall, male, and

hideously deformed, these fairies are said to have attempted to lure humans into the marsh — sometimes never to return.”) After a time, her screams ended, and she was presumed dead. Later, however, stories began to circulate that the marsh was haunted by something besides fairies. In one popular version, a man alone in Dobbin's Garden at night would see a young woman walking out of the marsh. As she gets closer, she undergoes a transformation: her clothes become tattered, her face becomes grey and decayed, and she projects an overpowering odour ten times worse than an outhouse and rotten eggs combined [3]. The poor man, paralysed by the stench, falls back on the ground, and the hag crawls slowly up his legs, hovers over his face, and says, “No one came to help me, now no one will help you. Taste what I tasted. Smell what I smelled!”

Although the legend itself may be relatively recent (see below), the elements in it seem to be rooted in traditional mythology. The people of Conception Bay came mostly from the West Country in England and from Ireland [1], and Ireland in particular is famous for its rich folklore. Fairies play a prominent role in these stories and come in a variety of forms. Some are content to play pranks on people; some can cause real harm; and some are simply bearers of bad tidings without themselves being the cause of the harm. The fairies of the marsh in the Bell Island Hag story, as well as those described in [2], would seem to fall into the second of these categories, whereas the Hag herself could be related to the Banshee, a member of the third category. (The name comes from Old Irish, meaning “fairie woman.”) The traditional role played by a Banshee is quite different from that of the Bell Island Hag. Rather than residing in a marsh and terrorizing passers-by with the fear of vengeance, a Banshee usually appears outside a house to warn of the death or impending death of a family member. She is also more often heard than seen. There are, nevertheless, resemblances. The Banshee can take several different forms, two of which are a beautiful young woman and an ugly, frightful hag with long, unkempt hair. She is also sometimes spoken of as the ghost of a woman who was murdered. It is perhaps for these reasons that Sam Weber’s depiction of the Hag bears certain resemblances to a Banshee.

Who might the Bell Island Hag have been before her unfortunate demise? For this, we need some history. Until the end of the nineteenth century, the economy of Conception Bay depended almost entirely on the sea [1]. Activity centred on three areas: (1) inshore fishing in and near Conception Bay; (2) the seal hunt in the spring; and (3) exploitation in summer of the rich fishing grounds of the north shore of Newfoundland and the coast of Labrador. By the end of the nineteenth century, however, the Conception Bay economy was in decline as competition increased from St John’s and elsewhere [1].

Fortunately for the people of Conception Bay, the decline was to a large extent offset by the development of iron mines on Bell Island. (The material in this and the next two paragraphs is primarily from reference [4].) In 1892, members of the Butler family of Topsail, about 11 km south of Portugal Cove, began mineral exploration on the island. Ore analysis was good, and so they took out leases. They also brought in the New Glasgow Coal, Iron and Railroad Company from Nova Scotia (later called the Nova Scotia Steel & Coal Company) to develop the mining operation. The Company had built a steel mill at Ferrona, near New Glasgow, NS, in 1870, to take advantage of Nova Scotia’s soft coal deposits. With the Bell Island operation, it now also had a good source of high-quality iron ore only 350 miles away by sea. Another attraction for the company was the island’s easy access to the North Atlantic shipping routes, allowing it to sell ore to markets in the United States and Europe.

Mining began at the new town of Wabana on Bell Island in the summer of 1895. The surface of the island is composed of the upper ends of strata that dip at an angle of about 15° westward out under Conception Bay. Two mines (Nos. 1 and 5) were surface operations that extended below ground and broke out above water near the base of the cliffs on the west coast of the island. These closed relatively early in the life of Wabana. The other four (Nos 2, 3, 4, and 6) were submarine mines accessed by shafts that sloped downwards and out under the sea from openings on the surface of the island. These mines extended as far as three miles out to sea and as deep as 1,600 feet below the sea floor.

Mining activity increased through the first half of the twentieth century, including through a major expansion and modernization program between 1950 and 1956. Maximum

employment in the mines (2,280) was recorded in 1958, maximum ore shipments (2.81 million tons) in 1960, and maximum island population (12,281) in 1961. Even while activity was increasing, however, the mines were becoming uncompetitive. Mining underground is expensive and, in the 1950s, immense surface deposits of iron ore were being developed in eastern Quebec and western Labrador. Competition was also increasing from other new mines around the world, and new smelting technologies were coming into use that required ore with a lower silica and phosphorus content. Bell Island ore could have been processed to reduce these impurities, but that adds to the cost of the ore. The No 2 mine was closed in 1950, No 6 in 1959, No 4 in 1962, and the last, No 3, in 1966. Despite an estimated twenty years of ore remaining, mining had ended for Bell Island. In total, about seventy-nine million tons of ore had been shipped from Wabana. Of this, about thirty-five million tons went to mills in Canada, while the rest went mainly to Germany, Britain, the United States, Belgium, and Holland.

Things did not always go smoothly. For example, when World War II began, iron ore shipments to Germany promptly ended; but then German U-boats started appearing around Newfoundland, looking for targets. Bell Island became caught up in this on two occasions [5]. On 4 September 1942, U-513 entered Conception Bay, waited overnight, then sank two ore carriers—the *SS Strathcona* and the *SS Saganaga*—in daylight the next morning, before escaping back into the Atlantic. On 2 November 1942, U-518 entered the bay and sank two more ships, the *SS Rose Castle* and the *PLM 27*, in darkness the next morning before also escaping. Another ship, the *SS Anna T*, was lucky—the torpedo missed it, but it went on and blew up a company pier on the island. Sixty-nine men died in all these sinkings.

Returning now to the story of the Bell Island Hag, the most popular version is set in World War II, although details can vary from one telling to another [2, 3]. As noted above, Germany was a major market for Bell Island ore. As the story goes, some of the local girls became quite enamoured of sailors on the German ore boats. After the war started, some of the men who had served on the ore boats found themselves on U-boats. Being familiar with Bell Island, they would be put ashore to obtain supplies, perhaps with help from local sympathizers (so the story goes). Unfortunately, on one occasion, they were recognized by a local girl. Before she could sound an alarm, they seized her and carried her off to their hideout in Dobbin's Garden marsh. She managed to escape temporarily, but her screams for help were ignored, and she was recaptured and murdered. The detail and historical setting sound quite convincing, which, of course, might be why "[t]he fact that no such woman has ever been "

Could the Bell Island Hag actually exist? After all, she's far from being the only ghost ever reported on Bell Island. One hundred-and-six men died in the mines over the years, and a number of miners reported seeing ghosts of dead colleagues. Given the nature of mines, though, this is perhaps not surprising. As Gail Weir puts it, "...some parts of the mines were spooky and creepy. The main areas were well lit but, in a lot of places, the only light was the one you had with you. If you had anything on your mind, travelling alone through these unlit areas did not help matters..." [4]. Eric Luffman, a former Bell Island miner interviewed by Gail Weir, adds: "Everything was silence. You never know what silence is until you get underground and it's quiet, dead silence, grave silence, fearful." [4] The men generally seemed to be happy with their work and not constantly worrying about the dangers [4], but the hazards of rockfall and unexploded dynamite must have always been in the backs of their minds. Superstitious feelings come more easily in places where it's dark and dangerous, and a person might be forgiven for wondering if that noise is someone's ghost getting ready to drill.

Something similar might also be said for the island as a whole, where it can get truly dark at night and “in autumn the wind begins to blow ever more savagely from the northeast...” ([1], in reference to Bell Island’s northern climate).

So does she exist? As it turns out, you can judge for yourself. She appears live (...if that’s the right word) two evenings a week from July to mid-August in a combined Haunted Walking Tour and play offered by Tourism Bell Island. In fact, as an example of how subjects are chosen for stamps, some Canada Post employees joined one of these tours while on Bell Island as tourists themselves [3]. They were so impressed that, after a lengthy selection process, the Hag was chosen to haunt a Canada Post stamp.

The information in the accompanying table is from the Canada Post website

<https://www.canadapost.ca/web/en/blogs/collecting/list.page?cattpe=collecting%20&ca%20t=stamps>

from Canada Post’s *Details* publication, and from philatelic inscriptions on the stamps. Where the number of lithographic colour dots on the stamp selvedge differs from that published by Canada Post, the selvedge is taken as correct. Stamp size, perforations, and number of teeth are my own measurements, and are given as (HORIZONTAL) × (VERTICAL).

References

- [1] Peter Neary, “Traditional” and “Modern” Elements in the Social and Economic History of Bell Island and Conception Bay, *Journal of the Canadian Historical Association, Historical Papers / Communications historiques*, Vol 8, No 1, 1973, pp. 105-136. Available online at <http://www.erudit.org/revue/hp/1973/v8/n1/030763ar.pdf>.
- [2] Chris Lackner, “Welcome to Bell Island, Canada’s X-Files Isle,” *Canada’s History*, Vol 6, No 1, pp 64-65 (February-March, 2016). Available online through a Web search on the article’s title.
- [3] Henry Crane, Chairperson of Tourism Bell Island, interviewed on the St. John’s Morning Show (CBC Radio). The interview, posted 12 September 2016, is available on the CBC News website at <http://www.cbc.ca/news/canada/newfoundland-labrador/canada-post-bell-island-hag-halloween-stamp-1.3758614>.
- [4] Gail Weir, *The Miners of Wabana: The Story of the Iron Ore Miners of Bell Island*, Breakwater Books, 2006 (2nd ed.).
- [5] Paul Collins, *Bell Island Sinkings*. Newfoundland and Labrador Heritage Website. Available online at <http://www.heritage.nf.ca/articles/politics/bell-island-sinkings.php>.

Abbreviations for Table 1:

number CL = (*number of colours*) colour lithography; Bk = booklet; CBN = Canadian Bank Note Company; CI = Colour Innovations; G4S = general tagging (four sides); L-M = Lowe-Martin; P = permanently equal to the domestic rate; P-S = pressure-sensitive; PVA = polyvinyl alcohol; SP = special pane; s-t = se-tenant; SS = souvenir sheet.

Footnotes for Table 1:

- (a) Number of booklets, special panes, or souvenir sheets
- (b) Six different SS, each with one \$1.80 stamp.
- (c) Number of packs of 6 souvenir sheets.

Table 1. 2016 Commemoratives. (All stamps were printed on Tullis Russell Coatings coated paper and tagged G4S)

| Stamp | Haunted Canada | Great Canadian Forwards | Community Foundation | Christmas | Madonna and Child |
|--------------------|--|---|----------------------|--|--------------------|
| Value | 5 × P (s-t on SS) | 6 × P (2 × 3 s-t on SS) 6 × \$1.80 | 2 × P + 10¢ donation | P, \$1.20, \$2.50 (s-t on SS) | P |
| Issued | 8 Sep | 23 Sep | 26 Sep | 1 Nov | 1 Nov |
| Printer | CI | L-M | L-M | CBN | CBN |
| Pane | Bk: 10 SS: 5 | Bk: 6 × P SS: ^(b) SP: 6 × P | Bk: 10 | P: Bk 12 \$1.20, \$2.50: Bk 6 SS: 3 | Bk: 12 |
| Process | 5CL + holographic foil | Bk, SS: 7CL SP: 7CL + 1 foil stamping + embossing | 7CL | 5CL | 6CL |
| Qty (1000s) | Bk: 200 ^(a) SS: 125 ^(a) | Bk: 580 ^(a) SS: 90 ^(e) SP: 100 ^(a) | 150 ^(a) | Bk (P): 800 ^(a) Bk (\$1.20): 350 ^(e) Bk (\$2.50): 350 ^(e) SS: 110 ^(a) | 650 ^(a) |
| Gum | SS: PVA Bk: P-S | Bk, SS: P-S SP: PVA | P-S | SS: PVA Bk: P-S | P-S |
| Size, mm | 32 × 32 | Bk, SP: 40 × 32 SS: 52 × 78 | 32 × 32 | 22 × 24 | 26.25 × 32.25 |
| Perf | SS: 13.1 × 13.1 Bk: Simulated | Bk, SS: Simulated SP: 12.5 × 13.1 | Simulated | SS: 12.7 × 12.5 Bk: Simulated | Simulated |
| Teeth | SS: 21 × 21 Bk: Simulated | Bk, SS: Simulated SP: 25 × 21 | Simulated | SS: 14 × 15 Bk: Simulated | Simulated |

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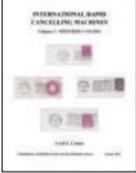
C\$ Retail

| | |
|--|--|
| | <p><i>Travelling Post Office Postmarks of Newfoundland & Labrador (Second Edition 2016) – A Study of the Postmark Hammers, 2016</i>, compiled by Brian Stalker, edited by Ross Gray. The Second Edition, completely reformatted using new listing numbers, incorporates almost 300 updates of entries in the First Edition. Spiral bound, 136 pages, 8.5×11, black and white with some colour. ISBN: 978-1-927119-74-7. Stock # B4h084-1.</p> <p style="text-align: right;">\$47.00</p> |
| | <p><i>Travelling Post Office Postmarks of Newfoundland & Labrador Compendium of Related Information, 2016</i>, compiled by Brian Stalker, edited by Ross Gray. The Compendium summarises twenty years of research and will aid anyone wishing to identify the routes taken, the vessels, and the mail officers who handled mail to and from outports around Newfoundland and Labrador's coastlines. 2016 Spiral bound, 388 pages, 8.5 × 11, black and white with some colour. ISBN: 978-1-927119-75-4. Stock # B4h085-1.</p> <p style="text-align: right;">\$78.00</p> |
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| | |
|---|---|
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BNAPS business and reports

President's column

Eldon Godfrey

As I write this message, like many of you, I am engaged in the many festivities that accompany the holiday season and the New Year. I am reminded that, whatever our creed, we are all truly blessed as we share our friendships in life and philately with one another.

Of course, as we welcome in the New Year 2017, we also prepare to celebrate the 150th Anniversary of Canada's Confederation (1867-2017).

Speaking of friendship in philately, have you encouraged a collector friend to join BNAPS? Have you yourself taken advantage of joining a Regional Group and/or a Study Group? BNAPS has sixteen Regional Groups and twenty-five Study Groups and other Operating Committees. Surely you and your collecting interests can find a friendly home and provide support and expertise to a Group or Committee. We are a volunteer organization, and the success of our and many organizations like BNAPS depend on the active participation of their members.



Fortunately, we have a dedicated bunch of BNA philatelists who enjoy participating in our many activities, but we can always use more. If you feel that you can devote some additional time to the hobby, please contact one of our officers, committee heads, editors, Study Group leaders, or Regional Group leaders, and ask if they need any help in carrying out their duties. Their contact information is included in the final pages of this issue of *BNA Topics*.

As previously reported, consideration is being given by your Board to the implementation of "online voting" for our 2018 election. A US-based, non-profit organization, to which one of our Officers belongs, recently conducted its biennial election by mailing paper ballots to members who did not have an email address, and providing a link to a voting service using Google Forms for members whose email addresses were on record with the organization. Both methods had security features to allow only paid-up members to vote. We are following up to see if BNAPS can use this facility for our 2018 election. Stay tuned for more information. Let me know if you have any opinion on this move to electronic voting.

Looking forward, we have good news about BNAPEX 2018: I am pleased to announce that the BNAPS Convention Committee has accepted an invitation from *La Société d'Histoire Postale du Québec*—the Quebec Postal History Society—and *La Fédération Québécoise de Philatélie*—the Quebec Philatelic Federation—to host BNAPEX 2018 VILLE DE QUÉBEC/QUEBEC CITY in Quebec City. A local committee consisting of Jacques Poitras, Christiane Faucher, Hugo Deshayes, and Gregoire Teyssier are now working out dates (September seems most likely) and venues. The last time a BNAPEX was held in Quebec City was in 1979, so we are

very happy to be returning to this beautiful and historic city. We will be greeted by “*Bienvenue à La Belle Province.*”

Please forgive me as I continue to remind all BNAPSers that we will celebrate BNAPEX 2017 CALTAPEX in the 150th Anniversary Year of Canada’s Confederation on the Labour Day Weekend, 1-3 September 2017, in my home city of Calgary.

Eldon

From the Secretary—Report date: 11 December 2016

Andy Ellwood, OTB

(10 Doris Avenue, Gloucester, ON K1T 3W8, <andy_ellwood@rogers.com>)

Membership fees

Membership fees for 2017 are C\$35 for Canadian members, \$30 US for US members, £26 GBP for UK members, and C\$40 for members from any other country. The membership fee schedule was confirmed (with no change) at the AGM. Membership applications submitted during the second or third quarter of the year should be accompanied by seventy-five or fifty percent, respectively, of the annual fee. Applications submitted in the fourth quarter of the year should be accompanied by twenty-five percent of the annual fee, plus the full fee for the coming year. Three-year memberships can be obtained at a ten percent reduction. Application fees can be paid through PayPal, using an online application available on the BNAPS website (www.BNAPS.org), or by sending a cheque to the Treasurer or to the Secretary.

Applications for membership

After the receipt of an application for membership, the applicant is classified as a new member. The person’s name and membership number are printed in the next issue of *BNA Topics*. If no objection from any other member is received within approximately sixty days, the applicant is confirmed as a Regular Member.

New members—applied between 12 September and 23 December 2016

R-6904 Robert Laxton, Montreal, QC

R-6909 John Newman, Ottawa, ON

R-6905 Robert Pinet, Toronto, ON

R-6910 Neil L. Hunter, Port Perry, ON

R-6906 George E Alexander, Beachville, ON

R-6911 Kevin Hans, Arlington, VA

R-6907 George Kaltenecker, Etobicoke, ON

R-6912 Kenneth Woodward, Langley, BC

R-6908 John Lefevre, London, ON

All applicants assigned membership numbers between **6881** and **6902** have been confirmed as Active Regular members of BNAPS with full membership privileges. Their names were published in the previous issue of *BNA Topics*, Vol 73, No 4, p 67.

Deceased

R-5192 Charles Plant

R-4373 Colin Pomfret

Resigned

R-6637 Brendan Boelke
 E-2386 J Graham McCleave
 R-6727 Chris Ross

R-5794 Ron W Rush
 R-5856 John D Thompson

Members reinstated

R-4654 Simon F Cloughton
 R-4740 Daryl S Fridhandler
 R-6801 Craig Marshall

Postal address changes between 12 September and 23 December 2016

R-6906 George E. Alexander, Beachville ,
 ON
 R-6856 Reg Beck, Williams Lake, BC
 R-6884 Nic Bender, 3906 ZH Veenendaal
 R-6620 Gary J Brown, Briar Hill, VIC
 R-6365 John Bucci, Edmonton, AB
 R-4851 Russell H. Burkhard, Bethel Park,
 VA
 R-4928 David E C Cole, Toronto, ON
 R-6889 David L DuBois, East Falmouth,
 MA
 R-4603 Peter Geoffroy, Dublin 16, Ireland
 R-6172 Larry Goldberg, Buffalo Grove, IL

E-2635 Ross D Gray, Peterborough, ON
 R-4375 Stanley J Kalabza, Cicero, IL
 R-6904 Robert Laxton, Montreal, QC
 R-6908 John Lefevvre, London, ON
 R-6344 Thomas J Malicki, Mississauga, ON
 R-6454 Ingo G. Nessel, Brampton, ON
 R-6905 Robert Pinet, Toronto, ON
 R-5618 Jane MF Sodero, Dothan, AL
 R-6379 Simon Taylor-Young, Beckley, East
 Sussex, United Kingdom
 R-6473 Raymond Villeneuve, Canmore, AB
 R-6195 Gunnar Zetterman, Stockholm,
 Sweden

Email address changes between 12 September and 23 December 2016

R-6402 Aaron Ain, Westmount, QC
 R-5072 Francois Alarie, Fermont, QC
 R-6140 Stephen Baker, Bayfield, ON
 R-6856 Reg Beck, Williams Lake, BC
 R-6263 Laurent Belisle, Montreal, QC
 R-6884 Nic Bender, 3906 ZH Veenendaal,
 The Netherlands
 R-6620 Gary J. Brown, Briar Hill, VIC
 R-5151 H Ross Christian, Ottawa, ON
 R-5918 J Douglas Cook, St. John's, NL
 R-4548 Richard W Creighton, Penticton, BC
 R-5862 Robert W Cumming, Toronto, ON
 R-4958 Hugh P Delaney, Calgary, AB
 R-4680 Stanley G Dunfield, Halifax, NS
 R-4606 Patrick Durbano, Markham, ON

R-6294 John D Eldridge, Halifax, NS
 R-6644 William Ferguson, Burlington, ONR-
 6686 Brainard D Fitzgerald, Port Williams,
 NS
 R-6691 Doreen Fitzgerald, Port Williams,
 NS
 R-4603 Peter Geoffroy, Dublin 16
 R-6705 Julian J Goldberg, Toronto, ON
 R-6602 Michael Graf, Toronto, ON
 R-6852 John Graham, London, ON
 R-6743 Mike Halhed, Ottawa, ON
 R-6862 Robert Irlam, Victoria, BC
 R-5221 Richard A Johnson, Winnipeg, MB
 R-6903 Harold Jones, Meriden, NH
 R-4298 Arthur Klass, Parkersburg, WV

R-4943 Leonard J Kruczynski, Winnipeg, MB

R-5957 Peter R MacDonald, Ottawa, ON

R-6421 Lois Mcauley, Westhill, ON

R-6654 John C Miller, Hamilton, ON

R-6900 Marcel Mongeon, Ancaster, ON

R-6101 James O'Connor, Toronto, ON

R-5137 Robert M. Philmus, Montreal, QC

R-6018 Joseph A Plut, Alliston, ON

Total active members: 1012

Note: Exchange/non-member subscriptions (20) are not counted as active members.

R-4637 David G Robinson, Toronto, ON

E-2160 George F Smalley, Gananoque, ON

R-5618 Jane M F. Sodero, Dothan, AL

R-6710 Kyle T Taylor, Petawawa, ON

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Regional group rant

David Bartlet

Overview!

AT this time, various members who reside in Western Canada have gone through a couple of weeks of super cold weather at -20 degrees C (-5° F). The cold weather offers a good opportunity to work on one's stamps. As I write this, the holiday season is just days away (where did the year go?). In addition to working on your collections, I hope that many of you have taken the opportunity to attend one of the Regional Group meetings and enjoy the sharing of philatelic information and the camaraderie with your fellow philatelists. It is a great time to gain knowledge and see the passion that others have for the hobby.

The Fall season of Regional Groups meetings is ending—and a total of seven group meetings, summarized below, has been held across the continent. By the time you read this report, we will be in the middle of Winter. To find information on all the regional groups with upcoming meetings, go to the website at www.bnaps.org/regional. You will find the contact person for each group and summary reports of previous meetings. Even if you are passing through, you might enjoy attending a Regional Group meeting outside of your own region. Regional Group meetings are open to all members of BNAPS. If you need any help or an introduction to Regional Group personnel, contact me by email anytime, at regionalgroups@bnaps.org. Regional Group scribes or secretaries: please send your meeting notices and reports to me at this address. I will make sure that they are summarized in the next issue of Regional Group Rant. Since September 2016, meetings have been held by the Atlantic, Calgary, St Lawrence Seaway, Golden Horseshoe, and Prairie Beavers Regional Groups.

Reports from around the region

Excerpts from reports of the various regional meetings are shown here; the full reports can be seen on the website on the webpages for each regional group.

Atlantic

The Atlantic Regional Group held its Fall meeting on Saturday, 17 September at the NOVAPEX show in Dartmouth, NS. There were thirteen people in attendance. Ron Smith did a promotion for BNAPEX 2016 in Fredericton then just two weeks away. Members presented a variety of philatelic items that they had obtained at NOVAPEX or other recent shows. Details of the items can be seen in the meeting report on the website.

Calgary

The Calgary group held monthly meetings September through December. The latest event was the Christmas dinner buffet hosted by BNAPS President, Eldon Godfrey, at the Silver Springs Golf and Country Club. All fifteen attendees went home a few pounds heavier but after fruitful discussions of their philatelic endeavours. Days earlier, at their regular monthly meeting, members presented Christmas items from their collections, although attendance was limited due to extreme cold weather conditions. At its October meeting, Bruce Caw did a presentation on Fort Ellice and the Carlton Trail and, in November, Eldon Godfrey presented a show on World War II suspended mail.

Dixie Beavers

The Dixie Beavers last met at the end of July and are planning another meeting in January 2017 at the SEFSC show in Atlanta.

Edmonton

The group meets monthly, every third Wednesday evening of each month from 7-9 pm, at Temple Beth Ora, 12313-105 Ave, Edmonton, September through June. Members and visitors are invited to bring material for “Show and Tell,” and for further input by the group. The December and June meetings are often held at a local restaurant. All BNAPSers are welcome. For information call David Piercey at (780) 437-2771 or Steve Friedenthal at (780) 458-1233).

Golden HorseshoeThe Golden Horseshoe group held two meetings this Fall. The latest meeting was held on Saturday 26 November at the Rousseau House in Ancaster, Ontario. As with all Golden Horseshoe meetings, there were dealers available to purchase items from and an opportunity to trade and discuss collections and to have a great lunch. At this meeting, David McLaughlin presented “Proof Material for the Maple Leaf Issue 1897-1898.” David’s Maple Leaf issue exhibit won the Horace Harrison Grand Award at BNAPEX 2013 .

The earlier meeting this Fall was held on 17 September at the same location; the speaker was collector and philatelic judge Sam Chiu. Sam gave a presentation of the postal history of the Chinese Labour Corps and their participation as hired workers behind the lines during World War I. Close to 150,000 members of the Corps were transported by sealed train across Canada before boarding ships for Belgium and France. The presentation was most interesting and enlightening. Sam has been quite instrumental in bringing this segment of postal history to the forefront through his passionate collecting and writing. Detailed reports on these meetings can be seen on the Regional pages for the Golden Horseshoe group on the website.

Golden West

The Golden West Regional Group will hold its next meeting in the spring of 2017.

Pacific Northwest

At a weekend meeting in early May 2016, the Pacific Northwest Regional Group decided to move future meetings from Spring to Fall. The group will not be meeting again until Fall 2017 in the Okanogan area—probably Vernon, BC.

Prairie Beavers

The Prairie Beaver Chapter met in College Station for a day meeting on Saturday 17 December. The meeting report is on the website but the following items were covered: new BNAPS books; a presentation on the Cunard Line and Atlantic mail 1840-1867; a presentation on the one-cent Jefferson of the US Prominent Americans Issue; and lastly a presentation on Canada Special Delivery. In addition, a business meeting was held and attendees had the opportunity to do some Buy, Sell, Trade. The day’s meeting was completed with dinner out.

St Lawrence Seaway

The St Lawrence Seaway Regional Group met in Perth, Ontario, at the historic McMartin house on Saturday 15 October 2016. The meeting was highlighted by a variety of member presentations. More details are available on the website. The next meeting of the group will be held on 6 May 2017 at ORAPEX in Ottawa. All collectors are welcome to attend the meeting.



BNAPEX 2017 Calgary

Please join us in Calgary from 1-3 September 2017 for the 69th annual Convention of BNAPS. The convention will enable you to renew acquaintances that you made in Fredericton at BNAPEX 2016. The convention will celebrate the 150th anniversary of Confederation and will be held at the downtown Hyatt hotel.

In addition to the show, exhibits, and Study Group meetings, there will be plenty to do in Calgary. We invite you to see some of the many attractions in town such as the new National Music Centre, the zoo, the science centre, the Glenbow Museum, and many other local places of interest.

If your desire is to go further afield, travel an hour west to visit Banff and the Rocky Mountains, walk on a Glacier at the Columbia Icefields; or travel ninety minutes east to the Royal Tyrell Museum and see the dinosaurs; or travel to the south to visit Waterton Park, Head Smashed In Buffalo Jump, or the Star Trek museum in Vulcan.

So please make it a date—1-3 September 2017—to have an adventure in Calgary and to enjoy some western hospitality.

Study group centreline

Peter McCarthy, OTB

CENTRELINE presents brief summaries of the specialized research done by BNAPS members as published in the newsletters of its many Study Groups. This column reviews those received between 15 September and 15 December 2016.

British Columbia

The September issue of the *British Columbia Newsletter* begins with one of Gray Scrimgeour's favourite covers and the story of AV Alvensleben Ltd of Vancouver and Victoria, with an illustration of the only cover from this company Gray has seen. Ken Ellison is fondly remembered by Tracy Cooper. Andrew Scott wrote a story of Vancouver's first post office with illustrated postmarks on cover and well-described British Columbia and US stamps. Glenna Metchette submitted a very interesting story of the post offices of the Columbia basin flooded because three dams were constructed to control the river, necessitating the flooding of towns. The article is well done and nicely illustrated with a listing of the post offices affected by each dam. Here and There shows the use of a North Vancouver straight-line marking. In the Readers' Write section, Kim Davis responds to Glenna Metchette's first flight article that appeared in Issue 98. The newsletter ends with a listing of recent six-digit markings from BC.

The December 2016 issue represents the one-hundredth newsletter published by the study group; eighty-eight issues with long-time editor Bill Topping, and twelve issues by Andrew Scott and Tracy Cooper. Congratulations to the group. In this milestone edition, sixteen members describe how they became interested in various facets of philatelic subject areas by illustrating favourite covers that include postmarks, coastal mail, railway lines, military mail, and even genealogy. This is a newsletter that exudes passion for the hobby. It should be made available to all BNAPSERS as an instrument of encouragement. Included with this newsletter is an index to the newsletter's one hundred issues.

Confederation

Confederation is the newsletter of the Large and Small Queen study group. The August issue was edited by Glenn Archer. Alec Globe begins with an article about silk being used on the two-ring obliterations that enabled clerks to cancel more letters per inking. Quite fascinating. Next, Richard Thompson provides an article on the perforation varieties on the 5¢ Large Queen and the 6¢ Small Queen. John Hillson commented on More Plating of the Six Cents Small Queen from newsletter 61 with additional comments from the Editor. Referring to a *BNA Topics* article submitted by Chris Anstead in 1998, Ron Smith asks the question, "Can the same fancy cancel have been issued to three different post offices and used over a period of four years?" Vic Willson submitted illustrations of die proofs of three different denominations (1¢, 12½¢, and 15¢) from the Large Queen issue, asserting that they are a new discovery in the pre-production process of this issue. Guillaume Vadeboncoeur explains how he made a discovery from a photo wrapper while re-mounting his Small Queen exhibit for NY 2016. Ending the newsletter, Bill Radcliffe explains how writing articles and exhibiting is free advertising for acquiring material.

The September issue of *Confederation*, Issue No 63, is taken up mainly with a Jim McCormick article titled "Two Key Positions on the Six Cents A Plate." It deals with the

repair, guide dots, re-entry, and varieties, and includes good illustrations. It is an excellent learning guide for those interested in the issue. The last article, from Guillaume Vadeboncoeur came about when an eBay lot inspired him to start listing early uses of the 1¢ Small Queen, and he is asking for assistance. Anyone with dated covers prior to May 1870 please contact Guillaume at <guillaume@vadeboncoeur.ca>.

The October Issue No 64 is a BNAPEX 2016 special. It is Wayne Smith's first draft of the census of the numeral cancels off cover (non-two-ring) and the Large Queen covers by rates. These listings comprise the whole newsletter.

Dots and Scratches

Dots and Scratches is the re-entry and constant plate varieties newsletter edited by Michael D Smith. The newsletter begins with his own article on the 5¢ Beaver from the decimal issue, illustrating the "burning bush" variety on specimens and re-entries. Whitworth and Kershaw studies are featured. Brian Hargreaves contribute Part One of what he terms a "Lonely Hearts" column showing non-constant varieties of the Small Queen issue. Brian is asking if others know of the shown examples. John Hillson comments on Jim McCormick's article from a previous issue of the newsletter related to the guide-dot theory in plating the 6¢ Small Queen. The newsletter ends with Michael's illustration of the "Bird Cage" variety of the 10¢ Mounted Police stamp, Unitrade #223.

In the October issue of *Dots and Scratches*, Michael Smith contributes quite a story about Ron Majors' rare, Cunard 15¢-rate cover to England during the decimal period (*see Pence-Cents further on*) inspired by Guillaume Vadeboncoeur. Turns out there is more to the stamps than Ron first knew. It pays to share, right Ron? Jim Jung illustrates a cover bearing a strip of five 2¢ Large Queens with an unattached single of the same denomination explaining the spur in the left outer frame, and there are two other varieties in this strip of five. Jason McLellan adds to the number of copies of the 3¢ Small Queen with the same re-entry, thanks to previous illustrations in *Dots and Scratches*. And the last article is John Hillson's: he poses yet another puzzle involving the 6¢ Small Queen.

Elizabethan II

Robin Harris, editor of *Corgi Times*, the newsletter of the Elizabethan II study group, announced the beginning of its twenty-fifth year with the July-August, 2016 issue, No 145. Congratulations! There have been only two editors of this newsletter, the late John Arn and Robin. In this issue, the Paprika firm was recognized with a certificate of Typographic Excellence by the Type Director's Club, for the Sir John A Macdonald stamp issued on 11 July 2015. Robin keeps members up-to-date with Canada Post news. Members are asked to help Don Fraser identify the cachet makers of the three covers shown in this issue. It is brought to the attention of the readers that three more issues have countdown numbers on the back of the roll stamps. (The Harris tractor reached 1,096 hours of use. So, the stamp bearing the same Scott number was the Snow Goose. How's that for a space filler?) A new printer is being used for envelopes, and Robert Lemire explains the difference between the two printers. Andrew Chung shows Errors, Freaks, and Oddities on first day covers. There seem to be plenty. Robin notes that the P stamp has gone up in value. So, if you saved the 2007 P stamps, you now save thirty-five cents on each letter mailed! A lot of quarter packs are still available, and Robin also points out the die-cut varieties noted on the mental health stamp. Ad mail examples have been

noted by Gunther Sawatzki. Earle Covert has been cataloguing this new and fascinating part of the hobby.

In the September–October newsletter, Robin features Part 4 of the NHL issue of Canadian-born forwards. All players except Sidney Crosby signed five hundred copies. Crosby signed only one hundred. The third quarterly pack was made available at the end of September at the cost of \$39.90. Six new commemorative envelopes were released. I hope Earle receives Canada Post's *Details* magazine because September's No 5 and No 6 issues are both adorned with Admail stamps. Robin tells of the vast amount of information one can receive from Canada Post Official First Day covers and recommends them for the new issue collector or exhibitor. Robin next describes the acquisition of the autographed NHL stamps. One needs to buy forty packages of six to get an autographed copy, at a cost of \$432 plus taxes. An alternative is to buy them at auction or from a dealer. Robin explains that the water-activated stamps are not available as singles. They are sold in a shrink-wrapped package of the full pane. These are listed and illustrated. Andrew Chung continues his showing of Errors, Freaks, and Oddities on Canada Post official first day covers. Robin is looking for coil boxes, in order to keep the printing data updated. The newsletter closes with a report of Gary Norris' project, which may be of interest to many members. It has to do with the traffic lights in the selvage and various tagging elements found on Canadian stamps.

In the November–December issue of *Corgi Times*, Robin Harris reports on the latest Kiosk stamps that came out on 31 October in Vancouver. The designs are from paintings of Canadian artists Emily Carr, James Edwards, Tom Thomson, Albert Henry Robinson, and Arthur Lismer. Fast-forward to page forty, which features Mirko Zlatko's article explaining the stamps, complete with illustrations. Robin asks the post office what the secrecy is all about: Why can't we know the full year's stamp program ahead of time? You can see an example of the Christmas 2016 Santa Claus letter stamp thanks to Earle Covert. Adri Veenstra contributed a great write-up of the group's meeting at BNAPEX 2016 in Fredericton. Robin gives an update on the Crosby autographed stamps from the latest NHL issue, and Andrew Chung winds things up with the continuation of his article on Errors, Freaks, and oddities on Canada Post Official first day covers.

Fancy Cancels

This newsletter, edited by Dave Lacelle, has a great following, and Dave receives a vast quantity of various markings. In the September issue, Guy Jeffrey sent in a variety of crosses, geometrics, and scarifying cancels, which are all illustrated. Joe Smith sent in illustrated proof strikes of the Alix Alberta crown—Dave is looking for more. *The Bull MOOSE* (Money Order Office Study Establishment) newsletter, a study group under the Postal History Society of Canada is promoted. Further information can be obtained from Doug Murray at peibullmoose@gmail.com. Mike Street sent in an interesting cover addressed to Scotland from St Pierre & Miquelon. It carries Canadian stamps and Canadian corks. Alec Globe is looking for scans of all Toronto 2 material as he is compiling a catalogue of the material (send to alecglobe@gmail.com). Jack Forbes, Ron Smith, and Mike Halhed also submitted several items. Dave comments on them. The newsletter ends with fakes, bogus, and spurious items and a list of unconfirmed, never-seen cancels.

In the December issue of the newsletter, Dave is offering a 1905 Christmas card for \$25. Dave is trying to answer several questions for the new third edition of his cancel book. Several

references were submitted in response to previous newsletters and, in the correspondence and queries section, Mike Halhed provided several examples confirming or revising information found in the book. Mike also showed a nice cover with a fancy cancel used by multiple post offices, including one for Soda Creek. Peter McCarthy sent in a fancy cancel on a cover with a London & Port Stanley RPO marking to Woodstock. Who applied the cancel? Several other different cancels wanting explanations were submitted by Joe Smith, Bill Pekonen, Guy Jeffries, and Randy Evans. Fakes, bogus, and spurious items are shown, and some newly confirmed items round out the newsletter.

First Impressions

First Impressions, edited by Gary Dickinson, is the newsletter of the First Day Cover Study Group. In issue No 30 for January–March 2017, John van der Ven has written a story about cachet-maker William S Minto, an American who produced cachet designs for many Canadian stamps between 1939 and 1958. Gary writes about cachet brands from Regina, the Philatelic Supply Company, Phila Coin and Lith Art Illustrations; logos of the three producers are illustrated. If you think FDCs are not in great demand, check out what the sale of Mel Baron's FDC collection realized. Bob Vogel provided an article about FDC cachets produced by the Kiwanis Club of Edmonton. Four philatelic products were produced. If you know of others, Bob would certainly appreciate your getting in touch with him.

George VI

Post & Mail is the newsletter of the George VI study group and is edited by Ken Lemke. The cover story by Gary Steele illustrates a cover with ten cents postage due and a crown wax seal, with DLO markings, on a non-DLO return envelope. This is followed by Part 7 of Eldon Godfrey's Foreign Exchange Control Board article, which deals with the role of Canadian trust companies, insurance companies, and agents in assurance of compliance with FECB regulations. Stephen Prest shows a misperf on the 1943 7¢ War Issue Airmail listed on eBay. The first one shown in the newsletter was part of the Jeff Wallace collection. Joe Trauzzi sent in a censored Prisoner of War cover from Camp F, addressed to a Mrs Anne Warme. Joe would like to connect with others interested in Camp F. Gary Steele sent a copy of a letter pertaining to the imperfect centring of the King George VI 1949 issue. As part XVII of *BNATopics Revisited*, Stephen Prest reviews George VI-related articles in Volumes 69 and 70.

Military Mail

Dean Mario is the editor of the *Canadian Military Mail Study Group Newsletter*. The main article in the September issue is by Paul Binney, and it is titled "Mail Handling From F.M.O. Avalon During the Second World War." The article is divided into the following sections: Ground Transportation of Mail; Air Mail Pre-May 1, 1942; Special Handling during February and March 1942; and Air Mail After May 1, 1942. If you can provide additional examples of mail transportation with backstamps or unusual routings, please contact Paul Binney. As you may know, Wayne Schnarr is working to complete the late Doug Sayles' project entitled "The *BNAPS* Catalogue of Military Mail Markings, Volume 1." It covers the period from 1800 to just before World War II. Those who have received a draft of Chapter 1 are asked to go over it carefully, identify corrections you think are necessary, and forward them—with anything that might be a new discovery—to Wayne at gwschnarr@rogers.com. Congratulations are extended to David Hobden, Michael Deery, and Jon Johnson for their awards at New York

2016. Groenewald is interested in WW II RC.F operations in the Indian Ocean area. His e-mail address is johgroen@mweb.co.za. David Hobden attended an Eastern Auction sale that sold the Don Thompson collection; David comments on some of the material featured in the last issue of the newsletter. A stirring tribute was paid to the memory of Ken Ellison. The newsletter ends with Larry Margetish's contribution of a new ERD for CF 15.

Newfoundland

Jean-Claude Vasseur opens the October-December issue of the *Newfie Newsletter*, edited by Bob Dyer and Malcolm Back, with an article entitled "Mistake...Mistake," telling the story of numbered mail, destinations, and covers bearing the same number vertically and horizontally, with Italy as a destination. Bob Dyer shows Newfoundland bisects on cover from 1893 to 1920 from the Pratt slides, courtesy of the Collectors Club of Chicago. Joseph Schlitt contributes a fine article on the varieties of the Newfoundland 268—the 2¢ surcharge with illustrations and Greene certificates. Bruce Robertson provides a very interesting article on Major Sidney Cotton and his role in Newfoundland's early airmail services. Look online at botwood.tripod.com/aviation.html for a more complete view of Cotton's activities.

Pence-Cents

The August issue of the *Pence-Cents Era Study Group Newsletter*, edited by Jim Jung, begins with Michael Smith submitting a Kenneth A Kershaw description of the full stop "3" on the 3p Beaver plate proof and the illustration of an early printing of a position B29-B30 pair prior to the imprint being added. Richard Thompson continues with his series on the printing of the 12 ½ cents value of the decimal issue. Ron Majors provides an article discussing a very rare cover franked with three 5¢ Beavers, paying the new 15¢ Cunard rate to Scotland, prior to the issuance of the 15¢ Large Queen. Jim Jung writes an interesting article in the Postal History Corner about Viscount George Townsend, based on a letter addressed to Lady Viscountess Townsend. Jim Jung submits Part 2 of "Hunting for Constant Plate Varieties on Covers," including illustrations. Jim McCormick writes about the trouble with perforations on the 10¢ brownish-black Consort. He talks about the background, measuring perforations, perforation gauges, re-perforated stamps, and mysterious perforations. Closing the newsletter, a sharp-eyed Michael Smith describe finding quite a bargain on a Unitrade No. 17v for US \$19.59. Yes, bargains can still be found.

Postal Stationery

Postal Stationery Notes is edited by Robert Lemire, who provided a summary of the annual meeting held at BNAPEX 2016. In a presentation, Robert asks about the differences in the Star Trek post cards and who they were mailed to by Canada Post. Bill Walton reported on the Earliest-Reported Postmark Project for the George V Oval Die Envelopes. Illustrated are more Haunted Canada postage paid cards from Canada Post. Robin Harris brought to the editor's attention the fact that Canadian #10 envelopes are now being printed by Colour Innovations instead of Lowe Martin. In the PCF Corner, Robert illustrates two new views of the Château Frontenac reported by Pierre Gauthier. Other updates came from Raymond Gagné, and underlays have been revisited by Erhard Nachtigall. Raymond Gagné also reports on a print shift in the Postcard factory cards, and Pierre Gauthier reports on varieties on the recycle logo. The issue ends with Earle Cover's well-illustrated article on New Brunswick telephone private order envelopes.

Pre-cancels

The *Pre-cancel Newsletter* is edited by Larry Goldberg, who expressed his thanks for the many articles submitted by members. Peter McCarthy provided blocks of 2¢ Admirals, with the Fredericton precancel very well described by Léopold Beaudet. Show and Tell questions or answers go to Tim Arthur. Tom Mayfield answered questions about two pre-cancels shown in “precancel puzzles” from a previous newsletter. Cecil Coutts sent in a pre-cancel of what appears to be Saskatoon, and Jim Graham asks if the WJ Gage perfin on a pre-cancel 5¢ Admiral is genuine or not. Joe Smith is looking for opinions on a 1¢ Queen Victoria from the numeral issue and a 3¢ Jubilee. There is also an anonymous request for the identification of five different pre-cancels on a War Tax stamp and four Admirals. George Dresser is looking for covers, wrappers, letters, and illustrated mail pieces with King Edward VII precancels of higher values. George illustrates a lovely wrapper with a pair of 2¢ Edward VII stamps with Montreal pre-cancels. Ending the newsletter are a strip of four 1¢ stamps from the Scroll issue pre-cancelled “Toronto” addressed to Australia; a wrapper from the Dall Real Lace Co, with a strip of eight 5¢ Admirals with a Vancouver pre-cancel; and a 2¢ green Admiral addressed to Berkley, California, sent in by Gary Steele.

Railway Post Office

In the July–September issue of the *RPO Newsletter*, Editor Ross Gray shows a nice lot of western RPO markings on an assortment of post office forms he recently acquired. They show new listings and early and late dates. Ross also lists several updates for various sections across the country, in addition to a hammer study of the Prince George & Terrace RPO. Brian Copeland provides a rare example of RY-30.26 C.P.Ry. WEST·OF WINNIPEG / C. , EAST, MR 2, 97. Another previously unknown indicium appears on a northbound cover bearing a Toronto & Lorneville RPO marking. The direction reads NOR only. Normally, the hammer would read either “N” or “S” or NORTH or SOUTH. Peter McCarthy reported a new late date of 20 March on the PARIS DPO marking; other reports of hammer variations were contributed by Jack Brandt and John Aitken.

Ross Gray opens the October–December issue of the newsletter with a nice clean cover from Lindsay Russell, Deputy Minister of the Interior, 1882-1883 with the only known north direction and a latest date of AU 11, 83 for the Winnipeg & St. Vincent/PC. Ross provides five hammer studies.

New reports and updates were submitted by Brian Copeland, Ross Gray, Brian Stalker, Morris Beattie, and John Aitken. Fred Mason bought a book at a flea market and discovered a clerk cancel on the inside of the front and back covers. It appears that postal clerk ME Prendergast stamped all his books that way; it also happened to be the latest date of the hammer and a first report of the train number. Finally, there’s a report by Peter McCarthy on the study group meeting in Fredericton, including congratulations to Brian Stalker on winning the William G Robinson award for his gold medal exhibit.

BNAPS Book Department Coordinator, Mike Street, has suggested that it is time for a second *Canadian Railway Post Office Anthology*, a compilation of RPO/TPO articles, long or short, in book form like the first *Anthology*, printed in 1991. Anyone with possible contributions is asked to contact me, Peter McCarthy.

Revenues

Issue number 90 of the *Canadian Revenue Newsletter*, edited by Christopher Ryan, illustrates a chart of the rates of the Bill Stamp duty between 1864 and 1882. He also reports on the closing of the Customs and Excise Library and all other physical libraries of the Canada Revenue Agency. Brian Peters writes about a combination perforated and rouletted 3¢ New Brunswick tobacco stamp that he believes to be a first reporting. Fritz Angst illustrates a 1933 intermediate certificate of inspection of repaired weights and measures that he has not seen before. Dale Speirs show a 6¢ airmail stamp paying the excise tax on a cheque dated 1942. Brian Peters illustrates and explains a nine-hole punch cancel on a pair of George VI stamps from the War Issue on a promissory note. Clayton Rubec offers some modern stuff, including a chart of non-resident pheasant hunting licence fees for the township of Pelee, Ontario, between 1981 and 2008. The illustrated licences and stickers are courtesy of Fritz Angst. Christopher writes about an Imperial Tobacco Company-operated cigarette and cigar production factory at the Canadian National Exhibition in 1930. The illustrated post card, privately written, reads in part “Everyone should see the wonderful machines making more than 1000 cigarettes per minute”. The newsletter ends with a five-page revised list of Licence Codes for Canadian tobacco manufacturers.

Squared Circles

The *Roundup Annex* is the newsletter of the Squared Circle Study Group and is edited by Gary Arnold. It begins with updates featuring a lovely cover with a Butternut Ridge, NB squared circle strike, dated what looks like FE 22/95, and addressed to India. This is followed by strikes from the Admiral period on piece and on cover, featuring Port Arthur, London. The last two pages are from Gary’s Exhibit giving the latest and earliest periods of use for Rivière Du Loup, Quebec; Cheltenham, Ontario; and Rocton, Ontario. I believe Gary would like to see articles or illustrations on which he can comment.

War Times

The journal of the World War II study group is edited by Bill Pekonen. An article by Robert Henderson tells of the transportation of Prisoner of War mail in PoW official mail bags. Charles LeBlonde shows a cover from Switzerland to Toronto, with a French and English censor tape, and he asks if anyone has seen another like it. Glenna Metchette writes about Honour Envelopes. She believes the sender of her envelope is none other than Lucille Schulberg, author of the book *Historic India*. Barry Brown provides a block of six 5¢ Customs Duty stamps used on foreign advertising mail coming into Canada. The newsletter ends with Barry’s examples of match containers taken from Van Dam’s catalogue, and his explanation of the collection of War Tax on such containers.

Postscript

Sharing your knowledge has its rewards. Your philatelic life is enriched by knowing you have assisted someone. You also become enriched by what others can do for you. Congratulations to all who exhibited at BNAPEX 2016. We hope to see those exhibits at national or international shows. Remember, your editors need articles. Please share.

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OLD ISSUES OF *BNA Topics* Needed: Volumes 1-15; please consider donating unneeded issues to BNAPS. Contact Ken Lemke, BNAPS Circulation Manager, c/o CFS, 3455 Harvester Road, Unit 20 - 22, Burlington, Ontario L7N 3P2 <kwlemke@sympatico.ca>.

OLD ISSUES OF *BNA Topics* FOR SALE: Add valuable info to your library. Will do first come, first-served basis. Contact Ken Lemke, information above.

BNAPS exchange circuit news

Andy Ellwood, OTB

FOR the Exhibit Circuit, the month of December 2016 continued to show heavy sales continuing the strong performance of the last quarter.

At the BNAPEX Fredericton Convention, many new customers were happy to see the Circuits in real life and took advantage of the opportunity. Processing the sales for 2016 is complete with the results submitted to the Treasurer. Material owners received their commissions at Christmas.

Winter in Ottawa is here again—with a vengeance—after a very late start last year. So now is the time to review the Circuit contents. A large number of sheets have been returned to their owners, and new material is taking its place.

This will enable members to find many needed items and perhaps a few bargains. Good material is always welcome and bargains from your “extras” will sell quickly.

Contact me at (613) 737-2137 or by email at andy_ellwood@rogers.com.

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