

blue on red, centered block, punch cancel, fine (10.00) 2.50; —1926 luxury tax 50c orange, complete sheet of 100, very good (150) 17.00; Saskatchewan 1907 second printing, \$1 brown and light green, reconstructed sheet of 25, fine to very fine (75.00) 26.00; —\$2 purple, green and pink, reconstructed sheet of 25, fine to very fine (100) 36.00; —1908 5c-\$20 complete, proofs in color of issue on card, superb and scarce (E35-60) 32.50.

1865 bills, 10c brown, 20c dark brown, 40c vermilion, 50c violet, India proofs, blocks, very fine (150.00) 25.00; supreme court 1897 \$5 blue, block, fine (12.00) 36.00; —1915 In Prize on 1897 10c, double overprint in red and purple; \$1 in red only, 10c nicked, \$1 thin, fair to good, rare (E5-10) 15.00; excise 1934-49, \$1, \$2, \$3, \$4, \$5, \$10, \$25 and \$100, complete, fine to very fine (24.00) 36.00; —\$1 violet, \$1, \$2, \$5, \$10 carmine, complete, fine to very fine (8.60) 8.00; British Columbia 1948 \$1 red, yellow and blue duck stamp, pane of 5, very fine (H10.00) 13.50.

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**At the moment**, the figures of our census of high denomination Newfoundland revenues are as follows:

Victoria \$20, 10; \$25, 3; Edward VII \$50, 2; \$100, 4; George V \$20, 5; \$25, 6; Caribou \$20, 5; \$50, 3; \$100, 0; Transportation \$1, 0; \$2, 2; \$3, 1.

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**Philip Little Jr.** (No. 1224) sends two additions to our list of revenues precancelled for use on playing cards, viz:

No. 19dC Double overprint.  
309A 3-leaf excise, 15c/2c, blue,  
with blue cancellation.

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**Saskatchewan Electrical Inspection:** There has recently come to light an additional value in the D series of 1947. This is the 10 cent denomination, and for those using the Holmes' catalogue would be SE 21a, on page 310.—C. A. Ayre (No. 712).

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**Saskatchewan Laws:** First issue, first printing—In the first two or three months of use, i.e., in July, August and September, 1907, in Regina, and before punch cancellations came into use, the method adopted was by pen cancellation or manuscript initials of the various clerks and process issuers.

The listing here may not be complete, but is compiled from those that I have seen and at present have in my collection.

1. "Cancelled" and dated—no initials; earliest date July 29, 1907.
2. "Cancelled," dated and initials—"D.W.C." D. Watson, clerk. Earliest date, July 22, 1907.
3. "Cancelled." No date nor initials.
4. "Cancelled" and initials.
  - a. "D.W.c" D. Watson, clerk.
  - b. "C.H.B." and "C. H. Bell" C. H. Bell.
  - b. "H.E.R." H. E. Richards.
  - d. "G.T." G. Thompson.
  - e. "W.K.M." W. K. McDougall.
  - f. "J.D.P.I." Judicial District Process Issuer.

5. Penstrokes in red ink on the 50c first issue, first printing.

—C. R. Ayre (No. 712)

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**Newfoundland Revenue, George V issue:** Some months ago I acquired a strip of three of the \$5 denomination, 14 perforated 11x12. I don't know whether this perforation has been seen by revenue collectors, but Holmes mentions only 11 and 12 perforations. Whether other values exist perforated 11x12 would be of interest.

**Inland Revenue Wrappers:** Holmes lists on page 226 under 1200b the 1c post band and wrapper, for use by Inland Revenue. These are a nice addition to a revenue collection. My copy reads "Inland Revenue, Canada, Weights & Measures Service". It would be interesting to know if other Inland Revenue divisions were provided with similar wrappers.—E. L. Piggott (No. 629).

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**E. A. Richardson (No. 168)** writes: "I wonder also if some of Canada's Supreme Court Law Stamps aren't really rare. I'd venture to suggest that some of these might be even tougher than the celebrated \$2.00 Inverted Head.

Also what about the 25c on 10c Yukon? I've managed to garner just two of these and almost all collectors seem to be missing this item." ★