

AMUSEMENTS TAX

One of these tickets required with every **ADMISSION** to any place of Amusement in British Columbia. This ticket must not be used more than **ONCE**.

Reverse side of Type BC-A

(Type BC-B varies slightly in layout)

Type BC-A

- BCAT—1A 2c "Two 2 Cents" on straw
—2A 2½c "2½ Cents" on pale violet
—3A 3c "Three 3 Cents" on gray
—4A 3½c "3½ Cents" on buff
—5A 4c "Four 4 Cents" on purple

(NOTE: The fractional values do not have the value spelled out)

Type BC-B

- BCAT—1B 8c "EIGHT 8 C'TS" on pale cream

Manitoba

At least one issue is supposed to have been used by this province, issued in 1920. We have seen a photo of the 1c. Arranged in vertical format. **Black** design which is repeated on the reverse. Other details unknown.

Type MA-A

- MAAT—1A 1c on white (NC)
—2A 2c on gray (NC)

New Brunswick

At least one issue is supposed to have been used by this province. **Black** lettering, on a **red** network background. Value is also printed on back. Other details unknown.

Type NB-A

- NBAT—1A 1c on green (NC)
—2A 10c on purple (NC)

Nova Scotia

No Amusement Tax Tickets have been reported for this province. ★

(To be continued)

Trail of the Caribou

By DAN MEYERSON (BNAPS L3)



MORE AND MORE, as the years pass, do we realize that April 1, 1949, was a sad day for us because on that day Newfoundland became the tenth province of Canada and collectors like Ed Richardson, who never collected Newfoundland material before, became interested. This time Ed has come up with a used example of the Newfoundland U.P.U. card with Paid Reply (Holmes 1675). It was used in Feb. '99, and addressed to Quebec. If Newfoundland hadn't joined Canada, Ed would still have been out of competition and maybe we would have gotten that card. It's a nice item!

Eighteen months ago, in the November 1959 issue of TOPICS, we discussed the Newfoundland duplex with 13 bars that had

been recorded from AVONDALE, CORNER BROOK and HODGES COVE, and now, all of a sudden, we have two new towns to report, both used in the early 1900s. The first is from CAMPBELLTON and it is used on Oct. 17, 1906, and the second from TIZZARDS HARBOUR, used in January 1911. We are still on the lookout for the one Dr. Willan (BNAPS 568), Lancashire, England, reported that ends in BAY. Oh well, hope springs eternal . . .

While on the subject of new cancels, we wish to report the existence of a second Newfoundland straight line. The first was recorded from Hopedale, Labrador, in the January 1959 issue of TOPICS, and this one is struck in violet on a 2c, Scott No. 88A.

The cancel was used at Come By Chance on Mar. 14, 1911, and is a two-line affair. The top line is 51 mm. by 4½ mm. and the date is 44 mm. by 6 mm. Certainly a show piece, and used from Come By Chance to Pouch Cove.

Dick Gordon, Equitable Stamp Co., New York, showed us a nice Newfoundland collection the other day and among the items that we had never seen before were die proofs of the 2c Coronation, Scott No. 105, in red brown, green and black with a die sinkage 40 mm. by 42 mm., and it also contained a die proof in black on thin card of the 10c, Scott No. 111. Then there was a copy of the 8c, Scott No. 236, line perf. 13.7, imperforate between the stamp and the top margin. The last item is one that must be added to our specialized listing of Scott Nos. 183-199 as published in the January 1959 issue of TOPICS. It should be listing "N" under the 2c, Die 2, Scott No. 186, a clear example of an offset on the gummed side, on the comb perforate 13.2 x 13.2.

This must be airmail month in the column as we have the results of two fine airmail sales to report. The first was conducted by the London firm of H. R. Harmer and among the significant realizations were the following: An inverted Halifax, Scott C3, with wide spacing between AIR and MAIL and no period after '1921', sold for \$278. Perforated blocks of four of the 1923 Vickers-Vimy essay in dark brown and dark blue and in brown and blue brought \$53.20 and \$47.60 respectively. A mint de Pinedo, Scott C4, sold for \$2380, and two o.g. copies of the Columbia, Scott C5, brought \$448 each. An o.g. imperforate block of four of the 15c, Scott C10, went for \$98, while another horizontal pair but this one imperf. vertically, fetched \$51.80. A vertical o.g. pair of the \$1, Scott C11, imperforate horizontally, sold for \$128.80. An inverted Do-X, Scott C12, went reasonably at \$476. Finally, an item that is seldom seen and is really not an airmail item, a copy of the 15c surcharge, Scott 211, with surcharge reading up, changed hands at \$182. Mint imperforate horizontal pairs of the Labrador airmails, Scott C13-17, were sold at \$292.20.

At Fred Kessler's sale of the Oriol collection, the 1c Martinsyde with the printed overprint, went for \$185. A sheet of the Alcock-Brown brought \$340, and that of the Halifax, \$260. Three copies of the Halifax invert brought \$210, \$270 and \$265 respectively, while a mint copy of the De Pinedo realized \$2150. An o.g. copy of the Columbia sold for \$450, and an o.g. block of the same stamp, one of three known, went very reasonably at \$2300. A vertical pair of the 5c Labrador, imperf. between, went at \$510. Vertical imperf. margin pairs of the Labrador issue sold for \$320. ★



ST. JOHN'S G.P.O. F.S. NFLD.

THE ABOVE was the correct wording of the Newfoundland large postmark illustrated and inquired about in March 1961 TOPICS, page 80. Several owners of covers with it sent in the same "F.S." answer. It evidently means "Foreign Service," as all covers bearing it were to foreign countries.

George H. Davis, Ridgefield, Conn., surprised me with a fine cover of a small circle, gothic type, identical in wording, the cover being to British Guiana. Some English helpers also mentioned this smaller one.

The above two were used in illustrating an unfinished page of scarce Newfoundland

(Continued on page 155)