

We have always been intrigued with the "X" reported on the 5c value in "purple". We now have a copy in our collection, perhaps the one on which the listing was based. We would report that this appears to be a handstamped type, rather than the printed red "X" types.

Sissons' Revenue Catalogue. Shortly after this appears in print, there should appear a new handy BNA Revenue Catalogue, published by Jim Sissons, with assistance from others including yours truly. This will be a simplified listing, without regard to many perforation varieties, shades, etc. However it will be a completely different revenue catalogue. **First:-** Nothing will be listed that has not been seen by the editors, **Second:-** The numbering will be patterned after the Scott numbering system. Thus, if Scott later decides to issue at last a specialized BNA Catalogue, these numbers can be continued. **Third:-** Prices are completely revised and bear no resemblance to any existing catalogue or lists. It has long been needed.

New Brunswick Probates. Those who took the time to look, saw for the first time a \$100 New Brunswick Probate stamp of the last issue, in the gold medal winning exhibit of Frank Morgan's. It is not listed by Holmes, and would be NBP 15. It may well be unique.

Those two values of the 1925 issue, which Holmes' lists as NBP 7-8, are not lithographed as indicated, but are engraved. They are also much more rare than indicated, and are worth at least three or five times catalogue!

Manitoba First Issue "C.F." Holmes' lists a "double strike" for the 20c value of this issue. We assume this was meant to read "double overprint" — referring to the "C.F." printed overprint. We had long assumed that if this double "C.F." variety existed on the 20c value that it would also exist on other values. We can now report that it does exist on at least four of the values of this set. We have personally seen the following:—

- 10c—three copies
- 20c—two copies
- 50c—one copy
- \$1.00—two copies

While it is quite possible and probable that only one sheet of each were so printed of the other three values, the 10c at least had two sheets. One was in the nature of a lighter 2nd overprint, much above the

normal. Most of the doubles vary in position only slightly from the normal.

Newfoundland Transportation Tax. Again, those who were able to attend BNAPEX at Williamsburg, and who took the time to do so, saw three of the rarest of all Newfoundland stamps — the three values of the Transportation Tax issue. As far as is now known, all five copies were on exhibit. This included the complete set mint, in the Silver-Medal winning collection of Colin Makepeace, and the two used values in the collection of Frank Morgan. Seldom have collectors had the opportunity of viewing such BNA Revenue rarities, as without a doubt, BNAPEX '63 had the finest exhibits of Revenues that have ever been on display, anywhere.

Ontario Stock Transfer Tax, 1910 \$5.00. After comparing collections and notes, the Canadian Revenue Study Group, at Williamsburg, agreed that Holmes' #OST14, the \$5 violet, should be deleted as not existing. A committee of Sissons, Rockett, Makepeace, Morgan, Stokely, Siverts and Richardson agreed unanimously.

Saskatchewan \$5 Second Issue Mint. All values of the 2nd issue Saskatchewan Law stamps have been known in Mint condition with the exception of the \$5 value. It has long been suspected that perhaps this value did not exist in this condition. However we can now report that we now have in our collection a fine Mint block of this value.

Sissons Revenue Catalogue. In our last column we neglected to report that the new Sissons BNA Revenue Catalogue would price all stamps in both uncanceled and used condition, except where the stamps are not known in a particular condition.

The Canadian Revenue Study Group. This is a unit of BNAPS. Membership in the Study Group is restricted to BNAPS members. If you are a member of BNAPS, and are interested in Canadian Federal or Provincial Revenue issues, you may become a member of the CRSG by sending \$1 to the writer, who is also Secretary of the Group. This \$1 will cover the 1964-65 dues. It will also bring you a copy of their earlier publication, "Canada and BNA Revenue Yearbook, 1962" and several back issues of their own publication "BNA REVENUE NEWSLETTER". The Study Group now has a membership of approx. 105, which means that 11% of all BNAPSers are also members of the Group. **Why not join today?**