

incorrect user to M.22. So we are back where we started with M.22, still not identified, and in view of its rarity among Canadian perfins, the best hope lies with an American collector finding a cover from the U.S. user. Meanwhile you may wish to alter the handbook information.

* * *

As already reported in the 1979 Convention reports, two major steps were recently taken to assist perfin collectors. The formation of the Society's latest study group by Jon Johnson will be the catalyst to correlating efforts to produce a new handbook and, through its newsletter, assist members in the study of various aspects of perfin philately. As I am serving as membership secretary, please write to me, enclosing \$2.00 for fees, and join the growing numbers of keen collectors.

The other notable event is the decision of the Society to publish a reprint of the 3rd edition handbook, plus the 1973 supplement. This is intended to satisfy the demand for this long out-of-print book until such time as a new edition can be produced. It's available from BNAPS Book Manager, Mrs. Doris Hollingshead, for \$4.50.

* * *

Joe Purcell writes to advise that he recently acquired two items which extend the usage dates of perforators as listed in the handbook. W.4 is now known as Scott No. 555, and L.1 has appeared on a copy of Scott No. 684, thus extending the years to 1971 and 1976 respectively. Suitable changes to the handbook should be made by those who like to keep it up-to-date.

Jean-Guy Dalpe reports that he's acquired an example of G.1 on Scott MR 5. This is one of the very few perfins I know of on this scarce stamp, and the first reported use by Goodwins.

* * *

Long-time collector Maurice Decarie continues to make discoveries. He writes of finding not one but three previously unreported designs, all on revenues and illustrated here.

RD on Newfoundland fiscally overprinted (Sissons R44) is quite a surprise. The perforated letters measure H10½, and it has been suggested that they stand for Revenue Department. If this is true then it may be a form of cancelling device. First issued in 1914, there's been plenty of time for others to surface, so I'm holding this in abeyance in the hope that some of the Newfoundland revenue collectors can offer comment.

The other two stamps are more straightforward, albeit unique as Canadian perfins. L Co is on a 5c brown Custom Duty stamp (Sissons R216) and listed in the U.S. catalogue as used by Lukenheimer Co., Cincinnati. MG is on the 10c blue Custom Duty stamp (Sissons R217) and is identified in the same catalogue as the design of Max Grab Fashion Co., of New York. Congratulations Maurice for these interesting reports which I am listing as follows:

- L6 L/Co—2H5½/4½-2½—Lukenheimer Co., Cincinnati, Ohio—CD—100.
M25 MG—H9—Max Grab Fashion Co., New York, N.Y.—CD—100.

