

A Catalogue of Perfins found on the Stamps of Finland

1890-1940



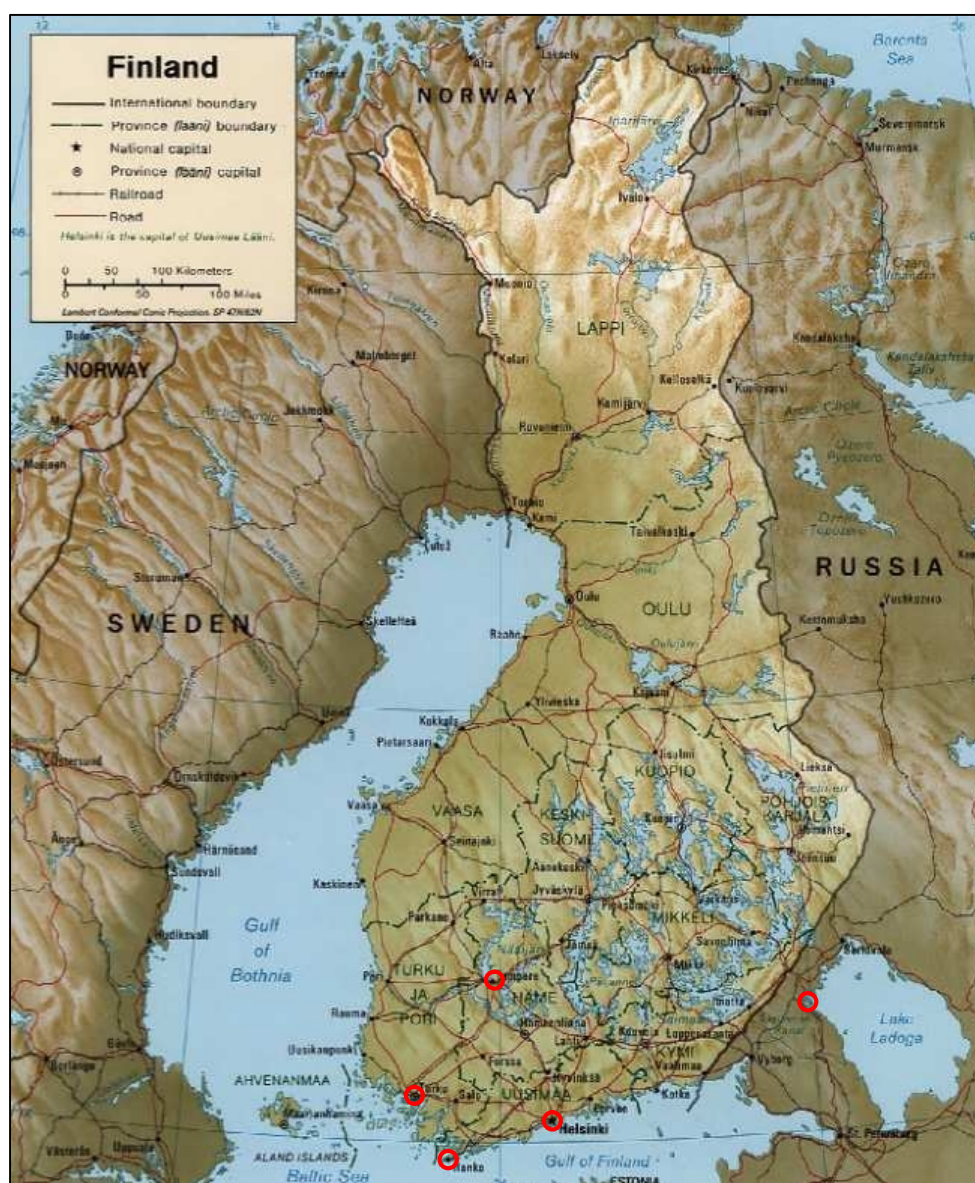
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A Schoolboy Collection no longer!

Hannu Elo has generously made available scans of his 'Premier' collection of Finland Perfins, resulting in a major re-vamp of the original 'Schoolboy Collection' Finland Perfin Exhibit!

With a relative born in Finland, and a love for the music of Sibelius, it was only natural that I would be interested in the Perfins of Finland - the '*Land of a thousand Lakes*', well **187,888** to be precise! The modern map below clearly shows the myriad of lakes in the south of the country, but what can't be seen of course are all the 'midges' in Summer!



Bounded to the North by *Norway*, the West by *Sweden*, and the East by *Russia*, the country has seen much turmoil over the centuries, some of which can be seen in the variety of postage stamps used over the years by the Finns, and echoed in the nationalistic music of Sibelius - *Finlandia* and all that. But that's another story, here we're concentrating on the Perfins, all *twelve* of them!

The five Finnish commercial centres that used Perfins have all been circled on the map above. ***Helsinki, Hanko, Turku, Tampere, and Käkisalmi*** (now *Priozersk* in Russia).

Perfins found on Finnish postage stamps.

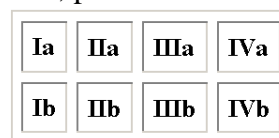
A study of Finnish Perfins was made in **1983** by Hannu Elo involving **7,727** stamps. The figures quoted here come from that study, published in 'The Posthorn' (Journal of the Scandinavian Collectors Club) in 1987, although the actual stamp details themselves were taken from a list originally compiled by Hannu's friend Juhani Olamo in **1973**. I know that's a long time ago, but if the same survey was to be made today a similar pattern would emerge, and all that would change would be the numbers involved.

Finnish Perfin Collectors traditionally record the orientation of the Perfins as shown below. This just means that the sheets of stamps were folded, sometimes more than once, prior to initialling.

Perfin positions as seen from the front of the stamp.

Ia upright. IIa, IIIa, and IVa are successive clockwise 90° rotations.

Ib reversed. Iib, IIib, IVb are successive clockwise 90° rotations.

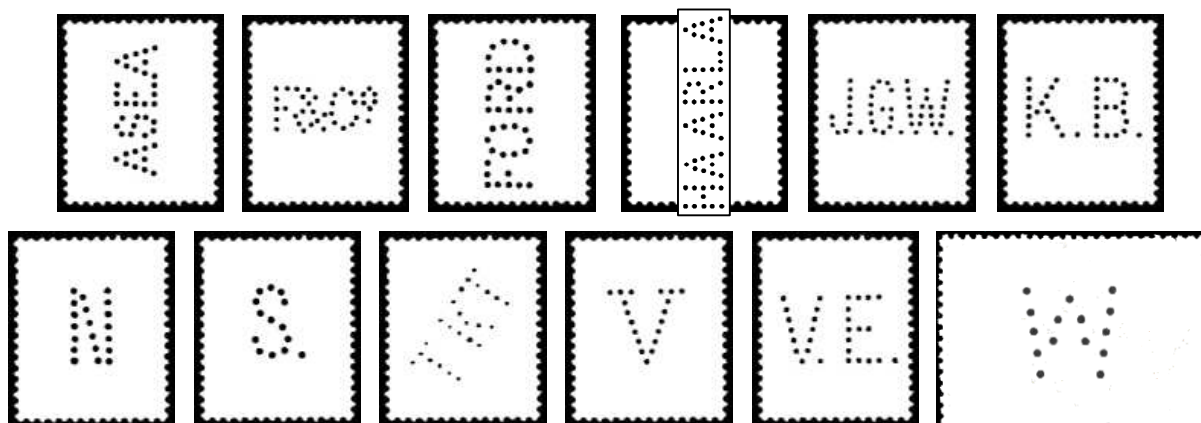


The following table shows all **twelve** known Finnish Perfins (**237 DDF**) arranged in increasing order of scarcity, which in large part correlates with the life of the die.

	Letters	Ident	Town	ED	LD	Life	DDF	Examples	%
1	ASEA	ASEA Ab	Helsinki	1914	1937	23	75	3,187	41.2%
2	S.	Försäkringsanstalten Sampo	Turku	1913	1926	13	26	1,866	24.1%
3	K.B.	Karl Boström	Hanko	1899	1910	11	14	601	7.8%
4	F&C^o.	Finlayson & Co	Tampere	1890	1901	11	10	581	7.5%
5	FORD	Oy Ford Ab	Helsinki	1930	1940	10	27	579	7.5%
6	N	Ab Notraco Oy	Helsinki	1924	1940	16	42	524	6.8%
7	V.E.	Ab Victor Ek Oy	Helsinki	1914	1919	5	8	215	2.9%
8	V	Försäkringsbolaget Verdandi	Turku	1914	1921	7	18	80	1.0%
9	TKT	Teknokonsult Oy	Helsinki	1928	1931	3	10	76	1.0%
10	J.G.W.	John Gustav Wikeström	Turku	1899	1903	4	5	18	0.2%
11	W	Waldhof Ab	Käkisalmi	c1935		1	2	0	0.0%
12	HAARLA	Haarla Oy	Tampere	c1915		1	1	0	0.0%

It can be seen from the table that the use of Perfins in Finland lasted for 50 years. Having begun around 1890, it ceased during the early years of World War II, perhaps 1940 or very soon after.

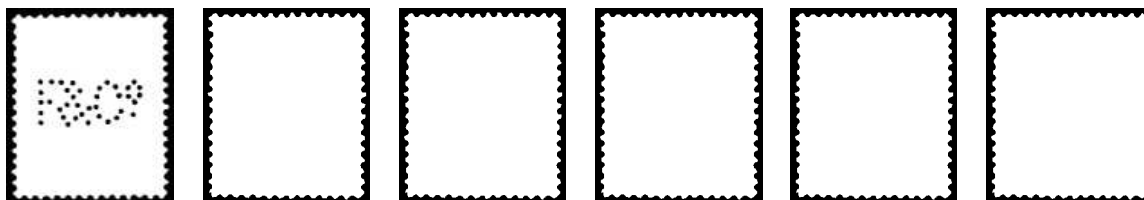
The earliest recorded date is **22nd Oct 1892** on "**F&C^o.**", and the latest is **21st Sep 1940** on "**N**".



All **twelve** dies are shown above **alphabetically**, but will appear in approximate **date order** in what follows.

1. "F&C^o." - Finlayson & Co, Linen Mfrs, Tampere (Tammerfors - Swedish).

Letters	Die in use	ED:	LD:	DDF	Survey Qty - %
F&C ^o .	1890-1901	22 Oct 1892	... May 1901	10	581 - 7.5%



Known on the following stamps - *all stamp images courtesy Hannu Elo.*



1889 Issue - 5p (ye-gn), 20p (yellow), 25p (ultra) {SG110/114/117} Perf 12½.



1891 Issue - 7k (indigo), 14k (carmine & blue) {SG137/139}



1895 Issue - 5p (gn), 10p (rose), 20p (or-ye), 25p (ultra) {SG148-151} Perf 14x13.

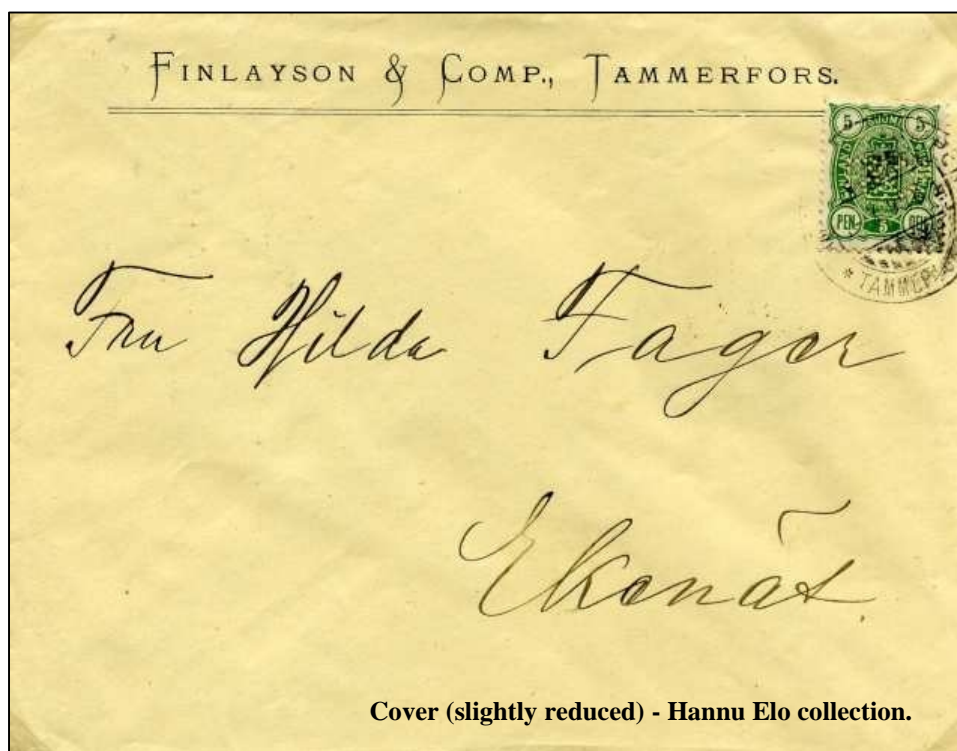


1901 Issue - 20p (blue) {SG158 - Litho}



As would be expected, the postmarks encountered are almost entirely those of Tampere, but here we have one from *Forssa*, situated in the centre of the triangle formed by Tampere, Turku, and Helsinki. This is where Finlasyon & Co had another factory.

Example is from the Hannu Elo collection.



Cover (slightly reduced) - Hannu Elo collection.

A brief history of Finlayson & Co, Tampere.

James Finlayson (1772-1852), a Quaker and Textile Machinery Manufacturer from Glasgow, set up a Linen Textile Factory in St Petersburg in 1817. Two years later he visited the Grand Duchy of Finland, which at the time was under Russian rule, and in 1820 was granted permission to build a Textile Factory in Tampere using water power from the fast flowing River Tammerkoski. The first factory was completed in 1823, and using mill operatives from England, he trained the local workforce.



In 1836 James Finlayson sold the Linen Factory to Georg Rauch and Karl Samuel Nottbeck on the condition that his name was retained, and so *Finlayson & Co* was formed. James worked on as an advisor for a short time for the new company before moving back to Scotland.

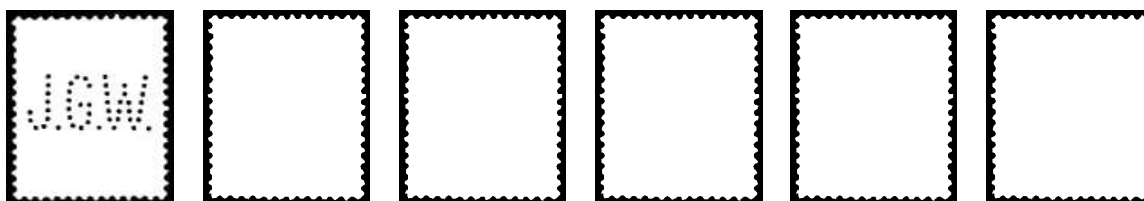
This is thought to be the *first Perfin* to have been used in Finland, albeit a generation after James's death in 1852. I had hoped to find the die in the Sloper ledgers, but unfortunately it was nowhere to be seen, and so is likely to have been manufactured locally.

This is the only Perfin used in Tampere, the rest were used in the capital Helsinki (5), Turku (3), Hanko (1), and Käkisalmi (1). {Turku (Åbo) was the capital of Finland until 1809 when Finland became part of the Russian Empire. The capital was moved to Helsinki in 1812}.

2. "J.G.W." - John Gustav Wikeström, Turku (Åbo - Swedish).

Turku (Åbo), was founded in the 13th century, and is the oldest and 5th largest city in Finland.

Letters	Die in use	ED:	LD:	DDF	Survey Qty - %
J.G.W	1899-1903	22 Apr 1899	... Feb 1903	5	18 - 0.2%



Known on the following stamps - *all stamp images courtesy Hannu Elo.*



1895 Issue - 5p (green), 10p (rose), and 20p (yellow) {SG148-150}

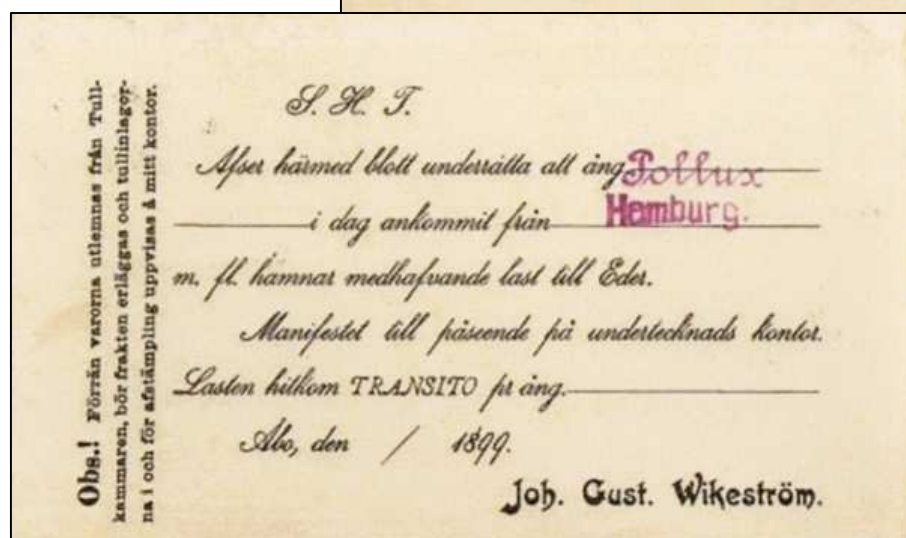
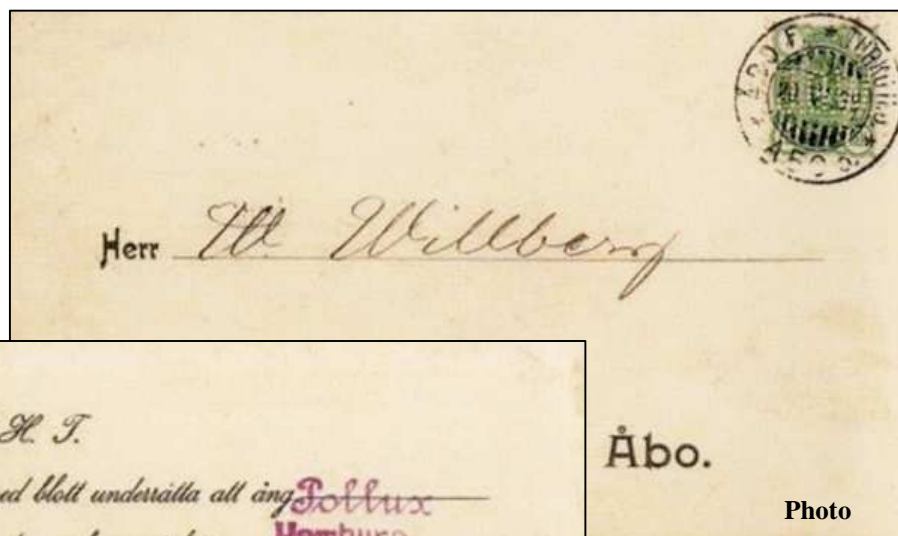


1901 Issue - 20p (blue) {SG158 - Litho}



1901 Issue - 5p (green) {SG156 - Litho or SG162 - Typo} - exact type n/k.

A brief history of the company - Judging by the content of the Post Card on the next page, J G Wikeström was a Forwarding Agent.



Proving Post Card posted in Åbo on 20th June 1899 to a Mr W Willberg in Åbo.
The postmark reads Åbo * Turku * Abo, the Swedish, Finnish, and Russian names for the city.

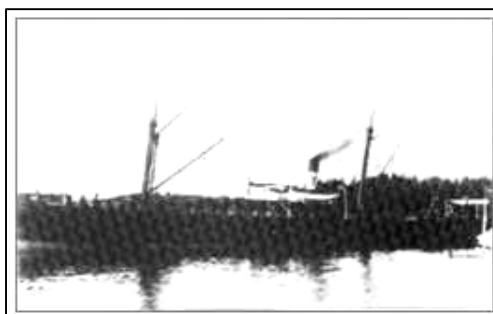
Written in Swedish, the card reads:

Vertical text.

Note! Before articles are released from customs the freightage must be paid and the paperwork presented for endorsement in my office.

Main text.

*The undersigned is pleased to inform you that the steamship **Pollux** has arrived from **Hamburg** today with freight belonging to you. The manifest is available for viewing at the office of the undersigned.
Åbo, the / 1899. Joh. Gust. Wikeström.*

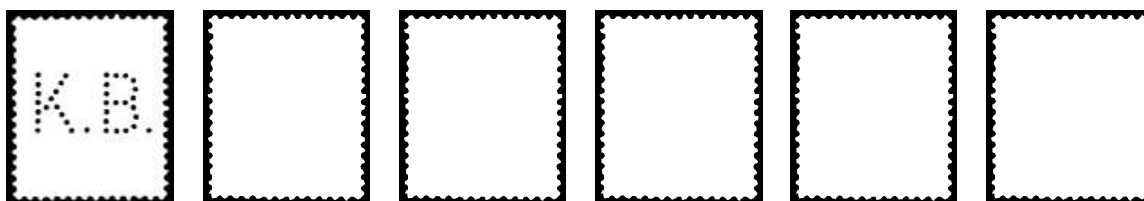


The **SS Pollux** was a Swedish Cargo Ship built by Lindholmens Varv of Gothenburg in 1883, powered by a 2-cyl compound engine driving a single screw. The ship had two Swedish owners. The ship sank on 23rd March 1912 after a collision with the German Battleship **Elsass**, near Hanstholm, en route from Uddevalla to London.

3. "K.B." - Karl Boström, Hanko (Hangö - Swedish).

Hanko is a port and seaside town on the southernmost tip of Finland, west of Helsinki.

Letters	Die in use	ED:	LD:	DDF	Survey Qty - %
K.B.	1899-1910	20 Mar 1899	22 Oct 1910	14	601 - 7.8%



Known on the following stamps - *all stamp images courtesy Hannu Elo.*



1890 Issue - 5p (ye-gn) {SG110} Perf 12½.



1891 Issue - 7k (indigo), 10k (indigo), 14k (carmine & blue) {SG137- 139}



1895 Issue - 5p (gn), 10p (rose), 20p (or-ye), 25p (ultra) {SG148-151} Perf 14x13.



1901 Issue - 10p (carmine), 20p (blue) {SG157/158 - Litho}.

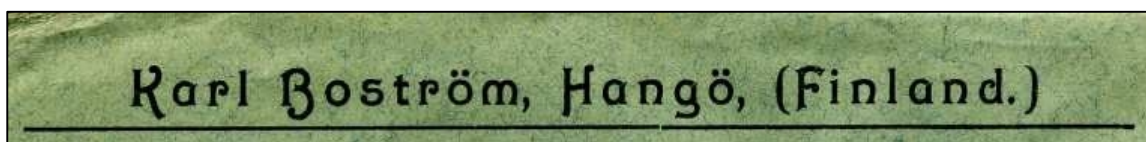
Issues continued ...



1901 Issue - 5p (gn), 20p (blue) {SG192/4 - Typo}.

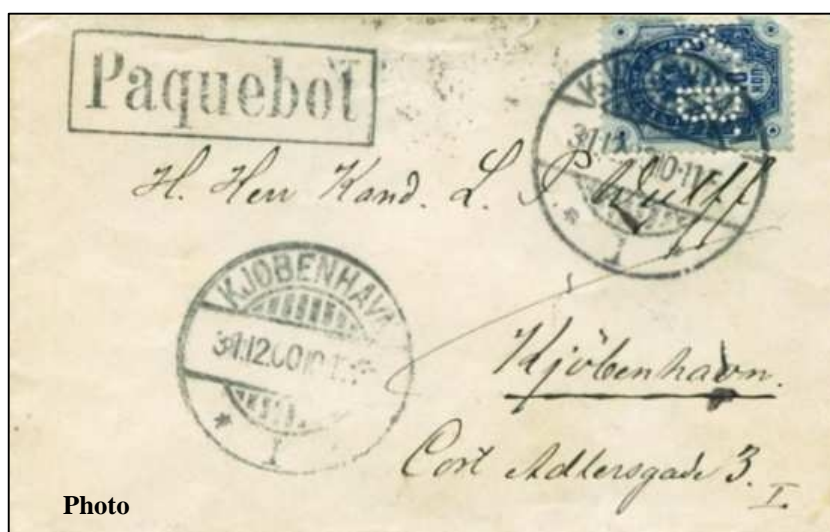


1890's Russian Issue.



Company title taken from a cover dated 15th March 1901 - Hannu Elo collection.

A brief history of the company - The forwarding company (Shipping Agent) of *Karl Bostrom* was established in Hanko in 1875, but on 6th September 1912 the Imperial State of Finland sanctioned the creation of a company called *Aktiebolaget Hangö Skeppstufveriaffär*. This new company was formed from *Karl Boström* and a company called *Finska Ångfartygs Ab* (Finnish Steamship Co).

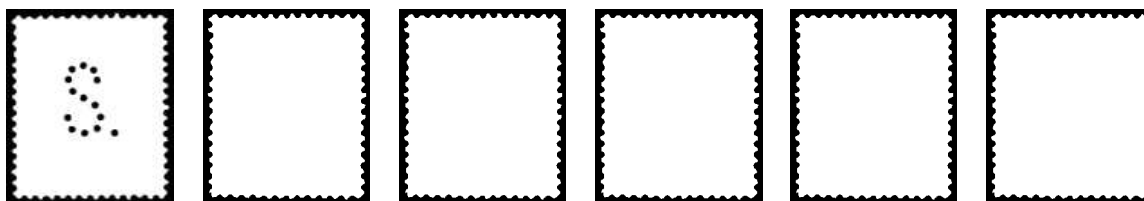


Photo

This PAQUEBOT cover, sent by steamer from Hangö to Copenhagen,
Can cancelled on arrival - 31st December 1900.

4. "S." - Omsesidiga Försäkringsanstalten Sampo, Turku (Åbo - Swedish).

Letters	Die in use	ED:	LD:	DDF	Survey Qty - %
S.	1913-1926	16 Sep 1913	5 Mar 1926	26	1,866 - 24.1%



Known on the following stamps - *all stamp images courtesy Hannu Elo.*



1909 Issue - 2k, 10k - Russian Issue.



1911 Issue - 2p (or), 5p (gn), 10p (carmine), 20p (blue), 40p (blue & claret) {SG176/7/8/181/2}.



1914 Issue - 1 Mk (gn & purple) **P14** issued 22 May 1914. {SG165a}.

Image
required!

1915 Issue - 10 Mk (grey & black) {SG168 issued 3 Apr 1915}
Listed in 'The Posthorn' (August 1987).

Note - Finland declared Independence from Russia 20th July 1917.

The following are 'SUOMI' Lions.



1917/8 Issue - 5p (gn) {SG187 - issued 1 Oct 1917}, 10p (rose-red) {SG189 - issued 15 Oct 1917}
 20p (or) {SG192 - issued 22 Apr 1918}, 25p (gr-bl) {SG195 - issued 25 Oct 1917}
 40p (br-lilac) {SG198 - issued 18 Dec 1917}, 50p (br) {SG200 - issued 24 Nov 1917}
 1 Mk (black & rose) {SG20 - issued 24 Nov 1917}



Vaasa Issue - 10p (rose) {SG215 - issued 5 Mar 1918}, 40p (lilac) {SG217 - issued 29 Apr 1918}



1919 Surcharge - 10p on 5p (ye-gn), 20p on 10p (red), 50p on 25p (blue) {SG222/3/4}



1919/20 Issue - 5p (grey) {SG188 - issued 23 Dec 1919}, 10p (gn) {SG190 - issued 16 Apr 1920}
 20p (rose-carmine) {SG193 - issued 7 May 1920}, 25p (br) {SG196 - issued 10 Dec 1919}
 50p (blue) {SG201 - issued 16 Jan 1920}

A brief history of the company - This Insurance Company was founded in Turku in 1909 by a group of businessmen from Turku, including Ernst Dahlström. By why '*Sampo*'? It must be important as the Perfin "*S.*" probably refers to it. Försäkrings translates as 'Insurance' and 'Anstalten' as 'Institution', giving us the 'Sampo Insurance Institution/Organisation/Agency'. The company still trades today.



'The Forging of the Sampo' by Akseli Gallen-Kallela (1865–1931).

In Finnish mythology, *Sampo* refers to a magical artefact that brings riches and good fortune to its holder. In the Finnish epic poem, Kalevala, it is a quern that made flour, salt, and gold out of thin air.

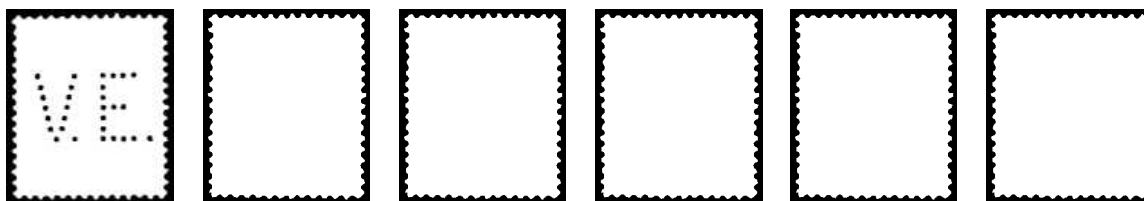


Censored cover from 'Omsesidiga Försäkringsanstalten Sampo', Åbo (Turku), sent 27th January 1916 to Myllykoski.

5. “V.E.” - Ab Victor Ek Oy, Shipping Agent, Helsinki.

The abbreviation *Ab* is from *Aktiebolag* (Swedish for a ‘Limited’ company), and *Oy* is from *Osakeyhtiö* (Finnish for a ‘Limited’ company), but why the two?

Letters	Die in use	ED:	LD:	DDF	Survey Qty - %
V.E.	1914-1919	10 Apr 1914	... 1919	8	215 - 2.9%



Known on the following stamps - *all stamp images courtesy Hannu Elo.*



1909 Russian Issue - 2k, 7k



1911 Issue - 5p (gn), 10p (car), 20p (blue), 40p (blue & claret) {SG177/8/181/2}
1Mk (green & purple) {SG165a issued in 1914}



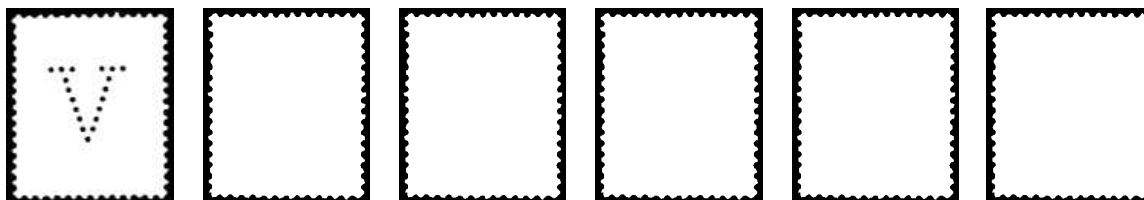
1917 Issue - 40p (br-lilac) {SG198}

A brief history of the company - Victor Ek (1858-1927), graduated in 1880, and after a few years of working both in Finland and abroad, set up a forwarding company in Helsinki in 1885. By 1910 branch offices had been opened in Hanko, Turku, and Vaasa. The company still operates today.



6. “V” - Återförsäkringsbolaget Verdandi, Turku (Åbo - Swedish).

Letters	Die in use	ED:	LD:	DDF	Survey Qty - %
V	1914-1921	... Apr 1914	31 Mar 1921	18	80 - 1.0%



Known on the following stamps - *all stamp images courtesy Hannu Elo.*



1909 Russian Issue.



1911 Issue - 5p (gn), 10p (carmine), 20p (blue) {SG176/7/8}.



1917 Issue - 5p (gn), 10p (red), 25p (blue), 40p (br-lilac), 50p (bn), 1Mk (bk-rose) {SG187/9/195/8/200/5}.



1919 O/P Issue - {SG223/4}.

1919/1920 Issue - {SG188/190/196/201}.

A brief history of the company - ‘Försäkrings’ translates as ‘Insurance’ and ‘Bolaget’ as ‘Company’, so here we have the ‘Verdandi Insurance Co’. The company was founded in 1905 by *Ernst Abraham Dahlström* (1846-1924), and his younger brother Magnus Dahlström. In 1909 Ernst Dahlström was also involved in setting up the ‘Sampo Insurance Company’ which used the Perfin “S.” from at least 1913 through to the mid 1920’s.



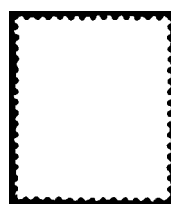
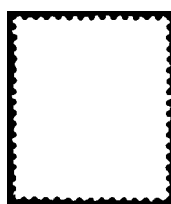
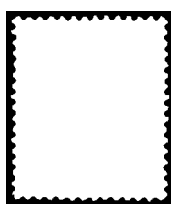
Ernst Dahlström

7. “ASEA” - ASEA Ab, Helsinki. The most common Finnish Perfin!

The die was probably single headed.

ASEA = Allmänna Svenska Elektriska Aktiebolaget.

Letters	Die in use	ED:	LD:	DDF	Survey Qty - %
ASEA	1914-1937	... Mar 1914	9 Apr 1937	75	3,187 - 41.2%



Double Struck!

Ludvig Fredholm

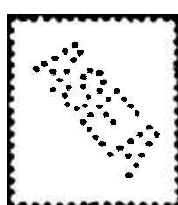
A brief history of the company - Founded originally in 1883 by Ludvig Fredholm (1830-1891) in Västerås (Sweden) as a manufacturer of electrical light and generators. The company later merged with ‘Wenströms & Granströms Electrical Power Company’ (Wenströms & Granströms Elektriska Kraftbolag), and changed its name to ‘*Allmänna Svenska Elektriska Aktiebolaget*’ (‘General Swedish Electrical Limited Company’). Still trading today as part of the ABB Group.



Photo

ASEA Trade-card dated 3rd July 1914, franked with pair of 5 pen (1911 issue) stamps with Perfin.

Note - The ‘Swastika’ was removed from its logo in 1933 because of its association with German Nazis.



As the company was established first in Sweden and had its Head Office there, it’s not surprising that Swedish Postage Stamps can be found with their own “ASEA” Perfin.

This 10 öre Swedish definitive with “ASEA” Perfin was used in **Malmo**, 22nd April 1921.



Photo

Known on the following stamps - *all stamp images courtesy Hannu Elo.*



1909 Russian Issue



1911 Issue {SG177/8/181/2/165a} - All Perf 14.



1917/1918 Issue No watermark.



1919 Overprint Issue No watermark.



1919/1920 Issue No watermark.



1921 Overprint Issue No watermark {SG226-229}.



1922 Red Cross Fund. {SG230}.



1921/1924 Issue No watermark - {SG191/4/7/9/202/3}, and {SG204, SG208-210}.
Note - The 20pen & 40pen stamps were listed in 'The Posthorn' (August 1987).



1925/1926 Issue Swastika watermark - {SG231/2, SG234/5, and SG237-241}.



1927 Issue (SG255/6).



1927/1929 Issue Posthorn watermark {SG245/246, and SG248-252}.



1930 Issue {SG264/5/7/8/9, SG270, SG272-274, and SG275}.



1931 Finnish Literary Society (150th Anniversary) {SG285/6}, and First Finnish Postage Stamps (75th) {SG287}.

50 pen
Image
required!



1932 Issue {SG268a/271a/272a/273c}.
The 50pen stamp was listed in 'The Posthorn' (August 1987).



1937 Overprint Issue {SG315}.



The "AESA" Perfin is also known on the
General Mannerheim's Child Care Charity Stamp.

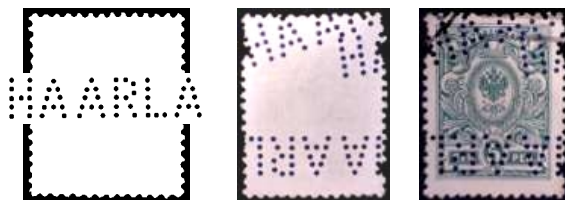
The stamp reads 'Mannerheims Barnskydd' (Swedish) - 'Mannerheimium Lastensvdjelv' (Finnish), which translates as **Mannerheim's Childcare**. The label was probably used to 'seal' the envelope flap.



This 1925 Registered letter shows the 'ASEA' script logo - **Hannu Elo collection**.

8. "HAARLA" - *Haarla Oy, Tampere.*

Letters	Die in use	ED:	LD:	DDF	Survey Qty - %
HAARLA	c1915			1	0 - 0.0%

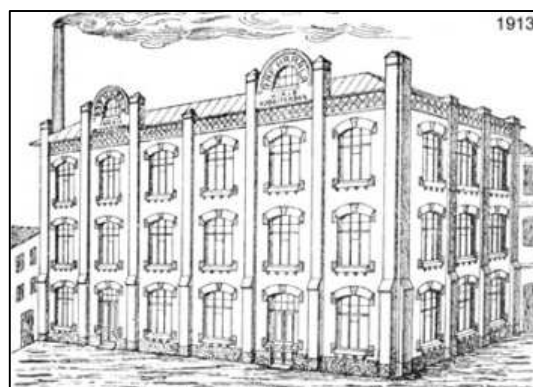
A brief history of the company - *Haarla Oy.*

This 'Full name' Perfin which probably reads "HAARLA", is on a 5 pen stamp from the 1911 issue. This was replaced after independence (in 1917) by a 5 pen Soumi 'Lion', dating the stamp to c1915. With the die being much bigger than the postage stamp to which it was applied, the perforating press it was fitted to was almost certainly made for some other purpose, but at this distance in time it would be hard to discover exactly what that was. With so few examples surviving (this would appear to be the only one!) it can't have been used very extensively.

'Haarla' is not only a suburb of the city of Turku (Swedish Åbo), a coastal port in the south-west of Finland, but it's also a surname. 'Haarla Oy' (Haarla & Co) is a relatively modern company founded in 1962, specifically to 'service' the pulp & paper industry in Finland. It has its head office in Tampere (Finland), with offices worldwide including Oslo (Norway), Stockholm (Sweden), Tallinn (Estonia), London (UK), and Qingdao (China). Clearly the present day company couldn't have been the user of the "HAARLA" Perfin c1915, but a search of the Internet produces the name 'Rafael Haarla', or to give him his full title, 'Toivo Rafael Valdemar Haarla/Harberg'.

Rafael Haarla (Harberg until 1906) was born in 1876, the son of Elis Akates Harberg (a merchant) and his wife Eedia Aurora Arvelin. In 1895 Rafael opened his own general store in Korpilahti, where he was born, but in 1900 he moved to Tampere where he set up a wholesale business.

In 1903 he established a paper processing factory in Tampere, later called 'Raf Haarla' and destined to become part of UPM ('United Paper Mills') in 1976. This image of part of the factory just before the start of WWI would have been drawn around the time that the Perfin was used. I can just make out the words 'RAF HAARLA' on the arch above the two top 'lights', but not what's written underneath them.



In 1906, to mark the centenary of the birth of the Finnish philosopher and statesman Johan Vilhelm Snellman, the Finnish author Johannes Linnankoski encouraged Finns to give up their Swedish names - one of the 70,000 to do so was Rafael Harberg who became Rafael Haarla.

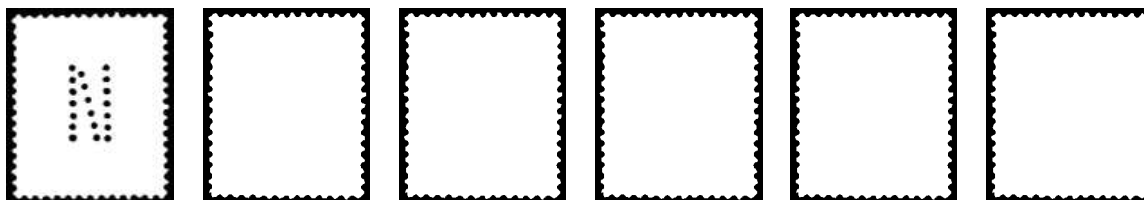
In parallel with expanding his paper related business portfolio, Rafael Haarla was also a radical activist involved in politics. During the civil war in Finland, which took place towards the end of WWI, he championed the conservative 'whites' and was inevitably hated by the communist 'reds'. Unlike in Russia, the 'whites' won out in the end.



Rafael was a member of the Tampere City Council 1916-1922. He died in 1938, leaving a number of philanthropic legacies.

9. "N" - Ab Notraco Oy, Helsinki.

Letters	Die in use	ED:	LD:	DDF	Survey Qty - %
N	1924-1940	30 May 1924	21 Sep 1940	42	524 - 6.8%



A brief history of the company - Other than their business as Shipbrokers, I've been unable to find anything out about the history of the company.



Known on the following stamps - *all stamp images courtesy Hannu Elo.*



1919 Issue No watermark {SG196}.



1921 Overprint Issue No watermark 90/20 (Listed in The Posthorn, August 1987), 1½M/50 {SG228/9}.



1921 Issue No watermark {SG191/202/4/8}.



1925 Issue No watermark {SG206}.



1925/1926 Issue - Swastika watermark {SG232, 234-242}.



1927/1929 Issue - Posthorn watermark {SG246-252}.



1930 Issue {SG265268, SG270, SG272-274, and SG275}.



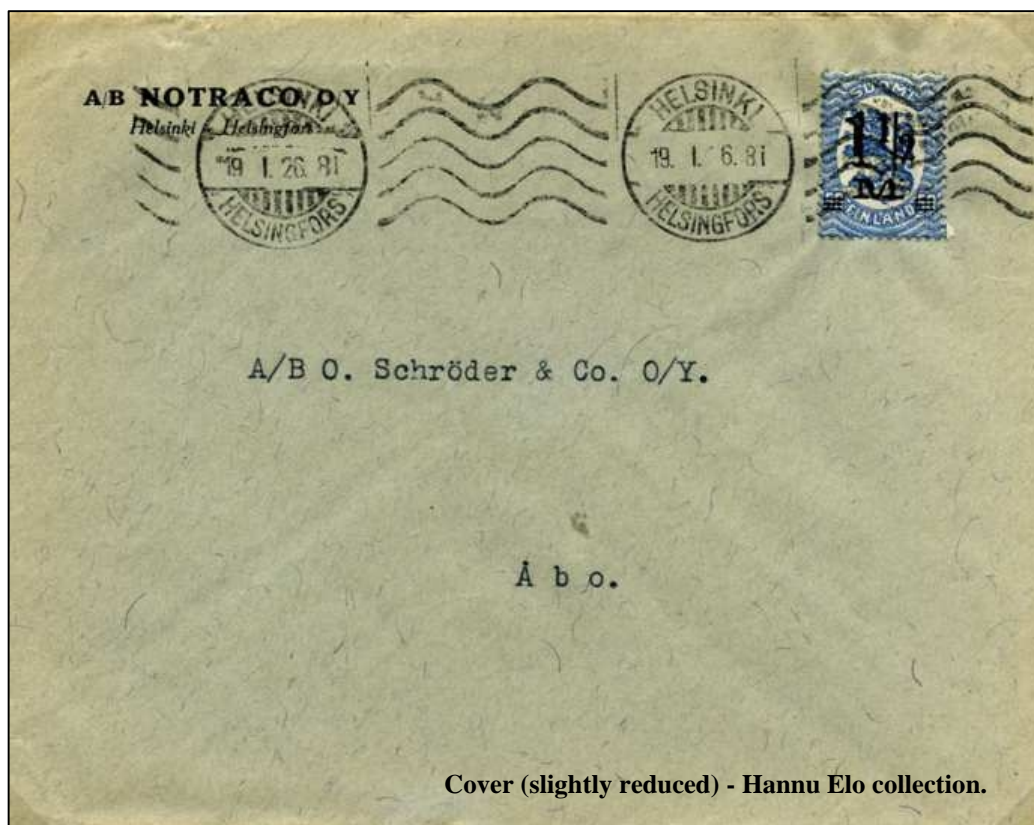
1931 Overprint Issue - 50/40 {SG290}.



1932 Issue {SG268a, SG271a, SG272a, SG273a, and SG273c}.



1936 Issue {SG273b, and SG274a}.

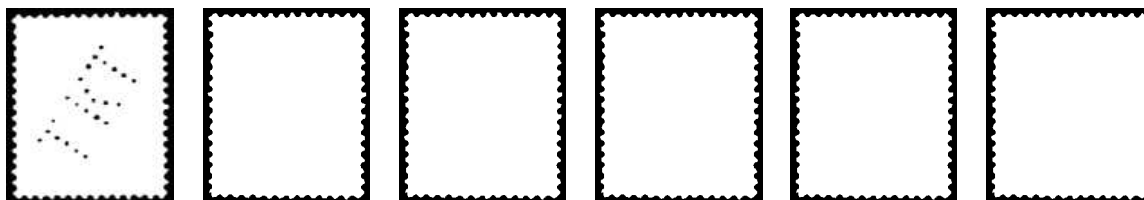


Cover (slightly reduced) - Hannu Elo collection.

Cover posted in Helsinki 19th January 1926 - 40pen definitive overprinted 1½M.

10. "TKT" - Helsinki.

Letters	Die in use	ED:	LD:	DDF	Survey Qty - %
TKT	1928-1931	22 Apr 1928	13 Sep 1931	10	76 - 1.0%



Known on the following stamps - *all stamp images courtesy Hannu Elo.*



1921/25 Issue Swastika watermark - 75p (yellow) {SG204}



1927/29 Issue - 40p (bl-gn), 50p (dull-gn), 1 Mk (red-or), 1½ Mk (purple&gn), 2 Mk (blue) {SG246-250}



1929 Issue - 1½ Mk (maroon)
{SG261}



1930 Issue - 40p (bl-gn), 1½ Mk (mauve)
{SG267/272}



1932 Issue - 50p (bl-gn)
{SG268a}

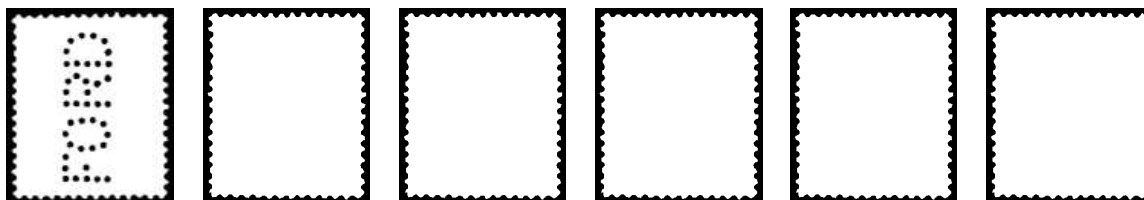
A brief history of the company - The Initials "TKT" have been taken from the company name '*Teollisuuderlharjoittajinen Keskiniffien Tapanirmankuuruusyhtijd*' which translates as the 'Industrialist's Mutual Accident Insurance Company'.



Header from a cover with Perfin "TKT" posted in Helsinki in 1929.

11. "FORD" - Oy Ford Ab, Helsinki.

Letters	Die in use	ED:	LD:	DDF	Survey Qty - %
FORD	1929-1940	11 Dec 1930	... 1940	27	579 - 7.5%



A brief history of the company - The first Ford motor car was sold in a Finnish department store in 1904. Ford imported their cars into Finland through Sweden and Denmark, but as demand grew, the *Ford Motor Company of Finland Oy* was established in 1926, becoming Finland's first subsidiary of a car manufacturer.

Ford Motor Company of Finland Oy

In 1929, the Ford Motor Company offered 40% of the shares in the Finnish subsidiary to Finnish investors. The offer was a success and share ownership grew. In 1938 the company became the first car importer in Finland to be listed on the Helsinki Stock Exchange. At the same time, the name of the company was changed to *Oy Ford Ab*. In 2000, Ford bought back the shares and left the Helsinki Stock Exchange after 62 years.

Known on the following stamps - *all stamp images courtesy Hannu Elo.*



1929 - 20p (br) {SG194a} Perf 14½ x 15 introduced in 1929.



1930 - 20p, 25p, 40p, 50p, 60p, 1 Mk, 1½ Mk, 2 Mk, 3 Mk {SG265/6/7/8/9/270/2/3/4}



1930 - 5 Mk, 10Mk, 25 Mk {SG275/6/7}



1931 - 2 Mk {SG288}, 50/40 {SG290}, 2 Mk {SG292}.



1932 - 50p, 1½Mk, 2 Mk, 2½ Mk, 10 Mk {SG268a/272a/273a/273c/276a}



1935 - 2½ Mk {SG308}



1936 - 2 Mk (carmine) {SG273b}

Image
required!

1937 - 2 MARKKAA on 1½ Mk {SG315}
Listed in 'The Posthorn' (August 1987).



1938 - 2 Mk {SG328}

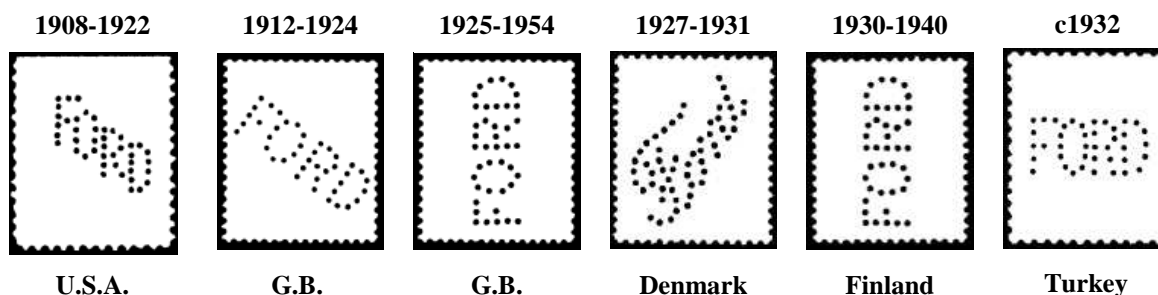


1939 - 4 Mk {SG334}



1940 - 2.75 Mk on 2 Mk (carmine) {SG342}

The following are full name 'FORD' Perfins found on stamps from other countries.



The 'Ford Motor Co' used a full name "FORD" Perfin in five countries.
U.S.A., G.B., Denmark, Finland and Turkey.

The American Perfin being 'staggered' looks nothing like the Finnish one, but the two G.B. Perfins look similar, although not enough to suggest they were made by the same manufacturer.

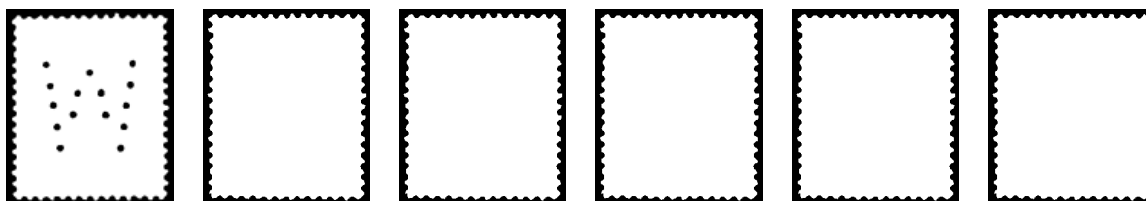
- The American "FORD" Perfin was used at the company H/Q in Dearborn, Detroit, MI.
- The two G.B. "FORD" Perfins were used by the 'Ford Motor Co (England) Ltd', later simply the 'Ford Motor Co Ltd', at their Offices in Trafford Park, Manchester.
- The 'fancy' Danish "FORD" was used in the company offices in Copenhagen (København).
- The Turkish "FORD" is found on the 1931 Atatürk issue. There was a Ford presence in Turkey from 1928 to 1934, when production was suspended.

Perhaps you know of more full-name "FORD" Perfins used in other countries?

12. "W" - Oy Waldhof Ab, Käkisalmi (Kexholm - Swedish).

Letters	Die in use	ED:	LD:	DDF	Survey Qty - %
W	c1935	---	---	2	0 - 0%

Note: Although no examples were recorded in the survey, at least *five* examples are known to exist. Unfortunately, one of these has a **fake Zeppelin** cancel - see next page.



Known on the following stamps - *stamp images courtesy Hannu Elo.*



1930 Issue - 10 Mk Lake Saimaa {SG275}, and 25 Mk Wood-cutter {SG277}.

A brief history of the company - A large wood-pulp mill was built by 'Oy Waldhof Ab' in Käkisalmi, so it's fitting that one of the stamps the Perfin is known on is the 25 Mk 'Woodcutter'.

Waldhof built a large sulphite pulp mill in Käkisalmi, at the mouth of the Vuoksi near Ladoga, which was completed in 1931. The factory buildings were designed by architect WG Palmqvist. Bruno Procopéla, President and CEO, played a key role in setting up, employing and developing the plant. The factory employed about 300 people, and initially received raw wood from both Finland and the Soviet Union, but after 1936, Soviet wood was no longer imported.

After WWII, the Käkisalmi pulp mill was taken over by the Soviet Union and continued to operate until 1986/7, when it was closed due to excessive environmental pollution. Today, the factory has a wood-fired thermal power plant and a furniture factory that makes, amongst other things, Ikea furniture. In the vicinity of the factory, to the north of the mouth of the Vuoksi, is a large bark and waste tree mountain created during its operation, which has been burned by smoking and has smoked since the early 1990s.

Known in the middle ages as Korela, the fortress town was captured and occupied by the Swedes 1578-1595, and again 1611-1711, during which time it was called Kexholm. It then came under Russian rule when it was called Ке́ксго́льм (Keksgolm). In 1812 it was included in the Grand Duchy of Finland, established earlier in 1809, and as a consequence it became part of Finland in 1918 when Finland gained independence. After a short war during late 1939 into 1940, Finland ceded Käkisalmi and the whole of the Finnish Karelia to the Soviet Union. The Finns regained control briefly during 1941-1944, only to be evacuated at the end of WWII. Keksgolm, now part of Russia, was renamed *Priozersk* in 1948, a name which it still carries today.

Finland's first Air Mail stamp.



The 10 Mark airmail stamp was only valid for letters carried on the German Zeppelin's *return flight* to Germany on one day only. The 'Graf Zeppelin' **D-LZ127** (the most successful Zeppelin ever built) arrived in Helsinki on Wednesday afternoon, 24th September 1930, on its way back to Germany. Due to bad weather and gusty winds, the 'landing' had to be aborted, resulting in the mail bags being exchanged by rope. The overprinted stamp was only available in Helsinki.



'1830' Error

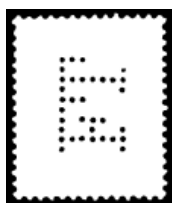
Due to an overprinting error, one stamp in each sheet has the date '1830' instead of '1930'. This overprint error is highly sought after in Finnish philately!



Fake Overprint

The **fake** overprint (on a genuine Perfin, postmarked Käkisalmi) is shown above. It uses crude san-serif lettering in red as opposed to the delicate letters with serifs on genuine stamps.

Throughout the document I've consistently referred to *twelve* Finnish Perfins, but there are a few more to look out for on Finnish postage stamps. As far as is known, these next two are *unique*.



- The Danish Perfin “FT” (DPS F52) is known on a 1930's **2 Mk Finnish** postage stamp (SG273a), which shows an indistinct postmark bottom left. The Mauve colour was introduced 1st February 1932, and replaced by Carmine on 2nd November 1936, dating the stamp to c1934.

The user is known to have been used by ‘*Franck & Tobiesens*’, a Danish shipping Co, who had routes in the 1930's that included calls to the Finnish ports of Helsinki and Turku (Åbo).



The back of this cover posted in Copenhagen on the 24th July 1933 (with an 8 Ore Danish definitive with the “FT” Perfin), shows some of the company's shipping routes, including Copenhagen - Helsinki.

Also of interest are covers sent by the company to Finland bearing Danish stamps perforated “FT”, but cancelled with a Finnish postmark. ‘*Skepps brev*’ is Swedish for ‘*Ship Letter*’, which would have been cancelled on arrival in Helsinki. The illustration below shows part of a cover postmarked 17th June 1935.



All illustrations on this page courtesy of *Gunnar Beck*.



Illustrations courtesy of *Birger Mortensen*.

- A mint example is known of a 50 pen *Finnish* postage stamp (SG268a, issued 2nd Jan 1932) with a mainly blind strike of the Perfin “Å&Å” - *scans* of front/back shown above. The “Å&Å” Perfin was used on Swedish stamps by the Publisher *Åhlen & Åkerlund Forlag* in Stockholm, a company known to have accepted postage stamps as payment.
- This “U.D.C^o.L^d.” die is recorded in the Perfins Club Catalog (European Section - Finland) as B1. The user was almost certainly the ‘*Union Discount Company of London Ltd*’.



Similar patterns are known on *fiscal stamps* from:

Argentina, *Bolivia*, Brazil, *Cape of Good Hope*, Colombia, *Cuba*, Finland, Great Britain, *India*, New Zealand, and *Peru*.



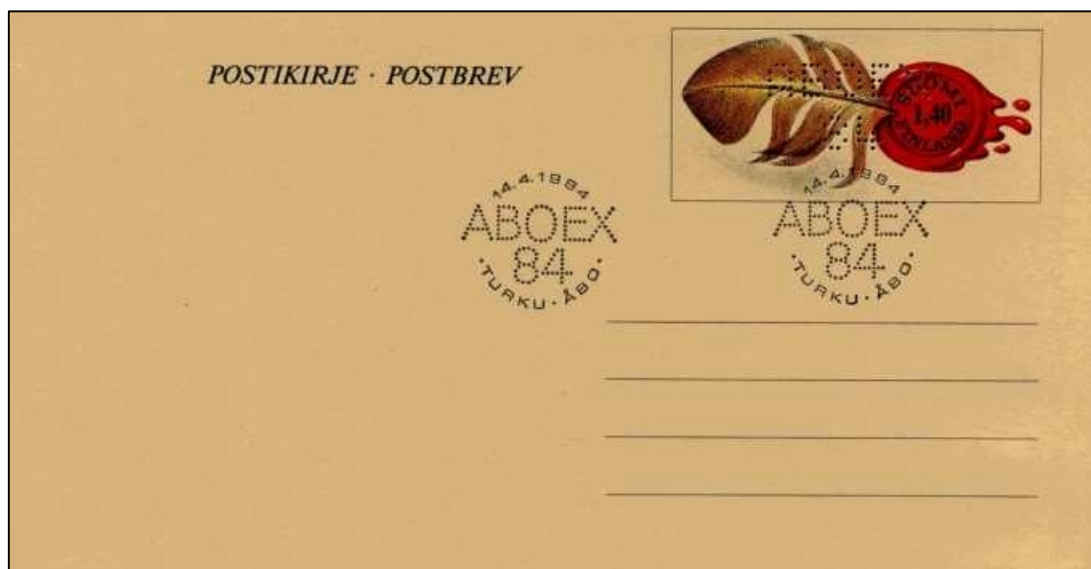
Hannu Elo has kindly supplied two examples on Fiscal stamps from *Bolivia*, along with examples from *Peru*, *Cape of Good Hope*, and *India* all courtesy of *Jeff Turnbull* - but can anyone supply scans of examples from any other countries, especially *Finland*?

- Although this is clearly a G.B. Perfin and not Finnish, there is a link with Finland in the cancellation. The QV 2½d Jubilee pair (which was the Foreign Letter rate at the time) is perforated “TWS/&C^o” (T5160.01), in use 1890-1917 by ‘*Thomas Wilson, Sons & Co Ltd*’, Steamship Owners in Hull & Grimsby. The piece has been cancelled ‘*Fran Utlandet*’ (which translates as *from abroad*) on arrival in Finland from loose ship mail.



Offered on e-Bay by Argyll Etkin Ltd - August 2018.

- And finally, this Postal Stationery item perforated “**ABOEX/84**” is best described as a ‘Philatelic’ Perfin. “**ABOEX 84**” was a Stamp Exhibition held in Turku (Åbo in Swedish) in 1984. This item is one of a number of similar items produced by the Turku Stamp Club over the years, including perforating individual stamps.



“**ABOEX/89**”, “**ABOPHIL/30**” (in 1993), “**ABOEX/94**”, “**TPK/65**” (in 1994), “**AFF/100**” (in 1995), “**TPK/70**” (in 1999), and “**NORDIA/99**” all had philatelic material perforated with an appropriate ‘Perfin’.



Both images courtesy of *Hannu Elo*.

And so there are **12, 13, 14, 15** ... different Finnish Perfins, depending on your definition of a Perfin!

Anomalies ...

Reported early in January 2022 by *William Hall* having spotted it on a Perfins Facebook group.

The design is *similar* to the 1875 issue when Finland was regarded as a Russian 'Grand Duchy', but there is no value in the coloured roundels! These 'Coat of Arms' types were replaced in 1891 by Russian 'Eagles', so we can nominally date the 'stamp' to between 1875 and 1891, giving it a mid-range of 1883 - incredibly early for Finnish Perfins. Unusually, the stamp is almost square rather than the traditional rectangular shape.



I'm beginning to smell a rat here - 'blank' roundels and astonishingly early ...

The colour appears to be brown which (nominally) was the colour of the 10 pennia 'Coat of Arms' stamp issued in 1881. However, the colours were changed in 1885 and again in 1889, during which time brown wasn't used, so we now have a narrow 1881-1885 date range for the use of brown on a 'pennia' stamp. However, the issued stamp was a much lighter brown ...



If we compare the design of this stamp with the known issued stamps we see a marked difference in quality/craftsmanship, including differences in the design itself - Note that the post-horns on our subject stamp lie well outside the width of the shield (with a very pointed base), whereas in the actual postage stamps the post-horns are much smaller and the shield has a flat base. The crown and background also differ.

Unfortunately, there are many forgeries of early Finnish Postage Stamps! For example, François Fournier (1846-1917) operated as a forger in Geneva from 1904 onwards, but unlike many of his contemporary forgers, he did not seek to defraud the public. He described his material as *facsimiles* and promoted it to collectors who could not afford to purchase genuine items. After his death in 1917, his former employee, Charles Hirschburger, continued the business until his own death in 1927.

For what it's worth, bearing in mind that I'm no authority on Finnish postage stamps, what I think we have here is a *facsimile* of an early 'Coat of Arms' postage stamp appearing to date to the mid 1880's - there is no value stated, so there's no intent to defraud. But why the perforated initials? It looks genuine enough, but is it from a nearby country - Norway, Sweden, Denmark, or even Russia? If you recognise either the 'stamp' or the 'Perfin', please let me know!

And finally, This 4-hole pattern has also been reported on e-Bay (August 2019), although its function has yet to be determined! The stamp is a 10p red from the 1917 issue, postally used in Turku (Åbo).



Finnish Stamps known with Perfins.

Stamps issued during the **Grand Duchy of Finland** era. These are based on Russian stamps of the period, but with Finnish currency denominated, where 1 Markka = 100 Pennia. This was all part of the 'Russification' of Finland. The earliest known Perfin is dated **22nd Oct 1892** on "F&C^o."

1890/1891 Issue - 5p (ye-gn), 20p (yellow), 25p (blue) {SG110/114/116} Perf **12½**.



1891 Issue - 7k (indigo), 14k (carmine & blue) {SG137/9}. Russian currency 100 Kopecks = 1 Ruble.



'Kopek' franking was obligatory for all mail *leaving the country* from 14th August 1900 through to 12th March 1918.

4k for Foreign Post Card rate, and 10k for Foreign Letter rate.
The rate doubled to 8k and 20k on 14th September 1917.

1895 Issue - 5p (gn), 10p (rose), 20p (or-ye), 25p (blue) {SG148-150, 152}. Perf **14x13**.



1901 Issue - 10p (carmine), 20p (blue) {SG157/158 - **Litho**}.



1901 Issue - 5p (gn), 20p (blue), 1m (gn & purple) {SG162/164/165 - **Typo**}.



1909 Issue - 2k (green), 7k (light blue) - **Russian Issues**.



1911 Issue - 5p (gn), 10p (carmine), 20p (blue), 40p (blue & claret) {SG177/178/181/182}.



1914 Issue - 1Mk {SG165a}.

1915 Issue - 10 Mk (grey & black) {SG168}.



The Finnish Declaration of Independence - adopted by the Parliament of Finland on 6 Dec 1917.



The national flag is a blue 'Nordic Cross' signifying Christianity.



The declaration proclaimed Finland as an Independent Nation (Republic), ending its ties within Russia as the Grand Duchy of Finland. As with Russia, there was a limited civil war between the 'reds' (communists) and 'whites' (conservatives), with in this case the 'whites' the eventual victors. International recognition of Finland as an independent country was slowly accepted by other countries in the coming weeks, months, and even years, with Great Britain not formally recognising Finland until 6th May 1919. The Finnish Coat of Arms shows a 'crowned lion of gold holding a sword trampling a Russian sabre, with nine white roses in a red field'. The significance of the nine white roses is now lost in the mists of time, although they might be one for each of the nine 'original' towns.

1917 Issue - 5p (gn), 10p (red), 20p (or), 25p (blue), 40p (lilac), 50p (bn) {SG187/189/192/195/198/200}.



1917 Issue continued - 1 Mk (black & rose), 10 Mk (black & bistre) {SG205/212}.



Note!
Although included in the 1917 general issue,
the 20 pen was issued 22nd April 1918.

1918 Issue - Vaasa issue - 10p (red), 40p (brown-lilac) {SG215/217}. 'Mannerheim' government issue in Vaasa.



Note!
These two 'Vaasa' issue stamps are only known with the "S." Perfin.

1919 Issue - Overprinted surcharge 10/5, 20/10, 50/25, 75/20 {SG222-225}.



1919/1920 Issue - Colour changes 5p (grey), 10p (gn), 20p (rose), 25p (bn), 50p (blue) {SG188/190/3/6/201}.



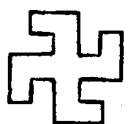
1921 Issue - Overprinted surcharge 30p/10, 60p/40, 90p/20, 1½ M/50 {SG226-229}.



1921/1925 Issue - Colour changes 10p (l-blue), 20p (bn), 30p (apple gn), 40p (bl-gn), 50p (gn) {SG191/4/7/9/202}.



1921/1925 Issue - Colour changes 60p (ple), 75p (ye), 1 M (red-or), 2 M (bk&bl), 3 M (bk&bl) {SG203/4/6/208/210}.



Many of the above 1921/1925 issues (which were on *un-watermarked paper*) were also printed on 'swastika' watermarked paper 1925-1929, either Perf 14 or 14½x15, followed by a change in watermark to a 'post-horn' 1927-1929.

60

1925/1926 Issue - Swastika wmk - 10p (m-blue), 20p (bn), 30p (ye-gn), 40p (bl-gn), 50p (dull gn), 60p (purple)



1925/1926 Issue - Swastika wmk - 1 M (red-or), 1½ M (ple & gn), 2 M (bl & grey), 3 M (bk & bl), 5 M (bk & ple)



Note!
Orientation
of
watermark
disregarded.

1927 Issue - 1½ M (mauve), 2 M (deep blue) {SG255/6} - 10th Anniversary of Independence.



1927/1929 Issue - Posthorn wmk - 20p (bn), 40p (bl-gn), 50p (dull gn), 1M (red-or), 1½M (ple & gn), 2M (bl & grey)



1927/1929 Issue continued - Posthorn wmk 3M (bk & bl), 5M (bk & ple)



Note!
Orientation
of
watermark
disregarded.

1929 Issue - 1½ M (maroon) Turku Cathedral {SG261A/B}. 700th Anniversary of Turku.



A new series of definitive stamps began to appear during 1930. These new, modernistic definitives are wider than the earlier series.

1930 Issue - 10p (lilac), 20p (green), 25p (red-bn), 40p (bl-gn), 50p (or-ye), 60p (slate) {SG264-269}.



1930 Issue - 1 M (orange), 1½ M (mauve), 2 M (indigo), 3 M (bronze-gn) {SG270/2/3/4}.



1930 Issue - 5 M - Olavinlinna, 10 M - Lake Saimaa, 25 M - Wood-cutter {SG275-277}.



1931 Issues - 1½ M (deep blue) {SG286} - issued 1st January 1931, Finnish Literary Society's Centenary.
2 Mk (blue) {SG288} - issued 1st March 1931, 75th Anniversary 1st Finnish Postage Stamps.



1931 Issue - '50 PEN.' on 40p (bl-gn) {SG290} - issued 2nd Dec 1931.



1932 Issue - Colour changes/new denomination - 50p, 1.25M, 1½M, 2M, 2½M {SG268a/271a/272a/273a/273c}.



1932 Issue - 10M (reddish-purple) {SG276a}.



1935 Issue - 2½M (blue) {SG308} - issued 28th February 1935.



1936 Issue - 2M (carmine), 3½M (blue) {SG273b/274a}.



1937 Issue - 2 MARKKAA on 1½m (carmine) {SG315}.



1938 Issue - 2M (red) {SG328} - issued 6th September 1938, Tercentenary of Finnish Postal Service.



1939 Issue - 4M (sepia) {SG334} - issued 1st March 1939, featuring the G.P.O. Helsinki.



Note!

The use of Perfins in Finland ceased in 1940, or very shortly afterwards,
with a latest known date of **21st Sep 1940 on "N"**.

Finland is now a member of the European Union, having joined on January 1st, 1995. As a consequence, the Markka ceased to be legal tender in February 2002 in favour of the Euro, which converted at the rate of 6 Mk to 1 Euro.

There follows a *simplified* list of the known stamps from the 1983 Survey (compiled in 1973), which was published in 'The Posthorn' in 1987, plus a number of additions!
12 dies and **118** different stamps are listed, with **238** DDF.

			F&C ^o .	J.G.W.	K.B.	S.	V.E.	V	ASEA	HAARLA	N	TKT	FORD	W
TOTALS		SG No. Introduced	10	5	14	26	8	18	75	1	42	10	27	2
1890/1891	5 pen	SG110 - 1/1/90	5p		5p									
	20 pen	SG114 - 1/1/90	20p											
	25 pen	SG117 - 1891	25p											
1891	7 kop	SG137 - 1/5/91	7k		7k									
	10 kop	SG138 - 1/3/91			10k									
	14 kop	SG139 - 1/5/91	14k		14k									
1895	5 pen	SG148 - 1895	5p	5p	5p									
	10 pen	SG149 - 1895	10p	10p	10p									
	20 pen	SG150 - 1895	20p	20p	20p									
	25 pen	SG152 - 1895	25p		25p									
1890's	7kop	Russian Issue			7k									
	19kop	Russian Issue			10k									
1901 Litho	10 pen	SG157 - 14/1/01			10p									
	20 pen	SG158 - 14/1/01	20p	20p	20p									
1901 Typo	5 pen	SG162 - 18/12/01		5p ??	5p									
	20 pen	SG164 - 5/9/01			20p									
1909	2 kop	Russian Issue				2k	2k	2k	2k					
	7 kop	Russian Issue					7k							
	10 kop	Russian Issue				10k		10k						
	20 kop	Russian Issue						20k						
1911	2 pen	SG176 - 7/1/11				2p								
	5 pen	SG177 - 27/3/11				5p	5p	5p	5p	5p				
	10 pen	SG178 - 12/1/11				10p	10p	10p	10p					
	20 pen	SG181 - 8/3/11				20p	20p	20p	20p					
	40 pen	SG182 - 11/1/11				40p	40p		40p					
1914	1 Mk	SG165a - 22/5/14				1Mk	1 Mk		1 Mk					
1915	10 Mk	SG168 - 3/4/15				10 Mk								
1917/1918	5 pen	SG187 - 1/10/17				5p		5p	5p					
	10 pen	SG189 - 15/10/17				10p		10p	10p					
	20 pen	SG192 - 22/4/18				20p			20p					
	25 pen	SG195 - 25/10/17				25p		25p	25p					
	40 pen	SG198 - 18/12/17				40p	40p	40p	40p					
	50 pen	SG200 - 24/11/17				50p		50p	50p					
	1 Mk	SG205 - 24/11/17				1 Mk		1Mk	1 Mk					
	5 Mk	SG21 - 18/12/17							5 Mk					
	10 Mk	SG212 - 20/11/17							10 Mk					
1918	10 pen	SG215 - 1918				10p								
Vaasa	40 pen	SG217 - 1918				40p								
1919	10/5	SG222 - 10/12/19				10/5			10/5					
Surcharge	20/10	SG223 - 10/12/19				20/10		20/10	20/10					
	50/25	SG224 - 4/12/19				50/25		50/25	50/25					
	75/20	SG225 - 9/12/19							75/20					

		SG No. Introduced	F&C ^o .	J.G.W.	K.B.	S.	V.E.	V	ASEA	HAARLA	N	TKT	FORD	W
1919/1920	5 pen	SG188 - 23/12/19				5p		5p	5p					
	10 pen	SG190 - 16/4/20				10p		10p	10p					
	20 pen	SG193 - 7/5/20				20p			20p					
	25 pen	SG196 - 10/12/19				25p		25p	25p		25p			
	50 pen	SG201 - 16/1/20				50p		50p	50p					
1921	30/10	SG226 - 9/2/21							30/10					
Surcharge	60/40	SG227 - 7/2/21							60/40					
	90/20	SG228 - 10/2/21							90/20		90/21			
	1½/50	SG229 - 7/2/21							1½/50		1½/50			
1921/1925	10 pen	SG191 - 26/6/21							10p		10p			
	20 pen	SG194 - 28/6/24							20p					
	30 pen	SG197 - 1/6/23							30p					
	40 pen	SG199 - 1/7/24							40p					
	50 pen	SG202 - 6/7/21							50p		50p			
	60 pen	SG203 - 2/12/21							60p					
	75 pen	SG204 - 31/3/21							75p		75p	75p		
	1 Mk	SG206 - 7/10/25									1 Mk			
	2 Mk	SG208 - 7/3/21							2 Mk		2 Mk			
	2 Mk	SG209 - 6/11/22							2 Mk					
	3 Mk	SG210 - 7/3/21							3 Mk					
1922	1 Mk + 50p	SG230 - 15/5/22							1 Mk + 50p					
1925/1926	10 pen	SG231 - 9/12/26							10p					
<i>Orientation</i>	20 pen	SG232 - 6/10/25							20p		20p			
<i>of Swastika</i>	30 pen	SG234 - 13/2/25							30p		30p			
<i>watermark</i>	40 pen	SG235 - 20/1/26							40p		40p			
<i>disregarded</i>	50 pen	SG236 - 6/10/26									50p			
	60 pen	SG237 - 6/10/26							60p		60p			
	1 Mk	SG238 - 7/10/25							1 Mk		1 Mk			
	1½ Mk	SG239 - 7/4/26							1½ Mk		1½ Mk			
	2 Mk	SG240 - 6/10/25							2 Mk		2 Mk			
	3 Mk	SG241 - 31/1/26							3 Mk		3 Mk			
	5 Mk	SG242 - 12/6/25									5 Mk			
1927	1½ Mk	SG255 - 6/12/27							1½ Mk					
	2 Mk	SG256 - 6/12/27							2 Mk					
1927/1929	20 pen	SG245A - 23/2/29							20p					
<i>Orientation</i>	40 pen	SG246A - 15/2/28							40p		40p	40p		
<i>of Posthorn</i>	50 pen	SG247A - 22/6/28									50p	50p		
<i>watermark</i>	1 Mk	SG248A - 13/9/27							1 Mk		1 Mk	1 Mk		
<i>disregarded</i>	1½ Mk	SG249A - 24/11/27							1½ Mk		1½ Mk	1½ Mk		
	2 Mk	SG250A - -/5/28							2 Mk		2 Mk	2Mk		
	3 Mk	SG251A - 13/9/27							3 Mk		3 Mk			
	5 Mk	SG252A - 8/3/28							5 Mk		5 Mk			
1929	20p	SG194a - 1929											20p	
	1½ Mk	SG261 - 22/5/29									1½ Mk			

		SG No. Introduced	F&C ^o .	J.G.W.	K.B.	S.	V.E.	V	ASEA	HAARILA	N	TKT	FORD	W
1930	10 pen	SG264 - 1/1/30							10p					
	20 pen	SG265 - 1/1/30							20p		20p		20p	
	25 pen	SG266 - 24/1/30									25p		25p	
	40 pen	SG267 - 1/1/30							40p		40p	40p	40p	
	50 pen	SG268 - 1/1/30							50p		50p		50p	
	60 pen	SG269 - 1 1/30							60p				60p	
	1 Mk	SG270 - 1/1/30							1 Mk		1 Mk		1 Mk	
	1½ Mk	SG272 - 1/1/30							1½ Mk		1½ Mk	1½ Mk	1½ Mk	
	2 Mk	SG273 - 1/1/30							2 Mk		2 Mk		2 Mk	
	3 Mk	SG274 - 1/1/30							3 Mk		3 Mk		3 Mk	
	5 Mk	SG275 - 24/1/30							5 Mk		5 Mk		5 Mk	
	10 Mk	SG276 - 24/1/30											10 Mk	10 Mk
	25 Mk	SG277 - 24/1/30											25 Mk	25 Mk
1931	1 Mk	SG285 - 1/1/31							1 Mk					
	1½ Mk	SG286 - 1/1/31							1½ Mk					
	1½ Mk	SG287 - 1/3/21							1½ Mk					
	2 Mk	SG288 - 1/3/31											2 Mk	
	50/40	SG290 - 2/12/31									50/40		50/40	
	2 Mk	SG292 - 15/12/31											2 Mk	
1932	50 pen	SG268a - 2/1/32							50p		50p	50p	50p	
	1.25 Mk	SG271a - -/6/32							1.25Mk		1.25Mk			
	1½ Mk	SG272a - 3/3/32							1½ Mk		1½ Mk		1½ Mk	
	2 Mk	SG273a - 1/2/32									2 Mk		2 Mk	
	2½ Mk	SG273c - -/2/32							2½ Mk		2½ Mk		2½ Mk	
	10 Mk	SG276a - -/6/32											10 Mk	
1935	2½ Mk	SG308 - 28/2/35											2½ Mk	
1936	2 Mk	SG273b - 2/11/36									2 Mk		2 Mk	
	3½ Mk	SG274a - 30/11/36									3½ Mk			
1937	2/1½ Mk	SG315 - 26/2/37							2/1½ Mk				2/1½ Mk	
1938	2 Mk	SG328 - 6/9/38											2 Mk	
1939	4 Mk	SG334 - 1/3/39											4 Mk	
1940	2.75/2Mk	SG342 - 16/6/10											2.75/2Mk	

If you know of any additional issues/denominations, please let me know so the list can be updated.

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Also acknowledged are the following sources:

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Roy Gault - 1st February 2022.