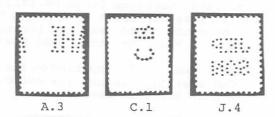
CANADIAN USERS WHO REMAIN UNIDENTIFIED by Michael Dicketts

Although the collecting of Perfins on Canadian stamps has been formalized since 1955, when the first edition of the handbook, Canadian Stamps with Perforated Initials, appeared, few unidentified users have been resolved. The remaining group of 'unknowns' falls into three categories. Needless to say, all designs range from scarce to unique, which fact only serves to compound a difficult problem.

From such clues as educated guesses, postmarks, etc., it has been possible to narrow down the identity of many, and I'll briefly sketch the information which has accumulated. The first group is comprised on American companies who did business in Canada and found it necessary to punch Canadian stamps with perforators located in their U.S. offices:

- A.3 Known on the 1912 Georgian issue, this user was at one time thought to be New York Life of Buffalo. It has been suggested that the design stands for American Insurance, a possible predecessor taken over by New York Life.
- C.1 This design is said to be that of Cheyney Bros., location and nature of business unknown. It is reported on the 1903 and 1912 definitive issues.
- J.4 Location and type of business unknown, this is held to be of American origin and is recorded on stamps issued between 1930 and 1935.



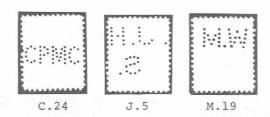
- P.12 Listed from San Francisco in the handbook, the user remains unknown. Stamps found with the design are from the War Tax issues of 1916. Did Price Waterhouse exist at that time?
- U.1 It is reasonable to suggest that the first two letters stand for United States, and could the third represent Lines? The design is only reported on Canadian custom duty revenues of the 1912 issue.
- V.2 A more recent find, and probably a unique item on a Canadian stamp, this is known on the 10¢ value of 1912.



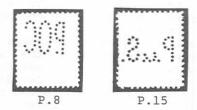
Location and user's business remain a mystery.

The Canadian group of unknown users consists of:

- C.24 Listed in the handbook as located (or postmarked) at Winnipeg, it can be guessed that the design stands for Canadian Company. So far only reported on the Edward issue of 1903, we have no clue as to the user's business interests.
- J.5 Known postmarked at Montreal, it has been strongly suggested for many years to be the design of J. H. Semple, a wholesale grocer. Known on the 1¢ and 2¢ values of the 1893 small Queens issue.
- M.19 Tentatively assigned to Marshall Wells Co. (Edmonton?), it is known on the 1¢ Edward issue of 1903. Very close in size to M.21 (see below), it is possible that both designs originate from the same user.



- P.8 Said to be the design of the Palmolive Company of Toronto, this slightly more common design is to be found on George V stamps issued between 1922 and 1928. It is worth noting that a period exists after the 'P', which is illogical if the user is as stated. Does anyone have other suggestions?
- P.15 Another recent find, from a Vancouver source, this is also a unique item, so far only found on the 2¢ value of 1922. In light of its scarcity this design could easily be that of an American user.



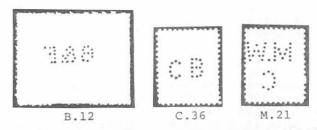
The third group consists of designs not assigned to any location and, hence, could equally be of American or Canadian origin:

B.12 A recent find, known on the Newfoundland custom duty revenue issue of 1924, this is a puzzle given the dearth of likely users in the island Province (or colony (continued next page)

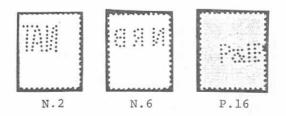
CANADIAN USERS (CONTINUED) -

as it then was). There is the possibility that the user was a British exporter. Can a British collector help?

- C.36 The third design on Canadian stamps bearing these initials, nothing is known about it since its discovery many years ago. The handbook reports this on the 1903 Edward issue.
- M.21 Similar to M.19 (see above remarks) this extremely scarce item is reported on the 1903 Edward issue.



- N.2 Another long-time puzzler, this distinctive design remains elusive. Found on the first Georgian issue of 1912.
- N.6 Slightly less difficult to acquire, but again no clues as to user or location are known. Found on the 1903 Edward issue.
- P.16 Another recent find, reported on the 1¢ 1927 Confederation issue, its scarcity suggests an American user.



Interested collectors are invited to accept the challenge this list offers. Towndated cancels would help to narrow down the possibilities. A search through old city directories of the period (available at most large public libraries) might produce a matching name. Even speculation about user might be the clue we are seeking. Of course, a confirming cover would be ideal, and perhaps it's not asking too much that covers be re-checked for clues. Any and all correspondence would be welcomed by 61 Alwington Michael Dicketts, Avenue,

Kingston, Ontario K7L 4R4 CANADA.