

fragments of cancellations which are parts of "PERNAMBUCO." The types are in the following sizes: .9cm high and 9cm long.

We have only found fragments of the word "PERNAMBUCO" on stamps. In the horizontal position we have found it on:

Perforation - PERNAMBUCO

Provided by Alfred Neumann (#3163)

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Perforation "PERNAMBUCO" can be found only on Brazilian revenue tax stamps. They are found in both horizontal and vertical formats. The perforation is usually found in the same format as the stamp (i.e., horizontal format stamps are punched horizontally and vertical format stamps are punched vertically).

We do not know much about the use or locality where the perforations are used. We have found

1st. pattern - American Bank Note Company, NY, paper S perforation 12: 100; 200; 500; 1,000; 2,000; 3,000; 5,000; 10,000; 20,000; 50,000 Rs and one Mil Rais.

2nd. pattern - paper B, perforation L1: 20,000; 50,000; 100,000 Rs. with out watermarks 100,000 Rs. Paper C, perforation L3: 30,000 Rs.

In the vertical position we have found it on:

1st. pattern - American Bank Note Company, NY: 100; 200; 500 Rs. and 1; 2; 5; 10; 20; 30; 50; 100; 200; and 500 thousand Rs.

2nd. pattern - Paper B, perforation L1: 20; 30; 50; 100 thousand Rs. without watermark 100,000 Rs. Perforation L2: 50,000 Rs. Paper C, perforation L1: 1; 2; 5 thousand Rs. (sepia).

Notes:

Paper A: Middle density 60/80 micra - light vertical texture.

Paper B: Strong density 90/100 micra - rough, with texture in opposition to watermark "Casa da Moeda".

Paper C: Thin, with watermark "Casa da Moeda" horizontal or vertical - light texture in opposition to watermark.

Perforation L1: 11-11% on line - the diameter of the holes is not steady - small (wide teeth) large (sharp pointed teeth) but the holes of the same line are consistent (i.e., all small or all large).

Perforation L2: 8, 5 on line.

Perforation L3: 11-11,75. The perforation has alternate holes, large and small.

In observation about the pieces that are found we can say that the perforation was used only on the first issue. Many proof were found in several types of paper with and without watermarks, mostly in definitive colors. Many imperforate pairs (part and total) are known in different values an in definitive papers.

Editor's Note: Unfortunately, the quality of the illustrations submitted with this article does not permit reproduction in *The Bulletin*.