

# Perfins as revenue canceling devices

Jacob Kisner (#2168) sent us a photocopy of a stock transaction slip dated 12/15/36 that gives us a positive identification for U.S. pattern U102.5. The slip is from Underwriters Trust Company, 37 Broadway, New York, and has a pair of 80¢ State of New York stock transfer stamps with U102.5 (UT/Co) used as a cancellation punch. As the pattern appears in three pairs of two each on the slip, it is safe to assume that the device was a twin-headed perforator. U102.5 is an A-rated perfin which suggests that the perforator was probably used to perforate a few postage stamps either as a favor or as an error and that the machine was not intended for postal control use. Chuck Spaulding (#2355) is working on a checklist of perfins on U.S. revenue stamps and new member Ken Pruess (1441 Urbana Lane, Lincoln, NE 68505-1971) is working specifically on a checklist of perfins on New York State stock transfer stamps. If you share their interests, contact them and get involved in the research. Several U.S. perfins were created for use as canceling devices and wound up being used sparingly on postage stamps—and sometimes perfins designed for use on stamps got used as canceling devices. So far, relatively little is known about these perfins on revenue stamps.

**ORIGINAL**  
DATE OF ISSUE  
DATE OF MATURITY

**FROM: →** *457X* **UNDERWRITERS TRUST COMPANY**  
37 BROADWAY, NEW YORK

QUANTITY	DESCRIPTION	PRICE	AMOUNT	TAX	NET AMOUNT
40	R. C. Bohnck 1st 7¢ pd.	47¢			1,910.00

**TO:** *Ward Gruhl*  
C. J. O'Leary & Co.  
40 Exchange Pl.  
NYC

**TRADE OF MORRIS COHON & CO.**  
50 BROAD STREET NEW YORK

*417 3/10*  
*2/16*  
*W. H. H. H.*

THE COMPANY OF THE STATE OF NEW YORK, the authority for the issue of these revenue stamps, is not responsible for the use of these stamps as canceling devices. It is the responsibility of the user to see that the stamps are used in accordance with the instructions thereon. The use of these stamps as canceling devices is prohibited. The use of these stamps as canceling devices is prohibited. The use of these stamps as canceling devices is prohibited.