The information for this article comes from Post Office Archives files c.1906, extracted by Stephen Steere. Other articles based on these extracts appeared in Bulletins 245 p.7-10, 262 p. 13-17, 263 p. 12 and 329 p. 32-33. The full file extracts are held in the library.

The GPO was investigating sub postmasters who also ran stampperforating businesses. One file includes "a statement showing the Sub-Offices of the United Kingdom where the Sub-Postmaster either conducts or is known to be connected with, a Stamp Perforating business; together with the estimated annual value of Stamps sold through the perforating business, as compared with the total sales and the method of supply" dated 27 July 1907.

On 11 July 1906, it was noted that "the ordinary rates of Stamp Poundage are $£ 1$ per cent $[1 \%]$ for the first $£ 5,000$, 10s. per cent [ $0.5 \%$ ] for the next $£ 5,000$ and 5 s. per cent [0.25\%] for sales over $£ 10,000$ up to a maximum of $£ 400$ per year". This was the commission that sub postmasters received on stamp sales. The $£ 400$ limit would only affect those selling over $£ 140,000$ worth!

The table on the next page is constructed from these two sources and includes a calculation I have made of the amount of poundage received by each sub office for stamps sold through their perforating businesses, calculated as the total poundage received less the poundage received in respect of counter sales.

Sloper was the only sub postmaster to receive the maximum $£ 400$. $£ 115$ was for ordinary counter sales, leaving £285 as effective subsidy to the perforating business. In total, the GPO was paying poundage of $£ 847$ to stamp perforating firms. However, the file notes, "the sale of stamps at headquarters would cost more than we pay Sub Postmasters". Indeed, it could be said that due to the $£ 400$ cap, Sloper was distributing $£ 408,600$ worth of stamps for nothing!

| Post Office | Annual stamp sales |  | Poundage p.a. on perforated stamps |
| :---: | :---: | :---: | :---: |
|  | Counter | Perforating |  |
| King William St EC (Percy Sloper) | £26,030 | £548,600 | £285 |
| Bishops Road NE (James Wright) | £2,365 | £1,500 | £15 |
| Deptford B'way SE <br> (G.F.Males) | £5,250 | £4,000 | £20 |
| Englands Lane NW (Sidney Alichin) | £4,070 | £87,700 | £239 |
| Islington High St N | £4,840 | £4,500 | £23 |
| Ipswich - St Peters St. | £1,490 | £5,200 | £44 (1) |
| Sheffield - Wicker | £2,820 | £1,550 | £16 (2) |
| Sheffield - Atterciiffe Rd. | £3,620 | £390 | £4 |
| Sheffield - Attercliffe | £3,086 | £200 | £2 |
| Sheffield - Handsworth | ? | ? | 1 ? |
| Kidderminster Bewdley St | £1,003 | £899 | £9 |
| Birmingham - Bull St. | £12,360 | £3,600 | £9 |
| Manchester - Fallowfield | £2,538 | £1,800 | £18 |
| Glasgow - Bridge St. | £4,250 | £1,150 | £10 |
| Glasgow - Cathedral St. | £2,320 | £34,800 | £120 |
| Glasgow - Eglinton Toll | £1,490 | £500 | £5 |
| Glasgow - Kinning Park | £2,490 | £1,500 | £15 |
| Overnewton | £893 | £1,500 | £15 |

1. Sub-postmaster instructed to purchase at the Ipswich Head Office stamps required in connexion with his perforating business, stamps required for the counter sales being supplied on credit and included in the balance.
2. Stamps perforated for firms outside the area proper to the office arepurchased at the Head Office Counter. Stamps perforated for a firm within the area, and those required for Counter sales are included in the balance.
