C. Devaux & Co., May 27, 1869

This early example of a perfin on cover was created during Joseph Sloper's monopoly of perforating stamps—which ended in 1872. The size of the holes and the placement of the letters to avoid the image of the queen were typical of the Sloper patterns of this period.





C·A·E·S London, England, to New Brunswick, 11 July 1875

This mourning cover is a very early use of a perfin to Canada. The perfin user is believed to have been the Church Army Evangelical Society.



Perforator

Cummins' No. 53 10-die

Cummins of Chicago, IL made a variety of perforators. This Model 53 Was the 10-die machine used by the Province of Saskatchewan. The machine has been in storage in the Western Development Museum in Saskatoon.







A. B. Shubert, Inc. New York, NY

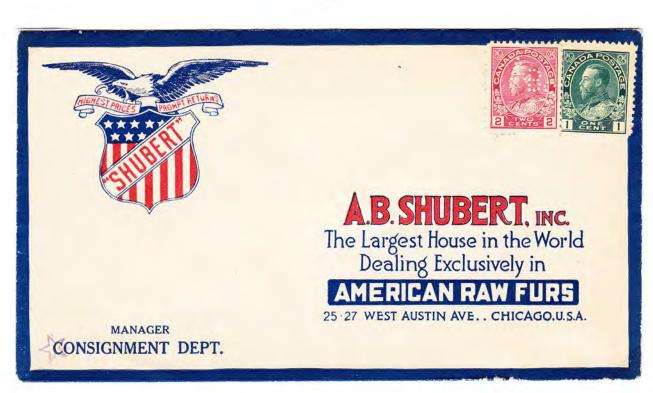
Authorized: — Known use around 1912.

A. B. Shubert, Inc. was a firm that dealt in raw fur. Very rarely they would create Canadian perfins for use on self-stamped return envelopes. In 1923, Don L. Omo was Vice President and a noted member of Chicago's upper class.



A1-RF A





Lowell E. Jepson Minneapolis, MN

In 1888, Lowell E. Jepson founded the Winkley Artificial Limb Company, which for a time was the largest manufacturer of artificial limbs in the world. When their perforator was brought into use, the company was known as Jepson Brothers, which led to the use of JEP/SON as the perfin.



The company perforated Canadian stamps for use on self-stamped, self addressed business mail from the 1920s to the 1940s. The few copies that remain are unused.









The Winkley Artificial Limb Co.

Largest Manufacturers of Artificial Legs in the World

PATENT ADJUSTABLE DOUBLE SLIP-SOCKET ARTIFICIAL LIMB

WARRANTED NOT TO CHAFE THE STUMP

RECEIVED THE HIGHEST AWARDS, THE MEDAL AND DIPLOMA AT THE WORLD'S FAIR, THE CALIFORNIA INTERNATIONAL, THE ATLANTA INTERNATIONAL, AND THE OMAHA INTERNATIONAL EXPOSITION

1326-28-30 WASHINGTON AVE. N.

MINNEAPOLIS, MINN., U. S. A.

A. H. I. New York, NY

Authorized: -

Known use: 1903 - 1912

This AHI pattern is a rare perfin on Canadian stamps and scarce even on American stamps, although the perforator was located in New York City. There is a second, similar pattern known on American stamps that is slightly shorter than this one.



A2- RF: B







Great Northern Railway Co.

St. Paul, MN

The Great Northern Railway's head office was in St. Paul, Minnesota. However they had an office in New Westminster, BC. Rather than buy a perforator for that office, Great Northern purchased Canadian postage from Winnipeg, perforated the stamps in St. Paul, and sent the stamps to the New Westminster office. This practice lasted from 1918 to 1970.



One consequence of this is the use of Winnipeg-tagged perfins in British Columbia—such as the stamp on the delivery notice below.

REA EXPRESS

Notice to Consignee of Goods on Hand

1966 HEST DISEASE

If this shipment is to be delivered at another address or destination, written instructions, together with proof of ownership, must be submitted to the Agent of this Company at this or any convenient office.

Shipments which remain we

Shipments which remain undelivered after expiration of free storage period at offices where free delivery service is maintained, are subject to storage charges.

This shipment is subject to STORAGE CHARGES from

SEE OTHER SIDE

R.F. Ingram Jeweller

% Rose Jar Marine Drive

White Rock, B. C.



Great Northern Railway Free Information Bureau and Exhibit Rooms, St. Paul. Two doors from Union Depot. Stop over on your way West and see this display of grains, grasses and fruit from the Great Northwest.



GN (Great Northern Railway Co.) St. Paul, MN

The Winnipeg tagged stamps on this cover were purchased in Winnipeg by an agent of the Great Northern Railway, sent to St. Paul for perforating, and then sent to the Great Northern offices in the Vancouver area.





MR. D. M. SMITH,
DIRECTOR OF RETIREMENT CLAIMS,
RAILROAD RETIREMENT BOARD,
844 RUSH STREET,
CHICAGO, ILLINOIS

GREAT NORTHERN RAILWAY CO.

LINDSEY, AGENT,

F.V. LINDS BOX 194, SALMO, B.C.

Form 40021/2

PRINTED IN U. S. A.

Ontario Power Co. Niagara Falls, NY

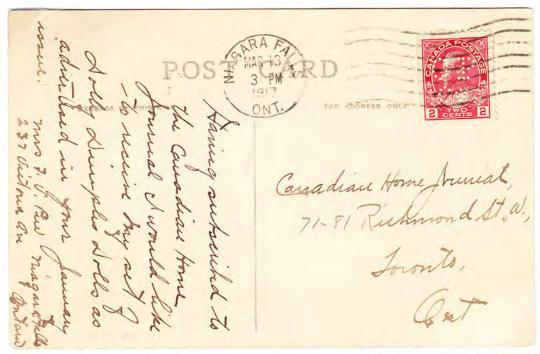
Authorized: -

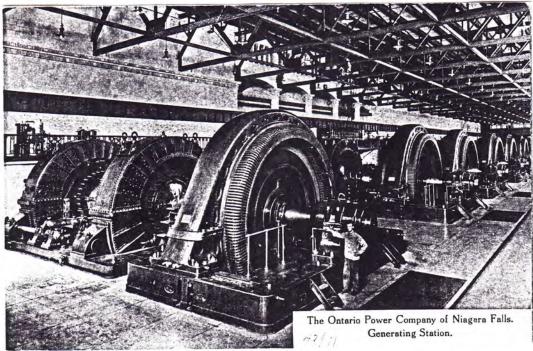
Known use from 1917/03/13 to 1923/12/21.

The Ontario Power Company perforator was located in Niagara Falls, NY. The postcard below implies that either there was an office in Canada, or that Canadians worked in the office in the US. (The text on the card includes a Canadian return address.)



012 - RF: B





New York Life Insurance Co. New York, NY

New York Life had perforators in a dozen Canadian branch offices, but the company was structured in such a way that the head office in New York had fairly regular dealings directly with Canadian clients and agents. The New York office bought Canadian postage for use on business reply letters, such as these ones, and perforated the stamps in New York. This happened from 1931 to 1966.



VIA AIR MAIL





N. Y. L. I. C.

P. O. BOX 106

MADISON SQUARE STATION

SELECTION AND RATING
DEPARTMENT
S-5. Printed to the U. S. A. by the New York Life Ins. Co.

NEW YORK 10, N. Y.







N. Y. L. I. C.

VIA AIR MAIL

P. O. BOX 165

MADISON SQUARE STATION

NEW YORK 10, N. Y.

MEDICAL DEPARTMENT

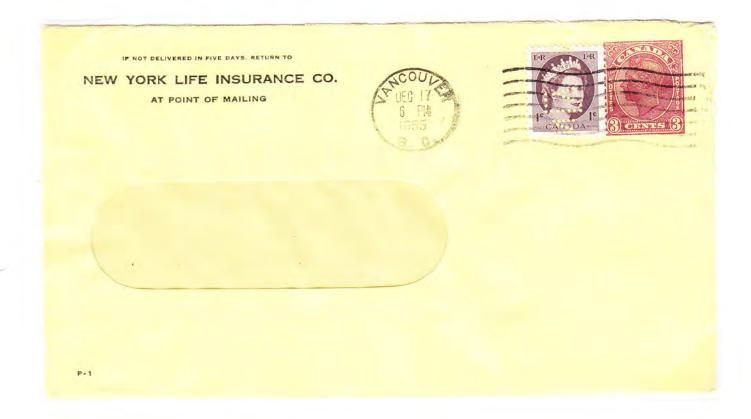
New York Life Insurance Co.

New York, NY

New York Life's head office in New York used three perforators to perforate Canadian stamps. This business reply letter shows the machine that had four holes in the foot of the L.

This perforator was used from Edward VII to 1955, but fewer than 30 perfins have been reported. This may be the only known cover.







Revenues

E.F. Houghton & Co., Philadelphia, PA

E.F. Houghton & Co. of Philadelphia, PA produced a newsletter, "Houghtonews for the Industries". Canadian revenue stamps perforated in Philadelphia were used to pay the customs duty.



Babson's Reports Inc.

Wellesley Hills, MA

Babson's Reports was am investment newsletter from a company originally known as *The Office of Roger Babson*, founded in 1904.

Babson's company perforated Canadian postage stamps for business reply mail, and customs duty stamps for newsletters mailed to Canada. Fewer than 30 of these perfins have been reported; the pair here may be unique.

The stamps here are excise stamps, rather than customs stamps. As the lowest-denomination customs duty stamp was 1ϕ , it was common to use excise stamps to prepay customs duty for lesser amounts. The $1/4\phi$ stamp paid for a single sheet of paper in an envelope.

The cancel below is part of CUSTOMS DUTY PAID









Revenues

Civil Service Supply Association, London, UK

Very few Canadian stamps are known with British perfins. This example of a C S/L/S A perfin is one of two known; the other is in the Canadian National Archives.







Swift Canadian Co.

Edmonton, AB

Swift Canadian used the E perfin at their Edmonton offices from 1918 to 1958. The perforator was a 10-die American Model 6K, one of two such machines used in Canada.

The perforator had problems with broken pins, causing some of the perfins to look like the letter F.





In five days return to

Swift Canadian Co.

Edmonton, Alberta.





Mr. J.H. Morrison, Agent,

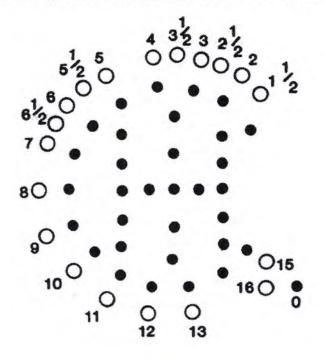
Canadian National Express,
Edmonton, Alta.



International Harvester Perfins

I2-IHC	I3-IHC		I4-IHC	I5-CHI 1½	I6-CH1 2
Milwaukee, WI	Chicago, IL		London	North Battleford	Yorkton
IHC	IHC	13 is ½ a hole width taller than I2.	ЙЮ	Œ.	
I7-CHI 2½	I8-CHI 3	I9-CHI 3½	I10-CHI 4	I11-CHI 5	I12-CHI 5½
Estevan	Brandon	Lethbridge	Calgary	Edmonton	Quebec
	∰.		₩.		
I13-CHI 6	I14-CHI 6½	I15-CHI 7	I16-CHI 8	I17-CHI 9	I18-CHI 10
Hamilton	Winnipeg	London	Montreal	Ottawa	Regina
		**	::::::::::::::::::::::::::::::::::::::		::::::::::::::::::::::::::::::::::::::
I19-CHI 11	I20-CHI 12	I21-CHI 13	122-CHI 2-15-16	123-CHI 6-15-16	
St. John	Saskatoon	Winnipeg	Vancouver	Tulsa	
#					

NUMBERING THE INTERNATIONAL HARVESTER COMPANY CODE HOLES



Perfin #	Code Hole	Location
-	0	Common
15	11/2	North Battleford SK
16	2	Yorkton SK
17	21/2	Estevan SK
18	3	Brandon MB
19	31/2	Lethbridge AB
110	4	Calgary AB
I11	5	Edmonton AB
112	51/2	Quebec QC
113	6	Hamilton ON
114	61/2	Winnipeg MB
115	7	London ON
116	8	Montreal QC
117	9	Ottawa ON
I18	10	Regina SK
119	11	St. John NB
120	12	Saskatoon SK
121	13	Winnipeg MB
122	2-15	Vancouver BC
123	6-15	Tulsa OK

International Harvester Co. of Canada

Where was this perforator located?

The distribution of reported cancellations suggests that the perforator was used in Weyburn, SK from about 1910 until 1937, and then was moved to Winnipeg, MB in early 1938 where it was used until 1946.



Representative Weyburn Cancels Nov. 17, 1917—July 3, 1937















Representative Winnipeg Cancels Aug. 8, 1938—May 15, 1940









Sun Life Assurance Co. of Canada

Various cities

Swift Canadian used 5-die perforators in 19 cities across Canada. Small variations in the dies make it theoretically possible to identify where each perfin originated. However, it is easier to look at cancellations when possible.









Saint John, NB



Quebec, QC



Trois-Rivieres, QC



Sherbrooke, QC



Ottawa, ON



North Bay, ON



Toronto, ON



London, ON



Guelph, ON



Windsor, ON



Peterborough, ON



Fort William, ON



Winnipeg, MB



Regina, SK



Saskatoon, SK



Edmonton, AB



Calgary, AB



Vancouver, BC

The Gutta Percha & Rubber Ltd.

Toronto, ON

The Gutta Percha & Rubber Limited used a perforator in Toronto and sent perfins to offices across Canada. Offices are known to have been in Montreal, Winnipeg, Calgary, and Vancouver. The reason for the volume of perfins from the other cities below is unknown.





Halifax, NS



Saint John, NB



Montreal, QC



Toronto, ON



Winnipeg, MB



Regina, SK



Saskatoon, SK



Yorkton, SK



Edmonton, AB



Calgary, AB



Vancouver, BC

Metropolitan Life Insurance Co. Ottawa, Ontario

Authorized: —

Known use from 1923 to 1972.

The Metropolitan Life perforator was a 5-die machine, which means that a sheet of stamps folded vertically could have a full row perforated with each operation. However, this was almost never done—virtually all MLI/Co perfins were perforated to be read from the face of the stamp.



M126- RF: G

Issues of 1922 - 1927



























Metropolitan Life Insurance Co. Ottawa, Ontario

Authorized: —

Known use from 1923 to 1972.

Metropolitan Life was surprisingly active during this period and used high-value stamps. The \$1 Parliament is exceptionally rare with any perfin.



M126- RF: G

Issues of 1928 - 1929





















W. J. Gage & Company Toronto, ON

W. J. Gage used a single-die perforator, which means that one stamp is perforated with each operation. These rare multiples suggest that the operators tore stamps into strips and moved them through the perforator. The vertical pair shows that sometimes the stamps were folded to enable one operation to perforate two stamps.









W. J. Gage & Company Toronto, ON

These stamps show the relative quantities of various W.J.G. perfins by orientation.



E (Swift Canadian Co., Edmonton) Plating a 10-die perforator

Determining how many dies there were in the perforator is much easier when the company used long strips of perfins. These strips of 7-cent Admirals show that the Edmonton perforator had 10 dies and that broken pins formed "F" perfins.







Coil Stamps Very rare perfins

Some Canadian coil stamps are so rare as to be inexplicable—it would be much easier to understand how none could exist than to understand how only one could exist.

Most of these perfins are unique; some—such as the P-H/(crown) pattern and the CSL pattern—are known on at least one coil stamp in addition to the ones you see here.



C9a Booklet Stamps Used by Canadian Companies

In November 1947, the Post Office issued a combination Gift Booklet priced at \$1.00. It contained one pane of 6 x 3 cent War issue, one pane of 6 x 4 cent War issue, and two panes of 4 x 7 cent Canada Goose airmail issue. These booklets were unpopular for several reasons:

- Price, as up to then booklets had cost only 25 cents.
- The inclusion of the two panes of Air Mail stamps as these were not required by many people.
- On July 1, 1948 the Post Office introduced "All Up" service for Canada whereby all First Class
 Mail up to 1 oz. was to be carried by air, where this service existed, at the then-current first class
 rate of 4 cents, thus greatly reducing the need for the 7 cent air mail stamps.

On April 30, 1950, these Gift Booklets were discontinued. The remaining stock of booklets were exploded into panes and then individually sold. Some Post Offices, when requisitioning air mail stamps from Ottawa, received these booklet panes instead of sheets. When companies ordered air mail stamps, they sometimes received these panes. If such a company had a perforator, they were put through the machine. The `fiddly' nature of working with blocks of four stamps accounts for the wide variety of perfin positions found on C9a stamps.





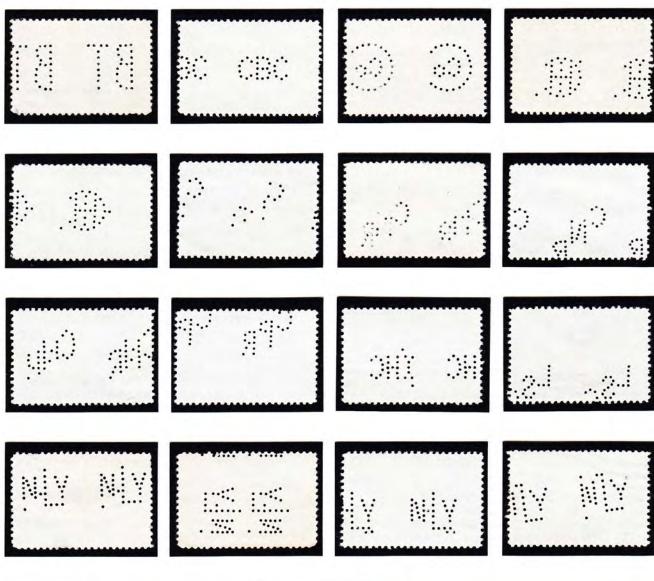




Themed collecting: Scouts on Stamps

Perfins on stamps related to Scouting are a popular collecting interest.









Themed collecting: Scouts on Stamps

Perfins on stamps related to Scouting are a popular collecting interest.

The inscription block was created by a collector who had access to the perforator.





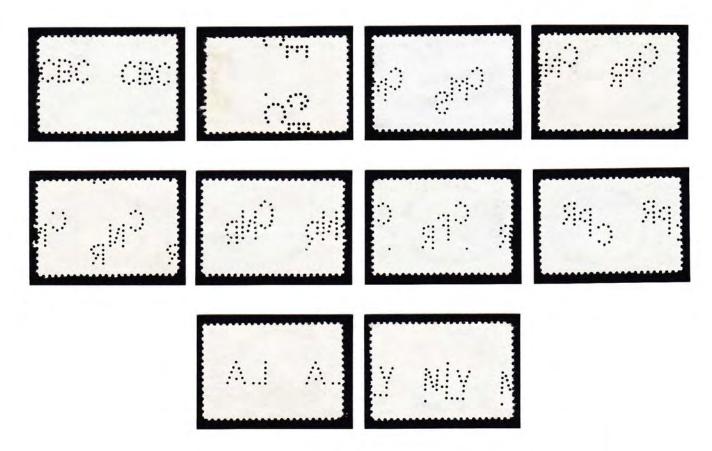


Themed collecting: ICAO

There is a website dedicated to perfins on stamps related to the International Civil Aviation Organization.

There are surprisingly few perfin patterns in common between the ICAO issue and the Boy Scout issue even though both were produced in 1955.







Ontario Government Offices, London, UK

Although the Ontario Government has had representatives in the United Kingdom since 1869, the first official office was not opened until 1908 in London. A few years later the perfin ONT/GOV appeared; from the dated cancels known it was in use from at least 18th May 1912 - 22nd June 1921.





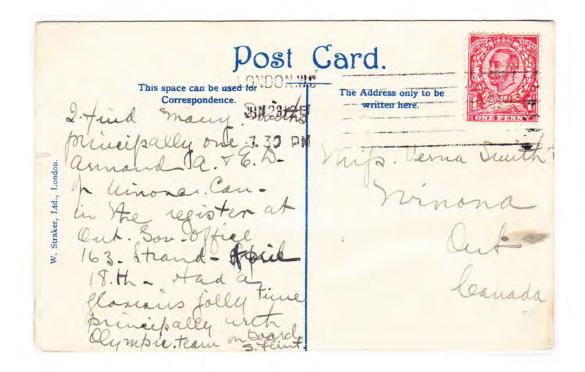












Admiral Studies

Imperforate, Lathework, and Imperforate with Lathework

Imperforate perfins are fairly common in stamps of Austria and Czechoslovakia, but are virtually unknown in Canada. However, the William Rennie pair (WR/Co) seems to be a legitimate usage.

Perfins with lathework are very scarce, but these example seem to be legitimate.

The mint, imperforate block with lathework could have easily been created at the Vancouver offices of the Canadian Pacific Railway Company—but why make an obviously philatelic curiosity like this?





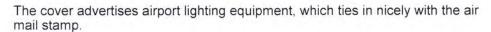






Canadian Westinghouse Co. Ltd. Hamilton, ON

This blue ink celebrates the opening of Hamilton Airport and talks about air mail services from Hamilton to Toronto—which may not have made sense for a letter ultimately going to University Avenue.







Royal & Queen Insurance Co. Winnipeg, MB / Halifax, NS

Authorized: 1912/05/23 Known use from 1910/06/21 to 1949/04/29

This R&Q/Cos cover is from the pre-1935 period when the perforator appears to have been located in Winnipeg. Note that the company name in the return address is Royal Insurance Co. Ltd.

Air mail usage



Evans, Coleman & Evans

Vancouver, BC

Evan, Coleman and Evans were two English brothers--Percy and Ernest Evans--and their cousin, George Coleman. They built at least four hotels in Gastown, and owned a wharf and warehouses, a cement plant, and a building supply business.

In the early 1920s Rennie's Seeds store was to the north of their hotel on Granville Street. Rennie's was another perfin user.

One of the members of the board of directors of Evans, Coleman & Evans, Ltd. was Frank S. Barnard (later Sir Frank Barnard, Lt. Governor of B.C.), whose various business interests included a seat on the Board of the B.C. Electric Railway Company--yet another perfin user.







VANS, COLEMAN & EVANS, LIMITED.
VANCOUVER, B.C.





C. A. Phair, Esq.,

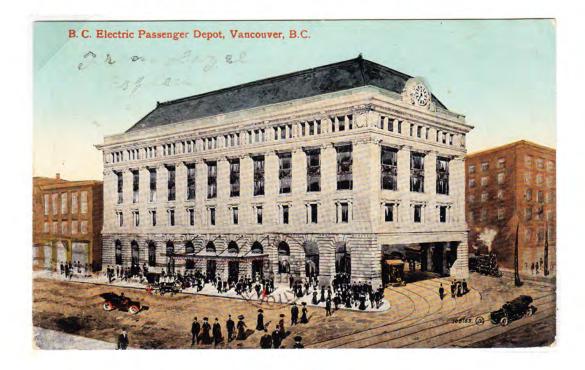
Lillooet.

B.C.

British Columbia Electric Railway Vancouver, BC

The British Columbia Electric Railway (BCER) operated in the Vancouver area, assuming control of existing streetcar and interurban lines in 1897. BCER started reducing streetcars in 1938 and ended their last streetcar service in Victoria in 1948. BCER perfins are known cancelled from May 14, 1914 to June 2, 1920, but the perfin also appears on Edward VII stamps.





G M/Co (Gordon, Mackay & Co.) Christmas mailing

Not all covers that appear to be private use of company perfins are such. Gordon Mackay & Company was a retail/wholesale dry goods business operating throughout Canada. It was established in 1853, by two Scotsmen, John Gordon and John Mackay, who formed a partnership for the wholesale distribution of dry-goods in the city of Hamilton, Canada West.





In health, happiness and prosperity

of Christmas Greetings of Christmas Greetings of Dring all you desire,

in health, happiness and prosperity

E. E. Barr

GORDON, MACKAY & COMPANY, LIMITED TORONTO

OH/MS 5-Hole Fakes Perfins are relatively easy to fake

This display is either more than 1,000.00 in OH/MS perfins or 80.00 in used Canadian stamps ruined to make worthless OH/MS fakes. Experts say the latter is the case.









OH/MS 5-Hole Fakes Faking the forger

Schuyler Rumsey Philatelic Auctions recently sold a worldwide Andre Frodel Forgery Collection of over 150 items. The estimate was \$500 - 750; it realized: \$8,500. Of Frodel, they said (perhaps incorrectly):

"In life, Andre Frodel's talents were largely ignored by Vancouver stamp collectors. His hobby was skillfully forging postage stamps. For 10 years he manufactured fake 1866 British Columbia stamps and altered other Canadian stamps to make them appear more valuable. Serious collectors turned their backs on Frodel's works, but the old man who won nine decorations for valor in WWI and WWII, sold hundreds of his bogus stamps to people who couldn't afford genuine stamps. He always told people who bought his stamps that they were forgeries, often marking them on the reverse 'FRODEL FORGERY'."







According to Ken Pugh:

"When the hoard of Andre Frodel fakes and forgeries were turned over to the Vancouver Police by Fred Eaton, a great number of additional fakes and forgeries also made their way into the collection. All of these were back stamped 'Forgery / Andre Frodel' or similar wording, but none of these were the work of Frodel. Included were Port Hood provisionals, O.H.M.S. perfins and overprints, maple leaf, numeral, admiral and airmail surcharges, Ottawa and B.C. crown cancels, and the 1865 British Columbia \$1.00 issue. It has been suggested that many of these 'Frodels' were the hand of Alex MacMaster. The B.C. surcharge issue may have been made by a Col. Scott of San Francisco. Other fakes may have been the work of forgers in Calgary and Winnipeg. Information on these fakes and forgeries attributed to Andre Frodel is appreciated."

Dominion of Canada Ottawa, ON

Authorized: -

Known use from 1939/07/01 to 1958/01/22.

Pre-printing paper folds are scarce, and such an error on a perfin is exceedingly rare.



RF: I

Printing Error





Consolidated Mining and Smelting Co. of Canada Trail, BC

Authorized: 1920/11/02

Known use from 1922/05/02 to 1968/09/18.

A thread on the surface of the sheet during printing was dislodged when the perfins were made. Some of the thread remains on the sheet, other parts of the thread are below the sheet.



RF: G

Printing Error





Large Queens Sun Life and W. J. Gage

The study of Large Queens with perfins would be brief—the only patterns reported are from Sun Life Assurance, W. J. Gage, and the Intercolonial Railway.







Fakes and Forgeries CPR perfins out of period

These Small Queens have CPR perfins from the perforator located at the Canadian Pacific Railway offices in Montreal.

Unfortunately, the perforator came into operation in 1934.









W. J. Gage Toronto, ON

Authorized: -

Known use from 1887/10/02 to 1904/02/--.

Map stamps with W.J.G perfins are the most common type of difficult collecting interest. The squared circle cancel and RPO cancel are rare on this combination of perfin and issues.



RF: F

Map Stamps















Tor. York St. Scarcity: D



TOR. HAM. & LONDON Ry. P. O. O-349 RF: I25

Sun Life Assurance Company of Canada Montreal, PQ

Authorized: -

Known use from 1887/10/02 to 1904/02/—.

Map stamps with the S. L/A Co. perfin are very difficult to find.



RF: F

Map Stamps







Military Mail ND (Dept. of National Defense)

Corporal Fred W. Newberry enlisted at the age of 44 with the 88th Fusiliers in September of 1914. He became a prisoner of war and was held in Hofgeismar, Germany.

He had previously served with the Kimberley Light Infantry during the Boer War and received the Queen's medal.

The Department of National Defense often used precancelled stamps on their packages.





Anglo-Newfoundland Development Co. Grand Falls, Newfoundland

The Anglo-Newfoundland Development Co. plant may have been in operation as early as 1909; however, the earliest reported cancellation on a perfin is January 19, 1915.



FROM PURCHASING DEPARTMENT
Anglo-Newfoundland Development Co., Ltd.
INCORPORATED IN NEWFOUNDLAND
GRAND FALLS, N.F.





Messrs. B. F. Goodrich Company, Ltd.,
Akron, O., U.S.A.

FORM 2398



Newfoundland Stamps Perforated outside of Newfoundland

Newfoundland stamps became legal postage throughout Canada after Newfoundland joined Confederation. For the most part, the Newfoundland stamps perforated elsewhere in Canada were used in major cities: Montreal, Toronto, Regina, and Vancouver. In most cases, only two issues were perforated—the 1941-1944 Caribou and the 1947 Cabot.

















S. L / A Co. (Sun Life Assurance Company of Canada) Postal Stationery

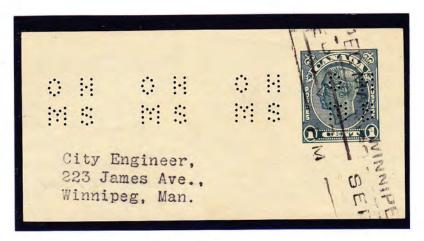
Canadian postal stationery is rarely perfinned, although there are some OH/MS wrappers—which may be legitimate. This S. L / A Co wrapper is very rare and may be unique.





OH/MS Postal Stationery

Postal stationery with perfins is very rare in Canada. These examples may be legitimate, but they have not been expertized.



4-hole OH/MS



5-hole OH/MS

Precancels Canadian National Railways, Toronto, ON

There are at least 295 perfins on precancels, but they are very scarce on cover.



Mr. C.W. Meakins, Meakins & Sons, Hamilton, Ont.

T.C.A. 436.

TRANS-CANADA AIR LINES
AT POINT OF MAILING

Massey-Harris Co. Ltd. Montreal, QC

This stamp shows re-entries across the tops of CA and in the top of the ovel frame.





Squared Circles The Intercolonial Railway, W. J. Gage, and Mutual Life

It is difficult to find squared circle cancellations on perfins on Canadian stamps. The most common perfins with squared circles are the oldest patterns: W. J. Gage and the Intercolonial Railway. However, there is a third pattern: ML/C (Mutual Life of Canada) with a Waterloo squared circle from 1925.



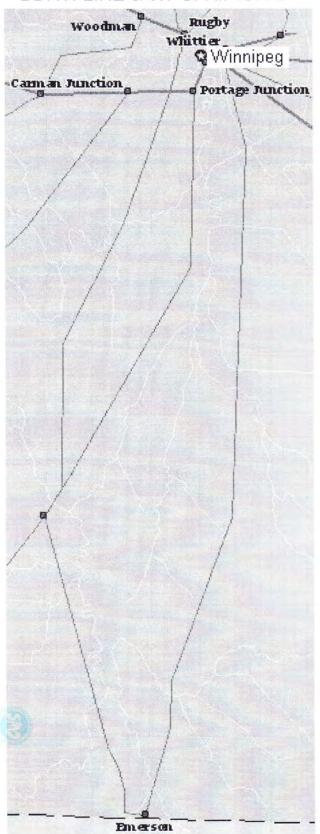








BDRY. LINE & WPG. R.P.O. /#





This letter was mailed from the CPR offices in Winnipeg, then was processed on a south-bound line (route 110) for delivery in the US.

RPO: W-5, RF 140; CPR perfin produced in Winnipeg

BDRY, LINE & WPG, R.P.O. /#

RPO: W-5, RF 140; CPR perfin produced in Winnipeg

These letters were mailed from the CPR offices in Winnipeg, then processed on a south-bound line (route 110) for delivery in the US.





Canadian Pacific Railway Co. Montreal, QC

Canadian Pacific Railway used postage and revenue stamps extensively. The perforator that created the perfins on this cheque was used from 1911 to 1934.

The perfins paid the excise tax on a cheque for \$2279.50 in 1925, which would be worth about \$35,377.84 today. The lathework on the 30¢ Inland Revenue perfin is very rare.







Intercolonial Railway Moncton, NB

The Intercolonial Railway used perfins from 1889 to 1909, making them one of the first perfin users in Canada. They were also one of the few users of registration stamps.

Despite the IC/R perfin being known on 28 issues, fewer than 100 of these perfins were reported in the BNAPS survey of 1984.







A Replaced Perforator

Around 1887, W. J, Gage Co. ordered a single-die perforator from Joseph Sloper. This was the first perforator used in Canada; an example of the W.J.G perfin is on the left. On March 7, 1905 Gage placed an order for a new single-die machine and a week later it was shipped. An example of the replacement WJG perfin is on the right.





The reason for the replacement was the great Toronto Fire of 1904. April 20, 1904, fire destroyed the heart of downtown Toronto. Virtually every building on Bay, Wellington, and Front streets, all the way to the water's edge suffered damage and most were completely destroyed.

Investigators traced the source of the fire to the Currie Neckwear Co. factory on the north side of Wellington St., near Bay St. On the top floor, a hot iron had been left too close to a pile of rags.



The Consolidated Mining and Smelting Company Trail, BC

Consolidated Mining and Smelting had an unusually close relationship with the local Post Office. Because CMS received a great deal of postage due mail, they worked out an arrangement where CMS would buy quantities of postage due stamps, perforate them, and leave them at the Post Office. The Post Office would then apply these stamps to incoming mail as required.



FORM 527

BUSINESS REPLY ENVELOPE
NO POSTAGE STAMP NECESSARY IF
MAILED IN CANADA

5c POSTAGE WILL BE PAID BY

INTERNAL AUDIT DEPARTMENT

The Consolidated Mining and Smelting

Company of Canada, Limited

TRAIL, B.C.





Consolidated Mining and Smelting Co. of Canada

Postage Due Stamps











The Consolidated Mining and Smelting Company Trail, BC

Consolidated Mining and Smelting is thought to be the only company in the world to have perforated postage due stamps.

This cover is interesting in that there seems to be no reason for the letter to be considered to be short paid. It was sent within the city and there is nothing about the cover to suggest it contained anything but paper.

