# SOUTH PACIFIC PERFIN BULLETIN 

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## EDITOR'S COMMENT

There appear to be two main reasons to pilfer postage stamps from an employer. The first is to use on one's own letters and the second is to sell to collectors or add to one's own collection. We see some evidence of the first of these in postal entires that survive.

However the number of mint Australian Commonwealth and State Officials available is amazing. Frequently large blocks or sheets from the early 1900's to the 1970's can be encountered. For a method designed to reduce pilferage the official perfin has not been a total success and indeed the Commonwealth OS was reputably taken out of service due to traffic of these stamps with stamp collectors. Not that the States seem to have been all that worried as they continued to use perfins for many years and large numbers of mint copies were 'liberated' from their offices as well. There have also been a few items like the 2/- Jubilee with G/NSW perfin that are only encountered mint and are probably per favor for a collector. As no fuss or even mention can be found in the contemporary philatelic literature of these per favor items they probably were not produced for speculative sales but for someone's collection.

By contrast, mint issues with company perfins are somewhat scarce. While usage of each individual pattern was much smaller than for official perfins there is no evidence of a philatelic market for such material until recently.

I suspect that the primary reason for the existence of mint perfins in general is demand from collectors. Possibly another reason to prefer used perfins over mint issues.

## NEW MEMBERS

We welcome the following new members who have joined since the previous issue:

\#227 Dick Scheper, Leidscherdam, The Netherlands<br>\#228 Murray Lawson, Mooroobool Queensland<br>\#229 John Waugh, St Kilda Victoria

## CLUB MEETING, CANBERRA, MARCH 2006

The Philatelic Society of Canberra will be holding their Canberra StampShow 2006 at the Hellenic Club of Canberra from 18-20 March 2006 (a long weekend in A.C.T.). We have been allocated a meeting room for 1.30 pm on Saturday 18 March, so mark this date in your diaries - we hope to see you there. About 24 dealers (local, national and overseas) are expected to be present at the StampShow.

At that time, elections will be due for Club office-bearers for the coming 2 years. A nomination form is enclosed with this Bulletin. Please give some thought as to whom you would nominate for the various positions. Volunteers are always welcome, and nominators can be found if necessary! Please return nomination forms to the Secretary by 10 January 2006.

## RETURN ADDRESSES ON MAIL

Your Secretary is surprised to see how often envelopes containing circuit books, purchase slips and payments, valuable stamps, etc., come to him with no return address on the outside. While Australia Post has a very good record, it could be quite costly to the sender if an item was "undeliverable" for any reason, and finished up in the Dead Letter Office. Please consider...

## STATE GOVERNMENT PERFINS

New member John Waugh is interested in research and collecting information on NSW and Victorian government perfins, and is keen to hear from other members with simiar interests to swap information. John's email address is jwaugh@alphalink.com.au. His postal address can be obtained from the Secretary.

## ADDITION TO CLUB LIBRARY

The update to the Italian Perfins Catalogue by Enrico Bertazzoli and Beppe Ermentini reviewed in the last issue is now available from the Club Librarian. David's contact information can be found on the first page of the Bulletin.

## STUDY OF PERFIN "CTCO" ON CUSTOMS DUTY STAMPS (Ken Killeen and John Mathews)

Ken Killeen has sent me (JM) photocopies of the Australian Customs Duty stamps (London version) with perfin "CTCO" which he has in his collection. They show various combinations of missing pins, which confirm my suspicions that CTCO. 1 and CTCO. 2 may have been struck from the same machine.

Ken's items are particularly significant in that they include 5 joined pairs which show "constant missing pins" in neighbouring rows. These are the first such pairs I have sighted. Also, with one exception, the horizontal separation of corresponding pins in neighbouring strikes is constant at 22 mm . The one exception has a separation of 21 mm .

The illustrations below represent all the varieties shown by Ken, and the numbers are those from his original annotations.


Examples from my own collection are shown below. JM_1 and JM_1a show a "CO" at the left and a " $C$ " in the right strike which match those in Ken's example 1. The right strike in JM_1 is unlike any of Ken's examples. JM_13 has a full strike which is almost identical to the full strike in Ken's example 13, with only one extra pin of the left "C" missing from JM_13. The "C" of the right (partial) strike of JM_13 looks like the "C" of Ken's examples 10 and 11. JM_14 has a "full" strike which is very close to Ken's example 14 and the missing pins in the " C " of the right strike in JM_14 are almost identical to the "C" of Ken's example 14 (only one pin is there!)


An item on eBay in September 2005 is shown at right. It is not clear from the illustration, but the right strike of this item is identical to Ken's example 1, while the partial strike on the left is quite unlike any of Ken's examples.

Another item on eBay in September 2005 included another example with a left strike which is almost identical to Ken's examples 10 and 11, while the right (partial) strike is close to the "CT" of Ken's example 6.


Unfortunately, the stamps are rarely found with date information. Thus, it is not possible to determine a time sequence for the loss of pins. On the other hand, the constant separation for so many pairs with different varieties points strongly to a multiple-head die. As the company is America-based, it is highly likely that the perforator was made by B. F. Cummins Perforator Co of Chicago, Illinois, USA, a major producer of stamp perforators in that country. Many of the models they made were multiple-head devices, perhaps most commonly $5 \times 1$ heads.

The only known date of use of this perfin on these stamps is 1929. The US definitive stamps of that era were $25 \mathrm{~mm} \times 22 \mathrm{~mm}$, the width corresponding to the displacement of the heads. This extensive company probably had many perforators made for their various branches, and no doubt the spacing of the heads on the die corresponded to the size of the definitive stamps of the period when the device was made.

One of Ken's examples has the perfin positioned sideways on the stamp which is quite uncommon.

John would be grateful for scans/photocopies of the back of any other examples with two strikes, even if they are partials, to try to complete the 5 -head die sequence.

## AN INTERESTING INSIGHT INTO STAMPS PERFORATED "OS"

[The following article is_an extract from the Journal of British Society of Australian Philately (Vol.60, No.3, June 2005, pages xxix - xxxi), reproduced by kind permission of BSAP and BSAP member David Sinclair.]

## " A CONVERSATION ONE SUNNY AFTERNOON IN CAPE TOWN.

An appreciation of the late Alan Deane was provided by David Sinclair (BSAP member \# 1210) and appeared in News and Notes, Volume 59 No.6. Alan often spent time in Cape Town as the guest of David. Philatelic matters were high on the agenda and David has made available a transcript of conversation between them which was recorded on one of these occasions.
Questions (Q) from David Sinclair. Answers (A) by Alan Deane.
Q. What sort of years are we talking about?
A. $1927 / 1928$
Q. What position did you have?
A. Office Boy. I was a Junior clerk on 6 months' probation in the South Australia Department of Water Affairs. That was my official classification.
Q. And your salary?
A. $£ 78$ a year.
Q. Take your mind back to the day you left with the cheque...what happened then?
A. I went to collect and deliver mail to the GPO, amongst other places. I usually took a Gladstone Bag for that purpose. This particular day I didn't have a large number of items so I held them in my hand. Amongst other things was an official order form for stamps to buy from the Post Office. The GPO was in the centre of the city and I also had to go to the Railway Station in North Terrace. I took with me all my papers including the cheque for the stamps. When I got to the Railway Station, I found I had the order form but no cheque which I had lost. So I retraced my steps back hoping to find the cheque. When I reached the office, I was told to go down and see Mr. Redon, who was in charge of the stationery section which was only open for a couple of hours a day. So I went down to Mr. Redon; he was about to retire..he was 68 . He handed me the cheque, without any comments. So I took the cheque and carried on. I had expected to be fired for losing a $£ 40$ cheque.
Q. Can you remember what stamps you were required to buy?
A. Yes, Yes. They were, on this occasion, $£ 2$ Roos perforated OS.
Q. Which you could just buy in the Post Office'?
A. No, you couldn't buy the perforated OS's, you had to go to the bulk supplies section.
Q. Could I have gone in there?
A. No. An ordinary person could go and buy stamps but I don't think they could buy stamps perforated OS.
Q. You're sure about that?
A. No, I'm not sure. No, No, virtually I am sure.
Q. Because we are really discussing the authenticity of mint OS's.
A. Yes. But I think you have to accept you couldn't. But no one would want to buy them anyway. Why would anyone have wanted to buy OS perf stamps?
Q. To sell to philatelists, perhaps?
A. But in those days philatelists didn't regard OS stamps as having any real value, certainly not more than half the value of ordinary stamps. No one collected OS stamps back in 1927.
Q. So nobody wanted to collect OS stamps, and this was true for a long time?
A. That's right. These OS stamps had a particular use. For instance, bulk mail from the Water section. They had to send out hundreds of notices. They were handed in to the Post Office as bulk mail.
Q. So the Post Office had to stamp each one 'POST PAID' ?
A. Good question, I don't know. When I said POST PAID, I think they were just postmarked.
Q. So they were just chucked through the system and postmarked without a stamp on?
A. Yes, that was the whole idea of the Bulk postage, you didn't have to stick stamps on them.
Q. These two pound OS stamps were stuck on a form and other stamps were added to make up the gross amount?
A. Yes.
Q. Where did the other stamps come from to make up a difference?
A. They were made up with other stamps from the stock in the department.
Q. Hang on, you went to the Post Office with money to buy two pound Roos?
A. That's right.
Q. Why couldn't you buy 5/- OS's as well, why did you use your own stock?
A. Ahhh.
Q. If the bill was for 950 postings at a penny each (i.e. not 960 ) did the Post Office put on the extra stamps?
A. I can't remember...I think the stamps were stuck on the form before I handed it in. I had to get the stamps from the post office and take them back to the department and then the stamps would be stuck on the form in the department. All sorts of stamps, not just two pound Roos. I was the only person who bought stamps.
Q. So you bought them back. Who stuck them on the forms?
A. I did. And then I suppose they were cancelled and eventually destroyed.
Q. OK, how would anyone, then, get a mint two pound OS Roo?
A. I could have got one, it didn't occur to me to get one. I could have substituted an ordinary two pound Roo. I don't think anyone would have noticed. People probably did it. I could have stolen one. Anyway, I ran the mail and I had to balance the books. All the stamps were perf OS in those days.
Q. So how would you have got an ordinary 2 pound Roo?
A. I would have had to buy one, wouldn't I?
Q. What was your salary?
A. 30 shillings a week.
Q. So, a two pound Roo was quite an investment?
A. Yes, but it never entered my head. I never visualised owning a two pound stamp in those days.
Q. Let alone a two pound OS?
A. No way would I invest in a two pound Roo, nobody would.
Q. But people did, because they were saved.
A. Yes, they were saved...I vaguely suspect they were stolen. I agree with that article which suggested OS mint stamps were suspect.
Q. What about used OS issues? There is no problem there as they would have gone out on ordinary mail.
A. Yes, but not a two pound stamp. The only purpose for those stamps was bulk mail. And then they would disappear into the Post Office and never seen again, destroyed.
Q. They survived! Used are listed in the magazine, if you want them you buy them, can't you?
A. They would be CTO, wouldn't they?
Q. OK, let's go to this Jan 95 article on Market Matters (by Glen Stephens). The subject was the precise status of mint OS Roos. With OS Federal perfins, one Judge (I presume a judge of exhibits) said that he considered that mint Roos with Federal perfins would be downgraded. The article also makes the point that it was possible for 10 ten shilling Roos to be replaced with ten ordinary Roos and "some honest collector may have done this" (and then is added) "You can bet that just as many didn't".
A. I don't know, I was too young in those days.
Q. His point is that it was not legal to obtain and own them. There was a different arrangement with MP's. Do you know anything about MP's?
A. Oh, Yes. I remember an old fellow who was an MP and was on one of my committees (much later, when Alan had advanced somewhat!) who produced a pile of stuff amongst which was a whole lot of $11 / 2 \mathrm{~d}$ KGV perf OS mint, which had been given to him as a Member of Parliament.
Q. Continuing with the article. It says here that the Postmaster-General stated that the "trafficking in certain departments had become a serious scandal" and that's apparently, why the OS overprints were introduced, but they were not successful and in Feb 33 the whole thing was abandoned.
Q. Let's go back to your earlier recollections; are there any other snippets?
A. Let me see..we are talking of some $60 / 70$ plus years ago. Oh, Yes. They used to have these specimen sets which you could buy from the Post Office, mainly CTO's but there were Roo's overprinted "Specimen" (the three top values) and later they had the ten bob Robes and they cost a pound for the 68 stamps, full gum.
The dealers were offering $12 / 6$ for the 5/- Sydney Bridge used and this was in the Specimen set together with some other good stamps: 2/- Jubilee, $1 /-$ Anzac, $41 / 2 d$ Die 2, and the 9 d Macarthur, and for the $2 /-, 1 /-$ and 9 d commems the dealers were offering $7 / 3 \mathrm{~d}$ so I couldn't believe this was possible and I went to the Post Office to see how many I could buy, but they wouldn't sell them to me in bulk; one to each customer only! Anyway, I kept going back and I got friends to go for me and I ended up with 40.
What I didn't know was that these specimen sets were being withdrawn and Adelaide was the last Post Office to have them.
Q. What year was this?
A. Oh Dear, Dear, Dear...after the Jubilee...about 1938...say 1938. So in my wisdom I sold the stamps from each pack to a dealer for 19/9d and was left with the remaining 64 stamps for 3d.
Q. Including the lovely $41 / 2 \mathrm{~d}$ Die 2?
A. That's right. Not bad buying I didn't think, at the time. And I hung onto those for donkeys, years and the remainders I eventually sold for certainly not less than ten thousand dollars. And I have not made an investment like that since...I've been waiting...ten thousand dollars for ten bob.... Later, the dealers were offering 400 dollars for the Bridge used and I had sold at $12 / 6 \mathrm{~d}$ and was very happy!

The tape ends there - maybe it was tea time and we never chatted further. "

## A. W. DOBBIE \& CO (John Mathews)

Alexander William Dobbie was born in Glasgow, Scotland, on 12 November 1843, and arrived in South Australia at the age of 8 years on the ship "Three Bells". He left school at the age of 14 years and worked in the drapery trade for a few months. He soon decided that was not the career for him, and became apprenticed to a brass founder. From this early age, he showed an interest in lapidary.

He soon developed an interest in electricity and dabbled in electrotyping and electroplating. At his request, an uncle sent a lathe from Scotland for him. At the age of 18 years, he started his own business as a brass founder and finisher in Gawler Place, Adelaide.

In 1876, he went on a world tour to establish business contacts, and two years later he became the first to bring the telephone to Australia. He demonstrated it to the Post and Telegraph Department of South Australia, with lines from the General Post Office in Adelaide to Semaphore ( 10 miles $/ 16 \mathrm{~km}$ ) and to
 Kapunda ( 49 miles $/ 80 \mathrm{~km}$ ). In the same year he also introduced the phonograph to the people of Adelaide.

He showed his diversity of interests again in 1885 when he built a $12 \frac{1}{4}$ inch telescope, then the largest in South Australia. He followed this a few years later with an 18 inch telescope.

On 18 July 1912, Alexander Dobbie died of malarial fever. Many of Adelaide's old water meters have the "Dobbie" brand.
[Note: Some material for this article was sourced from "The Phonograph and Gramophone Industry in South Australia", by J. Hopkins, 1991]

## LOCAL GOVERNMENT USING PERFINS David Andersen

The Australian pattern of Government consists of three tiers, Federal (Commonwealth), States and Local Government. Most collectors of official perfins have displayed an interest in Federal and State Government perfins but appear to overlook those used at the Local level. Information about these issues is accordingly scant but brief information is listed below as I would like to include more complete information about them in the next edition of Australian Official Perfins. Information about the MBW perfins has not been included in this first article but can be added in a future issue if there is sufficient interest.

## Brisbane City Council (BCC.1)

Postage stamps were punctured BCC from 1913 to 1940. A range of stamp duty issues were also overprinted BCC

| BCC.1 | Positions |  |
| :--- | :---: | :---: |
|  | 1 | 2 |
| Commonwealth issues |  |  |
| 3d Kookaburra 1927 Melbourne Philatelic Exhibition | X |  |
| 11/2d red KGV Small multi wmk p.13.5x1.5 |  | X |
| 2d red KGV " | X |  |
| 2d Silver Jubilee | X |  |
| Queensland duty issues |  |  |
| 1d purple KGV " | X |  |
| 2d red | X |  |
| 1d purple Adhesive duty | X |  |

In addition, stamp duty issues were overprinted BCC.
Brisbane Municipal Council (BMC.1)
Postage stamps were punctured from 1902 to 1928.

| BMC.1 | Positions |  |  |  |  |
| :--- | :---: | :---: | :---: | :---: | :---: |
|  | 1 | 2 | 4 | 7 | 8 |
| Queensland Issues |  |  |  |  |  |
| 1d red QV wmk Crown/A | X | X | X |  | X |
| Commonwealth Issues |  |  |  |  |  |
| 11/2d red KGV single wmk |  | X |  |  | X |
| 11/2d Canberra 1927 | X |  |  |  |  |
| Queensland duty issues |  |  |  |  |  |
| 2d red KGV | X |  |  |  |  |
| 2/6 purple KGV |  |  |  | X |  |

Melbourne City Council (MCC.1)
Postage stamps were punctured MCC from 1902 to 1917.

| MCC.1 | Positions |  |  |  |
| :--- | :---: | :---: | :---: | :---: |
|  | 1 | 3 | 5 | 7 |
| Victorian issues |  |  |  |  |
| 1d red QV 1901 series | X | X | X | X |
| 1d on 2d purple QV 1912 |  | X |  |  |
| 3d brown QV |  |  | X |  |
| Commonwealth issues |  |  |  |  |
| 1d red KGV single wmk | X |  |  |  |

## Prahan City Council (PCC.1)

Postage stamps were punctured PCC from 1908 to 1920.

| PCC.1 | Postions |  |  |
| :--- | :---: | :---: | :---: |
|  | 1 | 3 | 6 |
| Victorian issues |  |  |  |
| 1d red QV 1901 series |  | X | X |
| Commonwealth issues |  |  |  |
| 1d red Kangaroo | X |  |  |

## Sydney County Council (SCC. 1 \& SCC.2)

Established by the Gas and Electricity Act 1935 on the 1st January 1936 the Sydney County Council included the former Electricity Department of the Sydney Municipal Council. The former Sydney Municipal Council puncturing machine with the initials SMC was apparently taken over and altered to read SCC. This pattern, SCC. 2 was used on the KGV sideface issues.

| SCC. 2 | Position |
| :--- | :---: |
|  | 1 |
| 2d KGV red die I small multi wmk p.13.5 x 12.5 | X |
| 2d " red die II $\quad$ " | X |
| 3d " blue die II $\quad$ " | X |
| 1/2d KGV orange Cof wmk | X |
| 1d :" green " | X |
| 2d " red |  |

When the smaller KGVI issues were introduced the SCC. 2 puncture was found to be too large and a pattern with fewer holes was introduced, SCC.1. The puncturing head consisted of 10 dies. The puncturing was undertaken by the New South Wales Government Printer, the puncturing head being retained until at least 1974. (A.G. Salisbury pers. comm).

| SCC. 1 | Positions |  |
| :---: | :---: | :---: |
|  | 1 | 3 |
| 1d Elizabeth green 1937-41 defins p. $13.5 \times 14$ | X |  |
| $11 / 2 \mathrm{~d}$ KGVI maroon | X | X |
| 2d " red | X |  |
| 11/2d KGVI maroon 1937-41 defins p. $14.75 \times 14$ | X |  |
| 2d :" red die II " | X |  |
| New South Wales Stamp Duty 7th series 1929-66 |  |  |
| 2d orange | X |  |
| 3d magenta | X |  |
| 3d magenta with NSW underprint |  |  |

Sydney Municipal Council (SMC.1)
From 1936, the Sydney County Council took over operations of the Electricity Department of the Sydney Municipal Council. The SMC punctured stamps are reported used from 1915 to 1937. The puncturing machine was taken over by the Sydney County

Council in 1936 was altered to read SCC. Larger stamps often have two impressions of the pattern.

| SMC.1 | Positions |  |  |
| :--- | :---: | :---: | :---: |
|  | 1 | 4 | 8 |
| 1d red KGV single wmk | X |  |  |
| 11/2d brown " | X |  |  |
| 11/2d red " " | X |  |  |
| 11/2d green " | X |  |  |
| 2d orange " | X |  |  |
| 2d red | X |  |  |
| 1/2d green KGV large multi wmk | X |  |  |
| 2d red KGV CofA wmk | X |  |  |
| 2d red Anzac | X |  |  |
| 2d red Silver Jubilee |  |  | X |
| 2d red Kingsford Smith |  | X |  |
| 2d orange Victorian Centenary | X |  |  |

## McKAY, SAMPSON AND McKINLAY (John Tyson)

The department store was established in Launceston in 1886 as McKay, Sampson and McKinlay. The McKinlay family eventually bought the entire business when the partners McKay (a relative - George Colville McKinlay, son of G.T. McKinlay, married Susan Henty McKay in Launceston in 1898.) and Sampson retired. It was a time when personal service meant just that - shoppers ordered sheets that were then made on the premises, and women's ball gowns were delivered on the day of the social event. The store had its own hair-dressing salon. While it wasn't the only department store in town, it always regarded itself as the best. There was also Ludbrook's, Craw's, Palfreyman's, Perrin's, Shaw's and Sullivan's.


The Launceston store was burnt out in 1907 and was replaced by a three-storey emporium with an imposing façade designed by Alexander North, architect of the Launceston Holy Trinity Church. It employed more than 150 staff. The store was situated at 129 Brisbane Street, Launceston.

A McKinlay's store was opened in Devonport in 1896, and traded until 1983. Queenstown had a McKinlay's store for 20 years from 1898.

McKinlay's store was the last of the old-fashioned department stores in Launceston, but it, too, eventually succumbed to the modern "big is beautiful" retailing. The Launceston store was sold for $\$ 1$ million to Charles Davis, and closed afterwards in January 1984 to make way for Fitzgerald's.
[John has the perfin McKSMcK. 1 on the following stamps:
1d red Sideface: postmark date range 3 Oct 1898 to c. Dec 1899
1d red Pictorial: postmark date range 3 Apr 1900 to 17 Dec 1909
2d purple Pictorial: postmark date range 11 Dec 1900 to 11 Sep 1908
2d chestnut Revenue/Stamp Duty: 1904]

## AUCTION WATCH

Items of perfin interest from auctions/direct sales since the last Bulletin include the following. Thanks to Tony Nobilo for passing on his spotting of perfin lots in auctions. Prices in A\$ unless indicated.
a. NZ 2d green SSF with advert on back, perf "NZF.
b. NZ 2d yellow KGV perf "M\&C/LTD" (David Holmes sale, Aug 05)

NZ \$ 50 NZ \$ 50
c. 4d olive KGV CofA wmk, perf "G/NSW" inverted. (eBay, Jul 05) unsold at \$450
d. GB OHMS cover of New Zealand High Commission with $21 / 2 \mathrm{~d}$ blue KGV perf "NZ" (eBay, Jul 05) sold for

US \$ 29
e. 3d Customs Duty Stamp (London) perf "CTCO", machine postal cancel
(eBay, Jul 05) sold for
f. Cover of Farmers \& Graziers Coop. Co. to USA with 1 d KGV perf FG.5. Underpaid \& taxed. Extra $11 / 2 \mathrm{~d}$ KGV (not perfinned) to cover tax. (eBay, Jul 05) sold for US \$ 32
g. 10/-Roo ( ${ }^{\text {rd }}$ wmk) perf "OS". (eBay, Jul 05) unsold at US \$ 60
h. NZ 8d blue "Canoes" perf "W\&T/LD". (eBay, Jul 05) sold for \$ 15
i. PTPO (2d red KGV) env of Henry Berry \& Co, Melbourne, with extra 1d green KGV
affixed perf $\mathrm{HB} \& C O .3$.
(eBay, Jul 05) sold for
j. "First Airmail to UK" cover from Adelaide pmk 18 AP 31. Stamps inc 2d red KGV perf AS\&S. 1
k. NZ "B.G./E.C." on 6d KGV.

1. France 1 f50 Airmail perf "E.I.P.A.30" (eBay, Aug 05) sold for US \$177
m. Window env of Robert Reid \& Co with $11 / 2 d$ red KGV perf RR\&CO.1.
(eBay, Aug 05) sold for US \$46
n. French postal card (10c red "Sower") to USA, perf "PO" through card. Private use??
(eBay, Aug 05) sold for US \$ 44
o. OHMS cover with $11 / 2 \mathrm{~d}$ red KGV perf ' T '; plus cover of North Shore Gas Co., with $11 / 2 \mathrm{~d}$ brown KGV perf NSGCO.1. (eBay, Aug 05) sold for

US \$ 24
p. Monogram ("CA") Mint corner block of 12 1d Roo perf "OS/NSW".
(eBay, Sep 05) unsold at $\$ 1750$
q. Vacuum Oil Co receipt (Ballarat, 1936) with 2d duty stamp perf VOCO.6.
(eBay, Sep 05) sold for US \$ 15
r. NZ "DB/\&/CO" on 2d SSF. (Auckland City Stamps auction, Oct 05) NZ \$ 40
s. 1/2d, 6d, 1/- Zoologicals, 3d KGVI and 2/- Aboriginal Art all perf "VOCO" and tied to telegram piece by light Chief Telegraph Office, Hobart, cds (Tasmanian Stamp Auctions, Oct 05)
t. Large env of Newcastle University College with $16 \times 1 /-\mathrm{sm}$ lyre, $2 \times 6 \mathrm{~d}$ sm kooka and $2 \times 5 d$ Xmas 1965, all perf UNSW.1. (eBay, Sep 05) sold for US $\$ 15+$
u. TO. 1 on $£ 5$ Victoria Stamp Duty, m/s cancel. (eBay, Sep 05) sold for US \$ 9+
v. 6d Queensland Railways Newspaper and Parcels stamp perf L.2. (eBay, Oct 05) sold for US \$35+
w. NZ"VOCO" on 2d yellow KGV affixed to invoice of Vacuum Oil Co 1925.
(Ashford Stamps, Oct 05) NZ \$ 75
x. NZ "HB" on $1 / 2 \mathrm{~d} 1900$ Pictorial. (David Holmes Sale Nov 05) NZ \$ 20
y. NZ "FBCo" on 1d Universal. (David Holmes Sale Nov 05) NZ \$ 12
z. NZ VOCO" on 2d Peace on receipt docket. (David Holmes Sale Nov 05) NZ \$ 50
aa. 1934 long OHMS window env of Dept of Road Transport and Tramways) with 2d KGV perfinned. Light creasing.
(David Holmes Sale Nov 05)

