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A HISTORY

OF

RAILWAY LETTER STAMPS

DESCRIBING ALL VARIETIES ISSUED BY
THE RAILWAY COMPANIES OF GREAT BRITAIN AND IRELAND
UNDER THE AUTHORITY OF THE POSTMASTER-GENERAL.

COMPILED BY

H. L'ESTRANGE EWEN,

(Editor of "Ewen's Weekly Stamp News.")

ILLUSTRATED BY PERMISSION OF THE BOARD OF INLAND REVENUE AND THE RAILWAY COMPANIES.

ENTERED AT STATIONERS' HALL.

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2225

PREFACE.

ALTHOUGH the Railway Letter Post was established as long ago as February, 1891, it is only within the last three or four years that the stamps issued in connection with it have attained any considerable degree of prominence in the world of Philately. Their long neglect is undoubtedly attributable to ignorance, for the stamps are among the most interesting yet issued.

The many minor variations in the issues of the more important Railway Companies appeal especially to the specialist collector, who cannot fail to find great pleasure in classifying and arranging the numerous printings, as distinguished by difference in design, colour, paper, perforation or other detail.

It was not until 1897 that any serious attempt was made by collectors to ascertain how many varieties of Railway Letter Stamps existed. In November of that year, Mr. C. F. Dendy Marshall read a paper on the subject before the London Philatelic Society, giving, as far as was then known, a list of all Companies issuing these stamps, and this initial effort soon led to other enquiries being made. It was then found that not only did the issues of different Companies vary, but also that those of the same Company often presented variations in colour, perforation, or other detail. The author was one of the first to attempt a complete collection of these different printings, but considerable difficulty was experienced in arranging them, and this difficulty—shared by other collectors—has continued down to the present day. It is with the object of assisting collectors to correctly classify their specimens that the compilation of this work has been undertaken.

Through the courtesy of the Railway Companies, the author has in almost every case been furnished with complete lists of the printings made, showing dates of delivery and issue and quantities printed, and these have greatly facilitated classification of the numerous varieties, although, where control numbers are absent, the identification and description of each printing has often proved a very difficult matter. In

some instances the most careful search has failed to produce even a single representative of a printing, notable cases being those of the Barry Dock and Railway Company (2nd printing, 1894), North-Eastern (1891, 2nd printing, stated to bear control numbers 17,401 to 18,000), West Donegal Railway (1891), Ayrshire and Wigtownshire (1891), and Pembroke and Tenby (1st issue, 1891).

In the endeavour to correctly describe the numerous varieties, upwards of 30,000 stamps have been carefully examined. I am greatly indebted to those collectors who have kindly placed their collections at my disposal for the purpose of examination, and particularly to the Earl of Crawford, whose unique collection, exceeding ten thousand specimens in number, has alone rendered possible the solution of many problems.

A special feature of the present work is the attempt, for the first time, to classify the different printings according to the transfers used in their preparation. Many interesting facts have been brought to light in this connection. For instance, the old transfer used for preparing the stone when stamps were required for the Manchester, Sheffield and Lincolnshire Railway was not destroyed when this Company changed its title in 1897, but the name was erased from each of the six types composing it, and "North Wales and Liverpool Railway Committee" substituted on five, the sixth being spoilt. This Company was just commencing to issue stamps and the altered transfer has been used down to the present time. This little history is plainly written on the face of every sheet of letter stamps issued by the N.W. and Liverpool Railway, and can be read by anyone who will take a little trouble. The possession of an entire sheet is of course a *sine qua non*, but the collector of Railway Letter Stamps, who wishes to get the maximum of pleasure out of their study and collection, must not hesitate to acquire a sheet in preference to a single specimen. In many cases, of course, sheets are impossible to secure unbroken, but an endeavour has been made to describe the various types, so that wherever sheets present special points of interest they may be reconstructed.

H. L'ESTRANGE EWEN.

LIST OF RAILWAY COMPANIES

WHICH HAVE ISSUED LETTER STAMPS

* Those marked with an asterisk no longer issue stamps.

No.	Name of Company.	Index to Pages	Period of Issue.	Total number Printed.	No. of Issues.	Size of issued sheets.
1*	Aylesbury & Buckingham	16	Jan. to June, 1891	600	1	12
2*	Ayrshire & Wigtownshire	259	1891 to Feb., 1892	2,000?	1	12
3	Ballycastle...	311	Since Jan. (?) 1891	5,150?	11	9
4*	Barry Dock & Railways	18	Jan., 1891 to 1895	1,000	2	12
5	Barry Railway	18	Since Sept., 1895 ...	7,800	5	12
6	Belfast & County Down	317	Since Jan., 1891 ...	6,900?	14	9
7	Belfast and Northern Counties ...	325	,,	25,038	18	9
8	Brecon & Merthyr	22	,,	9,500?	1	60
9	Caledonian	261	,,	73,000	8	12
10	Cambrian Railways...	23	,,	?	4?	12
11	Castlederg & Victoria Bridge ...	334	Since 1897 ...	2,000	1	24
12*	Cavan, Leitrim & Roscommon ...	335	1891 to 1901 ...	?	1	24
13	Cavan & Leitrim	340	Since Apr.,? 1901 ...	2,400?	1	24
14	Cheshire Lines Committee	27	Since Jan , 1891 ...	51,120	2	24
15*	City of Glasgow Union	266	Jan., 1891 to 1897...	?	1	12
16	Cleator & Workington Junction ...	28	Since Jan., 1891 ...	2,976	1	12
17*	Clogher Valley Tramway	341	Jan., 1891 to 1898...	2,000	1	24
18	Clogher Valley Railway	341	Since Jan., 1898 ...	10,000	1	48
19	Cockermouth, Keswick & Penrith ...	30	Since Jan., 1891 ...	2,208	2	12
20	Colne Valley	32	,,	?	1	12
21	Cork & Macroom Direct	345	Since 1894 ? ...	2,000?	3	8
22	Cork, Bandon & South Coast ...	349	Since Jan., 1891 ...	24,000	8	12
22	Cork, Blackrock & Passage	361	Since 1892 ? ...	?	2	12
23	Donegal Railway Company	363	Since July, 1895 ...	13,000	4	10, 12 42
24	Dublin Wicklow & Wexford	364	Since Jan., 1891 ...	30,000?	2	60
25	Dumbarton & Balloch	267	Since March, 1901	528	1	12
26	Dundalk, Newry & Greenore ...	367	Since Jan., 1891 ...	1,000	2	20
27	Dundee & Arbroath...	269	,,	7,200	2	12
28	East & West Junction	34	,,	5,999	3	12
29*	Eastern & Midlands	36	Jan.,1891 to May,'94	20,000	1	30
30	East London	38	Since Jan., 1891 ...	?	6	1
31*	Finn Valley	369	1891 to 1895 ...	?	1	24

LIST OF RAILWAY COMPANIES—*continued.*

No.	Name of Company.	Index to Pages	Period of Issue.	Total number Printed.	No. of Issues.	Size of issued sheets.
32*	Finn Valley & West Donegal ...	371	— ...	—	—	—
33*	The Furness Railways	40	Jan., 1891 to 1897...	5,000	3	10
34*	The Furness Railway	40	Jan., 1897 to 1900	2,000	2	10
35	Furness Railway	40	Since Feb. 1900 ...	2,000	1	10
36	Garstang & Knot End	44	,, ...	1,000	1	12
37	Glasgow & South Western	270	,, ...	21,072?	7	12
38	Glasgow, Barrhead & Kilmarnock ...	278	,, ...	?	6	12
39	Great Central Railway Company ...	45	Since July, 1897 ...	7,643	4	12
40	Great Eastern	49	Since Jan., 1891 ...	90,000	10?	30
41	Great Northern	54	,, ...	75,000	5	60
42	Great Northern & Gt. Central ...	255	Since Aug., 1899 ...	6,000	1	60
43	Great Northern (I.)...	373	Since Jan., 1891 ...	60,000	6	24, 48
44	Great North of Scotland	283	,, ...	36,000?	6?	12
45	Great Southern & Western	379	,, ...	68,000?	9?	24
46	Great Western	58	,, ...	290,000?	3	60
47	Highland	287	,, ...	30,132	10	12
48	Hull & Barnsley Company	61	,, ...	2,000	2	1
49	Isle of Wight	63	Since Jan., 1899 ...	1,002	1	12
50	Isle of Wight Central	64	Since Feb., 1899 ...	2,500?	2	12
51*	Kanturk & Newmarket	388	1891 to Feb., 1892	?	1	24
52	Lancashire & Yorkshire	68	Since Jan., 1891 ...	26,716	4	6
53	Lancashire, Derbyshire & E. Coast ...	66	Since Dec., 1896 ...	1,577	3	24
54	Liverpool, St. Helens & S. Lancs. ...	75	Since Oct., 1899 ...	240	1	12
55	London & North Western	76	Since Jan., 1891 ...	160,000	5	60
56	London & South Western	80	,, ...	96,000	32	12
57	London, Brighton & South Coast ...	98	,, ...	96,000	18	12
58*	London, Chatham & Dover	112	Jan., 1891 to 1899	?	13?	1, 12
59	Londonderry & Lough Swilly ...	392	Since 1893? ...	15,000	2	40, 30
60	London, Tilbury & Southend ...	119	Since Jan., 1891 ...	?	4	24
61	Macclesfield Committee	123	,, ...	1,888	4	6, 12
62	Manchester & Milford	125	,, ...	3,000	2	12
63*	Manchester, Sheffield & Lincs. ...	126	Jan., 1891 to July,'97	13,843	10	6, 12
64	Manchester, S. J., & Altrincham ...	134	Since Jan., 1891 ...	4,276	6	12, 25
65	Maryport & Carlisle Railway ...	140	,, ...	1,860?	5	12
66	Metropolitan	143	Since July, 1895 ...	10,800	12	60
67	Midland	154	Since Jan., 1891 ...	126,000	17	12
68	Midland & Great Northern	165	Since May, 1894 ...	6,000	1	60
69	Midland & South Western	166	Since Jan., 1891 ...	4,800	1	24
70	Midland Great Western	395	,, ..	60,000	2	60
71	Neath & Brecon	167	,, ...	1,100?	5	12
72	Northampton & Banbury	170	,, ...	?	3?	12
73	North British	297	,, ...	120,024	6	12
74	North Eastern	173	,, ...	181,000	52	30
75	North London	209	,, ...	1,920	2	12

LIST OF RAILWAY COMPANIES—*continued.*

No.	Name of Company.	Index to Pages	Period of Issue.	Total number Printed.	No. of Issues.	Size of issued sheets.
76*	North Pembroke & Fishguard ...	210	Jan. to Aug., 1899	200	1	8?
77	North Staffordshire...	211	Since Jan., 1891 ...	28,000?	7	8, 20
78	North Wales & Liverpool	216	Since July, 1896 ...	1,092	3	12
79	Oldham, Ashton & Guide Bridge ...	220	Since Jan., 1891 ...	1,228	4	6, 12
80*	Pembroke & Tenby...	223	1891 to Oct., 1896	2,000	2	12
81*	Portpatrick & Girvan Joint	307	Till Jan., 1895 ...	?	2?	12
82	Portpatrick & Wigtownshire... ...	309	Since Jan., 1891 ...	8,064	4?	12
83	Port Talbot Railway & Docks Co. ...	225	Since Feb., 1901 ...	500	1	24
84	Rhondda & Swansea Bay	226	Since Jan., 1891 ...	?	2	24
85	Rhymney	225	,, ...	3,000	1	60
86*	Severn & Wye & Severn Bridge ...	227	Jan., 1891 to 1895	?	1	12
87	Severn & Wye Joint	227	Since 1895 ? ...	?	2	12
88	Sheffield & Midland Rlwys.	232	Since Jan., 1891 ...	3,106	5	6, 12
89	Sligo, Leitrim & N. Counties ...	398	,, ...	?	5?	9
90	Somerset & Dorset Joint Line ...	239	,, ...	5,000	5	12
91*	South Eastern Railway	243	Jan., 1891 to 1899	60,000	6	60
92*	S.E. & C. & D. Railways	243	June, 1899 to 1900	10,000	1	60
93	South Eastern & Chatham	243	Since June, 1900 ...	20,000	2	60
94	Southwold...	251	Since Jan., 1891 ...	?	1	12
95	Taff Vale	252	,, ...	10,000	1	12
96	Tralee & Dingle Light Railway ...	402	Since 1897 ? ...	?	1	48
97*	Waterford & Central Ireland ...	404	1891 ? to July, 1900	?	2	24
98*	Waterford & Limerick	410	Jan., 1891 to 1896	?	3	24
99	Waterford & Tramore	406	Since April, 1891 ...	1,000	1	24
100*	Waterford, Dungarvan & Lismore ...	408	1891 ? to 1898 ...	?	2	24
101*	Waterford, Limerick & Western ...	410	1896 to Jan., 1901	?	7	24, 12
102	West Clare	483	Since April, 1891 ...	48,000	1	24
103*	West Lancashire	253	1891 to 1897 ...	?	1	12
104	West Riding & Grimsby	†				
105	Wigan Junction Railway	257	Since July, 1900 ...	240	1	12
106	Wrexham, Mold & Connah's Quay ...	258	Since Jan., 1891 ...	?	1	12

† See under "Great Northern and Great Central Railways."

THE RAILWAY LETTER POST.

IT is a curious fact that not only the stamps, but the Railway Letter Post itself is a mystery to most people, although its usefulness is fully explained in the Post Office Guide. It was established in 1891 to legalize the carriage of letters by Railway Companies and to enable anyone to obtain quicker transmission of a letter by despatching it by the first train without waiting for the general mail. This is an advantage greatly appreciated in country districts where there are only one or two outgoing posts daily, but whence there is a frequent train service to neighbouring cities. Letters may be despatched by any passenger train, whatever the day of the year, so that the interchange of correspondence on a Bank-holiday or a Sunday is rendered possible. In order to further facilitate the quick delivery of a letter it may be marked "To be called for," so that the addressee may then obtain it on arrival of the train. Should it, however, be not so inscribed, it will be posted at the nearest post office or pillar box for delivery in the usual way by postman. Every such railway letter, (which may not exceed four ounces in weight—the limit having been originally 1 ounce) requires to be franked jointly with a penny postage stamp and a 2d. railway letter stamp, the former representing the postal tax on the letter and the latter the fee paid for its transmission.

In accepting letters for transmission the Railway Companies are acting as agents for the Post Office, as witness the following paragraph from the Post Office Guide.

"Legal Conditions in regard to Railway Letters.

Railway Letters, that is to say, Letters transmitted under the arrangements just described, will be deemed to be in all respects letters sent by post. The Railway Companies, in carrying such letters, will act and will be deemed to act solely as agents, and at the sole risk and responsibility of the Postmaster General, but the Companies will take all reasonable care for the security of the letters while under their charge."

The 2d. railway letter stamps are therefore issued by the Railway Companies in their capacity as agents of the Post Office and must be considered purely postage stamps issued by postal agents for the purpose of prepaying postage.

Early in 1890 the Stamp Department at Somerset House submitted to the Postmaster-General designs for a "3d. Postage and Railway Letter Service" stamp, obtained from Messrs. De la Rue & Co., but they do not appear to have been approved, as later in the year a number of specimens of the ordinary 3d. postage stamp, overprinted "Railway Letter Postage" were submitted. As no further essays were made, I presume the surcharged stamp was adopted by the Post Office, only however to be rejected as impracticable when the matter came before the Railway Companies. It would have been very difficult, if indeed not impossible, to accurately apportion amongst the Companies the two-thirds share of the revenue derived from the issue of such a stamp. Ultimately the Post Office authorised each Company to collect its own share by means of the use of special stamps, which were required to conform to the design and colour chosen by the Postmaster-General.

THE RAILWAY LETTER STAMP.

THE design of the Railway Letter Stamp was chosen by the Post Office and communicated through the Railway Clearing House in London and the Irish Railway Clearing House in Dublin to the various Railway Companies and firms of lithographers interested. The design consists, roughly speaking, of the value "2d." on a shield in the centre, surrounded by a circular band inscribed "Fee for conveyance of single post letters by railway." At each side is a pillar and at top and bottom there are spaces for the title of the issuing Company, the spandrels being filled in with triangular ornaments. I have found it of convenience to describe these ornaments as "triangles" although the base is always slightly curved. They are generally filled in with lines of shading. I invariably describe as the apex the point over the centre of the curved base. The "pillars" on either side I describe as consisting of six "bars" (or vertical bars) one above the other, each pair having three short "lines" between. These are enclosed between the "left" and "right outlines" of the pillar. I number the bars from the bottom, the "first bar" in the left pillar being the lowest, the "second" that above it, and so on. When a line is described as broken, it should be taken as broken through; if it is partly broken only, I classify it as indented, nicked, or merely defective. The "third line under" anything signifies the third line furthest away from it. In order to save space I sometimes describe a defect as (for instance) "dot between BY of "By." This should be read as "dot between B and Y of "By." In describing the position of a dot or other mark in relation to a letter of the circular inscription, I make no difference whether the position of a letter is upright or inverted. A dot between the letter F and the S.W. triangle is for instance "a dot over F of "For," although, owing to the nearly inverted position of the F, it is in reality below it. The triangles are described as N.W., N.E., S.W. and S.E., instead of upper left hand, upper right hand, etc.

Between January, 1891, and September, 1901, about 2,500,000 letter stamps were printed. Of this number, probably some 2,100,000 have been used on letters and 75,000 supplied unused to collectors, whilst about 300,000 or 350,000 represents the number of specimens usually held in stock by the Railway Companies. These figures are of course only approximate.

The numbers printed may be divided as follows:—

	Total Printed.	No. of Issues.
England and Wales ...	1,800,000 ...	311
Scotland	275,000 ...	54
Ireland	425,000 ...	112

The largest contributors to these totals are the Great Western and North Eastern Railway Companies. The latter Company stands easily first as regards the number of issues, with a total of 52. The following companies may be mentioned in this connection.

	Number printed.	Approx. No. issued.	No. of Issues.
Great Western	290,000 ?	190,000	3
North Eastern	181,000	180,000	52
London and North Western ...	160,000	150,000	5
Midland	126,000	118,000	17
North British	120,024	118,000?	6
London, Brighton and South Coast	96,000	96,000?	18
London and South Western ...	96,000	95,000?	32
Great Eastern	90,000?	?	10?
South Eastern	90,000	82,000	9

The smallest quantity is recorded by the North Pembrokeshire and Fishguard Railway, which only had 200 stamps printed down to the time that it was acquired by the Great Western Railway Company.

Printers of Railway Letter Stamps.

THE majority of the Railway Companies are supplied with letter stamps by one or other of the following firms of lithographers.

I. McCorquodale & Co., Ltd., London.
II. McCorquodale & Co., Ltd., Newton-le-Willows.
III. McCorquodale & Co., Ltd., Glasgow.
IV. Waterlow & Sons, Ltd., London.
V. Bemrose & Sons, Derby and London.
VI. Blacklock & Co., Ltd., Manchester and London.
VIII. A. Thom & Co., Ltd., Dublin (Sealy, Bryers & Walker).

As the work of each of these firms possesses interesting characteristics, a few preliminary remarks as to the different methods may not be out of place. The first two firms (I. and II.) print the stamps, whilst the others lithograph them.

McCORQUODALE & CO., LTD.,

Cardington Street, Euston Square, N.W.; St. Thomas Street, S.E.; 41, Coleman Street, E.C. (and at Newton-le-Willows, Leeds, Wolverton and Glasgow).

Messrs. McCorquodale & Co., Ltd., of London, have printed letter stamps for fifteen different Railway Companies. The design of the stamp is in all cases similar, the triangles in the four spandrels being filled in with floriate ornaments instead of the usual parallel lines of shading. The stamps have, I believe, invariably been printed and not lithographed. It may frequently be noticed that the design is impressed into the paper and shows on the backs of the stamps, an effect which would not be produced by lithography.

The Principal Types of Railway Letter Stamps.

McCorquodale & Co.,
London and Newton.

McCorquodale & Co.,
Glasgow.

Waterlow & Sons,
London.

Bemrose & Sons,
Derby.

Blacklock & Co.,
Manchester.

Sealy, Bryers & Walker, Dublin.

Type I. Small "By."

Type II. Large "By."

In January, 1891, Messrs. McCorquodale & Co., Ltd., made printings of letter stamps for the following eleven Companies.

1. Aylesbury and Buckingham
2. Barry Dock and Railways
3. Garstang and Knot End
4. London and North Western
5. Manchester and Milford
6. North London
7. Pembroke and Tenby
8. Rhymney
9. Southwold
10. Wrexham, Mold and Connah's Quay
11. Dundalk, Newry and Greenore

They were all printed in the same shade of yellow-green and rouletted instead of perforated. I say all, as although the Pembroke and Tenby first printing has never been met with by collectors there is no reason why it should have differed. Nos. 1, 2, 3, 5, 6, 7 (?), 10 and 11 were all printed in sheets of 12, arranged in two rows of six, the margins being usually clipped very close. The entire sheet of the Aylesbury and Buckingham Railway, illustrated on page 16, is a typical example. In every case the stamps were numbered consecutively with small figures in black. Since 1891, the following printings have been made :—

Printed in Large Sheets (20 *Stamps or more*).

No.	Date.	Description.	Size of Sheet.	Perf.	Control Figures.
1	April, 1892	South Eastern (2nd)	6 × 10	12	Small (vert.)
2	April, 1893	L. & N.W. (2nd Issue)	10 × 6	Roul.	Small (horiz.)
3	Sept., 1893	South Eastern (3rd)	6 × 10	Roul.	Sm. and L.
4	July, 1894	L. & N.W. (3rd)	10 × 6	Roul.	Large
5	May, 1895	South Eastern (4th)	6 × 10	12	Small
6	Sept., 1896	.. (5th)	6 × 10	12	Small
7	Sept., 1896	L. & N.W. (4th)	10 × 6	Roul.	Small
8	? 1898	Dundalk, N. & G. (2nd)	5 × 4	Roul.	Small
9	May, 1898	South Eastern (6th)	6 × 10	Roul.	Large
10	Oct., 1898	Port Talbot (1st)	4 × 6	Roul.	Small
11	June, 1899	S.E. & C. & D. (1st)	6 × 10	Roul.	Large
12	Nov., 1899	L. & N.W. (5th)	10 × 6	Roul.	Small
13	June, 1900	S.E. & C. (2nd)	6 × 10	Roul.	Small
14	Aug., 1901	S.E. & C. (3rd)	6 × 10	Roul.	Large

Printed in Small Sheets (12 Stamps or less).

15	Dec., 1893	Pembroke and Tenby (2nd)	2 × 6	12	Small
16	Mar., 1894	Barry (2nd)	?	?	?
17	Sept., 1895	,, (3rd)	2 × 6	12	Large
18	? 1896	N. London (2nd)	2 × 6	12	Small
19	Oct., 1896	Barry (4th)	2 × 6	12	Small
20	April, 1897	Neath and Brecon (2nd)	2 × 6	12	(None)
21	? 1897	Manchester and Milford (2nd)	2 × 6	Roul.	Small
22	Mar., 1898	Barry (5th)	2 × 6	12	Small
23	Sept., 1898	Neath and Brecon (3rd)	2 × 6	12	(None)
24	Feb., 1899	Isle of Wight Central (1st)	3 × 4	Roul.	(None)
25	Mar., 1899	Barry (6th)	2 × 6	12	Small
26	Mar., 1900	Neath and Brecon (4th)	2 × 6	11	(None)
27	Feb., 1901	Barry (7th)	2 × 6	11	Small
28	Mar., 1901	Neath and Brecon (5th)	2 × 4	Roul.	(None)
29	April, 1901	Isle of Wight Central (2nd)	3 × 4	Roul.	(None)

The above tables are interesting as showing that the large sheets are generally rouletted and the small ones perforated. Early in 1900 a perforating machine of a new gauge—11—was brought into use. Machines of this gauge, as will be noticed later, were introduced about the same time by other firms. The sheets of 12, printed since 1893 show wider margins than those of 1891. Nos. 6 and 19 in the above lists are printed in very nearly the same shade of pale green. Nos. 20 and 21 are another pair which tally closely.

McCORQUODALE & Co., LTD.

NEWTON-LE-WILLOWS BRANCH.

Messrs. McCorquodale & Co., Ltd., of Newton-le-Willows, have supplied letter stamps to three Railway Companies, namely, the Furness, North Staffordshire, and Donegal Railways. The following is a list of the different printings in chronological order:—

Approx. date of printing.	Name of Company.	Size of sheet.	Approx date of printing.	Name of Company.	Size of sheet.
Jan., 1891	Furness, 1st ..	10	July, 1898	Finn Valley & W.D. reprint	10
July, 1891	,, 2nd ..	10	Aug., 1898	N. Staffs., 4th	8
Sept., 1893	,, 3rd ..	10	Nov., 1898	,, 5th	20
July, 1895	Donegal, 1st	10	Dec., 1898	,, 6th	20
Mar., 1896	,, 2nd	10	Nov., 1899	,, 7th	20
Jan., 1897	Furness, 4th ..	10	Feb., 1900	Furness, 5th	10

The chief characteristics of this firm's work are in the size of the sheets and the rouletting. Excepting the printings made in 1898 and 1899 for the North Staffordshire Railway, all supplies have been in sheets of ten, and have been rouletted in colour. As with Messrs. McCorquodale & Co., Ltd., of London, all the above stamps are printed and not lithographed. The stamps of the North Staffordshire Railway are of original design, but those of the other Companies are similar to Messrs. McCorquodale's London type (floriate ornaments in the triangles).

McCORQUODALE & Co., Ltd.

GLASGOW BRANCH.

Messrs. McCorquodale & Co., Ltd., of Glasgow, have supplied letter stamps to fourteen Railway Companies, namely, the Ayrshire and Wigtownshire, Caledonian, City of Glasgow Union, Cockermouth, Keswick and Penrith, Dumbarton and Balloch, Dundee and Arbroath, Glasgow and South Western, Glasgow, Barrhead and Kilmarnock, Highland, Maryport and Carlisle, North British, Portpatrick and Girvan Joint, Portpatrick and Wigtownshire and Donegal. Space does not permit me to give a list of the 54 printings which have been made, but I may mention the following interesting characteristics.

Design. The design is very similar to that of Messrs. Waterlow & Sons, or perhaps I should say that both are very close reproductions of the design originally submitted by the Post Office. The triangles are filled in with lines of shading. Messrs. McCorquodale's drawing is wider than Messrs. Waterlow's, measuring 28½mm. as against 27½mm., both being 30½mm. in height. Both designs are larger, however, than that of Messrs. McCorquodale, London, which measures only 29½ × 27mm. In 1898, a new design with dots over the first N and under the second N of "Conveyence" was brought into use, and has been employed for the following:—

Oct., 1898	Glas. & S.W., 6th Issue	Oct., 1900	Glas. & S.W., 7th Issue.
? 1898	G.B. & K., 5th Issue	? 1901	Ayrshire reprint.
? 1899	,, 6th Issue	Mar., 1901	Dumbarton & Balloch.

Except for the two dots, the design appears to be similar to the old one.

Size of Sheets. All stamps have been supplied in sheets of twelve and with two exceptions, these stamps have been invariably arranged in three rows of four.

12.2.95 Portpatrick and Wigtownshire, 3rd Issue. Two rows of six.
12.9.96 Cockermouth, Keswick and Penrith, 2nd Issue. Four rows of three.

Some, like the North British, were printed in larger sheets and cut up into twelves before delivery.

Perforation. Down to October, 1899, every supply was perforated 12, the Caledonian printing (8th) made in that month being the last to have this gauge. Commencing with the 7th printing of the Highland Railway, also furnished in that month, all supplies have been perforated 11. Since April, 1898, the edges of the sheets have been frequently left unperforated. From 1896 till early in 1898, the perforation was generally rough.

Paper. Until the end of 1893, a surfaced paper was made use of. Thinner paper is now employed.

WATERLOW & SONS, LTD.

LONDON.

Messrs. Waterlow & Sons, Ltd., have supplied letter stamps to sixteen different Companies. The original supplies in January, 1891, were as follows:—

No.	Name.	Sheets.	Perf.	Colour.	Margins.	Type.
1	Eastern and Midlands	30	11½	Dark green	Perf.	I.
2	Great Eastern	30	11½	,,	,,	I.
3	Great Northern	60	11½	,,	Imperf.	I. II.
4	London and South Western	24*	11½	,,	,,	II.
5	L.B. & S. Coast	24*	11½	Yellowish-green	Perf.	I.
6	London, Tilbury & Southend	24	11½	Dark green	,,	II.
7	Midland & S.W. Junction	24	11½	Green	,,	I.
8	Northampton & Banbury	12	11½	,,	,,	II.
9	Severn & Wye & S. Bridge	24*	11½	,,	P. & I.	II.
10	Neath & Brecon	12	11½	,,	Perf.	I.
11	Rhondda & Swansea Bay	24	11½	Dark green	Imperf.	II.

* Divided into panes of 12 before issue.

The date of the first East London printing may also be January, 1891. In addition to the above list, stamps are now furnished by Messrs. Waterlow & Sons to the Isle of Wight, Metropolitan, Midland and Great Northern Joint, and Great Northern and Great Central Joint Railways.

Design. The stamps are of two types, both apparently similar, but in Type II. the stop is omitted after "Railway" in the circular inscription. There is no uniformity in the size of the sheets.

Perforation. All early supplies appear to have been perforated $11\frac{1}{4}$, $11\frac{1}{2}$. During 1893-95 machines gauging 13, 14, and $14\frac{1}{2}$ were made use of, but later, the $11\frac{1}{2}$ gauge was reverted to. It is smaller than the previous $11\frac{1}{2}$ gauge and generally measures nearly $11\frac{3}{4}$. At the end of 1897, a machine gauging 10 was brought into use, whilst early this year a printing of the L. & S.W. Railway appeared with perforation 11, a gauge that now appears to be adopted by every important printer of letter stamps in Great Britain, except Messrs. Blacklock & Co., of Manchester.

The early Waterlow printings are very fine examples of lithography.

BEMROSE & SONS,

London and Derby.

Messrs. Bemrose & Sons, of Derby, have supplied letter stamps to nine Railway Companies. The printings of January, 1891, were as follows:—

No.	Title.	Size of Sheets.	Perf.	Control Nos.
1	Brecon and Merthyr	60	11	(None)
2	Cheshire Lines	24	10	(None)
3	East and West Junction	12	10	Vertical
4	Midland	24 (12)	10	,,
5	Somerset and Dorset	12	10	(None)
6	South Eastern	20	11	Vertical
7	Taff Vale	12	10	,,
8	West Lancashire	12	10	,,

All are very similar in shade and on a bluish white paper. The paper of nearly every later printing is cream coloured, the yellowish tinge being often intensified by the use of brown gum. Until 1897, the shade of green was kept very uniform in all the printings. From 1891 to 1894 most printings were perforated 11 but from that date down to 1900 they were with one exception (Midland, 1896) perf. 10. This year a new machine, perforating 11 again, has been brought into use.

HENRY BLACKLOCK & Co., Ltd.

ALBERT SQUARE, MANCHESTER. Publishers of Bradshaw's Guide (59, Fleet Street, E.C).

Messrs. Henry Blacklock & Co., Ltd., supply letter stamps to three Railway Companies, namely, the Great Central (including six lines owned jointly with other Companies), the Lancashire and Yorkshire and the Manchester, South Junction and Altrincham. The following is a chronological list of the printings made down to the present time. Those bracketed are very similar in colour.

Approximate date of pr'ting	Name of Company.	Size of iss.sheet	Guide lines.	Approximate date of pr'ting	Name of Company.	Size of iss.sheet	Guide lines.
Jan., 1891	L. & Y., 1st ..	6	A	Mar., 1895	M.S. & L., 9th ..	12*	A,B
	M. S. &. L., 1st ..	6	A	Oct., 1895	M.S.J. & A., 4th ..	25	A
Jan., 1891	Macclesfield, 1st	?	?	June, 1896	M.S. & L.,10th (last)	12	B
	O.A. & G.B., 1st ..	6	A	July, 1896	N.W. & L., 1st ..	12*	B
	Sheff. & Mid., 1st	6	A	July, 1897	G. Central, 1st ..	12	A
	M. S. J. & A., 1st	12*	B	Sep., 1897	L. & Y., 3rd ..	6	B
Mar., 1891	M. S. & L., 2nd ..	12?*	A	Apr., 1898	M.S.J. & A., 5th .	25	A
June, 1891	M. S. & L , 3rd ..	6	A	June, 1898	G. Central, 2nd ..	12*	B
	Macclesfield, 2nd	?	?	Sep., 1898	Sheff. & Mid., 4th	12	B
	O A. & G.B., 2nd	6	A		N.W. & L., 2nd ..	12	B
	Sheff. & Mid., 2nd	6	A	Nov., 1898	O.A. & G.B., 3rd	12	C
Nov., 1891	M. S. & L , 4th ..	6	A	Jan., 1899	G. Central, 3rd ..	12	C
Dec., 1891	M. S. J. & A , 2nd	25	B		Macclesfield, 4th	?	?
Apr., 1892	M. S. & L. 5th ..	6	A	Apr., 1899	N.W. & L., 3rd ..	?	?
Oct., 1892	,, 6th ..	6	A		O.A. & G.B., 4th..	12	C
July, 1893	,, 7th ..	6 ?	A	Sep., 1899	M.S.J. & A., 6th .	25	C
Jan., 1894	Sheff. & Mid., 3rd	12	A	Oct., 1899	L.,St.H. & S.L.,1st	12	C
May, 1894	M. S. & L., 8th ..	12	A	Jan., 1900	L. & Y., 4th & 5th	6	B
	Macclesfield, 3rd	12	A	July, 1900	G. Central, 4th ..	12	C
July, 1894	L. & Y., 2nd ..	6	A		Sheff & Mid., 5th	12	C
Aug, 1894	M. S. J. & A., 3rd	25	A		Wigan, 1st ..	12	C

I have bracketed the printings of January and April, 1899, but do not know if they are similar in shade, although there can be but little doubt, I think, that this is so, and also that the Macclesfield 1st and 2nd printings agree with the other printings made with them.

Messrs. Henry Blacklock & Co., Ltd., printed most of the above stamps in sheets of from 24 to 48 stamps. These seem to have been generally cut into panes of six during 1891, 1892 and 1893, but since then, the stamps have been delivered to the Railway Companies in panes of twelve, arranged in four rows of three. Five printings, marked above with an asterisk, were delivered in panes arranged in two rows of six.

The chief characteristic of this firm's stamps is to be found in the "guide" lines round each stamp. They were, I believe, drawn round the original design before the title was printed in, in order to show how much space was available and as a guide to the draughtsman to keep the stamps of uniform size when completing the design by the addition of the lines above and below the title. Down to 1898 these guide lines were generally faint (state A), and from 1895 to 1898 were often removed from a transfer before it was used (state B). Since 1898, the guide lines seem to have been considered a prominent part of the design of the stamp and are generally drawn very clearly (state C).

Nearly all printings of states A and B are composed of blocks of six types, which may be readily distinguished. The types occurring in printings of state C are difficult to recognize and are generally very irregularly placed.

VIII.—SEALY, BRYERS & WALKER

(For A. Thom & Co.), Dublin.

Messrs. Sealy, Bryers & Walker have supplied letter stamps to nine Railway Companies, namely, the Castlederg and Victoria Bridge, Cavan and Leitrim, Clogher Valley, Finn Valley, Great Northern (I.), Great Southern and Western, Kanturk and Newmarket, Tralee and

Dingle, and West Clare. The following is a chronological list of the different printings. Where doubtful of the dates, I have queried them. The supplies bracketed are believed to be in the same shade of colour :—

Approx Date.	Name of Company.	Type.	Perf.	Size of Sheet.
Jan., 1891	G.N. (I.)	I.	11	24
	G.S. & W.	I.	11	24
Jan., 1891	Clogher Tram ...	I.	11	24
	Finn Valley	I.	11	?
? 1891	Cavan	I.	P10	24
? 1891	Kanturk	I.	P10	?
April, 1891	West Clare	I.	11	24
? 1892	G.S. & W.	I.	11	24
Dec., 1892	G.N. (I.)	I.	11	24 ?
? 1894	G.S. & W.	I.	11	24 ?
Jan., 1895	G.N. (I.)	I.	11	24 ?
? 1896	G.S. & W.	I.	11	?
Aug., 1897	G.N. (I.)	I.	11	48
? 1897	Castlederg	II.	10, 13	24
? 1897	Tralee	II.	10	48
Jan., 1898	Clogher Rail.	II.	10	48
July, 1898	G.S. & W.	II.	11	?

Messrs. Sealy, Bryers & Walker had the misfortune to have a serious fire on their premises on October 12th, 1898, and most of their records were destroyed, as also the dies, transfers, etc., used in producing these letter stamps. No printings of letter stamps have been made by them since. Previous to this date, two general types had been in use, one from 1891 to 1897, and the other during 1898.

Types I. and II. are readily distinguishable, as the figure "2" differs in type. Type I. has a large second C to "Conveyance" and a small B in "By," whilst Type II. has a small C and a large B.

Except in two cases, all stamps were perforated 11 down to the end of 1897, the two exceptions—the Cavan, Leitrim and Roscommon and Kanturk and Newmarket — being irregularly pin perforated 10. In 1898 (or at the end of 1897) two new perforating machines appear

to have been brought into use—gauges 10 and 13. Numerous reprints of Messrs. Sealy, Bryers & Walker's stamps were made in 1897 and 1898, and when perforated these two gauges were generally used.

OTHER PRINTERS.

Among other firms who supply a fair number of letter stamps may be mentioned Messrs. Robert Carswell & Sons, of Belfast; James Purcell & Co., Cork; N. Harvey & Co., Waterford; Browne & Nolan, Dublin and John Falconer, Dublin. Several Companies print their supplies at their own printing works, notably the Great Eastern, Great North of Scotland and perhaps the Great Western.

Aylesbury and Buckingham Railway.
An entire sheet as issued.

Aylesbury and Buckingham Railway.

THE Aylesbury and Buckingham Railway was a short line about 12¼ miles in length, running from Verney Junction (about 5 miles from Buckingham) through Winslow Road, Grandborough Road, Quainton Road and Waddesdon Manor, to the Joint Aylesbury and Buckingham and Great Western Station at Aylesbury. It was incorporated in 1860, opened in 1868, and amalgamated with the Metropolitan in 1891.

The letter stamps were printed by Messrs. McCorquodale & Co. of London, in January, 1891, in sheets of twelve, arranged in two rows of six, and a sheet appears to have been sent to each of the five stations. No further issue was made, as the Company was amalgamated with the Metropolitan as from 1st July, 1891, the stamps having therefore been in use only five months. I have not been able to find a used copy.

1st Issue, February, 1891. Small black control numbers running from 1 to 600. Colour, yellow-green. Rouletted. The margins are clipped very close and the sixth stamp in the top row is usually defective in the upper left hand corner. The plate from which the stamps are printed consists of three blocks of four impressions (arranged in a square), placed side by side. The top row of a sheet shows types 1, 2, 1, 2, 1, 2, and the lower row, types 3, 4, 3, 4, 3, 4. In types 2 and 3 the line under "GH" of "Buckingham" is broken.

Barry Railway.

THIS Company, formerly known as the Barry Dock and Railways, was incorporated in 1884, and opened on December 20th, 1888. In February, 1891, when letter stamps were first issued, five stations were open—Barry, Barry Dock, Cadoxton, Dinas Powis and Cogan. Since then the line has considerably increased, ten new stations being opened and the mileage increased to 31.

The letter stamps have all been printed by Messrs. McCorquodale & Co., Ltd., in sheets of twelve, and present many interesting characteristics. Two printings were made with the title of the Company reading "Barry Dock & Railways," subsequent printings having the new title. Mr. R. Evans, the General Manager, has been good enough to give me the following particulars of the different printings.

Inscribed "Barry Dock and Railways."

Issue.	Control Numbers.	Date.	No. Printed.	Description.*
1st	1 to 500	Jan., 1891	500	Yellow-green (rouletted).
2nd	501 to 1000	Mar., 1894	500	(No copies known).

Inscribed "Barry Railway."

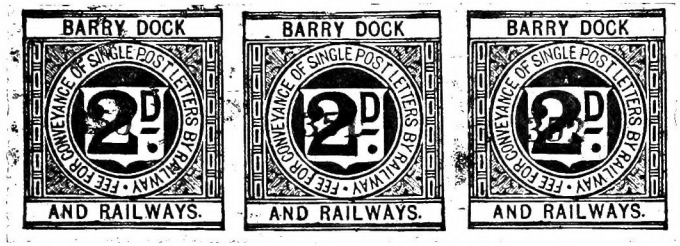
3rd	1001 to 1600	Sept., 1895	600	Green, perf. 12. Large Control.
4th	1601 to 2800	Oct., 1896	1200	Dull green, perf. 12.
5th	2801 to 4000	Mar., 1898	1200	Yellow-green, perf. 12.
6th	4001 to 6400	Mar., 1899	2400	Yellowish-green, perf. 12.
7th	6401 to 8800	Feb., 1901	2400	Olive-green, perf. 11.

(* These particulars I have added).

Plate I.

As above stated, two printings only were made from the first plate or block, the change in the title of the Company in 1894 then rendering it useless. Of the second of these no examples are known, and of the first the only representative is a strip of three. My preliminary remarks must therefore be limited to the suggestion that both were probably printed in sheets of twelve, two rows of six, and that the same plate or block was used for each.

First Issue.



Third Issue.

Fourth Issue.

Fifth Issue.

1st Issue, Nos. 1 to 500. Official date of issue to stations, January 27th, 1891. Colour, yellowish-green. Rouletted. Small horizontal control numbers in black. The only known copies are a strip of three unused, Nos. 350, 351 and 352, or Nos. 2, 3 and 4 in the top row of a sheet. As in subsequent printings sheets were printed in two panes of six stamps each, one after the other from the same plate, it is possible that the same method may have been adopted with these. It will be noticed from the illustration that there is a wider space between stamps Nos. 351 and 352, and these two would be the centre stamps of the row. There is a white spot above the shield on stamp No. 352.

2nd Issue, Nos. 501 to 1000. Issued March 14th, 1894. No copies are known of this printing.

Plate II.

Owing to the change in the title of the Company, in 1895, to "Barry Railway," a new plate or block had to be prepared bearing the altered inscription. This appears to have been formed by taking six duplicate impressions from the matrix, arranging them in two rows of three. As the stamps are required in sheets of twelve, it is rather surprising that twelve duplicates were not made, but possibly the extra expense of a larger block was not considered advisable when the number of stamps required was comparatively small. There is no doubt, however, that the block consists of six types only, and consequently two impressions are required to print each sheet. If several sheets be examined, it will be found that the relative positions of the two halves vary.

Some of the more prominent marks by which the six types may be distinguished are as follows:—

1st row, No. 1. Top stroke of F of "For" missing.
,, No. 2. White line to right of Y of Conveyance."
,, No. 3. Line under "Barry" defective; thick R to "Railway;" left hand outer line of stamp broken 5½mm. from bottom.
2nd row, No. 1. Line under "Barry" defective; thin R to "Railway;" small W to "Railway" in the circular inscription.
,, No. 2. Thick R to "Railway"; I of "Single" broken.
,, No. 3. Left hand outer line of stamp broken 6½mm. from bottom.

In making the two impressions on the sheets of paper, a wide space is left between them in recent printings. The fourth printing (Nos. 1601 to 2800) does not however show this space.

3rd Issue, *Nos.* 1001 *to* 1600. Issued, September 16th, 1895. Colour dull green. Perf. 12. Only one used copy is known, No. 1517, evidently type 1, as it has a broken F to "For" and the top outline is broken towards the right hand end.

4th Issue, *Nos.* 1600 *to* 2800. Issued, October 13th, 1896. Colour pale green. Perf. 12. Control numbers slightly smaller. This issue did not become obsolete until March, 1898, so that a number of specimens between Nos. 2600 and 2800 came into the hands of collectors whilst current, although the only sheet so obtained that I know of is No. 2789-2800, which was issued on the same day as the first sheet of the fifth printing. Later in 1898, all the older stamps were recalled from the stations, and the search then instituted resulted in the discovery of the strip of three "Barry Dock and Railways." Most of the stamps issued to the stations between Cadoxton and Pontypridd when this section of the line was opened in March, 1896, were also recovered and include an entire sheet, Nos. 1805-16, and two part sheets, 1820-28 and 1772-80. The line from Barry to Bridgend opened in December, 1897, also yielded most of its original supply, including the entire sheets, Nos. 2309-20 and 2357-68 and about 30 other specimens ranging between Nos. 2302 and 2373.

5th Issue, *Nos.* 2801 *to* 4000. Issued March 30th, 1898. Colour, yellow-green. Perforated 12. The first sheet, Nos. 2801-2812, is in the hands of collectors, and I received a number of others whilst current, including the five sheets, Nos. 2813-72, on April 14th, 1898, and the ten sheets, Nos. 3125-3244, in June. Unused specimens bearing higher numbers than this are seldom seen.

6th Issue, *Nos.* 4001 *to* 6400. Issued March 29th, 1899. Colour, yellowish-green. Perforated 12.

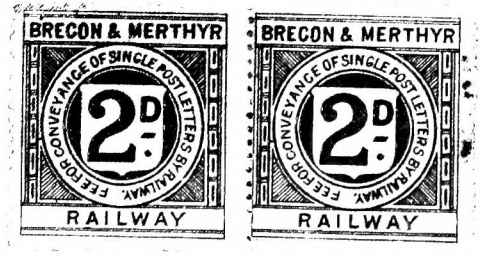
7th Issue, *Nos.* 6401 *to* 8800. Issued February 12th, 1901. Colour, yellowish olive-green. Perforated 11.

Brecon and Merthyr Railway.

THE Brecon and Merthyr Tydfil Junction Railway was incorporated in 1859 and opened in 1863. The main line runs from Newport, through Bargoed, Pant, Pontsticill and Talyllyn Junctions to Brecon. Branches run to Rhymney, Dowlais and Merthyr. The length is 61½ miles.

The letter post stamps are lithographed by Messrs. Bemrose & Sons, Derby, in sheets of sixty, arranged in six rows of ten. Mr. H. R. Price, Secretary to the Company, has been good enough to inform me that only one printing has been made, consisting of between 9000 and 10,000 stamps, and that it was supplied in January, 1891.

The various stamps are almost indistinguishable and appear to have been produced independently from an original drawing. Each stamp shows a coloured dot between the left hand pillar and "ON" of "Conveyance," and the line above "Railway" is broken just over the extremity of the letter Y. The stamp No. 2 in the sixth row shows a very defective impression.



First Issue, January, 1891. Colour, dull green, yellow-green. Perforated 11. Paper, bluish white, similar to that used by Messrs. Bemrose & Sons for the supplies made in January, 1891, for other Companies.

Cambrian Railways.

THE Cambrian Railways are an amalgamation of a number of Companies, the system under its new title being incorporated in 1864. The main line runs in a roundabout way from Whitchurch to Pwllheli, passing through Ellesmere, Oswestry, Welshpool, Moat Lane Junction, Machynnlleth (branch to Aberystwith), Barmouth, Harlech and Criccieth. An important branch from Moat Lane runs to Brecon, and other branches serve Wrexham, Llanfyllin, Dolgelley, etc. The mileage, including lines worked, is 257.

The various issues of letter post stamps for the Cambrian Railways are all of local manufacture, and present several interesting features not found in those of other Companies.

First Transfer, 1891.

The first issue was lithographed (or printed) in sheets of twelve from a small stone (or plate) only capable of printing a row of four stamps at a time, and consequently the three rows of stamps on each sheet were impressed separately and are often in quite distinct shades of green. The rows were frequently printed unevenly, although I have not found any specimens in which they were actually overlapping.

The four types may generally be distinguished by the following imperfections, although such do not usually appear in heavy impressions.

Type 1. White dot on figure 2 near the D of "2d." In late impressions the outer line is worn at the N.E. corner.

,, 2. White spot on lower stroke of L of "Railways."

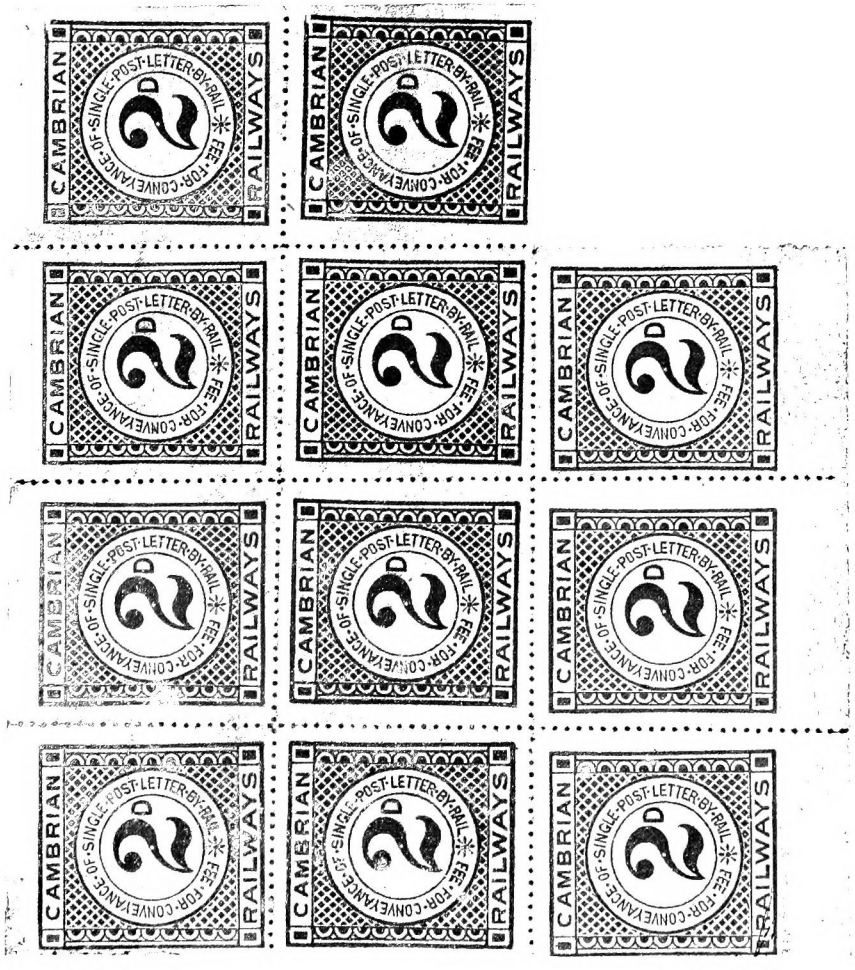
,, 3. White spot on line above second N of "Conveyance," and another in second diamond above S of "Railways."

,, 4. Outer line of stamp defective at N.E. corner. "Fee" imperfectly drawn.

All four types have a large circular white spot on the body of the figure 2 and a small white dot on one of the diamonds over "WA" of "Railways." The inscription on the Cambrian Railway stamps reads "Fee for Conveyance of Single Post Letters by Rail" (instead of "Railway").

Cambrian Railways.

Sheet of the First Printing (one Stamp missing).



It has been generally supposed that there was only one printing from the first transfer (or block), but it is not by any means certain that there was not a second. In nearly all vertical pairs I have seen there is a space of 3 to 7mm. between the stamps, but I have met with twenty or thirty examples where the space is barely 2mm. This is of course unimportant in itself, but these closely printed examples are all in the same shade, which is more or less distinct from any of the numerous shades found in the wide-spaced sheets.

1st Printing, February, 1891. Perforated 12½. Colour, green, dark green, yellowish-green, pale yellowish-green, grey-green; differing frequently on the same sheet. In the original of the illustration, the centre row is in a much darker shade of green than the others. Entire sheets of this issue are not known, although I have seen two sheets with the lower right hand corner stamp missing.

Second Transfer, Date (?) (Type II.)

About 1894 (?) a fresh supply of stamps was required, and as it was found preferable to print from a larger stone, a new transfer was prepared. The old drawing appears to have been touched up (the white spot on the figure 2 being filled in) and twelve duplicates made from it. The retouched die may be easily recognised by a dot of colour on the lower edge of the central curve of the figure 2, and as it was used unaltered in preparing the third transfer, all stamps of the second and later printings show this defect. The retouched die also has only one dot to right of R of "Letter" although the original die had two, side by side.

Some of the slight imperfections which distinguish the second transfer are as follows:—

No. 2 (2nd in 1st row).	Top outline of stamp thinner above C of "Cambrian."
No. 5 (1st in 2nd row).	Top outline broken towards left hand end.
No. 6 (2nd in 2nd row).	Top outline broken at left hand corner.
No. 8 (4th in 2nd row).	Top outline broken above "RI" of "Cambrian." Network in right hand spandrels very defective. Most of the smaller dots missing.
No. 11 (3rd in 3rd row).	Top outline not very clearly drawn.

Cambrian. Pair of Third Issue.

I have seen sheets of what are evidently two different printings. Without examples to compare they are somewhat difficult to distinguish from the 4th issue. The principal difference apart from colour is in the tail of the figure 2. In the 2nd and 3rd issues it is always pointed (as in the 1st issue), whilst in the 4th issue it is generally square. It is not known for certain whether the issue given as the 2nd should have precedence of the third.

2nd Printing——(?). Perforated 12. Colour, green, dark green. Paper of medium thickness. A sheet of twelve is known and about ten other unused specimens.

3rd Printing——(?). Perforated 12. Colour, pale green, pale yellowish-green. Similar paper, surfaced. A sheet of 12 and about twenty other unused specimens are known.

Third Transfer, Date (?) (Type II).

The third transfer was prepared from the retouched die used for the second, and without further alteration. It shows very few defects, except in the tail of the figure 2. In stamps Nos. 2, 4, 7, 8, 10, 11 and 12 the tip is square, whilst in the other stamps it is more or less pointed. The foot of the D of "2d." on some stamps, especially on No. 3, is smudged.

4th Printing, 1898 (?). Colour, pale green. Thin unsurfaced paper. This issue is still in use (May, 1901).

Cheshire Lines Committee.

THE Cheshire Lines Railway is owned jointly by the Great Northern, Great Central and Midland Railway Companies. The main line runs from Liverpool to Manchester, a second line, branching off near Glazebrook, connecting with the main line of the Great Central Railway at Godley Junction, and with the Midland Railway at Bredbury Junction. Another branch runs to Southport and the Company also possesses an important line running in a south-western direction from Godley Junction through Altrincham (junction with the Manchester, South Junction and Altrincham Railway) to Chester. The total mileage is 139.

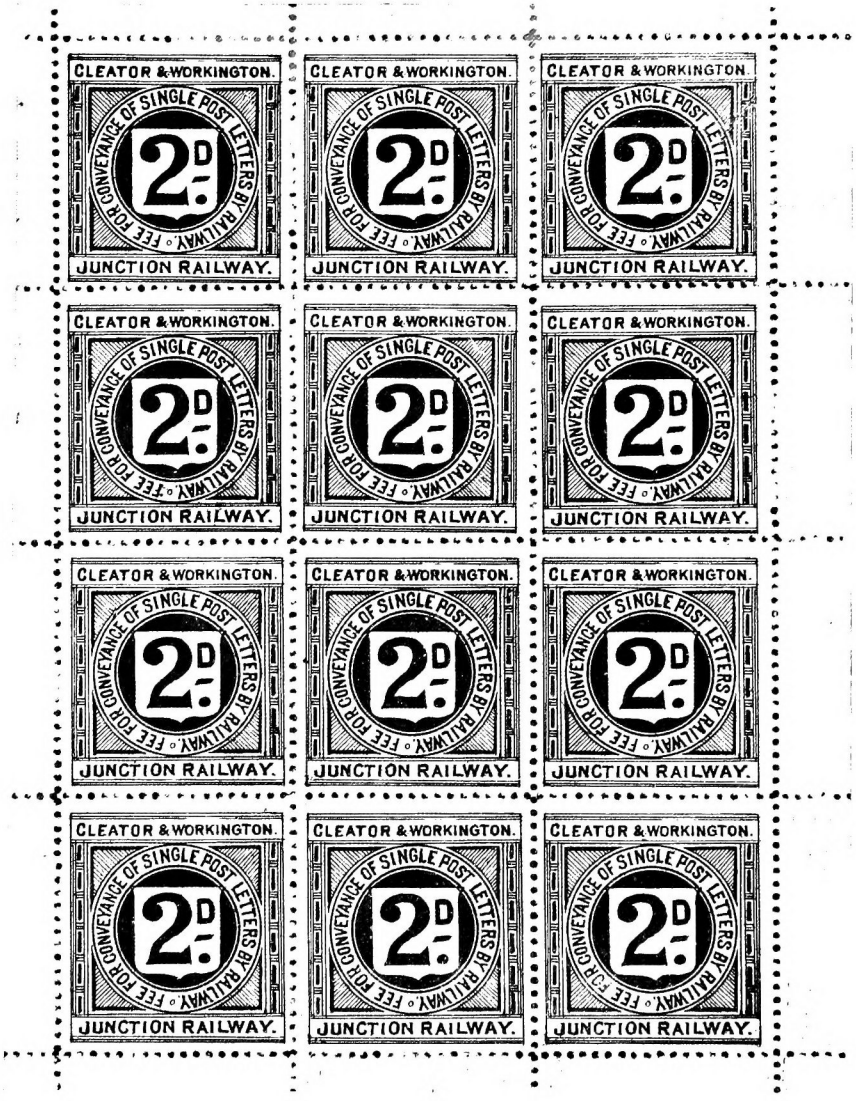
The letter stamps are lithographed by Messrs. Bemrose & Sons, of Derby, in sheets of 24, each arranged in six rows of four stamps. The margins of the sheets are left imperforate, but are clipped close.

The Secretary to the Committee, Mr. Glegge Thomas, has kindly informed me that two printings have been made.

1st. Received Jan. 28th, 1891. 19320 stamps.
2nd. Received Sept. 2nd, 1896. 31800 ,,

Both printings are perforated 10 and closely approximate in colour. The former is however on a more bluish-white paper than the latter, which can be also distinguished by its brownish gum. All 24 stamps on the sheet, except Nos. 13 and 21, have a coloured dot under the letter L of "Letters," both issues being the same in this respect.

Cleator and Workington Junction Railway. Sheet as issued.



Cleator and Workington Junction Railway.

THE Cleator and Workington Junction Railway was incorporated June 27th, 1876, and opened October 1st, 1879. Part of the line is now worked by the Furness Railway. There are eight stations, all in Cumberland, the chief being Cleator Moor and Workington.

The letter stamps were lithographed by Messrs. W. H. Moss and Sons, Limited, Whitehaven, and were issued to the stations on January 29th, 1891. Mr. M. Knowles, Secretary to the Company, informs me that there has been only one printing, consisting of 248 sheets, each sheet containing twelve stamps arranged in four rows of three.

The stamps do not show any distinct types, although each specimen shows slight marks by which its position on a sheet may be recognized. The more important are as follows :—

No. 1. The lines of the N.E. triangle are broken near the apex.
No. 2. Lower stroke of second E of "Fee" broken.
No. 4. N.W. triangle broken at left edge.
No. 5. Line above E of "Cleator" slightly broken.
No. 7. Dot above T of "Junction."
No. 9. F of "For" connected with line below.
No. 11. Outline of triangle above T of "Post" broken.

In addition to the above there are certain slight defects which are common to all the stamps on a sheet. All show dots between "&" and "Workington" and a full stop after the latter name.

Sheet of Second Printing, 1896.

Cockermouth, Keswick and Penrith Railway.

THE Cockermouth, Keswick and Penrith Railway was incorporated in 1861, and opened on January 2nd, 1865. The length of the line is 31½ miles, and there are ten stations, all in Cumberland, viz.: Cockermouth, Embleton, Bassenthwaite Lake, Braithwaite, Keswick, Threkeld, Troutbeck, (the station for Ullswater), Penruddock, Blencow and Penrith. Cockermouth and Penrith Stations are joint with L. & N. W. and other lines.

The letter stamps are lithographed by Messrs. McCorquodale & Co., Ltd. (Glasgow) in sheets of twelve. There have been two issues, each printed at different times. As regards the first of these, one sheet appears to have been originally distributed to each of the stations on the line. In 1898, a search revealed the fact that two of the smaller stations still had their original sheets, and four of the others had portions left. Altogether about 70 specimens were thus preserved to collectors, and very few others appear to be now in existence. The exact quantity of each printing is unknown, but Mr. P. Thompson, the Secretary and Manager of the Company, has kindly informed me that the total of the two printings is 2208. The average annual issue is 167, or 18½ per station.

1st Printing, *February*, 1891. Probably 84 sheets or 1008 stamps printed. Colour, generally very dark olive-green, occasionally greyish-green. Thick paper. Unnumbered. Perf. 12. Printed in sheets of twelve arranged in three rows of four.

2nd Printing, *August*, 1896. Probably 100 sheets or 1200 stamps printed. Colour, pale yellow-green. Thin paper. Unnumbered. Perf. 12. Printed in sheets of 12 as in the previous issue, but arranged in four rows of three. (See illustration).

The stamps of both printings show minute defects by which their position on a sheet may be recognized. In the case of the second printing the most important are the following :—

No. 1. First C of "Cockermouth" broken in centre.
No. 3. White spot on foot of figure "2."
No. 8. White spot above shield and under NG of "Single."

In all twelve stamps one of the centre lines in the S.E. triangle is broken, but owing to heavy printing this defect is seldom distinct. In the first printing it invariably shows very clearly, however.

Colne Valley Railway.

THE Colne Valley Railway was incorporated 1856, and opened August 13th, 1859. The line is 19½ miles in length and has five stations—(Haverhill, G.E.R.), Birdbrook, Yeldham, Hedingham, Halstead, Colne, (Chappel, G.E.R.)—all in North Essex.

The letter stamps are lithographed by Messrs. S. H. Cowell & Co., of Ipswich, in sheets of twelve, each four rows of three. The stamps are very neatly lithographed and are arranged remarkably evenly on the sheets. The perforation, gauge 11, clearly cut, is very well centred.

1st Printing, February, 1891. 2d. yellow-green ; shade varies very slightly.

Colne Valley Railway. An Entire Sheet.

3

East and West Junction Railway.

THIS Line is worked by the East and West Junction, Stratford-on-Avon, Towcester and Midland Junction Railways Joint Committee, and extends from Ravenstone Junction (near Northampton) to Broom Junction (Midland Railway) in an almost straight line from East to West through the counties of Northampton and Warwick. It was incorporated in 1864, a portion of the line from Stratford-on-Avon to Towcester being opened in 1871, and the remainder in 1873. Extensions were made in 1879, from Stratford-on-Avon to Broom Junction, and in July, 1891, from Towcester to Ravenstone Junction. The length of the united lines is 52 miles, with an addition of eight miles of other lines worked over.

First Issue.

Second Issue.

Letter stamps were issued in February, 1891, and were lithographed by Messrs. Bemrose & Sons, of Derby, probably in sheets of twenty-four, which were divided into panes of twelve (three rows of four) before delivery to the Company. There have been three printings, all bearing control numbers. In the first, the numbers on the sheet run from left to right and top to bottom, and in the later ones from bottom to top and left to right. Letter stamps are issued at ten stations—Broom, Bidford, Binton, Stratford-on-Avon, Ettington, Kineton, Fenny Compton, Byfield, Morton Pinkney, and Blakesley, and a sheet of

twelve stamps was originally issued to each. When enquiries were made at the stations in 1898, it was found that specimens of the original issue were only left at Fenny Compton, four being still on hand. No further specimens of the first printing have been seen by collectors. From the other stations railway letters appear to be frequently despatched, as with two exceptions, the sheets in use in October, 1898, were all numbered between 1924 and 2260.

Mr. C. Hobbs, Accountant to the Company, has been good enough to furnish the dates and quantities of the several printings. The description I have added.

Printing.	Quantity.	Date.	Control Nos.	Description.
1st	1000	January, 1891	1 to 1000	Perf. 10, yellowish-green.
2nd	2000	August, 1893	1000 to 2999	,, dull green.
3rd	3000	April, 1899	3000 to 5999	,, red on yellow.

1st Printing, January, 1891. 2d. green. Nos. 1 to 1000 (control numbers slightly smaller than in second issue). Three unused specimens, Nos. 88, 89 and 96, and one used, No. 87, are known, all from the same sheet. The last sheet was presumably numbered 985 to 996, with four stamps, Nos. 997 to 1000 over. Of these, No. 1000 was returned to the printers as a pattern.

2nd Printing, August, 1893. 2d. green. Nos. 1000 to 2999. There is no doubt that stamp No. 1000 was reprinted, as I have seen sheets numbered 1324 to 1335, 2068 to 2079, 2152 to 2163, and 2848 to 2859. The first sheet would therefore be numbered 1000 to 1011, and the last 2980 to 2991, with a portion of a sheet, Nos. 2992 to 2999, to complete the required quantity. In April, 1898, the issue had been made up to No. 2091, and in November, 1900, to No. 2859.

3rd Printing. Received from printers, April, 1899. Issued April (?), 1901. 2d. claret-red on yellow ground. Nos. 3000 to 5999. I have seen sheet No. 3012-23, which was kindly lent by the Company for the purpose of examination. It is apparently taken from the same transfer as the previous issues. Why the colour has been changed I am unable to state, but the alteration is no improvement.

Eastern and Midlands Railway.

THE Eastern and Midlands is now part of the Midland and Great Northern Joint Railway, having been amalgamated with that Company in 1893. The length of the line, which ran from King's Lynn to Yarmouth, was 183 miles. Other principal stations were those at Norwich, Cromer, North Walsham and Melton Constable.

Letter stamps were first issued on February 1st, 1891. There was only one supply, consisting of 20,000 stamps, lithographed by Messrs. Waterlow & Sons. Each sheet contained 30 stamps arranged in six rows of five. The stamps of the Eastern and Midlands Railway were all recalled from use on May 21st, 1894, the stations being then supplied with the new Midland and Great Northern stamps. There were large remainders of the former as the demand was comparatively small, but very few were in fine condition, most being stuck together or in small portions of sheets. The largest block I have seen with gum is one of twenty stamps, or two thirds of a sheet. Used specimens are very scarce, the latest date met with being on a specimen postmarked Norwich, July 20, 1893. Unused specimens may be met with overprinted "Midland & Great Northern Joint Committee" in violet (extending over three stamps), but this is really only a cancellation.

Although there was only one printing, the stamps vary considerably. The colour changes from deep to pale green, and the perforation is either clean cut or rough. Impressions were frequently made on the unsurfaced side of the paper. On some sheets the top or bottom row of perforation is omitted, thus giving the stamps a large imperforate margin.

1st Printing, February, 1891. 2d. pale to dark green, perf. 11½. Quantity printed, 20,000, in sheets of thirty (six rows of five). Withdrawn from use, May 21st, 1894. Two or three thousand specimens are in the hands of collectors, including several entire sheets (without gum). The lower portion of the first E of "Eastern" is defective on each stamp.

A Half Sheet of Eastern and Midlands Railway Letter Stamps.

East London Railway.

THE East London Railway was incorporated in 1865, and opened on April 11th, 1876, and is jointly leased by five companies, namely: The Great Eastern, L.B. and S.C., South-Eastern and Chatham, Metropolitan and District Railways. The line is $5\frac{3}{4}$ miles in length, and has six stations, Shoreditch, Whitechapel, Shadwell, Wapping, Rotherhithe, and Deptford Road, through which trains run between New Cross (L.B. and S.C.), and Liverpool Street (G.E.R.)

The letter stamps are lithographed by Messrs. Waterlow & Sons, in sheets of two (or four ?), and cut up into singles before delivery. The design, comprising two stamps (distinct types) is preserved on a stone, whence the impression is transferred in lithographic ink to the machining stone each time a supply of stamps is required. The two types are very similar to those of the Metropolitan Railway, and are probably a duplicate of the latter with the title of the company altered.

Type 1 has a small R to "Railway" and small S to "East." The right outline of the pillar on the right hand side is broken opposite the third perpendicular bar from the bottom.

Type 2. The word "Railway" is larger, the R being especially noticeable in this respect. The S of "East" is larger than the other letters.

The printings I have met with are as follows:—

Printing.	Colour.	Approximate Period of Use.
1st	Very pale pink	Issue exhausted in April, 1898.
2nd	Pale Salmon	First seen on April 14th, 1898.
3rd	Bright red	April or May, 1898 (?).
4th	Orange-brown	Received May 21st, 1898.
5th	Red-brown	First seen on October 18th, 1898.
6th	Pink	Issued before September, 1899.

Unfortunately, the Company is unable to give the dates when the issues were made, beyond that the first supply appears to have been received about March, 1891, nor the quantities printed.

The issue of letter stamps by the East London Railway was unknown to collectors until a chance letter despatched from one of the stations in March, 1898, discovered the fact. As the Company has never been included in the list given in the Postal Guide, and as apart from the demand from collectors, the stamps are only required at the rate of two or three per annum, it is hardly surprising that their existence should have been overlooked. Probably from 50 to 300 stamps are printed at a time. The fourth issue was the largest, and I have met with at least 180 examples of it.

Type i. Small "R."

Type ii. Large "R."

The first, third and fifth printings are all scarce, either used or unused. Of the first issue only two uncancelled specimens are known, one of each type. As regards the characteristics of the different printings, the first is very clearly done, but all known copies are more or less dirty. The third issue has a rough appearance and the fourth is blotchy. The sixth printing seems to have been slightly touched up, the three lines at the top of each stamp being now equidistant and of equal thickness, as in the first issue.

In cutting the sheets into single stamps, they are generally threaded so as to ensure the two stamps being evenly separated. In the first and third issues this was not done, but in the second the left hand stamp was threaded at the N.W. corner. In the fourth issue, type I. was threaded at the N.W., and type II. at the S.E. corner, and in the fifth type I. only at the N.W. corner, the margin of each stamp being clipped unusually close on two or three sides. In the sixth issue type I. is threaded at the S.W. and type II. at the N.E. corner.

Furness Railway.

THE Furness Railway was incorporated in 1844 and opened (for passenger traffic) December, 1846. The line is 139 miles in length (33 miles are only partly owned) and runs almost entirely through North Lancashire and Cumberland. The principal stations are Barrow-in-Furness, Carnforth, Ulverston, Windermere, Grange, Seascale, Coniston, Millom and Whitehaven.

Letter stamps were issued in February, 1891, and were printed by Messrs. McCorquodale & Co. (Newton-le-Willows) in sheets of ten, arranged in two rows of five, and rouletted in coloured lines. There have been five printings. The first three are inscribed "The Furness Railways," the fourth "The Furness Railway" (without final "s"), and the last "Furness Railway" (without "the").

The following are particulars of these printings:—

Print.	Plate.	Quantity.	Date.	Control Numbers.
1st	I.	1000	January, 1891	None.
2nd	I.	2000	July, 1891	None.
3rd	I.	2000	September, 1893	None.
4th	II.	2000	January, 1897	1320 numbered, 680 not.
5th	III.	2000	February, 1900	Nos. 1201 to 3200.

Method of Printing. A plate or block was made consisting of ten duplicates of the original design, arranged in the form of a sheet (two rows of five). When a supply of stamps was required they were printed and rouletted at one operation direct from this block. Seven of the ten duplicates show distinguishing marks:—

Top row.	No. 1.	White dot above shield and under P of "POST."
,,	No. 2.	Slight scratch at foot of figure 2.
,,	No. 3.	White spot to left of "s" of "Letters."
,,	No. 5.	White dot on body of figure 2.
Lower row.	No. 6.	Lower left hand corner (as in type 1) not quite square.
,,	No. 7.	Lower line *slightly* broken towards right hand corner.
,,	No. 10.	Line under "ai" of Railways" slightly broken.

Sheet of Third Issue (First Plate), inscribed "The Furness Railways."

In Nos. 4, 8, and 9 the differences are of too minute a character to enable me to describe them or even to be certain of identifying them. The first plate was used for all three first printings. When the fourth printing was required it was cut up, and from each of the ten stamps the final "s" of "railways" was removed. A new plate was then prepared from the blocks as altered, the types occurring in the following order:—First row, Nos. 3, 6, 10, 5, 2; Second row, x, x, 7, x, 1. I have been unable to identify the three types "x," although there can hardly be any doubt that they are Nos. 4, 8 and 9 of the original sheet. In the second and ninth stamps of the new transfer the final "s" is only imperfectly removed. A different procedure was adopted when the fifth printing was required. An impression of a single stamp was made, and from this "THE FURNESS" was cut out, "FURNESS" being printed in instead. Slight traces of the "T" remained. When finished, ten duplicate impressions were made and a new plate formed.

First Plate.—"Railways."

1st Printing, January, 1891. Number of sheets printed, 100 (1000 stamps). Colour, dark green. About forty unused specimens are known, including a part sheet of eight (the end stamp in each row being missing) and a strip of five (half sheet).

2nd Printing, July, 1891. Number of sheets printed, 200 (2000 stamps). Colour, yellowish (approaching olive) green; surfaced paper. About twenty unused specimens are known, including a block of four.

3rd Printing, September, 1893. Number of sheets printed, 200 (2000 stamps). Colour, green, pale green, yellow-green; thin paper. Probably about 150 unused specimens known, including three entire sheets.

Second Plate—"The Furness Railway."

4th Printing, January, 1897. Number of sheets printed, 200 (2000 stamps). 132 sheets were afterwards numbered (see later). Colour, pale to dark green; considerable variation. Of the 680 specimens issued without numbers probably not less than 400 are in the hands of collectors.

Fourth Issue (2nd Plate), Unnumbered. **Fourth Issue, Numbered.**

August, 1898. The remainder of the fourth printing on hand in August, 1898, amounting to 1320 stamps, were returned to Messrs. McCorquodale and numbered consecutively from 1 to 1320 in black, figures of medium size (3½mm. tall). The sheets numbered 1201 to 1320 were all issued to collectors, whereas the distribution to stations commenced with No. 1 and was continued regularly to No. 1200.

Fifth Issue (3rd Plate). "Furness Railway."

Third Plate—"Furness Railway."

5th Printing, February, 1900. Number of sheets printed, 200 (2000 stamps). Colour, dark green. Control numbers, 1201 to 3200; large figures, 4½mm. tall. The second "S" of "Furness" is connected with the line above, and faint traces show from where the "T" of "THE" has been removed. It is rather curious that the numbering of this issue commenced with No. 1201, as Nos. 1201 to 1320 have consequently been duplicated. It is possible that the issue to collectors in 1898 of Nos. 1201 to 1320 of the 4th issue was overlooked, and when the fifth supply was ordered, No. 1200 was naturally the highest in stock.

Garstang and Knot End Railway.

THE Garstang and Knot End is a short line running from Pilling, on the North Lancashire coast, to Garstang, where a junction is effected with the Lancaster-Wigan section of the London and North Western Railway. There are five stations: Pilling, Cogie Hill, Cockerham Cross, Winmarleigh and Garstang, and the length of the line is 17 miles. The Company was incorporated in 1864 and opened in 1870, but closed in the following year. It was re-opened in February, 1875.

A supply of letter stamps was printed in January, 1891, by Messrs. McCorquodale & Co. (London), and consisted of 83⅓ sheets, each having twelve stamps arranged in two rows of six.

1st Printing, January, 1891. Colour, yellow-green. Rouletted. Sheets of twelve, two rows of six. Small black control numbers, running from 1 to 1000.

Great Central Railway.

THE Great Central Railway has been known under its present title since August 1st, 1897. In 1893, the old Manchester Sheffield and Lincolnshire Railway obtained Parliamentary sanction for an extension to London, and with the near completion of the new line an alteration in the title became necessary. The new line, which extends from Annesley, near Nottingham, to the Marylebone Terminus in London, was opened for passenger traffic on March 15th, 1899, but had previously been used for coal traffic. The main line now runs from Manchester (London Road), through Guide Bridge, Godley (Junction with Cheshire Lines), Penistone and Sheffield, and thence southward through Staveley Town, Nottingham, Loughboro', Leicester, Rugby and Aylesbury to London. Another important line, originally the main line of the M.S. & L. Railway, runs east from Manchester through Guide Bridge, Godley Junction, Penistone, Sheffield, Worksop, Retford (Junction with G.N.R.), Gainsboro' Brocklesby (branch to Hull) and Grimsby to Cleethorpes, on the Lincolnshire Coast. Other important branches run from Barnsley to Leeds, Cleethorpes to Lincoln, and from Cleethorpes *via* Grimsby, Barnetby, Althorpe, Thorne, Doncaster and Brocklesby to Penistone.

The Great Central Railway are joint owners of eight railways which issue distinct letter stamps, namely the following :—

Cheshire Lines Committee.
Manchester, South Junction and Altrincham Railway.
Liverpool, St. Helens and South Lancashire Railway.
Macclesfield Committee.
North Wales and Liverpool Railway Committee.
Oldham, Ashton and Guide Bridge Railway.
Sheffield and Midland Railway Companies' Committee.
Wigan Junction Railway.

A description of the issues of these Companies will be found under special headings.

The letter stamps of the Great Central Railway are lithographed by Messrs. Henry Blacklock & Co., Ltd., in sheets of 24 (?) divided into panes of 12, before delivery to the Company. The sheets are sometimes arranged in two rows of six and sometimes four rows of three.

Sir William Pollitt, General Manager of the Great Central Railway, has kindly furnished the following list of printings made down to the present time :—

I.—Inscribed "Manchester, Sheffield and Lincolnshire Railway."

No.	Date Ordered.	Quantity.	No.	Date Ordered.	Quantity.
1.	Jan. 9, 1891	1314.	6.	Oct. 18, 1892	1173.
2.	March 6, 1891	1254.	7.	July 18, 1893	1476.
3.	June 1, 1891	1440.	8.	May 4, 1894	1545.
4.	Nov. 3, 1891	1068.	9.	March 15, 1895	1656.
5.	April 21, 1892	1308.	10.	June 12, 1896	1608.

II.—Inscribed "Great Central Railway."

No.	Transfer.*	Date Ordered.	Quantity.	Guide Lines.*	Size of Sheets.	Gum.*
1st	I.	July 12, 1897	1727	Yes	4 × 3	Brown.
2nd	I.	June 10, 1898	1596	No	2 × 6	,,
3rd	II.	Jan. 26, 1899	2880	Yes	4 × 3	,,
4th	II.	July 6, 1900	1440	Yes	4 × 3	White.

(* These particulars are added by the author.)

A further description of the early issues of the Company will be found later under the old title (M.S. & L. Ry.) I shall describe here only those bearing the new title of Great Central Railway, of which the four printings are fortunately easily distinguishable. The position of the title differs slightly in the several issues. In sheets of the third and fourth printings the R of "Railway" in each instance nearly touches the line above it, whereas in stamps of the first and second issues there is a distinct space between. The first and second issues can be readily distinguished by the presence or absence of the "guide" lines, and the third and fourth issues by the colour of their gum or paper, the brown gum giving a yellowish tinge to the paper. Although these methods of distinguishing the issues are sufficient for all practical purposes, a closer examination of the stamps is not without interest.

The first and second issues of the Great Central Railway were printed in sheets of at least 24 stamps. Six impressions, two by three,

Half Sheet of Second Issue (two rows of six).

Half Sheet of Fourth Issue (four rows of three).

were made on a litho stone, and from this a separate transfer was made four times to the machining stone for each issue, the six original types showing in the order given. If, as is not unlikely, the printed sheets consisted of 36 stamps, two further blocks of 6 types were added either at the side (making 4 rows of 9) or at the bottom (6 rows of 6).

1	2	3	1	2	3
4	5	6	4	5	6
1	2	3	1	2	3
4	5	6	4	5	6

The types may be recognized as follows :—

Type 1. Fine hairline across S.E. angle of left hand pillar; foot of L of "Central" minutely defective; first C of "Conveyance" broken at bottom as in type 6.

Type 2. Second line under A of "Central" broken.

Type 3. Left outline of left pillar broken opposite lower tip of topmost perpendicular bar.

Type 4. Line minutely broken under angle of L of "Central."

Type 5. Upper bar of E of "Great" bent.

Type 6. Lines over lowermost bar in left pillar badly drawn; first C of "Conveyance" broken at bottom as in type 1. In the second issue, type 6 always has a coloured dot before G of "Great."

In each issue there are necessarily four varieties of each type which are also distinguishable. In the second issue, type 2 sometimes shows a misprint, "LET""RS," and type 6 on the same quarter shows a large colourless spot between AI of "Railway" and the shield. In the second issue I have five apparently distinct examples of type 6, which tends to prove that the printed sheets consisted of at least 36 stamps.

The third and fourth issues are also probably printed in sheets of 24 or 36, showing six types arranged in the same manner as in their two predecessors. These six types may also be distinguished.

Type 1. Last stroke of W of "Railway" is defective.

Type 2. Foot of upright stroke of R of "Railway" is bent; the line above this letter is notched.

Type 3. Small L to "Central;" right arm of Y too long.

Type 4. Wider space above R of "Railway" as in first and second issues; tip of right arm of Y of "Railway" minutely defective.

Type 5. "Great Central" too much to right; "Railway Company" too much to left; L of "Central" barely 1mm. from outline of stamp instead of $1\frac{1}{2}$ to 2mm.

Type 6. "Great Central" too much to left, the "G" being less than $1\frac{1}{2}$mm. from outline of stamp instead of $1\frac{3}{4}$ to $2\frac{1}{2}$mm.

In the third issue the perforation holes are very clearly cut out, the same machine having been used as for the M.S.J.A. issue, numbered 3001 to 4000.

Great Eastern Railway.

THE Great Eastern Railway was incorporated under its present title in 1862, and is an amalgamation of the Eastern Counties' Railway, incorporated in 1836, and other companies. Except for the Midland and Great Northern Joint Line from King's Lynn to Norwich and Yarmouth, the Great Eastern is practically the only Company serving the East of England. The main line runs from Liverpool Street (London) to Norwich, passing through Colchester and Ipswich. The total mileage is 1000¾, exclusive of 127¾ miles partly owned.

Type I. (1891).

Type II. (1894).

The letter stamps were at first lithographed by Messrs. Waterlow & Sons, each sheet consisting of 30 stamps arranged in six rows of five, but since 1894 the Company has produced them in its own printing office.*

* For this information I am indebted to the Superintendent of the line, Mr. H. G. Drury, who writes :—"The Railway Letter Stamps were brought into use in 1891 and were printed by Messrs. Waterlow & Sons up to 1894, when we undertook the printing of them at our own printing office. I regret we are unable to state dates and numbers of each printing as these particulars have not been preserved. The manuscript numbers found at the upper corner of each sheet have no significance so far as the public are concerned; they are merely used for accounts purposes by our Audit Department, who issue the stamps to stations as required. The sheets are numbered as supplied each printing. I may add that the consumption of the stamps is small."

The following distinct printings are known :—

Lithographed by Waterlow & Sons (1891).

No.	Type.	Colour.	Perforation.	Marginal Numbers.
1.	I.	Deep green.	11, 11½, 12.	No. 206.
2.	I.	Bright green.	11, 11½.	None known.
3.	I.	Green.	11, 11½.	,,
4.	I.	Green.	14½.	,,
5.	I.	Yellow-green.	14½.	,,
6.	I.	Bright green.	14½.	,,
7.	I.	Pale green.	11, 11½.	No. 1231.

Lithographed by the Great Eastern Railway (1894).

8.	II.	Bright green.	12 (even).	None known.
9.	II.	Dark green.	12 (even).	Nos. 853, 961, 1045, 1144.
	II.	Yellow-green.	12 (even).	Nos. 1085, 1099, 1145.
10.	II.	Do.	11 (even).	Nos. 1445, 1459, 1606, 1614 and 1666.

All printings have been made in sheets of thirty, arranged in six rows of five. I am unable to say if the order given for the first seven printings is correct. I have two examples of the first dated 28.7.92 and 24.2.93, and one of the third dated 7.12.92. My earliest examples of the eighth and ninth issues (type II.) are postmarked respectively 5.2.96 and 4.1.98.

It is unfortunate that no official details as to the number of different printings are forthcoming. Some evidence on the subject is, however, furnished by the consecutive number found at the corner of each sheet. I have seen three sheets numbered as follows :—835, issued 15.4.98 : 1459, issued 18.6.00 ; and 1666, issued 22.3.01. In the interval between 15.4.98 and 18.6.00, 624 sheets were issued, or an average of 24 sheets per month ; whilst between 18.6.00 and 22.3.01, a period of nine months, 207 sheets were issued, or an average of 23 sheets per month. Taking 23 sheets per month as the average monthly issue, we find that 1666 sheets would take 72 months to exhaust. Reckoning six years back from March, 1901, the date of issue of the 1666th sheet, we find that sheet No. 1

was probably issued in March, 1895, a date closely approximating to that officially given (1894) as the date when Messrs. Waterlow & Sons ceased to supply these stamps. I think it may therefore be taken that when the G.E.R. Company commenced to print their own stamps in 1894, the consecutive numbering of the sheets recommenced with No. 1.

Reckoning an average issue of 23 sheets per month, between February, 1891, and March, 1895, a period of 49 months, we get as result an issue of 1127 sheets of the first type. Adding to this total, say, 150 sheets for the initial distribution to the stations which would require to have been made at the end of January, 1891, we get a total of 1277 sheets supplied by Messrs. Waterlow & Sons. Fortunately a corner pair of what is generally supposed to be the latest printing of type I. (pale green, perf. 11, 11½, unsurfaced paper) is still in existence, and this shows the consecutive number, 1231.

The above estimate is probably approximate, but it is not so easy to guess the number of different printings comprised in the total. Most of those furnished by Messrs. Waterlow & Sons are of extreme rarity, and of the perf. 14½ issues only five examples have been available for examination, three of them being in distinct shades, green (very faintly printed), yellow-green (medium impression), and bright green (heavy impression, thicker lettering). It is not unlikely that the first two or three printings consisted of 200 or 300 sheets apiece, and the remainder of 100 sheets, but there are few facts to support this estimate. The stamps are at present ordered 200 sheets at a time, although several supplies are printed together. Messrs. Waterlow & Sons probably printed each supply separately, which would account for the larger number of printings by them.

As regards the 8th, 9th, and 10th printings, evidence seems to show that each consisted of about 600 or 700 sheets. The bright green shade was current in 1896, and was presumably the first of the new type, as no other claimant has been discovered. Sheet No. 600 was probably issued about June, 1897, which is near the time when the 9th printing began to make its appearance.

The 9th printing occurs in two shades, dark green and yellow-green, and these have been for a long time considered distinct issues. I am, however, of opinion that they are of the same printing, and this is certainly borne out by the fact that sheets in both shades are of exactly the same size and show the same wide perforated margins. The perforation is not only alike in gauge but also in minor details, and the consecutive numbering shows the two shades to have been very much mixed up before issue.

The 8th, 9th and 10th printings, although alike in design, are each from a new transfer. In the 8th issue the stamps are all about 3 mm. apart, and in the 9th and 10th, $4\frac{1}{2}$ to $5\frac{1}{2}$ mm.

The most noticeable defects in the transfers are as follows :—

Waterlow's Transfer.

It is not known whether all Waterlow's printings are from the same transfer. I have only been able to meet with two blocks, one of eleven (types 1 to 8, 11, 12 and 13, with consecutive number 206 on the margin over type 5) and another of seven (evidently 3, 4, 8, 9, 13, 14 and 15), both of the first (?) printing. I have also examined two pairs of the 7th issue and a number of single copies of various issues. The first block ranges from dark green on the left hand side to pale green on the right. The following defects are the most noticeable :—

No. 1. White dot on topmost bar in left pillar.
No. 2. Both letters IL of "Railway," in circular inscription, are broken in two.
No. 7. Line under lowest bar in right pillar is broken.
No. 8. White dot near lower angle of figure 2.
No. 9. White dot on ground near left edge of shield, opposite A of "Conveyance."
No. 11. Line under "Railway" broken about $2\frac{3}{4}$ mm. from right end.
No. 12. White dot near right hand lower tip of "2."
No. 13. Line to left of lowest bar in right pillar broken.
No. 14. White dot on lower end of 4th bar in right pillar.
No. 15. White dot on body of figure "2," opposite O of "Conveyance."

I have been able to identify several singles of the 1st issue with the above types, but my examples of other printings do not appear to

agree in any case, although this proves nothing, as they may very well have come from other positions on the sheet.

First G.E.R. Transfer.

Besides single copies I have only seen a block of four stamps of the 8th issue, so am unable to say what defects occur.

Second G.E.R. Transfer.

The most noticeable defects are as follows :—

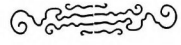
No. 1. White dot on lowest bar in left pillar.
No. 3. Line under "Railway" broken near left hand end.
No. 5. Coloured dot before G of "Great."
No. 8. Second line over RE of "Great" and first E of "Eastern" broken.
No. 9. Line over T of "Eastern" broken.
No. 10. Second line over ER of "Eastern" broken. Coloured dot in R of "Railway."
No. 12. All three lines under I of "Railway" broken. The I is also diagonally cut.
No. 13. Scratch between T and E of "Eastern."
No. 19. Hair line before G of "Great." White dot to right of shield.
No. 21. White point on upper edge of shield, left hand end.
No. 23. Second line over N of "Eastern" broken. Scratch under left hand pillar.
No. 27. White dot to left of shield, opposite Y of "Conveyance."

There is a smudge on the margin opposite stamp No. 25.

Third G.E.R. Transfer.

The tenth printing (third G.E.R. transfer) is very clearly printed and shows few defects.

No. 1. Line over T of "Great" broken.
No. 2. Line over A of "Great" broken.
No. 8. White spot on N.E. triangle.
No. 24. Line under W of "Railway" broken.
No. 27. Second line under second A of "Railway" broken.



Great Northern Railway.

THE Great Northern was formed by an amalgamation of the Direct Northern and London and York Railway Companies and was incorporated under its present title in 1846. The main line is usually described as running from King's Cross to York, but the 28 miles of line between Shaftholme "Junction" and York are really the property of the North Eastern Railway Company, the Great Northern Railway possessing only running powers into York. The main line passes through Hatfield, Hitchin, St. Neots, Huntingdon, Peterborough, Essendine, Grantham, Newark, Retford (Junction with Great Central) and Doncaster (Junction with North Eastern).

Letter stamps have been issued since January, 1891. Mr. A. Guille, Accountant to the Company, states that they are now lithographed by Messrs. Sir Joseph Causton & Sons, Ltd., in sheets of 60 (six rows of ten) and has been good enough to furnish the following list of printings made down to the present time. I have added particulars of perforation and colour.

I. Printed by Messrs. Waterlow & Sons.

Issue.	Date ordered.	Quantity.	Perf.	Colour.
1st.	January, 1891.	12,000.	11½.	Green, deep green.
2nd.	March, 1892.	12,000.	11½.	Bright green ?
3rd.	July, 1894.	12,000.	11½.	Yellow-green ?
4th.	September, 1897.	12,000.	10, 10½	Green.

II. Printed by Messrs. Sir Joseph Causton & Sons.

5th.	July, 1900.	15,000.	11 (even)	Pale olive-green.

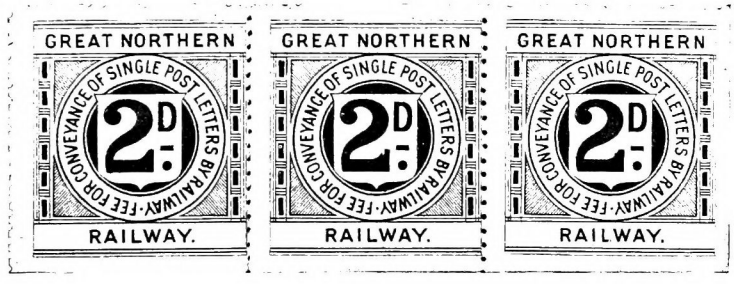
There can be no doubt that the first four printings were made by Messrs. Waterlow & Sons. The same transfer was evidently used for all four, and specimens of the first issue are similar in all

respects to the printings made by that firm in January, 1891, for other companies. The fifth issue is of a different type to its predecessors, the figure "2" in the centre being of a different shape.

Type I.

Type I.

On the sheets supplied by Messrs. Waterlow & Sons, several stamps have the stop after "Railway" in the circular inscription omitted, namely, Nos. 14, 22, 23, 24, 38, 40, 55, 56 and 57. The positions of this variety are the same on sheets of all four printings. The variety does not occur in the printing made by Sir Joseph Causton & Sons.



Type II.

Waterlow Transfer.

The Waterlow transfer, from which the first four printings were made, shows the defects mentioned below. In determining the position

of a stamp on a sheet, useful assistance may also be obtained by taking note whether the stamp is perforated all round. In all four printings the margin of sheets was left imperforate, and outside stamps are therefore imperforate on one or two sides.

Top row of sheet. Types 1 to 10. All imperf. at top.
All have full point between "Railway" and "Fee."

No. 1. Imperf. both top and left hand side; VE of "Conveyance" sometimes defective at top.

Nos. 2, 4, 6. No very distinct marking.

No. 3. Coloured dot over N.E. triangle.

No. 5. Ball of "2" inverted opposite VE of "Conveyance."

No. 7. Hair line over N.W. triangle. White dot on line over R of "For."

No. 8. Hair line on OR of "Northern"; TT of "Letters" joined by a hair line only.

No. 9. White cut across 5th bar in left pillar and secod N of "Conveyance."

No. 10. Imperf. both at top and right side. Line under topmost bar in left pillar broken.

Lowest row of sheet. Types 51 to 60. All imperf at bottom.
Types 55, 56 and 57 have no dot between "Railway" and "Fee."

No. 51. Imperf at bottom and left side. Both lines broken under S.E. triangle.

No. 52. 4th bar in left pillar nicked opposite V of "Conveyance."

No. 53. White dot on lower edge of ball of figure 2.

No. 54. Both horizontal lines under left pillar broken.

Nos. 55 and 59. No very distinct marking.

No. 56. Second line under W of "Railway" broken.

No. 57. White dot on ground over shield and nearly under F of "Of." Smudge between two lines under TH of "Northern."

No. 58. Outline of N.W. triangle broken near left pillar; B of "By" defective.

No. 60. Imperf. at bottom and right side.

Left hand side row of sheet. All imperf at left side.
All have dot between "Railway" and "Fee."

Nos. 1, 51. See above.

Nos. 11, 21. No very distinct marking.

No. 31. Left stroke of A of "Conveyance" broken.

No. 41. B of "By" broken at top.

Right hand side row of sheet. All imperf. at right side.
No. 40 has no dot between "Railway" and "Fee."

Nos. 10, 60. See above.

No. 20. Two lines under WA of "Railway" joined by hair line.
No. 30. Dot under first E of "Conveyance."
No. 40. Line under 5th bar in right pillar broken.
No. 50. Scratch across N.E. triangle.

Centre stamps of sheet. Perforated all round.

Types 12 *to* 19, 22 *to* 29, 32 *to* 39 *and* 42 *to* 49. *Nos.* 14, 24, 25, 26 *and* 38 *have no dot.*

No. 12. White dot on ground over shield and under S of "Single."
No. 13. White patch in centre of N.W. triangle.
No. 16. S.E. triangle connected by hair line with line below.
No. 22. Lower outline of stamp broken near left hand end.
No. 24. Line under 5th bar in left pillar broken.
No. 27. Coloured dot after "Post."
No. 31. Cut through lower part of N.E. triangle.
No. 32. Line under HE of "Northern" defective.
No. 33. Outline of N.W. triangle broken at top.
No. 38. Line under NG of "Single" broken.
No. 39. Line under first N of "Northern" broken.
No. 43. Smudge over N.W. triangle and under E of "Great."
No. 44. Hair line through NC of "Conveyance."
No. 47. Cut through W of "Railway" (circular inscription).
No. 49. Hair line through lines to right of right pillar, opposite L of "Letters."

Sheets of the first printing from the Waterlow transfer had large margins, averaging about 7 mm. in width. In subsequent printings the margins are clipped and measure at most 5 mm.

Causton Transfer.

The transfer used by Messrs. Sir Joseph Causton & Sons for the 5th printing appears to have been formed by reproducing a row of five types ten times, as shown in the table. The most noticeable difference between the general design of the types and those composing the Waterlow transfers is in the vertical lines of the pillars at either side of the stamp. These lines cross the horizontal lines which rule off the centre part of the stamp from the

Arrangement of types.

1	2	3	4	5	1	2	3	4	5
1	2	3	4	5	1	2	3	4	5
1	2	3	4	5	1	2	3	4	5
1	2	3	4	5	1	2	3	4	5
1	2	3	4	5	1	2	3	4	5
1	2	3	4	5	1	2	3	4	5

title. The figure 2 is also thicker. The five types may be distinguished as follows :—

Type 1. White dot on NE corner of 5th bar in left pillar.

,, 2. Coloured dot on upper edge of shield under IN of "Single"; there is a second coloured dot near right edge of shield opposite R of "Letters."

,, 3. Line broken over last stroke of W of "Railway." Coloured dot on lower edge of figure 2.

,, 4. Coloured dot under R of "Northern."

,, 5. Coloured dot between TT of "Letters" and lower tip of N.E. triangle.

In addition to the above marks, several stamps on the sheets show individual defects. For instance, No. 50 has a white spot at the apex of the N.W. triangle, and No. 30 has a coloured blot after "Railway."

Great Western Railway.

THE Great Western Railway was incorporated in 1835, and in point of mileage stands easily first amongst British Railway Companies. Amongst other lines which have been amalgamated with the Great Western Railway may be mentioned the Bristol and Exeter (1876), South Wales (1863), West Midland (1846), Pembroke and Tenby (1896), and North Pembrokeshire and Fishguard (1898). The main line runs from Paddington, through Slough, Reading, Swindon, Bath, Bristol, Bridgwater, Taunton, Exeter, Teignmouth, Plymouth, Truro, and Camborne to Penzance. The Great Western system extends as far north as Liverpool. The total mileage is 2,249, exclusive of 242 miles partly owned.

The letter stamps are lithographed in sheets of 60, arranged in six rows of ten, and there seem to have been three printings. Mr. J. L. Wilkinson, General Manager of the Company, informs me, however, that only two supplies have been ordered, the first in 1891 and the second in 1900. There is no record at Paddington of a second printing in 1892 or 1893, as has been generally supposed. I presume, therefore, that the two early printings known to collectors are both part of the first supply furnished in 1891. The third printing, consisting of about 120,000 stamps, was supplied in August, 1900.

The three issues are as follows:—

Issue.	Date.	Type.	Description.
1st.	January, 1891.	I.	Roughly drawn, brown or white gum.
2nd.	? 1891.	II.	Neatly drawn, bluish-green, perf. 12.
3rd.	August, 1900.	II.	Similar, but emerald-green, perf. 11.

The second and third issues are very distinct, although both of the same type. The second is perf. 12, in a very pale bluish-green shade, on cream coloured paper, and the third in bright emerald-green on thin white paper and perf. 11. Sheets of both issues have very wide margins. The normal size of a stamp is 29×28mm. (with margin and perforation 31×30mm.), but I have met with examples from the corner of a sheet of the second issue measuring as much as 47×49mm. and 47×57mm., and in the third issue, 47×48mm. and 47×55mm. The largest example of the first issue I have is 42×39mm.

Type I.

Type II.

The chief difference between types I. and II. is to be found in the rough appearance of the former and the neatness of the latter. The value "2d." and the lettering generally are larger in the first type, and there is a full point at the end of the circular inscription, or strictly speaking, at the beginning, as it is placed close to the F of "Fee." In type II. the four sets of horizontal parallel lines are joined by perpendicular strokes. In type I. rows of dots are substituted, although so carelessly, as to sometimes give the appearance of lines, especially at the top of the stamp. On the first stamp of the first row of a sheet, for instance, the third dot (under R of "Great") is the only one which

would not be mistaken for a line. In most of the stamps of type I. which have come under my notice there is a superfluous dot in the N.W. corner of the stamp, just under the left hand end of the top outline, and there are many minor defects, which would render it easy to reconstruct a sheet, if once their positions could be ascertained. The largest block I have met with is one of six. I am not able to say what the size of an entire sheet was, although those of the second and third issues consist of sixty stamps, arranged in ten rows of six. I have seen a strip of four stamps of the 1st issue perforated all round, which seems to show that a row consisted of at least six stamps, as those at the ends would have imperforate outer edges.

The second and third printings are from different transfers, as is shown by the alteration in the relative positions of the stamps on a sheet, but both transfers were apparently prepared from the same engraved matrix, as the design is exactly alike in both. Sheets of these two issues do not show many defects. Stamp No. 57 in the second issue has a coloured circle after "Western" and No. 59, a small T in the same word. In the third issue there is a cross on the margin above the third and fourth stamps and another below the fifty-seventh and fifty-eighth stamps.

No official particulars are forthcoming as to the total number of Great Western Railway stamps which have been issued since February, 1891, but the Superintendent of the Line, Mr. T. I. Allen, has been good enough to inform me that 15,747 were used during 1897. Taking 1300 as the average monthly issue, we get a total of 148,200 for the $9\frac{1}{2}$ years between February, 1891, and August, 1900, when the latest supply of "about 120,000" was received. Allowing 20,000 for the original distribution to stations and assuming that the second supply consisted of 120,000 stamps (£1000 worth) like the third (the amount of the latter order may have been decided by precedent), we get a rough estimate (or guess) of 50,000 for the first printing and 120,000 for the second, or a total of 290,000 to date.

Hull and Barnsley Company.

THE Hull, Barnsley and West Riding Junction Railway and Dock Company was incorporated in July, 1885. The line runs in a south-western direction from Hull (Junction with the North Eastern) to Cudworth, near Barnsley (Junction with the Midland Railway, main line). There are 18 stations, and the total length of the line is 77½ miles.

First Printing.

Second Printing.

The letter stamps are printed in Hull and are of peculiar interest on account of their being issued in books, with counterfoils, instead of sheets, as is the invariable practice of other Companies. Mr. Jos. Noble, Accountant to the Company, has been good enough to ascertain that the stamps are printed in vertical rows of five, each sheet measuring 8 inches long by 2½ inches wide. Twenty such sheets are bound together in a thick paper cover and cut into five, each book thus containing twenty pages, which are perforated between the stamps and the counterfoils. There have been two printings:—

1st	January, 1891	Yellow-green	50 books.
2nd	March, 1897	Dull green	,,

Owing to sheets occasionally getting misplaced in binding the books it sometimes occurs that the margin of one stamp shows part of another.

Both printings are on horizontally laid paper and are perf. 12 between the stamps and counterfoils.

In the first printings I have met with the following slightly different types.

1. Foot of figure 2 curved at top. Line over right arm of "Railway" broken. White dot on lowest bar in right pillar (see illustration).
2. Dot under first C of "Conveyance." Second line over C of "Company" broken. White dot on upper part of 2nd bar in right pillar.
3. Line under 4th bar in right pillar is broken and too thick. White dot on lower end of 2nd bar in right pillar; N.E. corner of stamp defective. Coloured dot under H of "Hull."
4. Third line under PA of "Company" broken. Smudge on back of "2" near "d" and on "d" opposite L of "Letters." Second line under L of "Hull" broken.
5. W of "Railway" defective. U and first L of "Hull" defective at top. Second line under PA of "Company" broken.
6. W of "Railway" defective, as in type 5. Smudge on back of neck of figure 2.
7. Vertical hairline after Y of "Barnsley." White scratch on top bar in right pillar.
8. Vertical hairline after Y of "Barnsley," as in type 7. Third line under A of "Company" broken.
9. Coloured dash between L and E of "Letters"; scratch under TTE of "Letters"; outlines of stamp do not quite meet at the N.E. corner.

I have been able to examine 35 examples of the above and find the types in the following proportion; No. 1, three; No. 2, eleven; No. 3, four; No. 4, four; No. 5, one; Nos. 6, one; No. 7, four; No. 8, five; No. 9, two.

In the second printing I have also nine distinct types.

1. Dot over N.W. triangle.
2. Smudge at foot of 2 near R of "For."
3. Dash under D broken at N.W. corner. Second line under "Company" broken near left hand end.
4. Dot on 4th bar in left pillar. Slight smudge on ball of figure 2. opposite Y of "Conveyance" and also on inner curve (see illustration). The space between the two lines over "Company" is clear (there is usually a dot at the left hand end.
5. Foot of second L of "Hull" broken; Dot nearly under first stroke of M of "Company."
6. Circular line over TT of "Letters" broken. Faint white dot near edge of ground over shield, under NG of "Single." Vertical lines of right pillar too long at foot.
7. Line broken to right of foot of lowest bar in left pillar.
8. The left outline of the left pillar, extending (as usual) below the horizontal line over "Company," is hooked at the extremity, somewhat like the figure "1" inverted. A somewhat similar defect, blurred, occurs in type 6.
9. Line broken under SL and over EY of "Barnsley."

Of the second issue, I have only been able to closely examine 22 examples, as follows:—No. 1, four; No. 2, two; No. 3, three; No. 4, five; No. 5, two; No. 6, two; No. 7, one; No. 8, two; No. 9, one.

All types of both printings have a dot before C of "Company."

Isle of Wight Railway.

THE Isle of Wight Railway was incorporated in 1860 and opened in 1864. The line is 14¼ miles in length and runs from Ryde to Ventnor. The stations are Ryde (St. John's Road), Brading (branch to St. Helens and Bembridge), Sandown (Junction with Isle of Wight Central Railway), Shanklin, Wroxall and Ventnor.

The letter stamps are lithographed by Messrs. Waterlow & Sons in sheets of twelve, arranged in three rows of four. Only one printing has been made, and Mr. H. K. Day, Secretary to the Company, has been good enough to inform me that it was received from the printers on January 6th, 1899, and consisted of 1002 stamps. The stamps are bright green in colour and perf. 12. They differ but very slightly in design. The following defects are noticeable.

No. 2. Second line under H of "Wight" broken.

No. 6. Top line of stamp too short at both ends.

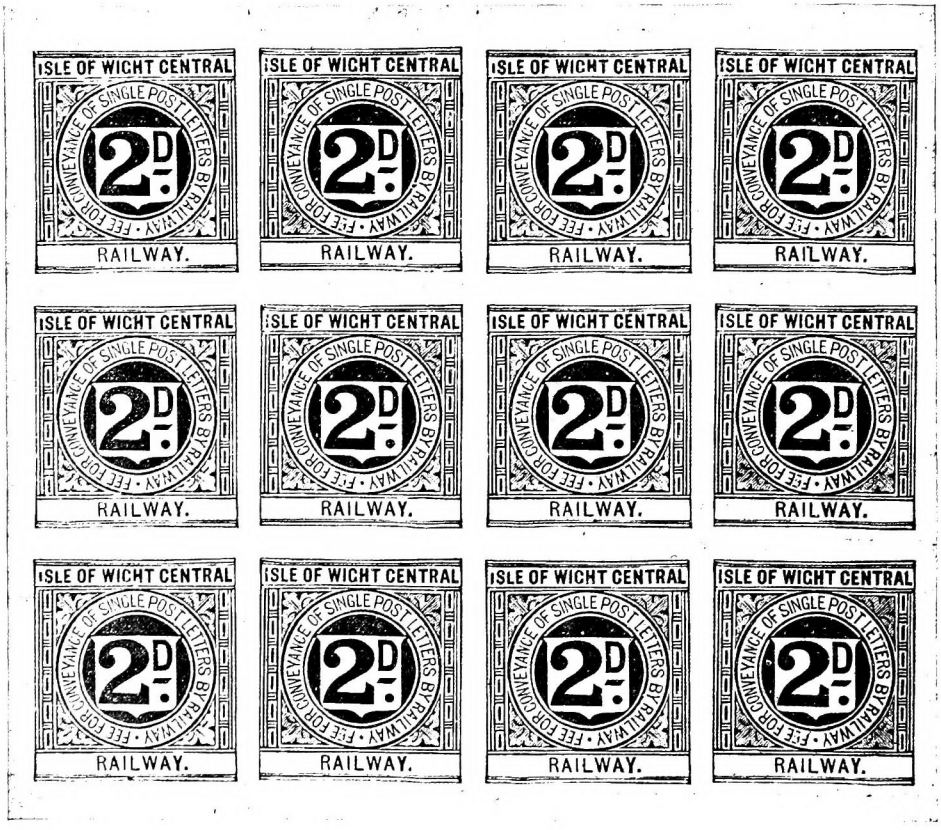
Nos. 7 and 10. Top line of stamp too short at right end.

No. 8. White dot on ground between shield and S of letters. Third line under W of "Railway" broken.

No. 12. Right outline of stamp is broken towards lower end.

In all 12 types the left pillar is broken opposite EY of "Conveyance," and the left stroke of H of "Wight" is too long. The stamps are placed very unevenly on the sheet.

Isle of Wight Central Railway. An Entire Sheet of the First Issue.



Isle of Wight Central Railway.

THE Isle of Wight Central Railway was formed in 1887 by an amalgamation of the Ryde, Newport and Cowes and the Newport and Isle of Wight Junction Railways. The length is 21¾ miles and the main line runs from Ryde to Cowes, through Ashey, Haven Street, Wootton, Whippingham, Newport and Mill Hill. A branch runs from Newport through Shide, Blackwater, Merstone (Junction with the Newport, Godshill and St. Lawrence Railway), Horringford, Newchurch, and Alverstone to Sandown (Junction with Isle of Wight Railway), whilst another branch runs from Newport through Carisbrooke, Calbourne, Ningwood and Yarmouth to Freshwater, thereby increasing the mileage worked by the Central Co. to 43 miles.

The letter stamps are printed by Messrs. McCorquodale & Co., Ltd., at one of their branch establishments. Each sheet consists of twelve stamps arranged in three rows of four, the rows of stamps being rouletted between. Each sheet is numbered in red ink on the margin over the second stamp in the top row. There have been two printings.

1st. February, 1899, dull yellowish-green.
2nd. April, 1901, green.

Mr. C. L. Conacher, Manager of the Company, informs me that 1200 stamps or 100 sheets are ordered at a time, but it is evident that the printers deliver a small surplus, as I have seen sheets Nos. 105 and 107 of the 1st issue whilst the earliest of the 2nd issue which have come under notice, are Nos. 111 and 112.

The stamps on each sheet are of two types, the 1st and 3rd vertical rows being type I. and the second and fourth rows, type II. Type I. has a small "I" in "Isle" whilst type II. has a very defective first E in "Fee." Each type is necessarily reproduced six times on a sheet, and the six duplicates of type I. are distinguishable from one another by defects in the letters "GH" of "Wight."

Lancashire, Derbyshire and East Coast Railway.

THE Main Line of the Lancashire, Derbyshire and East Coast Railway at present runs from Chesterfield due east to Lincoln, but should the original scheme be carried out it will extend right across England, practically from the West Coast to the East, through the counties of Cheshire, Derbyshire, Nottinghamshire and Lincolnshire. The principal stations now open are Chesterfield, Langwith Junction, Edwinstowe, Tuxford and Killamarsh. Running powers only are possessed in connection with the stations at Lincoln (G.N.R.), and Sheffield (Mid. Ry.) A branch line runs from Langwith Junction into the latter station.

The letter stamps are of somewhat peculiar design and quite distinct from the normal type, as may be seen from the illustrations.

I am informed by Mr. M. D. Hancock, Secretary and Accountant to the Company, that three printings of these stamps have been made by Messrs. Bemrose & Sons of Derby. The following table shows the date when each consignment was received from the printers, the quantity printed and the control numbers.

Issue.	Date.	Control Numbers.	Quantity.
1st	December, 1896	1 to 576 (large figures)	576
2nd	January, 1899	577 to 1076 (small figures)	500
3rd	October, 1900	1077 to 1577 (small figures)	501

The original distribution to each station in December, 1896, consisted of half a sheet or twelve stamps, the numbers running from 1 to about 216 or 228. During 1897 and the early part of 1898 the demand was very small, and in March of the latter year the issue had only been made up to No. 264. During March and April, 1898, the Company were good enough to supply some of these stamps to collectors

uncancelled, the control numbers being 265 to 276 and 313 to 372. In November, 1898, stamps had been issued up to No. 480, and since then the demand has considerably increased.

First Issue.

Second Issue.

Third Issue.

1st Printing, *December*, 1896. Control Nos. 1 to 576. Colour, green. Perf. 10.

2nd Printing, *January*, 1899. Control Nos. 577 to 1076 (smaller figures). Colour, yellow-green; perf. 10.

3rd Printing, *October*, 1900. Control Nos. 1077 to 1577. The first sheet of this printing was issued about April, 1901. Colour, emerald green; perf. 11.

All three printings are evidently from the same transfer, but the stamps are very free from defects. In type 24, there is a superfluous coloured dot on the base of the second triangle at the right-hand side.

Lancashire and Yorkshire Railway.

THE Lancashire and Yorkshire is an amalgamation of the Manchester and Leeds and other lines and was incorporated under its new title in 1847. Two other important lines have since been acquired, namely, the East Lancashire in 1859 and the West Lancashire in 1897. The centre of the system is Manchester, from which city the main line runs north-east to Leeds and westward to Liverpool. A better idea of the system may, however, be gained by describing it as a multitude of small lines independently connecting the principal towns of Lancashire and Yorkshire. From Manchester these lines run westward to Liverpool, *via* Wigan to Southport; north-west to Fleetwood or Blackpool, *via* Chorley and Preston; northward to Skipton; and eastward to Wakefield, Leeds and Goole (whence running powers to Hull). All the principal towns in Lancashire and many in Yorkshire are served by this Company.

The letter stamps are lithographed by Messrs. H. Blacklock & Co., Ltd., of Manchester, and have always been delivered to the Company in sheets of six, arranged in two rows of three. Mr. W. Hepworth, Audit Accountant to the Company, kindly informs me that four supplies had been received down to the close of 1900, of which the following are particulars.

Supply.	Date.	Quantity.	Control Numbers.
1st	January, 1891.	10,000	Unnumbered.
2nd	July, 1894.	5,760	,,
3rd	September, 1897.	5,958	2,208 issued unnumbered; balance numbered 1 to 3,750.
4th	January, 1900.	4,998	Nos. 3,751 to 8,748.

I add the following description:—

Supply.	Printing.	Transfer.	Colour.	Perf.	Gum.	Other Particulars.
1st	1st?	I.	Dark green	12	Brown	With "guide" lines.
2nd	2nd?	Ia.	Grey-green (shades)	12	,,	Do.
3rd	3rd?	Ia.	Grey-green (shades)	12	,,	Guide lines removed.
4th	4th	Ib.	Green, pale green	12	White	Do., thin white paper.
	5th	II.	Deep green	12	,,	Do., thicker surfaced paper

The order given above for the 1st and 2nd issues is that generally supposed to be correct, but I have no definite evidence as to which appeared first.

Sheet of Second Printing, as issued (line round each stamp).

Sheet of Third Printing, as issued (no outer lines).

I am unable to explain why the fourth supply consisted of two different printings. The paper of the first three supplies is discoloured slightly by the gum and contrasts with that used for the later supplies, which remains bluish-white in appearance. The bulk of the fourth supply was of the fifth printing (see later). As the first, second and third supplies did not bear consecutive control numbers (except a few of the latter) I am unable to distinguish absolutely between them, or state definitely if each consisted of a single printing.

First Transfer (1891).

The first transfer consisted of six types, and was evidently duplicated at least six times when a printing was required, as in the third issue I have seen five panes all slightly different.

The six types were arranged in two rows of three—types 1, 2, 3, forming the top row, and 4, 5, 6, the lower row. The block of six types was then duplicated on the machining stone for each printing. Before the transfer had been used at all it appears that type 5 was spoilt and had to be removed, but by making extra duplicates of the other types the printers managed to make the defective transfer do for the first printing. After the first printing had been made the blank was filled with a new duplicate of the original drawing (No. 7). No further alteration was made until the 4th printing, when type 7 appears to have been cut out and a duplicate of type 3 substituted. The

transfer consequently underwent three alterations, the types showing as follows :—

Variations of the First Transfer.

Before use.	1st Printing.	2nd and 3rd Printing.	4th Printing.
1 2 3	1 2 3	1 2 3	1 2 3
4 5? 6	4 — 6	4 7 6	4 3 6

In preparing the machining stone for the first printing, at least six duplicates of the transfer (in the second of the above states) appear to have been laid on the stone, each having the space originally occupied by type 5 left blank. Two additional duplicates were then made and cut up into single stamps, which were used for filling in the six blanks. The two additional duplicates of the transfer would provide two examples each of the five types, but only six out of the ten would be required. I am unable to say which six were employed, but I have four different panes showing types 2, 3, 3 and 6 respectively in this position.

In the later printings the transfer in the 3rd or 4th state was employed, and had merely to be duplicated as it stood.

The six types may be recognised as follows :—

Type 1. Base of N.E. triangle broken opposite S of "Post."

Type 2. Line under HI of "Lancashire" broken; second line over K of "Yorkshire" broken; line over second R of "Yorkshire" indented; S of "Post" defective at top. In the third and fourth issues the "C" ornamentation on N.W. triangle is absent.

Type 3. Line under E of "Lancashire" broken; "FOR" is spelt "FCR"; left outline of stamp broken opposite first E of "Conveyance"; lower curve of S of "Yorkshire" indented (also occasionally on type 6 in third issue); ground cut through by white line at N.E. corner of Shield.

Type 4. Second line under first A of "Lancashire" indented or broken; line broken immediately under lowest bar of right pillar.

Type 5 was spoilt and apparently never used.

Type 6. Line to left of top bar in left pillar broken; horizontal line forming base of right pillar is broken off short at right extremity; line over R of "Lancashire" is minutely broken.

Type 7. White spot on lowest bar in right pillar; upright stroke of R of "Railway" (circular inscription) indented or broken; "C" ornamentation absent from S.W. triangle; Small L to "Lancashire." (This type occurs in second and third issues only).

Originally each type had a fine line round it, but this was removed before the third printing was made in 1897.

Except in the first printing, it is an easy matter to distinguish the types by means of the imperforate margin on one or more sides.

Every example of type 1 I have met with is imperforate on the N. and W. sides, whilst those of type 2 are invariably imperf. on the N. side and perforated on the other three. Type 4 is imperf. on the S. and W. sides, type 5 on the S. side only, and type 6 on the S. and E. sides. Type 3 in the second and third printings is always imperf. on the N. and E. sides, but in the fourth printing it also occurs imperf. on the S. side (from position No. 5 on the sheet). These remarks do not of course apply to the first printing.

1st Issue, January, 1891. Dark green, grey-green; clear guide line round each stamp. Type 7 does not occur. I have met with four panes showing different markings, and the types are arranged as follows :—

1 2 3	1 2 3	1 2 3	1 2 3
4 2 6	4 3 6	4 3 6	4 6 6

Possibly the position No. 5 on the sheet may be found occupied by other types, as there were probably at least six groups of six types on a sheet as printed. Examples of the first printing are perhaps most readily distinguished from those of the second by means of variations in the guide lines (see 2nd issue). The colour of the two issues is often similar. Type 2 in the first issue apparently always has a blot of colour, between the second line over SH of "Yorkshire" and the circular line over (or outside) "Fee." In type 3 the left edge of the shield is generally indented. In type 6 the upper edge of the shield is indented (under L of "Single").

2nd Issue, *July*, 1894. Dark green, grey-green; seldom as dark as in the first issue. The guide lines do not show nearly as clearly as in the first printing. The following variations are noticeable.

Type 1. Right line faint at foot, only a few dots remain.
Type 2. Left line faint, especially at foot.
Type 3. Left line broken to left of L of "Lancashire."
Type 4. Right guide line almost indistinguishable.
Type 5. Lower guide line shows only under KS and IR of "Yorkshire" and "Rly."
Type 6. Left guide line faint towards top.

A portion of the second printing was on surfaced paper, and appears in a distinct shade of grey-green.

3rd Issue, *September*, 1897. Dull green, grey-green. Guide lines removed. As in the preceding printing, each sheet or pane shows types 1, 2, 3 in the top row, and 4, 7, 6 in the lower. Type 2 shows a peculiarity, the "C" ornamentation being removed from the N.W. triangle. I have met with five sheets showing different markings.

Sheet 1 (illustrated). In type 6 there is a small circle at the top of the letter R of "Rly."
Sheet 2. In type 3 the line over CO of "Conveyance" is broken, and the 5th bar in the right pillar is broken in two. In type 4 the lowest bar of the left pillar is broken at top.
Sheet 3. In type 3 the second bar in the left pillar is broken at top.
Sheet 4. In type 5 the second line under Y of "Rly." is broken.
Sheet 5. In type 4 the line to right of lowest bar in the left pillar is broken.

Many other defects occur, and it would be no doubt readily possible to recognize the sheet from which any stamp came. The control numbers of this issue run up to No. 3750, but the highest number I have actually met with is No. 3442.

4th Issue, *January*, 1900. Of the fourth issue (printed partly from the first and partly from the second transfer) I have met with the following:—

Yellow-green (transfer I.) sheets 3876, 3948, 4206.
Green, yellowish-green (transfer I.) sheets 4752, 4968, 4974.
Deep green, surfaced paper (transfer II.), sheets 5448, 5556, 5718, 5736, 5922, 6078, 6096, 6366, 6624.

The two first shades are very distinct but are probably the same printing.

Second Transfer (1900).

The second transfer, like the first, appears to consist of six types arranged in two rows of three. It is very carefully drawn and shows few defects. In type 5 there are generally two small dots before Y of "Yorkshire," and in most examples of type 6 I have seen there are two coloured dots beneath the letters C and O of "Conveyance."

Liverpool, St. Helens and South Lancashire Railway.

THE Liverpool, St. Helens and South Lancashire Railway is worked by the Great Central jointly with the Wigan Junction Railway Company. The line runs from Liverpool to St. Helens (10 miles) and from St. Helens to Lowton (8 miles).

The letter stamps are lithographed by Messrs. Henry Blacklock and Co., Ltd., and are issued in sheets of twelve, arranged in four rows of three. The first and only printing was ordered from the printers on October 12th, 1899, and consisted of 240 stamps.

London and North Western Railway.

THE London and North Western Railway was incorporated under its present title in 1846, being an amalgamation of the Liverpool and Manchester, the Grand Junction, and the London and Birmingham Railways. It may be mentioned that the Southern Terminus of the London and Birmingham line (Euston, was the first railway station opened in London. Then, as now, the Company was the most important in the Country, although in point of mileage it has had in recent years to cede first place to the Great Western. The length is at present 1715 miles, as against 420 in 1846.

The main line of the London and North Western Railway runs from Euston, through Willesden Junction, Bletchley (branches to Oxford and Cambridge), Blisworth (Junction with N. & B.J., and E. & W.J. Railways), Rugby (Branch to Birmingham, Wolverhampton, etc.), Nuneaton, Tamworth (Junction with Midland Railway from Derby to Bristol), Stafford, Crewe (branches to Hereford, Chester, Holyhead, Manchester and Liverpool), Wigan, Preston (branch to Fleetwood owned jointly with L. & Y. Railway), Garstang (Junction with G. & K.E. Railway), Lancaster, Carnforth (Junction with Furness Railway), Tebay (Junction with N.E. Railway), and Penrith (Junction with C.K. & P. Railway) to Carlisle, whence trains are carried north to Glasgow and Aberdeen by the Caledonian Railway. A junction is also effected at Carlisle with the Glasgow and South Western and North British Railways.

The London and North Western is the only Railway Company possessing lines in Scotland and Ireland as well as in England and Wales. The Dundalk, Newry and Greenore Line in Ireland is the property of the Company, which is also joint owner with three other Companies of the Portpatrick and Wigtownshire Railway (Stranraer to Castle Douglas).

Top three rows of a sheet of L. & N.W. Letter Stamps. Fifth Issue.

The letter stamps are printed by Messrs. McCorquodale & Co., Ltd. (London), in sheets of 60, arranged in ten rows of six, and five printings have been made down to the present time. The following are particulars :

Issue.	Control Numbers.	Date Ordered.	Quantity.
1st	1 to 50,000	January, 1891	50,000
2nd	50,001 to 70,000	April, 1893	20,000
3rd	70,001 to 100,000	July, 1894	30,000
4th	100,001 to 130,000	September, 1896	30,000
5th	130,001 to 160,000	July 11th, 1899	30,000

Only one plate or block has been used for all five printings.

All issues are rouletted, and the only differences are in the size of the control figures and the colour.

1st Printing, January, 1891. Control Nos. 1 to 50,000; small figures; rouletted; colour, dark yellow-green.

2nd Printing, April, 1893. Control Nos. 50,001 to 70,000; small figures; rouletted; colour, bright yellow-green. Specimens of this issue are somewhat rare unused.

3rd Printing, July, 1894. Control Nos. 70,001 to 100,000; large figures; rouletted; colour, dark green.

4th Printing, September, 1896. Control Nos. 100,001 to 130,000; small figures; rouletted; colour, green (pale and dark shades).

5th Printing, July, 1899. Control Nos. 130,001 to 160,000; small figures; rouletted; colour, pale yellowish-green.

First Issue.

Second Issue.

Third Issue (Large Control Figures).

Fourth Issue.

Fifth Issue.

London and South Western Railway.

THE London and South Western Railway was incorporated in 1834 under the title of the London and Southampton Railway, the first portion—that from Nine Elms to Woking—being opened four years later. The main line now runs from Waterloo, through Clapham (Junction with L.B. & S.C. Railway), Woking, Basingstoke (branches to Portsmouth, Southampton, Bournemouth, Dorchester and Weymouth), Andover (Junction with M. & S.W.J. Railway), Salisbury, Templecombe (Junction with the Somerset and Dorset Railway running from Bournemouth to Bath) and thence through Yeovil and Exeter (Junction with G.W.R.) to Plymouth. The total length of line now open is 914 miles.

The letter stamps are lithographed by Messrs. Waterlow & Sons, in sheets of 24, arranged in four rows of six. These are divided into panes of twelve before delivery. Mr. C. J. Owens, General Manager of the Company, has been good enough to furnish the following list of the printings which have been made. Each consists of 250 panes or 3,000 stamps.

Dates of receipt from printers of London and South Western Railway Letter Stamps.

1. January, 1891	9. Feb. 20, 1894	17. Mar. 22, 1897	25. Aug. 18, 1899
2. June, ,,	10. July 13, ,,	18. July 30, ,,	26. Dec. 21, ,,
3. Nov. 19, ,,	11. Nov. 15, ,,	19. Dec. 7, ,,	27. Apr. 17, 1900
4. March 26, 1892	12. May 15, 1895	20. Apr. 21, 1898	28. July 13, ,,
5. August 15, ,,	13. Aug. 29, ,,	21. July 21, ,,	29. Oct. 22, ,,
6. Jan. 14, 1893	14. Jan. 11, 1896	22. Oct. 7, ,,	30. — — 1901
7. June 12, ,,	15. June 17, ,,	23. Feb. 7, 1899	31. — — ,,
8. Sept. 27, ,,	16. Oct. 8, ,,	24. May 11, ,,	32. — — ,,

There is little difficulty in distinguishing between the above numerous printings, but sufficient evidence is not yet forthcoming to place them in their correct order or to establish in the majority of cases the exact date of issue. After examining a large number of examples, I am, however, able to give a list which I believe to be approximately correct.

In arranging a collection of L. & S.W.R. letter stamps, the first step is to classify all specimens according to the transfer used in printing them. Four transfers have been employed, and of these Nos. I. and IV. were each used for a single printing only, and transfer II. for about six printings. The great majority of the specimens will probably be from transfer III., and it is therefore advisable to first make a study of the distinguishing marks of the 24 types composing it. As far as is known, all examples perforated 10 or $14\frac{1}{2}$ are from transfer III. When it was first prepared each type had a short bar attached to the left side of the O of "South." Issues 7 to 18 almost invariably show this peculiarity, whilst in subsequent printings it is generally absent. This enables a further rough classification to be made. Having thus divided the specimens into small groups, it should be possible to separate them by means of perforation and colour into distinct issues. I append a detailed description of the transfers and the printings made from them, as complete as the evidence before me permits.

The first transfer appears to have been employed for the first printing only, as I have an example of the second transfer dated as early as August, 1891, and therefore necessarily of either the first or second printing—I presume the second. On most railway systems there are stations where there is a very small demand for these stamps, and where the supply originally distributed in 1891 remained on hand for many years afterwards; but on the L. & S.W.R. very few of the early printings survived more than three or four years at the most, and it is probable that the majority of the stations only received half a pane, or six stamps, at the first distribution. It is consequently not surprising to find that very few examples of the early printings are known. Of the first transfer I have been able to examine 22 examples, including a block of six and two blocks of five, and of the second transfer (issues 2 to 7) 35 examples, unfortunately including nothing larger than a pair. From this evidence it seems that the first transfer comprised 24 distinct types, arranged, as in transfer III., in two panes of 12, whilst the second transfer was formed by duplicating (four times ?) a block of six types. The third and fourth transfers are both well known, being of recent date.

Printings of London and South Western Railway Letter Stamps.

No.	Date.	Transfer.	State.	Perf.	Margins.	Colour.
1	Jan., 1891	I.	—	11½	Impf. (wide)	Green, medium paper
2	Ju., 1891	II.	—	11½	Im., Im. & P.	Deep green, surf. paper
3	19.11.91	II.	—	11½	Perf.	Bright green ,,
4	26. 3.92	II.	—	11½	Impf. (wide)	Pale green, med. paper
5	15. 8.92	II.	—	11½	Impf. (med.)	Dark grn., thinner paper
6	14. 1.93	II.	—	11½	Impf. (sm.)	Olive green ,,
7	12. 6.93	III.	?	11½	Impf. (wide)	Dark green, med. paper
8	27. 9.93	III.	?	14½	Impf. (sm.)	Green, surfaced paper
9	20. 2.94	III.	?	11½	,,	Yellow-green ,,
10	13. 7.94	III.	?	14½	,,	,, ,,
11	15.11.94	III.	?	11½	,,	Green, thinner paper
12	15. 5.95	III.	A	14½	,,	Green
13	29. 8.95	III.	A	14½	,,	Dark green
14	11. 1.96	III.	B	13×14	,,	Yellow-green
15	17. 6.96	III.	B	11½	,,	Dull green
16	8.10.96	III.	B	11½	,,	Pale yellowish-green
17	22. 3.97	III.	B	10	,,	Green, dark green
18	30. 7.97	III.	B	11½	,,	Yellow-green
19	7.12.97	III.	C	11½	,,	Green
20	21. 4.98	III.	C	11½	,,	Yellowish-green
21	21. 7.98	III.	C	10	,,	Green
22	7.10.98	III.	C	10	,,	Washy yellow-green
23	7. 2.99	III.	C	10	,,	Bright green
24	11. 5.99	III.	C	10	,,	Dark yellowish-green
25	18. 8.99	III.	C	10	,,	Emerald green
26	21.12.99	III.	?	10	,,	Bluish yellow-green
27	17. 4.00	IV.	—	10	,,	Yellow-green
28	13. 7.00	III.	D	10	,,	Dark green
29	22.10.00	III.	D	10	,,	Yellow-green
30	—.—.01	III.	D	11	,,	Bright yellow-green
31	—. 6.01	III.	D	10	Perf.	Green, yellowish-green

The above list is only approximate, the order given for the issues of 1892-95 being especially uncertain. The early issues are generally perf. 11¼, 11½, whilst those of 1896-97 are perf. 11½, 11¾.

First Transfer, 1891.

As already stated, the first transfer was employed for the first printing only, which may be recognized by its wide margins, 6 to 8 mm. in width (see illustration below). The only other printing known to have a similar wealth of imperforate margin is the third (transfer II).

Types of First Transfer.

1	2	3	13	14	15
4	5	6	16	17	18
7	8	9	19	20	21
10	11	12	22	23	24

The 22 examples I have met with of this printing fortunately furnish 17 out of the 24 types which presumably occurred. This number is made up of two upper halves of panes (whether left or right I do not know) and one lower half (minus No. 3.)

Types 1 and 2 of First Transfer.

The first block of six types shows the following defects, and represents either types 1 to 6 or 13 to 18 on the transfer.

Type 1. White spot on lower tip of second E of "Letters."

Type 2. Line over first N of "London" minutely broken; left outline of stamp broken opposite lower tip of lowest vertical bar in left pillar; right outline broken opposite Y of "Railway." Short curved white line between shield and S of "Letters."

Type 3. Right outline broken to right of H of "South."

Type 4. O of "For" broken at left side. Faint dot between "London" and "and."

Type 5. Second line over second E of "Western" broken; line between LW of "Railway" (circular) and shield, broken; line under TH of "South" broken; middle line between third and fourth bars in left pillar broken; N.W. triangle defective at top.

Type 6. Line over P of "Post" minutely broken; first O of "London" minutely defective at top.

The second block, five types, represents No. 7 to 12 or 19 to 24 (except 9 or 21). I have met with duplicates of types 7, 8, 10.

Type 7. Coloured dot near edge of shield, opposite Y of "By"; I of "Railway" (circular) indented; line to left of fifth bar in left pillar broken; line under TH of "South" broken; back of first C of "Conveyance" broken.

Type 8. Line broken over U of "South"; curve of D of "2d." indented opposite T of "Post"; line over left edge of S of "Western" broken.

Type 9. Not seen.

Type 10. White dot over left edge of shield; left side of first O of "London" indented; both lines over Y of "Railway" broken (nearly over the centre stroke, and not as in type 17); small blot to right of second bar in right pillar; line between right pillar and outline of stamp broken opposite T of "Post."

Type 11. Line under EY of "Conveyance" minutely broken.

Type 12. Line to right of lowest bar in right pillar broken; right stroke of N of "And" broken.

The third block of six types represents Nos. 13 to 18 or 1 to 6.

Type 13. White line nearly connecting circle with lower tip of shield. Upper tip of L of "London" defective; V and second N of "Conveyance" slightly broken. Scratches over shield at left.

Type 14. Outlines of N.W. triangle do not join at apex.

Type 15. Left outline of right pillar broken opposite first E of "Letters." Lower tip of N.W. triangle defective.

Type 16. Second line over TH of "South" broken.

Type 17. Line under second E of "Western" broken; both lines broken between Y of Railway and foot of right pillar.

Type 18. White dot on ball of figure 2. Second O of "London" broken at right. Coloured dot on S.E. triangle near B of "By." Line broken over second A of "Railway."

Of the first transfer I am unable to give any further information.

Second Transfer, 1891-93.

The second transfer was evidently used for at least five printings, which I identify as follows:—

2nd Issue, June, 1891. Deep green, on thick surfaced paper. The edges of most, if not all sheets, were left imperforate, the margins being slightly clipped, as they average only 4 or 5 mm. in width.

I have examples dated Aug., 1891, 4.4.92, 27.4.92, 28.4.92 and 2.5.92. The earliest of these is in a duller shade of green than the others.

3rd Issue, Nov., 1891. Bright yellow-green, on thick surfaced paper. All stamps on the sheet were perforated all round (the only other instance of this occurring is the 31st printing). I have copies dated 29.2.92, 20.7.92, and 24.4.97. I have also an example of type 1 dated 1.3.92, and perforated all round, but in the same shade of green as that dated Aug., 1891 (see 2nd issue).

4th Issue, March 26th, 1892. Pale yellow-green, on thick hard paper, similar to 1st issue ; wide margins, 6 to 8 mm. I have met with an example dated 13.10.93.

5th Issue, Aug. 15th, 1892. Yellow-green, deep green, rather smudgy printing, thinner paper, margins 4 to 7 mm. only. I have met with an example dated Jan., 1894.

6th Issue, Jan. 14th, 1893. Dark olive-green, paper of similar texture, but slightly stouter. I have only met with a single example, No. 2 on the sheet, with imperforate margin 4 mm. wide at top.

Types of Second Transfer.					
1	2	3	1	2	3
4	5	6	4	5	6
1	2	3	1	2	3
4	5	6	4	5	6

I am not by any means certain that the above order is the correct one.

The second transfer consists of two or more duplicates of a block of six types, which may be identified as follows :—

Type 1. White dot on right hand tip of T of "Western." Coloured blot on line over Railway, under right pillar. Line over A of "And" broken.

Type 2. Top of third bar in right pillar broken off. White dot on right arm of Y of "by."; O of "for" defective.

Type 3. Upper left hand portion of second bar in right pillar broken off; coloured dot below two lowest lines of stamp, near right end.

Type 4. White dot at top of lowest bar in right hand pillar.

Type 5. Line to left of fifth bar in left pillar broken ; second line over W of "Western" broken.

Type 6. Smudge on upper edge of foot of "2," and at right edge of shield.

There are slight varieties of each type.

Third Transfer, 1893-1901.

The third transfer, like the first, consisted of 24 distinct types, divided into two panes of 12, each in four rows of three. As the sheets were cut into panes by the printers before delivery, it is impossible to find a complete sheet of 24 types, but I have fortunately met with two imperforate panes, which evidently originally formed a proof sheet, and which show, by means of the wide margin on the left side of one pane and on the right side of the other, and by the traces of writing which had been cut from between the panes, that with the broken "T" to "POST" forms the right hand half of the transfer.

Types on Third Transfer

1	2	3	13	14	15
4	5	6	16	17	18
7	8	9	19	20	21
10	11	12	22	23	24

The original drawing from which the various transfers are prepared acquired a curious defect in the interval between the preparation of the second and third. A distinct bar, or hyphen, became attached to the left side of the letter O of "South," and was, of course, reproduced in all 24 duplicates made in forming the third transfer. In 1897 these bars were removed from certain types on the transfer, and a year later from all, although a trace is still (1901) found on type 24.

In the long life of this transfer many defects have appeared and disappeared, and such provide the most reliable methods of determining the order in which the different printings were made. Of the earlier printings from this transfer I have, unfortunately, met with very few examples, and less reliance must be placed on the order I have provisionally assigned to them.

The various types of the third transfer show the following defects. As different states occur, I mention the issues in which I have found such, but the list is by no means complete. Type 1, for instance, I have not yet seen in the 7th, 8th, 9th, 10th, 11th, 12th, 16th, 17th and 20th issues, and it is necessarily impossible to fully describe all the defects which probably occur.

In each case I note in brackets the printings I have met with.

Left-hand Pane.

Type 1. (13th, 14th, 15th, 18th, 19th, 21st and later). All have a white spot on foot of first E of "Western"; first E of "Letters" is generally joined to line above by a hairline.

(*a*) 13th to 15th. Coloured bar inside D of "London," at top. In the 17th issue and later printings it is blurred with the side of the letter.

(*b*) 15th. The D of "London" is joined to the top of the stamp by a fine hairline. Other printings show dots over "D."

(*c*) 19th. Scratch through D of "2d."; traces in 14th and later issues.

(*d*) Scratch (sometimes white, sometimes coloured) extending nearly from hyphen of "2d." to right edge of stamp, passing between TE of "Letters"; occurs faintly on 21st issue, clear on 22nd and later issues.

(*e*) White scratch through ball of figure "2"; occurs only in 21st to 24th issues (excepting faint traces).

(*f*) Line under Y of "Conveyance" split by white hairline; 23rd to 28th issues; indistinct since.

(*g*) Coloured scratches extending left through V and E of "Conveyance"; clear on 23rd, 25th and later issues; indistinct on 22nd and 24th.

(*h*) Bar before O of "South"; occurs last on 18th issue.

(*i*) White circle round shield broken opposite S of "Letters"; all issues up to No. 29. In the 30th issue the circle is unbroken.

(*j*) Hairline through AY of "Railway," 15th to 22nd issues. Not on 14th or 23rd.

The above list by no means exhausts the number of defects which have at times occurred on type 1, and I have still further restricted my lists of defects on other types.

Type 2. (13th, 14th, 17th, 18th, 19th, 21st and later). No general marking.

(*a*) Hairline across S.W. triangle; faint on 14th; clear on 17th and later.

(*b*) Dot between foot and body of figure "2," 10mm. from angle, 14th to 21st issues.

Third Transfer, left hand pane (18th Issue).
(The O of "South" shows the bar).

Type 3. (11th to 14th, 17th to 19th, 21st and later). Right outline of left pillar broken opposite Y of "Conveyance"; line under first N of "London" broken; dot under YA of "Conveyance"; white dot on lower tip of F of "For."

(*a*) The dot under YA is absent in 23rd issue.

(*b*) Double line under "Fee"; 23rd and later issues.

Type 4. (14th, 18th, 19th, 22nd and later). Slanting line over AY of "Railway"; white dot on tail of "2," right end; coloured dot after centre bar of E of "Single."

(*a*) Hairline across S.W. triangle and O of "for"; 14th and later, but more or less indistinct after 18th issue.

(*b*) Hairlines across upper part of H of "South"; 13th and later, but indistinct occasionally.

(*c*) Hairline over second E of "Fee"; all up to No. 29.

(*d*) White circle round shield broken opposite S of "Letters"; all issues up to No. 29.

(*e*) Hairline across lower tip of shield, 14th and later.

Type 5. (13th, 14th, 15th, 17th to 20th, 22nd and later). No general marking.

(*a*) Scratches across S.E. triangle, sometimes very faint, 14th and later.

(*b*) Dot or smudge on line over F of "Fee," 14th and later.

(*c*) Hairline under S.W. triangle, 14th and later.

Type 6. (13th, 14th, 18th, 19th, 20th, 22nd and later). Line under TH of "South" indented or broken; coloured dot near centre of N.E. triangle.

(*a*) Double line under ON of "Conveyance"; clear on 19th and 20th, indistinct later.

(*b*) Foot of T of "South" broken; 22nd and later.

(*c*) Dot attached to line over TL of "Post letters," 14th and later.

Type 7. (13th, 15th, 18th to 20th, 22nd and later). Top of figure 2 indented; O of "Conveyance" broken at foot.

(*a*) Break in O of "Conveyance," $\frac{3}{4}$mm. up to 20th issue; faintly re-joined, 22nd and later (also on 15th).

Type 8. (13th and later, except 16th, 17th, 21st). Two lines in N.E. triangle blurred at end near S of "Post."

(*a*) White dot on shield, under "2" and over F of "Fee"; clear on 13th to 22nd, absent on 23rd to 25th, faint on 26th and later issues.

(*b*) Vertical white scratch on curved back of figure "2"; 23rd and later.

Type 9. (13th and later, except 16th, 17th and 21st). Line between OR of "for" and triangle, indented or broken.

Type 10. (13th, 14th, 17th to 19th, 22nd, 24th and later). No general marking.

(*a*) Vertical scratch over H of "South"; 24th and later.

(*b*) Hairline directly under lowest outline of stamp and WAY of "Railway"; issues up to No. 22 (except 18), but indistinct except in earliest issues.

(*c*) Hairline across N.W. triangle; 22nd and later issues.

(*d*) Hairline to right of stamp, extending to type 11, 13th and 14th issues.

Type 11. 13th to 15th, 18th, 19th, 22nd and later). Outline of stamp broken over H of "South" generally rather indistinct.

(*a*) Hairline extending from type 10 across 2nd bar in left pillar, S.W. triangle, and O of "for" to shield; 13th and later issues. In the 19th issue the line is cleaned away from the left edge of the stamp and in the 22nd issue, wholly so, leaving a white patch on the S.W. triangle opposite R of "for."

(*b*) Hairline across S.E. triangle; clear except on earliest issues.

(*c*) Hairlines across N.E. and N.W. triangles, 22nd and later.

(*d*) Both lines under TH of "South" broken, 13th and later, except 15th and 18th, which have only the lowest line broken. The 19th issue is the last in which the breaks show clearly.

(*e*) Foot of "2" indented opposite "For"; 22nd and later.

Type 12. (13th, 14th, 18th, 22nd and later). The white space inside O of "Post" is like a Q in shape; line over ER of "Letters" indented.

(*a*) White dot on 5th bar in left pillar; 13th to 29th issues.

(*b*) White line across W of "Railway" (circular; 22nd and later).

(*c*) Two lines under second N of "London" joined by hairline, 14th and later.

(*d*) Smudge joining tail of figure 2 and dash under D of "2d."; 22nd issue only.

(*e*) Smudge across S.E. triangle; 22nd and later.

Right-hand Pane.

Type 13. (14th, 15th, 17th and later issues). No general marking.

(*a*) Diagonal scratch from first N of London to top of figure 2, all issues except 29th; but indistinct except 15th, 17th 18th and 19th (16th not seen).

(*b*) First T of "Letters" joined to line above by hairline, 14th to 17th issues; traces on 19th and 20th.

Type 14. (12th, 14th, 15th, 17th, 19th and later issues). No general marking.

(*a*) Hairline falling from tip of centre bar of first E of "Western" to lines below; faint on 12th issue, very distinct on 14th to 20th, absent from 21st, and faint on 22nd to 26th, after which the only traces are slight smudges on the lines below the letter E.

Type 15. (9th, 12th and later, except 13th). Coloured dot over lowest bar in left pillar; minute white dot on foot of S of "Western."

(*a*) Second line under W of "Western" broken, 12th and later (my example of 9th issue has the corner torn off and does not show if this break occurs).

(*b*) Coloured dot between two lowest lines of stamp, right hand extremity; 15th and later issues.

(*c*) Scratch across top of S.W. triangle and R of "for"; 14th and later issues, but faint on 14th (absent on 12th and 13th); clearest on 28th issue.

(*d*) Line over OS of "Post" broken, 23rd and later.

Type 16. (12th to 17th, 19th, 21st and later). No general marking.

(*a*) Coloured dot between 2nd and 3rd lines over N of "and," 12th to 17th issues (18th not seen); faint traces occasionally later.

(*b*) Hairline extending from Y of "BY" across S.E. triangle, 14th and later issues (no trace on 12th or 13th).

(*c*) Line immediately under 2nd bar in right pillar entirely removed, 21st and later issues (20th not seen).

(*d*) White hairline down left side of O of "South," 22nd and later issues; the 21st issue showed a trace of the bar.

Type 17. (12th and later issues, except 16th and 20th). Top outline of N.W. triangle broken (under first N of "London"); vertical hairline on lower portion of same triangle. Two white dots, close together, on body of figure "2," as in types 18 and 22.

(*a*) Two long parallel scratches across lower half of stamps, the lower one, which passes under the figure "2" being a continuation of the scratch on type 16; faint on 13th issue (no trace whatever on 12th), clear on 14th to 19th issues, except 18th; on the 18th, 21st, and later issues the line is cleared from the shield, and in the 30th and later issues, entirely erased.

(*b*) "FOR" spelt "FΩR" ("U" upside down), 22nd and later. In the 29th and 30th issues, and some impressions of the 28th, the "O" is faintly rejoined.

Type 18. (12th and later, except 16th and 20th). Second line over TE of "Western" broken; two white dots, side by side, on body of figure 2, as in types 17 and 22; white dot on neck of figure 2, just above ball.

(*a*) Hairlines across N.E. and N.W. triangles, 14th and later.

Type 19. (12th 13th, 15th, 16th, 18th and later). Large blot to right of 2nd bar in right pillar; line over second bar broken.

(*a*) Dot before bar under D of "2d."; on 12th, 13th, 16th, 18th, 20th, 21st, 22nd and 28th (14th, 17th, not seen), but absent from 15th and 19th and most later issues.

(*b*) Smudge under neck of figure 2, 28th and later.

Type 20. (12th, 13th, 15th, 17th, 19th, 21st and later issues). White dot on line under first C of "Conveyance."

(*a*) Dot on shield before foot of "2," absent on 19th, 20th, 21st, 28th and later issues.

Type 21. (12th, 13th, 15th, 17th, 19th, 21st and later issues). Fourth bar in right pillar smudged on either side.

(*a*) Double line under "for," 23rd and later.

Type 22. (13th, 15th, 19th and later, except 26th). The T of "Post" is broken so as to look like a small T with a dot underneath.

(*a*) The break in the upright stroke of the letter T of "Post" is faintly rejoined in the 24th and later issues.

Third Transfer, right hand pane, (23rd Issue).

The bar has been removed from O of South, except on type 24.

Type 22—(*continued*).

(*b*) There are two white dots, side by side, on the body of the figure "2," as in types 17 and 18, they are obliterated in the 28th and later printings.

(*c*) White cut at lower right hand corner of figure 2, 22nd to 25th issues (26th not seen); no trace on 21st or 28th.

Type 23. (13th, 15th, 17th and later issues). Line under DS of "And South" broken; smudge on base of S.W. triangle, near R of "For"; line under E of "Conveyance" indented.

Type 24. (13th, 15th, 19th, 21st and later issues). No general marks.

(*a*) Curved hairline through first E of "Letters," bar under "D," and "D" of 2d."; clear on 13th and 15th, and faint or indistinguishable on later issues, except that the letter E is generally blurred.

(*b*) The bar to O of "South" was never properly removed.

I have met with so very few examples of the 7th, 8th, 9th, 10th and 11th issues, that I have not thought it worth while to mention them in the above table. I have no evidence whatever to show their order, beyond that the absence of distinctive marking shows them to be from a very early state of the transfer. It is probable that the earliest printings from transfer III. showed few, if any, markings. The description "General Marking" in the above list applies only to the 12th and later issues.

List of Printings from Transfer III.

The order of the 7th, 8th, 9th, 10th and 11th issues, as given on page 82, is very uncertain. I have only been able to classify and examine about 15 examples. The following printings I group into small classes, according to prominent defects which occur on the transfer.

WITH BARRED "O" IN "SOUTH."

Group A. (continued). No scratches across types 16, 17.

12*th Issue, May* 15*th*, 1895. Green, perf. $14\frac{1}{2}$.

13*th Issue, Aug.* 29*th*, 1895. Dark green, perf. $14\frac{1}{2}$; very faint scratch on type 17. I have met with four copies dated 19.1.97, 18.1.97, "May 27th," and "May 9th." I have also seen what appears to be an imperforate proof sheet of this printing, although in a brighter yellow-green shade.

Group B. Scratches across types 16 *and* 17.

14*th Issue, Jan* 11*th*, 1896. Yellow-green, perf. 14½. Numerous defects occur in this printing for the first time. A number of sheets of this issue are believed to have been overlooked and issued about 1900.

15*th Issue, June* 17*th*, 1896. Dull green, perf. 11½. This is the first printing to show state (b) of type 15. I have met with used copies dated 4.11.96, 8.2.97, 11.2.97, and 19.4.97. The scratches are exceptionally clear on types 14, 16, 17.

16*th Issue, October* 8*th*, 1896. Pale yellow-green, perf. 11½. I have only met with two examples, types 15 and 16. Type 15 shows state (b).

17*th Issue, March* 22*nd*, 1897. Green, pale green, perf. 10 (the first with this gauge). I obtained specimens of this printing from Boscombe, which station was only opened on June 1st, 1897, and which, I believe, had only had the one supply.

18*th Issue, July* 30*th*, 1897. Yellow-green, perf. 11½. This printing possesses a number of peculiarities. I have been able to closely examine three entire panes (all left hand) and various singles (all from right hand panes). One of the panes shows a number of white scratches which do not show on the others, whilst certain defects which might be expected to be found, such as the scratch under the shield of type 17, do not occur on either. Types 1 to 12 all show the barred O in "South," but on the other hand all types I have seen from the right hand pane do not show it (except No. 19). The example of type 19 is dated 1.3.98.

WITH BARS REMOVED FROM "O" OF "SOUTH."

Group C. Double line under ON of "Conveyance" (type 6).

19*th Issue, December* 7*th*, 1897. Dark green, green, perf. 11½. The bars on "O" of South occur on types 15, 18, 21 and 24 only, as in the 20th issue.

20*th Issue, April* 21*st*, 1898. Yellowish-green, perf. 11½. This, or the 21st issue, is the last printing in which the "O" of "Conveyance" in type 7 is clearly broken. I have copies dated 11.10.98 and 13.10.98.

21*st Issue*, *July* 21*st*, 1898. Green, perf. 10. The first printing to show state (d) of type 1. I have examples dated 3.8.98, 11.10.98, 12.10.98 and 14.12.98.

22*nd Issue*, *October 7th*, 1898. Pale yellow-green, perf. 10. In many examples the ink has run so much as to give the impression of being printed on blotting paper. State (d) of type 12 occurs on this printing only. The colour is very similar to that of the 29th issue. Various markings make their first appearance (including state b of type 17). I have seen sheets which were issued in February and March, 1899.

23*rd Issue*, *February 7th*, 1899. Bright green, perf. 10. This printing is believed to be that referred to in *Ewen's Weekly Circular* of April 15th, 1899, where it is stated that "L. & S.W.R. letter stamps are still perf. 10, but are now appearing in a brighter shade of green." Numerous markings have their origin in this printing, notably the double line under O of "For" on type 21. The colour is apt to be confused with that of the 25th issue.

24*th Issue*, *May* 11*th*, 1899. Dark green, perf. 10 (triangles very faintly printed). I have seen a sheet which is known to have been issued on 4.9.99. This printing is very liable to be confused with the 28th, on account of the similarity of colour.

25*th Issue*, *August* 18th, 1899. Bright emerald green, perf. 10. I have examples dated 6.12.99, 14.12.99 and 6.3.00. I have met with a block of four apparently twice printed.

26*th Issue*, *December* 21*st*, 1899. Green, perf. 10. I have examples dated 11.1.00 and 17.5.00. This printing is very similar in shade to the 23rd issue.

27*th Issue*, *April* 17*th*, 1900. See transfer IV.

Group D. White dots on type 22 obliterated.

28*th Issue*, *July* 13*th*, 1900. Dark green, perf. 10. I have a sheet which is imperforate vertically, and which was issued from Lympstone in June, 1901. I have several ordinary sheets which were issued in January, 1901.

29*th Issue*, *October* 22*nd*, 1900. Pale green, perf. 10. I have several sheets which were issued in March, 1901.

Sheet from Fourth Transfer (27th Issue)

Group E. White circles round shields redrawn.

30*th Issue*, *March ?* 1901. Yellow-green, perf. 11. I have sheets which were issued in May and June, 1901. In all previous printings from transfer III. the white circle round the shield was broken in two places, opposite O of "For" and S of "Letters." These two defects were common to all types. Commencing with the 30th issue the former was corrected on types 2, 4, 8, 9, 11, 14, 15, 16, 17, 19 and 21, and the latter on types 1, 4, 14, 17, 20, 22 and 23.

31*st Issue*, *June*, 1901. Yellow-green, perf. 10. All stamps on the sheets are perforated all round. The white circle under O of "For" on type 13 is rejoined.

Fourth Transfer, 1900.

(Employed for 27th issue only).

This transfer is peculiar on account of its shape, twelve types being arranged in three rows of four. These may be identified as follows:—

Type 1. Line broken to right of TT of "Letters."
Type 2. Line broken to right of CO of "Conveyance." Second line under N of "Western" broken.
Type 3. White spot between shield and first C of "Conveyance." Line over L of "London" broken.
Type 4. White dot on lower edge of foot of "2."
Type 5. White dot on right foot of second A of "Railway."
Type 6. Line over WA of "Railway" broken.
Type 7. White dot to left of shield, opposite NV of "Conveyance."
Type 8. White dot to right of shield, opposite ET of "Letters"; also under shield and above L of "Railway" (circular).
Type 9. Minute white dot on top of upper bar in left pillar.
Type 10. White dot to right of shield, opposite R of "Letters."
Type 11. White spot to right of shield, opposite first T of "Letters."
Type 12. Bar to O of "South."

On all twelve types there is generally a smudge between E and S of "Western."

London, Brighton and South Coast Railway.

THE London, Brighton and South Coast Railway was incorporated in 1835 and opened as far as West Croydon in 1839. The main line now runs from London Bridge to Portsmouth, but is only partly owned by the London, Brighton and South Coast Railway, the sections from London Bridge to Corbet's Lane Junction and from Purley to Redhill being the property of the South Eastern Railway. The South Coast section of the London, Brighton and South Coast Railway runs from Portsmouth through Worthing, Brighton and Lewes to Hastings. A second line runs eastward from Guildford through Horsham and Three Bridges to Tunbridge Wells. These two lines are to a certain extent parallel and are crossed at right angles by those from London Bridge (or Victoria) respectively to Portsmouth, Littlehampton, Shoreham, Brighton, Newhaven and Eastbourne.

The letter stamps are lithographed by Messrs. Waterlow & Sons, and are issued in sheets of twelve, arranged in four rows of three or three rows of four. Eighteen printings have been made down to the present time and a list of these has been kindly furnished me by Mr. W. Forbes, General Manager of the Company.

I have endeavoured as far as possible to identify the different printings but cannot guarantee the accuracy of the particulars given, as there is very little evidence to go upon.

Particulars of Letter Stamps for L.B. and S.C. Railway.

Issue.	Quantity.	Date.	Transfer.*	Size of Sheets.*	Perf.*	Colour.*
1	3600	Jan. 26, 1891	I.	$(4\times3)+(4\times3)$	$11\frac{1}{4}$, $11\frac{1}{2}$	Deep green.
2	3600	Apr. 24, ,,	I.	,,	,,	,,
3	3600	Sept. 14, ,,	I.	,,	,,	Pale green.
4	3600	May 5, 1892	I.	,,	?	?
5	3600	Nov. 21, ,,	I.	,,	?	?
6	6000	May 2, 1893	I.	,,	?	?
7	6000	Mar. 22, 1894	I.	,,	$11\frac{1}{4}$, $11\frac{1}{2}$	Bright yellow-green.
8	6000	Nov. 19 ,,	I.	,,	11 to $11\frac{1}{2}$	Pale green.
9	6000	July 31, 1895	I.	,,	10, $11\frac{1}{2}$ or 12	Dark green (shades).
10	6000	May 1, 1896	I.	,,	12	Yellow-green.
11	6000	Dec. 23 ,,	?	?	?	?
12	6000	Aug. 31, 1897	II.	12 (3×4)	10, $11\frac{1}{2}$, $10\times11\frac{1}{2}$	Dark green.
13	6000	Mar. 9, 1898	III.	12 (3×4)	10, $10\frac{1}{2}$	Yellow-green.
14	6000	Sept. 26 ,,	IV.	12 (4×3)	$11\frac{1}{2}$	Very dark green.
15	6000	May 10, 1899	IV.	,,	10	Dark yellowish-green.
16	6000	Oct. 28 ,,	IV.	,,	10	Bright green.
17	6000	June 22, 1900	IV.	,,	10	Yellow-green.
18	6000	?	IV.	,,	10	Dark green.

* These particulars are added by the author.

All L.B. & S.C.R. letter stamps that I have been able to meet with may be grouped roughly in four classes. The printings of 1891-96 all appear to be from the same transfer, which evidently consisted of two panes of twelve types, each pane arranged in four rows of three. Most of the 24 types show distinctive marking except in the earliest issues. The two issues of 1897 and 1898 appear to be from new transfers, each showing twelve types arranged in three rows of four. All subsequent issues revert to the old arrangement of twelve types in four rows of three, the same transfer having been used for all. The issue of 1897 is remarkable not only for its shape but for very defective printing which renders it easy to identify, and for the margins of the sheet being left imperforate.

Down to 1896 all issues seem to have been perforated 11, 11½ or 12, but in that year, sheets appeared perf. 10. In 1897 and 1898 stamps were perforated 10, 11½ or 10×11½, but since 1898, the 10 gauge has alone been used.

Since 1895 only two shades of green appear to occur, one a dark green, the other a yellow-green.

The method of identifying the transfers is by an examination and classification of the many minute defects found on different stamps, each stamp on a transfer usually showing a distinct set of marks. Certain defects, however, which occurred on the original drawing, were naturally communicated to every transfer and every type composing them. The most prominent of these general marks are as follows:—

(a) Vertical line connecting two horizontal lines above second N of "London."
(b) Horizontal line immediately below fourth vertical bar in left hand pillar is broken at right hand end.
(c) Dots or scratches above apex of N.E. triangle, sometimes extending over the horizontal line above.
(d) Dot or dots inside O of "South."
(e) Two dots or "feet" to O of "South."

Marks *(a)* and *(c)* also occur on the stamps of some other Companies (Great Eastern, Eastern & Midlands, Neath & Brecon and Metropolitan, for instance).

The transfers which I have been able to distinguish are as follows:—

1891-96.	Transfer	I.	Showing 24 types arranged in 2 panes of 12, each 4 rows of 3.
1897.	,,	II.	Showing 12 types, 3 rows of 4.
1898.	,,	III.	,, ,, ,,
1899-1901.	,,	IV.	Showing 12 types, 4 rows of 3.

All types on transfers II., III., and IV. are known, and most on transfer I.

Early State of First Transfer, 1891.

I have been able to meet with about forty examples of L.B. & S.C. Railway letter stamps which are of earlier date than 1893. These include a part sheet of eleven and seven singles, all exactly alike in shade and of a somewhat heavy printing. One of the singles is fortunately on a letter postmarked February 10th, 1891, so that there can be no doubt that these are the first printing. I have also a single example (from the top row of a sheet) nearly similar, but in a rather darker shade of green, but it shows the mark given above as *(e)* very clearly, whereas the sheet of eleven (minus No. 3 in top row) shows little or no trace of it. In all the above mark *(c)* is also indistinct. The sheet of eleven shows the following further defects.

Type 2. White dot over shield and under NG of "Single."
Type 4. Vertical Stroke of R of "Railway" rounded at top.
Type 5. Centre tip of W of "Railway" (circular) joined by hairline to line above.
Type 10. Seventh line from left in N.E. triangle is broken near top. The letters "OR CONVE" and all the portion of stamp to left of same, including S.W. triangle, are double-printed.
Type 11. Line under D of "London" broken.
Type 12. Dot near left edge of shield, opposite NV of "Conveyance."
Types 1 and 10. No dot inside O of "South" (mark d).
Types 1, 4, 7 and 9 show a very faint dot in D of "and."
Type 2. "UTH" of "South" firmly joined.
Type 11. "TH" of "South" distinctly separate.

Most of the above defects occur also on sheets of the 1894-96 printings, so that there is, I think, no doubt that only one transfer was in use down to 1896. The 1891 sheet does not, however, show a number of marks which occur on the later sheets, and, unfortunately, I have not been able to meet with any connecting links showing when or how these defects originated.

In addition to the stamps described above, I have met with several examples in a very pale green shade, one being dated 26.9.92. Most are cancelled "GOV. RATE" in a double-lined circle. The paper is bluish-white and the printing clear, mark *(c)* showing more clearly than in the first issue. In two of the four examples there are no dots in the O of "South." All four show fairly distinct dots in D of "And."

The above I take to be the first and third issues respectively, with the single example as second, but I am by no means certain that it should not be classed with the first.

Late State of First Transfer, 1893.

I have been able to meet with 115 examples of 1893-96 printings, and to 94 of these I have been able to assign their particular position on a sheet, thus enabling a fairly complete list of the different types and their markings to be given. The 115 examples are printed in four apparently distinct shades, which I classify provisionally as follows:—

7th Issue, 22. 3.94. Bright yellow-green, perf. 11¼, 11½. I have seen a used copy dated 1.11.94.

8th ,, 19.11.94. Pale green, perf. 11, 11½. (I have a used copy dated 5.2.95).

9th ,, 31. 7.95. Dark green, perf. 10, 11¼-½, or 12. (I have seen a used copy postmarked 30.11.95 and perf. 12). Nearly similar shade, but paler, perf. 12. (I have seen a used copy, perf. 12 and postmarked 7.1.96).

10th ,, 10. 5.96. Yellow-green, perf. 12. Margin at top and bottom of sheets generally imperforate.

11th ,, 23.12.96. Not identified.

I am not at all sure that the order given above is correct.

The following types of transfer III. have been identified:—

Pane I.

No. 1. Coloured dot between 11th and 12th lines from top in S.W. triangle; hair-line extending from T of "Coast" under R of "Railway"; three hair-lines to right of stamp opposite three lowest bars in right pillar.

No. 2. White dot just over shield and under G of "Single"; dot over ND of "London"; dot over S of "South."

No. 3. Dot under right foot of second A of "Railway" but almost merged in the horizontal line beneath; two coloured dots attached to right outline of stamp opposite second E of "Letters" (sometimes 3 dots).

No. 4. The 9th line from top in S.W. triangle is broken. An example with margin has a coloured dot 6mm. S.W. of the S.W. corner of the stamp.

No. 5. The W of "Railway" in the circular inscription is attached by a thin coloured line to the circle which surrounds the inscription. There is a hairline between the circle and the letters EEF of "Fee for."

No. 6. Right edge of shield indented opposite S of "Letters." Line to right of 4th bar in right pillar broken.

No. 7. Coloured dot under left hand extremity of line under "South."

No. 8. Scratch extending from N.E. triangle across top bar in right hand pillar.

No. 9. Scratch extending across top bar in left pillar and N.W. triangle.

No. 10. Right outline of left pillar broken opposite EY of "Conveyance."

No. 11. Vertical scratch across stamp extending upwards from O of "Coast" to AS of "Coast" on type 8 (the stamp above), and passing nearly through the centre of the letter R of "Brighton." The scratch is removed from the shield.

No. 12. Coloured dot on left edge of shield, opposite first N of "Conveyance." Faint dot between SO of "South" at foot. (Also occurs in certain types of 2nd pane and faintly in types 2 and 6).

Pane II.

(NOTE.—Panes I. and II. were placed side by side, but it is not known in which order.)

No. 13. Seventh line in the N.E. triangle broken at the upper end, and faint hairlines through "DON" of "London" and "WA" of "Railway."

No. 14. Diagonal scratch (generally very prominent) passing through second bar in left hand pillar and "A" of "Coast." In the issue given above as 10th, I have two examples of this type, and in both the scratch has been partly cleaned away. The lines under S of "Coast" are broken, this apparently having been done in removing the scratch. I also have this type in the 6th, 8th and 9th issues, and in the 6th and 9th the scratch shows distinct, and in the 8th very faint. Type 14 also shows two horizontal scratches respectively passing through NC of "Conveyance" and O of "Of," but the former is absent in the 6th issue. The line over first N of "Conveyance" is broken.

No. 15. Fine horizontal scratch passing between N and C of "Conveyance." Also a diagonal scratch falling across the letters TO of "Brighton."

No. 17. Line between right pillar and outline of stamp broken faintly opposite first E of "Letters."

No. 18. White patch on the "N.E. triangle immediately above O of "Post." There is a faint coloured dot between the figure 2 and the top of the D of "2d.," and a perpendicular scratch below the A of "Coast" (the latter was apparently removed in the 10th issue, as in the case of the scratch on type 14). There is a coloured dot on the margin, 5mm. S.E. of the S.E. corner of the stamp (some sheets are perforated showing this mark at the top of type 21). Type 18 also has a white dot on the letter G of "Brighton."

No. 23. Short vertical bar under O of "Post" and near tip of shield.

No. 24. Coloured hairline extending from centre of first E of "Fee" to foot of W of "Railway" (circ. inscr.). I have seen this in 10th issue only.

NOT IDENTIFIED.

No. 21 ? Perpendicular scratch extending from top of stamp, across left edge of letter R of "Brighton," and left edge of S of "Single"; also shows faintly on figure 2. The two lines under RA of "Railway" are connected.

No. ?. Line over AI of "Railway" cut diagonally. N.E. triangle connected with right pillar opposite T of "Post."

No. 16, 19 or 22. Right edge of S.E. triangle broken opposite S of "Letters." Coloured hairline between F of "For" and shield.

I have also some 15 examples on which there are apparently no clearly distinctive marks. Nearly all the above types show a coloured dot between the two tips of the letter C of "Coast."

By means of the above defects I have identified the following:—7th issue, types 13, 14 (pair), 17, 18 (pair); and 22, 23 (pair); 8th issue, types 1 to 7, 9, 12, 14; 9th issue, perf. 10, types 1, 2, 4, 5, 8, 14, 15; perf. 11¼, 11½, 12, types 1, 2, 3 (strip), 4, 5 (pair), 7, 8, 9, 11, 12 (block of 5); perf. 12, paler shade, types 1, 2, 3 (strip; type 3 has three coloured dots instead of two attached to right outline of stamp), 4 to 10, 12, 13, 14, 18, 23; 10th issue, types 1, 2, 11, 12, 14, 18.

Second Transfer, 1897.

In this transfer, which was apparently only used for the 12th issue (31.8.97), the arrangement was altered from four rows of three to three rows of four. I have been able to examine two entire sheets, one perforated 11½, and the other perforated 10, 10½, and have seen examples perforated 10, 10½ × 11½. Defects are very frequent on all 12 types. All generally show a fine hair line falling from first C of "Conveyance."

No. 1. There is a coloured dot on shield, between second N of "Conveyance" and ball of figure 2. The line between S of "Letters" and S.E. triangle is broken.

No. 2. White dot on background above shield, and under IN of "Single"; coloured dot under S of "Single"; line sometimes broken under second A of "Railway."

No. 3. White patch sometimes on N.W. triangle near left pillar; bar of T of "South" defective; foot of D of "2d." defective.

No. 4. Second line under H of "South" broken.

No. 5. S.W. triangle broken opposite first C of "Conveyance."

No. 6. Line over GHT of "Brighton" broken twice.

Second Transfer. Sheet of Twelfth Printing.

No. 7. Line under D of "And" broken; white dots on 3rd and 5th bars in right pillar; white spot to right of shield and opposite T of "Post"; line broken over YA of "Conveyance."

No. 8. Coloured dot near left edge of shield, as in type 1, but opposite V of "Conveyance"; white dot on 4th bar in right pillar.

No. 9. White spot under shield and over Y of "Railway" (circular inscription).

No. 10. White spot on N.E. triangle, under A of "And."

No. 11. Coloured dot under L of "London"; lines broken to left of top bar in left pillar; second line over B of "Brighton" broken.

No. 12. Line over second N of "London" broken; line over O of "For" broken.

Other marks besides the above may be found.

In type 3 the white patch undergoes several variations. In all examples I have seen perf. 10, the spot is quite bare, and the outer line of the triangle is broken for a space of $\frac{3}{4}$mm. In examples perf. $11\frac{1}{2}$ faint lines are drawn across it, and in most the outer line of the triangle is redrawn as well, but is very blotchy. This last state is exhibited in the sheet illustrated on page 105 (see type 3). The smudge over O of "Brighton," on type 4, is generally found only in the perf. 10 sheets. The perf. 10 examples of the 12th issue are almost invariably in darker green than those perf. $11\frac{1}{2}$ or $10\frac{1}{2} \times 11\frac{1}{2}$.

Third Transfer (1898).

The third transfer appears to have been used for one printing only, the 13th (9.3.98). Like its predecessor, it consisted of 12 types, arranged in three rows of four. The 12 types are distinguished as follows:—

No. 1. Line over second ON of "London" faintly broken.

No. 2. Second line under IL of "Railway" broken.

Nos. 3 and 6. Defective at N.E. corner of stamp.

No. 3. Line over GL of "Single" broken; dot under D of "2d." defective; first N of "Conveyance" defective; second line under TH of "South" broken twice.

No. 4. Second A of "Railway" broken; W defective.

No. 5. Foot of first C of "Conveyance" sometimes defective; right stroke of H of "South" defective near cross-bar.

No. 6. R of "For" broken; also line between it and the shield.

No. 7. White dot on 3rd bar in left pillar; white dot on foot of T of "South."

No. 8. White patch at apex of S.W. triangle; some impressions have a coloured blot on L of "London"; in others this is removed, together with the greater part of the upright stroke of the letter.

Third Transfer. Sheet of Thirteenth Printing.

Nos. 9 and 11. Defective at S.E. corner of stamp.
No. 9. Middle line over 5th bar in left pillar broken.
No. 10. No mark of importance.
Nos. 9, 10, 11, 12. Lower three lines blurred. Nos. 9, 10 and 11 sometimes have ink smudges.
No. 11. Upright stroke of D of "And" broken.
No. 12. Lines broken to right of 4th bar in right pillar.

I have examples in two shades of yellow-green, one having a greyish tinge and being very feebly printed, the lines of shading especially being indistinct. Both shades were current about April, 1898, and subsequent months, but I have only been able to meet with the pale shade used. On the margin at each side of a sheet of this printing is a vertical line, 28½mm. long, crossed by three short bars.

A peculiarity of this printing is found in the shape of the letter T of "Post," the crossbar turning upwards at the left extremity. Slight traces of the defect also occur in later printings.

Entire sheets measure, including the margins, $4\frac{7}{8}$ by $5\frac{5}{8}$ inches, as against $4\frac{3}{8}$ by $5\frac{5}{8}$ inches in the preceding issue.

Fourth Transfer (1898).

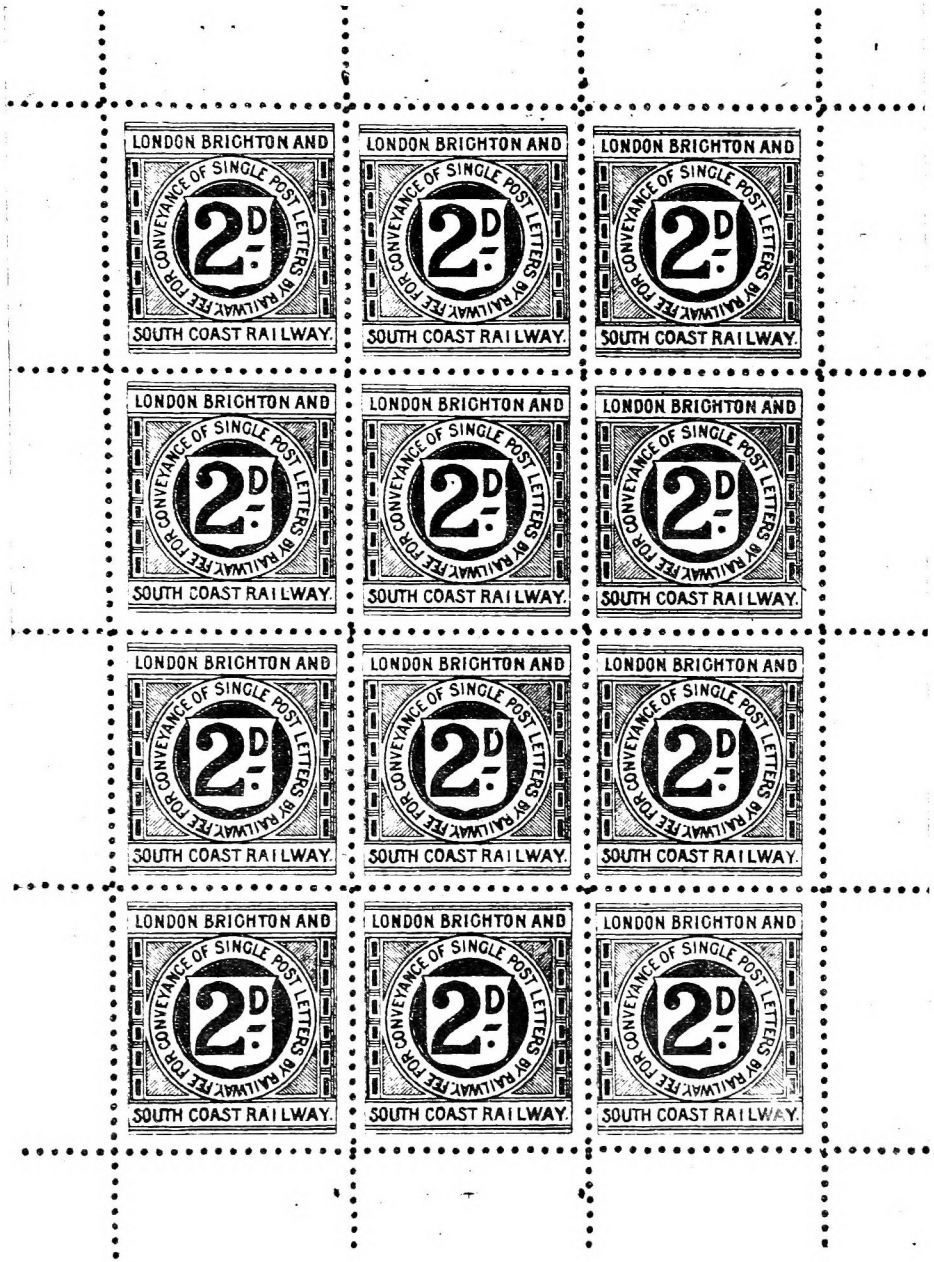
The fourth transfer reverted in shape to the old arrangement of four rows of three. Each of the 12 impressions was made independently, from the original drawing, a very light pressure having been evidently exerted in the case of the last or twelfth type, which prints very faintly in all issues made from this transfer (which is still in use, June, 1901). The types may be recognized as follows :—

Arrangement of types.

1	2	3
4	5	6
7	8	9
10	11	12

Type 1. Faint dot inside U of "South"; Line under "South Coast Railway" broken at right hand end.
Type 2. No special marks.
Type 3. Broken S to "South"; outline at top broken at right hand end; white stop at top of R of "Letters."
Type 4. Back of C of "Coast" cut off.
Type 5. Line over W of "Railway" minutely defective.
Type 6. F of "Fee" is only partly joined to E.

Fourth Transfer. Sheet of Eighteenth Printing.



Type 7. Line over CE of "Conveyance" broken, as also the second line under ND of "London"; white dot on lowermost bar in right hand pillar.

Type 8. Line over S of "Post" partially broken; second line over T of "Brighton" broken.

Type 9. Upper stroke of Y of "Railway" faint.

Type 10. No special marks.

Type 11. Line over "And" broken at right hand end.

Type 12. Faint impression. Line between B of "By" and triangle broken.

All twelve types show the minute mark by which most of Waterlow's stamps may be recognized, the two lines above "London Brighton and" being joined by a fine line 9mm. from left hand end, whilst the corresponding two lines under "South Coast Railway" are slightly curved about 5 to 7mm. from the same end. All twelve types show dots inside the D of "And" more or less distinctly.

The following printings have been made:—

14th Printing, 26.9.98. Perf. 11½, very dark green. This printing was first chronicled in *Ewen's Weekly Circular* of March 4th, 1899, but must have been in use some time previously. On the lower margin of each sheet, 8mm. below the centre stamp in the lowest row (type II.), there is a coloured dash 3mm. long. The margins are about 5 to 12mm. wide.

15th Printing, 10.5.99. Perf. 10, dark yellowish-green I have an example postmarked 30.10.99. On the edge of the lower margin of the one sheet in my possession is a coloured dot, 5mm. below the middle stamp in the lowest row. The margins are about 5 to 9mm. wide, the sheets measuring only about 4¼ inches wide as against 4½ inches in the 14th issue.

16th Printing, 28.10.99. Perf. 10, bright green. I have three examples postmarked 7.12.99, 14.3.00 and 3.10.00 On the lower margin of sheets there is a coloured dot, 5mm. below the centre stamp of the lowest row, as in the preceding (15th) printing, and also a cross with a dot on either side 3mm. lower down. Sheets are only about 4 inches wide, but are over 6 inches tall, instead of barely 5¾ as in the preceding printing. The margins are 5 to 10mm. wide.

17*th Printing*, 22.6.00. Perf. 10, yellow-green, pale yellow-green (distinct shades, the latter occurring on white or cream coloured paper,—varieties possibly due to fading or exposure). I have sheets which I know to have been issued in November and December, 1900. The marginal marks at the bottom of each sheet are the same as in the 16th printing, with the addition of two coloured dots, one 15mm. to the right of the cross and the other 17mm. to the left. There are also two dots in corresponding positions on the top margin of a sheet, 6mm. above the edge of the stamps. The margins are very wide, varying from 13 to 17mm., the minimum being greater than the maximum I have met with in any of the three preceding issues. Each measures $6\frac{5}{12} \times 4\frac{8}{12}$ inches.

18*th Printing*, 1901 ? Perf. 10, $10\frac{1}{2}$; dark green. The first sheet I met with of this printing was received 25.2.01. The marginal markings are exactly similar to those of the preceding issue. The margins are very slightly wider, each sheet measuring $6\frac{1}{2} \times 4\frac{5}{6}$ inches. Most sheets were issued with the top and bottom margins removed. The shade of green varies slightly, but is very distinct from that of the preceding issue, although not unlike that of the 15th. Several new defects appear on the sheets, in addition, of course, to those originally occurring on the 6th transfer. Type 2 has a faint horizontal dash through the lower part of the figure 2. A scratch extends across the N.E. triangle of type 10 and the N.W. triangle of type 11.

London, Chatham and Dover Railway.

THE London, Chatham and Dover Railway, now amalgamated with the South-Eastern, was originally known as the East Kent Railway, but was incorporated under its late title in 1859.

The letter stamps were printed in sheets of twelve, arranged in four rows of three, a wide space being left between each stamp. Unfortunately no details as to the number of printings are obtainable from official sources, and as the earlier issues are of considerable rarity, it is impossible to say what varieties occur. The description given below must not therefore be taken as complete.

It would appear that the printing of the Chatham and Dover stamps was delayed until the last moment, with the result that on the first day or two after the establishment of the railway letter post, none were available, letters being marked with "2d. paid" and sent to their destination without a stamp. It is also possible, of course, that the Company may have misunderstood the Post Office instructions, and considered that a rubber-stamped impression, "2d. paid," was as good as an adhesive stamp. However this may be, no stamps were ready by February 1st, 1891, although they were supplied a few days later.

Three duplicates appear to have been made from the original drawing, all bearing minute defects which enable them to be distinguished as types 1, 2 and 3. The row of three types was then duplicated four times, each row being placed below the other. Irregularities are known to have occurred in the second transfer, but no reason can be assigned. The three transfers of which evidence has been obtained were arranged as follows:—

First Transfer.	Second Transfer.	Third Transfer.
Block of 4	? ? x	1 2 3
known.	1 2 3	1 2 3
1 2	1 2 3	1 2 3
1 2	x 2 1	1 2 3

The three types may be distinguished by the following defects:—

Type 1. Right hand outline of triangle in N.E. corner is broken. Line between outline and right hand pillar broken opposite S of "Letters."

Type 2. Two lines in the N.W. triangle are broken opposite NC of "Conveyance." There is a white spot on the foot of the second C of "Conveyance." Except in the 2nd transfer, in which it only occurs on No. 8 on the sheet.

Type 3. The third vertical bar in the left hand pillar is broken at bottom.

Imperforate Issues (Provisional).

Immediately the design had been transferred to the machining stone, a few sheets were run off and delivered to the Company imperforate. This issue was only made to a few of the more important stations, and the stamps may be distinguished by their wide imperforate margins, often unevenly cut. A second batch of sheets, whether of the same printing or not I am unable to say, were cut up into singles by the printers before delivery, and differ from the first imperforate supply in having the margins clipped fairly close.

Six of these were supplied to each station on the line, and in the case of at least two stations, part of these were still on hand in 1898. All subsequent supplies have been perforated, at first gauge 11½, and later, 10½.

First Issue, February 4th ? 1891. Imperforate, large margins (a used specimen on a letter dated February 4th, measures 38½ by 36mm.) Colour, green. Unused specimens unknown.

Second Issue, February ? 1891. Imperforate, margins clipped close. Colour green; dark green (latter possibly discoloured). All specimens of this issue I have seen are easily distinguishable as types 1, 2, or 3. In addition to usual markings, both specimens of type 1 have a white dot below the shield and above Y of "Railway" whilst type 2 has a white spot on second C of "Conveyance."

Perforated Issues. First Transfer.

It is to be presumed that the stamps provisionally issued imperforate in February 1891 were printed from the first transfer, but I have no evidence as to whether this transfer was also used for the early perforated issues. In fact, of the 1891-93 printings I have only been able to examine 16 examples altogether, seven being imperforate and nine perforated 11½. These later include a block of four, the top two being type 1 (a, b,) and the lower two, type 2 (c, d.) The two stamps *b* and *d* show a vertical scratch, extending downwards from N of "Single" on *b*, through the figure 2, W of "Railway" (circular), R of "Railway," and between N and G of "Single" on *d* and "2" and "D" to R of "Railway." There is also a diagonal scratch on *b* passing through EY of "Conveyance" and R of "Dover" and another on *c* passing through Y of "Railway." In *b* there is a smudge between the two lines under M of "Chatham."

In three single examples, all type 3, (e, f, g,) the line under the top inscription is too short at both ends; in *f* and *g* there is a white dot on the curved back of the letter R of "Railways." As none of these defects occur in transfers II. and III., I conclude that an earlier transfer existed. In addition to the imperforate issues, I have seen the following:—

Bright green, perf. 11½, clear cut. A used copy dated 24.2.92 is known.

Deep green, perf. 11½ (smaller holes). White gum.

Second ? Transfer.

Of the second transfer it is possible to give a fuller description, as I have been able to examine a part sheet (Nos. 1 and 2 missing) and a half-sheet. The following defects occur:—

Nos. 1 and 2. Not seen.

No. 3. (Type ?). Comma after "Chatham" is thick and blurred. Third bar in left pillar is blurred at foot, and there is a coloured blot on the line to right of it. There is a coloured dot on the left margin of the stamp, $3\frac{3}{4}$ mm. from the edge of the design, and opposite the foot of the top bar in the left pillar.

No. 4. (Type 1). Lines over "Chatham" smudged at right hand end. Top line of N.W. triangle broken under ND of "London." Third line under "& D" of "& Dover" smudged.

No. 5. (Type 2). Top of first O of "London" and three lines over "LON" are smudged White dot on figure 2 opposite first C of "Conveyance." Line between second E of "Fee" and S.W. triangle broken. Line under top bar in right pillar is broken off short at right hand end.

No. 6. (Type 3). Apex of N.E. Triangle smudged, also lines above and to right of it. Dot over second O of "London." Round blot on line to left of lines over lowest bar in left pillar. Small hyphen between D and O of "Dover."

No. 7. (Type 1). Hairline to left of 4th bar in left pillar. White spot on dot under D of "2d."

No. 8. (Type 2). White spot on foot of second C of "Conveyance."

No. 9. (Type 3) Right outline of right pillar broken above 5th bar. Lines under "DOV" blurred.

No. 10. (Type ?). White spot to right of shield, opposite first E of "Letters," also on foot of 4th bar in left pillar. Second line over AY of "Railway," slightly blurred. Two coloured dots on top edge of N.E. triangle and under H of "Chatham."

No. 11. (Type 2). White dot on foot of C of "Chatham." White dot to right of shield, opposite T of "Post." Line to right of 2nd bar in left pillar broken.

No. 12. (Type 1). Coloured dot between first ON of "London," also below R of "Dover." Line between S of "Letters" and S.E. triangle broken.

Marks found only in certain printings.

No. 4. I have an example in dark green, showing a vertical line over second N of "London."

No. 7. An example in bright green shows horizontal scratches across all four triangles.

No. 8. An example in dark green shows a horizontal scratch 8 mm. long, passing between "For" and "Conveyance," and another crossing the 5th bar in right pillar. An example in bright green shows the former scratch faintly.

Nos. 3 and 10 on the transfer are probably types 3 and 1 respectively, although they do not show all the marks by which these types are usually identified. In No. 3 the shape of the second T of "Letters" and the 5th bar in the right pillar tends to confirm this, whilst No. 10 agrees with type 1 as regards the shape of the G of "Single," especially in the crossbar. The line over the 5th bar in the right pillar is nicked as in type 1.

I have met with the following printings from the second transfer :—

Perf. 11½. Bright green. Thick unsurfaced paper. Smooth brown gum. (Two examples of No. 8 and one of No. 4, the latter being dated "Ramsgate, 27.8.95.")

Perf. 11½. Deep green. Thick white surfaced paper. White gum. (I have seen Nos. 7 and 9 on the sheet).

Perf. 11½. Deep green. Similar paper and gum to last. Slightly heavier printing. (I have seen Nos. 3 and 7).

Perf. 10½. Green. Thick soft paper, unsurfaced. Pale brown gum with white patches. (I have seen a part sheet of 10, also a block of six, Nos. 7 to 12, and various singles, one of which is dated "Sittingbourne, 3.1.98.")

Perf. 10½. Black-green. Thick paper, sometimes slightly surfaced. Thick brown gum. (I have seen a part reconstructed sheet of 10).

The stamps mentioned above as having been seen by me were only those which were available for close examination. Many more are, of course, known, but have not been classified.

Third Transfer.

The third and last transfer is known to have been used for at least four printings, of three of which I have been able to examine entire sheets. The horizontal row of three types is reproduced on the sheet four times, one below the other. It follows that the first *vertical* row of a sheet is type 1 throughout, the second *vertical* row

Entire Sheet of 1899 Printing (Third Transfer).

being type 2, and the third, type 3. The four examples of each of the three types may be distinguished as follows :—

First Vertical Row of Sheet. All type 1.

No. 1. Back of C of "Chatham" broken.
No. 4. Circular line over T of "Post" broken.
No. 7. Second line over first N of "London" minutely broken twice.
No. 10. Line broken over first ON of "London."

Second Vertical Row of Sheet. All type 2.

(All have a white dot on the foot of first C of "Conveyance," as in No. 8 of Second Transfer).

No. 2. Second line over L of "London" broken.
No. 5. Line under lower inscription broken near right hand end. White dot sometimes to left of shield, opposite CO of "Conveyance."
No. 8. White spot sometimes over shield and under "OF."
No. 11. White dot on foot of third bar in left pillar. This defect is very similar to the general distinguishing mark of type 3 (Nos. 3, 6, 9. 12 on sheet) but there is a distinct rim of colour all round it.

Third Vertical Row of Sheet. All type 3.

No. 3. No defect of importance.
No. 6. White dot at top of sixth bar in left pillar. Line broken below OV of "Dover." Lowest bar in right hand pillar defective at lower end.
No. 9. Line minutely broken under VE of "Dover." White hairline at top of O of "For." Letter D of "2d." nicked at left edge.
No. 12. Line broken below "& D" of "& Dover."

The following printings from the third transfer are known :—

Perf. 11½ (clear cut). Deep green. Smooth streaky brown gum. I have seen a corner stamp, No. 3 on the sheet, which is evidently type 3, and which has a properly formed comma.

Perf. 10½ (rough). Black-green, Smooth streaky brown gum. An entire sheet of 12 is known.

Perf. 10½ (clear cut). Dark yellow-green. Very thick surfaced paper. Brown gum. Current during 1898. Several sheets are known.

Perf. 10½ (rough). Bright green. Thinner paper. Smooth white gum. Current since 1898. Several entire sheets are known, including one imperf. vertically between the stamps.

London, Tilbury and Southend Railway.

THE London, Tilbury and Southend Railway was incorporated under its present title in 1862. The main line runs from Fenchurch Street through Barking, Upminster, Pitsea, Southend and Shoeburyness. From Barking, Upminster and Pitsea branches run southward to Tilbury. The line is 85 miles in length.

The letter stamps are lithographed by Messrs. Waterlow & Sons, in sheets of 24. Early sheets were divided by a plain vertical margin into two panes, side by side, each containing twelve stamps, arranged in four rows of three. Later sheets are arranged in one pane of six rows of four.

Unfortunately no official record appears to have been kept as to the number of printings which have been made, nor are Messrs. Waterlow & Sons able to give any information on the subject. Mr. J. W. Guy, of the L.T. and S.R. Audit Office, has, however, furnished some valuable evidence by obtaining from six stations part of their stock which is known to have been on hand several years. I have also been able to examine several sheets known to have been issued in 1898, 1900 and 1901, and also a used copy, postmarked 1891.

An examination of these various specimens leads me to believe that there have been four printings.

First Transfer, Four Rows of Six (two panes).

1st.	Feb., 1891.	Perf. 11½.	Green, deep green.
2nd.	1894 ?	,, 11½, 12.	Yellowish-green, thin paper.
3rd.	1897 ?	,, 11½, 12.	Yellowish to yellow-green, surfaced paper.

Second Transfer, Six Rows of Four.

4th. June, 1899. Perf. 10. Yellow-green, deep green, grey-green.

Of the first issue I have a single in deep green, postmarked March 16th, 1891, a sheet in the same shade (without marginal paper), and a single (type 10), in pale green, with margin on two sides. The sheet was issued previous to 1894.

Of the second issue, Mr. Guy has kindly sent me portions of sheets which were sent to stations in July, 1894, December, 1895, and September, 1896. All are in the same shade of yellowish-green, and on the same paper, which is unsurfaced and rather poor in quality. I have met with several examples of this printing with imperforate margins.

Of the third issue, I have seen an entire unbroken sheet, which was issued about April 1898. The paper is of better quality, slightly surfaced. The colour of the impression is a brighter yellow-green than in the preceding issue. This printing was the only one I met with in 1898.

The fourth printing Mr. Guy informs me was furnished in June, 1899. It varies more in shade than any other printing of railway letter stamps I have met with. I have sheets in grey-green, green, pale-green, deep yellowish-green and bright yellow-green. The latter are like the third printing in colour and have perforated margins; all other sheets have the margin left imperforate.

First Transfer, 1891.

The three first printings are all from the same transfer, which shows the following defects (nearly all very minute.)

Left-hand Pane.

No. 1. White dot on foot of Y of "Railway."

No. 2. White scratch on line between S.W. triangle and C of "Conveyance." (third issue only).

No. 3. Left stroke of W of "Railway" indented.

No. 4. Line to right of lowest bar in left pillar broken.

No. 5. Colourless smudge on third bar in right pillar and on lines to right of fourth bar.

No. 6. Right stroke of first N of "London" indented. Second A of "Railway" (circular) defective.

No. 7. Colourless scratch extending from shield and passing between TE of "Letters" and across third bar in right pillar; S.E. triangle broken near second bar. (The scratch does not occur in the first issue).

No. 8. Scratch across second bar in left pillar. (The scratch does not occur in the first issue).

No. 9. Coloured dot immediately to right of third bar in left pillar, opposite O of "Conveyance."

No. 10. Right stroke of second A of "Railway" indented at top.

No. 11. Line to right of Y of "Tilbury" broken (also less prominently in type 18).

No. 12. Coloured dot on margin, 1¼mm. to right of design of stamp, opposite foot of lowest bar in right pillar.

Right-hand Pane.

No. 13. Second stroke of W of "Railway" broken in second and third issues. The first issue has a white dot on ground between shield and B of "By."

No. 14. White dot on D of "2d."; I of "Tilbury" indented; scratch on THE of "Southend"; second line under L of "Tilbury" broken.

No. 15. Coloured dot between ball and body of figure 2 of "2d."

No. 16. Upper curve of 2 of "2d." indented on lower edge.

No. 17. Second line under WA of "Railway" broken.

No. 18. White space in centre of O of "Of" is like a Q in shape, owing to the inner edge of the letter being indented.

No. 19. Right edge of tail of figure 2 indented (very clear). Foot of L of "Railway" indented; lines to right of top of fifth bar in right pillar broken.

No. 20. Colourless smudge at apex of S.W. triangle and on lowest bar in left pillar; line between EF of "Fee | for" and shield broken.

No. 21. Line over second T of "Letters" broken.

No. 22. Right outline of stamp broken opposite sixth bar in right pillar.

No. 23. Line under N of "Southend" cut diagonally (3rd issue only).

No. 24. Line under & S of "& Southend" broken; right arm of Y of "Conveyance" broken.

Except where noted (Nos. 2, 7, 8, 13, 23), the above marks may be found in all three printings of the first transfer (I have not seen Nos. 1 and 6 in the second issue). All 24 types have minute dots under I of "Tilbury," and several other defects. There is a coloured dot on the margin at each side of the sheet.

Second Transfer, 1899.

The second transfer consisted of 24 types, arranged in six rows of four. The dots under I of "Railway" are intensified, and on most of the types give the letter a misshapen appearance. All 24 types are readily distinguishable, the most important defects being as follows:

No. 1. White dot on tail of figure "2."

No. 4. Coloured dot on margin, opposite Y of "Railway," 1mm. from edge of design.

No. 6. Scratch to left of shield.

No. 13. Smudge under first O of "London."

No. 19. Small Y to "Tilbury."

The white circle round the shield is misshapen in most types.

Macclesfield Committee.

THIS line is owned jointly by the Great Central and North Staffordshire Railway Companies, and runs from Macclesfield through Bollington, Poynton, Middlewood Junction and High Lane, to Rose Hill (Marple). The length is 11 miles.

The letter stamps are lithographed by Messrs. Henry Blacklock & Co., Limited, Manchester, and are issued in sheets of 12, arranged in four rows of three. The following is a list of printings made down to the present time:—

Issue.	Date Ordered.	Quantity.
1st.	January 9th, 1891.	102.
2nd.	June 1st, 1891.	286.
3rd.	May 4th, 1894.	780.
4th.	January 26th, 1899.	720.

Types.
1 2 3
4 5 6
1 2 3
4 5 6

It is not possible to say in what respects, these issues differ. Some sheets issued by the Committee in March, 1900, are exactly similar to others obtained in 1898, but are presumably old stock. The fourth printing was ordered on the same day as the third printing of the Great Central Railway (yellow-green, perf. 12, large holes).

All sheets I have seen consist of two blocks of six types, one below the other. These may be distinguished as follows:—

Type 1. Second T of "Committee" larger than the first.
Type 2. Middle horizontal stroke of second E of "Committee" misshapen.
Type 3. Line to left of top perpendicular bar but one in right hand pillar broken.
Type 4. Right hand line of left pillar broken in two places.
Type 5. Middle bar of first E of "Committee" misshapen.
Type 6. "O" of "Committee" minutely broken, right hand side.

In the lower type 6 there is a fine hairline running diagonally between L of "Macclesfield" and G of "Single."

Macclesfield Committee (3rd Issue).

Manchester and Milford (1st Issue).

Manchester and Milford (2nd Issue).

Manchester and Milford Railway.

THE Manchester and Milford Railway was incorporated in 1860 and opened in 1866. The line runs from Aberystwith, through Tregaron and Lampeter, to Pencader (junction with Great Western Railway), and is 41½ miles long.

The letter stamps are printed by Messrs. McCorquodale & Co., London, in sheets of 12, arranged in two rows of six.

The plate consists of three blocks of four types placed side by side. The differences between the types are very slight, but in type 3 the left hand stroke of the second A of "Railway" is broken off short at the bottom. In duplicating the second block a white spot was caused above the shield and under S of "Single" on type 1. This defect is found therefore on the third stamp in the first row of every sheet.

1 2 1 2 1 2
3 4 3 4 3 4

1st Printing, *February*, 1891. Rouletted. Colour, yellow-green. Black horizontal control numbers. Nos. 1 to 3000. The original distribution to each station consisted of 10 sheets, thus exhausting about two-thirds of the supply. Owing to this liberality many entire sheets were preserved at the smaller stations until recent years, and such are by no means uncommon.

2nd Printing, ? 1897. Rouletted. Colour, dull yellowish-green. Black horizontal control numbers, figures slightly thinner and taller. Nos. 1 to 2000. This issue is still current.

Manchester, Sheffield and Lincolnshire Railway.

THE Manchester, Sheffield and Lincolnshire is now known as the Great Central Railway, and its history will be found under that heading. It has, however, been considered advisable to describe under a separate heading those issues which bear the earlier title.

The letter stamps inscribed "Manchester, Sheffield and Lincolnshire Railway" were lithographed by Messrs. Henry Blacklock & Co., Limited, of Manchester, and were delivered to the Company in sheets of six or twelve, the latter being sometimes arranged in two rows of six, and sometimes in four rows of three. Sir William Pollitt, General Manager of the Great Central Railway, has kindly furnished the following particulars concerning the ten printings which were made bearing the old title.

LETTER STAMPS OF THE M.S. & L. RAILWAY.

No.	Date Ordered from Printer.	Quantity.	Size of Sheet.	Setting.	Colour.
1.	Jan. 9th, 1891.	1314	2×3	A	Dark green.
2.	March 6th ,,	1254	2×6	C	Green.
3.	June 1st ,,	1440	2×3	B	Olive green.
4.	Nov. 3rd ,,	1068	2×3 ?	A	Grey-green.
5.	April 21st, 1892.	1308	2×3	B	Yellow-green.
6.	Oct. 18th ,,	1173	2×3	A, B	Green.
7.	July 18th, 1893.	1476	2×3 ?	A	Deep green
8.	May 4th, 1894.	1545	4×3	E	Dull green.
9.	March 15th, 1895.	1656	2×6	D	Dark green, lines faint.
10.	June 12th, 1896.	1608	4×3	E	Green, no outer lines.

I have added particulars as to size of sheet, setting and colour, which I believe to be approximately correct, although the exact order of the earlier printings is very doubtful. All are perf. 12.

Given a fairly representative collection of blocks or sheets, it would readily be possible to decide the correct order, but the difficulty is to find sufficient material for examination. Sheets of the 10th and latest printing are fairly common, but of the earlier issues I have only been able to closely examine about 130 specimens, mostly singles. The third issue was ordered—and it is to be presumed printed—at the same time as the second issue of the Oldham, Ashton & Guide Bridge Railway (current till 1898 and well known), and may be of the same shade. Similarly, the 8th issue was ordered at the same time as the third supply (also well known) of the Macclesfield Committee. But these facts, although providing useful evidence, are not sufficient in themselves as a means of identification.

With Guide Lines.

Guide Lines Removed.

The size of the issued sheets and the omission or presence of guide lines in the stamps are of no value in determining the order of printing, as there is no evidence to show that the variations are governed by any rule.

A careful examination shows that all M.S. & L. letter stamps are of one or other of six types, which may be readily distinguished by means of minute defects in the design. Some of the defects occur in all the printings, whilst others may be found in only a few, or even in a single printing.

The six types are arranged on the transfer in two rows of three, and when a printing is required, the transfer appears to be duplicated a certain number of times. I have no information as to how many

Manchester, Sheffield and Lincolnshire Railway.
Entire Sheet (as issued); 10th Printing.

duplications were made for each printing, but evidence seems to point to at least the three following methods of preparing the machining stone:—

1 2 3 1 2 3	4 5 6 4 5 6	1 2 3 1 2 3
4 5 6 4 5 6	1 2 3 1 2 3	1 2 3 1 2 3
1 2 3 1 2 3	4 5 6 4 5 6	4 5 6 4 5 6
4 5 6 4 5 6	1 2 3 1 2 3	1 2 3 1 2 3
1 2 3 1 2 3	4 5 6 4 5 6	4 5 6 4 5 6
4 5 6 4 5 6	1 2 3 1 2 3	4 5 6 4 5 6

In the first arrangement, the transfer is duplicated six times (in three pairs). In the second and third, four groups are first transferred entire, two additional groups being then divided so as to provide a row of six stamps at the top and another row at the bottom. Whether the above suggestions afford the correct explanation or not, I am unable to say, but I can state as a matter of fact that sheets occur, showing the types in the following settings:—

Setting A.	Setting B.	Setting C.	Setting D.	Setting E.
1 2 3	4 5 6	1 2 3 1 2 3	1 2 3 1 2 3	1 2 3
4 5 6	1 2 3	1 2 3 1 2 3	4 5 6 4 5 6	4 5 6
				1 2 3
				4 5 6

These settings represent the arrangement of the types on the sheets or panes as issued, after the large printed sheets have been cut up by the printers. The first printing for the North Wales and Liverpool Railway Committee was issued in sheets of both two rows of six (types 4, 5, 6 only) and four rows of three (setting E), which seems to point to its having been printed in blocks of 36 stamps. This is interesting, as the M.S. and L. transfer, no longer required after June, 1896, was used (of course, with the title altered).

The six types may be distinguished as follows:—

Type 1. The 9th line of shading from the bottom in the N.W. triangle is broken.

(*a*) 1st issue. Guide lines very clear all round the stamp.

(*b*) 2nd to 8th. Guide lines faint at top, otherwise clear.

(*c*) 9th. Trace of guide line opposite D of "Sheffield," also occasionally on other side.

(*d*) 10th. No trace of Guide lines.

(*e*) 5th only. Guide lines do not join at S.W. corner; white dot on body of figure 2.

Type 2. The line under D of "Sheffield" is bent downwards. The two upper strokes of E of "Lincolnshire" are short.

(*a*) 1st issue. Clear guide line all round, S.E. triangle broken opposite B of "By."

(*b*) 1st to 6th. White circle broken under lower tip of shield.

(*c*) 3rd only. Blot under E of "Single," right outline of left pillar broken opposite VE of "Conveyance"

(*d*) 4th only. Very thin line under "INCO" of "Lincolnshire." In other printings the line appears to be redrawn.

(*e*) 6th, 7th, 8th, 9th. Thick guide line at top, over "MAN" of "Manchester." In earlier printings (5th not seen) the top guide line is very faint.

(*f*) 7th, 8th. Guide line at top over "STER" fairly clear.

(*g*) 10th. No guide lines.

Type 3. Second line under H of "Sheffield" and second line under AY of "Railway" are generally broken.

(*a*) 1st issue. Clear guide line all round.

(*b*) 2nd issue. I have seen one example with large D to "Sheffield," with smudge inside. White circle over FE of "Fee" broken.

(*c*) 7th, 8th, 9th, 10th. I have seen examples of these printings with the breaks under "Sheffield" and "Railway" rejoined.

(*d*) 9th only. Guide line to left of M of "Manchester" and at N.E. corner of stamp; seldom elsewhere.

(*e*) 10th only. No guide lines.

Type 4. Single line only, over "Manchester, Sheffield," line in S.W. triangle broken.

(*a*) 1st and 4th. Guide line weak to left of M of "Manchester," otherwise clear all round stamp. (2nd and 3rd not seen).

(*b*) 5th. Guide line apparently redrawn to left of M of "Manchester."

(*c*) 4th and 7th. Dot between C & O of "Conveyance," at top. I have not noted this variety in other issues although I have seen type 4 in all except the 2nd, 3rd and 6th.

(*d*) 1st and 4th. I have met with one example in each printing, with a small first N in "Conveyance" (first stroke broken off). In this type there is a blot on the line under S of "Manchester."

(*e*) 9th and 10th. The 9th issue occasionally shows traces of the guide line.

Type 5. The outer line but one on the left hand side of the stamp is broken opposite the three horizontal strokes under the topmost perpendicular bar of the pillar. The inner line of the right hand pillar is also slightly defective towards the top.

(*a*) 1st and 2nd. Dot before foot of figure "2"

(*b*) 4th. Second line under IN of "Lincolnshire" broken.

Type 6. Line under the lowermost perpendicular bar of the right hand pillar is broken. The fourth line of shading from the top in the S.E. triangle is broken off short at the upper end.

(*a*) 1st only. Two dots on guide line to right of D of "Sheffield."

Of the first issue, I have seen all six types, as also in the four last issues. Of the 2nd, 3rd, 4th, 5th and 6th issues I have met with very few examples, and have only seen a few of the types.

The most interesting minor variety of the M.S. and L. stamps is that known as "With single line at top." When preparing the transfer six duplicate impressions were made, each consisting of the body of a stamp. A fine hair line (or "guide line") was then drawn round each, leaving spaces at top and bottom, in which the title of the Company was printed. If, as sometimes happened, this was impressed a little too high up, there was only room for one line between it and the guide line. This single line variety also occurs in the stamps of the N. Wales and Liverpool and Sheffield and Midland Railways Committee.

The following is a list of the ten printings:—

1st Issue, 9.1.91. Sheets of six, two rows of three. Dark green, brown gum. Sheets have fairly wide margins, ranging up to about 3mm. in width. Very clear guide lines round each stamp.

2nd Issue, 6.3.91. Brighter green, brownish gum. Sheets of 12, two rows of six? I have only met with types 1, 2, 3. Of type 2, I have an unsevered vertical pair, and of type 3, I have met with an example perforated at the right hand side.

3rd Issue, 1.6.91. Sheets of six, two rows of three. Olive-green, white gum. Margins at side clipped closer. I have seen all types except No. 1, including a block of four, types 5, 6, over 2, 3.

The five examples of type 2 which I have met with all show a smudge under the E of "Single." The colour of this printing approximates to that of the second printing of the Oldham, Ashton and Guide Bridge Railway, which was ordered on the same date.

4th Issue, 3.11.91. Grey-green, brown gum. Sheets of six, two rows of three? I have only met with six examples, types 2, 4 and 5. Margins are clipped close.

5th Issue, 21.4.92. Yellow-green, brown gum. Sheets of six, two rows of three? I have only met with three examples, types 1 and 4, including a vertical pair, type 4 over 1. The margins are clipped fairly close. I am unable to find any evidence of the date of this printing.

6th Issue, 18.10.92. Yellowish-green. I have seen types 5 and 6 from the top row of a sheet of six (?). On type 6 the left pillar appears to be roughly painted in.

7th Issue, 18.7.93. Deep green, whitish gum. Sheets of six, two rows of three? I have met with two strips of three, from the top of a sheet, types 1, 2, 3, type 1 being imperforate on the left side, and type 3 imperforate on the right side. Type 2 shows the thick guide line over "MAN" of "Manchester," which apparently only occurs in the last five M.S. and L. printings. All types are known except No. 6.

8th Issue, 4.5.94. Pale greyish-green, whitish gum. Sheets of 12, four rows of three. The last printing to have distinct guide lines round each stamp, and much the commonest. Although I have examined a considerable number of examples, I have never come across a larger block than one of four stamps (types 2, 3 over 5, 6). A vertical strip of four (types 3, 6, 3, 6) is also known. Type 2 shows the thick guide line over "MAN" of "Manchester." Although this issue was for long considered to be the first, I think there can be no doubt its present position is the correct one. It is similar in shade to the 3rd printing of the Macclesfield Committee, which was ordered on the same date.

9th Issue, 15.3.95. Dark green, brownish gum. Sheets of 12, two rows of six. The stamps of this issue seldom show guide lines, except type 2, which in all examples met with show very clearly the thick guide line over "MAN" of "Manchester." The group of six types appear to have been transferred to the machining stone at least six times, and probably in two or three groups the guide lines were not carefully removed. The largest block known is one of six, but smaller blocks are not rare (compared with the rarity of such in earlier printings). The appearance of the stamps is not unlike that of the third Lancashire and Yorkshire.

10th Issue, 12.6.96. Green, dark green, olive green, pale brownish gum. Sheets of 12, four rows of three. This issue is that most frequently met with, even entire sheets being by no means rare. The supply was not exhausted until the end of 1897, but examples were to be had at stations as late as 1899. None of the stamps show any trace of guide lines.

Manchester, South Junction and Altrincham Railway.

THE Manchester, South Junction and Altrincham Railway was incorporated in 1845 and opened on July 20th, 1849. The length of line now open for traffic is 9¼ miles, and there are eight stations—Oxford Road (Manchester), Knot Mill, Old Trafford, Stretford, Sale, Brooklands, Timperley and Altrincham. Letter stamps are also issued at the London Road Terminus of the Great Central Railway.

The letter stamps are lithographed by Messrs. Henry Blacklock and Co., Ltd., of Manchester. Up to the present there have been six printings, and the following particulars of these have been kindly furnished by the Secretary of the Company, Mr. R. H. Brown.

Letter Stamps Issued by the M.S.J. and A. Railway.

No.	Date of Printing.	Quantity Printed.	Size of Sheets.	Control Numbers.
1st	Jan., 1891	276	12	Not numbered.
2nd	Dec., 1891	500	25	Part numbered with pen, 301 to 500
3rd	Aug., 1894	500	25	Printed numbers 501 to 1000
4th	Oct., 1895	1000	25	Nos. 1001 to 2000
5th	Apr., 1898	1000	25	Nos. 2001 to 3000
6th	Sept., 1899	1000	25	Nos. 3001 to 4000

In printing stamps for various companies, it has been Messrs. Blacklock & Co.'s almost invariable rule to prepare a transfer consisting of six impressions in two rows of three, and to duplicate this four or more times. In the case of the M.S.J. and A. stamps I have only been able to obtain evidence of this method in the case of the 3rd, 4th and 5th printings.

The method in which a transfer of six types is usually prepared is important. A single impression is obtained from a design which is always kept in stock, the title of the Company being then printed in the blank spaces left for it at the top and bottom. The finished design is then duplicated six times in the form of the desired transfer.

Transfer A.

First Issue

Second Issue.

Transfer B.

Third Issue.

Fourth Issue.

Fifth Issue

Transfer C.

Sixth Issue.

In the case of the third, fourth and fifth issues this procedure was slightly varied. The title of the Company was not printed in until after the six duplicates had been made, and as it had then to be added separately to each, six types may be found. The following different transfers appear to have been made:—

Transfer A. Used for 1st and 2nd Printings.

The most noticeable distinctive marks are a small second N in "Conveyance"; the second E of the same word, the middle bar of which seldom touches the vertical stroke; a small NC to "Junc," and a small Y to "RY." These marks appear to be common to all types on the transfer. All the types are also without the outer guide lines found in the early printings made for other Companies by Messrs. Blacklock and Co.

Transfer B. Used for 3rd, 4th and 5th Printings.

The six types of this transfer are easily distinguishable.

1. Left hand stroke of U in "Junc," cut through; M of "Manchester" close to lower line; C of "Junc" close to upper line.
2. Small Y to "RY" (upper strokes clipped). M of "Manchester" touching top line.
3. Second T of "Letters" defective. Thin lines under "Altrincham."
4. Small and defective M to "Manchester."
5. Title of Company well centred, but Y of "RY" close to upper line as in types 1 and 4. Line above "RY" rather defective.
6. Line above "& ALT" defective. M of "Manchester" close to end.

1	2	3	1	2	3
4	5	6	4	5	6
1	2	3	1	2	3
4	5	6	4	5	6

We have already seen that the six types composing a transfer were arranged in two rows of three. When the sheets of stamps to be printed consisted of 24 stamps, (or of any multiple of six), it was only necessary to duplicate the transfer so many times. But in this case, the sheets consisted of 25 stamps, and five duplicate transfers were required, three being cut to the required shape. An examination of entire sheets of the fourth and fifth issues shows the following arrangement of types. A third table is added,

Fourth Printing (Transfer B).

indicating the types and positions of the four known copies of the third printing.

Third Printing.	Fourth Printing.	Fifth Printing.
— — 1 — —	1 2 3 1 2	1 2 3 1 2
— — — — —	4 5 6 4 5	4 5 6 1 2
— 3 — — —	1 2 3 1 2	1 2 3 4 5
6 6 — — —	4 5 6 4 5	4 5 6 1 2
— — — — —	1 2 3 4 5	4 5 6 4 5

Transfer C. Used for the Sixth Printing.

It is not known how this transfer was formed. All the stamps of the sheet appear to be of the same type. The title is exactly similar to that in previous issues, but is printed straight. It may be recognized by the slightly raised stop after "Ry." The N of "Manchester" is slightly higher than the A.

The following is a list of the printings :—

1*st Printing*, *Transfer A*, *January*, 1891. Colour, dull green. No control numbers. Issued in sheets of 12, two rows of six; outer edges of each stamp imperforate. Seven specimens are known: six unused, one used.

2*nd Printing*, *Transfer A*, *December*, 1891. Colour dull green. No control numbers. Issued in sheets of 25, five rows of five; outer stamps imperforate at edge. The last 200 stamps were numbered in manuscript, 301 to 500. Only four specimens are known, all unnumbered: three unused, one used.

3*rd Printing*, *Transfer B*, *August*, 1894. Colour, green. Black control numbers placed vertically on the right hand side of the shield of each stamp, and running consecutively from bottom to top and left to right of each sheet (Nos. 501 to 1000). Only four specimens are known: two used (Nos. 652, type 6, and 865, type 1), and two unused (Nos. 707, type 6, and 708, type 3).

4th Printing, *Transfer B*, *October*, 1895. Colour, grey-green. Nos. 1001 to 2000. Black control numbers placed vertically on the left hand side of each stamp. Two entire sheets are known, and about 100 to 150 other unused specimens, mostly numbered between 1700 and 2000. Earlier specimens are scarce, either used or unused.

5th Printing, *Transfer B*, *April*, 1898. Colour, bright green. Vertical control numbers in black. 2001 to 3000. The first seven sheets were issued to collectors, as also a few bearing later numbers. The first sheet was issued on June 4th, 1898.

6th Printing, *Transfer C*, *September*, 1899. Colour, dark grey-green. Vertical control numbers in black (3001 to 4000), larger than in previous issue. The first sheet was issued on December 28th, 1899.

Maryport and Carlisle Railway Company.

THE Maryport and Carlisle Railway Company was incorporated in 1837 and opened in 1845. The line runs from Carlisle, through Wigton and Aspatria, to Maryport, with a branch to Cockermouth, and is 41¼ miles in length.

The letter stamps are lithographed by Messrs. McCorquodale & Co., Glasgow, and are issued in sheets of 12 stamps, arranged in three rows of four. The Secretary of the Company gives the number of issues as four, but I have found evidence of five printings.

Issue.	Printing.	Date.	Quantity.	Perf.	Paper.	Colour.
1st	1st	Jan., 1891	300	12	Thick	Olive-green.
2nd	2nd	July, 1894	300	12	,,	Deep green.
	3rd	?	?	12	Thin	,,
3rd	4th	April, 1898	480	12	,,	Yellow-green.
4th	5th	Nov. 15, 1900?	?	11	,,	,,

The original drawing for the stamps had several defects. The figure 2 is slightly nicked opposite the lower part of the "D"; the outer line but one of each stamp is broken opposite the first N of "Conveyance"; the outer line in the right hand side is broken opposite the Y of "Company"; and the fourth vertical bar from the top in the left hand pillar of each stamp is not rectangular, the upper end being misshapen. These variations are more or less apparent in all the printings.

1st Printing, January, 1891. Colour, olive-green, fairly uniform in shade; thick paper. The middle line of the three at the base of each stamp is broken off short at the left-hand end. This defect does not occur on subsequent printings. About twenty-five unused specimens are known, including four pairs.

The following defects show the position of stamps on the sheet:—

No. 1. The line to right of fourth bar in left pillar is broken; dot under first E of "Conveyance"; dot between A and N of "Conveyance."

No. 2. Dot under NC of "Conveyance," also in first C; second T of "Letters" defective; dot under OR of "Maryport"

No. 3, 4, 7, 8, 12. Not identified.

No. 5. White dot on stop under D of "2d."; left pillar indistinct.

No. 6. White dot on lower tip of tail of "2"; white dot on lowest bar in right pillar; both lines under "Railway Company" too short at left end; second line over third bar in left pillar defective.

No. 9. Slight smudge on line under C of "Company."

No. 10. Second line under R of "Carlisle" broken.

No. 11. Blot on lower portion of R of "For."

A considerable number of other defects are common to all the types.

2nd Printing, July, 1894? Colour, bright green, pale and dark; thick paper. About twenty unused specimens are known, including a pair with margin at top, types 1, 2 or 2, 3, and a block of four, types 2, 3, 6, 7 or 3, 4, 7, 8. Assuming the latter to be correct in each case, and provisionally assigning five single specimens to positions 1, 5, 6, 9, 10 on the sheet, the following table of defects results:—

No. 1? White dot over shield and under NG of "Single."

No. 2. Second line under first A of "Railway" faintly broken.

No. 3. Vertical white scratch over second A of "Railway"; lines over Ry of "Maryport" defective.

No. 4. Second E of "Fee" joined by hairline to circle round shield (also in other types, but indistinct); line to left of top bar in left pillar broken.

No. 5? Bars of both letters T of "Letters" defective; line to left of third bar in right pillar indented.

No. 6? Circle under Y of "Railway" (circular) broken.

No. 7. Second line to left of fifth bar in left pillar indented.

No. 8. White dot on left edge of lowest bar in left pillar.

No. 9? White dot on ground between shield and T of "Post."

No. 10? (In pair with No. 9). White dot to left of shield; coloured ground under first C of "Conveyance" indented.

I give the above list in the hope that collectors possessing specimens of these stamps in blocks, or with margins, can assist in identifying the above types (and also Nos. 11, 12) with their correct positions on the sheet.

3rd Printing. Date unknown. Colour, clear green; dark green (pale and dark shades); thin paper. Most stamps on the sheet show a minute coloured dot above P of "Maryport." This occurs also in the 4th issue, but no specimens of the 1st and 2nd issues show it. About 150 unused specimens exist, including several entire sheets.

The following defects occur on the sheet:—

No. 1. Left outline of stamp broken opposite F of "For."
No. 1, 2, 6, 11. There is a vertical line over D of "2d."
No. 2. Line under P of "Maryport" broken. White dot on 2nd bar in left pillar.
No. 3. Tip of S.W. triangle broken opposite F of "Fee." White dot on lower tip of tail of figure 2.
No. 4. Centre bar of E of "Single" extends left of vertical stroke.
No. 5, 8, 9, 11. No dot, or very faint dot, over P of "Maryport."
No. 6. Dot under vertical stroke of R of "Railway."
No. 7. White dot on second perpendicular line to right of second line over lowest bar in right pillar.
No. 8. Line to right of 3rd bar in right pillar broken.
No. 9 P of "Maryport" defective.
No. 10 Line over RT of "Maryport" broken.
No. 12 Line over ST of "Post" broken.

4th Printing, April, 1898. Colour, yellow-green, fairly uniform. Perf. 12. Thin paper. Outer edges of sheets left unperforated. In all types the sixth line of shading from the right in the S.W. triangle (opposite second E of "Fee") is broken off short. The hairline falling from second E of "Fee" to circle round shield shows very clearly on all the types.

5th Printing. Supplied by printers November 15th, 1900. Colour, same as 4th issue. Perf. 11. Thin paper as in 3rd and 4th issues. The 6th line of shading in the S.W. triangle is broken in all types as in the preceding issue, but owing to the lines not being so clearly drawn it is sometimes blurred. The hairline under second E of "Fee" is generally indistinct.

Metropolitan Railway.

THE Metropolitan Railway was incorporated in 1853 as the "North Metropolitan and City Railway," and re-incorporated under its present title on the 7th August, 1854.

The first portion of the line—Bishop's Road (Paddington) to Victoria (now Farringdon Street)—was opened in January, 1863, and by various additions, made between 1865 and 1876, was extended westward to South Kensington, and eastward to Aldgate, thus forming the northern half of the "Inner Circle." The completion of the Southern Section was undertaken by the Metropolitan District Railway (a distinct company), and by 1871 the line from Kensington to Mansion House had been completed. The short section of 1¼ miles from Mansion House to Aldgate, required to complete the circle, was not opened until 1884, and is the joint property of both companies. As the whole of the above lines fall within the London postal district, there has been found no necessity for the establishment of a railway letter post, and stamps are not issued.

In addition to the inner circle, various subsidiary lines have been opened from time to time, the most important being that from Baker Street (Junction with the Inner Circle) to Verney Junction, near Bletchley, in Buckinghamshire. This is the only branch on which Metropolitan Railway Letter Stamps are issued. The line was originally opened to Swiss Cottage in April, 1868, and afterwards extended to West Hampstead and Willesden Green (1879), Harrow (1880), Pinner (1885), Rickmansworth (1887), Chesham (1889), and Aylesbury (1892). The section from the latter town to Verney Junction, formerly the property of the Aylesbury and Buckingham Railway, was amalgamated as from July 1st, 1891.

Although the greater part of this line was open in 1891, when the railway post was established, no facilities for the transmission of letters were given to the public until July, 1895, in which month the first distribution of stamps to the stations was made. A small demand was

evidently anticipated, as only 204 stamps altogether were sent out. As far as I have been able to ascertain, six specimens were sent to each of the smaller and twelve to each of the larger stations, the issue commencing at Baker Street with stamps Nos. 1 to 12.

The demand for the stamps turned out to be curiously uneven, most of the stations from Aylesbury to Harrow despatching large numbers of letters, whilst the remainder, especially those at the City end of the line (except Baker Street) preserved the initial supply of stamps almost intact until 1899, when enquiries were made by collectors. Most of the stamps numbered 13 to 90 on hand at stations between Baker Street and Harrow were then obtained, whilst Grandborough Road (at the other end of the line) contributed Nos. 187 to 192 (in part), and Winslow Road, Nos. 193 to 198. Owing to the stringent regulations, the stamps could not be purchased uncancelled, but were obtained by sending large numbers of letters.

The only period during which Metropolitan stamps have been allowed to be supplied to collectors uncancelled was during a few weeks in June, 1898. The reason for refusal hitherto given had been that such sale was not permitted by the Post Office, but an enquiry addressed to the Postmaster General elicited the fact that no objections would be raised by him. Pending a formal decision at the next General Manager's Conference (which was unexpectedly unfavourable), the Metropolitan Railway permitted collectors to obtain specimens.

The principal stations to which applications were made were Verney Junction—which still had part of sheets numbered 541 to 600 (1st issue), 2821 to 2844 (5th issue), and 3001 to 3240 (5th issue)—and Baker Street, where a portion of the sheet 3481 to 3540 was in use. With the exception of a very few singles and pairs obtained at different times, all unused specimens at present known to collectors come from one or other of the above sheets.

Through the courtesy of Mr. John Bell, Managing Director of the Metropolitan Railway, I have been furnished by Mr. W. H. Brown, of the Traffic Department, with a list of the various issues which have

been made down to the present time. These are as follows (details as to perforation being added):—

Issue of Metropolitan Railway Stamps.

Issue.	Control numbers.	No. Printed.	Perforation.	Date when first sheet was issued.
1st.	1 to 600	600	11½	July, 1895.
2nd.	601 to 1200	600	11½	March, 1896.
3rd.	1201 to 1800	600	11½	December, 1896.
4th.	1801 to 2400	600	11½	July, 1897.
5th.	2401 to 3000	600	10	December, 1897.
6th.	3001 to 3600	600	11½	March, 1898.
7th.	3601 to 4800	1200	11½	July, 1898.
8th.	4801 to 6000	1200	10	March, 1899.
9th.	6001 to 7200	1200	11½	July, 1899.
10th.	7201 to 8400	1200	10	April, 1900.
11th.	8401 to 9600	1200	10	October, 1900.
12th.	9601 to 10800	1200	10	? 1901.

The letter stamps of the Metropolitan Railway are lithographed by Messrs. Waterlow & Sons, and are principally remarkable for being pink in colour, although they are one of the few exceptions amongst this firm's work of stamps with control numbers. I understand that when the printers were first approached, samples printed in different colours were submitted, the lilac-rose tint being that decided upon. Whether any such proof impressions are now in existence I am unable to say.

The stamps are all printed in sheets of sixty, arranged in six rows of ten, each issue consisting of ten or twenty such sheets. The method of printing is as follows:—Two impressions were made from Messrs. Waterlow's stock design, which may be recognized as having been used in printing letter stamps for most, if not all, of the Companies supplied by them. This original drawing may be described as practically a letter stamp, but with the spaces at top and bottom (intended for the title of the Company) left blank. The upright blocks in the pillars on either side vary in size, and the two lines under the lowermost space are slightly curved towards the left hand end. Two impressions, as stated, were taken from this matrix, and the title of the Company,

Metropolitan Railway. Fifth Issue, 1897.

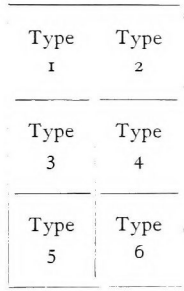
"METROPOLITAN RAILWAY," was then printed in each. The most noticeable differences between the two types are as follows:—

Type I. Small "R" and "W" to "Railway." The two lines just above "TR" of "Metropolitan" are connected.

Type II. Large "R" and "W" to "Railway." One of the lines in the triangle in the upper left hand spandrel is broken.

As soon as the two types were completed, three duplicate impressions were made, one below the other, as shown. In addition to the signs peculiar to types I. and II., certain slight defects were caused, by which the six stamps may be recognized (although the distinguishing marks sometimes fail to show in light impressions).

I II
I II
I II



Type 1. No defects of any importance.

Type 2. Outer line but one to right of lowest bar in right hand pillar broken. Small coloured spot under "TR" of "Metropolitan."

Type 3. Line broken in triangle of lower left hand spandrel (opposite "R" of "For.")

Type 4. Circular line under "F" of "For" slightly broken.

Type 5. No defects of importance.

Type 6. Line in lower left hand triangle broken under "F" of "For."

As soon as the block of six types was ready, ten impressions were made from it on a litho stone, the groups being arranged in two rows of five (A, B, C, D, E above and F, G, H, J, K below). The final arrangement of types is therefore as follows:—

A1	A2	B1	B2	C1	C2	D1	D2	E1	E2
A3	A4	B3	B4	C3	C4	D3	D4	E3	E4
A5	A6	B5	B6	C5	C6	D5	D6	E5	E6
F1	F2	G1	G2	H1	H2	J1	J2	K1	K2
F3	F4	G3	G4	H3	H4	J3	J4	K3	K4
F5	F6	G5	G6	H5	H6	J5	J6	K5	K6

In transferring these ten blocks of six to the stone, a third set of defects was caused, some of the most prominent of which I describe:—

A3. Cross of first letter "T" of "Letters" bent.

C4. Letter "G" of "Single" defective.

C5. Outer corner of lower right-hand triangle broken.
E1. Letters "NC" of "Conveyance" defective. One of the lines in the triangle is broken off short opposite the "N."
E4. Letters "NV" of "Conveyance" badly formed.
F6. First "E" of "Letters" broken.
H3. Letter "F" of "Fee" broken.
J6. Coloured line extending from angle of letter L.
K1. Line to right of "ST" of "Post" broken.
K2. Coloured dot after "N" of "Metropolitan" (also very faint in other stamps).

A knowledge of the above defects is only useful in proving, irrespective of other evidence which may offer, that certain printings were made from the same transfer. As a matter of fact, it is known that in all twelve printings made for the Company the stone described above has been left unaltered in any way since the first printing in 1895.

As will be seen from the illustrations, the numbering runs consecutively on each sheet from top to bottom and right to left, the same method having been adopted in all printings.

Synopsis of Printings.

1st Issue, *Nos.* 1 *to* 600, *July*, 1895. Small control numbers; perf. 11½. Colour, lilac-rose (those in brown are oxidised). Only three or four unused specimens are known, most of those remaining at the stations in 1898 having been obtained by collectors on letters. In the original distribution a vertical strip of six stamps was sent to each smaller and two such strips to each larger station, about three-and-a-half sheets being thus absorbed. With the exception of specimens recovered from this initial distribution and part of the sheet Nos. 541-600, fortunately preserved at Verney Junction until 1898, very few used specimens are known.

2nd Issue, *Nos.* 601 *to* 1200, *March*, 1896. Very similar in colour, perforation and control numbers. I have only seen two specimens of this printing, both used (see illustration).

3rd Issue, *Nos.* 1201 *to* 1800, *December*, 1896. Very similar to preceding issue, but taller control figures. I have never seen an unused specimen. Four were still on hand at Waddesdon Manor in 1898, but

First Issue (1895.)

First Issue (1895.)

Second Issue (1896.)

Second Issue (1896.)

Third Issue (1896.)

Third Issue (1896.)

Fourth Issue (1897.)

the station-master was not permitted to sell them, and the alternative of obtaining them on letters had to be followed. I have only met with six used specimens, including the above four.

4th Issue, *Nos.* 1801 *to* 2400, *July*, 1897. Colour, slightly brighter. Small control numbers as in first and second issues. I have only met with three used specimens, one of which, No. 1920, is postmarked August, 1897.

5th Issue, *Nos.* 2401 *to* 3000, *December*, 1897. Colour varies considerably from pale to deep rose. Small control numbers, perf. 10. Thicker paper. About forty unused specimens are known, including a block of 12 with margins from the right hand side of a sheet. A number of used specimens are also known, including reconstructed blocks of twenty and eight.

6th Issue, *Nos.* 3001 *to* 3600, *March*, 1898. Colour, brighter pink, pale and dark. Control figures taller. Probably about 40 unused specimens are known. Used specimens are fairly common.

7th Issue, *Nos.* 3601 *to* 4800, *July*, 1898. Colour, pink, generally deep. Very small control numbers; perf. 11½. Only four or five unused specimens are known, but a fair number used, including a reconstructed sheet of 60, Nos 4501-60, in an exceptionally deep shade. Specimens numbered between 3601 and 4200 are somewhat scarce.

8th Issue, *Nos.* 4801 *to* 6000, *March*, 1899. Colour, Nos. 4801 to 5100 are generally dark carmine, later Nos. being in a paler shade, but I have seen No. 5317 in the dark shade. The contrast between the colour of the sheet No. 4981-5040 and that of No. 5101-60 is considerable, the latter appearing to be on thinner paper. Only one or two unused specimens are known, although used specimens from which light pencil cancellations have been erased are less rare. Having been attached to envelopes by one corner only, most of these have almost full gum. Over 300 used specimens are known, including a part sheet of 24 reconstructed, and an entire sheet (Nos. 5401-60). Owing principally to the unusual demand on the part of collectors, the first half of this issue was speedily exhausted, sheet No. 5401-60 being issued in April.

Fifth Issue (1897.)

Sixth Issue (1898.)

Seventh Issue (1898.)

Eighth Issue (1899.)

Ninth Issue (1899.)

Tenth Issue (1900.)

Twelfth Issue (1901.)

9th Issue, *Nos.* 6001 *to* 7200, *July*, 1899. Colour varies, generally pale carmine. Pink shades occur. Perf. 11½. Two unused specimens are known, and about 50 used.

10th Issue, *Nos.* 7201 *to* 8400, *April*, 1900. Colour, rather a dull shade of carmine. Thick, surfaced paper. Perf. 10. No unused specimens known, and very few used.

11th Issue, *Nos.* 8401 *to* 9600, *October*, 1900. Colour, pale carmine, very similar to 8th issue. Perf. 10.

12th Issue, *Nos.* 9601 *to* 10,800, *May*, 1901. Colour, bright carmine, deep carmine (very deep shades occur). Perf. 10. The issue had been made up to No. 10,200 in July, 1901.

METROPOLITAN
2D.
FOR CONVEYANCE OF SINGLE POST LETTERS BY RAILWAY FEE
RAILWAY.

Midland Railway.

THE Midland Railway was formed in 1844 by an amalgamation of the North Midland, the Midland Counties and the Birmingham and Derby Railway Companies, which had been incorporated in 1839. In 1868 an extension to London was made. The length of line now open is 1483 miles.

The letter stamps are lithographed by Messrs. Bemrose & Sons, Derby, in sheets of 24 (six rows of four), the sheets being cut in two before delivery. Through the courtesy of the General Manager of the Company, Mr. E. W. Wells, I am able to give a complete list of all issues which have been made down to the present time.

First Transfer, 1891.

No. of Issue.	Control Numbers.	First Sheet Issued.	Quantity.	Perf.*	Remarks.
1	1 to 6000	26.1.91	6000	10	Received 21.1.91.
2	6001 to 12000	18.4.91	6000	11	Received 13.4.91.
3	12001 to 18000	5.10.91	6000	11	Received 10.9.91.
4	18001 to 24000	28.4.92	6000	11, 10	Very few perf. 11.
5	24001 to 30000	7.10.92	6000	11	Uniform throughout.
6	30001 to 36000	12.5.93	6000	10, 11	Half perf. 10; half, 11.
7	36001 to 42000	12.12.93	6000	11	Uniform throughout.
8	42001 to 48000	18.7.94	6000	10, 11	Half perf. 10; half, 11.
9	48001 to 54000	27.2.95	6000	10	Half have large controls.
10	54001 to 60000	20.9.95	6000	10	Uniform.
11	60001 to 66000	25.4.96	6000	10	Odd sheets.

Second Transfer, 1896.

12	66001 to 72000	5.12.96	6000	11	Uniform throughout.
13	72001 to 78000	11. 8.97	6000	10	,, ,,
14	78001 to 90000	8. 3.98	12000	10	,, ,,
15	90001 to 102000	24. 2.99	12000	10	Received, Jan., 1899.
16	102001 to 114000	21. 3.00	12000	10	Received, Dec., 1899.
17	114001 to 126000	—— ?	12000	11	Uniform throughout.

* NOTE.—I have added the information concerning the perforation as no official records respecting such particulars exist.

First Transfer.

Third Issue (1891).

Fourth Issue (1892).

Fourth Issue (1892).

Fifth Issue (1892).

Seventh Issue (1893).

Eighth Issue (1894).

In examining a large number of blocks and sheets of Midland Railway letter stamps for the purpose of ascertaining the number of panes to a sheet and how many transfers were used, it was first of all necessary to fix upon certain "key" stamps. Commencing with the early issues, I selected the 4th stamp in the second row of every sheet available, and found that whilst in some the F of "Fee" was large and mis-shapen, in others it was well formed. In these latter, however, the second A of "Railway" (lower inscription) was defective, a variety which did not occur in the first sheets. All specimens of the 4th stamp in the second row of sheet showed one or other of these defects, and the fact that two panes make a sheet as printed may therefore be considered as established. Both these defects were however replaced by a different set in stamps bearing higher numbers than 66,000, and I consequently conclude that for these a second transfer was brought into use.

First Transfer, 1891.

As already stated, the first transfer consisted of twenty-four duplicate impressions of an original drawing, and owing to the care with which they have been produced, very few distinguishing marks are to be found. The following are the most prominent.

Upper pane of 12 (3 rows of 4).

1st row, No. 2. Right hand half of W in "Railway" (lower inscription), defective.

2nd row, No. 4. Large misshapen F to "Fee." Dot after "Midland" in lower inscription.

3rd row, Nos. 1 and 2. Three lines at top of each stamp wavy towards right hand end.

3rd row, No. 2. Coloured dot over T of "Post," and at right hand top corner of Y of "Railway" (upper inscription).

Lower pane of 12 (3 rows of 4).

1st row, No. 3. Lines above second A of "Railway" (lower inscription), defective. Diagonal stroke of N in "Midland" (lower inscription), extends too low down.

2nd row, No. 3. Third bar from top in right pillar defective.

2nd row, No. 4. Second A of lower "Railway" defective.

3rd row, No. 3. Coloured dot between "AY" (lower inscription).

3rd row, No. 4. Coloured dot to left and outside of right hand pillar opposite topmost perpendicular bar.

Top row of pane of First Issue (1891).

Numbered from left to right and top to bottom.

Pane of Fifth Issue (1892).

Numbered from bottom to top and left to right.

The control numbers on sheets of the first issue run from left to right and top to bottom, whilst those on the second and all subsequent issues (except the 13th) run from bottom to top and left to right.

As regards the different printings, it is often a more difficult matter to distinguish clearly, but after an examination of several hundred specimens printed from the first transfer, I divide them as follows :—

1st Issue, *Nos.* 1 *to* 6000. Printing A; dull green; perf. 10. Received from printers, January 21st, 1891. First sheet issued January 26th, 1891. Shades, yellowish-green, bright yellow-green (similar to that of issue 90,000 to 102,000). As an illustration of the method of numbering I may mention that the top row of the first sheet had control numbers 1, 2, 3, 4.

2nd Issue, *Nos.* 6001 *to* 12,000. Printing A; dull green; perf. 11. Received from printers, April 13th, 1891. First sheet issued April 18th, 1891. This issue is exactly similar to the first, except for the perforation, and it is not unlikely that both were printed at the same time, the sheets being, however, perforated and numbered as required, which would account for the difference in these respects. Both issues are on bluish white paper, whereas those following are on a more cream coloured paper. The former paper is exactly similar to that used for the first issues of other companies supplied by Messrs. Bemrose. As an illustration of the method of numbering adopted for this and most subsequent issues, I may state that the top row of the first sheet bore the control numbers, 6003, 6006, 6009, and 6012.

3rd Issue, *Nos.* 12,001 *to* 18,000. Printing B; dull yellowish-green; perf. 11. Control figures very slightly larger. Received from printers, September 10th, 1891. First sheet issued October 5th, 1891.

4th Issue, *Nos.* 18,001 *to* 24,000. Printing C; perf. 10; dull green. Large control figures. Received from printers April 28th, 1892; first sheet issued same day. I have met with several specimens of this issue with perforation 11, all from the same sheet (Nos. 18517-28) and apparently of printing B. All other specimens, ranging from Nos. 18,942 to 23,364, are normal.

Ninth Issue, 1895 (first transfer).

250 sheets have large control numbers and 250 have small.

Tenth Issue, 1895 (first transfer).

Large control figures.

5th Issue, *Nos.* 24,001 *to* 30,000. Printing D ; perf. 11 ; dull yellowish-green. Small control figures. First sheet issued October 7th, 1892.

6th Issue, *Nos.* 30,001 *to* 36,000. Printing E (?) ; perf. 10, 11 ; dull yellowish-green. Small control figures. First sheet issued May 12th, 1893. Half the issue (Nos. 30,001 to 33,000) was perforated 10, whilst the other half (33001 to 36,000) indicates gauge 11.

7th Issue, *Nos.* 36,001 *to* 42,000. Printing E (?) ; perf. 11 ; dull yellowish-green. Small control figures. First sheet issued December 12th, 1893. It has been impossible to properly identify the stamps of this issue. The 6th, 7th and 8th issues are all printed in almost exactly the same shade of green and the only way of ascertaining whether printing "E" is really one printing or several, is by comparison of a number of sheets or blocks, which it has unfortunately been impossible to find.

8th Issue, *Nos.* 42,001 *to* 48,000. Printing E (?) ; perf. 10, 11 ; dull yellowish-green. Small control figures. First sheet was issued July 18th, 1894. Half the issue (Nos. 42,001 to 45,000) was perforated 10, the other half 11 (Nos. 45,001 to 48,000).

9th Issue, *Nos.* 48,001 *to* 54,000. Printing F ; perf. 10 ; greyish-green ; rough unsurfaced paper. First sheet issued February 27th, 1895. Half the issue (Nos. 48,001 to 51,000) was numbered with large figures, the second half (Nos. 51,001 to 54,000) with small figures. The colour of this issue is quite distinct from that of any preceding printing.

10th Issue, *Nos.* 54,001 *to* 60,000. Printing G ; perf. 10 ; greyish olive-green, pale to dark ; same rough unsurfaced paper. Large control figures. First sheet issued September 20th, 1895.

11th Issue, *Nos.* 60,001 *to* 66,000. Partly printing H ; partly odd sheets left over from previous printings. Printing H is in pale yellow-green, perf. 10, and on the same paper as used for the two preceding issues ; the printing appears to have been done very roughly. The

First Transfer.

Tenth Issue (1896.)

Eleventh Issue (1896.)

Second Transfer.

Twelfth Issue (1896.)

Thirteenth Issue (1897.)

Fourteenth Issue (1898.)

Fifteenth Issue (1899.)

Sixteenth Issue (1900.)

issue is numbered throughout with small control figures. Some idea of the way in which sheets of various printings have been mixed may be gathered from the following list of those which have come under notice.

Sheets.	Printing.	Sheets.	Printing.	Sheets.	Printing.
60205-60264	H	62521-62532	F	64297-64308	H
60589-60600	H	62989-63000	G	64465-64476	H
61321-61356	G	63109-63120	H	65389-65400	A
62137-62148	F	63589-63600	H	65629-65640	B ?
62257-62268	G	63973-63984	H	65761-65820	H
62437-62448	F	64165-64176	H		

Second Transfer, 1897.

The second transfer, like the first, consists of 24 impressions from the original drawing. They are easily distinguished, however, from those of the first transfer. In each of the 24 types, the two parallel lines over the lower inscription "Midland Railway" are connected by a coloured hairline just above the centre of the letter W of "Railway." Each type has in addition certain individual marks by which it can be recognized, and the most prominent of these I describe.

Upper pane of 12 *(3 rows of 4)*

1st row, No. 3. R of "Railway" (upper inscription), broken at top. This defect occurs in nearly the same place on the lower pane also.

2nd row, No. 3. "N" of "Midland" (upper), broken.

3rd row, No. 1. Minute dot under N of "Midland" (upper).

Lower pane of 12 *(3 rows of 4).*

1st row, No. 3. L of "Midland" (lower), slightly indented.

2nd row, No. 3. Fourth stroke of W of "Railway" (lower inscription), broken in two.

3rd row, No. 1. Coloured dot in upper part of Y of "Railway" (lower inscription).

3rd row, No. 3. Line above A of "Midland" (lower), broken.

12th Issue, Nos. 66001 *to* 72000. Printing J, perf. 11. Yellow-green. Small control figures. First sheet issued December 5th, 1896. I have met with a No. 67549, which appears to be printing B, except that it shows the distinguishing mark of the second transfer. Perhaps

Pane of Filteenth Issue, 1899.

a sheet of the old surfaced paper was used and gives it this appearance. The colour of this issue is not unlike that of the early printings, and would lend itself readily to the deception.

13*th Issue*, *Nos.* 72001 *to* 78000. Printing K, perf. 10. Yellow-green; thin surfaced paper. Large control figures. First sheet issued August 11th, 1897. The control numbers of this issue run from left to right and top to bottom, as in the first issue.

14*th Issue*, *Nos.* 78,001 *to* 90,000. Printing L; perf. 10; bright green, yellow-green. Small control figures. First sheet issued March 8th, 1898.

15*th Issue*, *Nos.* 90,001 to 102,000. Printing M; perf. 10; bright olive-green. Small control figures. Received from printers, January, 1899. First sheet issued February 24th, 1899.

16*th Issue*, *Nos.* 102,001 *to* 114,000. Printing N; perf. 10. Nearly similar in colour to last issue, but paler. Small control figures. Received from printers, December, 1899. First sheet issued March 21st, 1900.

17*th Issue*, *Nos.* 114,001 *to* 126,000. Printing O; perf. 11. Nearly similar in colour to preceding issue; heavier printing, blurred. Small control figures. Received from printers, April (?), 1901.

Midland and Great Northern Joint Railway.

THIS line is owned jointly by the Midland and Great Northern Railway Companies, and runs from King's Lynn to Yarmouth via Massingham, Fakenham, Melton Constable (branches to Norwich and Cromer), and North Walsham and from King's Lynn to Peterborough via Wisbech and Sutton Bridge (branch to Spalding, Bourne and Saxby). The line became joint property in 1893, and is 188 miles in length. The section from Lynn to Yarmouth was originally known as the Eastern and Midlands Railway, but was acquired by the M. and G.N. Railways in 1894.

The first issue of letter stamps bore the inscription, "Eastern and Midlands Railway," and will be found described under that title. On May 21st, 1894, they were withdrawn, and a new issue inscribed "Midland and Great Northern Joint Railway" substituted. These latter were lithographed by Messrs. Waterlow & Sons in sheets of 60, six rows of ten, 100 sheets (or 6000 stamps) being furnished. Only the one printing has been made. These particulars have been kindly given me by Mr. W. Colling, Audit Accountant to the Joint Committee.

First Issue, May 21st, 1894.—Colour, green, deep green; perf. 11½ (sometimes rough). Printed in sheets of 60 (six rows of 10). I have not been able to seeure more than a very small portion of a sheet and cannot say whether different types or varieties occur, beyond that the third stamp in the sixth row has a coloured dot between the "I" and "L" of "Railways."

Midland and South Western Junction Railway.

THE Midland and South Western Junction Railway runs from Cheltenham (Junction with the Bristol-Birmingham section of the Midland Railway) via Cirencester, Swindon, Marlborough and Savernake to Andover (Junction with the London and South Western main line). The length of the line is 68 miles, with 22 stations.

Only one supply of letter stamps has been required. It was lithographed by Messrs. Waterlow & Sons in 1891, and I am informed by the Accountant to the Company, Mr. S. H. Webber, that 200 sheets were supplied. Each measures $8\frac{1}{2} \times 5\frac{1}{4}$ inches, and consists of 24 stamps, arranged in six rows of four.

1st Issue, 1891. Colour, green, pale green; perf. 11½.

Neath and Brecon Railway.

THE Neath and Brecon Railway was incorporated in 1862 and opened 1864. The line runs from Brecon (joint station with the Midland Railway) through Colbren Junction (Branch to Ystradgynlais) to Neath (Junction with Great Western Railway). The line is 40 miles in length.

The first issue of railway letter stamps was lithographed by Messrs. Waterlow & Sons, and issued in sheets of 12, arranged in four rows of three. The transfer probably consisted of twelve duplicates of an original drawing, as similar defects are reproduced in each of the twelve types. As in the letter stamps printed for other companies by Messrs. Waterlow (L.B. & S.C. and Metropolitan Railways, for instance) every stamp shows a fine hairline connecting the two parallel lines above the title at the top: 9 mm. from the left hand end: in this case above the H of "Neath." The line above "Railway" is also broken in each type towards the left hand end.

Type I. (Waterlow & Sons).

1st Printing, February, 1891. Thick paper. Colour, yellowish-green. The colour, paper and arrangement are similar to the first printings by Messrs. Waterlow & Sons for other companies, *e.g.*, the Severn and Wye and Severn Bridge, or Northampton and Banbury Junction. An entire sheet is not known, but I am able to illustrate a block of nine. About fifty other unused copies are known. The following defects occur on the sheet:—

No. 1. White dot on ground between shield and TE of "Letters."
No. 2. Second line under LW of "Railway" faintly broken.
No. 3. Line over lowest bar in left pillar broken.
No. 8. Line over T of "Post" faintly broken.

The third of these marks alone shows at all clearly in our illustration.

Neath and Brecon. First Printing (largest block known).

Type II. (McCorquodale & Co.)

The second and later printings of letter stamps for this Company have all been printed by Messrs. McCorquodale & Co., Ltd. (London), in sheets of twelve arranged in two rows of six. The plate consists of three blocks of four types, arranged side by side. These types may be distinguished as follows.

Arrangement of Types.

1	2	1	2	1	2
3	4	3	4	3	4

Type 1. "N" of "Neath" badly formed; "T" broken; white spot in top corner of "D" of "2d."
Type 2. "N" of "Neath" broken; "E" and "T" defective.
Type 3. "Neath" and "Brecon" fairly even.
Type 4. "Neath" slanting downwards. The first "E" of "Fee" is defective.

The above defects occur in all three blocks forming the plate, but certain additional defects occur on only a single block. In stamp No. 3 (3rd in 1st row, type 1), the foot of the figure 2 is smudged. In No. 4 (type 2), there is a white dot on the ball of the figure "2," and the "A" of "Conveyance" is peculiarly formed. In the 3rd and 4th printings, stamp No. 9 (type 3), shows a clear white line on the background over the shield and a coloured dot above the "W" of "Railway."

2nd Printing, date ? Dull yellowish-green; perforated 11½. Several entire sheets are known. Current during 1898.

3rd Printing, date ? Colour, bluish-green; perforated 11½. I have only met with a single sheet of this printing, which was obtained about September, 1899.

4th Printing, date ? Colour, deep green; perforated 11. Known to have been in use in June, 1900.

Northampton and Banbury Junction Railway.

THE Northampton and Banbury Junction Railway extends from Blisworth (near Northampton) to Cockley Brake Junction, whence it possesses running powers over the L. & N. W. Railway to Banbury. The length of the line is 15 miles and there are four stations, Blisworth, Towcester, Wappenham and Helmdon.

The letter stamps are lithographed by Messrs. Waterlow & Sons, and are issued in sheets of 12, arranged in four rows of three.

The following three printings are known :—

Jan., 1891.	Perf. 11¼, 11½.	Yellow-green, thick, surfaced paper.
1896 ?	Perf. 11½.	Green, dark green, thinner paper, unsurfaced.
1899 ?	Perf. 11½.	Green, yellowish-green, thin surfaced paper.

All three printings are from different transfers, the types on which occur as follows :—

Types of First Printing.	Types of Second Printing.	Types of Third Printing.
1 2 3	1 2 1	1 2 3
4 5 6	1 2 1	4 5 6
7 8 9	1 2 1	7 8 9
10 11 12	1 2 1	10 11 12

The types are readily distinguishable by means of defects, but also have certain peculiarities in common.

First Printing. All twelve types have the line below NC of "Junction" broken, as also that over AY of "Railway."

Second Printing. The two types all have the central lines of shading in the S.W. triangle very roughly executed, but do not show the defects found in the first and third printings.

Third Printing. All twelve types have the line over AY of "Railway" broken as in the first printing. The line under NC of "Junction" is not, however, broken. The IO of "Junction" are connected by a hairline at the foot and there is usually a slight smudge on S.E. triangle near the lowest bar of the right pillar.

Examples of the first and second printings are somewhat rare, especially in blocks.

First Transfer, 1891.

The types of the first transfer may be recognized as follows:—

Type 1. Dot between B and A and hyphen between R and Y of "Banbury."

Type 2. Dot over second B of "Banbury." Two lines over R of "Northampton" joined by hairline. I have two examples and in one of them, the line over 2nd bar in right pillar is broken.

Type 3. Very faint dot over tip of tail of figure 2.

Type 4. Short bar attached to left side of I of "Single."

Type 5. Hairline under H of "Northampton."

Type 6. Line over OS of "Post" faintly broken.

Type 7. Second and third lines under J of "Junction" joined by diagonal hairline. Coloured dots over EF of "Fee For."

Type 8. Coloured dot under second N of "Northampton."

Type 9. Short bar attached to left outline of stamp opposite J of "Junction."

Type 10. Two faint dots after Y of "Railway."

Type 11. Coloured dots under lowest tip of N.E. Triangle.

Type 12. J of "Junction" broken at top.

There is coloured dot on the top margin of each sheet, 7½mm. over stamp No. 2, and another dot on the lower margin, 9mm. below No. 11.

Second Transfer (1896 ?).

The second transfer consisted of two types which were duplicated for printing purposes as shown above. They may be distinguished as follows :—

Type 1. Dot over a of "Banbury." Dot between N and B of "Banbury." Dot in O of "Northampton." BU of "Banbury" joined at foot by hairline.

(*a*). No. 1 in 1st row. Left stroke of N of "Northampton" broken.

(*b*). No. 1 in 2nd row. Second stroke of U of "Banbury" broken at top.

(*c*). No. 3 in 2nd row. White dot over shield, under F of "Of."

(*d*). No. 1 in 3rd row. Line under first C of "Conveyance" broken.

(*e*). No. 1 in 4th row. Line between O of "For" and shield broken.

(*f*). No. 3 in 4th row. Fourth bar in left pillar broken at top.

Type 2. Dot between P and T of "Northampton." Left stroke of second N of "Junction" broken. GL of "Single" joined by hairline.

(*a*). No. 2 in 1st row. Dot under vertical stroke of R of "Banbury."

(*b*). No. 2 in 2nd row. White spot to left of shield, opposite C of "Conveyance."

(*c*). No. 2 in 3rd row. Dot after Y of "Railway" (also in 1st row).

(*d*). No. 2 in 4th row. Smudge between arms of Y of "Banbury." Line over R of "Letters" is broken.

Third Transfer (1899 ?).

The twelve types of the third transfer may be distinguished as follows :—

Type 1. White spot on left foot of "Banbury."

Type 2. Second line under AI of "Railway" faintly broken.

Type 3. White dot on body of figure 2.

Type 4. Coloured dot in first O of "Northampton."

Types 5, 8, 11. Smudge between "Junction" and "Railway."

Type 6. Both outlines of stamp extend ¾mm. too far at N.E. corner.

Type 7. Ground of shield indented opposite first T of "Letters."

Type 9. White dot on top bar in right pillar.

Types 10 to 12. No distinctive marking.

There does not appear to be any marking on the margins of sheets of second and third printings.

North Eastern Railway.

THE North Eastern Railway was incorporated in 1854, having been formed by an amalgamation of the Leeds Northern, the York and N. Midland, and the York, Newcastle and Berwick Railways. A subsequent addition, it is interesting to note, was the first railway ever opened for public traffic, the Stockton and Darlington (incorporated 1821). The system now extends throughout Yorkshire, Durham and Northumberland, with branches in Westmorland and Cumberland. The total mileage is 1634, including lines owned jointly or leased.

The letter stamps have always been printed by a Newcastle-on-Tyne firm, and are in sheets of 30, arranged in five rows of six. The printers have generally delivered the stamps to the Company in supplies of 100 sheets at a time (3000 stamps), although as many as 1000 sheets are sometimes printed together. Owing to the kindness of Mr. T. Waddington, Accountant to the Company, I have been furnished with the following list of supplies received up to date. In order that collectors may understand the difference between them, I have added a fifth column, showing to which printing each issue belongs, as near as is at present known.

First Transfer, 1891.

No. of Issue.	Printing.	Control Numbers.	Date.	Quantity Printed.
1	A	1 to 18000	Jan., 1891	18,000

NOTE.—The initial distribution to stations absorbed 582 sheets, comprising stamps Nos. 1 to 17,460. Owing to the design being wrongly inscribed the remaining 540 stamps were destroyed and replaced by others bearing the correct inscription. Those which were already issued, were not however re-called until quite recently (1898).

Second Transfer, 1891.

No. of Issue.	Printing.	Control Numbers.	Date.	Quantity Printed.
2	B	{17461 to 18000} {18001 to 20000}	March, 1891	2,540 ?

NOTE.—It is not known whether the 540 stamps, ordered to replace those of the first issue, belonged to the same printing as the 2000 ordered in March, 1891.

3	C	20001 to 24000	May, 1891	4,000
4	D	24001 to 30000	Aug. ,,	6,000
5	D	30001 to 33000	Dec. ,,	3,000
6	D	33001 to 36000	March, 1892	3,000
7	D	36001 to 42000	May ,,	6,000
8	E	42001 to 48000	Sept. ,,	6,000
9	E	48001 to 51000	Feb., 1893	3,000
10	F	51001 to 54000	Apr. ,,	3,000
11	F	54001 to 57000	July ,,	3,000
12	F	57001 to 60000	Sept. ,,	3,000
13	F	60001 to 63000	Nov. ,,	3,000
14	G	63001 to 66000	Feb., 1894	3,000
15	F, G	66001 to 70000	Apr. ,,	4,000
16	G	70001 to 73000	July ,,	3,000
17	G	73001 to 76000	Sept. ,,	3,000
18	H	76001 to 79000	Nov. ,,	3,000
19	H	79001 to 82000	March, 1895	3,000
20	H	82001 to 85000	May ,,	3,000
21	H	85001 to 88000	July ,,	3,000
22	H	88001 to 91000	Sept. ,,	3,000
23	J	91001 to 94000	Dec. ,,	3,000
24	J	94001 to 97000	March, 1896	3,000
25	J	97001 to 100000	June ,,	3,000
26	K	100001 to 103000	Aug. ,,	3,000
27	K	103001 to 106000	Oct. ,,	3,000
28	J, K	106001 to 109000	Feb., 1897	3,000
29	K	109001 to 112000	May ,,	3,000
30	H, K	112001 to 115000	Aug. ,,	3,000
31	K, L	115001 to 118000	Oct. ,,	3,000
32	L	118001 to 121000	Jan., 1898	3,000
33	L	121001 to 124000	Apr. ,,	3,000

Third Transfer, 1898.

No. of Issue.	Printing.	Control Numbers.	Date.	Quantity Printed.
34	M	124001 to 127000	June, 1898	3,000
35	L, M	127001 to 130000	July ,,	3,000
36	M	130001 to 133000	Oct. ,,	3,000
37	M	133001 to 136000	Dec. ? ,,	3,000
38	M	136001 to 139000	Jan. ? 1899	3,000
39	M	139001 to 142000	March ,,	3,000
40	M	142001 to 145000	June ,,	3,000
41	M	145001 to 148000	Aug. ,,	3,000
42	L, M	148001 to 151000	Oct. ,,	3,000
43	M	151001 to 154000	Jan., 1900	3,000

Fourth Transfer, 1900.

44	N	154001 to 157000	March, 1900	3,000
45	L, N	157001 to 160000	June ,,	3,000
46	N	160001 to 163000	July ,,	3,000
47	N	163001 to 166000	Oct. ,,	3,000
48	N	166001 to 169000	Dec., ,,	3,000
49	O	169001 to 172000	March, 1901	3,000
50	O	172001 to 175000	May ,,	3,000
51	O	175001 to 178000	July ? ,,	3,000

In describing the different issues, it seems advisable to group them according to the transfers from which they are printed. The distinguishing marks of each printing will then avoid confusion with those by which the transfers are recognized. The printings from the first three transfers, as also the 48th issue, are uniformly perforated 12, whilst printings from the 4th and latest transfer are perf. 11 (excepting the 48th issue).

Type 1. First Transfer, 1891.

The inscription on the first letter stamps supplied to the North-Eastern Railway Company differed essentially from that authorized by the Post Office. Instead of "Fee for Conveyance of Single Post Letters by Railway," it reads, as may be seen from the illustration, "North Eastern Railway—Railway Letter Post—To be used only for letters

North Eastern Railway. First Issue, 1891. Two rows of a sheet, each showing the six types.

bearing a postage stamp." The impression, too, was made in red instead of green, and as the Post Office desired to maintain uniformity amongst the issues of the various Companies, only one printing of this first design was ever made.

Arrangement of Types on a Sheet.

1 2 3 4 5 6
1 2 3 4 5 6
1 2 3 4 5 6
1 2 3 4 5 6
1 2 3 4 5 6

The first transfer appears to have consisted of a horizontal row of six impressions, each of which, although taken from the original design, shows very distinctive marking. Five impressions from this transfer were then made on the machining stone, one below the other, thus enabling the production of sheets arranged in five rows of six. The six types may be distinguished as follows:—

Type 1. Middle stroke of first E of "Eastern" defective.
Type 2. First E of "Letter" defective; word "STAMP" badly formed.
Type 3. E of "Be" broken at bottom.
Type 4. Line broken in centre of N.E. triangle.
Type 5. Top outline of design broken at left-hand, and above R of "RY."
Type 6. White dot above shield, under E of "Bearing"; line broken above TE of "Letter."

In addition to the above marks, there are others which are peculiar to each stamp. The control numbers, of course, suffice to identify the position of a stamp on a sheet, but were these absent, no difficulty would be experienced in assigning to any specimen its correct position. No useful purpose would, however, be served by giving a detailed list of such marks.

1st Issue, Printing A, Nos. 1 to 18,000, *January*, 1891. Colour, red, rose-red, vermilion (corner stamps of sheet often deep vermilion). Large control numbers in black, reading upwards on the left hand side of each stamp and from left to right and top to bottom on each sheet. Of the 600 sheets (or 18,000 stamps) printed, one each was issued to 582 stations, the remaining 18 sheets being destroyed. At many of these stations, where but few railway letters are despatched, a number of this first issue of stamps were still on hand in 1898, in July of which year they were all recalled from use, the stamps replacing them being of the 34th and 35th issues, printed in green.

The earliest control numbers known on examples of this issue are 95, 96, 100 and 101, and the latest, 17366, 17367 and 17370. Only one entire unbroken sheet is known. This is numbered 2231 to 2250, and is of a rose-vermilion shade. Other sheets are known with one or two corner stamps missing, the finest being those numbered 361 to 390, (orange-vermilion, Nos. 366, 372 missing); 6691 to 6720 (No. 6691 missing); 16711 to 16740 (Nos. 16711-12 missing) and 15661 to 15690 (Nos. 15661 and 15686 missing). A complete reconstructed sheet bearing Nos. 11671 to 11700 is also known.

Type II. (2nd, 3rd and 4th Transfers).

As the remainder of the stamps of the 1st type were destroyed, a new issue became at once necessary, and the printers were accordingly instructed to prepare a drawing bearing the authorized inscription. This drawing, which, for want of a better term, I will call the matrix, has been used down to the present time in preparing all transfers required (three in point of fact). This may readily be proved, as the matrix has a slight flaw on the left-hand side, where a fine hair-line connects the inner vertical line of the frame with the left pillar.

Second Transfer. (First of Type II.)

This, the first transfer with the altered inscription, was formed in the following way. Six impressions from the matrix (type II.) each taken separately and showing distinct imperfections were arranged in a horizontal row, the design being then transferred from them to a stone by pressure. Five impressions from this row were then taken and placed one below the other on the machining stone whenever a new supply of stamps was required by the printers. Confirmation of this is to be found in the fact that in all printings made during the life of the second transfer, the stamps in every horizontal row bear the same relative positions to one another, but the horizontal spaces between the rows vary with every new printing. In the last operation, that of transferring to the machining stone, a new set of imperfections is often caused, but each of such defects is of course peculiar to a particular stamp. It is therefore not difficult to understand that any stamp will show three sets of marks by which its history can be

learnt. Every stamp of whatever transfer or printing shows the slight hairline originally drawn in the matrix; it also carries certain marks which show its position in the row of six stamps (although not in which row) and incidentally of course to which transfer it belongs; and lastly, a third set, showing its exact position on a sheet of a particular printing. It is necessary to clearly understand the different relations of these sets of defects, as they are invaluable in identifying the date and printing of specimens.

In transfer II. the six types show distinguishing marks as given below. As in each sheet the row of six types was reproduced five times, one below the other, it follows that every stamp in a *vertical* row of a sheet is of the same type.

Type 1. The second line under R of "Eastern" is minutely defective.
Type 2. The F of "For" is defective. There is a minute dot N.E. of the dash under "d" of "2d." The S of "Eastern" is defective at lower bend.
Type 3. The second line over the second A of "Railway" is defective."
Type 4. The same line is broken towards the right hand end.
Type 5. The line below "Railway" is broken between the letters.
Type 6. The line above "North-Eastern" is twisted between H and E.

Of course other imperfections occur, but the above are sufficient to identify the types.

Ten printings were required during the life of the second transfer, and I designate them B, C, D, E, F (F and FF), G, H, J, K and L. Printing A has already been described under heading "First Transfer," and later printings fall under those of "Third Transfer" (M) and "Fourth Transfer" (N and O). Each printing was made in sheets of 30, arranged in five rows of six types. These types are similar throughout all productions of the second transfer, and, as we have already seen, it is to a third set of markings that we have to rely for identification of the different printings. These may also be roughly distinguished by their colour, perforation, or quality of paper, a description of which I append.

Printings from Second Transfer.

Printing.	Date.	Paper.	Perf.	Colour.	Approx. Quantity.
B	1891	Cream wove medium to thick	12	Bright green	2540
C	1891	,,	12	Yellowish olive green	4000
D	1891	,,	12	Dark green (shades)	18000
E	1892	,,	12	Dark green (shades)	9000
F	1893	Cream wove	12	Dark green	9000
F F	1893	Thin white, very poor texture			5750
G	1894	Soft and thick	12	Yellow-green, olive green, grey-green	10250
H	1894	Hard, surfaced	12	Bright green	16000
J	1895	Soft, unsurfaced	12	Bluish-green, dark and pale	9500
K	1896	Surfaced	12	Green, bright green	15000
L	1897	,,	12	Bright green	12000

It is interesting to compare these figures with the 1000 sheets or 30000 stamps of printing M (Transfer III., 1898).

Control Numbers.—These vary with nearly every issue. The practice of the printers is to print large quantities of stamps and store such as are not immediately required. When a fresh supply is required by the Company, 100 sheets—or whatever number is required—are counted from this stock and numbered. As the numbering is only done as the stamps are required, and probably with the first machine at hand, it naturally frequently differs in the shape and size of the figures. The second issue, like the first (Transfer I.), was numbered vertically with large figures, but with these exceptions all issues have horizontal numbers.

Printing B (2nd Issue).

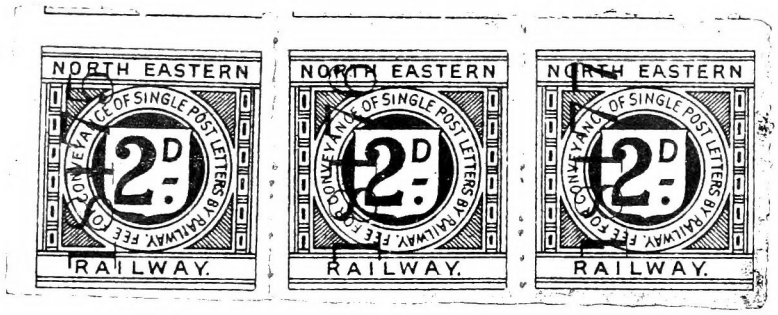
It has already been described how, of the 18,000 vermilion stamps, 540 were destroyed and replaced by a similar number of specimens printed in green. It is not known whether these 540 stamps were printed at the same time as the 2000 supplied by the printers in March, 1891, nor whether, if printed separately, they differed to any considerable degree. I have preferred, in the absence of any information to the contrary, to include the 2540 stamps as being all of printing B.

Type I. First Transfer.

First Issue (1891).

Type II. Second Transfer.

Second Issue (1891). Printing B.



Printing B.
Second Issue (1891).

Printing C.
Third Issue (1891).

Examples of printing B are of extreme rarity, and the issue could only have lasted some eight weeks. This scarcity of specimens is very unfortunate, because the issue is one of the most interesting made by the Company. It is the only one printed in green with the control numbers placed vertically. These consist of large figures reading up (similar to those of the vermilion issue) and the sheets were numbered from left to right and top to bottom.

When in December, 1898, a search for old N.E.R. letter stamps was made at the various stations, only part of one sheet — 12 specimens in all—was discovered. These are numbered 18164 and 1815 (side pair), 18167, 18168, 18169, 18172, 18174 (singles), 18175-77 (strip of three) and 18179-80 (pair). One or two are a little damaged. No other examples of this printing are known, either used or unused —the above being all unused.

Printing C. (3rd Issue.)

The supply of 2540 stamps just described having been speedily exhausted, a further quantity of 4000 was ordered. These were delivered by the printers in May, 1891, and differed from the preceding issue in having the control numbers placed horizontally, a practice which has been uniformly adhered to since, and which renders the second issue of unique interest.

In printing the new supply, the stone was prepared from the same transfer as for the preceding issue. The colour of the impressions this time was a yellowish olive-green, and the control numbers ran from 20001 to 24000. In numbering the sheets, with figures placed horizontally, it has been the invariable rule to commence with the stamp in the upper right hand corner of a sheet and proceed from top to bottom and right to left, Chinese fashion.

As was the case with the 2nd issue, a search throughout the N.E.R. Co.'s system resulted in the discovery of one small station where a few specimens still remained on hand, unfortunately only three in number, one being much torn. These three are the only unused specimens now known to collectors, and bear the numbers,

23713, 23718 and 23720. A used copy, No. 22744, on the entire envelope, is also known. I have also seen a used specimen numbered 20077.

The control numbers are about 5 mm. high, and very clearly impressed, the five figures extending about 19 mm. The figure 2 has a square tail.

Printing D. (4th, 5th, 6th and 7th Issues).

The third issue being also quickly exhausted, a further supply of 6000 stamps was obtained in August, 1891. The printers, finding that the demand was likely to be regular, evidently printed off 18,000 stamps, reserving 12,000 against further orders, as the next three issues are all in exactly the same shade of dark green, and all show the same minor differences of type. Printing E is nearly similar in colour to D and is often difficult in this respect to distinguish from it, so that these slight variations in type have been invaluable in proving that the four issues bearing control numbers 24001 to 42000 are all printing D, while those numbered 42001 to 51000 are printing E.

A search amongst the stations on the N.E. Railway resulted in the discovery of part of a sheet of the 4th issue, showing 21 out of the original 30 specimens. This shows very few imperfections peculiar to printing D (although of course all those which I have already described as identifying the types in the second transfer, used for printings B to L). There is however one very noticeable defect on the 1st stamp in the 4th row. This stamp has a white patch to the right of the letter D of "2d." and just outside the shield. I have been able to inspect specimens (Nos. 26909, 32279, 35579 and 39929) from this position on sheets of each of the four issues and all show it, whereas No. 42509 of the 8th issue (described as printing E) has no white spot.

4th Issue, Nos. 24001 *to* 30000, *August*, 1891. A portion of the sheet, Nos. 26881 to 26910, is known (Nos. 26881-87, 26901 and 26906 being missing), together with about 16 other unused specimens

and several used. The numbers I have seen range from 25109 to 28786.

5th Issue, *Nos.* 30001 *to* 33000, *December*, 1891. I have only been able to hear of eleven unused specimens, Nos. 318** (torn), 32160, 32262, 32267-8, 32272, 32276-9, 32724 and 32728-9.

6th Issue, *Nos.* 33001 *to* 36000, *March*, 1892. About 19 unused specimens are known, all coming from the two sheets, 35551-80 and 35881-910.

7th Issue, *Nos.* 36001 *to* 42000, *May*, 1892. About 22 unused specimens are known, all coming from the two sheets, 39901-30 and 41821-50.

The control numbers of all the above stamps are similar, being slightly smaller than in the third issue. The figure 2 has a curved tail.

Printing E (8th and 9th Issues).

This printing consisted of 9000 stamps (300 sheets), differing but very slightly from D. Having been fortunate enough to obtain an entire sheet of the rare 9th issue (only three specimens being known besides this sheet) and also of two part sheets of the 8th issue, there has been no difficulty in identifying them. The 4th stamp in the 1st row of each sheet shows a white spot on the figure 2, opposite "D" of "2d.," in each case, in exactly the same position, whereas none of the distinguishing marks of the preceding printing are present.

The control numbers of these two issues are somewhat similar to those of the preceding, but are a little thicker and occasionally defective, especially the last of the five figures (that signifying the unit).

8th Issue, *Nos.* 42001 *to* 48000, *September*, 1892. This issue is comparatively common, as in addition to the two sheets, Nos. 44943-70 and 44077-99, some 36 other unused specimens ranging from 42491 to 46995 are known.

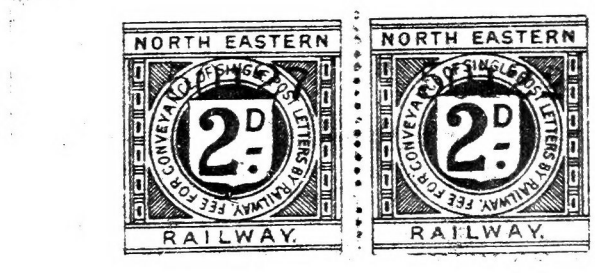
Second Transfer.

Printing D.
Fourth Issue (1891).

Printing D.
Fifth Issue (1891)

Printing E.
Eighth Issue (1892).

Printing E.
Ninth Issue (1893).



9th Issue, *Nos.* 48001 *to* 51000, *February*, 1893. As already stated, I only know of three unused specimens, Nos. 50122, 26 and 27, beyond the entire sheet, Nos. 49291-320. The latter is in brilliant condition, but the former are unfortunately much stained.

Printing F (F and FF).
10th to 13th Issues and portion of 15th Issue.

Printing F has a special interest, as two very different qualities of paper were used. Half the impressions were struck off on cream coloured wove paper, similar to that used for the preceding printings, but for the remainder a thin white paper of very indifferent quality was employed. I describe the former as printing F (cream coloured paper, surfaced), and the latter as FF (thin white wove).

Numbers Printed.—Between 14,000 and 15,000 stamps appear to have been printed in April, 1893. These figures compare with the 18,000 (600 sheets) of printing D and 9000 (300 sheets) of printing E.

Distinguishing Marks.—The stone appears to have been prepared less carefully for this printing. In addition to the minute defects which are common to all printings of the second transfer, I find, amongst others, the following. (After each variety I attach a list of stamps seen showing the defects mentioned):—

1st row, No. 1. White spot on centre of figure 2. (Nos. 56066, 57176, 59066, 60806.)
1st row, No. 2. White spot on dot under "d" of "2d." (Nos. 56061, 57171, 59061, 60801, 61401.)
4th row, No. 5. White spot on tail of figure 2. (Nos. 56049, 58329, 59049, 60789.)
5th row, No. 1. Figure 2 cut into in lower corner. (Nos. 54360, 60810, 62130.)
5th row, No. 4. White spot at top of figure 2. (Nos. 59055, 60795, 62115.)

Some of the above are on one quality of paper, and some on the other, so that there is, I think, no doubt whatever that the printings on the different papers were made at one and the same time. The above proofs could easily be amplified, were it necessary.

After four issues of 3,000 stamps each had been made, a new printing was requisitioned, the balance of printing F being put on one side, but issued some months later.

Printing F.

10th Issue (1893).

11th Issue FF, (1893).

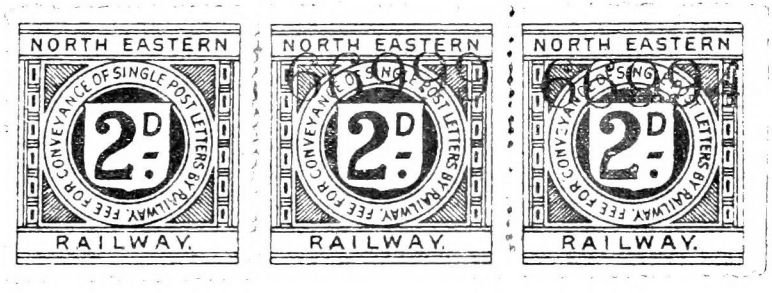
13th Issue (1893).

Printing G.

16th Issue (1894).

17th Issue (1894).

15th Issue (1894).
Strip of three stamps from the sheet numbered 66991 to 67000.
The four left hand vertical rows were left unnumbered.



10*th Issue*, *Nos.* 51001 *to* 54000, *April*, 1893. This issue is of extreme rarity, and I have only been able to meet with two specimens, Nos. 52906 and 51517, both used and of printing F.

11*th Issue*, *Nos.* 54001 *to* 57000, *July*, 1893. About twenty-four unused specimens are known, including a part sheet of 20 (56041-70, ten missing), and Nos. 54358, 54359, 54360 and 55356. All are of printing FF.

12*th Issue*, *Nos.* 57001 *to* 60000, *September*, 1893. About forty-two unused specimens are known, including a part sheet of printing FF (Nos. 59041-70, nine missing), and the following :—

Nos. 57162-64, 57166-69, 57171-74 and 57175-78, all printing F.
Nos. 58329-30, 58332-34 and 58338-39, all printing F.
No. 58814, printing FF.
Sheet Nos. 59046-67 (except 59059), printing FF.
No. 59687, printing F, used.

It will be seen that printing FF, on the thin white paper, was probably represented in this issue to the extent of only a few hundred stamps.

13*th Issue*, *Nos.* 60001 *to* 63000, *November*, 1893. This issue was numbered with a larger type of figures. About 38 specimens are known unused, including the following :—

Sheet Nos. 60786-60810 (the right-hand vertical row missing). Printing FF.
Nos. 61401-03. Printing FF (thin paper.)
Nos. 62114-15, 62117-20, 62122-25; and 62129-30. Printing F.

Probably two-thirds of this issue were on the thin paper (FF) and the remaining third on the surfaced paper (F). The 14th issue is of quite a different printing, but some sheets of F occurred in the 15th issue, and will be there described.

Printing G. 14th to 17th Issues (except a portion of 15th Issue).

Printing G is of a very distinctive nature. Not only was the colour of the ink employed quite different to anything which had preceded it, but a new paper was brought into use. This is of but little better quality than that employed for printing FF, but is thicker and softer. The colour of the impressions ranges from yellow-green to olive-green, green, dark green and grey-green. Between 10,000 and 11,000 stamps of this printing appear to have been made.

Distinguishing Marks. As this printing is in every respect of so distinctive a nature I do not consider it necessary to more than formally prove its identity by distinguishing marks.

1st row, No. 3. White spot outside shield, S.E. of "d" of "2d." (Nos. 63466, 72656, 73826, etc.)

5th row, No. 4. Small cut into the figure 2, lower angle (Nos. 63465, 63915, 64725, 72655, 73825, 74665, etc.)

Of course, it would be easily possible to identify the position on a sheet of any stamp by means of these or other defects, but as this can be equally well done by means of the control numbers, and it would take up a great deal of space to describe each stamp's peculiarities, I do not go further into the subject.

There were four issues, and of these the second (15th of the whole series) presents several irregularities. In the first place, it consisted of 4000 instead of the usual 3000 stamps, and rather more than half the sheets composing it were the remnant of the old printing F. As 4000 stamps would amount to 133⅓ sheets, one sheet of 30 had only a third of its stamps numbered, namely, the two right hand vertical rows. The rest of the sheet, being unnumbered, was never issued, but remained in the Company's offices until 1898, when it was used in supplying applications from collectors for North-Eastern Railway letter stamps. By the help of blocks of printing G, I have been easily able to identify such specimens of these unnumbered stamps as have come under my notice. In one copy, for instance, the fourth line of shading from the top in the triangle occupying the lower left hand spandrel is broken off short. This variety always occurs on the 4th stamp of the 4th row of a sheet of printing G. I was fortunately able to discover the 5th stamp in this row on the identical sheet which was only partly numbered. This stamp is numbered 66999 and the left hand perforations correspond exactly to those on the right hand side of its unnumbered neighbour. This sheet was therefore numbered 66991 to 67000 (six of which specimens are still in existence), the other 20 stamps being left unnumbered (all believed to be in the hands of collectors).

The 14th, 15th and 16th issues were numbered with very large figures, similar to those of the old vermilion stamps. The 17th issue has medium-sized figures.

14th Issue, *Nos.* 63001 *to* 66000, *February*, 1894. About 50 unused specimens are known, all printed in bright yellow-green, including the following:—Sheet, Nos. 63451-80 (nine missing); Nos. 63911 to 63921; Nos. 64721 to 64740.

Between the latter number and 66000 I have not been able to meet with a specimen. All are printing G.

15th Issue, *Nos.* 66001 *to* 70000, *April*, 1894. About 100 unused specimens are known, half being printing G and half printing F, and comprising portions of about eleven sheets. All specimens I have seen numbered between 66001 and 67194 are printing G (dull green in colour), whilst those between 67425 and 70000 are all F (pale and dark shades). I am unable to say of which printing were the seven intervening sheets (Nos. 67611-40, 67241-70, 67271-300, 67301-30, 67331-60, 67361-90 and 67391-420). The sheet No. 66961-90 was followed by one of which only the two right-hand vertical rows were numbered (66991-67000). The next sheet was normal again, Nos. 67001-30.

16th Issue, *Nos.* 70001 *to* 73000, *July*, 1894. Printing G throughout. Colour very similar to that of preceding issue. Portions of three sheets are known unused (Nos. 70391-420, 71231-60 and 72841-70). The first of these is in more of an olive green shade than the others. Like the two preceding, this issue has very large control figures.

17th Issue, *Nos.* 73001 *to* 76000, *September*, 1894. Printing G throughout. Smaller control numbers. Colour varies greatly from yellow-green to dark olive-green. The control numbers are frequently double-printed. Something over 150 unused specimens are known, ranging from Nos. 73811 to 75940.

Block showing Types 1 and 2 of Second Transfer.
(Printing H, 21st Issue).

Printing H. 18th to 22nd Issues.
(Re-issued as Portion of 30th Issue.)

Printing H is as easily distinguishable from G as the latter was from its predecessors. The colour of the impression is a bright, almost grass, green shade, and the paper cream coloured, somewhat similar to that of the early printings (D and E), but a little inferior.

Between 15000 and 16000 stamps were printed. Of these, 15000 (500 sheets) were issued during 1895 (18th to 22nd issues), the remaining few sheets being apparently overlooked until August, 1897, when they were issued as part of the 30th issue.

Owing to the readiness with which the printing can be otherwise distinguished, I only describe one or two of the most noticeable defects. Owing to the clearness of the impressions in this printing, all the distinguishing marks of the second transfer are easily discernible.

3rd row, No. 1. Slight scratch opposite T of "LETTERS."
3rd row, No. 6. Small white bar extending from right-hand side of the shield.

There were five issues of 3000 stamps each.

18th Issue, *Nos.* 76001 *to* 79000, *November*, 1894. Only about 30 unused specimens known, including the following :—

Nos. 77827-30; 78380-85, 78387-96, and 78398-400; 78656-57, 78661.

I have not been able to meet with a specimen numbered between between 76000 and 77800.

19th Issue, *Nos.* 79001 *to* 82000, *March*, 1895. Printing H throughout. Two entire sheets are known (Nos. 81341-70 and 81581-610) and also some 60 or more other unused specimens, ranging from 79721 to 81878. The type of control figures is similar to that of the preceding issue.

20th Issue, *Nos.* 82001 *to* 85000, *May*, 1895. Printing H throughout. Two part sheets of 20 and 25 are known, and about 100 other unused specimens, ranging from 82031 to 84820. The control figures are slightly larger than in the preceding issue.

Printing H.

18th Issue (1894).

19th Issue (1895).

20th Issue (1895).

21st Issue (1895).

22nd Issue (1895).

Printing J.

24th Issue (1896).

25th Issue (1896).

21st Issue, *Nos.* 85001 *to* 88000, *July*, 1895. Printing H throughout. Square sans-serif control figures. One almost complete sheet is known (three stamps Nos. 86441-42 and 86467 being missing), and about 50 other unused specimens, ranging from 85276 to 87847.

22nd Issue, *Nos.* 88001 *to* 91000, *September*, 1895. Printing H throughout. Control figures of about the same size, but oval. One entire sheet is still in existence (Nos. 90131-60) and about 120 other unused specimens, ranging from 88130 to 90460.

Reissue. See under 30th and 31st issues.

Printing J. (23rd, 24th, 25th and Portion of 28th Issues.)

Printing J was made on paper of much the same quality as H, but whiter. It is principally remarkable for the colour of the ink employed, which ranges from pale green to a very dark blue-green or even black-green.

Probably less than 10,000 stamps were printed. The 23rd, 24th, and 25th issues absorbed 9000 of these, and about 500 more were issued after an interval of eight months as part of the 28th issue, (the rest of which was printing K).

The distinguishing marks are all of a very slight character, although quite sufficient for the purpose of proving that the 23rd to 25th issues are of the same printing. The 4th stamp in the 4th row, for instance, has a white spot on the edge of the central curve of the figure 2 and another on the dot under the d. Four sheets of which I have seen portions (Nos. 92651-80, 95141-70, 96911-40 and 99881-910) all show these peculiarities.

23rd Issue, *Nos.* 91001 *to* 94000, *December*, 1895. Printing J throughout. Colour, green to very dark green. Control figures similar in type to preceding issue. About 150 unused specimens are known, ranging from 91008 to 93770.

24th Issue, *Nos.* 94001 *to* 97000, *March*, 1896. Printing J throughout. Colour, green to dark green. The very dark shade does not appear to occur. Control figures similar to preceding issue.

Block showing Types 3, 4, 5, 6 of Second Transfer.
(Printing K, 29th Issue).

About 150 unused specimens are known, ranging from 94303 to 96940 and including part sheets of 21 and 23.

25th Issue, Nos. 97001 to 100000, June, 1896. Printing J throughout. Colour, pale green to dark green. The very dark green does not seem to occur, but some of the impressions are in a much paler shade than occurs in the other issues of printing J. The control numbers are smaller and slightly defective. About 150 unused specimens are known, ranging from 97401 to 99907.

Reissue. See 28th Issue.

Printing K. 26th to 31st Issues.
(Excepting Portions of 28th, 30th and 31st Issues.)

With printing K, an effort seems to have been made to keep the colour of the ink uniform or nearly so. A shade a little darker than that used for printing H was chosen, and it varied but slightly down to 1900. Recent issues, in consequence, become more difficult to readily distinguish.

Roughly between 13,000 and 14,000 stamps were printed.

With the similarity in colour amongst recent issues, the distinguishing marks caused in transferring the design to the machining stone gain a greatly increased importance. I have fortunately been able to examine an entire sheet of this printing (K) and note the following defects (amongst others) :—

1st row, No. 6. Small white dot on figure 2, at top.
2nd row, No. 1. Two white dots to right of V of "Conveyance."
3rd row, No. 1. White point extending from right side of shield.
3rd row, No. 3. Ditto from left side of shield.
3rd row, No. 5. Circle broken above S of "Single."
5th row, No. 6. Two white dots to left of T of "Post."

The above slight defects have been identified on blocks numbered from 100000 up to 116000 (with exceptions in the 28th, 30th and 31st issues), but not on any others.

26th Issue, Nos. 100001 to 103000, August, 1896. Printing K throughout. Control figures very defective. Over 200 unused specimens are known, ranging from 100008 to 102781 and including two part sheets of 23 each.

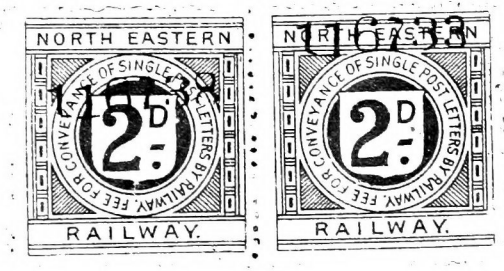
Printing K.

26th Issue (1896).

28th Issue (1897).

29th Issue (1897).

31st Issue (1897).



Printing L.

31st Issue (1897).

32nd Issue (1898).

33rd Issue (1898).

27th Issue, *Nos.* 103001 *to* 106000, *October*, 1896. Printing K throughout. Control figures very defective, as in previous issue. Over 100 unused specimens are known, ranging from 103164 to 104797. I have only been able to find one specimen numbered between 104800 and 106000, namely, a used copy postmarked March 19th, 1897, and bearing Control No. 105320.

28th Issue, *Nos.* 106001 *to* 109000, *February*, 1897. Printings K and J. Larger, clearly impressed control figures. Between 200 and 300 unused specimens are known, of which about 34 are printing J. An entire sheet, Nos. 108431-60, exists, as well as part sheets of 22, 25 and 28 stamps respectively. The control numbers of specimens I have met with of printing K range from 106097 to 108610. Those of printing J are as follows :—

Nos. 108751 (used) 108756 (unused).
Nos. 108822, 108830, 108833, 108836-37, 108840-43, 108845, and 108847-49
Nos. 108853-55, 108858-60, 108863-65, 108868-70, 108872-75 and 108877-80.

It will be noticed that the latter are from two consecutive sheets.

29th Issue, *Nos.* 109001 *to* 112000, *May*, 1897. Printing K throughout. Control figures somewhat defective. Probably about 200 unused specimens are known, including a nearly entire sheet, Nos. 110261-90 (Nos. 76, 81, 86 missing). A number of sheets of this printing had six or seven instead of five vertical rows of perforation, the consequence being that stamps at the ends are often perforated all round, instead of having the usual wide imperforate margin. Two examples are known numbered "10506" and "10520" and another has No. "110511 1," these vagaries being due to "off centre" numbering. (See illustration on page 195).

30th Issue, *Nos.* 112001 *to* 115000, *August*, 1897. Printings K and H. Control figures generally somewhat defective, as in preceding issue. It is impossible to say in what proportion the two printings are represented, but of printing K, I have seen Nos. 11239, 1122805, 112943, 113199, 113324, 113377, 113650, 113679, 113920 and 113980; of printing H, Nos. 114151 and 114831. Of printing K, a nearly complete sheet is known, Nos. 113621-50 (Nos. 113621-3, 25, 30 and 50 being missing). Altogether, about 100 unused copies are known.

31*st Issue*, *Nos.* 115001 *to* 118000, *October*, 1897. Printings H, K and L (see later). Control figures generally slightly defective. Of printing K, I have seen portions of the following sheets (ending): 115150, 115240, 115300, 115420, 115570 (part sheet 115550-70), 115990 (No. 115976, used, very dark green), 116410, 116440, 116560, 116740 (nine missing from sheet); of printing L, portions of sheets Nos. 117070 (all except nine), 117190 (all except six), 117610, 117730, and 117940; whilst of printing H I have met with only a single example from sheet No. 117350. Altogether, over 200 of this issue are known unused.

Printing L. 32nd and 33rd Issues.

(Also as portion of 31st, 35th, 42nd and 45th Issues.)

Printing L is in a brighter shade of green than its predecessor, but is not always easy to distinguish, some of the darker impressions very closely approximating. The paper is of much the same quality, a little whiter and inferior if anything.

Number printed. Probably about 12,000.

Distinguishing marks. I have fortunately been able to examine several complete sheets of this printing, and note the following principal defects:—

1st row, No. 2. Second line under R of "For" broken.
1st row, No. 5. Stop after "OF."
2nd row, No. 6. Two white dots to left of S of "Letters."
3rd row, No. 2. Figure 2 broken at bottom angle.
3rd row, No. 6. Bar of letter A broken off at left.
4th row, No. 6. Coloured dot to left of "Railway" near outer line of the stamp.
5th row, No. 1. White spot on dot under "d" of "2d."

Printing L is the last from the Second Transfer.

32*nd Issue*, *Nos.* 118001 *to* 121000, *January*, 1898. Printing L throughout. About 200 unused examples of this issue are known, including a part sheet, Nos. 119171-200 (Nos. 71, 72, 73 missing).

33*rd Issue*, *Nos.* 121001 *to* 124000, *April*, 1898. Printing L throughout. Two entire sheets are known, 121301-30 and 123101-30, also about 100 others unused, ranging from 121109 to 123405.

Remainders. Issued as portions of 35th, 42nd and 45th issues, see later.

Third Transfer, 1898.

We have already seen that the second transfer made in 1891 consisted of a strip of six impressions, all taken from the same die or matrix, but showing slight differences by which they are easily distinguished from one another, and that when a supply of stamps was required, five duplicates of this row were transferred one below the other to the machining stone, the original strip (otherwise "Second Transfer") being then put away until required again. This second transfer was in regular use from 1891 to 1898, and in all the sheets of stamps printed during this period, it will be found that the stamps in every horizontal row bear the same relative positions to one another, but the horizontal spaces between the rows vary in different printings.

In the third transfer a different procedure was adopted. Thirty single impressions appear to have been made and arranged in the form of a sheet (5 rows of 6) on the machining stone, to which the design was then transferred by pressure. After no less than 30,000 stamps (1000 sheets) had been printed off, the stone appears to have been cleaned, the impression not being preserved. Of the third transfer, we have therefore only printing M.

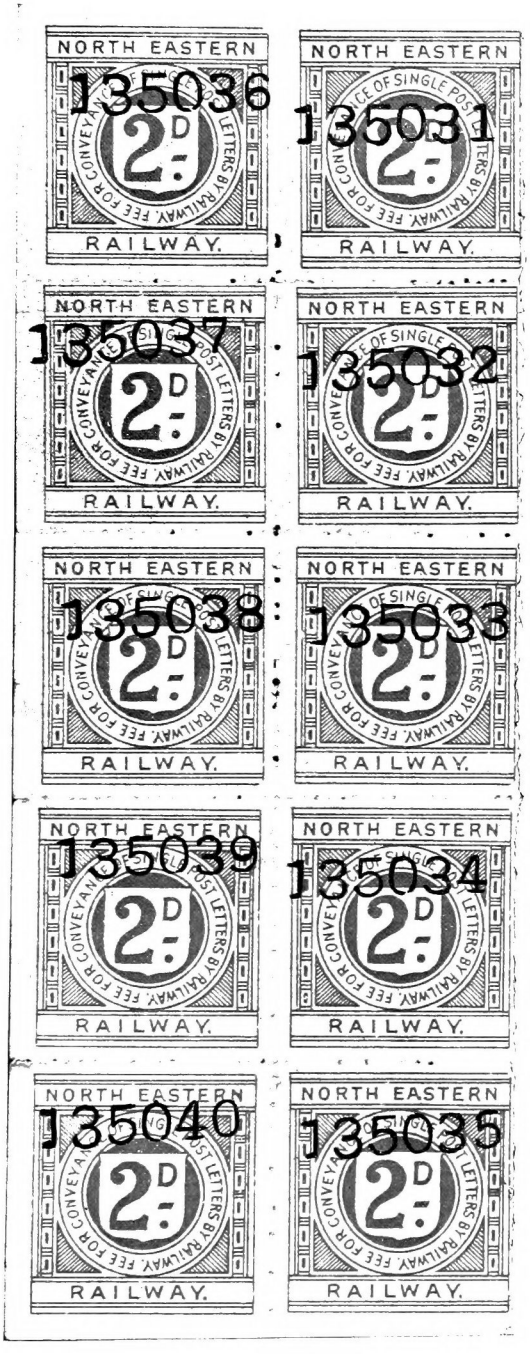
Printing M. 34th to 43rd Issues.

(Except a portion of 35th and 42nd Issues.)

Printing M is in a dull shade of green, occasional impressions being very dark. The paper is of much the same quality used for preceding issues.

About 1000 sheets or 30,000 stamps were printed. These were apparently left just as printed, and whenever a fresh issue was required, 100 sheets were selected, perforated and numbered. After the first two issues, the margins of the sheets have always been clipped close.

Third Transfer.
Printing M, 37th Issue.
Each sheet has thirty minutely different types.



Distinguishing marks. Every stamp on the sheet (except occasionally with heavily or lightly inked impressions) shows the light horizontal hairline which connects the two outer lines of the left hand pillar (opposite the A of "Conveyance"). This seems to be the only connecting link between the second and third transfers, and tends to prove that they had a common source. Every stamp on sheets of printing M, further, has a fine hairline between the right hand pillar (near the top) and the outer line of the stamp (S.E. of "N" of "Eastern"), and the horizontal line immediately above "North-Eastern" is broken between the two words. A similar line above "Railway" is broken between the letters "L" and "W." There is also a curved hairline at the foot of the second A of "Railway" in the circular inscription.

The following are some of the defects peculiar to certain positions on each sheet:—

1st row, No. 3. S of "Eastern" defective.
2nd row, No. 6. Error "Eor" for "For."
4th row, No. 5. White dot to right of D of "2d."
4th row, No. 6. Tear opposite ET of "Letters."
5th row, No. 5. White dot to right of D of "2d."
5th row, No. 6. Outer line of stamp on left hand side missing at bottom.

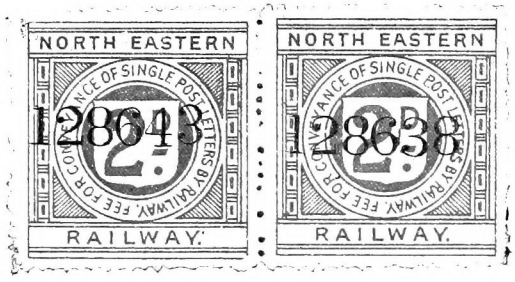
The top right hand corner is defective in stamps Nos. 1, 20, 21, 22, 26 and 30, and the lower right hand corner in Nos. 4, 6, 10, 11, 13 and 14. The 2nd and 3rd stamps in the 2nd row are placed very unevenly. All sheets of stamps from the 34th to the 43rd issues show all the above peculiarities.

34th Issue, Nos. 124001 *to* 127000, *June*, 1898. Printing M throughout. Over 100 unused examples are known, numbered from 124155 to 126868, and including a part sheet, Nos. 125831-60 (six missing.

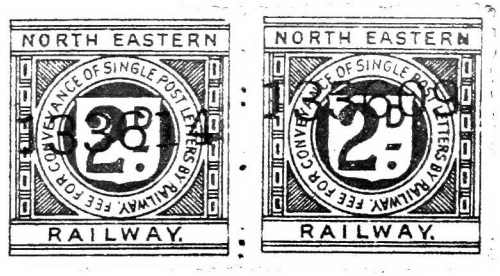
35th Issue, Nos. 127001 to 130000, *July*, 1898. Printings M and L. I have seen several entire sheets, including the two Nos. 129941 to 130000 (the latter being now broken up).

Third Transfer.

Printing M (34th to 43rd Issues).
With Oval Control Figures.
35th Issue (1898).



With Large Sans Serif Control Figures.
37th Issue (1898).



With Small Control Figures.
42nd Issue (1899).

Portions of the following sheets are known :—Printing M, Nos. 127030, 127360, 127480, 127810, 127900, 128140, 128290, 128320, 128650, 128920, 129520, 129790, 129820, 129940, etc. ; and of printing L, Nos. 129010 and 129040. Altogether, over 200 are known unused.

36*th Issue*, *Nos.* 130001 *to* 133000, *October*, 1898. Printing M throughout. Plain, round, or square type of control figures. I have seen an entire sheet, Nos. 131861-90, also a part sheet, Nos, 132701-30 (Nos. 1, 2, 3 missing).

37*th Issue*, *Nos.* 133001 *to* 136000, *December ?* 1898. Printing M throughout. Same type of figures. An entire sheet is known bearing Nos. 133001 to 133030.

38*th Issue*, *Nos.* 136001 *to* 139000, *Date*, *January ?* 1899. Printing M throughout. Same type of figures. An entire sheet is known bearing Nos. 136001 to 136030, also a part sheet, Nos. 138611-40 (Nos. 1, 2, 3 and 5 missing).

39*th Issue*, *Nos.* 139001 *to* 142000, *Date*, *March*, 1899. Printing M throughout. Control figures similar to those of 35th issue (oval in shape, with serifs). A part sheet is known, Nos. 139901-30 (Nos. 26 to 30 missing) ; also smaller blocks, etc., ranging from Nos. 140276 to 140920. A new perforating machine appears to have been used, same gauge as before (12), but the holes are very clearly cut out, instead of roughly done as in preceding issues.

40*th Issue*, *Nos.* 142001 *to* 145000, *Date*, *June*, 1899. Printing M throughout. Control figures as in preceding issue. An entire sheet is known, Nos. 143171-200 ; also smaller blocks, etc., ranging from Nos. 142547 to 144340.

41*st Issue*, *Nos.* 145001 *to* 148000, *Date*, *August*, 1899. Printing M throughout. Perf. 12, clear cut holes. Control figures as in preceding issue. Part sheets are known, Nos. 145391-420 (corner stamp, No. 1 missing) and Nos. 147288-310 ; also smaller blocks, etc., ranging from Nos. 145105 to 146848.

Printing M—*Continued.*

With Large Control Figures.

40th Issue (1899).

43rd Issue (1900).

Printing L, Reissue.

42nd Issue (1899). Small Control Figures.

42nd Issue, *Nos.* 148001 *to* 151000, *Date*, *October*, 1899. Printings M and L. Perf. 12, clear cut holes. Small control figures. I have seen portions of the following sheets :—Printing L, Nos. 148030 (this sheet, with three stamps missing from the top row is still in existence), 149320, 149680, 150370 and 150730; and of printing M, Nos. 148330 and 150910. The entire sheet, Nos. 150881-910 is known.

43rd Issue, *Nos.* 151001 *to* 154000, *Date*, *January*, 1900. Printing M throughout. Perf. 12, clear cut holes. Large control figures as in 41st issue. Sheet Nos. 151841-70 and 152651-80 are known ; also numerous blocks, etc., ranging from No. 151331 to 153880.

Fourth Transfer, 1900.

The fourth transfer shows most of the defects described as being common to all the stamps printed from a sheet of the third transfer, *e.g.*, the breaks between N and E, and between L and W, and the curve to the second A of "Railway," in the circular inscription. In no cases, however, are the corners of stamps defective, and the sheet is formed very evenly and regularly. Two printings, N and O, have been made.

Printing N. (44th to 48th Issues).

Printing N is in a pale shade of green, which, however, varies. The paper is of much the same quality as that used for immediately preceding issues, but whereas all previous printings were perf. 12, all sheets of printing N have a new perforation—gauge 11—except those of the 48th issue.

About 500 sheets, or 15000 stamps were printed. Issues 44, 45, 46 and 47 were perforated 11, and issue 48, gauge 12.

There are fewer distinguishing marks than in any other printing I have examined. The fifth stamp in the second row has a slight scratch in the green background below the shield and above Y of "Railway."

44th Issue, *Nos.* 154001 *to* 157000, *Date*, *March*, 1900. Printing N. Small control figures. Perf. 11. An entire sheet is known, Nos. 156611-40, also numerous blocks, etc., ranging from Nos. 154498 to 106593.

Fourth Transfer.

Printing N (44th to 48th Issues).
45th Issue (1900), perf. 11.

48th Issue (1900), perf. 12.

45*th Issue*, *Nos.* 157001 *to* 160000, *Date*, *June*, 1900. Printings L, N. Small control figures. Perf. 11. An entire sheet is known, Nos. 158021-50; also two sheets, each with the corner stamp No. 1 missing, Nos. 158351-80 and Nos. 159761-90. All three are printing N. Of printing L, I have seen only a pair, Nos. 157417-12, and a block of 16 from the top left hand corner of sheet No. 157360. Blocks, etc., of printing N are known ranging from No. 157720 to 159790.

46*th Issue*, *Nos.* 160001 *to* 163000, *Date*, *July*, 1900. Printing N. Small control figures. Perf. 11. An entire sheet is known, Nos. 161441-70; also a sheet, with one stamp missing, Nos. 160451-80 (No. 61 missing).

47*th Issue*, *Nos.* 163001 *to* 166000, *Date*, *October*, 1900. Printing N. Small control figures. Perf. 11. Three sheets are known, each with the corner stamp, No. 1, missing—Nos. 163571-600, 164081-110 and 165011-40.

48*th Issue*, *Nos.* 166001 *to* 169000, *Date*, *December*, 1900. Printing N. Large control figures. Perf. 12. An entire sheet is known, Nos. 168941-70, also part sheets, Nos. 166271-300 (Nos. 1 and 2 missing) and Nos. 167831-60 (No. 5 missing).

Printing O. (49th and following Issues).

Printing O appears to be exactly similar to its predecessor, even as regards the relative positions of the stamps on the sheet, so that probably the entire transfer of 30 types has been preserved. The colour of printing O is a distinct yellow-green.

49*th Issue*, *Nos.* 169001 *to* 172000, *Date*, *March*, 1901. Printing O. Perf. 11. Large control figures. Three entire sheets are known, Nos. 169631-60, 170921-50 and 171401-30; also a part sheet, Nos. 170081-110 (No. 4 missing).

50*th Issue*, *Nos.* 172001 *to* 175000, *Date*, *May*, 1901. Printing O. Perf. 11. Large control figures, as in preceding issue. An entire sheet is known, Nos. 172031-60.

North London Railway.

THE North London Railway was incorporated in 1846 as the East and West India Dock and Birmingham Junction Railway. The main line runs North from Broad Street to Dalston Junction, where it branches eastward to Chalk Farm (Junction with L. & N.W. Railway) and westward to Poplar. The total length is 12 miles.

First Issue.

Second Issue.

The letter stamps are printed by Messrs. McCorquodale & Co., London, in sheets of twelve, arranged in two rows of six. The plate or block from which the stamps are printed consists of three groups of four types each, side by side. The blocks of four types seem to be similar to those of the Neath and Brecon Railway, as type 4 has the first E of "Fee" defective. There have been two printings.

Arrangement of Types on Sheet.

1	2	1	2	1	2
3	4	3	4	3	4

1st Printing, January, 1891, Nos. 1 to 960. Rouletted. Yellow-green.

2nd Printing, about 1896, Nos. 961 to 1920. Perf. 12. Bluish-green.

Unused specimens are seldom seen.

North Pembrokeshire and Fishguard Railway.

THE North Pembroke and Fishguard Railway ran from Clynderwen Junction with the Great Western Railway (by which it has now been acquired) to Letterston, near Fishguard, the four intermediate stations being Llanycefn, Maenclochog, Rosebush and Puncheston.

Letter stamps were issued early in January, 1898, but were withdrawn in August of the same year, on the acquisition of the Company by the Great Western. I am informed by Mr. J. L. Wilkinson, General Manager of the latter Company, that only about 200 stamps were printed. The size of the sheets I am unable to say, but the stamps were issued in blocks of eight, with marginal paper removed. As these blocks always show the same types, it is not unlikely that they represent a sheet as printed. Type 3 may be distinguished by a fine line above H of "Fishguard," and type 4 by the minute dot on each side of the figure "2." Although the remainders of these stamps are stated to have been destroyed after their recall from stations in August, 1898, a small supply was still on hand at Clynderwen in the following October, as letters despatched from there and now in my possession testify.

North Staffordshire Railway.

THE North Staffordshire Railway was formed in 1841 by the amalgamation of the Churnet Valley, Harecastle and Sandbach and "Potteries" lines. The system now extends through North Staffordshire, Derbyshire and Cheshire, and is 200 miles in length (of which 11 are only partly owned).

The letter stamps were at first supplied by Messrs. Allbut & Daniel, of Hanley, but since 1898 Messrs. McCorquodale & Co., Ltd. (Newton-le-Willows), have printed them Seven printings have been made up to date. Mr. J. F. A. Jones, Accountant to the N. Staffs Railway, has kindly furnished me with particulars concerning the later four, but no information regarding the date of issue and quantity of the first three can be found. The following is, I believe, a complete list of all printings made.

First Type. Lithographed by Allbut & Daniel, Hanley.

No. of Issue.	Date.	Quantity Printed.	Size of Sheet.	Perf.	Colour.
1	Jan. 1891?	?	20	12	Bright green.
2	?	?	20	12	Olive green.
3	?	?	20	12	Grey-green.

Second Type. Printed by McCorquodale & Co., Ltd., Newton-le-Willows.

4	Aug. 22nd, 1898	1200	8	11	Bright yellow-green.
5	Nov. 30th, 1898	2000	20	11	Dark blue-green.
6	Dec. 19th, 1898	2000	?		?
	Second Type altered.				
7	Nov. 17th, 1899	8000	20	11	Sage-green.

The chief point of distinction between the two types is that the earliest has three lines at top or bottom, whilst type II. has four. The first three printings of type II. had a full stop after "North Staffordshire," but this was erased in the printing of 1899. A fresh transfer has been prepared for each printing.

Type I.

Three printings were made of this type, and in each case the machining stone was specially prepared by duplicating the original drawing twenty times. It is probable that this drawing was transferred to a stone and so preserved until about 1897, when it was last used. When a printing was required, twenty separate impressions were taken from it and transferred to the machining stone. In making the twenty impressions the pressure varied considerably, as in some instances the design was transferred very lightly and in others heavily, causing thick and somewhat blurred impressions. In the first printing, for instance, the second stamp in the third row of each sheet has the appearance of being feebly printed, whilst the first and third stamps—those on either side of it—stand out boldly.

The identity of type I., or, in other words, the common origin of the three first printings made for the North Staffs Railway, is easily proved. An examination will show that the design of a stamp is in each case similar, whilst the spaces between any two stamps vary according to the printing. The first E of "Fee" has a very thick lower stroke, and this defect became more prominent each time a transfer was made. In the second and third printings two lines in the lower portion of the N.E. triangle are blurred on each stamp of a sheet, and on many stamps the three lines under WA of "Railway" appear to have been touched up. In the second stamp of the top row of a sheet of the second printing the first E of "Fee" does not show the thick foot, nor in the last stamp of the lower row.

1st Issue, type I., Issued February, 1891? Colour, green (pale and dark shades). Clear impressions. Printed in sheets of 20, four rows of five. Perf. 12. Spaces between the stamps average about 4 to 4½mm. An entire sheet of this issue is not known to exist.

2nd Issue, type I., Issued 1895? Colour, olive-green (varies considerably in shade). Impressions usually more or less blurred. Perf. 12. Space between stamps varies from barely 4 to 4½mm. At least two entire sheets of this printing are known.

3rd Issue, type I., Issued 1897? Colour, grey-green (varies slightly). Impressions fairly clear but slightly heavy. Perf. 11. Space between the stamps in a horizontal row of a sheet averages about 7mm., and in a vertical row varies from $3\frac{3}{4}$ to 5mm.

NOTE.—In December, 1898, all stamps of the first type were withdrawn from use. The quantities so recalled were about 1200 and were roughly in the following proportion:—1st Issue, 300; 2nd Issue, 500; and 3rd Issue, 400. Amongst them were eight entire sheets of the 3rd issue, one of the second and none of the first, although one sheet of this print had only a single stamp missing from one corner. The remainder of the stamps were in singles or small blocks. In addition to the above quantities, small numbers of each issue had been obtained by collectors direct from the stations.

Type II.

As already stated, type II. is mostly easily distinguished from type I. by means of the lines above "North Staffordshire" and below "Railway," three in each case in type I. and four in type II. The whole design and inscription, however, was redrawn, with perhaps the exception of the shield and "2d." The centre inscription is printed slightly larger and is placed within two circles, whilst the triangular ornaments in the spandrels are filled in with more finely drawn lines.

There is a small white dot on the body of the figure "2," just above the level of the bar under "d." A similar dot in exactly the same position is found on the last stamp in the lowest row of sheets of the first printing, thus furnishing the only point of resemblance between types I. and II. It may be only a coincidence or as suggested above, the shield bearing the "2d." may have been left unaltered. In type II., there is also a small white dot on the upper part of the "2" and the line above "IR" of "Staffordshire" is broken.

4th Issue, type II., Issued August 22nd, 1898. Colour, bright yellow-green. Printed in sheets of eight, two rows of four. Although a new printing was made in November, 1898, about 600 stamps of this issue were still on hand in the middle of the following month.

First Issue, Type I.

Third Issue. Type I.

Fifth Issue. Type II.

Seventh Issue. Type II. (retouched).

5th Issue, type II., Issued November 30th, 1898. Colour, dark blue-green. Printed in sheets of 20, four rows of five; edges of outer stamps perforated. This issue was mainly used to supply stations from which the stock of stamps of type I. had been recalled.

6th Issue, type II. ? Issued December 19th, 1898. I have not been able to meet with examples of this printing.

Type II. (Altered).

Before the stone was prepared for the seventh printing, the design appears to have been slightly modified by removing the stop after "North Staffordshire." At the same time, the topmost vertical bar in the left hand pillar was cut in two, probably accidentally.

7th Issue, type II. (modified), Issued November 17th, 1899. Colour, sage-green. Perforated 11. Printed in sheets of 20, four rows of five.

North Wales and Liverpool Railway Committee.

THE North Wales and Liverpool Railway is owned jointly by the Great Central and Wrexham Mold and Connah's Quay Railways. The line runs from Seacombe to Connah's Quay, a distance of 17½ miles.

The letter stamps are lithographed by Messrs. Hy. Blacklock & Co., Ltd., of Manchester, and three printings have been made down to the present time.

No.	Date Ordered.	Quantity.	Sheets.	Colour.
1st	July 1, 1896	240	$\begin{cases} 2\times6 \\ 4\times3 \end{cases}$	Deep green.
2nd	Sept. 27, 1898	252	4×3	Blue-green.
3rd	April 27, 1899	600	?	?

The latter I have not been able to meet with, all sheets issued during 1900 and 1901 which I have seen being apparently of the first printing.

The letter stamps of the North Wales and Liverpool Committee have a specially interesting history. The order for their printing was sent to this firm a few weeks after that for the last printing of the old

M.S. & L. Railway, and as the transfer inscribed "Manchester, Sheffield and Lincolnshire Railway" was not likely to be required again, owing to the change in the title of the Company to "Great Central Railway," it was utilized for the North Wales and Liverpool stamps by cutting out or erasing the old inscription. In this process, type 2 was spoilt and had to be cut out, whilst some of the other types required touching up. They may be distinguished as follows:—

Type 1. The 9th line of shading from the bottom in the triangular ornament in the N.W. spandrel is broken in half. In the N.W. & L. stamps there is a small L to Railway.

Type 2. Not found on N.W. & L. stamps.

Type 3. Second line under H of "Sheffield" broken (or in N.W. & L. stamps, under LI of "Liverpool"). The first line under "Sheffield" (or "Liverpool"—that immediately under it—was damaged in altering the inscription and redrawn, both ends extending slightly beyond the edge of the stamp.

Type 4. Single line at top. This line was slightly damaged in altering the inscription and evidently redrawn thicker over the letters, "ALES &."

Type 5. The outer line but one on the left hand side of the stamp is broken opposite the three horizontal strokes under the topmost perpendicular bar of the pillar. The inner line of the right hand pillar is also slightly defective towards the top. In the N.W. & L stamps, there is a small R to "Railway."

Type 6. Line under the lowermost perpendicular bar of the right hand pillar is broken. The fourth line of shading from the top in the S.E. triangular ornament is broken off short at the upper end.

I have met with panes of the first and second printings showing the following arrangement of types:—

State of Transfer.	Sheets of 1st Printing.		Sheets of 2nd Printing.
1 — 3	4 5 6 4 5 6	1 6 3	1 3 3
4 5 6	4 5 6 4 5 6	4 5 6	4 5 6
		1 5 3	1 6 3
		4 5 6	4 5 6

The transfer as altered consisted of types 1, 3, 4, 5 and 6, the space for type 2 being left blank. In preparing the machining stone for printing, a number of duplicates appear to be made (some being cut up), sufficient impressions being thus transferred to the stone to enable a sheet of at least 36 (?) stamps to be printed.

Entire Pane of First Printing (1896).

Sheets of the first printing were cut into panes of either two rows of six or four rows of three. (Both panes are in exactly the same shade, and both were known before September, 1898, so there can be no doubt as to their both being of the first printing). All the 2×6 panes I have seen show exactly the same defective marking, whilst those in four rows of three are also uniform; but no defects on the former occur anywhere on the latter. Are the two panes portions of sheets of 36 (six rows of six), or were they printed separately on the same or different stones? Any reply to this question which suggests itself seems unsatisfactory, as the printing, presumably, consisted of only 240 stamps. If the panes formed part of a larger sheet, there would surely be two panes, 2×6, and one, 4×3, or vice-versa, yet all panes of a size are apparently alike.

Oldham, Ashton and Guide Bridge Railway.

THE Oldham, Ashton and Guide Bridge Railway is the joint property of the Great Central and London and North Western Railway Companies. The line is six miles in length and runs from Oldham (Glodwich Road and Clegg Street) through Park Bridge and Ashton to Guide Bridge.

The letter stamps are lithographed by Messrs. Henry Blacklock and Co., Ltd., of Manchester, and are issued in sheets of six or 12. The following is a list of the printings made down to the present time:

Issue.	Transfer.	Date.	Quantity.	Sheets.	Colour.
1st	I	Jan. 9th, 1891	102	2 × 3	Deep green.
2nd	I	June 1st ,,	286	2 × 3	Olive-green.
3rd	II	Nov. 5th, 1898	240	4 × 3	Dull green.
4th	II	Apr. 27th, 1899	600	4 × 3	Deep green.

Although the stamps are issued in panes of six or twelve stamps, it is probable they are printed in larger sheets.

First Transfer, 1891.

I have met with six types, which may be distinguished as follows:

Type 1. Two of the three horizontal strokes under the topmost perpendicular bar in the right hand pillar are defective or broken.

Type 2. The "&" is broken at the top.

Type 3. The topmost bar in the right hand pillar is slightly defective on the right hand side.

Type 4. "Oldham" is close to the lower line (as in type 1). The first stroke of the H is broken off short at the bottom.

Type 5. The topmost bar on the left hand pillar is defective.

Type 6. The second line under D of "Oldham" is slightly broken (break sometimes indistinct). The topmost perpendicular bar in right hand pillar is joined by a blot of colour to the line on right hand side.

These defects occur in all sheets examined. The relative positions of the stamps in sheets of each printing are identical.

Second Issue (1891).
Transfer I.

Entire Sheet of Second Printing, as issued.

1st Printing, 1891. Colour, deep green; surfaced paper. Issued in sheets of six. Very faint guide lines. In some impressions, types 1 and 4 have the guide lines on right side only, but in others they are fairly distinct.

2nd Printing, 1891. Colour, dull green, olive-green. Type 4 always has a dash under the "&." Some panes show a white dot above the ball of the figure 2 on type 5 and another to right of the "D."

Second Transfer, 1898.

I have not been able to meet with sufficient examples to say with any degree of certainty how many types exist. There were probably more than six types.

The second transfer is chiefly remarkable for the thick lines round each stamp, taking the place of the more or less faint guide lines in earlier issues.

3rd Printing, 1898. Dull green, dark green. Perf. 12.

4th Printing, 1899. Deep green. Perf. 12. In the two sheets I have met with, stamps Nos. 9 and 12 both have the right pillar defective, the third bar in the right pillar being broken in No. 9 and the fourth bar in No. 12.

Pembroke and Tenby Railway.

THE Pembroke and Tenby Railway, like its neighbour, the N. Pembrokeshire and Fishguard, is now merged in the Great Western, having been acquired by the latter in 1896. The line ran from Pembroke Dock to Whitland, passing through Pembroke (town), Lamphey, Manorbier, Penally, Tenby Laundersfoot, Kilgetty and Narberth, the length being 27¼ miles.

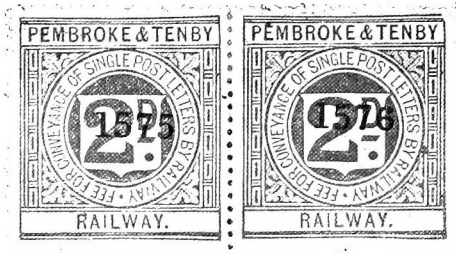
The letter stamps were printed by Messrs. McCorquodale & Co., Ltd., in sheets of 12, arranged in two rows of six. Two printings were made, but no specimens are now known to exist of the first of these. I am informed by the printers, that it was furnished in January, 1891, and would almost certainly be similar to the printings made by them at the same time for other Companies, the Garstang and Knot End or Aylesbury and Buckingham Railways, for instance.

Issue.	Control Numbers.	Date of Supply.	Description.
1st	1 to 1000	Jan. 27th, 1891	Rouletted; yellow-green.
2nd	1001 to 2000	Dec. 15th, 1893	Perf. 12; blue-green.

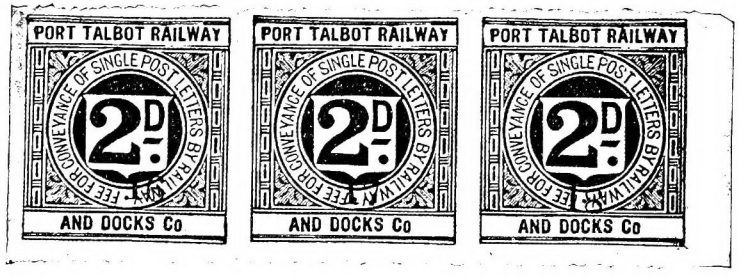
Mr. J. L. Wilkinson, General Manager of the Great Western Railway, informs me that the stamps were recalled from the stations about October, 1896, stamps of the Great Western Railway being substituted, but is unfortunately unable to furnish any other information.

At that time the stamps had been issued up to about No. 1500, those bearing control numbers above this being remainders. Only two used copies are known, numbered between 1400 and 1500.

PEMBROKE AND TENBY.
Second Issue (1893).

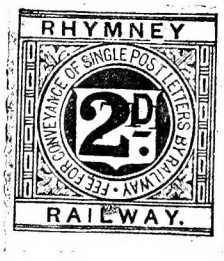


PORT TALBOT.
First Issue (1901).



RHONDDA AND SWANSEA BAY.
First Issue (1891).

RHYMNEY.
First Issue (1891).



Port Talbot Railway and Docks Company.

THE Port Talbot Railway and Docks Company was incorporated in 1894, and partly opened on September 1st, 1897. The line now open runs from Port Talbot through Maesteg (junction with Great Western Railway) to Pontycymmer, and is 35 miles in length.

The letter stamps are printed by Messrs. McCorquodale & Co., Ltd., of London, in sheets of 24, arranged in four rows of six. Mr. E. Knott, Secretary to the Company, kindly informs me that only one supply has yet been obtained, and that it was received from the printers on October 28th, 1898. The first issue did not, however, take place until February 28th, 1901, when 12 stamps (half a sheet) were sent to each station.

The stamps are printed in dark green, and rouletted. The control numbers (running from 1 to 500) are in small black figures.

Rhymney Railway.

THE Rhymney Railway was incorporated in 1854 and opened in 1858 and is 48¼ miles in length. The line runs from Cardiff through Ystrad Minach to Hengoed Junction and Rhymney, with a branch from Ystrad Minach through Llancaiach Junction to Dowlais. A second line runs from Cardiff to Senghenith.

The letter stamps are printed by Messrs. McCorquodale & Co., Ltd. (London), in sheets of 60, arranged in ten rows of 6. I am informed by Mr. W. Fairlamb, Secretary to the Company, that only one printing has been made, a supply of 50 sheets or 3000 stamps having been furnished in January, 1891. These are similar in design, colour, rouletting, numbering and size of sheet to the first issue for the London and North Western Railway.

Rhondda and Swansea Bay Railway.

THE Rhondda and Swansea Bay Railway was incorporated in 1882 and partly opened in 1885, the last section not being completed until 1895, The line is now 32 miles in length and runs from Swansea into the Taff Vale station at Treherbert, passing through Briton Ferry, Aberavon, Port Talbot and Cymmer (junction with the G.W.R.)

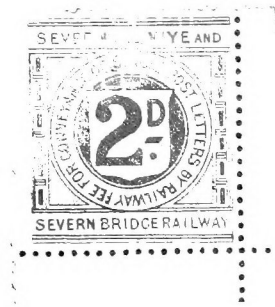
The letter stamps are lithographed by Messrs. Waterlow & Sons, in sheets of 24, arranged in four rows of six. The transfer appears to have been formed from 24 duplicates of an original drawing, and the few imperfections are very slight. In No. 7 (1st in 2nd row), the "P" of "Post" is very defective, and in No. 13 (1st in 3rd row), the second line under "NS" of "Swansea" is broken. These defects occur on sheets of both printings, so that evidently only one transfer has been used.

1st Printing, February, 1891. Colour, green, dark green. Perforated 11½. Thick surfaced paper; wide imperforated margins to sheet. I have only met with a single entire sheet of this printing, although blocks are fairly common.

2nd Printing, 1899 ? Colour, bright green (pale and dark shades). Perforated 10. Thick paper. Margins of sheets clipped.

Severn and Wye Joint Railway.

THE Severn and Wye Railway is the joint property of the Great Western and Midland Railways. The line is 42 miles in length, and runs from Berkeley Road (Junction with the Midland Railway on the English side of the River Severn) through Sharpness, Severn Bridge, Lydney (Junction with Great Western Railway on the Welsh side of the river), Parkend (branch to Coleford) and Cinderford to Lydbrook, the Welsh terminus and junction with the G.W.R.



The letter stamps are issued in sheets of 12, arranged in four rows of three, and were at first lithographed by Messrs. Waterlow & Sons. The printers of the present issue are unknown, but the stamps bear a great likeness to those of the G.W.R. The following is a list of the printings made down to the present time :—

I.—Inscribed "Severn and Wye and Severn Bridge."

1st Printing, Jan., 1891. Lithographed by Messrs. Waterlow & Sons.

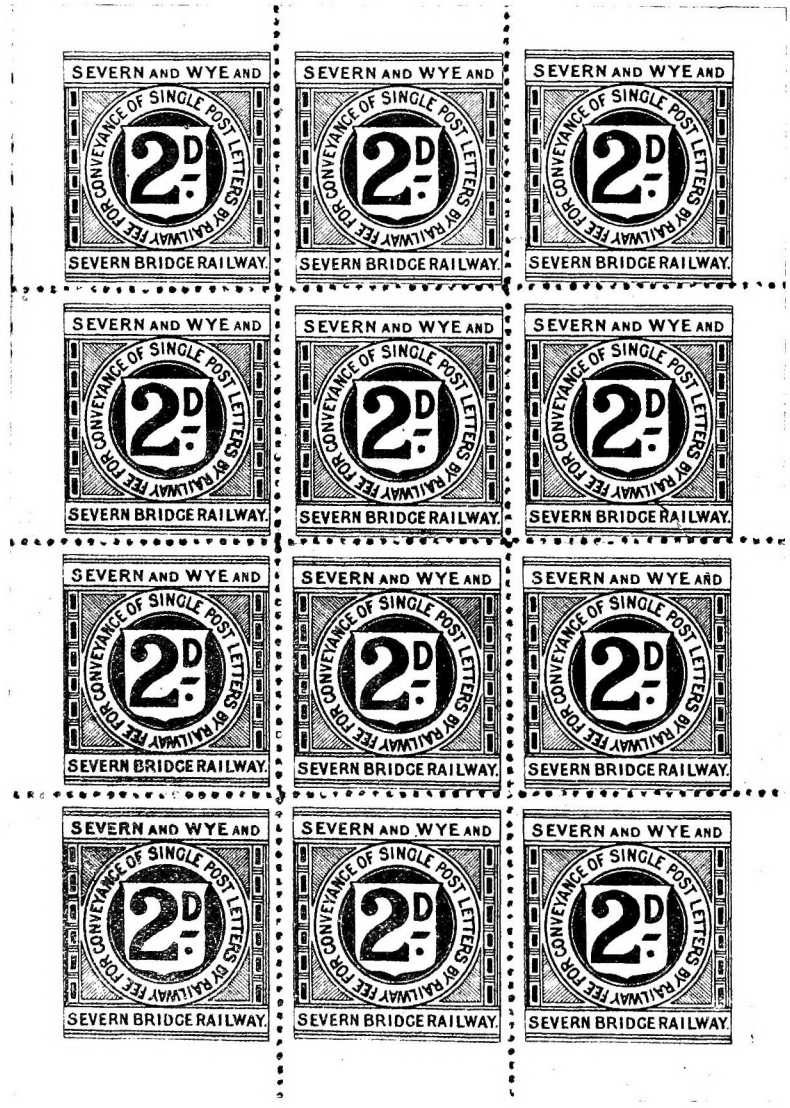
II.—Inscribed "Severn and Wye Joint Railway,"

2nd Printing, 1895 ? Lithographed by Messrs. Waterlow & Sons.

3rd Printing, 1898 ? Lithographers unknown.

The first supply appears to have been printed in sheets of 24, later supplies being in sheets of 12 only.

First Printing, inscribed "Severn and Wye and Severn Bridge Railway." Entire Pane, as issued.



I.—Severn and Wye and Severn Bridge (1st issue).

The first issue was probably made in January, 1891, and was lithographed by Messrs. Waterlow & Sons in sheets of 24, four rows of six, divided before delivery into panes of 12, four rows of three. The two panes are not difficult to distinguish, as both show a number of minute defects. Every stamp on each pane shows a break in the line above the first stroke of the letter W of "Railway," and generally also in that below R of "Severn." The following defects occur:—

Pane A (left pane).

No. 1. Line under A of "And" broken.
No. 4. Line over first E of "Conveyance" broken.
No. 5. White dot on neck of figure 2.
No. 6. Curve of D of "And" broken.
No. 7. Line under second E of "Severn" broken. Stop after "Severn."
No. 8. S of "Severn" defective at top.
No. 10. Line under 5th bar in left pillar broken. Lower curve of figure 2 indented.
No. 11. Dot before S of "Severn."
No. 12. Line broken to the left of top bar in right pillar.

Pane B (right hand pane).

No. 13. Hairline over ND of "And."
No. 15. Two white dots on neck of figure 2, near ball.
No. 19. S of "Severn" broken in centre.
No. 21. Upper bend of S of "Severn" defective.
No. 22. White scratch opposite TER of "Letters."
No. 23. R of "Severn" indented at top.

As I have only met with panes bearing these two sets of imperfections, I conclude that there was only one printing, in sheets of two panes, as already described. It is however curious that part of the sheets should have been perforated only between the stamps (*i.e.*, two vertical and three horizontal rows of perforation across each pane, as in the sheet illustrated), whilst in others the outside stamps were perforated all round as well (*i.e.*, four vertical and five horizontal rows of perforations to each pane). The two illustrations of corner stamps on page 227 will make the method clear.

1st Issue, February, 1891. Perforated about 11½. Colour, pale to

SEVERN AND WYE JOINT RAILWAY.

Half Sheet of Second Printing.

Half Sheet of Third Printing.

deep green; pale yellowish-green. Thick surfaced paper. I have met with about 15 panes, which may be grouped as follows:—

Printed on surfaced side of paper, panes A (all with perforated margin).
B (all with imperforate margin).
Printed on unsurfaced side, panes A and B (all with imperforate margin).

I have not been able to meet with pane B with perforated margins.

II. Severn and Wye Joint Railway.

In 1895 ? the title of the Company was altered to "Severn and Wye Joint Railway," and a new transfer was prepared. It presumably consisted of only 12 stamps instead of 24, as all panes examined present the same imperfections. The following defects occur:—

No. 1. Line broken to left of foot of left pillar.
No. 2. Third line under O of "Joint" broken.
No. 3. Dot about 1mm. from left edge of stamp, near top.
No. 4. Coloured dot on edge of shield, near D of "2d."
No. 5. White spot on foot of figure 2; short I to "Joint."
No. 6. Second line over RN of "Severn" broken.
No. 7. Line over left pillar broken.
No. 9. Y of "Railway" broken (circular inscription).
No. 10. Centre bar of second E of "Conveyance" defective.
No. 11. Line broken nearly over R of "Railway."
No. 12. Both lines broken over OI of "Joint."

In every stamp the line above "JOINT" is broken between the "O" and "I."

2nd Issue, 1895 ? Perforated 12. Colour, dark green. Entire panes are not particularly rare.

Third Type, 1898.

In 1898, the design was redrawn, giving a much clearer appearance, almost entirely free from defects. The sheets as printed seem to consist of 12 stamps only, arranged in four rows of three. The eighth stamp, second in third row, has a full stop after "Wye" and this appears on all panes I have met with.

3rd Issue, 1898. Perforated about 12. Colour, olive-green. This issue was first chronicled in November, 1898, and is still current.

Sheffield and Midland Railways Committee.

THE Sheffield and Midland Railway is, as the title implies, owned jointly by the Great Central (formerly Manchester, Sheffield, and Lincolnshire) and Midland Railway Companies. The joint railway was formed in 1869 by an amalgamation of the Manchester and Stockport and the Marple, New Mills and Hayfield Junction Railways. The lines are 28 miles in length and run from Hayfield, through Birch Vale, Strines, Marple, Romiley (branch to Woodley Junction), Bredbury and Reddish to Bellevue (trains running thence over the G.C.R. into Manchester) and from Sankey to Hough Green (loop line passing through Tanhouse Lane and Widnes, the main line being owned by the Cheshire Lines Committee.)

The letter stamps are lithographed by Messrs. H. Blacklock and Co., Ltd., of Manchester, and have generally been supplied to the Railway Company in sheets of 12, arranged in four rows of three. Five printings have been made, as follows:—

Supply.	Transfer.	Date.	Quantity.	Perf.	Sheets.	Guide Lines.	Colour.
1st	I	9.1.91	204	12	2 × 3	Faint.	Dark-green.
2nd	I	1.6.91	574	12	2 × 3	Faint.	Green.
3rd	I	24.1.94	900	12	4 × 3	Clear.	Green, deep-green
4th	I	27.9.98	708	12	4 × 3	Faint.	Deep blue-green.
5th	II	6.7.00	720	12	4 × 3	Very clear.	Pale green.

All the above issues are known, but examples of the first two are very rare.

First Transfer, 1891.

The same transfer of six types seems to have been employed for all four earlier printings, but may not always have been duplicated the same number of times on the machining stone. In the case of the third printing I have evidence which seems to show that no fewer than eight such duplications were made, thus causing a sheet as printed to consist of 48 stamps.

Arrangement of Types on First Transfer.

1 2 3
4 5 6

The six types may be recognized as follows:—

Type 1. The R of "Railways" is partly merged in the outer line of the stamp. Line over second D of "Midland" broken. Line under FO of "For" indented. Dot over foot of L of "Single." AY of "Railway" (circular) connected by hairlines. Slight smudge on guide line opposite lowest bar in right pillar.

Type 2. Clear white dot on lowest bar in right pillar. Line over M of "Midland" broken. Centre strokes of M of "Midland" short at foot. G instead of C in "Committee." No guide line at left side.

Type 3. Line under "Committee" broken off short at right hand end. Line under Y of "Conveyance" minutely defective.

Type 4. Left stroke of second A of "Railways" broken at foot. Line under S.E. triangle smudged. Line at top of N.W. triangle broken.

Type 5. Coloured dot between LE of "Letters." Dot under YA of "Conveyance."

Type 6. Line under Y of "Railways" defective. Line under NV of "Conveyance" weak. Second line over fourth bar in left pillar broken.

Both types 3 and 6 have no full point after "Committee." In the first printing I have not yet met with types 1 and 5, nor in the second printing with type 6.

1st Printing, ordered from printers 9.1.91. Dark green, perf. 12. Similar in colour, paper, etc., to first printings for Oldham, Ashton and Guide Bridge, and Manchester, South Junction and Altrincham Railways. Guide lines are very faint. Impression clear. Only three unused examples have come under my notice. Several are known used.

2nd Printing, 1.6.91. Ordered at same time as the second printing for the Oldham, Ashton and Guide Bridge Railway, and printed in a very similar shade. I have been able to meet with ten unused examples, including a reconstructed pane of five (type 6 missing) and duplicates of types 1, 2 and 5. I have not met with any used copies.

3rd Printing, 24.1.94. Dull green, deep green. Shade somewhat similar to that of the third issue of Macclesfield Committee. Guide lines generally clear. Impression blotchy, lines over "Sheffield and Midland" appearing thicker than usual. In preparing the machining stone for this printing, the transfer appears to have been duplicated at

Third Printing (1894).

Fourth Printing (1898).
With very faint Guide Lines.

least eight times. Two of these duplicates were placed too close together, type 1 on one being very close to type 4 on that above it. To remedy this, one of the lines at the top of the stamp (type 1) was partially removed, the usual double line only remaining over "SHEF." The "single line at top" variety of the M.S. & L. stamps was caused in a different manner, the inner of the two lines being removed from the transfer. In the case of the Sheffield and Midland stamps, the outer of the two lines was removed from the machining stone and did not affect the transfer.

The evidence in favour of supposing this printing to have been made in sheets of 48 (arranged in four rows of 12, and afterwards cut into four panes of four rows of three) is as follows :—

Duplicates of Transfer for Third Printing.

1	2	3	1	2	3	1	2	3	1	2	3
4	5	6	4	5	6	4	5	6	4	5	6
1	2	3	1	2	3	1	2	3	1	2	3
4	5	6	4	5	6	4	5	6	4	5	6

It seems probable that the four panes were placed side by side, because every pane I have met with shows a portion of its neighbour on one side, but never at bottom or top. Fortunately the guide lines at the edges of the panes vary as they were often partially removed in order that the duplicate transfers might be close together on the stone. The panes and blocks which have come under notice I have been able to divide into three groups, apparently A, C, D, if we take the four panes side by side as A, B, C, D. Pane D shows guide lines on the left which tally with those on the right of pane C. Another pane C, which I identify with the first by means of defects on the stamps, is cut close on the right hand side, but shows part of another pane on the left side (B ?). The pane I take to be A shows part of another on the right side (B ?). Unfortunately I have no examples of B, and cannot consequently say whether more than one pane separated A and C. Stamps Nos. 4 and 7 on pane B were evidently very close together, and as the variety with single line at top is known to have occurred in position 7 on a pane, it was probably on pane B. Stamp No. 7 on panes A and D are both normal; in my

pane C No. 7 is, unfortunately, missing. All 48 types on the printers sheet could probably be distinguished by means of defects in the design. The following are the most noticeable which occur on panes A, C, D:—

Pane A, No. 5. White dot on tail of figure 2.
No. 9. Line over AN of "Conveyance" broken.
No. 12. Hairline over second D of "Midland" like acute accent.
Pane C, No. 6. Numerous dots on shield over ball of figure 2.
No. 9. Second line over H. of "Sheffield" broken.
No. 12. Line over O of "Post" broken.
Pane D, No. 12. Right arm of Y of "Conveyance" broken.

Throughout the sheet of the third printing type 3 has a blot on the upright stroke of the second T of "Committee."

4th Printing, 27.9.98. Blue-green. Very faint guide lines. Ordered at same time as the second printing of the North Wales and Liverpool Railway Committee, and printed in the same shade. I have met with very few examples, fortunately including a block of six, which shows the six types of the first transfer. The guide lines have evidently been removed from round the transfer, but still show faintly between the stamps, and occasionally outside.

Second Transfer, 1900.

The fifth printing, ordered on July 6th, 1900, is from a new transfer, which shows three types, distinguishable as follows:—

Type 1. R of "Railways" close to left edge of stamps. Slight smudge attached to lower edge of second line over D of "Sheffield." Two dots attached to lower edge of line above apex of NW triangle.
Type 2. R of "Railways" nearly as close to left edge of stamp as in type 1. Minute dot on upper edge of NW triangle near apex.
Type 3. White dot on foot of top bar in right hand pillar (also less clearly on 2nd and 5th bars). No stop after Committee. Short I in "Committee."

I have said that the transfer shows the above three types, but I am unable to say whether it consisted of one example of each type, or more. The types are placed very irregularly on the panes I have met with.

I have seen four panes, or portions of panes; three of these I identify as A and one as B. I cannot say what were the original positions of panes A and B when printed, nor whether other settings occur. Before printing, several stamps had the two lines under "Railway Committee" thickened. This is very noticeable on Nos. 1, 4, 5, 9, 10, 12, 14 and 23. Type 2, in positions 5, 9, and 23, has a very defective guide line under "Committee." Disregarding the type varieties, the stamps on the sheets may be distinguished as follows:—

Pane A.	Pane A.
1 2 3	— 2 3
1 2 3	— — 3
3 3 2	— — —
1 2 1	3 3 —

Pane A.

No. 1. "Conveyance" spelt with three C's.
No. 2. Left arm of Y of "Railways" defective.
No. 3. Crossbar of first T of "Committee" broken at left side.
No. 4. Line to right of lowest bar in right pillar broken.
No. 5. Line to right of 4th bar in right pillar broken.
No. 6. Line under R of "Railways" broken.
No. 7. Two lines over first E of "Committee" joined.
No. 8. Second line over AN of "Midland" joined.
No. 9. Third bar in right pillar nearly broken in two.
No. 10. Dot over first E of "Committee."
No. 11. Line to left of 3rd bar in right pillar broken.
No. 12. Blot over S of "Railways."

Pane B.

No. 14. Hairline at foot between OS of "Post."
No. 15. Line to right of 3rd bar in right pillar broken.
No. 18. Line over EE of "Committee" broken.
No. 22. Smudge between left outline of stamp and 5th bar of left pillar.
No. 23. T of "Post" broken; line over EL of "Sheffield" broken.
Nos. 13, 16, 17, 19, 20, 21 and 24 not seen.

Other defects occur. The guide lines are drawn so clearly round each stamp as to form an important part of the design. The most interesting variety of this printing is that without full point after Committee, which always occurs on type 3, and consequently four times on each pane. The same error also occurred a similar number of times on panes of the third and 4th printing (types 3 and 6), a curious coincidence.

Entire Sheet of the Second Printing.

Somerset and Dorset Joint Line.

THE Somerset and Dorset Line is owned jointly by the London and South-Western and Midland Railway Companies, and runs from Bath through Shepton Mallet, Wincanton, Templecombe, Sturminster Newton, and Blandford to Wimborne, with branches to Bridgwater, Glastonbury, Wells and Burnham. The length is 94 miles.

The letter stamps are lithographed by Messrs. Bemrose & Sons, Derby, and form a particularly interesting series. Mr. W. Leaker, Accountant to the Company, has kindly furnished the following particulars of the five printings made down to the present time :—

Issue.	Date of Supply.	Quantity.	Control Numbers.	Perf.
1st	January, 1891	1000	None	10
2nd	September, 1891	1000	$\frac{1}{1}$ to $\frac{1}{1000}$ (vert.)	11
3rd	March, 1893	1000	1 to 1000 („)	10
4th	November, 1895	1000	A1 to A1000 (horiz.)	10
5th	September, 1898	1000	A1001 to A2000 (vert.)	10

Each of the twelve types on the transfer shows minute defects.

No. 1. (1st in 1st row). The lower outline of triangle in S.E. spandrel is broken.
No. 2. (2nd in 1st row). Line to left of "o" of "Conveyance" is slightly broken.
No. 3. (3rd in 1st row). Line above "o" of "Post" defective.
No. 4. (4th in 1st row). "NE" of "Line" defective at bottom.
No. 5. (1st in 2nd row) "R" of "RLY" defective at top.
No. 6. (2nd in 2nd row). Line to right of second bar (from bottom) in left hand pillar broken.
No. 7. (3rd in 2nd row). White dot on ball of figure 2.
No. 8. (4th in 2nd row). Two white dots to right of lower tip of shield.
No. 9. (1st in 3rd row). Line to right of lowermost bar in right hand pillar broken.
No. 10. (2nd in 3rd row) Line between left hand pillar and outline of stamp broken towards the lower end.
No. 11. (3rd in 3rd row). Second "E" of "Fee" broken, reading nearly like "FEF." (Corrected in 5th printing).
No. 12. (4th in 3rd row) "o" of "joint" very slightly defective at bottom.

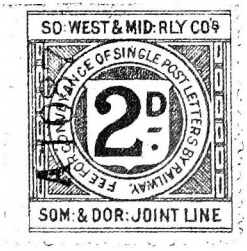
A minute coloured dot occurs between the letters "j" and "o" of "joint" in every specimen, and proves that the transfer was prepared from a single original drawing, of which twelve duplicates were made and arranged in the form of a sheet (three rows of four).

First Issue (1891).

Third Issue (1893).

Fourth Issue (1895).

Fifth Issue (1898).



Un-numbered Issue.

1st Issue, February, 1891, No control numbers. Perforated 10. Colour, dull green (similar to that of other Bemrose printings, *e.g.*, South-Eastern (1891), Cheshire Lines, Early Midlands, West Lancashire, etc). Only some twenty unused specimens are known, and but few used. I have, however, been able to reconstruct a sheet lacking only types 1, 4 and 7 (which no doubt exist). Specimens may be found with either brown or white gum.

Numbered Issues.

2nd Issue, received from printers, September, 1891. Fractional control numbers, $\frac{1}{1}$ to $\frac{1}{1000}$. Perforated 11. Colour, as before. This printing has a special interest owing to the curious method of numbering, which is unique in the history of railway letter stamps. Specimens of this printing are now of extreme rarity, as apart from the entire sheet illustrated, and which is in mint condition, I have only been able to hear of about eight specimens, (including Nos. $\frac{1}{71}$, $\frac{1}{72}$?, $\frac{1}{313}$, $\frac{1}{314}$, $\frac{1}{317}$, $\frac{1}{318}$ and $\frac{1}{508}$, the latter torn), of which three are unused, and none very fine. The sheets were numbered from left to right and top to bottom.

3rd Issue, March, 1893. Large vertical control numbers, 1 to 1000. Sheets numbered from bottom to top and left to right. Perforated 10. Colour, dull green. About thirty unused specimens are known, including a reconstructed sheet of eleven (Nos. 805-15, 816 being missing), and a reconstructed block of six (Nos. 722-3, 725-6, 728-9). A number of used copies are also known, ranging from No. 398 upward.

4th Issue, November, 1895. Large horizontal control numbers, A1 to A1000. Sheets numbered from top to bottom and left to right. Perforated 10. Pale yellowish green to dark green. Seven or more entire sheets are known, besides numerous single specimens and blocks ranging from No. A37 to A994. The shade of green varies considerably all through the printing.

5th Printing, September, 1898. Vertical control numbers, A1001 to A2000. Sheets numbered from bottom to top and left to right. Perforated 10. Colour, grey-green. The variety, type 11, with "FEF" appears to have been corrected, or entirely replaced.

Lower half of sheet of 1st Issue, Lithographed by Messrs. Bemrose & Sons.

South Eastern and Chatham Railway.

THE South Eastern Railway was incorporated in 1836, the first section (to Tunbridge) being opened in 1842, and the second (to Dover) in 1844. The S.E.R. mainly serves the counties of Kent, Sussex and Surrey, the most western town entered being Reading. The length of the line now open is 458 miles. In 1899, the title of the Company was changed, owing to amalgamation with the London, Chatham and Dover Railway Company.

Letter stamps were issued in 1891 and were first printed by Messrs. Bemrose & Sons, Derby, the contract being afterwards transferred to Messrs. McCorquodale & Co., Ltd. (London). The following particulars concerning the several printings have been kindly furnished by Mr. C. R. Jarrett, Audit Accountant to the Company. (The description I have added.)

I. Lithographed by Bemrose & Sons, Derby (Sheets of 20).

Printing.	Date of Issue.	Control Numbers.	Description.
1st	January 25th, 1891	1 to 10000	Perf. 10, vert. figures.

II. Printed by McCorquodale & Co. (Sheets of 60).

Inscribed "South Eastern Railway."

2nd	April 21st, 1892	10001 to 20000	Perf. 12, vert. figures
3rd	Sept. 1st, 1893	20001 to 30000	Roul., horiz. figures
4th	May 20th, 1895	30001 to 40000	Perf. 12, horiz. figures
5th	Sept. 17th, 1896	40001 to 50000	,, ,, ,, ,,
6th	May 12th, 1898	50001 to 60000	Rouletted ,, ,,

Inscribed "S.E. & C. & D. Railways."

7th	June 6th, 1899	1 to 10000	Roul., horiz. figures

Inscribed "South Eastern and Chatham Railway."

8th	June 11th, 1900	10001 to 20000	Roul., small figures
9th	Aug. 19th, 1901	20001 to 30000	Roul., large figures

The description of the London, Chatham and Dover issues (1891 to 1899) will be found under a special heading.

I. Bemrose Type.

As already stated, the first printing of letter stamps for the S.E.R. Company was made by Messrs. Bemrose & Sons. Each sheet consisted of 20 stamps arranged in four rows of five, the sheets being numbered consecutively from left to right and top to bottom. To the larger stations an entire sheet was distributed, but to the smaller only half a sheet, about 125 sheets being thus absorbed by the initial distribution.

When in 1898 enquiries were made for any specimens which might have been preserved at the smaller stations, it was found that in only three instances were the original half sheets still intact, and altogether only some sixty specimens were discovered, all of which bore control numbers under 2500. The later sheets numbered 2501 to 10,000 were necessarily only issued to stations at which there was a proved demand, and it is probable that all were used on letters, as I have been unable to meet with an unused specimen. Certainly none were on hand at stations in 1898.

1*st Issue*, *February*, 1891. Control Nos. 1 to 10,000. Colour, dull green, deep green; variety, bright yellow-green. About sixty unused specimens are known, including three half sheets (Nos. 651-60, 671-80 and 1731-40), all dull green; strip of five, yellow-green (probably faded), Nos. 2306-10; and pairs and singles, all numbered below 2500. Used copies are not so rare and may be met with bearing numbers up to 10,000, the earliest we have seen being No. 7. The control numbers are placed vertically on the left side of each stamp, reading up, and are sometimes almost off the stamp.

II. McCorquodale Type.

Eight printings have been made for the South-Eastern Railway Company by Messrs. McCorquodale & Co., Ltd., the three later ones bearing the altered title caused by the amalgamation with the Chatham and Dover Company. In every case the sheets have consisted of 60 stamps, arranged in six rows of ten.

An examination of sheets shows that the "South Eastern" plate consisted of a number of groups of six types arranged in the following

order. On the other hand, the plate for the "S.E. & C. & D." stamps was made up of a number of groups of four types. The blocks of six types are however reverted to, in the case of the "South Eastern and Chatham" plate.

Arrangement of Types on the Plate.

"South Eastern."	"S. E. & C. & D."	"South Eastern and Chatham."
1 2 3 3 1 2 3 1 2 3	1 2 1 2 1 2 1 2 1 2	1 1 2 3 1 2 3 1 2 3
4 5 6 6 4 5 6 4 5 6	3 4 3 4 3 4 3 4 3 4	4 4 5 6 4 5 6 4 5 6
1 2 3 2 1 2 3 1 2 3	1 2 1 2 1 2 1 2 1 2	1 1 2 3 1 2 3 1 2 3
4 5 6 5 4 5 6 4 5 6	3 4 3 4 3 4 3 4 3 4	4 4 5 6 4 5 6 4 5 6
1 1 2 3 1 2 3 1 2 3	1 2 1 2 1 2 1 2 1 2	2 3 2 3 1 2 3 1 2 3
4 4 5 6 4 5 6 4 5 6	3 4 3 4 3 4 2 4 3 4	5 6 5 6 4 5 6 4 5 6

The types are rather difficult to distinguish, but the following marks are generally distinct enough to be of service.

Plate I. "South Eastern Railway."

Type 1. Faint indentation under L of "Railway" (circular). This mark is clearest in the second and sixth issues, and is generally indistinguishable in most examples of the fourth and fifth issues.

Type 2. White circle on ground to left of shield; second line over RN of "Eastern" broken.

Type 3. Upright stroke of first E of "Conveyance" broken just below centre bar.

Type 4. No marks of importance.

Type 5. The lines between second and third bars in left pillar are generally faint.

Type 6. Smudge to right of T of "Eastern."

Plate II. "S.E. & C. & D. Railways."

Type 1. Blot of colour over lower outline near right hand extremity.

Type 2. N.E. corner of stamps rounded. (In lesser degree, also in type 4).

Types 3 and 4. No marks of importance.

Plate III. "South Eastern and Chatham Railway."

Type 1. Left outline broken towards the top.

Type 2. Lower outline broken towards the top.

Type 3, 5, 6. No marks of importance.

Type 4. Top outline broken over OU of "South." In some cases, this defect has been corrected, often obviously so.

Control Numbers. In the 2nd Issue (the first of McCorquodale's printing) the control numbers are placed vertically, reading up, and run from bottom to top and left to right. In the later printings they are placed horizontally and read from left to right and top to bottom.

Perforation. The 2nd, 4th and 5th issues were perforated, the others rouletted.

South Eastern Railway.

The five printings bearing the title "South-Eastern Railway" are all exactly similar as regards type, and the same plate has evidently been used. I have fortunately been able to compare large blocks or sheets of each of the four later printings, and they are exact replicas in all but the minutest particulars. I may perhaps mention a few of the defects which show in all the issues.

1st row, No. 4. Letter R of "Railway" in the Circular inscription looks like a defective H.
1st row, No. 5. Line broken under Y of "Railway."
4th row, No. 5. Outer line of stamp (right hand side) defective.
6th row, No. 1. Line above "Railway" defective.
,, No. 2. Three coloured spots in the plain space to left of "Railway."
6th row, No. 2. Tail of figure 2 defective.

These errors are reproduced in all sheets of the 3rd, 4th, 5th, and 6th printings that I have seen, and it may therefore be presumed that the same plate was used without re-grouping of the types, or rearrangement in any way. The spacing between the rows of stamps is also similar in each printing. As regards the 2nd printing, I have only had single specimens to compare, but these confirm the supposition that the same plate was used as for the four later printings; in fact, it was then that it originated.

2nd Printing, Nos. 10001 *to* 20000, *Issued April 21st*, 1892. Vertical numbers. Perf. 12. Colour, green, deep green. Unused specimens are not known, although used examples may be frequently met with.

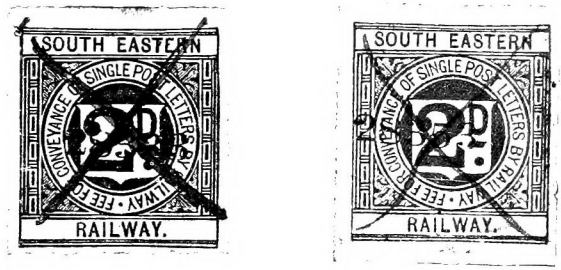
3rd Printing, Nos. 20001 *to* 25000 *and* 25001 *to* 30000, *September 1st*, 1893. Horizontal numbers. Rouletted. The printing appears to have been divided into two halves, each 5000 stamps being numbered from a different machine. The first series, 20001 to 25000, has the control numbers in small figures, whilst Nos. 25001 to 30000 have large figures. Colour, a uniform yellow-green shade. The search made at the various S.E.R. stations in 1898, whilst unproductive in the

South Eastern Railway. Type II.

2nd Issue (1892).
Vertical Numbers.

3rd Issue (1893).
Horizontal Numbers, Small Figures.

3rd Issue (1893).
Large Figures.



4th Issue (1895).
Small Figures.

5th Issue (1896).
Small Figures.

6th Issue (1898).
Large Figures.

case of the 2nd issue, fortunately resulted in the discovery of about 30 unused specimens of this issue, all with small figures. These include a part sheet of 13, Nos. 22748 to 22760, with the lowermost row of 10 intact, a strip of 10, Nos. 23561-70 from the centre of a sheet and a few singles and pairs. These are, I believe, the only unused specimens now known. Used specimens are not so rare, specimens I have seen ranging from No. 20083 to 24356 (with small figures) and from 25317 to 28353 (with large figures). Of those with large figures, I have never met with an unused example. The earliest postmarked copy of the large figure issue I have seen is No. 25317, dated Nov. 26, 1894.

4th Printing, Nos. 30001 *to* 40000, *May 20th*, 1895. Perforated. This printing is almost similar to the 5th, which follows, and is only readily distinguishable by means of the control numbers. Whilst the latter, however, is fairly common, there are very few unused specimens of the 4th issue known. I have seen a part sheet of 17, Nos. 33284-300, including the lowermost row of 10 complete ; and also part of the lowest row of the sheet Nos. 30421-60. Used specimens are not at all rare. A considerable number of this issue was still current in October, 1898, twenty or thirty stations having supplies, but in most cases no attempt was made to secure them until the following year, when it was found that comparatively few were left.

5th Printing, Nos. 40001 *to* 50000, *Issued September, 17th*, 1896. Perforated. Similar to previous issue except that the colour is more of a yellow-green shade. Unused specimens are not common, but by no means rare. I have seen an entire sheet, Nos. 48941 to 49000, which was afterwards broken up. As no sheet is now in existence, an attempt has been made to reconstruct it, but Nos. 48945, 48961, 48962, 48965 and a block of 12 from the S.W. corner are still missing. Over 100 other unused specimens of this issue are certainly known.

6th Printing, Nos. 50001 *to* 60000, *Issued May 12th*, 1898. Rouletted. Large control figures. Colour, green, yellowish-green. Some hundreds of unused specimens are known, including two entire sheets, Nos. 50241-300 (green) and Nos. 51081-140 (pale green).

S. E. & C. & D. Railways.

Owing to the amalgamation of the South Eastern and London, Chatham and Dover Railways in 1899, it became necessary to alter the inscription on the letter stamps, and the title "S.E. & C. & D. Railways" was adopted. A new plate was of course prepared and the printed sheets necessarily show a fresh set of imperfections. As however there was only one printing, no useful purpose would be served by giving a list of these. The size of the sheets was the same as before—60 stamps in six rows of ten. The control numbers were also placed horizontally as before, but lower down instead of across the centre of each stamp. Each stamp shows a white blot above the shield.

7th Printing, *Nos.* 1 *to* 10000, *June 6th*, 1899. Rouletted. Colour, dark green, olive-green. One entire sheet is known, Nos. 5161-5220, issued from the Company's offices in December, 1899. Unused specimens of this issue are not rare.

S. E. & C. & D. Railway.

South Eastern & Chatham Railway.

South Eastern and Chatham Railway.

Last year (1900) a further change in the title of the Company was made and the stamps are now inscribed "South Eastern and Chatham Railway." A fresh plate had of course to be prepared, and as it may be used in the future for further printings, I think it best to mention some of the defects by which it can be recognized, apart from the descriptions of the types given above.

1st row, No. 7. White dot on horizontal stroke of figure 2.
2nd row, No. 3. White spot just above shield.
3rd row, No. 3. Blot of colour on ornament in N.E. spandrel.
4th row, No. 3. Blot of colour just below T of "Eastern."
,, No. 4. Large white circle between shield and "EY" of "Conveyance."
,, No. 10. White dot on ball of figure 2.
5th row, No. 3. Blot of colour opposite S of "Letters."
,, No. 7. White spot above D of 2d."

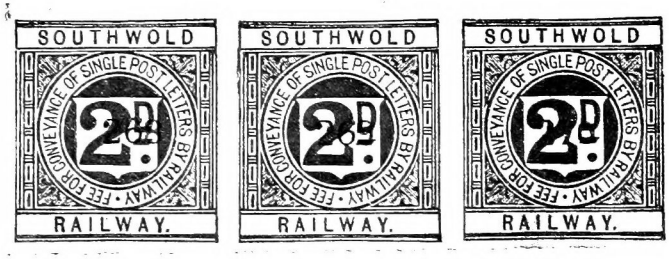
On many of the stamps the upper strokes of the letter Y of "Railway" are much clipped, and on one stamp only the short horizontal stroke is alone visible (2nd row, No. 3).

8th Issue, Nos. 10001 *to* 20000, *received from printers June 5th,* 1900, *issued June 27th,* 1900. Colour, green. Small horizontal control numbers, placed at the foot of each stamp, and sometimes covering the inscripton "Chatham Railway." The first sheet issued (Nos. 10001-60) is now in a collection.

9th Issue, Nos. 20001 *to* 30000, *issued August 19th,* 1901. Colour, dark green. Large horizontal control numbers placed across the centre of each stamp.

Southwold Railway.

THE Southwold Railway was incorporated in 1876, and opened in September, 1879. The line is nine miles long and runs from Southwold, through Walberswick, Blythburgh and Wenhaston, to Halesworth, where a junction is effected with the East Suffolk branch of the Great Eastern Railway.



The only supply of letter stamps made for this Company was printed by Messrs. McCorquodale & Co., Ltd. (London), in 1891, in sheets of 12, arranged in two rows of six. The stamps are all numbered consecutively with small figures in black.

1st Issue, January, 1891. Colour, yellow-green ; rouletted. Sheets of 12, two rows of six.

Taff Vale Railway.

THE Taff Vale Railway was incorporated 1836 and opened in 1840. The main line runs from Cardiff Docks to Merthyr, passing through Pontypridd and Abercynon. Branches serve Aberdare, Ferndale, Treherbert, Abertraw and other towns. The length is 121 miles.

The letter stamps are lithographed by Messrs. Bemrose & Sons, of Derby, in sheets of 12, arranged in three rows of four.

The stamps have black control numbers, placed vertically, and are printed in dull green and perforated 10. The paper is bluish-white and similar to that of the first printings made by Messrs. Bemrose & Sons for other companies in 1891. Mr. E. Edwards, Secretary to the Company, has been good enough to inform me that only one printing has been made. This was supplied in January, 1891, and consisted of 10,000 stamps, numbered consecutively from 1 upwards.

The use of the stamps for railway letters is very small. Mr. S. Coleman, Accountant to the Company, informs me that the number of stamps issued from 1891 to 1897 was as follows:—1891, 281; 1892, 240; 1893, 120; 1894, 72; 1895, 168; 1896, 108; 1897, 72. The quantity given for 1891 presumably includes the initial distribution to the stations, which must have been very small. When renewing supplies, however, sheets of 12 have been sent.

West Lancashire Railway.

THE West Lancashire line is now part of the Lancashire and Yorkshire Railway, having been acquired by the latter towards the end of 1897. The chief terminus of the line was Southport, from which it ran in a North-Eastern direction to Preston and Southward (in a semi-circle) to Altcar.

A supply of letter stamps was obtained in January, 1891, from Messrs. Bemrose & Sons, Derby, and was printed in sheets of 12, arranged in three rows of four. The stamps were all numbered consecutively in black, the figures being placed at the left hand side of each stamp. Each station, with the exception of Southport and Preston, received a supply of four sheets or 48 stamps, about eight sheets being probably sent to each of these larger towns.

Very few of the stamps were ever used and out of the 1020 that were altogether issued, something like 800 remained at the stations in 1897 and were then recalled, being no doubt replaced by the issues of the Lancashire and Yorkshire Railway. I have been able to examine a considerable portion of the remainders, practically all in fact bearing numbers over 252, and believe that the issue was made as follows.

I. Southport—Preston Line.

Name of Station.	Sheets Supplied.	Control Numbers.	Number Issued.	Remainders.
Southport	8 ?	13 ? to 108	?	Very few of these were issued. Number of remainders unknown
Ash Street	4	109 ,, 156	?	
Hesketh Park	4	157 ,, 204	?	
Church Town	4	205 ,, 252	?	
Crossens	4	253 ,, 300	48*	None
Bank	4	301 ,, 348	1	Nos. 302 to 348
Hundred End	4	349 ,, 396	nil	All
Hesketh Bank	4	397 ,, 444	14	Nos. 411 to 444
Hoole	4	445 ,, 492	nil	All
Longton Bridge	4	493 ,, 540	32	Nos. 525 to 540.
Howick	4	541 ,, 588	nil	All
Preston	8	589 ,, 684	?	Nos. 625 to 684 and perhaps others.
		Second Supply.		
Crossens	4	685 to 732	9	Nos. 694 to 732

II. Southport—Altcar Line.

Southport and Ash Str.		See above.		
Meols Cop	4	1309 to 1356	nil	All
Kew Gardens	4	1357 ,, 1404	1	Nos. 1358 to 1404
Shirdley	4	1405 ,, 1452	5	Nos. 1410 to 1452
Halsall	4	1453 ,, 1500	48*	None
Barton	4	1501 ,, 1548	28	Nos. 1529 to 1548
		Second Supply.		
Halsall	4	1549 to 1596	25	Nos. 1574 to 1596

I have seen letters from the station-masters of Meols Cop, Shirdley and Halsall, which are endorsed to the effect that stamps to the values of 8/-, 7/2 and 3/10 were respectively returned by them. All the remainders mentioned above I have seen except No. 1574.

The four sheets Nos. 1021 to 1068 were also evidently issued, as all except three (*i.e.*, Nos. 1024 to 1068) were amongst the stamps recalled. With this exception I have seen no specimens numbered between 732 and 1309, nor any with numbers above 1597 and it is not unlikely that they were destroyed together with the unissued remainders when the change in the name of the line rendered them useless.

1st Issue, 1891. Colour, dull green. Perf. 10. Printed in sheets of 12, three rows of four. Used copies do not appear to be known. The control numbers run from left to right and top to bottom of each sheet.

West Riding and Grimsby Railway.

("Great Northern and Great Central Railways.")

THE West Riding and Grimsby Railway has been the joint property of the Great Northern and Great Central Railways since June, 1866, but a special issue of letter stamps was not made until recently. The joint line is 28 miles in length, and runs from Doncaster to Wakefield.

The letter stamps are lithographed by Messrs. Waterlow & Sons, in sheets of 60, arranged in six rows of ten. Only one printing has been made down to the present time. This consisted of 100 sheets, or 6000 stamps, and was ordered from the printers on August 9th, 1899.

Arrangement of types on sheet.

1	2	1	2	1	2	1	2	1	2
3	4	3	4	3	4	3	4	3	4
1	2	1	2	1	2	1	2	1	2
3	4	3	4	3	4	3	4	3	4
1	2	1	2	1	2	1	2	1	2
3	4	3	4	3	4	3	4	3	4

I have been able to examine an entire sheet, which measures about 12¼ × 8 inches, and has imperforate margins. It shows 15 groups of four types, which may generally be distinguished, although the defective markings are very minute, and in heavy or blurred impressions often absent.

Type 1. Faint dot on outline of stamp, opposite "RLYS." In the sheet before me, this mark is fairly clear in all cases except that of stamp No. 49 on the sheet. The dot also shows sometimes to a slight extent on the other types.

Type 2. The second line under "&" is broken.

Type 3. The second line over HE of "Northern" is generally very faintly broken.

Type 4. The line to left of the foot of the fifth vertical bar in the left pillar is generally clearly broken.

Other defects occur on particular stamps on the sheet. On No. 8, for instance, there is a large white spot on the coloured ground to left of the shield. In No. 50 the top bar in the right hand pillar is broken.

The stamps are printed in bright green and perforated 10.

Wigan Junction Railway. Entire Sheet as issued.

Wigan Junction Railway.

THE Wigan Junction Railway runs from Wigan, through Lower Ince, Hindley, Bickershaw and W. Leigh to Lowton St. Mary's.

The letter stamps are lithographed by Messrs. Henry Blacklock and Co., Ltd., of Manchester, and are issued in sheets of 12, arranged in four rows of three. Only one printing has been made, consisting of 20 sheets or 240 stamps, and it was ordered from the printers on July 6th, 1900.

I have only been able to examine two entire sheets and portions of two others, and they all show the same marking, which would seem to indicate that the stamps were printed as well as issued in sheets of 12. It is however not unlikely that the printed sheets were larger, and that the other portions have not yet been issued. The following description of the types I have met with should therefore be taken as probably referring to only a portion of a printed sheet. The types occur very irregularly on the sheet, and I have found evidence of only five, instead of the usual six.

Arrangement of Types on a Pane.

1	2	1
3	2	4
5	5	1
2	2	4

Type 1. Line over W of "Wigan" broken. Two lines under IL of "Railway" joined by a vertical stroke. Guide lines on south side very faint, although fairly clear under "Railway"; very faint (and sometimes absent) near right hand end.

Type 2. Line over CT of "Junction" broken by white hairline which passes across S of "Post" (very faintly) and under second T of "Letters." Coloured dot on upper edge of line over E of "Single." Guide line very faint on south side, but generally distinguishable under RA and WAY of "Railway."

Type 3. As this type occurs only once on the panes before me, I am unable to distinguish between defects peculiar to the stamp (No. 4 on sheet) and those which would distinguish the type in any position. The guide line is absent or very faint over W of "Wigan" and under RAIL of "Railway." The tail of the R of "For" is broken.

Type 4. Slight smudge on line over EE of "Fee." Guide lines fairly clear all round.

Type 5. Line broken twice over TI of "Junction." Line between left pillar and outline of stamp broken opposite lines under top bar in left pillar. No. 8 on the sheet has clear guide lines all round the stamp, but in No. 7 the guide is absent over W of "Wigan."

The stamps are printed in dark greyish-green and are perf. 12.

Wrexham, Mold and Connah's Quay Railway.

THE Wrexham, Mold and Connah's Quay Railway runs from Wrexham (Denbighshire, N. Wales) through Hope, Buckley Junction, Hawarden and Connah's Quay to Chester, both termini affording junctions with the London and North Western Railway. Connection is also made at Wrexham with the Cambrian Railways, at Connah's Quay with the line of the North Wales and Liverpool Joint Committee, and at Chester with several Companies. A branch runs to Brymbo. The length is 25 miles.

The letter stamps are printed by Messrs. McCorquodale & Co., Ltd. (London), in sheets of 12, two rows of six. Only one printing has been made, this having been supplied in January, 1891. The stamps are printed in yellow-green, rouletted, and each has a black control number in small figures, the highest number I have seen being 576.

SCOTTISH RAILWAYS.

Ayrshire and Wigtownshire Railway.

THE Ayrshire and Wigtownshire line runs from Girvan (G. & S.W. station) through Pinmore, Pinwherry, Barrhill, Glenwhilly and New Luce, to Challoch Junction (P.P. & W. Ry.), and is 30 miles in length. It possesses three stations in Ayrshire and two in Wigtownshire, but there is very little traffic on the line and it has been more than once closed. It is now part of the Glasgow and South Western Railway, having been acquired as from February 1st, 1892.

The letter stamps were lithographed by Messrs. McCorquodale & Co., Ltd., of Glasgow, in sheets of 12, arranged in three rows of four, and it is stated that one printing of 2004 stamps (167 sheets) was made. The stamps were issued from February 1st, 1891, to February, 1892, and very few were used. What became of the remainder, and the unsold stock recalled from stations, is unknown, but it is generally supposed

they were destroyed. No specimens, either used or unused, have yet been discovered. An original proof is in the possession of Mr. E. Beveridge, J.P., who has permitted a photograph to be taken for reproduction. An examination shows the following minute defects :—

1. The "&" is broken at the lower end.
2. The top line but one of the stamp extends too far at right hand end.
3. The centre portion or body of the stamp is exactly similar to that of the Dundee and Arbroath stamps (compare lettering, etc.)
4. The I of "Railway" at bottom is partly broken.
5. The third bar from the bottom of the right hand pillar is smudged on the right side.
6. The R of "For" is broken at the upper corner.
7. The second line under A of "Ayrshire" is nicked.
8. The line between the right hand pillar and outline of stamp is drawn slightly too far at lower end, as in the Dundee and Arbroath stamps.

The colour of the proof impression is dark olive-green, and it is on the usual thick paper.

An illustration is also given of a proof in black, which I am told from an authoritative source is one of the original impressions taken from the first drawing. I think my informant must however be in error, as the example does not show one of the defects described above, and is moreover an almost exact replica (except in name) of type II. of the Glasgow and South Western Railway letter stamps, brought into use in 1898. The coloured dot over first N and dash under second N of "Conveyance" are very distinct. I prefer therefore to classify it as a posthumous printing made to oblige collectors.

Caledonian Railway.

THE Caledonian Railway was incorporated in 1845, the first portion of the line being opened in 1847. The main line runs north from Carlisle (terminus of the L. & N.W. main line), through Gretna, Ecclefechan, Lockerbie (branch to Dumfries, and thence by G. & S.W. & P.P. & W. Railways to Stranraer), Beattock, Lymington (branch to Peebles), Carstairs Junction (branches west to Ayr and north to Edinburgh), Law Junction, Motherwell (branch to Coatbridge), Glasgow (branches to Greenock, Gourock, Edinburgh, Lanark, Strathaven and Hamilton), Greenhill (branch to Edinburgh), Stirling, Bridge of Allan (branch to Callander, Dalmally and Oban), Crieff Junction (branch to Comrie), Perth, Coupar Angus, Forfar, Dubton (for Montrose) and Aberdeen. The total mileage is 783.

The letter stamps are lithographed by Messrs. McCorquodale and Co., Ltd., (Glasgow), and are issued in sheets of 12, arranged in three rows of four. Mr. James Martin, Audit Accountant to the Company, has courteously furnished the following list of printings which have been made down to the present time. I have added particulars as to perforation, paper and colour. The order given for the various issues, especially the second, third and fourth, is somewhat uncertain.

Issue.	Date.	Quantity.	Perf.	Paper.	Colour.
1st	Jan. 23rd, 1891	20000	12	Surfaced	Yellow-green
2nd	Sept. 1st, 1893	5000	12	Thin	Dark green
3rd	Aug. 17th, 1894	12000	12	Rough	Black-green
4th	Mar. 14th, 1896	6000	12	Medium	Deep green
5th	June 9th, 1897	6000	12	Thin	Olive-green
6th	Mar. 15th, 1898	12000	12	,,	Yellowish-green
7th	Sept. 6th, 1899	1000	12	,,	Do. ?
8th	Oct. 9th, 1899	11000	12	,,	Pale green

Unfortunately I have been unable to examine many examples of the above stamps, and only three entire sheets—of the 1st, 6th and 8th issues—have come under notice.

Fifth Printing (1897).
Outline to left of "Caledonian" is faint.

Eighth Printing (1899).
Line to left of "Caledonian" redrawn; lines above generally smudged.

First Printing, January, 1891.

As with the North British, the first printing made for the Caledonian Railway consisted of 20,000 stamps. The North British stamps were printed in sheets of at least 48, and it is probable therefore that those of the Caledonian were at least printed in larger sheets than 12. I have fortunately been able to examine an entire sheet and portions of five others (comprising in all 29 specimens), and it is rather remarkable that with one exception the latter all show exactly the same defective marking as the entire sheet.

Pane A.

No. 1. Coloured dot over tail of figure 2.
,, 2. Coloured dots under S of "Post" and P of "Company.
,, 3. Coloured dot under TT of "Letters."
,, 4. Line defective under N of "Company."
,, 5. Dot between P and A of "Company."
,, 6. Right line of right pillar broken 3½ mm. from bottom.
,, 7. Smudge on O of "Conveyance."
,, 8. Dot between O and F of "Of."
,, 9. Line over NV of "Conveyance" defective.
,, 10. Small dot to right of large dot under D of "2d."
,, 11. Letter I of "Single" broken.
,, 12. Dots before L and after E of "Caledonian."

Pane B.

No. ? (Position on pane unknown). Left outline of S.W. triangle broken opposite lowest bar in left pillar.

The single copy of pane B is dated September 14th, 1893. The left outline of each stamp is clearly drawn (see 4th printing).

Second, Third and Fourth Printings.

Of what I take to be the second printing, I have only met with a single copy dated July 3rd, 1894. It is heavily cancelled and might be a discoloured copy of the first printing, but is on rather too thin paper, apparently unsurfaced. Its date proves it to be second or first printing. Of the third printing, I have also only a single example, black-green in shade, rough perforation, soft medium paper, somewhat rough. Of the fourth printing I have two examples, one being dated

August, 1898. The left outline of each stamp is very defective at top and bottom, opposite C of "Caledonian" and R of "Railway." I do not doubt that many other examples of the above printings still exist, but the above are all that I have been able to meet with as yet.

Fifth Printing (1897).

I have only been able to examine ten specimens of this printing. The fifth line of shading in the N.E. triangle is broken opposite S of "Post" in all. This defect does not appear to occur in other printings. The lines to left of "Caledonian" and "Railway" are still defective, as in the fourth printing. The vertical rows of stamps on the sheets are about 6mm. apart, as against 4 to 5mm. in those of the first printing.

Sixth Printing (1898).

In the sixth printing, the outline of each stamp opposite "Caledonian" and "Railway" is either extremely faint or entirely absent. I have been able to examine two entire sheets and portions of five or six others, but can only find evidence of twelve types.

No. 1. Two dots under S.E. triangle.
No. 2. Second line under R of "Railway" defective; dot over TT of "Letters."
No. 3. Hairline under L of "Letters."
No. 4. Very faint dot ½ mm. under left edge of stamp and under P of "Company."
No. 5. Ball of "2" indented opposite Y of "Conveyance."
No. 6. Dot on shield to right of stop under D of "2d."
No. 7. Line under V of "Conveyance" connected with ground of shield.
No. 8. Line under N of "Company" faintly broken.
No. 9. Smudge under first A of "Railway" very distinct.
No. 10. Foot of left pillar defective. White spot on S.E. triangle.
No. 11. Circular line absent over second T of "Letters."
No. 12. Back of first C of "Conveyance" inverted.

Some of the above marks are very minute. All twelve types have a coloured dot near the apex of the S.E. triangle (also in 5th printing); and the line under the Y of "Company" is cut through diagonally, more or less clearly. This latter defect appears to occur in all printings except the first and seventh. It is most marked in

the second and third. The outline of each stamp is very faint all round. I am unable to find any trace of the seventh printing. Possibly it consisted of stamps left over from that of 1898.

Eighth Printing (1899).

The eighth is a very blurred printing, the lines above and below the title being very smudgy. The outline to left of C of "Caledonian" and R of "Railway" has evidently been redrawn and now shows clearly. Although I have examined portions of about 15 different sheets, I can only find evidence of 12 types, as in the preceding issue.

No. 1. Dot between AN of Conveyance."
No. 4. Upper portion of right pillar very much smudged.
No. 9. Long hairline on top half of left pillar.
No. 11. Portion of stamp over COM of "Company" both rubbed and smudged.
No. 12. Circular "IL" of "Railway" joined by blot; sometimes coloured dot before "2."

The eighth issue is printed in bright green, sometimes pale and washy and sometimes very deep.

City of Glasgow Union Railway.

THE City of Glasgow Union Railway ran from Springburn (Junction with the North British Railway) to a point just beyond Shields Road Station, where connection was made with the Paisley Joint Railway. The line is mostly underground and there are nine stations, Springburn, Barnhill, Garngad, Alexandra Park, Duke Street, Bellgrove (joint with N.B. Railway), Gallowgate, Main Street (between these two latter stations the line passes under the river Clyde) and Shields Road, situate between Pollokshields on the Paisley Joint Line and Shields Station on the Glasgow and South Western. The line between Gallowgate and Main Street gives access to St. Enoch Station, which was originally built by the C.G.U. Ry. but since acquired by the G. & S.W. Ry. A portion of the City of Glasgow Union Railway has also been purchased by that Company, the date being about 1897, the remainder being acquired by the North British Railway Company.

The letter stamps were lithographed by Messrs. McCorquodale and Co., Glasgow, and were issued in sheets of 12, arranged in three rows of four. No examples were known to collectors until September, 1898, when an unused specimen was discovered by Mr. G. F. Napier. Since then, six other unused specimens (one of which is illustrated above) and one used have been found. Very few of the stamps were ever issued and only one printing was required. On the amalgamation of the Company, they were called in and the remainders destroyed.

In July, 1898, a reprint was privately ordered by Mr. W. R. Lawson, formerly Secretary to the Company, 12 sheets being lithographed by Messrs. McCorquodale & Co., Ltd., of Glasgow. These are in very nearly the same shade of yellow-green as the originals, but are on much thinner paper, and as is natural in the case of stamps printed by lithography, the sheets do not show the same defects as those of originals, nor are the stamps in the same relative positions. I have also met with imperforate proof impressions in black. Both are, I believe, reprints from the original drawing.

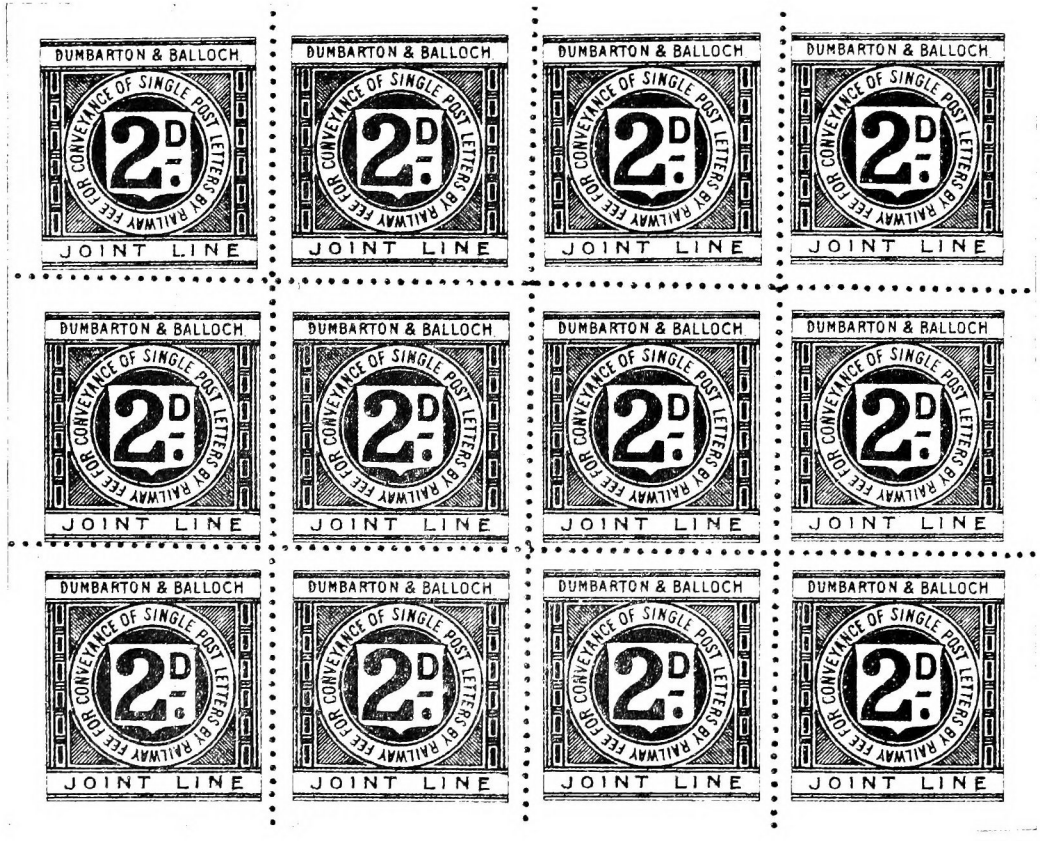
Both reprints and originals have a slight smudge or blot of colour attached to the lower side of the U of "Union." The former also show additional defects which do not occur in the originals. There is, for instance, a vertical hairline under W of "Railway," and generally a faint dot between E and Y of "Conveyance." The S.W. triangle is attached by a hairline to the line beneath it. The O of "Glasgow" is generally faintly indented at the foot in both originals and reprints.

Dumbarton and Balloch Railway.

THE Dumbarton and Balloch line became the joint property of the Caledonian, North British and Lanarkshire and Dumbartonshire Railways on October 1st, 1896. The line runs from Dumbarton to Balloch Pier, and is 5½ miles in length.

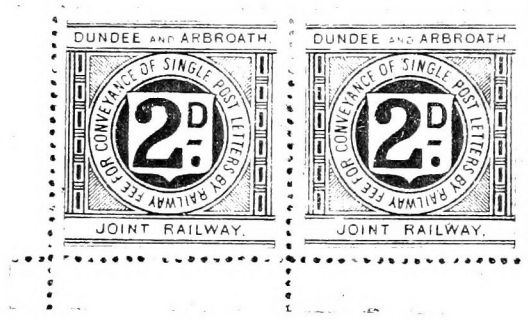
The letter stamps are lithographed by Messrs. McCorquodale & Co., Ltd., of Glasgow, in sheets of twelve, arranged in three rows of four. Only one printing has been made, the colour being yellow-green and the perforation 11. The supply was delivered in March, 1901, and consisted of 44 sheets or 528 stamps. Every stamp on the sheet has a full point after "Balloch."

Dumbarton and Balloch Joint Line. Sheet of First Printing (1901).



Dundee and Arbroath Joint Railway.

THE Dundee and Arbroath Railway is jointly owned by Caledonian and North British Railway Companies and is 23 miles in length. The line runs from Dundee to Arbroath, through Broughty Ferry and Elliott Junction (branch to Carmyllie)



The letter stamps are lithographed by Messrs. McCorquodale & Co., Limited, in sheets of twelve, arranged in three rows of four. Mr. G. G. Hamilton, Manager and Secretary to the Company, informs me that two printings have been made down to the present time.

1st Issue;	January, 1891.	Perf. 12;	Dark green.
2nd Issue;	June 16th, 1899.	Perf. 12;	Bright red.

The latter issue is still current. Of the 1st issue, 500 sheets or 6000 stamps were printed, and of the latter, 100 sheets or 1200 stamps. Every type on sheets of both printings has a full stop after "Arbroath."

Glasgow and South Western Railway.

THE Glasgow and South Western Railway is an amalgamation of the Glasgow, Paisley, Kilmarnock and Ayr and the Glasgow, Dumfries and Carlisle Railways, the former of which was opened in 1840. The main line now extends from Gretna Green (the Company having running powers only from Carlisle) to Glasgow, passing through Dumfries (branch to Castle Douglas, where a junction is effected with the P.P. & W. Ry.), Mauchline, Kilmarnock (branch to Ayr and junction with G.B. & K. Ry.), Johnstone and Paisley. The G. & S.W. Ry. also possesses the line running from Glasgow through Paisley, Kilwinning (branch to Ardrossan, Fairlie and Largs), Ayr, Girvan and Dunragit to Stranraer. The total length of line is 393¾ miles.

The letter stamps are lithographed by Messrs. McCorquodale and Co., Ltd., of Glasgow, and are issued in sheets of 12, arranged in three rows of four. Mr. F. H. Gillies, Secretary to the Company, has kindly furnished the following particulars of the later printings, but unfortunately the Company's records do not show the dates of supplies received before 1893, of which I have evidence of at least two. I have added particulars as to type, perforation and colour.

Printing.	Date of Supply.	Quantity.	Type.	Perf.	Colour.
1st	Jan., 1891 ?	?	I	12	Olive-green
2nd	1892 ?	?	I	12	Green
3rd	24. 6.93	3000	I	12	Deep green
4th	9. 4.95	3000	I	12	Black-green
5th	22. 1.97	3072	I	12	Green
6th	25.10.98	3000	II	12	Green (shades)
7th	27.10.00	3000	II	11	Dark green

The actual number of stamps used or sold between 1893 and 1897 was as follows: –1893, 1,370; 1894, 1,683; 1895, 1,784; 1896, 1,666; and 1897, 1,418. As the average annual sale appears to be about 1,600, I think it is unlikely that there were more than two

printings previous to 1893, even allowing for the initial distribution to stations. The order given above for the 2nd, 3rd and 4th issues is not certain. I am unable to say in what size of sheet the stamps were printed. The fourth and fifth issues are the only ones in which I have found evidence of more than one set of 12 types.

Types I. and II. are very easily distinguished. Type I. almost invariably has the line over the first E of "Letters" cut through, whilst type II. always shows a large coloured dot over the first N of "Conveyance" and a coloured dash under the second N. The principal differences in the markings found on the seven printings are as follows:—

1st Printing (Type I.). There is a white line across the S.E. triangle. This shows more or less indistinctly in the 2nd, 3rd and 4th printings also, but is absent in those of later date.

2nd and 3rd Printings (Type I.). There is often a fine hairline between the letters AI of "Railway" in the circular inscription. The hairline shows sometimes beneath the letters in the 4th printing.

4th Printing (Type I.). There is always a clear dot under the lowest bar in the left pillar.

5th Printing (Type I.). The above markings do not show, although the line over the first E of "Letters" (by which type I. is identified) is still broken. The upper part of the S.W. triangle and the portion of the left pillar opposite to it appear to have been roughly redrawn. There is a coloured dot over ON of "Conveyance."

6th and 7th Printings (Type II.). There are no prominent distinguishing marks common to all the stamps on a sheet. Both printings show the marks of type II.

In addition to the above defects, which are of a general nature, there are others which are peculiar to each stamp on a sheet. For instance, the first stamp on sheets of the first printing always shows certain marks which are not to be found on any other stamp. A short description of these sub-types, as far as they have been identified, may not be without interest. I give a table showing the number of

specimens of the six obsolete issues which I have been able to carefully examine and compare. A second column shows the proportion I have been able to identify with their original positions on a sheet.

Issue.	Examined.	Identified.	Issue.	Examined.	Identified.
1st	24	nil	4th	18	14
2nd	7	7	5th	52	52
3rd	21	21	6th	64	64

Subsequent remarks are based on my examination of these 186 specimens.

First Printing (1891).

Although seven of the 24 examples I have examined still have marginal paper attached, and four pairs are included amongst them, I have not been able to identify even one with its original position on a sheet. The following defects occur :—

With margin at top.

(*a*) Coloured dot in second angle of W of "Western."
(*b*) Dot attached to left side of L of "Glasgow."
(*c*) Line under top bar in left pillar broken.

With margin at left side.

(*d*) White spot, semi-circular in shape, on lower edge of S.E. triangle.
(*e*) No marks of importance (see *h*).
(*f*) Two dots between fourth bar and left outline of left pillar.

With margin at right side.

(*g*) Two dots over S of "Glasgow."

Without margin.

(*h*) In pair with *e* ; line under GO of "Glasgow" broken.
(*i*, *j*) Pair ; *i* has a faint semi-colon between IL of "Railway" ; *j* has a smudge under lowest bar in right pillar.
(*k*) Dot immediately under right foot of H of "South."
(*l*) Line over TE of "Western" faintly broken.

Twenty-three of the 24 examples have been positively identified with the above 12 types, but as it is not unlikely the stamps were printed in sheets of 24, other types may occur. The four pairs mentioned above are types *ch*, *ch*, *eh*, and *ij*. It is an unfortunate coincidence that three of the pairs should be exactly similar. If any reader of these notes should meet with pairs or blocks, I should much like to have a note as to their defects.

Second Printing (1892).

I have fortunately met with a block of seven of what I presume is the second printing. The following defects occur:—

No. 2. Line between left pillar and left outline of stamp is broken opposite R of "For."
Nos. 2 and 6. Line over first E of "Letters" is not broken as usual.
No. 3. Line over W of "Western" broken.
No. 6. Small first C to "Conveyance"; left outline of pillar broken over fourth bar.
No. 7. S of "Glasgow" broken at top.
No. 10. Foot of third bar in right pillar broken.
No. 11. Line under "&" broken.
No. 12. Line under second G of "Glasgow" broken.

As the stamps have full margin attached, there is no difficulty in deciding their position on the sheet.

Third Printing (1893).

The 21 examples of this printing include an entire sheet of 12 and a half sheet of six.

No. 1. Line broken over L and R as well as E of "Letters." Two lines under ST of "Western" are cut slanting.
No. 2. Line between left pillar and outline is broken 7 mm. from bottom.
No. 3. Line under Y of "Railway" broken.
No. 4. "Western" is very faint.
No. 5. One line in N.W. spandrel is broken. Line under E of "Single" is cut through.
No. 6. CON of "Conveyance" is very much misshapen.
No. 7. U of "South" is defective at bottom. Line below second bar in right pillar is almost absent.
No. 8. Triangle defective over ST of "Post"; dot before F of "For."
No. 9. Line between right pillar and outline is broken 10 mm. from bottom.
No. 10. Line over second A of "Railway" is nearly broken.
No. 11. Line under "&" nearly broken.
No. 12. Line under second G of "Glasgow" broken.

I have only met with the twelve types.

Glasgow and South Western Railway.
Type I. Third Issue (1893).
The line over first E of "Letters" is broken on all except Nos. 7 and 8.

Type II. Sixth Issue (1898).
Dots over first N and under second N of "Conveyance."

Fourth Printing (1895).

The 18 examples of this printing come from five different sources, and comprise (a) pair and single (types 5, 9 and 10, 11 or 12); (b) two singles; (c) strip of three (types 13, 17, 21); (d) pair (types 19, 20); and (e) strip of three and two pairs (types 17, 21, 19 23, and 16, 20, 24). This printing was evidently made in sheets of at least two panes of 12 each. The following defects are noticeable on the examples under notice.

Pane A (or B ?).

No. 5. Outer edge of right outline of left pillar indented twice opposite top of fifth bar.
No. 9. Line broken near base of N.E. triangle.
No. 10, 11 or 12. Line broken near centre of N.E. triangle. Second line under WA of "Railway" broken.

Pane B (or A ?).

No. 13. Second line under fifth bar in right pillar broken.
No. 16. Neck of "2" indented, near "D"; apex of S.E. triangle damaged.
No. 17. White dot on foot of lowest bar in left pillar.
No. 19. White dot on fifth bar in left pillar.
No. 20. Dot between AN of "Conveyance"
No. 21. Line under F of "For" defective.
No. 23. Line under S of "South" broken and under O indented.
No. 24. Vertical white hairlines under E and S of "Western.

The line over first E of "Letters" is clearly broken in Nos. 16 and 21 only, instead of in all types, as usual with other printings. All have a distinct coloured dot under the left hand lower corner of the lowest bar in the left pillar. I have seen a used copy of this printing dated April 2nd, 1896.

Fifth Printing (1897).

This printing, the last of Type I, remained in use until 1898, when the special interest taken by collectors generally in railway letter stamps caused a considerable number of examples to be secured whilst current. I have carefully examined 52 specimens, including two entire sheets, and find 23 distinct types, which I classify as follows:—

Pane A (or B ?).

(I have examined two complete examples of this pane).

No. 1. Circular line over S of "Single" cut through.

No. 2. Two lines only between first and second bars in left pillar; also between second and third bars (also in type 21); dot between arms of Y of "By."
No. 3. Line under B of "By" broken.
No. 4. Dot under VE of "Conveyance."
No. 5. Dot after tip of centre bar of second E of "Western."
No. 6. Two lines only between first and second bars in left pillar.
No. 7. Left edge of N.W. triangle broken near apex.
No. 8. Line between right outline of stamp and right pillar broken opposite third bar.
No. 9. Outline to right of Y of "Railway" broken.
No. 10. Smudge over FO of "For."
No. 11. Line under second C of "Conveyance" broken.
No. 12. Outline under WAY of "Railway" very faint.

Pane B (or A?).

No. 13. The second bar in left pillar is very thick (1 mm.)
No. 14. Line over S of "Post" broken; R of "Western" defective.
No. 15. Line under UT of "South" broken; two lines only between second and third bar in left pillar.
No. 16. Line under RA of "Railway" broken.
No. 17. Right stroke of second A of "Railway" missing.
No. 18. Line over FO of "For" defective and very thin.
No. 19. Dot in corner, N.W. of W of "Western."
No. 20. White dot to right of shield, near LE of "Letters."
No. 21. Left pillar redrawn as in No. 2 (see above); line broken in N.W. triangle, under A of "Glasgow."
No. 22. O of "Glasgow" broken on each side.
No. 23. Not seen.
No. 24. Dot under foot of figure 2, near F of "For."

The chief peculiarity about the fifth printing is in the left pillar. It appears to have been damaged without its defective nature being discovered till the machining stone was ready for printing. It was then roughly re-drawn or "painted" over on the stone, several mistakes being made. In the normal design, there are three horizontal lines between each of the six vertical bars in the left pillar. In re-drawing the second of these bars, one or other or both of the lines immediately under or over it were absorbed (see Nos. 2, 6, 15 and 21). In No. 13, the bar was redrawn too thick. The spaces between the vertical rows of stamps vary greatly in this printing, the

space between the 1st and 2nd rows on pane B being as much as 6½ to 7mm., and that between the 3rd and 4th rows only 3½ to 4mm. In pane A the contrast is nearly as great. In addition to other general markings, all the types have a smudge across the fourth bar in the left pillar.

Sixth Printing (1898).

The sixth printing, the first of Type II. is very evenly printed and shows but few defects, beyond those which are common to all types on the sheet. I have carefully examined four sheets, and am unable to discover the slightest difference between them. The principal defects are as follows:—

No. 5. Dot between TH of "South."
No. 9. Top outline broken over OW of "Glasgow."
No. 10. Line broken to right of top bar in left pillar.
No. 11. Top outline broken over W of "Glasgow."
No. 12. Lines of shading in S.E. triangle faint opposite S of "Letters."

This printing was made in a dull green shade, varying considerably between pale and dark.

Seventh Printing (1900).

The seventh printing is also of Type II. and shows more defects than its predecessor. The following are some of the most prominent:

No. 3. Lower outline broken under IL of "Railway."
No. 4. Foot of G of "Glasgow" broken.
No. 7. Second bar of left pillar broken at top.
No. 8. White scratch to left of shield, opposite ER of "Letters."
No. 9. Line between E of "Single" and shield.
No. 10. Dot between lines at S.E. corner of stamp.
No. 11. Line under first C of "Conveyance" broken.
No. 12. Faint dash before F of "Fee."

The stamps print very faintly between the S.E. triangle on No. 7 and the N.E. triangle on No. 11.

Type I. First Printing (1891).
The line is invariably broken under the second N of "Conveyance."

Type Ia. Fourth Printing (1896).
Similar to Type I., but very much scratched.

Glasgow, Barrhead and Kilmarnock Railway.

THE Glasgow, Barrhead and Kilmarnock Railway is the joint property of the Caledonian and Glasgow and South Western Railway Companies and is 29¾ miles in length. The line runs from Glasgow, through Pollokshaws, Barrhead, Sugton (branch to Beith) and Stewarton, to Kilmarnock.

The letter stamps are lithographed by Messrs. McCorquodale and Co., Ltd., of Glasgow, and are issued in sheets of 12, arranged in three rows of four. No official details as to the number of issues and printings are forthcoming. I have evidence of the following:—

Printing.	Date.	Type.	Perf.	Margins.	Colour.
1st	1891	I	12	Perf.	Dark grey-green.
2nd	1892	?	12 ?	?	?
3rd	1894	IA	12	Perf.	Yellow-green (smudgy)
4th	1896	IA	12	,,	Deep green (,,)
5th	1898	II	12	Impf.	Green
6th	1900	II	12	Perf.	Yellow-green

The order given for the 2nd, 3rd and 4th printings is uncertain. No examples are known of the 2nd, and only one of the 3rd printing. The types may be distinguished as follows:—

Type 1. Line under second N of "Conveyance" and upper right hand tip of shield broken.

Type 1A. Same type, but very much scratched and smudged, chiefly across the two left hand triangles.

Type 2. Similar to type 2 of the Glasgow and South Western, Dumbarton and Balloch and other railways. There is a coloured dot over the first N and a dash under the second N of "Conveyance." There is also a curved white scratch across the top right hand corner, and there are four instead of three lines over GLA of "Glasgow."

First Printing (1891).

I have fortunately been able to meet with a block of six of this scarce printing, Nos. 5, 6, 7, 9, 10, 11 on the sheet. These six stamps show the following defects:—

No. 5. Lower bar of first E of "Fee" broken (like "FF.E"); line over ET of "Letters" broken; second line under W of "Glasgow" broken.

No. 6. Dot between N and V of "Conveyance"; white dot on foot of 2nd bar in left pillar.

No. 7. Left foot of M of "Kilmarnock" broken.

No. 9. White dot on line over R of "For."

No. 10. Line under T of "Joint" broken; line over second G of "Glasgow" indented.

No. 11. Right outline of stamp broken opposite T of "Post."

Most other specimens examined are duplicates of the above types, but I have met with the following additions, positions on sheet unknown:—

Nos. 1, 2, 3 or 4 (Margin at top). Hairline attached to tip of top bar of second E of "Fee."

No. ?. Line between right outline of stamp and right pillar indented opposite lower tip of top bar.

No. ?. Line over T of "Joint" minutely indented on upper edge.

All stamps on the sheet have a coloured dot over P of "Post" (also in some of the later printings).

Second and Third Printings.

I am unable to give any additional information respecting these printings.

Fourth Printing (1896).

I have only been able to examine four examples of this printing, fortunately including a strip of three (illustrated on page 280). These show the following defects:—

No. 10. Back of second C of "Conveyance" missing; Second line under D of "Barrhead" broken.

No. 11. Line over FO of "For" broken; I of "Railway" broken in two; Dot over E of "Single."

No. 12. White hairline across lower portion of V of "Conveyance."

Of these, No. 12 is the only one to show the dot over P of "Post."

Type II. Fifth Printing (1898).
Dots over first N and under second N of "Conveyance"

Fifth Printing (1898).

Entire sheets of this printing have fortunately been available for examination. All show the following series of defects:—

No. 1. White dot on ball of figure 2.
No. 2. White dot on crossbar of first G of "Glasgow."
No. 3. Dot between D and hyphen of "2d."
No. 4. (Always imperf. at top and right side).
No. 5. (Always imperf. at left side).
No. 6. Second line under L of "Kilmarnock" broken.
No. 7. Lines near apex of S.E. triangle are defective.
No. 8. Line under N of "Kilmarnock" broken.
No. 9. Line under "By" broken. Background of shield indented under S of "Single."
No. 10. Left edge of S.W. triangle indented.
No. 11. Outline of stamp very faint under "Joint Ry."
No. 12. Thick white scratch across lowest bar in right pillar.

All the stamps on the sheet show the distinguishing marks of Type II. Stamps of this printing are easy to reconstruct into sheets owing to the assistance given by the imperforate margin.

Sixth Printing (1900).

This printing shows very few defects. The stamps average 5mm. apart, as against 3 to $3\frac{3}{4}$mm. in the fifth printing. The first examples I received of this printing were issued in June, 1900.

Great North of Scotland Railway.

THE Great North of Scotland Railway was incorporated in 1846. The main line runs from Aberdeen through Dyce Junction (branches to Peterhead and Fraserburgh), Kintore (branch to Alford) Inveramsay (branch North to Macduff), Huntly (branch Westward to Keith, Dufftown, Rothes and Elgin), Portsoy, Cullen and Buckie to Elgin. A second important line runs from Aberdeen to Ballater. The total length of the G.N. of S. Ry. is 331¼ miles.

The letter stamps are lithographed by the Company, and are issued in sheets of 12, arranged in three rows of four. Mr. W. Moffatt, Secretary and General Manager to the Company, has kindly informed me that five supplies have been furnished down to the present time, each consisting of 500 sheets or 6000 stamps. The dates of the five supplies are February, 1891, May, 1893, November, 1896, March, 1898, and August, 1900. I cannot, however, reconcile these dates with the number of printings of which I have evidence. Perhaps one of the above supplies was printed in two lots. I have met with the following:—

Printing.	Date.	Colour.	Perf.	Space.	Paper.	Gum.
1st	1891	Yellowish-green	12	6 to 6½mm.	Thick	White
2nd	1893	?	?	?	?	?
3rd	1896	Dull green	12	5½ to 6mm.	Thin	Brown
4th	1898	Blue-green	12	5 to 6mm.	?	White
5th	1899?	Dull green	12	4½ to 5mm.	Surfaced	Brown
6th	1900	Dark green	12	3½ to 5mm.	,,	White

The third of the above printings was that in use early in 1898, the existence of the blue-green issue not being noted until September of that year. The third printing was apparently in use 16 months and the fourth 29 months, unless there was an intermediate 1899 printing. Of the earliest supplies I have only met with five examples, which may be of either the first or second printing. They include a block of four, Nos 3, 4, 7 and 8 on the sheet. Nos. 3 and 4 both have a faint dot to left of the left pillar, opposite NV of

First Printing (1891).

Fourth Printing (1898).

"Conveyance" and the line under the fourth bar. Nos. 7 and 8 do not show the dot, but it occurs on every impression of later printings I have met with. The block has wide imperforate margins, 4½mm. at top and 9½mm. at the right side. In subsequent printings the margins of sheets are clipped and average from 2 to 5mm. in width.

Third Printing (1896).

The sheets I have examined only show one set of defects, of which the following are the most noticeable.

No. 1. Dot under R of "Great."
No. 3. Smudge at lower tip of N.W. Triangle.
No. 5. Smudge between S. and C of "Scotland"; tail of "2" defective.
No. 6. Top outline broken (nearly) over H of "North."
No. 12. Smudge at top of 5th bar in right pillar.

All the types show the dot to left of the left pillar.

Fourth Printing (1898).

All examples examined only show one set of defects, of which the following are the most prominent:—

No. 2. Defective N in "Scotland."
No. 4. Lines broken over RT of "North."
No. 6. Dot under second A of "Railway" (circular).
No. 7. Faint dot under L of "Railway."
No. 9. Smudge on lower edge of foot of "2."
No. 10. Faint dot between RA of "Railway."
No. 12. Smudge under second A of "Railway."

All types show the dot to left of left pillar. The foot of first E of "Conveyance" is faintly broken on Nos. 2, 4, 6, 11, 12. This defect also occurs faintly in the earlier printings and distinctly in those of later date.

Fifth Printing (1899 ?)

Evidence offers of one set of defective marking only.

No. 1. Right stroke of second A of "Railway" broken.
No. 5. Smudge on line over OS of "Post."
No. 6. Small blot of colour on S.W. triangle, under F of "Fee.
No. 10. R of "North" defective at top.

Several of the stamps have the line over O of "Of" defective. The lower bar of first E of "Conveyance" is generally clearly broken.

Sixth Printing (1900).

This is the first printing of which I have found more than one set of markings.

Pane I.

No. 1. Line under 4th bar in right pillar broken.
No. 2. Line under second bar in right pillar broken at left end.
No. 3. Outline of right pillar missing to right of lines under 5th bar.
No. 4. Centre line of the three over lowest bar in left pillar missing.
No. 5. Both lines over W of "Railway" broken.
No. 6. Two faint dots under cross-bar of H of "North."
No. 7. White dot on 4th bar in left pillar.
No. 8. Line broken over O of "North."
No. 9. Second line under second A of "Railway" broken.
No. 10. Upper tip of S.W. triangle indented near C of "Conveyance."
No. 11. White dot on foot of 2nd bar in right pillar.
No. 12. N.E. triangle defective near apex.

Pane II.

No. 13. Smudge at foot of V of "Conveyance" and on line over A of "Great."
No. 14. Smudge under ND of "Scotland."
No. 15. Owing to breaks, lower portion of ER of "Letters" consists of 3 dots in a row.
No. 16. Line under R of "For" broken.
Nos. 17, 18. Not seen.
No. 19. Line under 2nd bar in right pillar broken in centre.
No. 20. Line under N of "Single" faintly indented.
No. 21. Foot of R of "Letters" broken.
No. 22. White dot on top bar in right pillar.
No. 23. Lower half of first E of "Letters" defective.
No. 24. Small blot at top of S.E. triangle, near RS of "Letters."

The lettering of the circular inscription is exceptionally defective in this printing. There are many defects which are common to several of the types.

Highland Railway.

THE Highland Railway was incorporated under its present title in 1865 and was formed by an amalgamation of the Inverness and Aberdeen Junction and Inverness and Perth Junction Railways. The line is now 492 miles in length. The main line runs from Perth through Kingussie, Aviemore, Forres, and Nairn to Inverness, and there are numerous branch lines.

The letter stamps are lithographed by Messrs. McCorquodale and Co., Ltd., of Glasgow, and are issued in sheets of 12, arranged in three rows of four. Mr. Wm. Gowenlock, late Secretary to the Company, has kindly furnished the following list of printings made down to the present time:—

Issue.	Date.	Quantity.	Perf.	State.	Colour.
1st	Jan., 1891	5004	12	A	Olive-green
2nd	July, 1892	5004	?	?	?
3rd	Feb., 1893	5004	12	B	Yellow-green
4th	Aug., 1894	5004	12	B	,,
5th	Sept., 1896	5076	12	C	Green
6th	Dec., 1898	1008	12	D	Yellowish-green
7th	April, 1899	1008	12	D	,,
8th	Oct., 1899	1008	11	D	,,
9th	May, 1900	1008	11	D	,,
10th	Oct., 1900	1008	11	D	Green

I have added particulars as to perforation, state or condition of design and colour, but am not quite certain that the correct order is given.

The design undergoes minute variations from time to time, and the principal defects may roughly be classified in three groups.

A.—This state is most readily distinguished by the absence of the dot or smudge to left of the upper tip of the S.W. triangle. There is a fine hairline to left of the right pillar opposite LE of "Letters." (1st printing).

First Printing, 1891 (State A).

Fifth Printing, 1896 (State C).

B.—The dot mentioned above is present throughout the printings of this group. There is also a dot attached to the lower edge of the line over I of "Highland." The hairline to left of right pillar is also present as in state A. (2nd ?, 3rd and 4th printings).

C.—Same marks as in state *B*, with the addition of a dot over E of "The," similar to that over I of "Highland." The hairline to left of the right pillar is now clearly connected with it. (5th printing).

D.—The L of "Railway" is connected by a vertical hairline with the line beneath it. The G of "Single" is similarly connected with the line above it. All the principal marks of states *A*, *B* and *C* are present. The hairline to left of the right pillar is represented by merely a dot. Owing to very faint printing the defects are difficult to distinguish in the 10th printing. (6th and later printings).

The above list only mentions the most prominent defects. The following is an extended list of those of less importance, although, nevertheless, of a more or less general nature.

The following marks all have their origin in the first printing. Most, as will be noticed, occur in all subsequent issues :—

(*a*) Faint curved line to left of right pillar opposite LE of "Letters." This mark is useful to distinguish the states (see above). Especially faint in sixth and seventh printings.

(*b*) Dot between V and E of "Conveyance." (Generally clear in all except tenth printing).

(*c*) Fourth bar in left pillar smudged at upper left hand corner (all).

(*d*) Dot of colour on upper edge of line over W of "Railway." In the third printing it connects with the line above it ; in the fourth printing it is clear of the line above ; and in the fifth and later printings a second dot appears immediately to right of it.

(*e*) The right foot of the second A of "Railway" (circular) is too short. (All printings).

(*f*) Faint dot under OS of "Post." This mark apparently only occurs very faintly in the first to fifth issues.

(*g*) P of "Post" smudged at top, the upper curve of the letter being irregular in shape. After the first printing the smudge becomes rounded and is merged in the letter.

(*h*) Two small dots over PO of "Post." Generally clear after the fifth printing ; generally absent in earlier supplies.

Seventh Printing, 1899 (State D).

Eighth Printing, 1899 (State D).
The smudge over T of "The" extends above top outline of each stamp.

(*i*) There is often a dot between AI of "Railway" (circular).

(*j*) The line under ND of "Highland" is faintly broken (all issues).

(*k*) The two lines under RA of "Railway" are joined by a short vertical stroke. (Present in all issues; clearest in the tenth).

(*l*) Coloured dot over OM of "Company." (Generally distinct in most printings except the tenth).

(*m*) Faint dot of colour on line under I of "Highland." (First issue only).

(*n*) Faint dot over T of "The." (Clearest in the eighth and ninth printings, but is found occasionally in other issues).

(*o*) There is a faint dot to left of foot of the fourth bar in right pillar. (First to fifth printings only).

The second printing I have not met with, but the third exhibits the following further marks:—

(*p*) Blot of colour to left of upper tip of S.W. triangle. All present in all later printings.

(*q*) Faint blot on lower edge of line over I of "Highland." Also present in all subsequent printings.

(*r*) Vertical hairline to left of 3rd bar in left pillar. Also present in all subsequent printings.

The following mark appears in the 5th printing:—

(*s*) Dot over E of "The." (Also in subsequent printings).

With the sixth printing, quite a number of fresh defects originate.

(*t*) G of "Single" connected with line above.

(*u*) L of "Railway" connected with line below.

(*v*) The hairline connecting the two lines immediately to left of the foot of the 5th bar in the left pillar becomes a thick blot of colour in the 6th printing, but subsides in the 7th, leaving a very faint trace outside the left edge of the stamp. In the 8th printing this curious defect becomes a nebulous smudge extending well over the left edge of nearly every stamp on the sheet. There is generally a faint dot below it, also outside the edge of the stamp (more often in the 8th printing than in the 7th). In the 9th and 10th printings the smudge has almost vanished.

(*w*) Most types on the sheet have a faint vertical scratch across the lines over (and slightly to left of) T of "The." All types of the 7th printing show it and in the 8th it is very prominent, extending very clearly above the upper outline of each stamp. In the 9th and 10th printings it does not show over the edge of the stamp.

(*x*) There is a faint hairline attached to top of O of "Conveyance." Were it a little thicker it would give this letter the appearance of being an inverted Q. It is most distinct in the 7th, 8th and 9th printings.

The following defects appear to originate in the seventh printing.

(*y*) Faint hairline over Y of "Conveyance." Sometimes there are two hairlines either parallel or > shaped. They are indistinct or absent in the 9th and 10th printings.

The eighth printing furnishes a new defect, which, however, does not appear in subsequent issues.

(*z*) There is on most types (all except No. 12 ?) a faint horizontal hairline between H and E of "The."

I have described the above defects at some length, because they seem to offer the only satisfactory means of distinguishing between most of the printings.

First Printing (State A).

The first printing, as already stated, may be most readily distinguished by the absence of the marks given above as p and q. I am unable to say whether it was printed in sheets of 12 stamps, or in larger sheets, but all the examples I have met with are of one or other of the following twelve types:—

Nos. 1 and 3. Both have a dot between EY of "Conveyance."
No. 2. Lower outline of S.W. triangle broken over LW of "Railway."
No. 3 ? There are two lines only between the first and second bars in left pillar.
No. 4 ? Line under E of "The" broken; lowest bar in right pillar broken in two.
No. 5. Second E of "Fee" defective; line under H of "The" broken.
No. 6. Line between left pillar and outline broken opposite foot of third bar.
No. 7 ? Second line under PA of "Company" broken.
No. 8 ? Not seen.
No. 9. Dot over CE of "Conveyance"; stop after L of "Railway"; white hairline across top bar in right pillar.
No. 10. S.W. corner of stamp defective.
No. 11 ? Apex of N.W. triangle defective; line broken in S.W. triangle near O of "For."
No. 12. Upper bar of first E of "Conveyance" missing.

I am doubtful of the positions on the sheet of all except No. 12, and especially as regards Nos. 3, 4, 7, 8 and 11, so that the above arrangement is only provisional. Apart from single copies, I have only met with one pair (Nos. 5 and 9 ?), and a block of four (Nos.

1, 2, 5, 6?). This latter has margin at top, whilst the vertical pair has margin at bottom. No. 12 is identified by means of its corner margin. A single of No. 4 (or 8 ?) has margin at right.

The second printing I have not met with.

Third Printing (State B).

I have only met with a block of four stamps, Nos. 5, 6, 9 and 10 on the sheet. The following defects occur:—

No. 5. Blot inside right stroke of V of "Conveyance."

No. 6. Two dots attached to lower edge of lower outline, near right hand extremity.

No. 9. Lower outline of S.E. triangle broken over PA of "Company." Small blot over N.W. triangle.

No. 10. Left foot of A of "Highland" broken.

The printing generally is clear, but heavy.

Fourth Printing (State B).

The fourth printing is nearly similar in colour to the third. The easiest method of distinguishing between them is by means of mark (d), see above. I have been able to find evidence of 24 types.

Pane A.

No. 1. Second line under HE of "The" broken.

No. 2. Second line over T of "The" broken.

No. 3. Large break in line to left of left pillar, over fourth bar.

Nos. 4, 9. Not seen.

No. 5. Line broken over LA of "Highland."

No. 6. Line broken under left foot of R of "Railway." Blot on right arm of "Railway" (circular).

No. 7. Second line over HL of "Highland" indented.

No. 8. Second line over R of "Railway" broken.

No. 10. Line broken over Y of "Railway."

No. 11. Line broken over right arm of Y of "Company."

No. 12. Upright stroke of R of "Railway" broken.

Pane B.

Nos. 13, 14. Not seen.

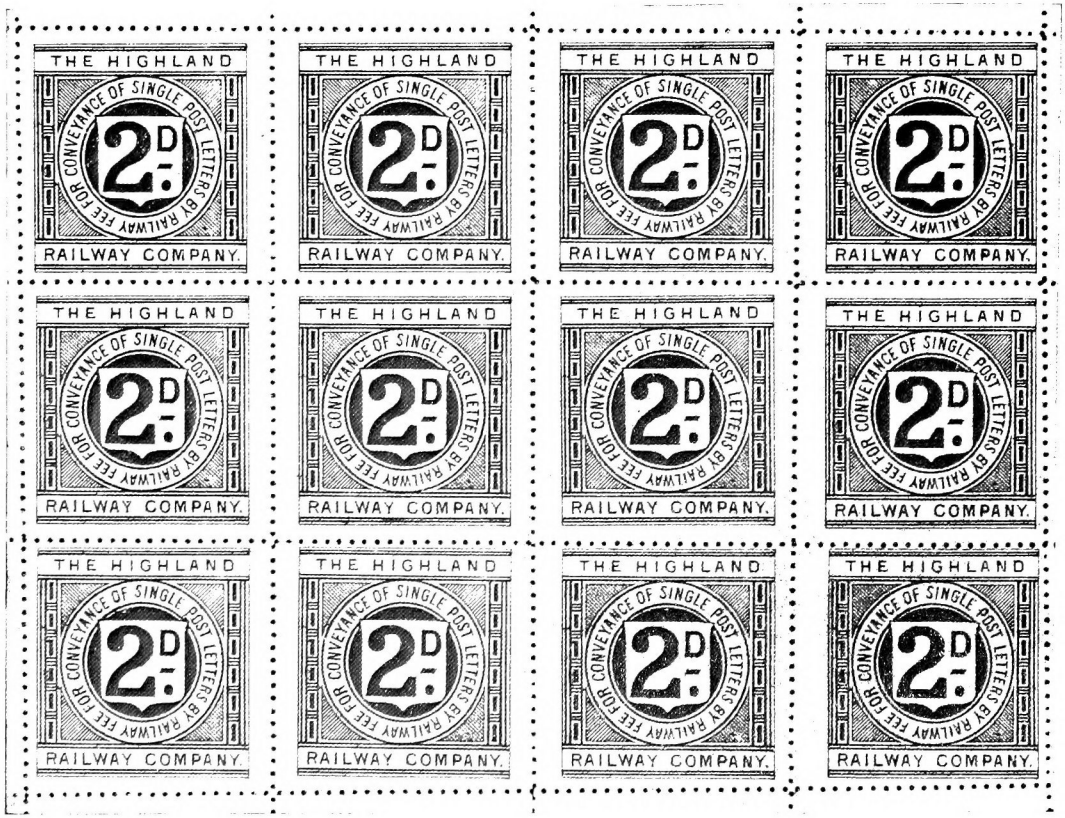
No. 15. Line broken under left foot of R of "Railway" (as in No. 6). Line over second T of "Letters" faintly broken.

No. 16. Upper half of C of "Company" very defective.

Highland Railway,

Fifth Printing, 1896 (State B).

An Entire Sheet as issued, showing wide spaces between vertical rows.



No. 17. Blot under N of "Company"; line broken over T of "Post."
No. 18. Line broken under R of "Railway."
No. 19. Large white dot on lowest bar in left pillar.
No. 20. Line in S.E. triangle too short (over P of "Company.")
No. 21. Line over GH of "Highland" faintly broken.
No. 22. White dot on foot of D of "2d."
No. 23. Faint white dash under S.E. corner of shield.
No. 24. Lower outline broken under CO of "Company."

I am not absolutely certain that Nos. 15 and 16 are correctly placed, but they occupy either those positions or Nos. 13, 14.

Fifth Printing (State C).

Of this printing I have fortunately been able to examine an entire sheet, but there are very few defects.

Pane A.

No. 1. White dot on upper tip of top bar in left pillar.
No. 2. Line over 3rd bar in right pillar broken.
No. 7. Line under E of "Single" broken.
No. 11. Dot after Y of "Company" above the stop.

This printing may be most readily distinguished by the presence of mark (s) and absence of marks (t) and (u) described above. The stamps in each horizontal row are $6\frac{1}{2}$ to 7mm. apart, instead of the usual 4 to $5\frac{1}{2}$mm.

Sixth Printing (State D).

The sixth printing is most readily distinguished by means of the defects described as (t), (u) and (v). The latter is represented by a clear round blot of colour. I have not met with sufficient examples to enable me to describe each stamp on the sheet. No. 5 has a large white scratch across the third bar in the left pillar and the figure "2."

Seventh Printing (State D).

The seventh is one of the two printings of State D which has perforation of the old gauge 12. It is most readily distinguished from the sixth printing by means of marks (v) and (y). In both these issues, the shade of green varies.

No. 3. Top outline broken over I of "Highland."
No. 8. Apex of S E. triangle connected with right pillar.
No. 9. Thick smudge on lower portion of S.E. triangle.

I have evidence of 12 types only.

Eighth Printing (State D).

The eighth printing, the first to be perf. 11, is most readily distinguished from the later printings by means of defect (w), which extends above the top outline of the stamp. I have met with an entire sheet, which shows the following defects:—

Nos. 1, 2, 3. The lower portions of Nos. 1 and 2 are covered with white patches which extend over RA of "Railway" on No. 3.
No. 1. White scratch across N of "Company."
No. 3. I of "Highland" broken in two.
No. 4. Line broken under EH of "The Highland."
No. 5. Second line over HE of "The" broken; H defective.
No. 6. Shield defective at N.E. corner.
No. 8. Line under O of "Company" broken.
No. 11. White dot on top bar in left pillar.
No. 12. Large white blot on line under OR of "For."

I have only met with 12 types.

Ninth Printing (State D).

The ninth printing may be distinguished from the tenth by means of the absence of the dot over E of "The" and that between V and E of "Conveyance," marks (b) and (s). The following defects occur:

No. 1. Dot over PA of "Company."
No. 2. Line to left of left pillar broken near top.
No. 4. "UF."
No. 5. Line over fifth bar in left pillar defective.
No. 7. Blot over W of "Railway" (circular), white scratch over second bar in right pillar; second line under H of "The" broken.
No. 8. Line under AN of "Highland" broken.
No. 10. Dot over A of "Company."
No. 11. Both lines broken over A of "Company."

The fourth stamp in the sheet, that in the upper right hand corner, furnishes a very interesting error, OF being spelt "UF." I have evidence of 12 types only.

Tenth Printing (State D).

The tenth printing is generally faintly printed and many of the defects are difficult to distinguish.

North British Railway.

THE North British Railway was incorporated in 1844 and opened in 1846. The main line runs from Berwick through Dunbar, Edinburgh, Kilcaldy, Dundee, Arbroath and Montrose, to Aberdeen. Numerous lines extend southward to Hawick and Jedburgh, westward to Morningside, Glasgow and Oban, and northward to Perth. The mileage, 1049½, is considerably greater than that of any other Scottish line; in fact the line compares favourably in this respect with many of the principal English lines.

The letter stamps are lithographed by Messrs. McCorquodale & Co., Ltd., in sheets of 24, divided into panes of twelve (three rows of four) before delivery. Mr. W. F. Jackson, General Manager of the Company, kindly informs me that the following printings have been made. I add particulars as to colour and perforation:—

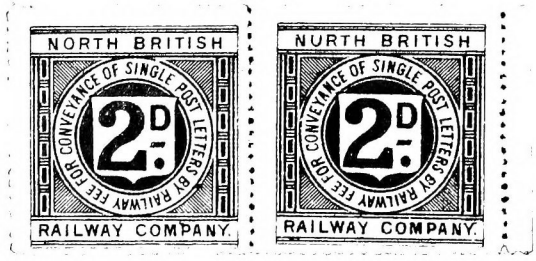
Issue.	Date Received.	Quantity.	Perf.	Colour.
1st	Jan. 27th, 1891	20004	12	Grey-green
2nd	Jan. 21st, 1892	20004	12	Dull green
3rd	Feb. 22nd, 1894	20004	12	Yellow-green
4th	Feb. 26th, 1896	20004	12	Greyish-green
5th	Mar. 1st, 1898	20004	12	Emerald-green
6th	June 5th, 1899	20004	12	Olive-green

Several dated copies of the four last issues have come under notice and render their classification an easy matter. I have, however, experienced considerable difficulty in distinguishing between the two first issues.

Until 1898 the average annual issue of North British stamps appears to have been about 10,000. As the first printing of 20,000 was used up at a much quicker rate (even assuming that the second supply may have been ordered six months in advance), it is natural to suppose that the initial distribution to stations was large, and that in consequence many examples would remain on hand till recent years.

Second Printing (1892).
Thicker Outline to left of "North" than in First Printing.

Third Printing (1896).
The second stamp shows the error "Nurth."



Fourth Printing (1898).

On the other hand, the second supply would probably be issued to stations where there was a proved demand, seeing that they have had in most cases to dispose of a first supply before receiving the second. Consequently the second printing cannot be expected to have been preserved in the same way. This is important as showing that stamps obtained by collectors during recent years are more likely to be of the first printing than of the second.

I have closely examined 119 examples of the 1891-1893 period and have reconstructed all but four into sheets, by aid of blocks and defective marking. There are five different sets of markings :—

I. Grey-green, sometimes discoloured (?) to olive-green. I have portions of at least five sheets.
II Grey-green shade only. I have portions of three sheets.
III. Grey-green. Portions of two sheets.
IV. Dull green, green. Portions of four sheets.
V. Dark green. Portions of two sheets.

There are three distinct shades—grey-green (I., II., III.), green (IV.) and dark green (V.)—and I should be inclined to say they were three distinct printings, but that we know they form part of two supplies only. Were that the case, panes I., II. and III. could be classified as first printing and indeed, after taking all the evidence into consideration, this seems to be correct, with the addition perhaps of pane V., pane IV. being left as the representative of the second printing.

Examining the defective marking of the panes, we find that pane IV. shows a peculiarity which does not occur in any other North British stamps, but which is well known in the stamps of one or two other companies. The second line under "Railway Company" is too short at the left extremity. In other printings signs of this defect occur, but it has been corrected.

Apparently all the stamps on panes I. and II. and most on panes III. and IV. have a faint serif to the right arm of Y of "Company" but there is no trace of such in any of the stamps of pane V.

In panes I., II. and III., the top outline of every stamp is smudged for a space of about 4mm. at the left hand end. In panes IV. and V., the line is clear of any smudge and generally faint in pane V.

In panes I., II., III. and V., the outline to left of N of "North" is faint and broken; in pane IV. it is clearly drawn, with one break in the centre.

The fact that pane V. shows fewer defects than the others would lead to the supposition that it was the first printing, but this could only be correct on the hypothesis that the first supply was printed on two occasions. I think there can be no doubt that the bulk of the first supply consisted of panes I., II. and III.

First Printing (1891).

Under this heading, I propose to describe the four panes mentioned above as I., II., III. and V.

(*a*) Pane V. No serif to Y of "Company." Clear design.

(*b*) Panes I. II. III. Serif to Y of "Company." Smudge on top outline, at left hand end. Outline faint to left of N of "North."

The former are printed in dark green, the latter in greyish-green. The paper is sometimes discoloured by the gum and gives the latter an olive-green appearance. The following defects (amongst many others) occur on the panes:—

Pane I.

No. 1. Tip of N.W. triangle cut across, under T of "North."

No. 2. Line of S E. triangle near apex defective.

No. 3. Line under Y of "By" broken.

No. 4. Line under NV of "Conveyance" broken; white dot over shield, near F of "Of" (also type 6).

No. 5. Apex of S.W. triangle defective; line broken to right of lines under top bar of right pillar.

No. 6. Second line over N of "Company" broken; second line under top bar of right pillar broken off at left end.

No. 7. White scratch across lines over SH of "British" and across N.E. triangle.

No. 8. Left foot of first A of "Railway" broken.

No. 9. Dot immediately over crossbar of first T of "Letters." Line smudged under PA of "Company."

No. 10. Line over NO of "North" broken; line of left of top bar in right pillar broken; top bar indented.

No. 11. Fifth bar of right pillar broken at foot; scratch under top bar in left pillar.

No. 12. Line over IS of "British" clearly broken (nearer I than S).

Pane II.

No. 13. Line under left foot of A of "Company" broken. White dot to right of shield, near T of "Post."

No. 14. Smudge on right side of upright stroke of T of "North," near top.

No. 15. Large white spot to left of shield, opposite first C of "Conveyance."

No. 16. T of "British" faintly printed and broken.

Nos. 17 and 18. Not seen.

No. 19. Line over IS of "British" faintly broken; O of "For" broken, left side.

No. 20. Line over top bar in left pillar cut through.

No. 21. Dot on body of figure 2, opposite TT of "Letters."

No. 22. Dot on ball of figure 2.

No. 23. Two lines under left foot of R of "Railway" broken."

No. 24. White dot to right of shield, opposite TT of "Letters"; line to left of foot of lowest bar in right pillar broken; line under N of "Company" broken.

Pane III.

No. 25. Two lines over first I of "British" broken (like steps).

No. 26. Line over T of "North" and (to left of) B of "British" broken.

Nos. 27, 28. Not seen.

No. 29. O of "For" broken near top; second line over TH of "North" broken.

No. 30. Line over IT of "British" broken; white dot on ball of figure 2.

Nos. 31, 32. Not seen.

No. 33. Dot over S of "Letters."

No. 34. Line to left of 5th bar in right pillar indented.

Nos. 35, 36. Not seen.

Pane V.

No. 49. White hairline across lines over 4th bar in right pillar.

No. 50. Line to left of 2nd bar in right pillar broken.

No. 51 (or 52). O of "Conveyance" broken at foot.

No. 52. Not seen.

No. 53. Slight smudge on line over SH of "British."

No. 54. Coloured line attached to upper curve of R of "Railway," pointing upwards.

No. 55 (or 56). Top of 4th bar in right pillar indented.
Nos. 56, 58 and 60. Not seen.
No. 57. Faint dot to right of 2nd bar in right pillar.
No. 59 (or 60). Second line under R of "North" broken.

Pane V. is very clearly printed and shows comparatively very little defective marking. I have a vertical strip of three which may be either types 51, 55, 59, or 52, 56, 60. In this pane there is generally no trace of the smudge on the line under Y of "Railway."

Second Printing (1892).

Of what I take to be the second printing (pane IV. mentioned above) I have met with 29 examples, apparently from four different sheets. All show the same set of defective markings.

No. 1. Second I of "British" broken in two; Dot between EY of "Conveyance"; LWAY of "Railway" re-drawn roughly.
No. 2. White dot on body of figure 2; 2nd bar in right pillar indented.
No. 3. V shaped scratch below CO of "Company."
No. 4. Left side of S.W. triangle broken.
No. 5. Hairline between NV of "Conveyance"; O of "North" and lines above are faint.
No. 6. White circle on line to left of 2nd bar in left pillar; Smudge on left edge of first N of "Conveyance" (see No. 8.)
No. 7. Wide break in both lines over AY of "Railway"; line under FO of "For" defective.
No. 8. Same type as No. 6 in all respects. There is an additional smudge between N.E. triangle and right pillar.
No. 9. Right pillar broken to left of fourth bar.
No. 10. Sometimes has a faint dot on right edge of fourth bar in right pillar.
No. 11. Faint dot over shield, under O of "Of."
No. 12. White circle on foot of "2," near F of "For."

I have met with several of the above showing different states. For instance, I have type 9 (*a*) with white dot to left of shield opposite EY of "Conveyance"; (*b*) same, with additional faint scratch lower down; and (*c*) without white dot. One of the stamps on the transfer for this printing was evidently spoilt, as the points of resemblance between Nos. 6 and 8 on the sheet could not be accounted for by coincidence. The readiest method of distinguishing this printing from the first is by the thicker outline to left of "North." Both the first and second printings are on a somewhat thick surfaced paper, but later printings are on quite a different quality.

Third Printing (1894).

This printing was delivered by the printers in February, 1894, but the earliest copies I have met with are postmarked April, 1895. It was printed in sheets of at least 48 stamps, as I have panes showing four different sets of markings—panes I., II., III., IV. Impressions from pane II. are generally dark yellowish-green, whilst those from the others are generally in a much brighter shade. The chief points of resemblance and difference between the third and other printings are as follows:—

(*a*) There are almost invariably two smudgy dots between the two lines under RA of "Railway," generally connecting them. They do not occur in other printings.

(*b*) The lower outline of each stamp is noticeably fainter under ANY of "Company." This peculiarity is only seen in the 3rd and 4th printings.

(*c*) The serif to the right arm of Y of "Company" is exceptionally prominent.

(*d*) The line to left of "North" is drawn distinctly (except for a break in the centre), as in all printings except the first.

(*e*) There is often a coloured dot inside the O of "Conveyance." It is most noticeable in the 3rd, 5th and 6th printings. It never occurs in the 1st or 2nd.

I have been able to examine between 60 and 70 examples of this printing, but unfortunately most were single copies, so that I could not reconstruct the sheets very successfully. I have evidence of the following four panes:—

Pane I.

No. 1. Base of S.E. triangle defective near B of "By."

No. 2. Line broken under fifth bar in left pillar.

Nos. 3, 4, 7, 8, 11, 12. Not identified.

No. 5. Second line under T of "British" broken.

No. 6. Line broken under O of "Post."

No. 9. Lower outline broken under second A and LW of "Railway."

No. 10. O of "Of" broken at top; left foot of H of "British" absent.

Pane II.

No. 13. Two dots, side by side, to right of H of "British."

No. 14. I of "Single" broken; white scratch across OS of "Post."

No. 15. Small semi-colon after "North"; right arm of H of "British" absent.

No. 16. Not identified.

No. 17. Second line over A of "Company" indented.

Sixth Printing (1899).
An Entire Sheet, as issued.

No. 18. Second line over A of "Company" nearly broken in two; second line over BR of "British" broken.

No. 19. Lines under CO of "Conveyance" and over S of "Post" indented.

No. 20. Second line under OR of "North" indented; line to left of left pillar broken under top bar.

No. 21. Upper portion of R of "Letters" missing.

No. 22. Line broken under left foot of R of "Railway."

No. 23. Faint dot to right of top of H of "British."

No. 24. Line to right of right pillar broken near fifth bar.

Pane III.

No. 25. Line over Y of "Conveyance" broken.

Nos. 26 to 36. Not identified.

Pane IV.

No. 37. O of "Conveyance" broken at top; I of "Railway" (circular inscription) broken.

Nos. 38 to 48. Not identified.

I have most of the corner stamps of panes III. and IV., but cannot say to which pane each belongs, as they are all single copies. I have also a large number of examples I cannot identify at all. Amongst these there is a very interesting variety, inscribed "NURTH" instead of "North." The following horizontal pairs are unidentified:—

(*a*) Margin at foot. No. 1 has line under "Of" broken; and body of I of "Railway" (circular) missing. No. 2 has a wide break in second line over WA of "Railway."

(*b*) Margin at right side. No. 1 has line over G of "Single" broken. No. 2 shows the "Nurth" error.

(*c*) No margin. No. 1 has second I of "British" broken near top. No. 2 has second line over SH of "British" broken.

Should other blocks of this printing turn up at any time, it may be found possible to complete the reconstruction of the panes.

Fourth Printing (1896).

As this printing was current until 1898, a considerable number of examples have come into the hands of collectors. I have examined a number of sheets, but have only found two sets of markings. The stamps are placed on the sheet about 5 to 6mm. apart, instead of the

usual 4 to 5mm. The most noticeable defects which occur are as follows :—

Pane I.

No. 3. Line over O of "North" broken.
No. 6. Dot at foot between TE of "Letters."
No. 8. Vertical scratches under M of "Company."
No. 10. Line (nearly) under C of "Company" broken.

Pane II.

No. 3. Two dots to right of the stamp, opposite "Post."
No. 7. Two dots over D of "2d."
No. 11. Vertical scratch across whole stamp, from B of "British" across first E of "Fee" and between LW of "Railway."

This printing has smaller margins than usual. Examples occur in both pale and deep shades of greyish-green.

Fifth Printing (1898).

The fifth printing is in an emerald-green shade and on thinner paper than usual. There are very few defects in the design. I have not sufficient material to say how many types occur on the sheet. The lower outline of all the stamps is evenly drawn, and is no longer faint under ANY of "Company," as in the third and fourth printings. No. 6 on two sheets I have seen has the line over EF of "Fee For" broken.

Sixth Printing (1899).

Sheets of this printing vary considerably in shade, some being almost yellow. I have examined a number of sheets but all show the same defective marking. In every stamp the dot in O of "Conveyance" is unusually clear. The principal defects are as follows :—

No. 5. D of "2d." indented at top.
No. 6. Faint dot between TI of "British."

In heavy impressions the lower inscription "Railway Company" is often very spotty, especially on Nos. 1 and 2.

Portpatrick and Girvan Joint Railway.

THE Portpatrick and Girvan Railway is now merged in the Glasgow and South Western. It was a short line running from Stranraer through Castle Kennedy and Dunragit to Challoch Junction, where it met the Ayrshire and Wigtownshire line to Girvan and the Portpatrick and Wigtownshire to Castle Douglas, both of which Companies, by possessing running powers over it, being enabled to reach Stranraer.

The letter stamps were lithographed by Messrs. McCorquodale and Co., Ltd., of Glasgow, in sheets of 12, arranged in three rows of four. I only know of one printing, which is stated to have been delivered on November 13th, 1894. Four used specimens are known, and one of these is on the original letter, postmarked Jan. 22nd, 1895, and endorsed "Instructions concerning the change of name of this Railway." The stamps are printed in yellow-green and are perf. 12.

Second Printing (1891).
Issued in sheets of 12, arranged in three rows of four.

Third Printing (1895).
Issued in sheets of 12, arranged in two rows of six.

Portpatrick and Wigtownshire Railway.

THE Portpatrick and Wigtownshire Railway is the joint property of the Caledonian, Glasgow and South Western, London and North Western and Midland Railway Companies. The line is 82 miles in length, and runs westward from Castle Douglas through Newtown-Stewart (branch to Whithorn) and Glenluce to Stranraer, from which station a second line runs to Colfin and Portpatrick.

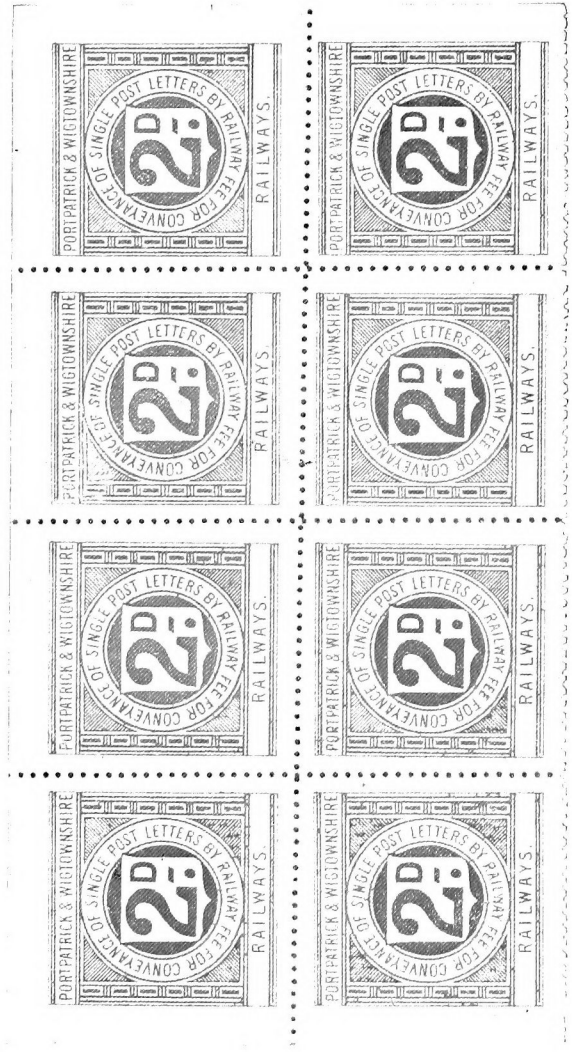
The letter stamps are lithographed by Messrs. McCorquodale & Co., Ltd., of Glasgow, and are issued in sheets of twelve, consisting sometimes of two rows of six, and generally of three rows of four. All are perforated 12.

Mr. J. Jardine, Accountant to the Company, has kindly furnished the following list of printings made down to the present time:—

No.	Date Delivered.	Quantity.	Sheet *	Colour *
1st	Jan. 29th, 1891	1008	3×4	Dark green
2nd	Oct. 15th, 1891	1968	3×4 ?	Deep green
3rd	Feb. 12th, 1895	1512	2×6	Yellow-gren
4th	June 18th, 1898	3576	3×4	Dark green, impf. margin

* These particulars I have added.

The first and second issues are on the surfaced paper of medium thickness found on early issues made for other Companies by Messrs. McCorquodale & Co., Ltd., of Glasgow. The first issue is similar in shade to the first issues of the Cockermouth, Keswick and Penrith, and Dundee and Arbroath Railways. I have only seen a used copy postmarked London, April 16th, 1891. The second issue is less rare. I have also met with a specimen in a bright yellow-green shade, on the early surfaced paper, and very lightly printed, "RAILWAYS" being very faint. This is apparently from a distinct printing, for which the above table makes no allowance.



Fourth Printing (1898).
Issued in sheets of 12, arranged in three rows of four.

IRISH RAILWAYS.

Ballycastle Railway.

THE Ballycastle Railway was incorporated in 1878 and opened in 1880. The line is 16¼ miles in length, and runs from Ballycastle through Capecastle, Armoy, Gracehill, Stranocum and Dervock to Ballymoney, where a junction is effected with the Belfast and Northern Counties Railway.

The letter stamps are lithographed by Messrs. R. Carswell & Sons, Belfast, and are issued in sheets of nine, arranged in three rows of three. There have been several printings, but, unfortunately, no official details respecting them are obtainable.

I have met with the following:—

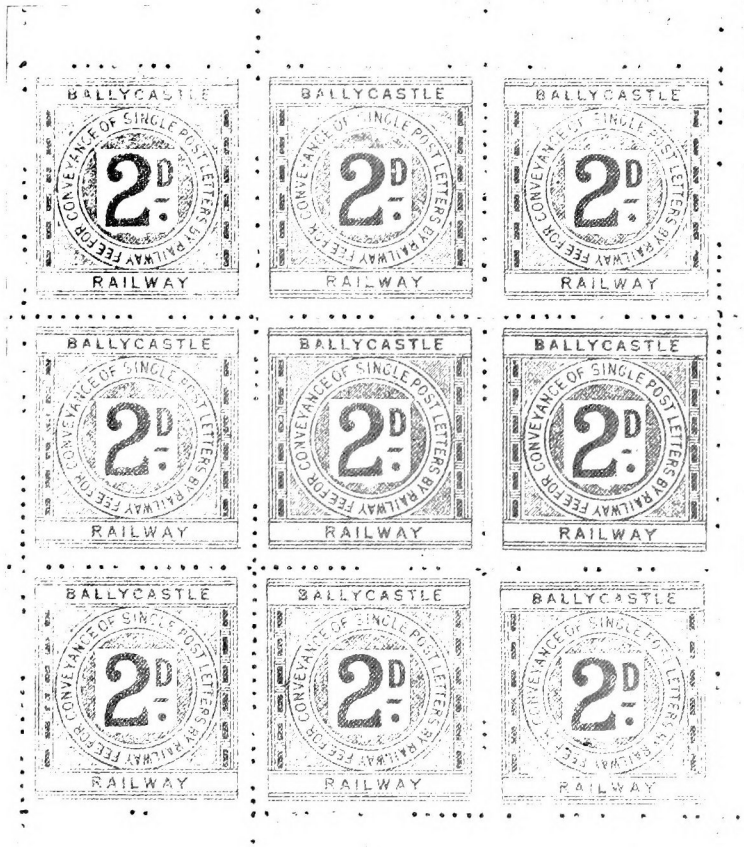
Printing.	Approx. Date.	Type.	Transfer.	Perf.	Colour.
1st	1891 ?	?	?	?	?
2nd	1895 ?	I.	2nd	11	Yellow-green
3rd	1896 ?	II.	3rd	11	Dull grey-green
4th	1898 ?	II.	3rd	11	Yellowish-green
5th	1899 ?	III.	4th	11	Deep green
6th	1901	IV.	5th	11	Bright green

The third and fourth printings may possibly be the same, as they vary considerably in shade, and are sometimes difficult to distinguish. I cannot say definitely whether they were preceded or followed by the printing which I give as the second. A sheet of the third printing is known watermarked "[Wh]atman '96." The second is similar in colour to the Sligo, Leitrim and Northern Counties stamps, which were current until 1898, and of which examples are known watermarked 1895.

Ballycastle Railway.

Type II. Third Transfer (1896).

"Way" of "Railway" ½mm. from line above.



The readiest method of distinguishing between the types is by means of the position of the title.

Type I. "Ballycastle" is equidistant from the lines above and below it; "Railway" is close to the line above it.

Type II. "Ballycastle" is near the line above and "Railway" near the line below. Width of each stamp, 27¼mm. Three lines of equal thickness over "Ballycastle."

Type III. "Ballycastle" is close to the line below it, whilst "Railway" is placed slanting, reading up, the R being near the line below and the Y that above. Width of each stamp, 27¾mm. One thin and two thick lines over "Ballycastle."

Type IV. The positions of "Ballycastle" and "Railway" vary. One thin and two thick lines above and below. Width of each stamp, 27¼mm.

In types I. and III. the bar of "2d." is irregularly shaped and the lowest outline of the stamp is weak towards the left extremity. In type IV. the bar of "2d." is also irregular.

Of type I., I have only met with three single examples, so am unable to describe the defects on the transfer. One is postmarked 10.9.97. The background of the shield has a solid appearance, whereas in later printings, especially those from the third transfer, it appears to consist of crossed lines.

Third Transfer (1896 ?).

In this transfer each of the nine stamps or types is 27¼mm. wide, instead of 27¾mm., as in the transfer of 1899. The WAY of "Railway" is about ½mm. below the line above it, and the two lines under "Ballycastle" are slightly bent upwards at the right hand end. All nine types also individually show minute distinguishing marks:—

Type 1. White spot on lower portion of third bar in right hand pillar.

Type 2. Break between right hand branch and trunk of Y of "Railway" (circular inscription).

Type 3. Lower bar in right hand pillar broken at top.

Type 4. Coloured spot at S.E. corner of stamp.

Type 5. White spot at top of fourth stamp in left hand pillar.

Type 6. Line broken under YA of "Conveyance."

Type 7. White spot at bottom of fifth bar in left hand pillar.

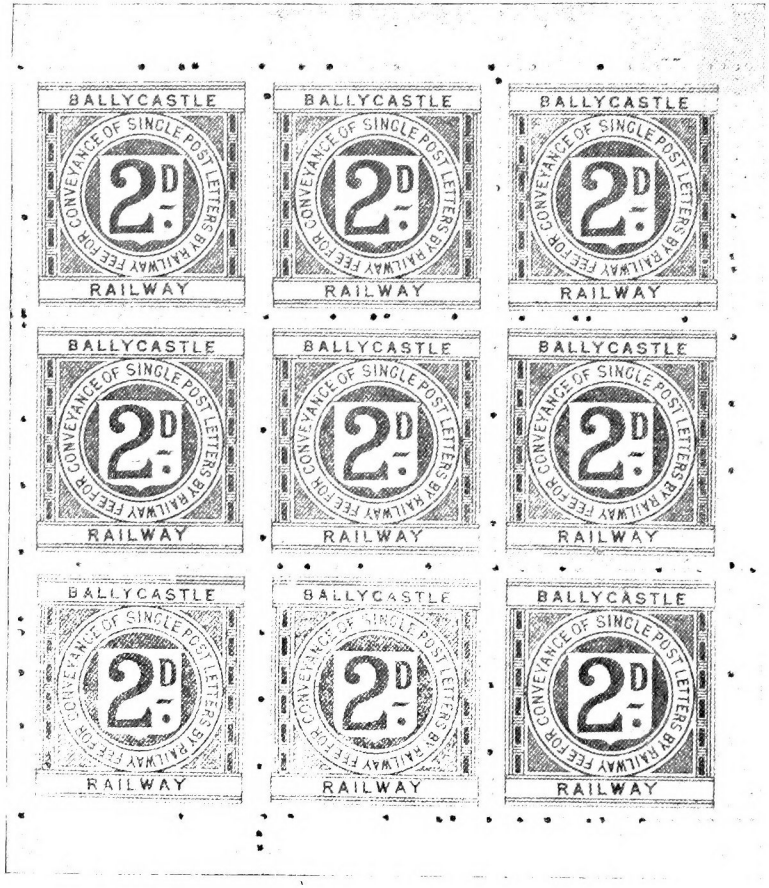
Type 8. Second line under "Railway" does not extend quite to left hand end.

Type 9. Vertical strokes of N of "Single" slightly broken.

This transfer appears to have been used for two printings, unless, as suggested above, the third and fourth printings are really one.

Ballycastle Railway.

Type II. Fourth Transfer (1899 ?).
"Way" of "Railway" close to line above.



Fourth Transfer (1899 ?).

This transfer differs considerably from its predecessor. Each stamp measures 27¾mm. in width instead of 27¼mm., and the lines under "Ballycastle" are clear and straight, and the WAY of "Railway" is close to the line above it. The last E of "Conveyance" is badly formed, the lowest bar projecting too far at the left hand end, that is to say, beyond the upright stroke of the letter. The right outline of the left hand pillar is broken 3mm. from the bottom.

Only one printing appears to have been made, deep green in shade and perforated 11.

Fifth Transfer (1901).

The fifth transfer consists of nine very distinct types, as the title of the Company, "Ballycastle Railway," was printed on each independently, together with the three lines respectively above and below. Each stamp is 27¼mm. wide, as in the earlier printings. The types may be identified as follows :—

Type 1. The two lines under "Ballyc" of "Ballycastle" are blurred together.

Type 2. The line over "Rail" has been redrawn thicker, as also those immediately above and below "Ballycastle."

Type 3. The second A of "Ballycastle" is slightly "dropped"; the second line over the first A of "Railway" is broken.

Type 4. All three lines under "Railway" are redrawn thicker. "Ball" of "Ballycastle" is slightly dropped, the B being too small.

Type 5. The second line under E of "Ballycastle" is bent so as to rest on the top bar in the right pillar.

Type 6. Faint blots on outline to left of "Railway" and on N.E. triangle.

Type 7. Scratch across S.E. triangle.

Type 8. "Way" of "Railway" slanting down; line under "Ballycastle" redrawn thicker; blot to left of left pillar, near top; faint dot over O of "Post"; very faint dot near right arm of Y of "Railway."

Type 9. Small C and L in "Ballycastle," letters being irregularly placed; dot before first A of "Railway."

The sheets are very distinctive, owing to the margins being left imperforate. The position of a stamp on the sheet may be easily told by means of such alone. The general appearance of the stamps of this printing is very clear. The first examples I met with came to hand in September, 1901.

Belfast and County Down Railway. Type I.
First Printing, 1st Transfer (?), 1891.

Belfast and County Down Railway.

THE Belfast and County Down Railway was incorporated in 1846 and partly opened in 1848. The main line now runs from Belfast (Queen's Quay Station) to Newcastle (Co. Down), and is 76¼ miles in length. Starting from Belfast, the line passes through Comber (whence a branch runs to Newtownards and Donaghadee), Ballygowan, Ballynahinch Junction, Crossgar and Downpatrick (branch to Ardglass). A second line runs from Belfast to Holywood and Bangor.

The letter stamps are lithographed by Messrs. Carswell & Sons, Belfast, and are issued in sheets of nine, arranged in three rows of three. Mr. Thos. J. Brittain, Secretary to the Belfast and County Down Railway, has courteously furnished me with the following list of printings made for the Company down to the present time. I have added details as to type, transfer and colour, as far as is known, but it is not possible at present to describe the earlier printings.

Issue.	Date.	Quantity.	Type.	Transfer.	Colour.
1	Jan. 29th, 1891	306	I.	*1st ?	Yellowish-green, grass-green
2	July 10th ,,	500	I.	2nd ?	Yellowish-green
3	May 23rd, 1892	500	I.	3rd ?	Emerald-green
4	Nov. 25th ,,	500	I.	4th ?	Deep green
5	Sep. 14th, 1893	500			
6	Aug. 20th, 1894	500			
7	Aug. 7th, 1895	500	I.	5th ?	Yellowish-green ?
8	June 18th, 1896	500	I.	5th	Dull grey-green ?
9	Mar. 13th, 1897	500	I.	5th	Deep yellowish-green ?
10	Feb. 1st, 1898	500	I.	5th	Bright yellow-green
11	Aug. 18th, 1898	594	II.	6th	Brownish-grey
12	Nov. 27th, 1898	500	II.	6th	Dark green, black-green
13	Jan. 18th, 1900	500	II.	6th	Deep green (margins clipped)
14	? 1901	?	II.	6th	Black-green (margins torn off)

* These printings are known, but it is impossible to decide their order.

Type II. may readily be distinguished from type I., as it has a thicker dash under D of "2d." and the fourth bar of the left pillar is smudged at the foot. In the later printings of type I.—those from the fifth transfer—the fourth bar of the right pillar is similarly smudged, whilst that on the left is clear. In the earliest printings the bars and lines of each pillar are all clear and distinct, but the top and bottom outlines of each stamp are faint. All printings are perforated 11.

First Transfer (1891).

I have been able to meet with an entire pane of nine stamps of what is almost certainly one of the earliest printings, as it is on paper watermarked "Whatman, '91." The stamps are similar in type to those which were current in 1897 (type I.), but are evidently from a different transfer as the stamps are placed closer together, the average space being 3mm. The following defects occur:—

Type 1. Line to left of lowest bar in right pillar broken; line to left of left pillar broken opposite line over second bar; line under LW of "Railway" broken.

Type 2. Right stroke of N of "County" broken; outline broken to right of foot of Y of "County."

Type 3. Dot before B of "Belfast"; dot between two lines over third bar in left pillar and lines broken to left of foot of second bar; right outline broken opposite lowest bar in right hand pillar.

Type 4. White dot in N.E. corner of lowest bar in right pillar; centre stroke of R of "Railway" broken.

Type 5. Left outline broken S.W. of B of "Belfast" and very faint opposite lower portion of left pillar.

Type 6. Line to right of top bar in right pillar broken; left stroke of N of "Down" very faint.

Type 7. Upper edge of lowest bar of E of "Belfast" faintly indented.

Type 8. Faint blot on second line under AI of "Railway"; line under L of "Letters" indented.

Type 9. Dot attached to right side of U of "County"; line broken S.W. of "Down"; second line over L of "Railway" faintly broken.

All the stamps have very faint outlines at top and bottom. The above described sheet is illustrated on page 316.

Fourth Transfer (1896 ?).

Of the other 1891-94 printings I have only been able to meet with two singles, one of which is known to have been issued before 1896, and a block of six, all of which are apparently from different transfers to any others I have met with. I am, therefore, quite unable to say how many transfers were used for the first six printings, and in the absence of any evidence I am calling that used for the seventh printing "No. 5." Messrs. Carswell & Sons, however, generally employ a transfer for several printings, so that it is not unlikely this allowance may prove too liberal.

The block of six stamps shows the following defects :—

Type 1. Second line to right of lowest bar in right pillar broken ; lines under O of "Post," S of "Belfast," V of "Conveyance," and L of "Railway" broken.

Type 2. Line under A of "And" broken ; upright stroke of P of "Post" broken ; dot over W of "Railway."

Types 3, 6, 9. Not seen.

Type 4. Top outline broken over left stroke of N of "County" (nearly also in type 6).

Type 5. Base of N.E. triangle broken over O of "Post" ; line to left of lowest bar in left pillar broken very clearly.

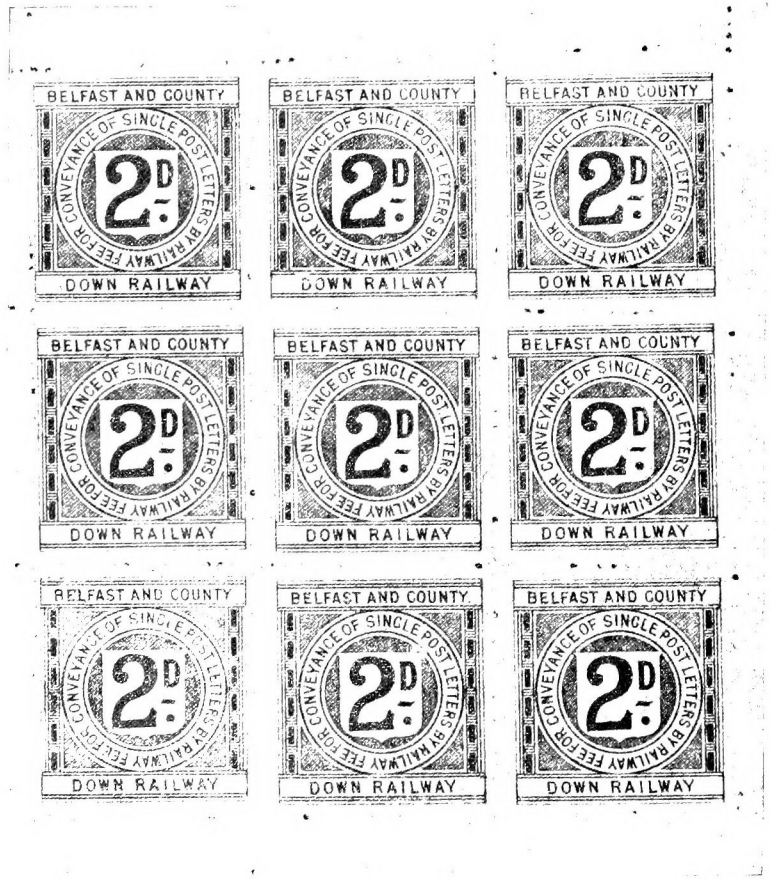
Type 7. Line over E of "Belfast" broken ; line under L of "Letters" broken ; AN of "Conveyance" very defective. Top outline broken over U of "Counties."

Type 8. Clear dot under first E of "Letters" ; dot before centre stroke of of "By" ; right outline too long at foot.

The three lines at top and bottom are all very clearly drawn, and of equal thickness at the bottom. Side pairs are 2¾mm. apart instead of 3mm. as in the first printing.

Of the two singles, that in yellowish-green is known to have been issued before 1896. It has faint outlines and the O of "For" is very defective at top, and there is a faint dot over second E of "Fee." It is apparently imperforate on the right-hand side. The other single is in emerald green, but unfortunately dirty and heavily cancelled.

Belfast and County Down Railway. Type I.
Fifth Transfer, 10th Printing (1898).
The fourth bar in the right pillar is connected with the line beneath it.



Fifth Transfer (1897).

The fifth transfer appears to have been employed for at least four printings—the 7th, 8th, 9th and 10th. Of the 7th and 9th printings I have only met with single copies, and I am unable to say in what order they were issued, beyond that they were undoubtedly from the same transfer as the 8th and 10th printings. The 8th printing is similar in colour and general appearance to the 1896 (?) printing of the Ballycastle Railway. I have only two examples of it, one dated 10.9.97. Of the 10th printing I have, however, met with a number of entire panes, which enable me to give the following list of defects:

Type 1. Smudge under top outline, over T of "County"; faint vertical line before D of "Down." The single example referred to above does not show the latter mark, but has a dot before B of "Belfast," and another under ST, and there is a bar across the top of the second N of "Conveyance."

Type 2. Lines faint over D of "Down," two white spots on N.W. triangle, near E of "Belfast."

Type 3. Foot of Y of "Conveyance" defective; foot of B of "Belfast" broken.

Type 4. Foot of lowest bar in right pillar indented.

Type 5. Line under F of "Belfast" broken.

Type 6. Right stroke of U of "County" broken.

Type 7. Clear dot over F of "Fee"; B of "Belfast" broken at foot; L of "Belfast" smudged.

Type 8. Line under right pillar faintly broken. Dot before foot of B of "By."

Type 9. Two lines over T of "County" faintly smudged.

The top and bottom outlines are very faint, and on Nos. 2 and 4 are almost entirely absent. The stamps in side pairs are $3\frac{3}{4}$ or 4mm. apart. Owing to the rough surface of the paper on which the stamps are printed, the above defects vary in intensity and are frequently indistinguishable.

Sixth Transfer (1898).

The sixth transfer—the first of type II.—has been used for all printings since the summer of 1898. I have fortunately been able to compare several entire sheets of each and find the following defects are general:—

Type 1. White spot on lower edge of S.W. triangle; line over RA of "Railway" broken; top outline broken near right hand end; second bar of left pillar indented at left side; line broken S.W. of D of "Down."

Belfast and County Down Railway. Type II.
Sixth Transfer, 12th Printing (1898).
Thicker bar under D of "2d."

Type 2. Line broken near left foot of R of "Railway."
Type 3. No general marks of importance.
Type 4. Line broken to left of lowest bar in left pillar, and also to left of foot of fourth bar.
Type 5. Line between right pillar and outline broken opposite top of fifth bar.
Type 6. White smudge on upper edge of shield; under N of "Single."
Type 7. The 11th and 12th printings have a dot at top, between A and I of "Railway"; also some panes of the 13th printing.
Type 8. Second line under U of "County" broken.
Type 9. No general marks of importance.

In addition to the above, there are several defects which are common to most of the types, for instance, the dots under OW of "Down" and second E of "Letters." The upper right hand corner of each stamp is rounded, and the fourth bar in the left pillar is always smudged at foot.

Eleventh Issue, August, 1898. The colour of this printing is nearer grey or brown than green. It was first chronicled in *Ewen's Weekly Circular* of October 22nd, 1898. The panes which have come under notice may be divided into two groups, each showing a different set of defects (those by which the transfer types are distinguished, being, of course, present also and common to both). The most noticeable marks are as follows:—

Pane A. Type 1. Coloured blot under S.W. triangle.
,, ,, 3. Foot of Y of "County" very faint.
,, ,, 5. Dot over tip of figure 2.
,, ,, 9. Dot under top outline, over BE of "Belfast."
Pane B, Type 1. Second line under R of "Railway" broken.
,, ,, 4. O of "Of" broken at foot.
,, ,, 6. Line over AN of "Conveyance" broken.
,, ,, 9. White dot at top of fifth bar in right pillar.

The stamps of this printing are 27¾mm. wide as against only 27¼ or even 27mm. in those of later printings.

Twelfth Issue, November 27th, 1898. The date of this printing was given me by Mr. Brittain as 1899, but this must I think be an error for 1898, as the later date is only a few weeks before that of the 13th printing. The first sheets I received of what I assume to be the 12th issue were described in *Ewen's Weekly Circular* of May 6th, 1899, but may have been received some little time previously. The

date 1898 is the more likely, as a printing in exactly the same shade of green and having similar characteristics was delivered to the Belfast and Northern Counties Railway on the following day, November 28th, 1898, the inference being that both were printed at the same time. The panes I have examined may be divided into two groups, showing several different defects:—

Pane A,	Type 2.	Coloured dot S.W. of S.W. corner of stamp.
,,	,, 8.	Vertical white scratch under shield.
,,	,, 9.	Smudge under top outline over N of "And."
Pane B,	Type 4.	Dot after "And."
,,	,, 9	Dot under O of "Down": smudge on top outline over D of "And."

The margins round the sheets are fairly even and average from 7 to 12mm. in width.

Thirteenth Issue, January 18th, 1900. The sheets of this printing are very distinctive, owing to the margins being clipped close to the edges of the outer stamps and left imperforate. The paper is thicker than usual, and the perforation clear cut, instead of "blind," as in preceding issues. I have examined a number of sheets and find they show two sets of defective marking.

Pane A,	Type 2.	Coloured dot S.W. of S.W. corner of stamp (as in Pane A of 12th Issue).
,,	,, 4.	Dot under bar of "2d."
,,	,, 5.	Two white dots on upper edge of shield.
,,	,, 6.	The usual dot under OW of "Down" is absent.
Pane B,	Type 3.	Upright stroke of F of "For" broken near top.
,,	,, 7.	The usual dot between AI of "Railway" is absent.
,,	,, 9.	Large white smudge on lowest bar of right pillar.

I have sheets of this printing which were issued on December 24th, 1900, and March 8th, 1901.

Fourteenth Issue, 1901 ? The first sheets of this issue I met with were issued early in 1901, others being received in July, 1901, so that I presume it to be the latest. The sheets are torn into blocks of nine before issue, all marginal paper being removed from those I have seen (on the left side by cutting the perforation and on the other three sides by tearing it).

Belfast and Northern Counties Railway.

THE Belfast and Northern Counties Railway, incorporated under its present title in 1860, is an amalgamation of various companies, of which the Belfast and Ballymena, opened in 1848, was the oldest. The main line now runs from Belfast (York Road station) to Londonderry, passing through Antrim, Cookstown Junction (branches to Randalstown, Magherafelt, Coleraine and Cookstown), Ballymena, Ballymoney (junction with Ballycastle Railway), Coleraine (branch to Portrush) and Limavady Junction. At Londonderry a junction is effected with the Great Northern of Ireland Railway. Important branches run to Greenisland, Carrickfergus and Larne, Ballyclare, Portrush, Draperstown, Limavady, Dungiven and Parkmore. The length of line now open is 211 miles.

The letter stamps are lithographed by Messrs. R. Carswell & Sons, of Belfast, and are issued in sheets of nine, arranged in three rows of three. Eighteen printings have been made down to the present time, and Mr. James Cowie, Traffic Manager to the Company, has courteously given me the following particulars of the various dates and of the quantities supplied. I have endeavoured as far as possible to describe each printing, but very few examples of the earlier supplies are now known to exist. The stamps all appear to be of one or other of three types.

Printings of Letter Stamps made for the Belfast and Northern Counties Railway.

Printing.	Date received from printers.	Quantity.	Type.	Transfer.	Colour.
1*	Jan. 29th, 1891	1008			
2	Apr. 20th, ,,	504	Of these printings I have only met with a single sheet, and a few single copies.		Colour, yellowish-green. Rather smudgy appearance.
3	Jan. 1st, 1892	900			
4	Apr. 1st, 1893	900			
5	May 16th, 1894	900			
6	Dec. 20th, ,,	936			

* Printings were supplied on the same dates to the Belfast and County Down Railway, and both were probably lithographed together.

Belfast and Northern Counties Railway.

Type I, First (?) Printing (1891).

Each stamp, except No. 8, has the line over E of "Single" broken, whilst all, except No. 2, have the line over N of "Counties" broken.

Printing.	Date received from printers.	Quantity.	Type.	Transfer.	Colour.
7*	Aug. 6th, 1895	900	I.	1st ?	Yellowish-green ?
8	Apr. 16th, 1896	1800	I.	2nd ?	Deep green ? (clear)
9	Oct. 23rd, ,,	900	I.	2nd ?	Dark grey ? (clear)
10	Feb. 19th, 1897	2700	I.	2nd ?	Pale green (clear)
11*	Feb. 3rd, 1898	900	I.	2nd	Yellow-green (clear)
12	May 3rd, ,,	900	II.	3rd	Brownish-yellow
13*	Aug. 19th, ,,	2790	II.	3rd	Brownish-grey
14*	Nov. 28th, ,,	1800	II.	3rd	Deep green
15	Aug. 2nd, 1899	2700	III.	4th†	Black-green
16	June 9th, 1900	900	III.	4th	Green (imperf. edges)
17	Aug. 21st, ,,	900	III.	4th	Green
18	? 1901	?	III.	4th	Black-green

† The 4th transfer is really the 3rd retouched.

Type I.—The line over E of "Single" is almost invariably broken or indented. In light printings the lines near the apex of the S.E. triangle are defective. The line over S of "Letters" is indented, and in early printings the line over the right arm of the N of "Conveyance" is broken. There are generally faint blots on two or three of the lines under R of "Railway" and sometimes also under S of "Counties." The upper and lower outlines of each stamp are faint. I am unable to say how many transfers of this type were employed.

Type II.—The outlines of each stamp are thicker, especially that on the right hand side. There are generally distinct dots under I and G of "Single." A faint dot is attached to the lower edge of the line over E of "Belfast." There is also a faint dot in the angle of the figure "2." In both this and the preceding type there is a faint dot attached (and sometimes nearly merged in) the lower tip of the S.W. triangle, just over N of "Counties." The line over "Ounties Rail" ("Counties Railway") has been thickened.

Type III.—This is really the second type retouched, as the defects were merely erased from the old transfer prepared from type II. The dot under G of "Single" was removed from all the types on the transfer, and that under the "I" from all except type 9. The N of "Single" was apparently damaged on type 6 and had to be redrawn. The relative positions of the types are necessarily the same as on the original transfer.

Belfast and Northern Counties Railway.

Type II., 13th Printing (1898).

Each stamp has faint dots under I and G of "Single."

Early Printings (1891-1898).

Of the earliest printings I have met with a sheet or pane of nine stamps, which shows the following defects :—

Type 1. Hairline under B and over S of "Belfast."
Type 2. Second line under F of "Belfast" indented or broken.
Type 3. Two faint white dots to left of shield.
Type 4. Line under IE of "Counties" broken.
Type 5. Right outline faintly broken opposite top bar in right pillar.
Type 6. Dot under S.E. triangle.
Type 7. Faint smudge before E of "Belfast."
Type 8. Dot between A and N of "Conveyance."
Type 9. Dots under L of "Belfast" and E of "Northern."

The defects, except those on types 8 and 9 are not very distinct. All types, except No. 8, have the line over E of "Single" broken, and all, except No. 2, that over the right arm of N of "Counties." Of other early printings I have only been able to carefully examine nine single examples and one pair. All except one have the line over E of "Single" broken or indented, and the exception is a heavy, blurred impression. Three single examples are of rather a heavy blurred printing. All three have a thick smudge under S of "Counties" and a dot over the upper tip of the S.W. triangle. There is also a slight smudge to left of the third bar in the right pillar. In one example the lower edge of the shield is smudged. In all the above the S.E. triangle is very smudgy. The earliest, which I provisionally classify as the 7th issue of 6.8.95, is postmarked "Coleraine, 3.1.96."

Early Printings. Clear Impressions.—Three of the other examples are very faintly printed in pale green and show the background of crossed lines very clearly. One is known to have been issued in January, 1898, and is probably the 10th issue (19.2.97). Fortunately the margin shows the position on the sheet :—

Type 1 has a blot on the N.W. triangle, near left edge, and another on lower outline, under AI of "Railway." The right outline shows a wide break opposite the top bar in the right pillar.

Type 7. Blots under GL of "Single" and over RN of "Northern."

Types 3, 6 or 9. (Margin at right side). Blot on S.W. triangle, near left edge ; line broken under W of "Railway" (circular) ; line over E of "Single" broken twice instead of once.

Two examples, one in deep green and one in dark grey (8th and 9th issues ?) also have a very clear appearance. Both are from the same position on a transfer, there being in each case a blot on the left foot of the 3rd bar in the left pillar (No. 4 ? on sheet).

The pair is similar in colour to the printing which was supplied to the Belfast and County Down Railway on February 1st, 1898, and I therefore provisionally identify it with that received by the Belfast and Northern Counties Railway on February 3rd, 1898. The pair have margin at top and must therefore be either types 1, 2, or 2, 3.

Type 2? Dot attached to lower edge of line over (and slightly to left of) B of "Belfast"; blots under S.E. triangle and over right arm of W of "Railway."

Type 3? Dot outside left outline, opposite B of "Belfast," with blot just above; lines under Y of "Railway" broken; stamp very defective at N.E. corner.

I am not at all sure that all the above printings are from the same transfer, but, in the absence of any evidence to the contrary, I classify them together.

Type II. Third Transfer (1898-1901).

The third transfer has been employed for all printings required since early in 1898, but in the following year several of the more important defects were removed. The types may be distinguished as follows:—

Type 1. Upper edge of N.W. triangle under LF of "Belfast" broken.

Type 2. Line or lines sometimes broken S.W. of C of "Counties"; second line under second A of "Railway" broken.

Type 3. Lower outline smudged under "Nties" of "Counties"; line over ST of "Belfast" broken faintly.

Type 4. Dot under Y of "Railway" (circular).

Type 5. Dot under S.E. triangle.

Types 6 and 9. Lower outline bent upwards at left end.

Type 6. Left outline broken to left of "Counties."

Type 7. Line broken under ST of "Belfast."

Type 8. Line to left of fourth bar in left pillar broken (except 13th and 14th printings).

Type 9. Dot under C of "Counties."

Most of the above marks occur in the 12th, 13th and 14th printings only. Before printing the 15th supply the transfer appears to have

been cleaned and most of the defects removed, new ones originating. The marks on types 6, 7, 8 and 9 show clearly, however, in nearly all printings.

The "fourth" or retouched transfer is most readily distinguished from the third by means of the absence of the dots under I and G of "Single," but type 9 still shows the dot under I. In type 6 the N of "Single" looks like a letter W from which the left arm has been broken off. In type 9 the line over "Counties" is completed, it having been at first too short at the left extremity.

Twelfth Printing (3.5.98). Special interest attaches to the date of this printing, as it was the first from the third transfer. I have several sheets which were issued at the end of July, 1898, so that there can be little doubt of its identity.

Thirteenth Printing (19.8.98). This printing is in a brownish-grey shade, resembling very little the colour green. It was probably printed at the same time as the 11th issue (18.8.98) of the Belfast and County Down Railway. It was chronicled in *Ewen's Weekly Circular* of September 17th, 1898.

Fourteenth Printing (28.11.98). Dark green, perforation generally blind. I have an example postmarked "Belfast, 23.2.99." In all sheets which have come under notice, there is a blot under IL of "Railway" (circular) in type 1 and a dot over the Y. This printing, in dark green, was chronicled in *Ewen's Weekly Circular* of May 6th, 1899.

Fifteenth Printing (2.8.99). Black-green, perforation usually clean-cut, large holes. I have examples postmarked 2.11.99, 21.2.00, 4.3.00, and 16.5.00, the latter being exceptionally dark. Sheets are known to have been issued on 15.1.00., and were on hand at Belfast Terminus as late as December, 1900. The paper is sometimes watermarked "Jones."

Belfast and Northern Counties Railway.

Type III., 16th Printing (1900).

Type 9 alone shows the dot under I of "Single."

Sixteenth Printing (9.6.00). Green, pale green; perf. 11, clean-cut. Very thick paper, margins clipped close and left imperforate. Similar to the 13th issue (18.1.00) of the Belfast and County Down Railway. I have specimens which were obtained in August and December, 1900, and one which is postmarked 17.7.00. Sheets are occasionally watermarked vertically down the centre row of stamps, "NSON & Co." The other half of the watermark I have not met with.

Seventeenth Printing (21.8.00). Green, dark green; perf. 11, clean-cut or blind. I have not met with an entire sheet, but have a block of seven, which was issued in March, 1901. I have not met with any examples showing margins, and the printing may very likely have been in larger sheets than nine.

Eighteenth Printing (1901). The earliest examples of this printing which have come under notice were issued in June, 1901, and were evidently printed in sheets of 36, with fairly wide margins. Each sheet is apparently torn into four blocks of nine—each having margin on two sides only—before issue.

The printings from the third transfer have a peculiarity worth noting. The stamps vary in size. In the 13th and 14th printings, the width of each stamp is 28¼mm. whilst in the 16th it is only 27¼mm., the normal measurement being 27¾mm.

Castlederg and Victoria Bridge Tramway Company.

THE Castlederg and Victoria Bridge Tramway runs from Castlederg, through Spamount, Crew and Fyfin, to Victoria Bridge, where a junction is effected with the Great Northern Railway. The line is 7¼ miles in length.

The letter stamps were lithographed by Messrs. Sealy, Bryers & Walker, and are issued in sheets of 24, arranged in four rows of six. The original design was prepared from this firm's stock design, No. 2 (small C to Conveyance), the title of the Company being then printed in and 24 (or 48 ?) duplicates made. Mr. W. J. Davidson, Secretary and General Manager to the Company, informs me that the Company's authority from the Post Office is dated November 13th, 1897, and that 2000 stamps were probably printed.

There has been only one printing, but specimens are known perforated both 12½ and 10, the latter being scarce.

In stamp No. 4 the lines above T of "Tramway" are very defective. No. 10 shows a white spot on the figure "2," and in No. 17 there is a white spot between the shield and first C of "Conveyance."

Cavan and Leitrim Railway.

THE Cavan and Leitrim Railway runs from Dromod (Junction with the M.G.W. Railway) through Mohill, Ballinamore (branch to Arigna), Bawnboy Road and Ballyconnell to Belturbet, junction with the Cavan to Clones branch of the Great Northern Railway, and is 48½ miles in length.

There have been two printings of letter stamps.

1st, 1891? 2d. green, "Cavan, Leitrim & Roscommon Lt. Rail^{y}."
2nd, 1901. 2d. carmine, "Cavan & Leitrim Railway Company."

The former was lithographed by Messrs. Sealy, Bryers & Walker of Dublin, and was issued in sheets of 24, arranged in four rows of six. The printers of the second supply are unknown.

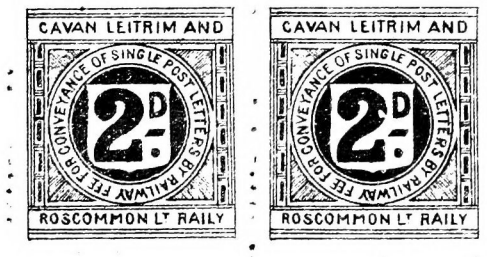
I. Cavan, Leitrim and Roscommon Light Railway.

The first printing was made in a bluish shade of green, and the stamps are exactly similar in type to Messrs. Sealy, Bryers & Walker's stock design No. 1 (which was used for all printings, made by the firm down to 1897). An impression from the drawing was obtained and after printing in the title of the Company, 24 duplicates were made and arranged in the form of a sheet, four rows of six. The 24 stamps on the sheet may all be distinguished by means of defects in the design, and they also show (amongst others) the following in common :—

(*a*) Large second C to "Conveyance" and small B to "By," the chief distinguishing marks of Sealy, Bryers & Walker's design No. 1. (Design No. 2. has a small C and large B).
(*b*) The lower bar of the first E of "Conveyance" is broken.
(*c*) There is a white spot on the S.E. triangle, near the right edge.
(*d*) The first O of "Roscommon" is somewhat like Q.
(*e*) The line to right of second bar in left pillar is broken.
(*f*) There are often dots under the R and second O of "Roscommon."
(*g*) The line under "Roscommon Light Railway" is too short at the right end.

Type I. Cavan, Leitrim and Roscommon Light Railway.
Issued from 1891 to 1901.

Private Imitations (1898).
Easily distinguished by the small C in "Cavan."



Proof Impression of above imitation.

At each corner of the sheet there is a small blot of colour. The following are a few of the distinguishing marks of single stamps on the sheet.

No. 2. Line broken to right of third bar in right pillar.
No. 4. S.E. triangle broken opposite B of "By."
No. 5. White spot on triangle opposite O of "For."
No. 6. Outline absent to left of "Cavan."
No. 13. White spot over shield.
No. 15. Blot over third O of "Roscommon."
No. 19. White mark on dot of "2d."
No. 20. O of "Conveyance" broken at left.
No. 22. White mark attached to left of shield.

The stamps are perforated 10, with a very defective machine. They often have the appearance of being pin perf. A description of the machine is given later (see "Kanturk and Newmarket Railway").

Private Imitations.

Towards the end of June, 1898, a number of stamps, inscribed "Cavan, Leitrim and Roscommon Light Railway," were put on the market, with the description that they were "remainders of a first issue which had been withdrawn." The various characteristics of the stamps at once led me to believe them of quite recent manufacture, and I was fortunately able to expose their true character before they had been accepted by collectors. Under date, July 19th, 1898, the Secretary of the Cavan and Leitrim Railway Company confirmed my opinion and wrote:—"I beg to inform you that this Company has made only one issue of letter fee stamps, and that is still in use." An enquiry into the matter was then instituted and on July 29th, the Secretary sent me the following report:—

"I am obliged for your letter of 25th inst., and having now fully investigated the matter, am satisfied that the stamps in question [the Cavan, Leitrim and Roscommon imitations] were put in circulation under a misapprehension. They were printed in error to the order of another Company. Some of them got into the hands of a private collector in this City [Dublin] and were given by him in exchange, or presented (I am not sure which), to an English friend,

Cavan and Leitrim Railway Company, Ltd.
Issued in sheets of 24 (1901)

in the belief that they were part of a first issue by us which had been withdrawn. As a matter of fact, we do contemplate withdrawing our first (and present) issue, in consequence of a change in the name of our Company. I am informed that an announcement of this intention was made some time ago in a publication connected with stamp collecting."

This letter clears up the matter to a certain extent, but is somewhat ambiguous. It is hardly likely a Railway Company would make the mistake of ordering stamps with the title of another Company. There is strong evidence, moreover, against this.

(*a*) The imitations bear exactly the same title as the originals, the words "Light Railway" being contracted in the same way. This has some significance, as "Raily." is a very unusual contraction. The inference is that the printers of the imitations had a specimen of the original to copy, and if that is the case, there can hardly be any question of a mistake having been made, at any rate in the sense implied in the letter above.

(*b*) If an order had been sent by another Company to Messrs. Sealy, Bryers & Walker, of Dublin (the printers of the originals), and they had printed stamps inscribed "Cavan, Leitrim and Roscommon Light Railway" in error, they would surely have done so in a straightforward manner and would have used the old transfer, type I., or made a new one from their then current drawing, type II. The firm had two general drawings (consisting of the body of a stamp with spaces at top and bottom for the title). Type I. was invariably employed from 1891 to 1897, and type II. from 1897 down to the time of the fire on October 12th, 1898, which destroyed their premises. The new stamps are, however, merely an imitation of their type I.

(*c*) Before forming a transfer, proofs of the finished drawings were made, and such are on exactly the same paper and in the same shade as proofs of an imitation of the Kanturk and Newmarket Railway, made about the same time, the inference being that both were ordered and printed together. If that is the case, there can

be no doubt that the imitations were made for disposal to collectors, but by whom is unfortunately unknown.

The imitations were lithographed in sheets of 48, and a large number were printed. I have been shown specimens perforated 10, 11 and 12½ respectively. The colour is rather a bright green, pale and deep shades. Imperforate proofs occur in a pale shade of green, with wide margins (see illustration). None of the defects found on the originals occur, but all appear to show the following:—

(*a*) No dot under Y of "Raily."
(*b*) No commas after "Cavan" and "Leitrim."
(*c*) Small, badly formed C to "Cavan."
(*d*) No stop after "Railway" (circular).
(*e*) Second line over "And" broken off short at right hand end.
(*f*) Slight dot after "Letters."
(*g*) Line under MA of "Leitrim and" smudged.

I am able to illustrate a pair of the perforated imitations, as well as the imperforate proof.

II. Cavan and Leitrim Railway Company.

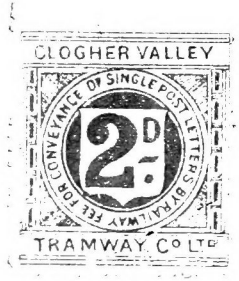
Early in 1901, the new stamps inscribed "Cavan and Leitrim Railway Company, Ltd." were brought into use. They are lithographed and issued in sheets of 24, arranged in four rows of six, with very wide margins all round. On the top margin, over the sixth stamp, is a control number in black, sheets before me being numbered respectively 8, 20, 21, 27 and 100. The stamps are very evenly placed on the sheets, but show numerous defects. The following appear on all the stamps:—

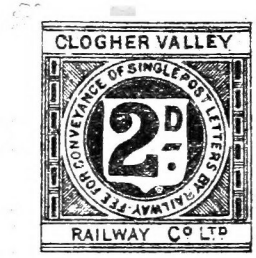
(*a*) The second bar in the left pillar is misshapen.
(*b*) The line over "Of" is broken.
(*c*) The left outline of the left pillar is drawn too far at the bottom.

Each of the stamps on the sheet also shows distinguishing marks. The stamps are perforated 11. The earliest copy I have met with is postmarked April 25th, 1901.

Clogher Valley Railway.

THE Clogher Valley Railway runs from Maguiresbridge to Tynan, both junctions with the Great Northern Railway. The line is 37 miles in length, and starting from the Maguiresbridge terminus passes through eight stations, Brookeboro, Colebrooke, Fivemiletown, Clogher, Augher, Ballygawley, Aughnacloy and Caledon (next station to Tynan).



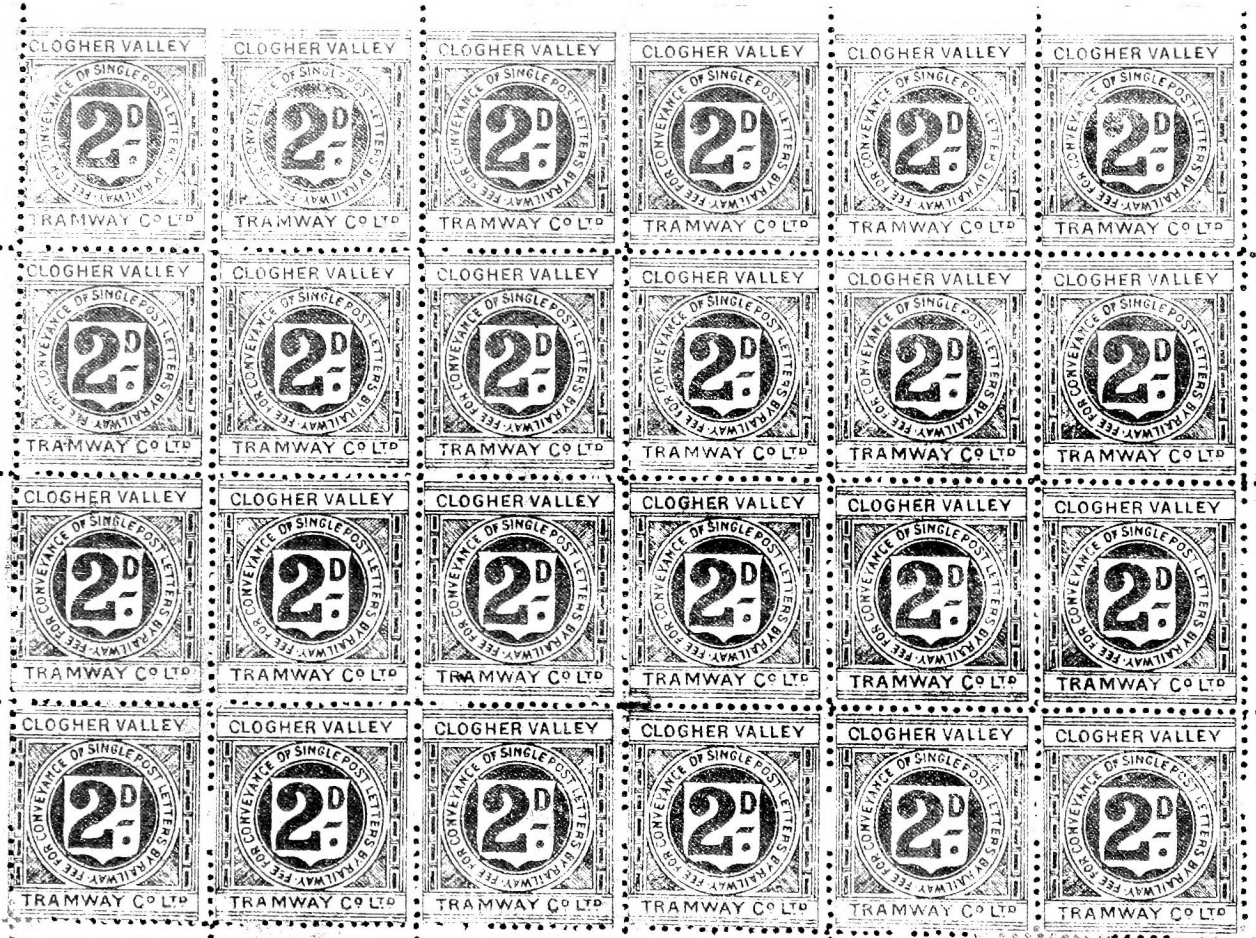


The letter stamps of the Clogher Valley Railway are printed by Messrs. Sealy, Bryers & Walker, and two printings have been made down to the present time. The first of these was made in sheets of 24, arranged in four rows of six, each stamp being inscribed "Clogher Valley Tramway Co., Limited," whilst in the second, the inscription "Tramway" was altered to "Railway," and the sheets contain 48 stamps.

Mr. W. Irvin, General Manager of the Clogher Valley Railway Company, has kindly informed me that the two printings were made as follows :—

Clogher Valley Tramway Co., Ltd.	2000 stamps	January, 1891
Clogher Valley Railway Co., Ltd.	10000 stamps	January, 1898

Clogher Valley Tramway. An Entire Sheet, as issued (1891).



The original drawing for the "Tramway" printing was made by taking an impression from Messrs. Sealy, Bryers & Walker's stock design No. 1 (large C to "Conveyance") and adding the title of the Company. Six impressions were then made and the resulting block duplicated four times. On all six types there is a white spot on the lowest bar in the left hand pillar.

1	2	3	1	2	3
4	5	6	4	5	6
1	2	3	1	2	3
4	5	6	4	5	6

In type 6, the T of "Tramway" is broken in half.

Only one printing was made from this transfer, the colour being pale yellowish-green and the perforation 11. Specimens are of considerable rarity, although two entire sheets have been fortunately preserved.

Title changed to Clogher Valley Railway Co., Ltd.

The original drawing was prepared from Messrs. Sealy's stock design No. 2 (small "C" to "Conveyance"), the name being then printed in and four impressions taken. The block of 4 was then duplicated 12 times and arranged as shown, the resulting sheet consisting of 48 stamps in six rows of eight. The types may be distinguished as follows :—

1	2	1	2	1	2	1	2
3	4	3	4	3	4	3	4
1	2	1	2	1	2	1	2
3	4	3	4	3	4	3	4
1	2	1	2	1	2	1	2
3	4	3	4	3	4	3	4

Types 1 and 3. The line between the right hand pillar and the outer line of stamp is bent at the bottom.

Types 2 and 4. The second line above E of "Valley" is broken.

Type 1. Slight smudge under L of "Clogher." Three top lines of stamp broken at right hand end.

Types 2 and 3. Coloured dot under Y of "Valley."

Type 3. Line broken under L of "Clogher."

Type 4. Line over T of "Ltd." broken.

Only one printing has been made, the colour being dark green and the perforation 10.

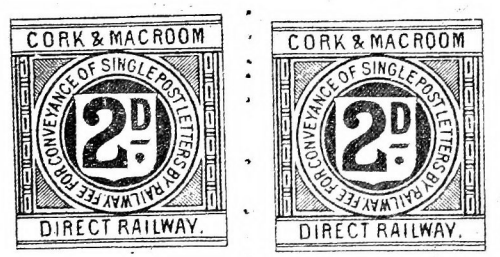
Cork and Macroom Direct Railway.

Type II. Entire Sheet of the Second Printing.

The first printing is similar, but has two lines only over "Cork and Macroom," and one only over "Direct Railway."

Cork and Macroom Direct Railway.

THE Cork and Macroom Direct Railway was incorporated in 1861 and opened in 1866. The line is 24½ miles in length and runs from Capwell Station (Cork) through Ballincollig, Kilumney, Kilcrea, Crookstown Road and Dooniskey to Macroom (station for Glengarriff and Killarney).



The letter stamps are lithographed by Messrs. Purcell & Co., of Cork, in sheets of eight. Three printings have been made down to the present time.

Issue.	Date.	Quantity.	Size of Sheet.	Colour.	Perf.
1	?	1000 ?	2 rows of 4	Blue	12
2	May, 1898	500	2 rows of 4	Green	12
3	1900 ?	500	4 rows of 2	,,	12

All three issues differ in the number of lines at top and bottom.

Type I. has three lines at top and two at bottom.
Type II. has three lines at top and three at bottom.
Type III. has two lines at top and three at bottom.

The body of the stamp remains unaltered in each case and is exactly similar to that of Type III. of the Cork, Bandon and South

Type III. Third Printing (1900).
An entire sheet, as issued.

Coast Railway. Type I. has only one line above "Direct Railway" whilst Types II. and III. have two lines, the lower of the two being divided into two portions in type III. The title of the Company is entirely redrawn in Type III., but in Type II. it only appears to have been slightly altered from Type I.

Arrangement of Types on Sheet.

First Issue.	Second Issue.	Third Issue.
1 2 3 4	1 2 3 4	1 1
5 6 7 8	5 6 7 8	2 2
		1 1
		2 2

First Printing. Sheets of eight, arranged in two rows of four. Printed in blue (dark and pale shades); very clear impression. This issue was recalled from stations in May, 1898, a new supply in green taking its place.

Second Printing, May, 1898. Sheets of eight, arranged in two rows of four. Colour, bright green; clear impression. In stamp No. 2, there is a coloured dot over "&": in No. 6, the lower line of the S.W. triangle is broken; and in No. 7, the second line under C of "Cork" is broken.

Third Printing, 1900. Sheets of eight, four rows of two. Colour, yellowish-green; clear impression. The sheets show two types:—

Type 1. Thin line over "Direct Railway."
Type 2. Thicker line over "Direct Railway."

The stamps of the first and third rows are Type 1 and those of the second and fourth rows Type 2.

Cork, Bandon and South Coast Railway.
Type I. First Printing.
No index number in top left hand corner.

Type II.
With Comma after "Bandon."

Type III.
No Comma after "Bandon."

Cork, Bandon and South Coast Railway.

THE Cork, Bandon and South Coast Railway was incorporated in 1845 and opened as far as Bandon in 1851. During the last 25 years, the line has been considerably lengthened, and now runs to Baltimore. Starting from the Albert Quay Terminus at Cork, it passes through Waterfall, Kinsale Junction (branch to Kinsale), Bandon, Clonakilty Junction (branch to Clonakilty), Dunmanway, Drimoleague Junction (branch to Bantry, whence coaches run to Glengarriff, Kenmare and Killarney), and Skibbereen, to the Western Terminus at Baltimore. The length of the line is 103 miles.

The letter stamps are lithographed by Messrs. Purcell & Co., of Cork, in sheets of 12, varying in shape with the different transfers. I am much indebted to Mr. E. J. O'B. Croker, General Manager of the Cork, Bandon and South Coast Railway, for the following list of the printings made down to the present time. I have added details as to arrangement of the sheets and colour of the impression.

Issue.	Date.	Quantity.	Type.	No.	Sheet.	Colour.
1	Jan. 10th, 1891	2000	I.	None	3×4	Yellow-green
2	Nov. 16th ,,	3000	II.	195	2×6	Bright yell.-green
3	Jan. 16th, 1893	3000	III.	195	2×6	Dark green
4	Feb. 26th, 1894	3000	III.	195	2×6	Pale grey-green
5	Oct. 22nd, 1895	3000	III.	195	4×3	Pale green
6	Dec. 14th, 1896	3000	III.	92	2×6	Green
7	May 12th, 1898	3000	III.	92	4×3	Green
8	Oct. 4th, 1899	3000	?	?		?

Types I. and II. both have a comma after "Bandon," but this was omitted from type III. Only one transfer was made from type I. and the same from its successor, but type III. has served for all subsequent printings. The method seems to have been to draw the design of a single stamp on transfer paper and transfer thence to a stone for preservation. When a supply of stamps was required,

Cork, Bandon and South Coast Railway.
Entire Sheet of the Second Printing, type II. (1891).

twelve impressions were taken, and transferred to the machining stone in whatever form of arrangement was most convenient at the time. In the case of the first two printings, even the original drawing for them does not seem to have been preserved, as the design of each of the three first issues was slightly different. The numbers "195" and "92" found on the stamps are private marks of the printers. In type III., there is a slight space between the 9 and 5 of "195," and the right hand bracket is too high up. This latter defect is also seen in later issues and leads one to suppose that "(195)" was altered to "(92)" by simply erasing the figures "1" and "5" and substituting "2." It will be noticed there is a space before the "9" in "92." I do not know for certain, but assume that the issue without the private index numbers was the first. A used specimen bearing the number "195" is known postmarked Oct. 26th, 1892, and is therefore probably the second issue. The order of the 3rd, 4th and 5th printings as given in the table is not established beyond doubt, but all evidence met with confirms the arrangement given. When the old issues were recalled from the stations in 1898, those chiefly on hand were the 5th and 6th of my list.

Sheets of the 7th printing do not appear to have come into the hands of collectors till several months after their delivery by the printers. They were described in *Ewen's Weekly Circular* of December 10th, 1898.

First Printing, 1891. I have only seen portions of two sheets, including a block of four. These are evidently from sheets which were arranged in three rows of four, as in the case of the first issue for the Cork, Blackrock and Passage Railway made by the same printers about 1892 (?). The only positions on a sheet of which I have seen examples are Nos. 2, 5, 6, 7, 9, 10 and 11. In each the lowest line but one extends too far at the left end. No. 5 has a white dot just over the shield. In No. 6 the vertical stroke of the "D" of "Bandon" is broken. Nos. 7 and 10 each have a white spot on the body of the figure "2," whilst No. 10 also has a coloured dot at the top of C of "Cork." The perforation is clean cut and gauges 12.

Types.

1	2	3	5
5	6	7	8
9	10	11	12

Cork, Bandon and South Coast Railway.
Entire Sheet of Third Printing, type II. (1893).

Second Printing, *November*, 1891. I have fortunately been able to examine an entire sheet of this issue. The arrangement is in two rows of six, and the impression in yellow-green is by no means clear. In each stamp a line in the lower left hand triangle is broken near the apex.

Types.
1 2 3 4 5 6
7 8 9 10 11 12

The defects on the sheet are difficult to define, owing to the heavy and blurred printing, but the following are of use in reconstructing a sheet :—

No. 1. Coloured smudge between body of figure 2 and bar under D of "2d."
No. 2. Faint horizontal scratch across line over Y of "By."
No. 3. Left stroke of A of "And" very faintly smudged near top.
No. 4. White dot on line over first E of "Fee"; C of "Coast" broken.
No. 5. Faint white dots on line over P and S of "Post"; smudge under lower outline, under O of "South."
No. 6. Blot on I of "Railway."
No. 7. Always imperforate on left and lowest sides.
No. 8. Lowest vertical bar in right pillar faintly connected with line beneath.
No. 9. Left outline defective 7 mm. from lower end.
No. 10. White dot on line over O of "Of."
No. 11. Second A of "Railway" cut through.
No. 12. Minute smudge on top outline over BA of "Bandon."

Owing to the stamps being printed in sheets of 12, arranged in two rows of six, with outer edges left imperforate, it is very easy to approximately decide the position of any stamp on the sheet by means of its margin, at least one side being always imperforate.

Third Printing, 1893. I have been able to examine two sheets of this printing. The colour is deep green, and the impression is, if anything, less clear than its predecessor. The arrangement of each sheet is two rows of six, as in the preceding and succeeding issues. The twelve stamps on the sheet are distinguishable, the chief marks being as follows :—

Types.
1 2 3 4 5 6
7 8 9 10 11 12

No. 1. Coloured dot to left of shield, opposite EY of "Conveyance."
No. 2. Dot over FO of "For."
No. 3. Coloured dot after "Post."
No. 4. C of "Coast" defective at foot.

Cork, Bandon and South Coast Railway.
Entire Sheet of the Fifth Printing, type III. (1895).

No. 5. F of "Fee" broken near top.
No. 6. N of "Single" connected with line above.
No. 7. Hairline across NV of "Conveyance."
No. 8. Curved hairline before S of "South."
No. 9. R of "Letters" blurred.
No. 10. Hairline passing between "Conveyance" and "Of."
No. 11. Line under ND of "And" broken.
No. 12. Coloured dot over R of "Letters." Blot over first E of "Fee" and under B of "Bandon."

All the types of this printing are comparatively easy to distinguish.

Fourth Printing, 1894. This printing is a strong contrast to its predecessor, being in a pale green shade and very clearly impressed, with few defects. Specimens are of some rarity, nothing larger than a pair being known and but very few "singles." Evidence is, however, sufficient to show that the sheets were arranged in two rows of six. In stamp No. 12 the printer's number is given as "(19.5)."

Types.
1 2 3 4 5 6
7 8 9 10 11 12

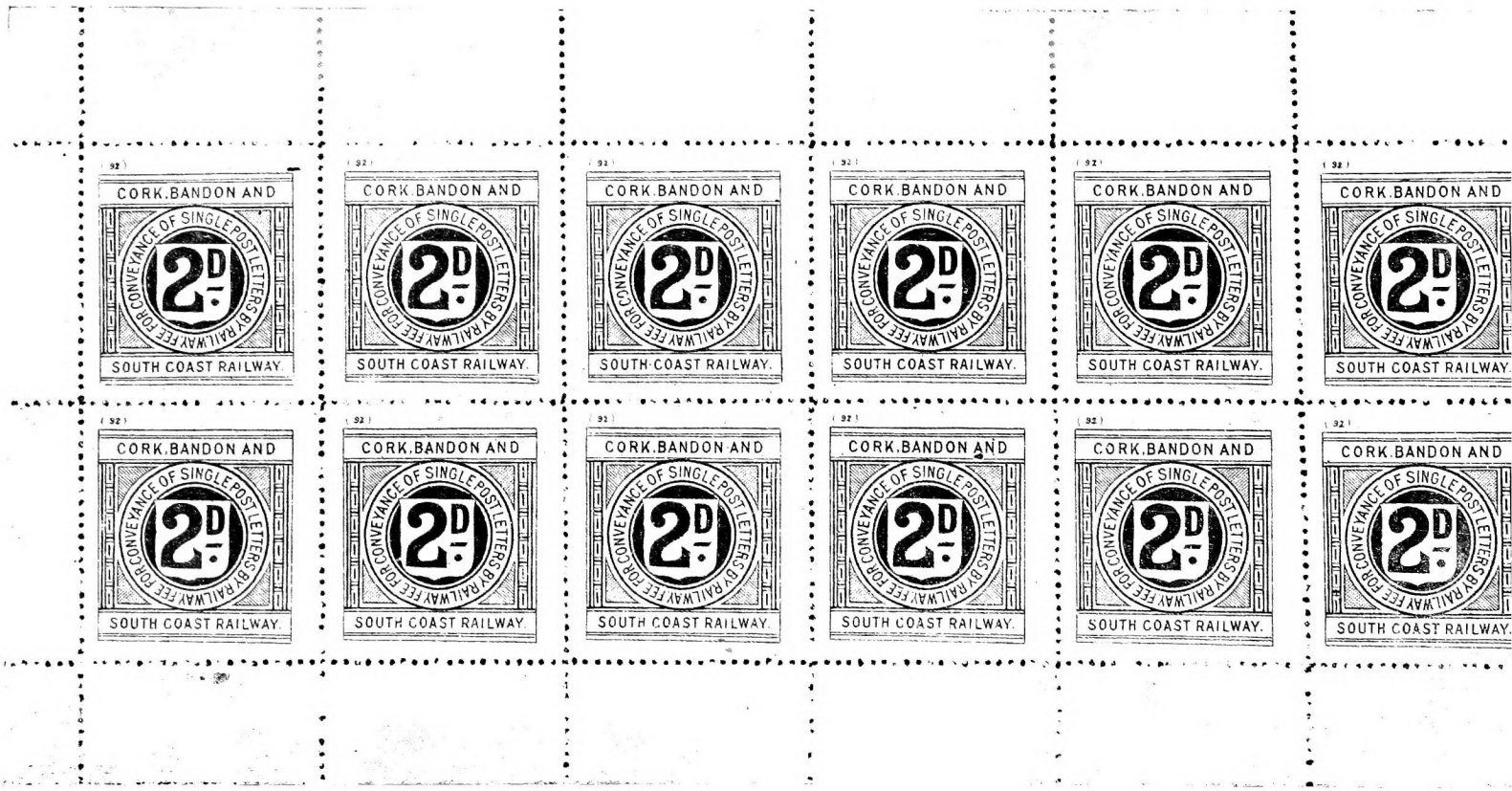
Fifth Printing, 1895. Of this issue I have been able to examine two sheets of twelve and a part sheet of eleven, as also smaller blocks. The arrangement is in four rows of three, and the impression is clearly made in a very similar shade of pale green to that of the preceding issue. Stamp No. 5 shows a coloured blot at each end of the lower inscription. The following other defects are noticeable:—

Types.
1 2 3
4 5 6
7 8 9
10 11 12

No. 1. Faint dot 1 mm. to right of D of "And."
No. 2. Second line under O of "Bandon" indented.
No. 3. The two strokes of L of "Letters" do not join.
No. 4. Dot under second C of "Conveyance."
No. 5. Faint dot to right of right outline. See also above.
No. 6. Coloured dot 2 mm. to right of top of D of "And."
No. 7. Line over OU of "South" broken.
No. 8. Faint white dot on line under E of "Single."
No. 9. Left stroke of U of "South" broken.
No. 10. Line over ND of "Bandon" broken.
No. 11. Second line under U of "South" broken.
No. 12. Dot over first E of "Conveyance."

The stamps may be almost equally well arranged by means of their imperforate margin.

Cork, Bandon and South Coast Railway.
Entire Sheet of the Sixth Printing, type III. (1896).
This is the first printing with index number 92.



Sixth Printing, 1896. As this printing was still current when interest by collectors in letter stamps began to manifest itself, specimens are by no means rare. Sheets are arranged in two rows of six, and are chiefly remarkable for very large margins at top and bottom. Each stamp is perforated on all four sides, whereas in the 2nd, 3rd and 4th issues every stamp has at least one side left imperforate, and even in sheets of the other printings only the two centre stamps show perforation all round. The following defects occur :—

Types.
1 2 3 4 5 6
7 8 9 10 11 12

No. 1. Outline broken at S.W. corner.
No. 2. Line under first A of "Railway" broken.
No. 3. Line over W of "Railway" broken ; O of "Conveyance" broken.
No. 4. Dot over A of "Coast."
No. 5. Dot over N of "Single."
No. 6. White dot on foot of figure 2.
No. 7. Hairline between "For" and "Conveyance."
No. 8. Dot under OA of "Coast" ; smudge under A of "Bandon."
No. 9. Line under BA of "Bandon" broken.
No. 10. C of "Coast" broken at top.
No. 11. Top bar in right pillar broken at foot.
No. 12. Left pillar incorrectly drawn at foot. Second line under N of "And" broken.

The defect on type 12 has a very peculiar appearance, an attempt having apparently been made to insert seven instead of six vertical bars in the left pillar.

Seventh Printing, 1898. Sheets are clearly impressed in a shade of green similar to that of the preceding issue, and are arranged in four rows of three, the outer margins being left imperforate and clipped close. The following defects occur :—

Types.
1 2 3
4 5 6
7 8 9
10 11 12

No. 1. Upright stroke of R of "For" broken in centre.
No. 2. Line under C of "Cork" broken. Smudge at other end of line.
No. 3. Smudge on line over IL of "Railway."
No. 4. Line broken between S.W. triangle and second E of "Fee."
No. 5. Outline broken at S.W. corner.
No. 6. Top and lowest bars in left pillar are too long.
No. 7. Blot on line under OR of "Cork."

Cork, Bandon and South Coast Railway.

Entire Sheet of the Seventh Printing, Type III. 1898.

No. 8. Blot on lower outline, under AS of "Coast"; B of "By" defective.
No. 9. Faint stop after "Coast"; blot on R of "Letters."
No. 10. Blot between S.E. triangle and R of "Railway" (circular).
No. 11. Faint dot in corner, about 2 mm. left of C of "Cork."
No. 12. CE of "Conveyance" very faint.

Nos. 2 and 12 have very distinct variations of the printer's number "(92)" at the top left hand corner of the stamps. In No. 2 the figure "2" is more like "3" or "8," and in No. 12 it is larger than usual, with a straight foot. In the other ten stamps the figure 2 has a curly foot.

Eighth Printing, 1899. I have not been able to meet with any examples of this printing. The seventh supply seems to be still current and was being issued from the Company's offices as late as September, 1901. Several sheets received in that month are exactly similar to those I received in November, 1898, which were of the seventh printing, as described above.

Cork, Blackrock and Passage Railway.
Entire Sheet of First Printing, type I.

Cork, Blackrock and Passage Railway.

THE Cork, Blackrock and Passage Railway was incorporated in 1846 and opened in 1850. The line is only 6½ miles in length and runs from the Albert Street Terminus at Cork to Blackrock, Rochestown and Passage.

The letter stamps are lithographed by Messrs. Purcell & Co., of Cork, in sheets of 12, arranged in three rows of four. There have been two printings, which Mr. J. J. O'Sullivan, General Manager of the Railway, informs me were received about 1892 and 1898, exact dates not being available. The issue of the second printing was chronicled in *Ewen's Weekly Circular* of December 10th, 1898.

Both issues are perforated 12, but that of 1898 is on paper of much inferior quality, and the holes are not so clearly cut.

The two printings are distinct in type, and they also differ in colour, the first being in dull grey-green and the latter in bluish-green. The design of the second issue is similar to Type III. of the Cork, Bandon and South Coast Railway.

Types on Sheet.

1	2	3	4
5	6	7	8
9	10	11	12

Type I. First Printing.
Printed by McCorquodale & Co., Newton-le-Willows.

Type I. Second Printing.
Printed by McCorquodale & Co., Newton-le-Willows.

Type II. Third Printing.
Lithographed by McCorquodale & Co., Glasgow.

Type III. Fourth Printing.
Lithographed in Dublin ?

Donegal Railway Company.

THE Donegal is an amalgamation of the Finn Valley and West Donegal Railways, and was incorporated under its new title in October, 1892. The Finn Valley Railway ran from Stranorlar, through Killygordon, Liscooly, Castlefinn and Clady to Strabane, and was incorporated in 1860 and opened in 1863, whilst the West Donegal line ran in an opposite direction from Stranorlar to Donegal, passing through Meen Glas, Lough Eske and Clar, and was not opened until 1889. Subsequently the line has been extended westward from Donegal to Inver and Killibegs (1893) and northward from Strabane to Londonderry (1899). A branch from Stranorlar to Fintown and Glenties has also been opened (1895).

Letter stamps bearing the new title, "Donegal Railway Company," do not appear to have been issued until the extension to Glenties was made in 1895, but whether the old stamps of the Finn Valley and West Donegal Railways remained in use till then is unknown. Mr. W. R. Lawson, Secretary and Accountant to the Donegal Railway, has kindly furnished the following list of the printings which have been made down to the present time. The description I have added.

I. Printed by Messrs. McCorquodale & Co., Ltd. (Newton-le-Willows).

Issue.	Date	Quantity.	Size of Sheet.	Perf.	Colour.
1st	July 19th, 1895	1000	10, 2 rows of 5	Roul.	Green, pale green
2nd	Mar. 25th, 1896	2000	10, 2 rows of 5	Roul.	Green (shades).

II. Lithograped by Messrs. McCorquodale & Co., Ltd. (Glasgow).

3rd	July 14th, 1898	5000	12, 3 rows of 4	Perf. 12	Olive-green.

III. Lithographed by Messrs. A. Thom & Co. (Dublin) ?

4th	May 16th, 1900	5000	42, 7 rows of 6	Perf. 11	Greyish-green.

The chief distinction between the first and second issues lies in the margin. Each stamp on the sheet has one or two sides imperforate, and in the first issue the margins are wide, whilst in the second they are clipped close.

Dublin, Wicklow and Wexford Railway.

THE Dublin, Wicklow and Wexford Railway was incorporated in 1846, the first portion being opened for traffic eight years later. The main line runs southward from Dublin to Bray, Wicklow, Ovoca, Woodenbridge Junction (branch to Shillelagh), Arklow, Enniscorthy and Wexford, the southern terminus. Between Dublin and Bray are two important lines, one running from Harcourt Street Station through Rathmines and Carrickmines, and the other from Amiens Street, Tara Street and Westland Row Stations, *via* Kingstown and Dalkey. A third suburban line runs from these three stations to Kingstown *via* Blackrock. The total mileage is 142½.

First Printing (1891).

The letter stamps of the Dublin, Wicklow and Wexford Railway are lithographed by Messrs. Browne & Nolan, of Dublin, in sheets of sixty, arranged in ten rows of six. There appears to have been two printings, but I am unable to give dates. Each sheet printed is numbered over the 3rd stamp in the top row, two sheets under notice bearing the figures 249 (1st issue) and 449 (2nd issue). The two printings are as follows:—

1st Printing (1st Transfer)	Jan., 1891	Perf. 10, 10½	Dull green.
2nd ,, (2nd ,,)	1900	Perf. 11½	Dark green.

In the first printing, the stamps in each horizontal row are 7 to 8mm. apart, and in the second $8\frac{1}{2}$ to 9mm.

First Transfer.

Only one printing appears to have been made from this transfer, the date being January, 1891. I am unable to say how many stamps were printed, but the second printing is stated to have consisted of 100 sheets, or 6000 stamps. As these sheets are known to be numbered as high as 449 and are still in issue, the first printing probably consisted of about 400 sheets, or 24,000 stamps.

Arrangement of Types on a Sheet.

1	2	3	1	2	3
4	5	6	4	5	6
1	2	3	1	2	3
4	5	6	4	5	6
1	2	3	1	2	3
4	5	6	4	5	6
1	2	3	1	2	3
4	5	6	4	5	6
1	2	3	1	2	3
4	5	6	4	5	6

Each sheet shows six types arranged in the same way as those of the Midland Great Western Railway (see table). They may be distinguished as follows:—

Type 1. Dash after "Wicklow."

Type 2. Faint dash after "Wicklow."

Types 3 and 5. Stop after "Wicklow."

Type 3. Faint dot in centre of O of "Wicklow."

Type 4. Faint stop after "Wicklow."

Type 6. No stop after "Wicklow"; dot instead of dash after "Railway"; faint dot at top of O of "Wicklow."

Types 1, 3, 5 and 6 all have a faint stop before "&."

Second Transfer.

Mr. M. F. Keogh, Secretary to the Dublin, Wicklow and Weaford Railway, informs me that the second printing of letter stamps was made in 1900, and consisted of 100 sheets, or 6000 stamps. A new transfer was employed.

Unlike the first, the second transfer shows four types only, arranged as shown.

Arrangement of Types on Sheet.

1	2	1	2	1	2
3	4	3	4	3	4
1	2	1	2	1	2
3	4	3	4	3	4
1	2	1	2	1	2
3	4	3	4	3	4
1	2	1	2	1	2
3	4	3	4	3	4
1	2	1	2	1	2
3	4	3	4	3	4

They may be distinguished as follows :—

Types 1 and 4. Long dash after "Railway."

Types 2 and 3. Short dash after "Railway."

Types 1, 2, 3 and 4. All have a short dash after "Wicklow."

Type 2 shows a distinct dot before "&."

Type 3 has a distinct dot before "Dublin."

Type 1 has a hairline across the N.W. triangle, and there are distinct coloured dots over V and Y of "Conveyance" apart from the generally smudgy appearance.

Type 2 has a dot over first E of "Conveyance."

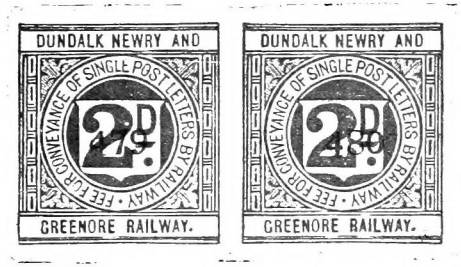
Type 3 has a dot over L of "Letters"; line under "& WEX" is defective.

Type 4 has a dot under EY of "Conveyance" and a smudge to right of third bar in right hand pillar, opposite S of "Letters."

There does not appear to be any very striking difference of design between stamps of this printing.

Dundalk, Newry and Greenore Railway.

THE Dundalk, Newry and Greenore Line is the property of the London and North Western Railway Company, and runs from Greenore, through Bush, Bellurgan and Dundalk (Quay Street) to Dundalk Junction (G.N.R. of I. Station). A branch runs from Greenore, through Carlingford and Omeath to Newry. The length of the two lines is 27 miles.



The letter stamps of the Dundalk, Newry and Greenore Railway are printed by Messrs. McCorquodale & Co., Ltd. (London), in sheets of 20, arranged in five rows of four. Each sheet of stamps is numbered consecutively in black from left to right and top to bottom. There have been two printings, both similar except for shade.

1st	1891	yellow-green	Nos. 1 to 500	Rouletted.
2nd	1898	blue-green	501 to 1000	,,

Stamp No. 10 shows a white spot above the shield.

Finn Valley Railway Company.
Used specimens, authentic originals.

The First Reprint (1897).

Finn Valley and West Donegal Railway.
A doubtful "Reprint" (1897).

Finn Valley Railway Company.

THE Finn Valley Railway was incorporated in 1860 and opened in 1863. On October 18th, 1892, it was amalgamated with the West Donegal, under the new title of the Donegal Railway. The Finn Valley line ran from Strabane (Junction with the Great Northern of Ireland), through Clady, Castlefinn, Liscooly and Killygordon, to Stranorlar (Junction with West Donegal Ry.), the total length being 14 miles.

The letter stamps of the Finn Valley Railway Company were lithographed by Messrs. Sealy, Bryers & Walker, in sheets of 24, four rows of six, and are similar in shade, design, paper and perforation, to the issue of the Clogher Valley Tramway Company. Only one issue was made, and it apparently remained in use until 1895, when the stock on hand at stations was recalled and destroyed. I have seen an example postmarked as late as January 1st, 1894.

Reprints or Facsimiles.

During 1897 and 1898 various "reprints" were made. The first of these were obtained by Mr. T. A. Stodart, of Dublin, with the permission of the manager of the line, and he informs me they are perfect impressions from the original Finn Valley plate. I doubt however if the Finn Valley "plate" consisted of more than the title of the Company, which would be used in conjunction with Messrs. Sealy, Bryers & Walker's general plate, type I. This is confirmed by the fact that whilst both portions of the stamp are very close reproductions of the original, the relative positions of the two differ, the tip of the arm of the Y of "Valley" being 3 mm. from the right outline of the genuine stamps and $3\frac{1}{2}$ mm. from that of the reprints. The lettering of the inscription is much smaller and fainter in the originals, the N and G of "Single" appearing to be of different shape.

The following are a few of the defects which occur in the reprints (*a* and *b* occur also in the originals and in Sealy, Bryers & Walker's stock design).

(*a*) Line broken to right of second bar in left pillar.

(*b*) Lines broken near apex of S.E. triangle.

(*c*) Right stroke of second A of "Railway" broken.

(*d*) Curved smudge over CO of "Company."
(*e*) Lowest bar in right pillar broken at foot.
(*f*) Smudge in corner N.E. of Y of "Valley" (first two reprints only).
(*g*) Faint blot on top outline over V of "Valley."

The design when completed was apparently transferred to a stone for preservation, and all reprints have been made by its aid. I have met with the following :—

I. Green ; imperforate proof, small margins (size of each proof about 32×33 mm.). Mr. Stodart informs me that only six of these proofs were made.

II. Black ; imperforate proof. The lines to left of F of "Finn" and the top outline above LL of "Valley" are scratched out, apparently with a penknife. I have only seen one example of this proof.

III. Dark bluish-green ; imperforate proof. The outlines of the stamp are faint or absent in places, and are almost invariably drawn over with pen and ink. The following are the more important lines drawn by hand in black.

(*a*) Second line over first L of "Valley."
(*b*) Third line over ALL of "Valley."
(*c*) Line to left of "Finn."
(*d*) Line to right of "Valley."
(*e*) Line to left of "Railway."
(*f*) Line to right of "Company."
(*g*) Left outline opposite EYA of "Conveyance" is generally very faint, but not inked over, except in the perforated examples (see IV.)

IV. Dark bluish-green. Same as above, but perforated 11. This latter reprint is the one described in Stanley Gibbons' *Monthly Journal* of January 31st, 1898, as the original Finn Valley issue, but there is not the slightest doubt this view is erroneous, and that it is merely a reprint or facsimile. This and the three previous reprints were, I understand, made to the order of collectors.

V. Bright emerald green. Perforated 13. Lithographed by by Messrs. Sealy, Bryers & Walker, to the order of the Donegal Railway Company, and received by the latter on July 26th, 1898. This reprint consisted of eight sheets of twelve, each arranged in three rows of four. The outer stamps of the sheet have imperforate margins on one or two sides. The stamps are placed about 6 or 7mm. apart.

Finn Valley and West Donegal Railways.

THE Finn Valley and West Donegal Railways were amalgamated as from 18th October, 1892, under the title of Donegal Railway. The former ran East from Stranorlar to Strabane and the latter South from Stranorlar to Donegal. The Finn Valley Railway is known to have issued stamps from February, 1891, till about 1895, when the first stamps inscribed "Donegal Railway Company" were placed in circulation. I am unable, however, to find any evidence that the West Donegal Railway issued special stamps. If it was leased or worked by the Finn Valley Railway, the issues of the latter may have been used, but I have no knowledge that such was the case.

Writing in Stanley Gibbons' *Monthly Journal* for January, 1898, Mr. Stodart states that stamps inscribed "Finn Valley and West Donegal" were issued in July, 1891, although on what authority I cannot learn. The title suggests that they were a printing made for the amalgamated Companies, and not for the West Donegal alone.

As the Donegal Railway stamps were printed by Messrs. McCorquodale & Co., Ltd., of Newton-le-Willows, enquiries appear to have been addressed to that firm in 1897, with the result that they printed a few stamps bearing the desired inscription, "Finn Valley and West Donegal Railways," although whether the original plate, or any part of it, was employed, I am very doubtful. These proofs are yellow-green in colour, and imperforate, and were, I believe, made to a private order.

The Donegal Railway Company also received many enquiries from collectors as to whether specimens of the Companies' distinctive issues were still obtainable, and in order to meet these applications, ordered a small reprint of the stamps of both Companies. These were delivered by Messrs. Sealy, Bryers & Walker on July 26th,

1898, and were respectively inscribed, "Finn Valley" and "West Donegal," there being eight sheets of 12 of the former and nine of the latter. Both reprints were exactly alike in paper, colour and perforation (emerald-green, perf. 12½). As, however, stamp collectors had no knowledge of any genuine stamps inscribed "West Donegal," and as Mr. Stodart had stated that the "F. V. & W. D." stamps were originally printed by Messrs. McCorquodale & Co., Ltd., of Newton-le-Willows, and not by Messrs. Sealy, Bryers & Walker, of Dublin, it was felt that the "West Donegal" productions were purely bogus, and they were destroyed.

The order for the reprints was then sent to Messrs. McCorquodale and Co., who replied that they could not reprint, unless they had a sample to copy from. I understand that one of the imperforate proofs mentioned above was then sent, and a "reprint" was duly furnished on August 20th, 1898. This exhibited all the characteristics of Messrs. McCorquodale's work at their Newton-le-Willows branch. Each sheet contained ten impressions, arranged in two rows of five, and rouletted in colour between. The colour is similar to that of the first reprint—yellow-green. It is significant that Messrs. McCorquodale were not able to make a reprint until an example was furnished them, from which I infer the first "reprint" was merely looked upon by them as a posthumous printing bearing the necessary title required by collectors. There does not appear to be any evidence that stamps inscribed "West Donegal" or "Finn Valley and West Donegal Railways" were ever printed, except to meet applications of collectors.

Great Northern Railway (Ireland).

THE Great Northern of Ireland Railway was incorporated under its present title in 1876, having been formed by an amalgamation of various existing railways. The Dublin and Belfast Junction and Dublin and Drogheda Railways had been amalgamated in the previous year under the title of the Northern of Ireland Railway, and on the acquisition of the Ulster (incorporated in 1836) and some other lines, a few months later, the present title was taken. The main line runs from Dublin (Amiens Street) to Belfast, passing through Malahide, Drogheda (branch to Oldcastle), Dundalk, and Portadown. Important branches from Dundalk to Londonderry (viâ Clones, Enniskillen, Omagh and Strabane), and from Portadown to Clones (viâ Armagh and Monaghan), and to Omagh (viâ Dungannon) serve many of the more important towns in Ulster. Other branches run to Howth, Newry, Warrenpoint, Antrim, etc. Mileage, 528.

Six printings of letter stamps have been made down to the present time, and through the courtesy of Mr. F. Morrison, Secretary to the Company, I am able to give a detailed list.

I. Lithographed by Sealy, Bryers and Walker, Dublin.

Printing.	Date.	Quantity.	Transfer.	Perf.	Size of sheet.	Colour.
1st	Jan., 1891	10,000	I.	11	24	Green
2nd	Dec., 1892	10,000	I.	11	?	Greyish-green
3rd	Jan., 1895	10,000	I.	11	?	Emerald green
4th	Aug., 1897	10,000	II.	11	48	Olive-green

II. Lithographed by John Falconer, Dublin.

5th	April, 1899	10,000	III.	11	48	Green
6th	Mch., 1901	10,000	IV.	11	48	Green

I have added, as far as possible, particulars as to transfer, perforation, size of sheets (as issued), and colour. The first and second printings are rather difficult to distinguish between. The fifth and

sixth are almost exactly alike in appearance, but may readily be distinguished, as in the sixth printing, the white circle round the shield is invariably broken under RA of "Railway." The fourth printing generally has a blot of colour to left of the 4th bar in the left pillar.

Type II.

Type III.

First Transfer (1891).

The first transfer appears to have been made up of four blocks of six types arranged as shown. The stamps were probably at first printed in sheets of 24 only, as in the case of early printings for other Companies. The types may be distinguished as follows :—

Arrangement of Types.

1	2	3	1	2	3
4	5	6	4	5	6
1	2	3	1	2	3
4	5	6	4	5	6

Type 1. White line across "By."

Type 2. Left arm of Y of "Railway" (circular inscription) broken and left foot of second A defective ; dot at upper tip of S.E. triangle ; line under "Northern" broken at right hand extremity.

Type 3. Left arm of Y of "Railway" (title) broken at tip and line under W broken ; dot over left upper corner of D of "2d."

Type 4. White dot on left upper corner of bar of 2d." ; O of "Of" indented at left side ; line broken or indented under S of "Letters."

Type 5. Right arm of W of "Railway" (circular) broken ; faint dot before second E of "Letters."

Type 6. Line broken under O of "Company."

The transfer of these six types was used for the three first printings. The first is in dull green, on thin surfaced paper, the second in dark greyish-green on slightly thicker paper, unsurfaced, and the third on similar paper, in dark emerald green.

Second Transfer (1897).

The second transfer apparently consisted of 48 stamps and was employed for the fourth printing only. All 48 types appear to show different defects, in addition to those which are common to all of them. All stamps except Nos. 1, 2, 4, 10, 13, 19, 38 and 39 have a very distinct blot connecting the two lines to left of the fourth bar in the left pillar. No. 38 is the only one which shows no trace at all of the blot. Other important defects which occur are :—

Arrangement of Types.

1	2	3	4	5	6
7	8	9	10	11	12
13	14	15	16	17	18
19	20	21	22	23	24
25	26	27	28	29	30
31	32	33	34	35	36
37	38	39	40	41	42
43	44	45	46	47	48

No. 2. Upright stroke of "Railway" broken.
No. 6. RN of "Northern" and NCE of "Conveyance" redrawn.
No. 7. Blot on second line under HE of "Northern."
No. 8. Blot on lines over RE of "Great."
No. 14. Blot S.W. of top bar in right pillar.
No. 15. "Northern" redrawn; lines over right pillar too wide apart.
No. 22. Lower outline broken under Y of "Company."
No. 23. Blot under "(I.)"
No. 25. Blot under E of "Northern."
No. 32. Blot over "2d."
No. 33. Blots to left of top bar in left pillar.
No. 34. "2" connected with "D" by two parallel hairlines.
No. 37. Smudges over "2"; top bar in left pillar broken.
Nos. 39 and 45. Very smudgy and defective impressions.
No. 41. Top outline carelessly redrawn.
No. 47. Blot on N.E. triangle. Centre bar of second E of "Letters" is merely a dot.

All the stamps on the sheet are more or less defective. Those in the upper row are imperforate at top.

Third Transfer (Falconer, 1899).

Owing to the fire which destroyed the premises of Messrs. Sealy, Bryers & Walker, in October, 1898, subsequent supplies of letter stamps have been furnished by Mr. John Falconer, 53, Upper Sackville Street, Dublin.

The first printing of the new type—the fifth of the whole series—was made in sheets of 48, divided by a vertical space, 8mm. wide, into two panes of 24, each arranged in six rows of four. The right hand pane shows nearly the same defects as the left, so that the transfer probably consisted of the following 24 types:—

Arrangement of Types.

1	2	3	4		1	2	3	4
5	6	7	8		5	6	7	8
9	10	11	12		9	10	11	12
13	14	15	16		13	14	15	16
17	18	19	20		17	18	19	20
21	22	23	24		21	22	23	24

No. 1. Blot under HE of "Northern."

No. 2. Third bar of left pillar broken at foot.

No. 3. Short white scratch immediately over shield.

No. 4. Line faintly broken under dot of "(I.)" In the left pane, there is a blot over top outline of stamp.

No. 5. Blot resting on top outline, over HE of "Northern."

No. 6. Lower outline broken under C of "Company."

No. 7. Top outline missing over G of "Great."

No. 8. Fifth bar in right pillar broken in centre.

No. 9. Blot on right edge of N.E. triangle.

No. 10. White dot between shield and second E of "Fee."

No. 11. White scratch nearly crossing fifth bar in left pillar.

No. 12. S.E. triangle defective opposite top of lowest bar in right pillar.

No. 13. Top outline broken over GR of "Great."

No. 14. Dot over N.W. corner of stamps.

No. 15. Faint blot on line over first A of "Railway" (circular).

No. 16. Smudges on upper half of S.W. triangle and on left pillar.

No. 17. Third bar in right pillar nearly broken in two.

No. 18. Curved white hairline on fourth and fifth bars of right pillar.

No. 19. White dot under shield and over Y of "Railway."

No. 20. White scratch across body of figure 2.

No. 21. Line slightly broken to right of foot of fifth bar in right pillar.

No. 22. Left foot of H of "Northern" very faint.

No. 23. Foot of T of "Northern" faint.

No. 24. Line faintly broken over ET of "Letters."

The stamps average about 5mm. apart, and are perforated round.

Fourth Transfer (1901).

The second printing made by Mr. John Falconer—the 6th of the whole series—was also made in sheets of 48, arranged in two panes of 24 each, six rows of four. The two panes are divided by a vertical space, 8½mm. wide, whilst the stamps in each pane are about 5mm. apart. In every one of the 48 types, the white circle round the shield is broken under RA of "Railway," thus forming a ready means of distinguishing specimens from those of the preceding issue. Some of the principal defects found on the sheet are as follows:—

Arrangement of Types.

1	2	3	4	25	26	27	28
5	6	7	8	29	30	31	32
9	10	11	12	33	34	35	36
13	14	15	16	37	38	39	40
17	18	19	20	41	42	43	44
21	22	23	25	45	46	47	48

No. 1. White dot under shield and over Y of "Railway."
No. 2. White dot on body of figure "2", opposite second E of "Letters."
No. 6. Coloured blot between "Of" and "Single."
No. 7. Left outline missing at N.W. corner.
No. 8. Lines between third and fourth bars in right pillar heavily smudged.
Nos. 9, 10. White dot to right of shield, opposite first E of "Letters."
No. 11. White dot to left of shield, opposite CO of "Conveyance."
No. 14. Blot on S.W. triangle.
No. 16. Line broken to right of fifth bar in right pillar.
No. 17. Dot over M of "Company."
Nos. 20 and 23. White dot on ball of figure 2.
No. 22. White dot on neck of figure 2, under "Of."
No. 24. White dot to left of shield, opposite O of "Conveyance.
No. 25. Irregular white mark on foot of figure 2.
No. 27. White scratch to right of shield, opposite LET of "Letters."
No. 28. White dot over shield, under N of "Single."
No. 29. White dot to right of shield, near TT of "Letters."
No. 31. White dot under shield and over I of "Railway."
No. 42. White dot on body of figure "2," opposite NV of "Conveyance."
No. 43. White dot on top bar in right pillar.

Many other defects occur. The outer stamps of the sheet have imperforate margins on one or two sides.

Great Southern and Western Railway.
Type I.
Third (?) Printing (1894).
Shading in triangles very faint.

Type II.
Sixth Printing (1898).
(Sealy, Bryers & Walker, Dublin).

Type III.
Seventh Printing (1899),
(A. Thom & Co., Dublin).

Great Southern and Western Railway.

THE Great Southern and Western Railway was incorporated in 1884, and the original line ran from Dublin to Cork. From time to time various new lines have been absorbed, including in recent years the Kanturk and Newmarket (July 1st, 1892), Clara and Banagher (May 14th, 1895), Waterford and Central Ireland (July 1st, 1900) and Waterford, Limerick and Western (January 1st, 1901). The mileage is now 1077.

The letter stamps were lithographed by Messrs. Sealy, Bryers and Walker, of Dublin, down to the time of the fire on their premises. Unfortunately, few official details as to the number of printings is forthcoming. I have met with the following :—

I. Lithographed by Sealy, Bryers & Walker for A. Thom & Co., Ltd.

Prtg.	Approx. date.	Quantity	Type.	Transfer.	Perf.	Size of Sheets.	Colour.
1st	1891	?	I.	1st	11	24	Dull green
2nd	1892 ?	?	I.	1st	11	?	Dark green
3rd	1894 ?	?	I.	1st	11	?	Green
4th	1895 ?	?	I.	1st	11	?	Green
5th	1896 ?	?	I.	2nd	11	24	Emerald green
6th	July 6th, 1898	6000	II.	3rd	11	24	Bluish-green

II. Lithographed by A. Thom & Co., Ltd.

7th	1899 ?	?	III.	4th	11	24	Blue-green
8th	May 10th, 1900	?	III.	5th	10×11	24	Grey-green
9th	Feb. 25th, 1901	20,000	III.	6th	11	24	Yellow-green

As regards the number of early printings, I am extremely doubtful. That in emerald-green was current at the end of 1897 and during the first half of 1898, but how long it had been in use previously is not known. All other examples of Type I. which have come under notice are evidently from the same transfer, and are in nearly the same shade of green, so that it is exceedingly difficult to distinguish between them. Hitherto, they have all been classified together as the first printing.

Great Southern and Western Railway.
Half Sheet of the Fifth Printing, type I.

First Transfer (1891).

Of the various printings from the first transfer, I have only been able to closely examine fourteen single examples and a block of four. The latter is from the lower left hand corner of the sheet and the ornamentation on the margin points to the sheet having consisted of 24 stamps, as in the case of the first printing for the Great Northern Railway. There can be but little doubt that the first transfer consisted of a block of six types, which was duplicated four times to make the sheet of 24. The block of four mentioned above shows four of these types :—

Arrangement of Types.

1	2	3	1	2	3
4	5	6	4	5	6
1	2	3	1	2	3
4	5	6	4	5	6

Type 1. Right stroke of A of "Conveyance" broken ; line broken to right of upper tip of fourth bar in right pillar.

Type 2. Third line under left foot of W of "Western" broken. Centre line under top bar in left pillar too short at left end.

Type 4. Line under A of "Great" broken.

Type 5. Dot under top outline, over D of "And."

Several of the single examples show the following defects :—

Type ?. Line under AN of "And" faintly broken.

Type 3 or 6 ? Line broken under right foot of R of "Great"; dot (sometimes very faint) over N of "And."

As regards colour, the specimens may roughly be classified as follows :—

I. Dull green, pale greyish-green (including block of four, known to be 1891 printing). In none is the figure "2" indented at top, as in those of other shades.

II. Dark green, bluish-green. One example is dated 19.10.92.

III. Green, dull-green. Lines of shading in triangles very faint. One is dated 1.9.94.

IV. Green, bright green. Very similar to West Clare printing, but a little darker and not quite so yellowish. One is dated 15.10.98, but must of course have been issued much earlier.

Beyond this, I have no evidence whatever to offer respecting the early printings.

Great Southern and Western Railway.

Half Sheet of the Sixth Printing, type II.

Second Transfer (1896 ?).

The second transfer appears to have consisted of 24 separate impressions from the original drawing, arranged so as to print a sheet similar in size to those of preceding issues. As in the first printing, all the types show certain defects in common. For instance, the line over second A of "Railway" is broken, and there is a faint dot after F of "For." Owing to the printing being very heavy and blurred, it is difficult to find defects that are likely to have occurred in all the sheets, but the following are noticeable :—

Arrangement of Types.

1	2	3	4	5	6
7	8	9	10	11	12
13	14	15	16	17	18
19	20	21	22	23	24

No. 1. Upright stroke of R of "Railway" broken.
No. 4. Second A of "Railway" (circular) broken.
No. 7. Line broken over second E of "Conveyance."
No. 12. Centre bar of second E of "Fee" is represented by a dot.
No. 15. T of "Southern" broken.
No. 17. Line under S of "Western" broken.
No. 20. Dot over tip of tail of "2."
No. 22. Line under W of "Railway" (circular) defective.

The dot under the lowest bar of the right pillar which is one of the general distinguishing marks of type I., does not often show, owing to the blurred printing. The stamps of the upper row are imperforate at top.

Third Transfer, Type II. (1898).

The third transfer was formed in the same way as the second, but the 24 impressions were duplicated from a new drawing taken from Messrs. Sealy, Bryers & Walker's design No. II. It was very defective and the following defects are all reproduced in each of the 24 types.

(*a*) Dot near tip of right arm of Y of "Railway."
(*b*) Large B in "By."
(*c*) Lines above and below W of "Railway" broken.
(*d*) Second line under S of "Southern" broken.

Great Southern and Western Railway.
Half Sheet of Seventh Printing, type III.

(*e*) Second line over "Western Railway" too short at both ends.
(*f*) Outline to left of "Great" broken
(*g*) Dot over upper tip of S.E. triangle.

Mark (*a*) is alone sufficient to readily identify this type. The figure "2" of "2d." is of a different type.

On the other hand there are few distinguishing marks of individual types, but the following may be noted.

No. 2. Faint dot over R of "Great."
No. 4. Smudge on second line under ER of "Southern"; dot after "And."
No. 6. Blot on second line over E of Southern."
No. 8. Line defective under first C of "Conveyance."
No. 12. Blot to left of 3rd bar in left pillar.
No. 13. Dot under E of "Great."
No. 16. Lines under ER of "Western" smudged.
No. 19. Line to right of "Railway" missing.
No. 21. White dot on lowest bar in left pillar.
Nos. 23 and 24. Dot in G of "Great."
No. 24. Line under RE of "Great" broken.

There is a coloured dot on either side margin, between the two centre rows. The upper row of stamps is imperforate at the top. The shade of green varies from pale to deep bluish green.

Fourth Transfer (1899).

Since the fire which destroyed the premises of Messrs. Sealy, Bryers & Walker's in October, 1898, the letter stamps have been printed elsewhere, and are not only of a different type, but the arrangement of the sheet differs. Each sheet as printed apparently consisted of two panes of 24, each arranged in six rows of four, and formed by duplicating a block of four types six times. The sheets were cut into panes before delivery.

Arrangement of Types.

1	2	1	2	1	2	1	2
3	4	3	4	3	4	3	4
1	2	1	2	1	2	1	2
3	4	3	4	3	4	3	4
1	2	1	2	1	2	1	2
3	4	3	4	3	4	3	4
1	2	1	2	1	2	1	2
3	4	3	4	3	4	3	4

The four types may be distinguished as follows:—

Type 1. Dot to right of top bar in left pillar: Dot over B of "By."
Type 2. Dot between S and T of "Post"; top outline broken over OU of "Southern."

Type 3. Blot attached to right foot of N of "And."

Type 4. Faint point between "Southern" and "And"; line over first E of "Letters" broken; Second line under NR of "Western Railway" broken.

Types 1, 3 and 4 all show faint hairlines over and under "For" and over YAN of "Conveyance," especially type 3. An entire pane I have examined shows the following individual distinguishing marks (amongst others).

No. 1. Line under IN of "Single" broken.
No. 2. IL of "Railway" broken.
No. 4. Dot between AY of "Railway."
No. 5. Line to left of 5th bar in left pillar broken.
No. 6. Dot under lowest bar in right pillar.
No. 7. Dot over Y of "Railway."
No. 9. Blot on Line over AY of "Railway."
No. 11. Blot under line of H of "Southern."
No. 19. Dot to left of 5th bar in right pillar.
No. 22. Dot over N.E. triangle.

Of the second pane I have met with various singles and pairs, but can only determine the positions of three.

No. 28. 5th bar in right pillar broken.
No. 45. Left stroke of U of "Southern" broken.
No. 46. Top outline faintly broken over ER of "Southern."

As the sheets have imperforate margins, it is in most cases easy to locate the approximate position of a stamp.

Fifth Transfer (1900).

Arrangement of Types.

1	2	1	2
3	4	3	4
1	2	1	2
3	4	3	4
1	2	1	2
3	4	3	4
1	2	1	2
3	4	3	4

The first sheet of the ninth printing I met with was issued in March, 1901, and it was not until July 1 received a sheet of the eighth printing (5th transfer). Subsequently the issue appears to have reverted to sheets of the ninth printing, which is presumably the latest. The fifth transfer appears to have been formed by duplicating eight times a block of four types, which may be distinguished as follows:

Type 1. Blot to right of 3rd bar in right pillar.

Type 2. Blot attached to edge of coloured ground, under first T of "Letters"; faint dot before "And."

Type 3. Top outline broken over R of "Great"; second and third lines over T of "Great" joined by hairline; second line over E of "Southern" broken.

Type 4. Dot over D of "2d." near edge of shield.

Individual stamps on the sheet show the following amongst other defects :—

No. 4. White dot over "Shield."
No. 9. Second line over A of "And" broken.
No. 12. Line under WA of "Railway" broken.
No. 13. Shield indented at top; line over UT of "Southern" broken.
No. 19. Second line over RN of "Southern" broken.
No. 24. Blot on top outline over AT of "Great."

I have only met with panes showing the one set of defects. The sheets have imperforate margins.

Sixth Transfer (1901).

Arrangement of Types.

1 2 1 2
1 2 1 2
1 2 1 2
1 2 1 2
1 2 1 2
1 2 1 2
1 2 1 2
1 2 1 2

The sixth transfer apparently consisted of twelve duplicates of two types only, thus printing a sheet of 24 stamps, equal in size and shape to the preceding printing. All the panes I have met with show the same set of defects. As in the case of the fourth transfer, only one printing was made (the 9th). The two types are very distinct.

Type 1. Clear guide lines over "For Conveyance" and partly below also; dot under G of "Great"; dot after "Letters."

Type 2. Dot under left foot of first A of "Railway."

Both types have a blot on the two lines over G of "Great." The more prominent marks of individual stamps on the sheet are as follows :—

No. 4. Dot under S of "Letters."
No. 8. Dot under Y of "Conveyance."
No. 15. Blot in second C of "Conveyance."
No. 16. Dot over tip of tail of figure "2."
No. 20. White dots to right of shield.
No. 23. White blot to left of shield.

The margins of the sheets are left imperforate.

Kanturk and Newmarket Railway Company.

THE Kanturk and Newmarket was a short line about 10 miles in length and situated in Co. Cork. There were only two stations, trains running from Kanturk, through Newmarket, to the Banteer Station on the Tralee to Mallow, Lismore and Waterford section of the Great Southern and Western Railway, by which Company the Kanturk and Newmarket Railway was purchased as from July 1st, 1892.

The letter stamps were lithographed by Messrs. Sealy, Bryers and Walker, of Dublin, and were probably in sheets of 24, arranged in four rows of six. The colour is dark green. The largest block known is a strip of three from the right hand lower corner of a sheet.

The stamps have very defective perforation (gauge 10), as in the case of the first printing made by the same firm for the Cavan, Leitrim and Roscommon Railway.

The stamps of both Companies were perforated by the same single-line machine, and apparently on the same occasion, as in both cases the needles were in exactly the same defective state. As genuine original specimens of the Kanturk and Newmarket stamps are now of such considerable rarity, I consider it worth while to describe fully the vagaries of the machine. By examining several sheets, I am able to state that it contained a row of at least 139 needles, and that the following were in good condition and almost invariably cut out the holes cleanly—Nos. 2, 17, 19 to 23, 39, 43, 46 (59, needle missing), 68, 76, 78, 83 (85, 99, needles missing), 100 to 104. The strip of three Kanturk and Newmarket stamps illustrated are evidently perforated horizontally by needles No. 65 to 115. Vertically, the perforation is done by a part of the machine unknown to me. The needles not mentioned above either leave the holes quite blind, or pin-perforated, as may be seen in the illustration. The horizontal

rows of perforation on the sheets of Kanturk and Newmarket stamps were probably similar to those of the Cavan and Leitrim (approximately Nos. 10 to 120). The original position of a stamp on the sheet may often be determined by this means alone.

Private Imitations.

As in the case of the Finn Valley stamps, numerous so-called "reprints" have been made, but they appear to me to be imitations rather than anything else. In preparing them, Messrs. Sealy, Bryers & Walker's stock designs appear to have been made use of. These consist of the body of a stamp only—shield in centre surrounded by circular band containing inscription, with a pillar at either side and triangles in the four spandrels. Two such drawings were used by the firm of lithographers.

Type I., 1891 to 1897. Small B to "By" and large second C to "Conveyance." The lowest bar in the right pillar is a thick rectangle. Thin bar under D of "2d."

Type II., 1897 and 1898. Large B to "By" and small second C to "Conveyance." The lowest bar in the right pillar is thinner and shorter, and damaged at the lower end. Thick bar under D of "2d."

The "reprints" I have met with are as follows (I cannot say for whom or in what order they were made):—

I. Bluish-green, imperforate. Type I., but the circular inscription appears to be smaller, although this may be due to faint printing. The lines in the triangles are frequently blurred. One or two blots on lower portion of N.E. triangle. The title is apparently redrawn, as in the originals the T of "Newmarket" is lower than the E. or on a level with it, whereas in all the reprints, the cross-bar of the T is distinctly above the E. There are four varieties of these reprints:—

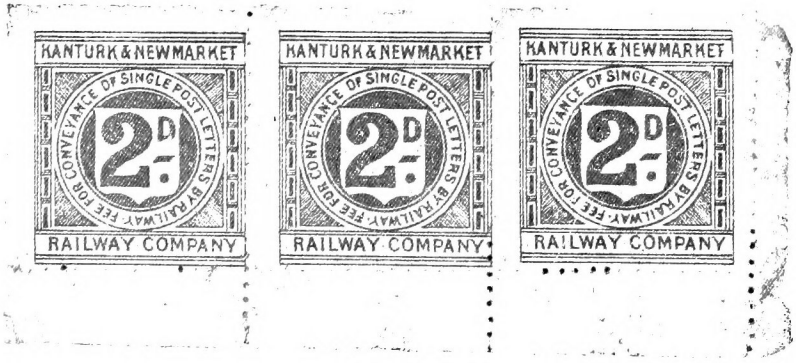
(*a*) With two lines over "Railway Company" close together.
(*b*) With two lines wide apart.
(*c*) As in (*b*) but with the lower line of (*a*) faintly showing.
(*d*) As in (*a*) with the two broken lines near the apex of the S.E. triangle redrawn.

Facsimiles.
Lines over "Railway Company" close together.

Made with type I., wide lines over "Railway Company."
Small B in "By."

Made with type II.
Large B in "By."

Authenticated Originals.
Kanturk and Newmarket Railway Company.
Strip of three stamps from lower right had corner of sheet.



Mr. T. A. Stodart, of Dublin, informs me that he had a small sheet of these, and supposed at the time that they were proofs of a rejected transfer, but I am afraid they are merely a reprint made to oblige collectors. I have no doubt that the Railway Officials were continually being asked for specimens inscribed "Kanturk and Newmarket Railway," and they may have supposed that such would do as well as originals. They were evidently made at the same time as the Finn Valley proofs; the lettering of the circular inscription is similar in size.

II. Olive-green, perforated 10. The above were apparently not considered satisfactory, and a new reprint was formed by taking the body of Messrs. Sealy, Bryers & Walker's design, type I., and substituting the pillars of Type II., the title being copied from the last reprint. A transfer was then prepared in the usual way, and stamps printed in olive-green and perforated 10. This reprint was in existence early in 1898, if not before, as Mr. T. A. Stodart, in his article in the *Monthly Journal* of January 31st, 1898, erroneously assumes it to be the original printing for the Company. There is a faint vertical line between the S.W. triangle and the left pillar, in the specimen before me.

III. Pale green; imperforate, wide margins. Made entirely from Type II., with the title added from previous reprints. This reprint is exactly similar in paper and colour to the imperforate proofs of the Cavan, Leitrim and Roscommon reprint.

Londonderry and Lough Swilly Railway.

THE Londonderry and Lough Swilly Railway was opened in 1863, and is 14½ miles in length. The line runs from Londonderry, through Gallagh Road, Bridge End, Burnfoot Junction (branch to Carrowen, Newton-Cunningham, Sallybrook, Manor-cunningham, Pluck and Letterkenny), Inch Road and Fahan to Buncrana.

The first letter stamps have a particular interest, owing to the value 1d. having been assigned to them instead of 2d., thus causing two stamps to be used for each railway letter. They are stated to have been drawn by Mr. James Calhoun, of Derry, and are lithographed in sheets of 40, arranged in five rows of eight. Each sheet shows eight types arranged and distinguished as follows :—

Arrangement of Types on Sheet.

5	6	7	8	1	2	3	4
1	2	3	4	1	2	3	4
5	6	7	8	5	6	7	8
1	2	3	4	1	2	3	4
5	6	7	8	5	6	7	8

Type 1. "(I.)" defective at foot.
Type 2. Line under second A of "Railway" broken. Pillar broken opposite ON of "Conveyance."
Type 3. Second D of "Londonderry" defective.
Type 4. Line broken under F of "Fee."
Type 5. 5th bar in left pillar broken at top.
Type 6. Line broken under "Y &."
Type 7. Line broken under "OF."
Type 8. Two lowest lines under YC of "Railway Company" broken.

As will be noticed, each sheet shows four blocks of eight types, with a fifth block, divided in two, represented in the top row. Mr. F. Dawson informs me that 5000 of these stamps were printed about 1891. The perforation gauges 12, and the colour ranges from pale blue to deep violet-blue. Mr. T. A. Stodart, in an article which appeared in Stanley Gibbons' *Monthly Journal* in January, 1898, states that the first issue of these stamps was made in September, 1893.

Londonderry and Lough Swilly Railway.
First Printing (1d. blue).

Second Printing, 1898 (2d. rose).

Original.

Imperforate Proof.

Private Essay in the old design.

Second Issue, 2d. rose.

In 1898, the letter stamps of the 1d. value were withdrawn from circulation and a 2d. label took their place. This is of entirely original design, which is claimed by Mr. F. Dawson as his own idea. A proof had been submitted to him by the Sub-Editor of the *Irish Times*, but was put aside in favour of a drawing showing the City of Derry Arms and done in the City of Derry colours. The new stamps were lithographed by Messrs. Sealy, Bryers & Walker, in sheets of 30, arranged in five rows of six, the colour being rose-pink and the perforation gauge 10. They first came under my notice on October 10th, 1898, but I am unable to say their exact date of issue. Mr. Dawson informs me that 10,000 were printed.

Subsequently a number of proofs have come into the hands of collectors. Some of these would be more properly described as bogus. They consist of imperforate copies of the 2d. rose of the Arms type, apparently run off from the stone at the same time as those which were supplied to the Company for issue. Impressions of the Arms type are also known in green and other colours, and as they do not show defects found on the issued stamps they were probably reproduced from the original drawing and taken off in singles only. A 2d. stamp in the design of the old 1d. and printed in green is also known to collectors, but the Secretary of the L. & L.S. Company states that he has no knowledge of it and it would appear to be an unauthorized proof or essay.

Midland Great Western Railway.

THE Midland Great Western Railway was incorporated in 1845, and is 516¼ miles in length. The main line runs westward from Dublin through Mullingar, Athlone and Galway to Clifden, on the West Coast of Ireland. Important branches run North from Mullingar to Sligo, and from Athlone to Achill and Killala.

Type I.

Type II.

The letter stamps are lithographed by Messrs. Browne & Nolan, of Dublin, in sheets of 60, arranged in ten rows of six. Mr. G. W. Greene, Secretary to the Company, informs me that there have only been two printings down to the present time, the particulars of same being as follows:—

1st Printing	Jan. 30, 1891	500 sheets of 60	Perf. 10
2nd Printing	Jan. 1, 1899	500 sheets of 60	Perf. 11

The first is in a somewhat deep green and the second in a bright pale green. The design was entirely redrawn in preparing the second transfer, the most noticeable alteration being in the letter M of "Midland," the centre "V" portion of which is too small. Every sheet has a consecutive number printed in black on the margin above the third stamp in the top row. I have seen entire sheets numbered 425 (1st issue), and 560, 563 and 693.

First Transfer (1891).

The first transfer shows six types, which are arranged as shown, but the differences between them are extremely minute. In type 2, lines in the N.W. triangle are broken opposite NC of "Conveyance" and the right arm of W of "Railway" is too short, whilst in type 3 there is a white spot on the dot under "D" of "2d." Type 6 shows a coloured dot over TT of "Letters." Only one printing was made from this transfer, the colour varying considerably between dark and dull green. Proofs of the design in black on card are known.

1	2	3	1	2	3
4	5	6	4	5	6
1	2	3	1	2	3
4	5	6	4	5	6
1	2	3	1	2	3
4	5	6	4	5	6
1	2	3	1	2	3
4	5	6	4	5	6
1	2	3	1	2	3
4	5	6	4	5	6

Second Transfer.

The second transfer show six types, like its predecessor, but these six types may be further sub-divided into three. The types may be distinguished as follows :—

Type 1. There is a white patch on the top bar in the left hand pillar, and two white dots on the bar below it.

1. Coloured dot over "OF."

1a (or 4). Coloured dot to left of 2nd bar in left pillar.

Type 2. The top bar in the left hand pillar is too narrow. There are several white patches on the N.E. triangle and the first stroke of the A of "Conveyance" has a curved foot.

2. Middle bar of second E of "Conveyance" is too thick, causing it to be confused with upper bar.

2a (or 5). Lines broken over E of "Great."

Type 3. Wide upper bar in left pillar. White dot in lower bar in right hand pillar.

3. Coloured blot before W of "Western."

3a (or 6). Middle strokes of W of "Railway" defective.

The arrangement of the six types is somewhat peculiar, each block showing types 1, 2 and 1a in the upper row and 3, 3a and 2a in the lower. The blocks of six are then reproduced in a sheet as in the first issue. In the second transfer of the Dublin, Wicklow and Wexford

Arrangement of Types.

1	2	1a
3	3a	2a

Railway (stamps for which Company are also printed by Messrs. Browne & Nolan), which was made about the same time as this second transfer for the M.G.W.R., I have shown that only four types exist, and it seems not unlikely that the same may have been intended with the latter. Perhaps the fourth type was spoilt. However that may be, there can be no doubt as to the three types being duplicated as shown in each block of six.

Only one printing has been made from the second transfer.

Sligo, Leitrim and Northern Counties Railway.

THE Sligo, Leitrim and Northern Counties Railway was incorporated in 1875 and opened in 1882. The line runs from Enniskillen through Florence Court, Belcoo, Glenfarne, Manorhamilton, Dromahair, and Ballintogher to Collooney (Junction with M.G.W. Railway from Kilfill to Sligo), and is 49 miles in length.

The letter stamps are lithographed by Messrs. R. Carswell and Sons, of Belfast, and are issued in sheets of nine, arranged in three rows of three. It is not known when they were first issued, nor how many printings have been made. I have met with evidence of five.

Printing.	Approx. Date.	Type.	Transfer.	Perf.	Colour.
1st	1891 ?	I.	1st ?	11	Dark green
2nd	?	I.	2nd ?	11	Pale olive-green
3rd	1895 ?	I.	3rd	11	Grey-green
4th	1898	I.	4th	11	Brownish-grey
5th	1901	I.	5th	11	Emerald-green

The fourth printing is similar in colour to those supplied to the Belfast and County Down and Belfast and Northern Counties Railways

in August, 1898. The stamps differ from those supplied to other Railway Companies by Messrs. Carswell & Sons, as they have two lines only, under "Northern Counties Railway," instead of three.

Early Printings (1891-95).

Of the early printings I have been able to examine three single examples only, two in dark green and one in pale olive-green. One of the former is cancelled "Manorhamilton—.3 [or 5] .93." In both the dark green examples, the left arm of the W of "Railway" is broken. It is impossible to say whether either of the two printings was the first, and the arrangement given above is therefore only tentative.

Third Printing (1895 ?).

This printing was current until the summer of 1898. I am unable to say when it was first issued, but I have several sheets showing part of the watermark, "Whatman, 1895." The types may be distinguished as follows :—

Type 1. Second line over "Sligo" broken near left extremity.
Type 2. No marks of importance.
Type 3. No comma after "Sligo."
Type 4. No marks of importance.
Type 5. White dot on ground to left of shield.
Type 6. Line over O of "Northern" broken.
Type 7. Top bar in right pillar is joined to line above.
Type 8. Line broken to left of 4th bar in left pillar.
Type 9. Left stroke of first N of "Northern" broken off.

The stamps measure the normal 27¾ mm. in width. All sheets seem to show the same set of defects.

Fourth Printing (1898).

As already stated, the fourth printing is similar in shade to printings made for other Companies in August, 1898. It was current until early in 1901. I have met with numerous panes, which may be divided into two groups, each showing a different set of defects :—

Pane A.

Type 1. The word "OF" is almost entirely missing.
Type 2. Blot over N of "Counties."

Sligo, Leitrim and Northern Counties Railway.

Entire Sheet of the Third Printing.

Type 3 has no Comma after "Sligo."

Type 3. Lower edge of S.E. triangle indented near apex.
Type 4. Line under IM of "Leitrim" broken.
Type 5. I of "Sligo" broken in two.
Type 6. Blot under D of "And."
Type 7. Line broken over Y of "Railway."
Type 8. Dot before left foot of first N of "Northern."
Type 9. Line broken over C of "Counties."

Pane B.

Type 10. Left stroke of second A of "Railway" broken.
Type 11. Line over N of "Counties" broken.
Type 12. Faint dot between AY of "Railway."
Type 13. Right foot of N of "Single" too short.
Type 14. Line broken over RS of "Letters."
Type 15. Dot under second C of "Conveyance."
Type 16. Line broken under E of "Leitrim"; O of "Northern" broken.
Type 17. Line broken under RT of "Northern."
Type 18. Left arm of Y of "Railway" too short.

Sheets are always imperforate on the right hand side, so that types 3, 6, 9, 12, 15 and 18 may be partly recognised by this means. Side pairs are generally $3\frac{3}{4}$ mm. apart, as in the preceding printing.

Fifth Printing (1901).

The first sheets of this printing which came under notice were issued in April, 1901. They are printed in a very distinctive shade, bright bluish or emerald-green. I have as yet met with panes showing one set of defects only.

Type 2. Blot nearly under L of "Leitrim."
Type 3. Dot under M of "Leitrim."
Type 4. Blot on line under RN of "Northern."
Type 7. Blot over IE of "Counties."
Type 8. S.E. triangle connected near apex with right pillar.
Type 9. Smudge over N of "And."

The stamps are about 5 mm. apart.

Tralee and Dingle Light Railway.

THE Tralee and Dingle Light Railway was opened in 1898 and is 37½ miles in length, the line running from Tralee through Castle Gregory Junction (branch to Castle Gregory) to Dingle.

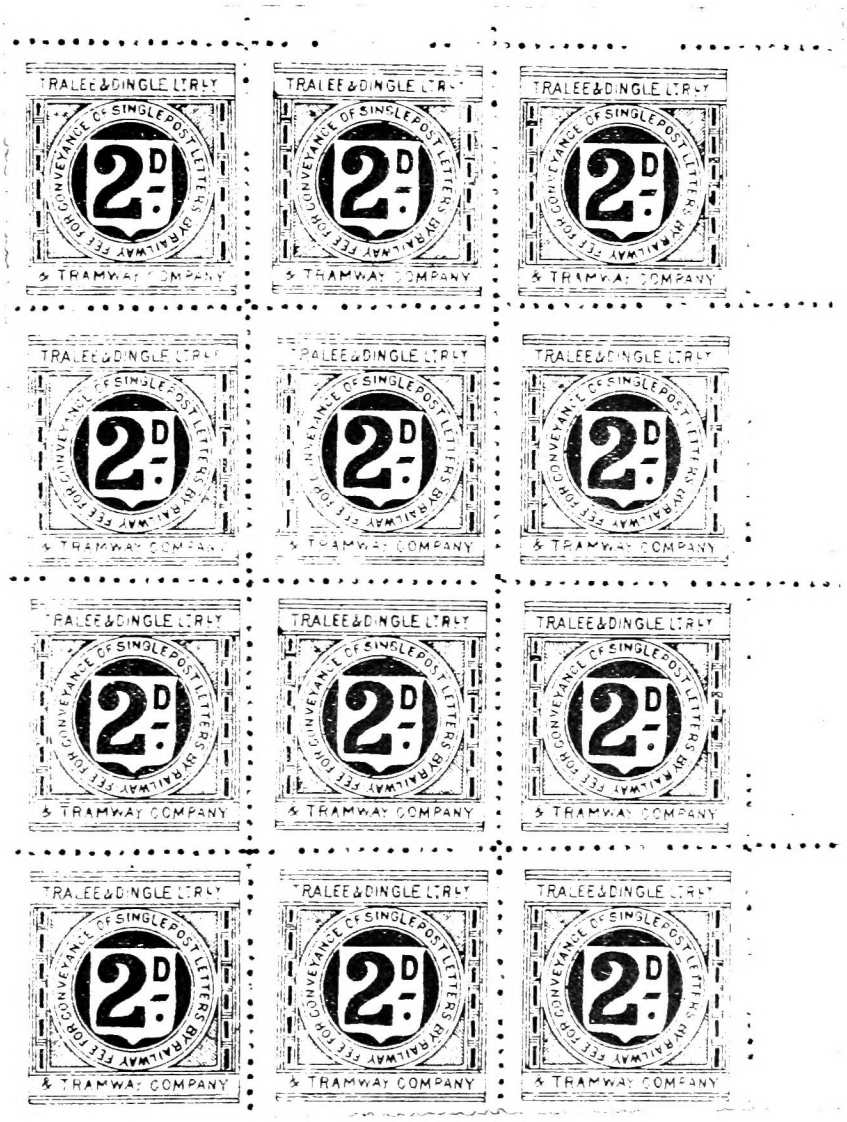
The letter stamps are lithographed by Messrs. Sealy, Bryers and Walker, of Dublin, in sheets of 48, arranged in eight rows of six. Only one printing appears to have been made, the colour being dark green and the perforation gauge 10. Each sheet shows six types, three of which, Nos. 3, 4 and 5, are readily distinguishable, and the types are arranged as in the annexed table.

1	2	3	1	2	3
4	5	6	4	5	6
1	2	3	1	2	3
4	5	6	4	5	6
1	2	3	1	2	3
4	5	6	4	5	6
1	2	3	1	2	3
4	5	6	4	5	6

Type 3. The third bar in the right pillar is smudged at left.
Types 4 and 5 have no stop between "&" and "Tramway."

The number of stamps printed is unknown.

Tralee and Dingle Light Railway.
Quarter Sheet of the First Printing (1899).



Waterford and Central Ireland Railway.

THE Waterford and Central Ireland Railway was incorporated in 1845 and from July 1st, 1900, has been amalgamated with the Great Southern and Western Railway. The line runs from Waterford through Kilkenny and Abbeyleix to Maryboro and Mountmellick, and is 65 miles in length.

The letter stamps were printed by Messrs. N. Harvey & Co., of Waterford, and were issued in sheets of 24, arranged in four rows of six. Every stamp has a minute dot under A of "Central." Two printings are known :—

1st	Bright green	1891	Perf. 12
2nd	Brown-red	1898	Perf. 11

In sheets of the latter, the stamps are placed slightly further apart. The 2d. brown-red was chronicled as a new issue in *Ewen's Weekly Circular* of September 17th, 1898.

Waterford and Central Ireland Railway.

Half Sheet of the First Printing.

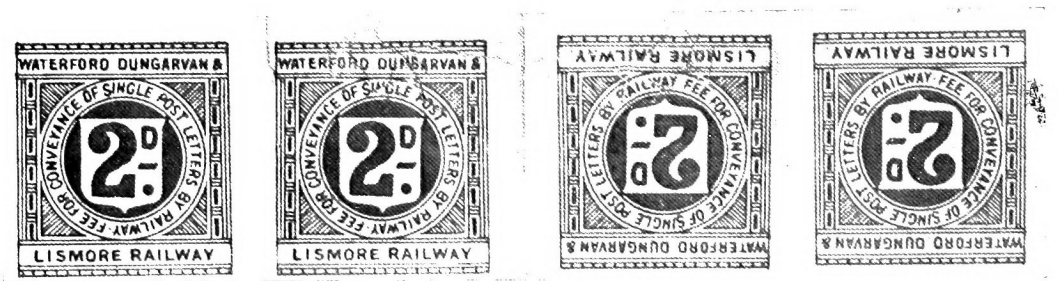
Waterford and Tramore Railway.

THE Waterford and Tramore Railway was incorporated in 1851 and opened in 1853. The line is 7¼ miles in length and possesses two stations only.

The letter stamps are printed by Messrs. N. Harvey & Co., of Waterford, in sheets of 24, arranged in four rows of six. Mr. A. Prossor, Secretary to the Company, informs me that only one printing has been made, consisting of 1000 stamps, which were supplied in April, 1891. They are in dark green and perf. 12. Owing to the stock having adhered, it appears to have been soaked in water, the sheets being divided in separating them. Consequently, no entire sheets are known to collectors, the largest block being one of 20 (with right hand vertical row missing).

Pair of First Printing, as issued.

Second Printing. Strip of Four Stamps cut from the printer's proof sheet, showing right hand impression from the stone tete-beche.



Waterford, Dungarvan and Lismore Railway.

THE Waterford, Dungarvan and Lismore was amalgamated in 1898 with the Waterford, Limerick and Western Railway. The line ran from Waterford through Dungarvan and Lismore to Fermoy and was 58 miles in length.

The letter stamps were lithographed by Messrs. N. Harvey & Co., of Waterford, and were issued in sheets of 24. Two printings were made.

1st printing, 1891 ?	Perf. 12	Vermilion	Sheets, 4 rows of 6
2nd printing, 1898	Perf. 11	Pink	Sheets, 6 rows of 4

Sheets of the first printing, which have been examined, seem to show that the impression was transferred to the machining stone in blocks of six, but it is impossible to distinguish different types except by means of the spaces between the stamps. I have two sheets showing a portion of another on the lower edge, so that presumably the printed sheets consisted of 48 stamps, in two panes of 24, placed rather too close together to render their division easy.

Of the second issue, printed in pink, I have fortunately been able to examine the greater portion of a proof sheet, which had been preserved by the printers. It had been inscribed in pencil with the date and other particulars of printing, but unfortunately this inscription had been partially erased, and I could only make out the following:—"No. — — 24 off. Med. 8vo. March 30th, 1898; Machine — Hrs. George Towie." The sheet had evidently consisted of two panes, side by side, the second being tête-bêche, and each pane contained 24 stamps in six rows of four.

The two panes were apparently exactly similar in all respects; no difference being noticeable anywhere. Probably they were printed from the same impression, the paper being turned round to print the second. Every stamp had a coloured dot just before the figure "2," and certain stamps showed minute defects, which I note here:—

No. 2. Minute white dot opposite R of "Letters."
No. 4. Two minute white dots over shield.
No. 5. Middle line in N.E. triangle broken.
No. 7. Lowest bar in the left pillar is broken.
No. 8. The line under R of "Waterford" is broken.
Nos. 16, 20 and 24 in both halves have a dot outside the outline opposite the topmost bar in right pillar.

The width of each row of stamps measured about 5¼ inches.

In December, 1898, the stamps were superseded by those of the Waterford, Limerick and Western Railway.

Waterford, Limerick and Western Railway.

THE Waterford, Limerick and Western Railway, formerly known as the Waterford and Limerick, was incorporated in 1845 and opened in 1854. On January 1st, 1901, it was amalgamated with the Great Southern and Western Railway. The main line ran from Waterford through Clonmel, Limerick, Ennis, Athenry, Tuam, Claremorris and Collooney to Sligo, the total length, including branches, being at the time of amalgamation, 350 miles.

The letter stamps were lithographed by Messrs. N. Harvey & Co., of Waterford, and were issued in sheets of 24 or 12. No official details as to the number of printings are obtainable, but the following is a list of those I have met with.

I. Inscribed "Waterford and Limerick Railway."

Issue.	Date.	Type.	Perf.	Sheets.	Quantity.	Colour.
1st	1891 ?	I.	12	4 × 6	—	Yellowish-green
2nd	1894 ?	I.	11 × 12 §	4 × 6	—	Emerald-green
3rd	1895 ?	I.	11 × 12 §	4 × 6	—	Dull green

§ The second and third issues are perf. 11 and 12 and compound (see below).

II. Inscribed "Waterford, Limerick and Western Railway."

(The title of the Company was changed on January 1st, 1896).

4th	1896 ?	II.	11	?	—	Emerald-green
5th	1897 ?	III.	11	4 × 6	—	Yellowish-green
6th	Mar. 30, 1898 *	III.	11	6 × 4 §	1000 ?	Bright green
7th	1898 ?	III.	11	6 × 4 §	—	Dark green
8th	Nov. ? 1898	IV.	11	6 × 4 §	—	Dark green
9th	Mar. 10, 1899 *	IV.	11	3 × 4 ‡	2112 ?	Olive-green
10th	Aug. 30, 1900 *	IV.	11	3 × 4 ‡	1440 ?	Light green

* Dates when printed (see below).
§ Printed in sheets of 48 (two panes of 24, second tête-bêche).
‡ Printed in sheets of 24 (two panes of 12, lower tête-bêche).

The above is not to be relied upon as a complete list, nor is it known with certainty if the issues given are in their correct order, although the following evidence collected from various quarters throws some light on the subject. I have had the good fortune to be able to inspect three proof sheets which had been preserved by the printers :

1st (6th Issue in above table). Inscribed "No. 8345 1 m. ; Med. 8vo. ; 24 off ; March 30th, 1898 ; Machine 1 Hour ; George Towie." The sheet contains 48 stamps, arranged in two panes of 24 each, six rows of four. The panes are side by side, the second being tête-bêche.

2nd (9th Issue in above table). Inscribed "No. 10451, 88 runs, machine 2 hours, 10.3.99." This sheet contains 24 stamps, arranged in two panes of 12 each (three rows of four), one below the other, tête-bêche. It is not clear though, whether the 24 stamps are intended to represent a sheet as run off.

3rd (10th Issue in above table). Inscribed "No. 12514, 60 sheets as this, Aug. 30th, 1900. H.E.W." The sheet is similar in size and arrangement to the second, but has the appearance of being half a printed sheet of 48.

Looking over the sheets which I received direct from the Company whilst they were current, I find that two sheets supplied on April 4th, 1898, are identical with the 5th Issue in the above table, whilst others ordered on May 13th, 1898, and received some time within three weeks of that date, were of the 6th Issue. On December 1st, 1898, I received several further sheets, which I presume are the 8th Issue.

In *Ewen's Weekly Circular* of June 17th, 1899, I find a note to the effect that the size of the sheets had then been altered, and take this to refer to the 9th Issue, which was in sheets of twelve. The 7th Issue was chronicled in my reference list of railway letter stamps, published early in October, 1898. As regards the order I have assigned to the three printings known with the inscription, "Waterford and Limerick," I think there can be no doubt the issue perf. 12

was the earliest, the first printings for other Companies having had the same gauge. The precedence of the other two is doubtful, but the dull green is placed last on account of its being more common.

Having roughly classified the different printings, it is now necessary to give a further description.

I. Waterford and Limerick Railway.

Of the first printing, I have been able to examine half a sheet, and of the third, the greater portion of a sheet, but reconstructed. Of the second, printed in emerald green, a pair and a few singles have alone come under notice, although a small block in this rare shade is known. The relative positions of the stamps are the same, as well as the minute defects in all three printings, hence it is to be presumed the same transfer was used for all three printings. In the Waterford, Limerick and Western issues, on the other hand, a transfer of only a single impression was preserved. The following defects are the most prominent :—

No. 1. Dot over LI of "Limerick."
No. 2. Line over TT of "Letters" broken.
No. 3. White dot on curved back of D of "And."
No. 4. Not identified.
No. 5. No marks of importance.
No. 6. No marks of importance.
No. 7. Line over M of "Limerick" broken.
No. 8. Lower outline broken under right foot of W of "Railway." Top outline broken over right stroke of N of "And."

Waterford and Limerick Railway.

Half Sheet of the First Printing (1891).

No. 13. Dot between S and T of "Post"; White dot on foot of "2" over "Fee."
No. 14. Second vertical line to left of foot of top bar in left pillar broken.
No. 16? Faint dot under tail of R of "Railway."
No. 17? Faint dot under R of "Railway."
No. 18? Faint dot over IL of "Railway" (circular).
No. 19. S.W. corner of stamp defective.
No. 20. White dot on 4th bar in left pillar.
No. 21. Line over lower tip of L of "Railway" broken.
No. 22. Curved foot of D of "And" broken.
No. 23. Dot under NC of "Conveyance."
No. 24. Both lines over second T of "Letters" are defective. Dot over right stroke of first N of "Conveyance."

Nos. 1 to 6 are imperforate at top, Nos. 19 to 24 at bottom, Nos. 1, 7, 13 and 19 at the left side and Nos. 6, 12, 18 and 24 at the right side. The second and third issues may be found perforated 11, 12, and compound, and each sheet of 24 (four rows of six) had three horizontal and five vertical rows of perforation. In the partially reconstructed sheet of the 3rd issue referred to above, the top horizontal row of perforation (*i.e.* that between 1st and 2nd rows of stamps) gauges 12 and the other two rows 11, whilst the first vertical row is also perf. 12 and the others perf. 11. No regular rule seems to have been followed however.

II. Waterford, Limerick and Western.

The issues inscribed Waterford, Limerick and Western Railway may be classified in three groups, distinguished by means of certain

minute defects which are common to all the stamps on a sheet. These marks are as follows :—

(*a*) White dot on edge of ground, opposite first C of "Conveyance" (4th and 5th printings only).
(*b*) Dot near apex of N.W. triangle. Clear in 4th printing; occasionally (and generally faint) in 5th, 6th and 7th printings.
(*c*) Vertical hairline over T of "Post," 4th printing only.
(*d*) Dot under top outline, over M of "Limerick" (all printings).

With the fifth printing several additional defects originate :—

(*e*) Coloured dot under first E of "Conveyance," 5th, 6th and 7th printings.
(*f*) Stop after "Letters"; 5th and all later printings.
(*g*) Dot under line under RS of "Letters"; 5th, 6th and 7th printings.
(*h*) Two dots near right foot of R of "Western"; 5th, 6th and 7th printings, but occasionally missing in the first of these.

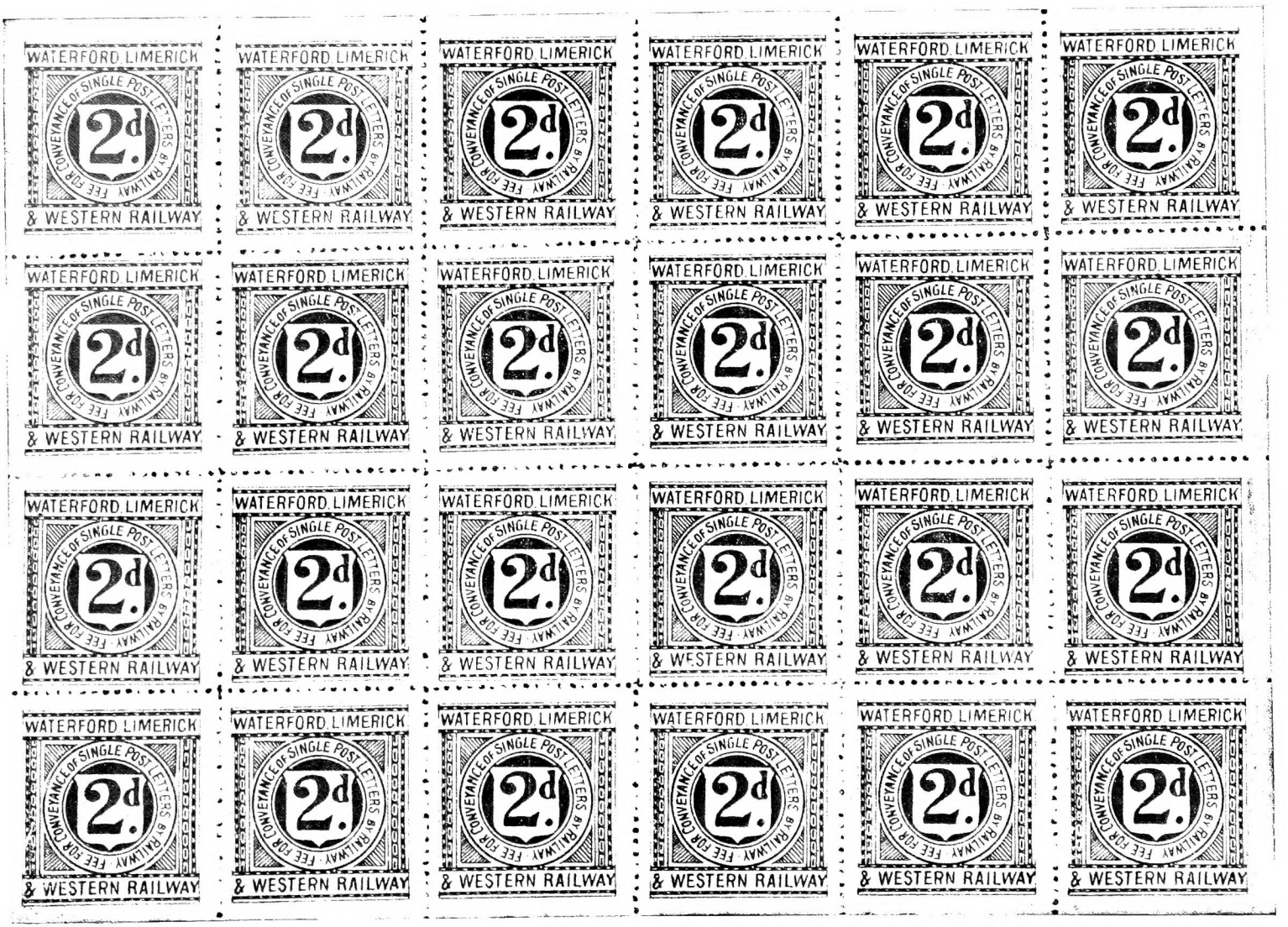
The sixth printing introduces three further defects :—

(*i*) Dot over "&." This defect also occurs three times on each sheet of the 5th printing.
(*j*) Dot over Y of "By." Sixth printing only.
(*k*) Dot before first C of "Conveyance." Also occurs on types 10 and 20 of the 5th printing.

The fourth printing is readily distinguished by the presence of mark (*c*) and the absence of (*e*), (*f*) and (*g*). The fifth, sixth and seventh printings, classified as type III. are equally well identified by the presence of (*e*) and (*g*), whilst the three later printings (type IV.) may be most easily told by the presence of mark (*f*) and absence of (*e*). Commencing with the eighth issue, as will be noticed, most of the defects disappear.

In the fifth printing the stamps are placed only $4\frac{1}{2}$ to 5 mm. apart; in later printings the space averages 6 to 7 mm. The width of a row of four stamps in the sixth issue varies from $5\frac{4}{16}$ in. at the top to $5\frac{5}{16}$ in. at the bottom of a sheet. In the sheets of 12 (ninth and tenth issues), the average width of a row is nearly $5\frac{6}{16}$ in.

Waterford, Limerick and Western Railway.
Entire Sheet of the Fifth Printing (4 rows of 6).



Fourth Printing (1896 ?).

This printing is very distinct on account of its emerald green shade. It is generally supposed to have been the first with the altered title and this is borne out by its very clear printing. I have only been able to examine two examples closely, both from the bottom row of a sheet, and either Nos. 20, 21, 22 or 23.

No. ? Dot over VE of "Conveyance"; right stroke of N of "Single" broken.
No. ? Top outline broken over TE of "Waterford"; B of "By" Defective.

There are other marks common to both stamps and evidently of a general nature (see above).

Fifth Printing (1897).

The fifth printing—the last to be arranged in four rows of six—was fortunately current until early in 1898, so that several entire sheets were obtained and preserved by collectors. The principal marks by which the types may be recognized are as follows:—

Arrangement of Types on Sheet, as Issued.

1	2	3	4	5	6
7	8	9	10	11	12
13	14	15	16	17	18
19	20	21	22	23	24

No. 1. Faint white dot on edge of ground, opposite second N of "Conveyance."
No. 2. Line over R of "Western" broken.
No. 3. Line under IL of "Railway" (circular) indented; circle indented over N of "Western."
No. 4. Two faint white dots on neck of figure "2."
No. 5. Faint white dot under shield, opposite first E of "Fee."
No. 6. Upright stroke of second T of "Letters" broken.
No. 7. Faint dot on lower extremity of "2."
No. 8. Dot over "&" (see Nos. 17, 18); dot under second E of "Western."
No. 9. Right strokes of W of "Western" and M of "Limerick" broken.
No. 10. Clear dot before first C of "Conveyance" (see No. 20).
No. 11. White dot on neck of figure "2," under I of "Single."
No. 12. S of "Single" indented at foot.
No. 13. Line over RS of "Letters" indented twice.
No. 14. Sixth vertical bar in right pillar broken in two.
No. 15. White dot between the two white bars under IL of "Railway."
No. 16. White bar on line over ST of "Western" missing.
No. 17. Dot over "&"; line under first E of "Conveyance" broken; second bar of left pillar broken.

No. 18. Dot over "&"; lowest bar of left pillar broken.
No. 19. Faint dot under the dot of "2d."
No. 20. Faint dot before C of "Conveyance" (see No. 10); 3 white dots on line over F of "Waterford."
No. 21. Centre stroke of second N of "Conveyance" broken.
No. 22. S of "Letters" broken; right arm of Y of "Conveyance" curved.
No. 23. Line under second E of "Western" defective.
No. 24. White dot on foot of R of "Railway" and on line over L of "Railway" (circular).

Sixteen of the above stamps—those from the outer rows of the sheet—have imperforate margin on one or two sides, which greatly assists in reconstructing a sheet.

Sixth Printing (1898).

Sheets of this printing are known to have been issued about May, 1898, and a proof sheet preserved by the printers records the date of printing as March 30th. The chief characteristic is the dot over "&" on each stamp on the sheet. In the previous printing, the dot only shows on three stamps—Nos. 8, 17 and 18 on the sheet—and in subsequent issues it does not occur at all. Every type on the sheet has a dot over Y of "By," a defect which does not appear to occur at all in other printings. There is also a dot before "Conveyance." I have carefully examined two entire sheets, and find on both the following noticeable defects:

Arrangement of Types on Printed Sheet.

1	2	3	4	ꝉz	ꝺz	zz	1z
5	6	7	8	oz	61	81	∠1
9	10	11	12	91	ς1	ꝉ1	ꝺ1
13	14	15	16	z1	11	o1	6
17	18	19	20	8	∠	9	ς
21	22	23	24	ꝉ	ꝺ	z	1

No. 1. White dot on upper edge of shield, under IN of "Single."
No. 2. Coloured dot inside upper curve of figure "2." White dot over shield."
No. 3. Top outline broken over LI of "Limerick."
No. 4. Lower outline broken under W of "Western."
No. 5. Dot to left of centre bar of E of "Waterford."
No. 6. Line to right of N.E. triangle broken; dotted band under second A of "Railway" indented.
No. 7. Line under first C of "Conveyance" indented.
No. 8. Foot of first E of "Conveyance" broken.
No. 9. Coloured dash on lower tip of shield.

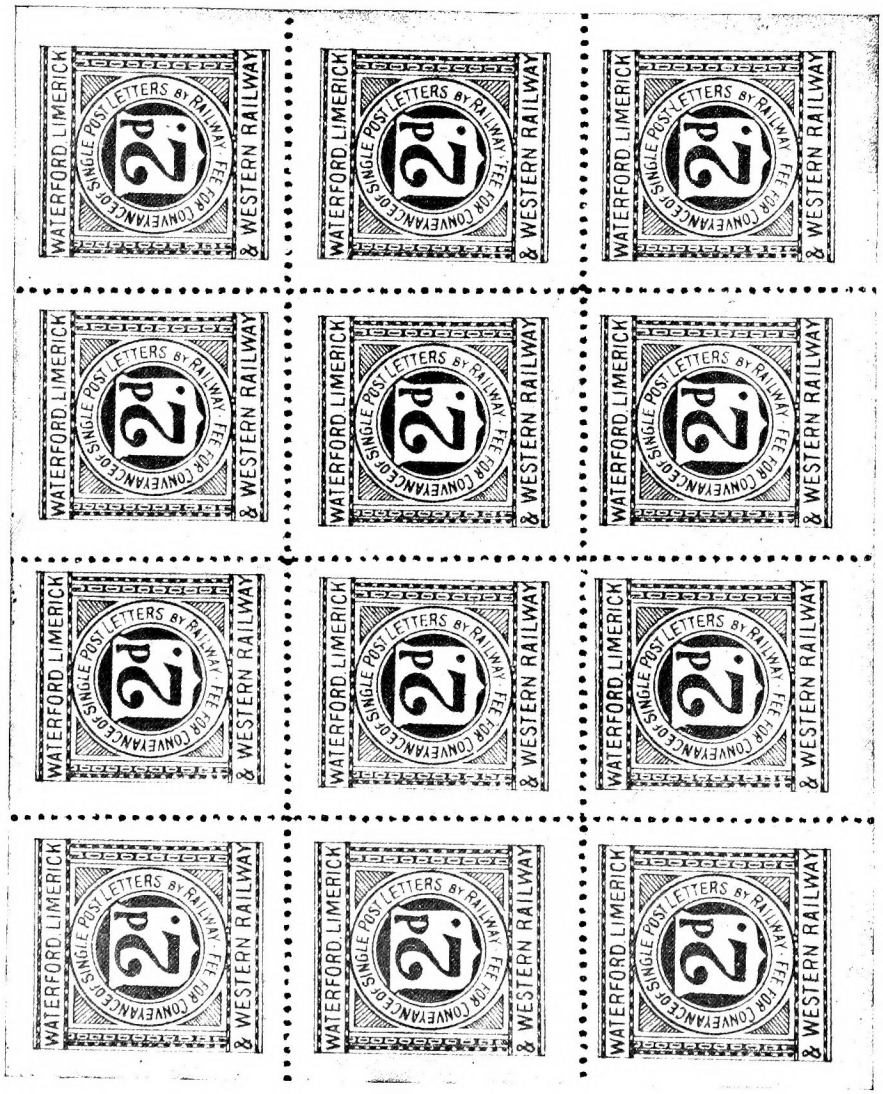
No. 10. Line under second E of "Fee" broken. Coloured dot just under top outline above E of "Limerick."
No. 11. First C of "Conveyance" connected by hairline with line beneath.
No. 12. Dot under lower outline of stamp, under second E of "Western."
No. 13. Faint dot between IC of "Limerick."
No. 14. Curved hairline inside O of "Waterford."
No. 15. Two faint dots attached to upper edge of lower outline under second E of "Western."
No. 16. Faint dash, nearly horizontal, over Y of "Railway."
No. 17. Y of "Railway" broken in centre.
No. 18. White dot on line over first C of "Conveyance."
No. 19. Dot under L of "Railway"; second line to left of AN of "Conveyance" broken. Centre bar of F of "Waterford" very faint.
No. 20. Blot over S of "Letters"; top outline broken at left end.
No. 21. White dot on upright stroke of L of "Railway."
No. 22. White dot over shield, opposite P of "Post"; first E of "Letters" broken.
No. 23. Faint dot on shield, opposite O of "For."
No. 24. Ground faintly indented between shield and I of "Railway" (circular).

This printing is remarkable for quite a large number of defects which are common to all the types on the sheet. Both panes in the printed sheets show the same 24 types, so that probably each pane was printed separately from the same impression on the machining stone, the paper being turned round to take the second.

Seventh Printing (1898).

The seventh printing is almost exactly similar in shade to the eighth, but as regards defects in the design the former belongs to the class of type III. and the latter are type IV. I have unfortunately not been able to meet with an entire sheet, but have a block of 10, which is sufficient to show that the stamps were issued in sheets of more than three rows of four. The sheets as printed and issued, are no doubt similar to those of the preceding issues. I have only identified the following types :—

No. 1. Right arm of Y of "Railway" nearly detached from body of letter.
No. 2. Circular line over R of "For" connected with S.W. triangle.
No. 3. Right arm of W of "Waterford" broken.
No. 4. Centre tip of W of "Waterford" broken.
No. 5. Line under first C of "Conveyance."



Waterford, Limerick and Western Railway.
Entire Sheet (as issued) of the Ninth Printing.

No. 6. Third bar from top in right pillar broken in two.
No. 7. No marks of importance.
Nos. 8 and 9. Not identified.
No. 10. Line over second E of "Conveyance" broken.
No. 11. Line over B of "By" indented; white dot on T of "Western."
Nos. 12 to 24? Not seen.

Duplicates of some of the above show additional marks. I have an example of this printing on a letter dated October 12th, 1898.

Eighth Printing (1898).

I have fortunately been able to examine an entire pane of this printing, in which the printed sheets of 48 were divided into panes of 24. Subsequent printings were made in sheets of 48, but each of such was cut into four panes of 12 before delivery. As in the latter printings however, there are only 12 types, as against the 24 of preceding printings.

Arrangements of Types on a Sheet as Printed.

1	2	3	4	21	11	01	6
5	6	7	8	8	7	9	5
9	10	11	12	4	3	2	1
1	2	3	4	21	11	01	6
5	6	7	8	8	7	9	5
9	10	11	12	4	3	2	1

No. 1. R of "Railway" faint at top; No stop (sometimes faint stop) between "Railway" and "Fee"; line under AI of "Railway" (circular inscription) faint; tail of R of "Waterford" very faint.
No. 2. Left outline faint, opposite V of "Conveyance."
No. 3. Line under apex of S.E. triangle broken.
No. 4. Dot between AN of "Conveyance"; line over R of "Limerick" broken.
No. 5. L of "Limerick" very defective; line broken under G of "Single."
No. 6. Dot on upper edge of shield, under LE of "Single"; neck of "2" indented near "d."
No. 7. Line over W of "Waterford" broken; dot under lower outline, under R of "Railway"; neck of "2" faint.
No. 8. Line over K of "Limerick" broken.
No. 9. White dot at upper corner of R of "Limerick."
No. 10. Shield connected with white circle round it, opposite R of "Railway."
No. 11. N of "Western" defective.
No. 12. Dot over lower tip of first E of "Western." No. 24 on the sheet has a dot under the line under ER of "Letters."

The twelve types on the upper half of a sheet are almost indistinguishable from those of the lower half. My sheets of this printing were issued by the Company on November 30th, 1898.

Ninth Printing (1899).

Several issued sheets of this printing have come under notice, each containing twelve stamps, in three rows of four; also half the proof sheet preserved by the printers, inscribed with the date of printing, March 10th, 1899. As several of the sheets were issued by the Company in March, 1900, this issue appears to have been in use rather longer than usual. The quantity printed was however much larger. The 12 types may be distinguished as follows :—

Arrangement of Types on a Sheet as Printed.

1	2	3	4	1	2	3	4
5	6	7	8	5	6	7	8
9	10	11	12	9	10	11	12
21	11	01	6	21	11	01	6
8	∠	9	ς	8	∠	9	ς
⊦	ε	z	1	⊦	ε	z	1

No. 1. Line broken or faint under LE of "Single."
No. 6. Line broken over first "C" of "Conveyance."
No. 10. White dot on third stroke of W of "Waterford."
No. 11. Lowest bar of E of "Single" nearly detached.
No. 12. Shield indented at top, under O of "Post."

The other types do not show any defects of importance.

Tenth Printing (1900).

The tenth printing was made on August 30th, 1900, and remained in use until December 31st, when the issues of the W.L. & W. Railway were recalled and replaced with those of the G.S. & W.R. Company. The printed sheets apparently consisted of four groups of twelve types arranged as in the preceding printing. The following defects occur :—

No. 1. The dotted band over AY of "Railway" is defective.
No. 2. K of "Limerick" smudged at foot; Y of "Railway" defective at foot.
No. 4. White dot on neck of figure "2."
No. 8. R of "Limerick" slightly smudged at top.
No. 10. Blot below line under GL of "Single."
No. 11. Upright stroke of R of "Railway," weak at top.
No. 12. White dot above the shield and below G of "Single" and another to left of shield and opposite first N of "Conveyance."

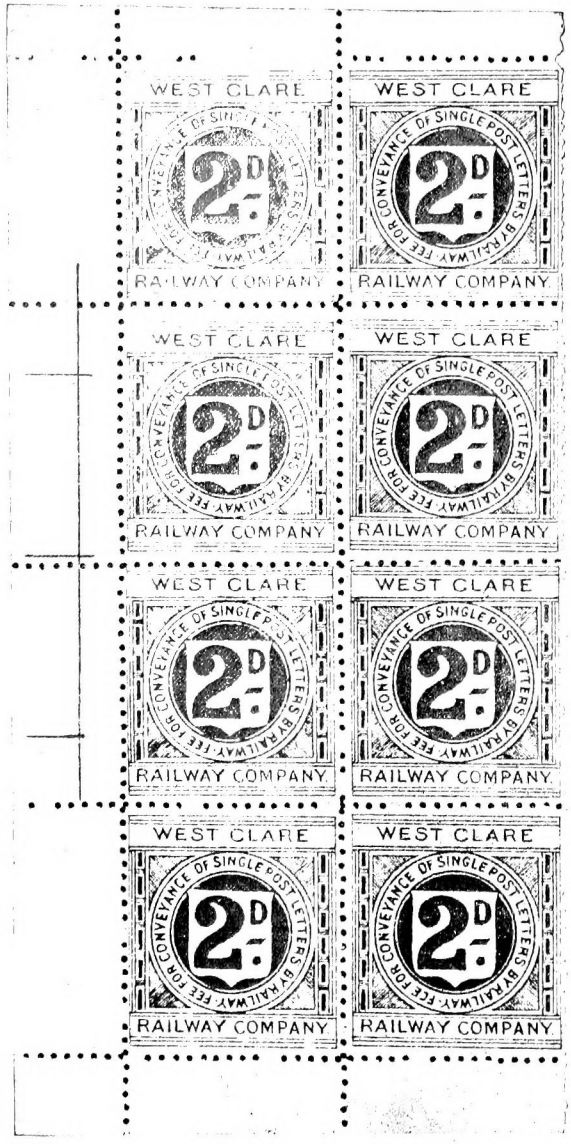
The other types do not show any defects of importance.

West Clare Railway.

THE West Clare Railway is situated in the North of the Province of Munster. The line runs westward in a semi-circle from Ennis through Corofin, Millbrook, Ennystymon and Lehinch to Miltown Malbay, where a junction is effected with the South Clare Railway, which however is worked by the former company and uses the same letter stamps. The South Clare line extends Southward from Miltown Malbay to Kilkee (Junction with the old W. & C. I. Ry.), with a branch to Kilrush. The total length of the two lines is 53 miles.

The letter stamps were lithographed by Messrs. Sealy, Bryers and Walker, of Dublin, and are issued in sheets of 24, arranged in four rows of six. Mr. W. J. Kennedy, Secretary and Manager to the Company, informs me that only one printing has been made, consisting of 48,000 stamps, which was delivered in April, 1891. They are printed in green and perforated 11.

West Clare Railway.
Issued in sheets of 24 (4 rows of 6).



APPENDIX.

ENGLAND AND WALES.

Cockermouth, Keswick, and Penrith Railway. I have fortunately been able to closely examine the two unique unbroken sheets of the first printing in the collection of the Earl of Crawford, and find that the twelve types may be distinguished as follows. The arrangement, as already stated, is in three rows of four:—

Type 1. Second line to left of lowest bar in left pillar broken.
Type 2. White dot in centre of second bar in left pillar. Line over T of "Post" cut through.
Type 3. White scratch across the upper tip of the S.W. triangle.
Type 4. Stop after "Railway" broken in two.
Type 5. Faint hairline between R and S of "Letters." Line over R of "For" broken. White scratch on ground under first N of "Conveyance."
Type 6. Blot on K of "Cockermouth." Lower outline of N.E. triangle broken over P of "Post."
Type 7. Outline to right of "Keswick" broken. White scratch on ground under R of "For."
Type 8. Second line over H of "Cockermouth" broken.
Type 9. Dot over IC of "Keswick."
Type 10. Lines over ESW of "Keswick" blurred.
Type 11. I of "Penrith" broken at top.
Type 12. Clear dot over T of "Penrith."

All the types are readily distinguishable by means of the above marks, and all stamps of this printing which I have met with have been identified with one or other of them.

East and West Junction Railway. The third printing does not appear to have been yet brought into use (September, 1901).

London, Chatham and Dover Railway. The black-green printing of the third transfer, with rough perforation, perf. 10½, would appear to have been the latest, as I have received several sheets which are known to have been issued from the Company's offices in May, 1899. At the same time, they may, of course, have been old stock.

Midland and Great Northern Joint Railways. The title of this Company has "Railways" in the plural, and not "Railway," as given on page 165. I have succeeded in securing an entire sheet of the stamps, and find that the transfer was made up of twelve groups of five types, arranged as follows:—

1	2	3	4	5	1	2	3	4	5
1	2	3	4	5	1	2	3	4	5
1	2	3	4	5	1	2	3	4	5
1	2	3	4	5	1	2	3	4	5
1	2	3	4	5	1	2	3	4	5
1	2	3	4	5	1	2	3	4	5

Types 4 and 5 are readily distinguishable, but the other three are almost impossible to identify with certainty. The most noticeable marks are as follows:—

Types 1, 2. No marks of importance.
Type 3. Usually has a very faint dot between J and O of "Joint."
Type 4. The lower outline is broken under JO of "Joint."
Type 5. Smudge between the two lines under YS of "Railways."

Individual stamps on the sheet show other defects, but no useful purpose would be served by giving a list of them. I may mention:

No. 4. Only one line instead of three between the fourth and fifth bars in the left pillar.
No. 8. Line over ND of "Midland" broken.
No. 15. D of "Midland" broken at foot.
No. 20. Dot under YA of "Conveyance."
No. 30. Dot under ET of "Letters."
No. 50. N.E. corner of stamp defective.
No. 53. Blot between I and L of "Railways."

The sheet before me varies considerably in shade. The colour is palest in the upper right hand corner and deepest at the left side of the sheet. Most of the stamps are more or less smudgy.

Neath and Brecon Railway. Messrs. McCorquodale & Co., Ltd., have been good enough to ascertain for me the following list of the printings of letter stamps which they have made for the Neath and Brecon Railway since the beginning of 1896. I have added particulars as to colour, perforation, and size of sheet:—

Issue.	Date.	Quantity.	Perf	Size of Sheet.	Colour.
2nd	April, 1897	250	12	12	Yellowish-green
3rd	Sept., 1898	100	12	12	Blue-green
4th	Mar., 1900	144	11	12	Green
5th	Mar., 1901	100	Roul. 12	8	Black-green

The first issue, as already stated, was supplied in 1891 by Messrs. Waterlow & Sons. In the absence of any evidence of printings between that date and 1896, I classify the printing of April, 1897, as the second.

The latest issue is really in a very dark bluish-green, but the description "black-green" gives a better idea of the colour as compared with the blue-green shade of the third issue. The plate used for the 2nd, 3rd and 4th printings was made up of three blocks of four types, side by side. The first of these four blocks has now been removed, so that the plate only prints a sheet of eight stamps. The stamps on the sheet therefore correspond to Nos. 3, 4, 5, 6—9, 10, 11, 12 on sheets of preceding issues. No. 9 (1st in lower row) still has the white dash over the shield, and the dot under the second A of "Railway."

Types.			
1	2	1	2
3	4	3	4

Plate Nos.			
3	4	5	6
9	10	11	12

North Eastern Railway. The two lower illustrations on page 181 are transposed. Stamp No. 18169 is 2nd issue and No. 23713, 3rd issue.

The 52nd Issue, Nos. 178001 to 181000, may be added to the list given on page 175, as it was issued in September, 1901. I have not yet met with specimens.

North Staffordshire Railway. Mr. J. F. A. Jones informs me that the second and third printings were supplied by Messrs. Allbut and Daniel in 1895 and 1897 respectively.

North Wales and Liverpool Railway Committee. The length of the line is incorrectly given on page 216. It runs from Bidston Junction to Hawarden Bridge and is about 14¼ miles long.

SCOTTISH RAILWAYS.

Highland Railway Company. I have been able to meet with several sheets of the sixth printing, and can now give the following list of defects by which the types may be identified.

No. 1. Dot in C of "Company"
No. 2. Dot under MP of "Company."
No. 3. Upper edge of D of "2d." nicked.
No. 4. Left foot of R of "Railway" broken.
No. 5. Faint dot under stamp, under M of "Company."
No. 6. White scratch across third bar in left pillar, O of "Conveyance" and figure "2."
No. 7. No marks of importance
No. 8. White dot to left of shield, opposite first E of "Conveyance."
No. 9. Scratch between I and N of "Single," at foot.
No. 10. Faint dot before P of "Post."
No. 11. Line to left of lowest bar in left pillar defective.
No. 12. Line N.W. of T of "The" is slightly indented.

The scratch across the shield and left pillar is on type 6, not 5 as stated on page 295. The colour of the impression varies from pale to dark.

The eighth printing is in a very similar shade of yellow-green to the sixth, but I have met with greater extremes of pale and dark shades. The white patch on types 1, 2 and 3 is clearest in sheets of the pale-green shades, but in all I have met with it is fairly clear.

Cork and Macroom Direct Railway.

Entire Sheet of the First Printing.

Three lines over "Cork and Macroom" and two under "Direct Railway."

IRISH RAILWAYS.

Ballycastle Railway. Mr. Hamilton McAllen, Secretary and General Manager to the Company, has succeeded in ascertaining the dates and quantity of all the printings which have been made, except the first, of which there appears to be no record. Mr. McAllen states that it was probably obtained at the same time as the first supplies of other Companies. I append the list and have added, as far as is known, particulars as to colour, type, etc. :—

Printing.	Date.	Quantity.	Transfer.	Perf.	Colour.
1st	Jan., 1891 ?	?			
2nd	Apr., 1891	250			
3rd	Jan., 1892	250	Examples of these six printings		
4th	Sept., 1892	200	are entirely unknown.		
5th	May, 1893	500			
6th	Aug., 1894	300			
7th	May, 1895	500	7th ?	11	Yellow-green
8th	July, 1896	500	8th	11	Dull grey-green
9th	Dec., 1897	500	8th ?	11	Yellowish-green
10th	Oct., 1898	1000	9th	11	Deep green
11th	July, 1901	900	10th	11	Bright green

Belfast and County Down. The 13th issue was chronicled in *Ewen's Weekly Stamp News* of January 20th, 1900.

Cork and Macroom Direct Railway. The first printing has two lines under "Direct Railway," and not "over Cork and Macroom," as stated on page 334. A sheet of the first printing is now illustrated.

FINIS.

IN order that this history may be kept up-to-date, I propose to edit annually—probably in the summer of each year—an addenda embodying any new information which may come to light respecting Railway Letter Stamps, and of course including a description of such new printings of these stamps as may be made in the future.

To the end that the many still unsolved problems may be brought a step nearer solution, I hope that all fellow-collectors will reciprocate by co-operating with me in continuing the work which, as regards this present volume, I must now bring to a close.

I take this opportunity of expressing my willingness to at any time assist in identifying or in ascertaining the genuineness of any specimens which may prove puzzling.

H. L'ESTRANGE EWEN.

32, Palace Square, Norwood,
London, S.E.

September 19th, 1901.