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The Inland Revenue Essay

Introduction

The Five Pound Orange is the pride and joy of many a Great Britain collection and a sadly unfilled gap in countless more. Second only to the penny black, the ± 5 Orange is the most iconic GB stamp of the Victorian era. There are few collectors who would not want to own one. As a basic stamp it is not scarce although market forces ensure it tends to be expensive. While those with common cancellations can be acquired readily, there are many scarce types and variations where few examples exist and some are unique. With the right knowledge, these rarities can be picked up for the price of normals.

Amazingly, for what is basically just two stamps, the £5 Telegraphs and £5 Postage have so many interesting and unusual facets that they fill a 312 page book – *The* £5 Orange by Dr John Horsey, published by Stanley Gibbons. Not surprisingly, the complete PowerPoint presentation takes $1\frac{1}{2}$ hours. To trim this down to a more suitable duration for the RPS meeting, the talk will concentrate on:

- The application of technology to identify differences in design
- A non-subjective way to distinguish blued and white papers
- Some of the massive frauds involving the £5 Orange

While the talk is naturally orientated towards the ± 5 Orange, many of the aspects are equally applicable to other stamps. Members may wish to ponder where some of this could be applied to their own fields of interest.

Little had been written about the $\pounds 5$ Orange in the past and when embarking on the study of the $\pounds 5$ Orange there was nothing to indicate how extensively or where any research might lead. Initially, as one aspect was investigated, it raised yet more questions to be answered. Then, probing into each of these new questions led to the need for even more research. It was so fascinating that curiosity led to persistence and eventually it all came together to form a cohesive picture. It is probably fortuitous that the extent of the work involved was not obvious initially – otherwise the project might well have been abandoned!

A Scientific Approach

As with any scientific study, it needs data – lots of it. The greater the volume of raw data, the more accurate any analysis and conclusions will be. For example, to study the $\pounds 5$ plate varieties you need 56 stamps, one from each plate position to identify plate flaws. But then you need a second copy of each to verify that a particular frame break is constant and not just a quirk on one stamp. In principle just 112 copies might be sufficient.

That is the simple view – until you find that many of these varieties are progressive and vary over the various printings and sometimes within printings. All but two plate varieties were absent initially but many more developed as the plate wore and corroded.

To build a comprehensive picture and determine when and how a variety changed over time, you need dozens of examples from each position.

Indeed over 25 million pounds worth of \pounds 5 Oranges were studied – mostly as images. Fortunately the \pounds 5 is the one stamp that is almost invariably illustrated by auctioneers so there is a wealth of images available in past auction catalogues. Hundreds of catalogues were trawled and scans taken of any images found, as well as scans of real stamps in dealers' stocks and numerous other sources. In all, over 5,500 images were acquired, examined, recorded and stored as digital images.

For each, notes were taken of the corner letters, cancellations, dates of use, etc. With all this data in a spreadsheet it became possible to identify and remove duplicate records (where the same stamp had appeared in more than one auction - often many years apart). The 5,500 whittled down to 3,500 unique examples.

With this wealth of data it was then possible to produce tables and charts showing where, how and when they were used and to determine the scarcity of the various cancels and much more. These are all documented in the $\pounds 5$ Orange book. Combined with a concurrent trawl for the Telegraphs $\pounds 5$, Die Proofs and Colour Trials, it has enabled new discoveries and provided the basis to correct or challenge much established thinking.

The £5 Telegraphs

Telegraph stamps were introduced on 1st February 1876 with the highest denomination being 5 shillings. It soon became apparent that higher values were needed. Some overseas telegrams could cost over $\pounds 5$ and there was insufficient space on the telegram forms for enough 5s stamps. A $\pounds 5$ Telegraphs stamp was authorised and work began on a series of essays in April. The final essay is shown in



Figure 1: The Final Essay

Figure 1 and is reproduced with the gracious permission of Her Majesty The Queen to whom copyright belongs.



From this essay, De La Rue created a die. Ten different die proofs exist dated between the 8th and 17th of November 1876. This immediately begs the question of why so many and what the differences between them might be. A magnifying glass and sharp eye revealed

one of the early changes as seen in Figure 2. The dark areas where the portrait circle intersects the horizontal frames were removed and absent on all later proofs.

Subsequent changes were far more subtle and no hunting with a magnifying glass was likely to detect many of them. A new technique was needed.

The Comparatec Brought up to Date

Around 1974, there was an innovative optical device called the Comparatec. This illuminated magnifying viewer gave a $10 \times$ image of a small area on a viewing screen. In it, you placed the two stamps you wanted to compare and positioned them so that the images of each were exactly superimposed. Once you had the stamps aligned, the device could alternate between the images. If the two stamps were identical, the image remained steady. In the case of slight differences between the two, most of the design remained static but any differences flickered. It was most useful when comparing overprints as on the GB Officials. In simple terms, you could line up the overprints, compare your stamp against a certified example from the same setting, and determine whether it matched the genuine one or not. The Comparatec is seldom seen these days. It had a limited field of view and was unsuitable for large items such as the £5 Orange, stamps on cover or die proofs.

Help is at hand with modern technology in the form of a scanner and image processing software. The software used by the Author is Adobe Photoshop. This needs a fast processor with ample memory but is extremely powerful, with more function than most collectors would ever need. The discussion that follows is specific to Photoshop: the terminology in other image manipulation software may vary. Any image processing software that includes a *layers* option and the ability to *re-size* and *freely rotate* images should suffice. For example, the Serif software PhotoPlus combined with PhotoZoom offers similar facilities and is considerably cheaper.

Comparing Images with Technology

To compare two stamps, first scan the items at high resolution. For preference, this should be at 1200dpi (dots per inch) or better. In many cases, 300dpi or 600dpi is satisfactory. In Photoshop, store each scanned item as a separate file in TIF format rather than as the more common JPG format. TIF and JPG are simply different ways of storing digital images. JPG files are compressed and some information in the stored image can be lost each time it is manipulated and it starts to lose definition. TIF files are much larger but retain the full information content of the image. There are many other file formats, some of which may also be suitable.

Suppose you want to compare two stamps or die proofs: open both images in Photoshop so you can see them side by side. Let us call the images **A** and **B**. Using image **B**, select the image and drag it onto image **A**. This creates a new *layer* in image **A** containing image **B**. It is like having the images on two separate sheets of paper. If the two sheets partly overlap, image **A** is partly hidden by **B**. You now need to align image **B** exactly over the one you cannot then see. You need to make image **B** transparent so you can see through it.

In the *layers* option, highlight layer **B** (green arrow in Figure 3) and change its *opacity* to 50% (blue arrow). This makes the top 'sheet of paper' semi-transparent and you can now see both images as in Figure 3. Here there are two die proofs. **A** is the original image and **B** is the second image dragged onto **A**.



Figure 3: Aligning Images

With layer **B** selected, the *free transform*

option enables you to move, rotate and, if necessary, re-size **B** so that it exactly overlaps **A**. In Figure 3, the stamp in image **B** is aligned horizontally with **A** and has been made the same size. If **B** is moved up and to the left, the images can be superimposed exactly – the lettering of FIVE POUNDS will become sharp rather than doubled. Once correctly aligned, restore the opacity of **B** to 100%. Only **B** is now visible: **A** is hidden under it.

The *layers* panel has a marker (violet arrow) against each layer that determines whether that layer is displayed or not. Repeatedly click the marker against layer **B**. This will display images **A** and **B** alternately. Differences will show as movement, just like in a cartoon film, but identical parts of the images remain static. The technique is just like having a very much-enhanced Comparatec, especially as Photoshop allows you to zoom in on areas of interest.

This process can be used with multiple layers. The Author took all 56 images from the black proof sheet and created an auto-aligned 56-layer stack. Each image was then oscillated in turn with stamp AA. This not only highlighted a couple of defects in the original plate but also drew attention to the differences in the corner letters which led to controversial conclusions about how the plate was made.

The same technique was also used to compare cancellations. It was used to show that two cancels that appeared the same were actually from different cancellers by detecting small displacements in the letter positions. In other cases, it confirmed identical cancellers were used and even proved that one cancel had been incorrectly declared a fake. It has also been employed to show if similar specimen overprints are from the same or different handstamps, and even to plate 1d blacks. The possibilities seem endless.

This modern simulation of the Comparatec is an extremely powerful philatelic tool and opens up completely new avenues in philatelic research. It can take a while to become familiar with the software and initially may involve extensive use of its *help* facility, but the user can soon learn shortcuts and become proficient at comparing images.

The Colour Trials



Figure 4: The Gold Trial

Colour trials were taken in Gold, Grey-green, Slate-blue, Dull Claret, Dull Mauve, Brown-lilac and Pale Ultramarine. Of these gold was most befitting for this prestigious stamp. One sheet was printed, the lower half of which was overprinted Specimen.

Befitting it may have been, but gold was quickly dismissed once the finances were considered. It was going to cost between 4d and 6d per stamp to print. That equates to around $\pounds 1$ per sheet – a considerable sum in those days. The reason for the high cost was use of actual gold – there was no satisfactory synthetic gold ink in those days. The photograph in Figure 4 shows the sheen from the metal and a highly magnified image of one of the border ornaments in which flecks of the gold metal are visible.



Figure 5: The Colour Trials

Figure 5 shows the other 6 colour trials (although not accurately) from which the Pale Ultramarine was selected. It was decided: the \pounds 5 value was to be Blue. Everything was agreed until it was realised that a \pounds 5 value in blue could be confused with the \pounds 5

Probate Court stamp that had been around for some years. While the difference in Figure 6 might be obvious today, bear in mind how they might look in monochromatic gaslight of



Figure 6: Blue Colour Trial and the Probate Court

the 1870s. As a result, the decision was taken to print in orange (vermilion as it was termed). There were no colour trials in orange.

The $\pounds 5$ Telegraphs was printed in orange. Figure 7 shows an imprimatur and a mint example. Both are scarce with only 8 examples of each recorded. It seems strange that

the mint $\pounds 5$ Postage on blued paper, of which there are more than 100 examples is listed by SG at $\pounds 70,000$, whereas the mint $\pounds 5$ Telegraphs, with only 8 known, is a mere $\pounds 25,000$. Until recently the Telegraphs were



Figure 7: Telegraphs Imprimatur and Mint

consigned to a section of the SG specialised catalogue. However they now have a prominent listing in the SG Concise – one to watch!

Telegraphs Specimens and Used Examples

As with most stamps of the era, telegraph stamps are found with Specimen overprints. Three main types exist – types 8, 9 and 11. Some specimen type 9 examples were found to be watermark sideways rather than sideways-inverted. This new discovery is now listed by SG.

All used examples come from 'liberated' telegram forms. There was no legitimate way any used examples could reach the public. Every single one has 'fallen off the back of a lorry'. Used examples have the cds cancel of the originating office; some have an auditing box cancel in addition. All telegraphs stamp were withdrawn on 31st October 1881 when normal postage stamps were used instead. This meant that there was no longer a $\pounds 5$ value to service high cost telegrams. A $\pounds 5$ Postage stamp was needed but it did not appear until 21st March 1882.

The £5 Postage Stamp

To produce the £5 Postage stamp the telegraphs plate was modified. All marginal

markings and the words TELEGRAPHS were removed from the plate. It was split into two panes of 28 arranged with a stamp-sized gutter between. Double pane sheets were printed and, in a separate operation, the blank spaces were filled in from a simple plate with POSTAGE



Figure 8: The Overprint Plate

flanked by key patterns as a 28-set plate. Figure 8 shows how the stamp would appear initially before being overprinted with POSTAGE. This was the first GB two colour printing - albeit in orange and orange.

The $\pounds 5$ Orange plates no longer exist but a similar pair of plates for the 1882 Fiscal stamps of the Orange Free State are held by the British Library. They are illustrated in *The* $\pounds 5$ Orange book. In this image it can be seen that the overprint plate comprises sections, making it simple to replace a section. There is some evidence that some printings of the $\pounds 5$ Orange have a substituted cliché of the overprint plate but there were insufficient examples available to prove it.

The Abnormals

Various Specimen overprints exist for the $f_{.5}$ Postage stamp but the block of 9 in Figure 9 unusual. All the issued is sheets are perforated through the top margins and with a single extension hole each side. They are bottom-fed into the perforator. This block was top-fed – there are no perfs extending into the top margin. Also the side margin is perfed through. The only rational explanation is that it was part of the 6 imperf



Figure 9: The Abnormal

sheets sent to the Inland Revenue by De La Rue. From these the registration sheet was selected and the other five sheets were perforated at Somerset House and overprinted Specimen. It follows that these are Abnormals. By chance Somerset House used a perf 14 machine and singles are indistinguishable from De La Rue perforated stamps. They might easily have used their perf 15 machine and created an outstanding rarity. Nevertheless these are still 'Abnormals'.

The Triple Specimens

Specimens exist with three type 9 specimens, Figure 10. These are the colour standards for the November 1884 printing – the second on blued paper. They are listed by SG only on white paper. This is erroneous. They simply do not exist on white paper: all are

on blued albeit most are gently blued. Stanley Gibbons say that they will be correcting this in the next edition of their QV specialised catalogue.

Somewhat rarer triples also exist with



Figure 10: The Triple Specimens

a central type 11 Specimen flanked by two type 9. These are also on blued paper although that is less clear than for the triple type 9.

Blued vs White Paper

There were seven printings making 248,472 stamps. The first two printings were on blued paper so any dated before the 1889 third printing must be on blued paper. The bluing varied and some that are blued are not obvious and can easily be taken as white. Bluing often appears as wide streaks in the paper and such streaks are a positive indication. This test can be considered subjective: the quest had to be to investigate a definitive way to distinguish the two. As with any scientific experiment, we show not only what worked, but also what did not. We explore various tests...

Figure 11 shows 11 stamps of which all but \mathbf{H} and \mathbf{K} are on blued paper. These include \mathbf{E} and \mathbf{I} the two types of triple specimens. It can be seen that there is considerable variation in the degree of bluing, varying from the obvious to the almost imperceptible. Stamp \mathbf{A} is an imprimatur and is from the registration sheet. This cannot be anything other than blued paper. This stamp is then cut in two (digitally of

course!) and overlaid on the others. On many there is a sharp contrast where the edge of the imprimatur adjoins the other stamp. Stamp **E** is the triple specimen type 9 and here the transition is almost invisible. This means that the triple is just as blued as the imprimatur. If the imprimatur is blued, then so is the triple – QED.



Figure 11: Blued vs White paper

In similar vein, a small slice has been taken from stamp \mathbf{H} , the specimen type 11 on white paper, and overlaid at the right of all the others. The contrast is clear on all except stamp \mathbf{K} , the specimen type 16 which is also white paper. It is clear that there is blued paper, *gently* blued paper and white.

It is understandable that certificates for blued paper tend not to be given for the gently blued class. Mint or used examples on blued paper have a huge catalogue value and to give a certificate to a gently blued example might give an unrealistic expectation of its value. The problem comes when the same criteria are applied to Specimens. Here the values are reversed. Specimen type 9 on blued paper is very common: on white it is incredibly rare with just two copies recorded. A gently blued specimen type 9, which is also common, would be given a certificate as 'white' giving it a grossly optimistic opinion of value. Stanley Gibbons is clear about blued paper - to quote: "Our prices are for markedly blued paper; stamps only slightly blued being worth rather less." That says gently blued is still sg133 but not worth as much as a more strongly blued example. However it is totally misleading to assign these to sg137 as gently blued examples are still much scarcer than white paper. A solution lies in SG allocating and defining **sg133a** as gently blued with catalogue prices higher than sg137 but lower than sg133. That way certain specimens and the imprimaturs can be given correct certificates as (gently) blued.

Deeper POSTAGE overprint

It took De La Rue a while to realise that they needed to reduce the plate pressure when printing POSTAGE onto the part-finished sheets. It has a much smaller surface area and if applied with the



Figure 12: Postage Deeper

same force it will result in a much deeper impression. A strong contrast between POSTAGE and the rest of the stamp as in Figure 12 is a good sign of an early printing and hence blued paper.

How a scanner sees colour

One might think that a scanner could measure colour. Figure 13 is a magnified corner square from a blue colour trial and shows what the scanner detects. The individual pixels (a three hundredth of an inch across) vary enormously in colour but taking an average across 25 of them gets closer to what the eye sees. This average can be split into its Red, Green and Blue



Figure 13: What a Scanner Sees

(RGB) components as shown in Figure 14. This shows the RGB measurements for a group of blued paper and white paper stamps. While the measurements show an average difference, there is too much variation: it is not possible to use such analysis to decide on blue vs white for a single stamp. The eye is better than a standard scanner.

Similar tests of the unprinted areas for paper colour were even less conclusive.

Shades

Colour can help as the distinctive dull salmon shade is always blued paper. However shades do not help for those scarce blued paper examples in the brighter orange more associated with white paper examples.



Figure 14: RGB Analysis of Orange Ink

Ultraviolet

Could ultraviolet help? Figure 15 shows a group under long wave ultraviolet light. The top row is blued paper and the other two are white. Generally the blued papers appear lilac but not those rarer blued paper ones in the brighter orange shades. The white papers vary from chocolate to purple. Also there can be effects if a stamp has had some grime removed in detergent. The UV test is not conclusive.



The Conclusive Test

Figure 15: Under Ultraviolet

The human eye suffers from optical illusions and is unable to see subtleties in paper shade due to the large area of orange surrounding the unprinted areas. A scanner however does not suffer such defects. Figure 16 shows the largely 'white' value panels taken from a range of $\pounds 5$ Oranges. Without the confusion of extensive orange colour the blued paper is clear.

The top two are deeply blued but the next four are still clearly blued. These comprise a gently blued type 9 specimen, the triple type 9, the triple combined types 9 and 11 and the imprimatur. Of note is the consistency of the blueing in these gently blued examples as well as the stark contrast with the white paper examples. Even the creamy paper ones at the bottom are clearly different to any of the blued



Figure 16: THE Test for Blued Paper

ones. At last there is a scientific means to settle the blued vs white issue. Note: Figure 16 has been adjusted to show the effect better.

Frauds

There are many cancels used with the ± 5 Orange, some common; others rare. One seldom seen cancel is shown in Figure 17 – an Edinburgh Exchequer violet oval and is obviously some form of accounting usage. Many collectors regard violet cancels as undesirable so, at first, it was not surprising to see the example in Figure 18. This bears strikes of the Accountant's Office cds, but in addition, there is a very faint central Exchequer Edinburgh double-ring oval struck vertically.



Figure 17: Violet Exchequer cancel



Figure 18: Accountant's Office

At first glance, it would appear that a dealer or collector must have bleached out the Exchequer cancel to improve the stamp's appearance. This is not the case. In Victorian times, $f_{.5}$ was a considerable sum and some Post Office employees, using $f_{.5}$ Oranges as part of their job, would have been tempted to take advantage. The Exchequer cancel is dated 21st November 1891 but the cds is 15th January 1892, almost two months later. If this was

genuine use of two related cancels, the dates would match, or be only a day or so apart. The disparate dates confirm it is fraudulent use. The shade of the stamp itself is noticeably bereft of red and under ultraviolet appears brown, unlike any others seen. Evidently the stamp has been bleached in an attempt to remove the Exchequer cancel, reducing the red component of the orange as a result. Figure 19 shows this same image digitally enhanced which makes the 21st November 1891 date of the Exchequer cancel clear.



Figure 19: Digital Enhancement

How was the Fraud Perpetrated?

It is likely that an employee in the Accountants' Office acquired a $f_{,5}$ with an Exchequer cancel, probably from security scrap, took it home and bleached out the violet cancel. On 15th January 1892, he needed a £5 for an accounting docket as part of his job. However, instead of using a new £5 Orange from his stock, he could pocket that and affix his cleaned copy. This would keep his stock balanced. He then cancelled his cleaned copy in the usual way. One might think he would have placed the Accountant's Office cancels centrally to hide the erasure better, but that would have appeared suspicious. At that time, the Accountants' Office cancels were always at the sides, to tie the stamp to the docket. There was little chance of discovery, especially in the winter months. In dim gaslight, the residue of the earlier cancel would pass unnoticed. Furthermore, all the dockets would normally have gone for destruction soon after they had served their purpose, thereby eliminating all evidence.

However, a small percentage became 'liberated'. To satisfy the demands of collectors, dealers at the time may well have paid a few shillings to those with access to scrap dockets. Very few $f_{.5}$ Oranges were used postally, and almost all used examples existing today fell off the back of a horse and cart!



By pocketing a new stamp for redemption elsewhere, the clerk's stock would balance. He had made a month's wages in one day.

Figure 20: A Second Example of this Fraud

When writing *The £5 Orange*, it was thought that this might well be the only surviving example of this particular fraudulent use. However, recently another example has come to light, used on the same date, although the Exchequer cancel is 4 days later, 25th November. This is shown in Figure 20 along with its enhanced image. This time he was more effective in reducing the Exchequer cancel but, although less obvious, the letters 'EDIN', part of the ovals and '25 N' of the date are still evident. With this second example, it is now clear that got away with at least two month's wages that day! The fraud was massive. One could speculate about how often he executed this fraud. There is likely to have been a steady supply of £5 stamps with Exchequer violet oval cancels coming into his office and acquiring a few each week may have been possible. There may have been the opportunity to execute the fraud almost daily. If so, with the high value involved each time, there is the potential for this fraud to eclipse the sums involved in the Stock Exchange forgery. Those were only a shilling a time: the £5 is 100 times greater.

Another Massive Fraud

The upper row in Figure 21 shows examples lettered DA, DF and AI bearing a 1.30pm London Chief Office timed registered oval cancel dated 9th December 1899. These cancels are hiding an erased specimen and, in each case, the cancel is heavily inked and placed to mask the specimen overprint.



Figure 21: Fraudulent Use of Specimens

The centre example has an RPS certificate stating "faked cancel over specimen overprint". The left-hand copy is similar. At the far right is a badly damaged example, but the cancel shows the same characteristic over-inking where the specimen would be. All three have been cleverly done and mask the specimen well. Even under magnification, the letters of SPECIMEN are difficult to see, but there is sufficient trace to show they are there. The enlargement shows SPECIMEN extracted from another stamp and placed just below the obliterated specimen on stamp AI. It is covered by the inverted DON CHIEF of the cancel. The curves of the 'S' are apparent in the 'F'; the 'N' is seen as a darker shadow in the outline arc of the cancel, as is the first 'E' of specimen buried within the 'H'. With careful study, all other letters can be seen sufficiently to show that the specimen overprint is there.

At first, these might seem to be a simple case of fake cancels applied to specimens to defraud collectors. However, this is not the case: the cancels are genuine. The same

cancel, but this time crisply struck on CK, is clearly not hiding a specimen. The image comparison techniques discussed earlier show that all four are from the same device. If the cancel on CK is genuine, it follows that the other three must be genuine too.

The stamp lettered CF has the same cancel but dated 1st December 1899. The heavy overlapping cancels completely obliterate much of the Queen and hide a specimen overprint. Its deeper shade of POSTAGE shows it to be blued paper, which is inconsistent with an 1899 date. It can only be a specimen type 9 on blued.

Logically these cannot be forged cancels. A forger would not create handstamps for two different dates as there was no need; neither would he deface a mint $\pounds 5$ to falsify the used one, lettered CK. The only rational explanation is that all five cancels are genuine, four of which are fraudulent use. It seems that a clerk at London Chief Office had acquired several Specimen stamps and used them instead of new $\pounds 5$ stamps from his stock.

If, as most were, the stamps were used for internal accounting, once the dockets they were on had served their purpose, they would have been consigned to security waste and destroyed. This meant that there was little risk of discovery. These obscured specimens are often difficult enough to see today, let alone in the dim gaslight of an 1899 post office. These four stamps escaped destruction, but even so, it has taken 113 years to uncover the fraud. Based on just those discovered, in that one day, the clerk made $\pounds 15 - a$ huge sum in those days and the equivalent of 300 Stock Exchange shilling forgeries. Stamps DA and DF are centred the same so probably from the same sheet. It is likely that DB-DE also existed.

With four known examples in a few days, there were probably many more destroyed. Given the potential of a ready supply of specimens within London Chief Office, this fraud could have been huge, and pale the Stock Exchange forgery into insignificance.

Usage of the £5

Very few £5 Oranges were used for postage. Most were used for accounting for excise duty, reconciling payments for bulk mail, on telegrams and other internal accounting. There are fewer than 5 provably postal use pieces recorded although there are a few dozen that are probably postal use. Figure 22 shows one of the few known. It is on a strong Manila paper so cannot be a docket.

The $\pounds 24.10.0d$ piece shown in Figure 23 is the most important $\pounds 5$ Orange item known, as it proves how huge



Figure 22: Postal Use

numbers were used. It is a docket that accounts for monies received for bulk mail. The clerk at High Holborn had received a total of $\pounds 24.10s$ for four batches of unstamped bulk mail. To balance his till, he affixed a 10s and four each of the $\pounds 1$ and

£5 stamps from his stock to the form. The form went to Head Office, London WC, where it was cancelled and subsequently 'liberated'.

Usage Analysis

Further proof of the lack of postal use comes from the observed patterns of use taken from the data accumulated in the study. It was analysed for usage by time of day, day of week, day of month, month of year and by year. The lack of postal use becomes clear with the usage by *month within year* as shown in Figure 24. We see 'void' periods, notably from April to December 1900 – 9 months with just one example (and that is suspect as the image available was poor). If there were any significant postal use then it is almost impossible for there to be no examples in such an extended time. It simply means there were no 'liberations' for nine months.



Figure 23: £24.10s Piece





The blue line in Figure 25 shows the observed usage by year and exhibits strong peaks. There are large numbers used Belfast, Edinburgh and Glasgow and these are thought to be associated with Excise duty. If we remove all these, we end up at the green line. However there are many cancels from Accounts Offices like *Manchester Accounts* and *Accounts GPO Glasgow*. Removing these too renders the magenta line and that is fairly uniform, at least up to 1898.



Figure 25: Usage by Year Analysed

The £,5 Orange

From 1899 we see a huge peak, but little in 1901. Something is different: the capture ratio is abnormally high. As a result of some huge 'liberations', a far greater proportion of those issued ended up in philatelic hands. If we adjust the observed 1899, 1900 and 1902 figures to allow for this abnormal capture, we get the dotted orange line. As a result, the lowest line is reasonably uniform throughout the life of the \pounds 5 Orange. This represents the underlying Telegraphic, Bulk Mail accounting and Postal use. This then is a comfortable and consistent picture and leads to a high degree of confidence in the analysis.

Further Detail

The result of three years research is a profusely illustrated, full colour, 312-page hardbound book published by Stanley Gibbons in 2013, ISBN-10: 0-85259-902-1. It brings together in one volume everything you could ever want to know about the $\pounds 5$ Orange and a whole lot more. Greater detail and further topics are covered in the book. These include some surprising aspects in the Die Proofs and Colour Trials, irrational late use of the Telegraphs and shows that the second printing of the $\pounds 5$ Telegraphs was entirely unnecessary.

There is a large section illustrating the plate varieties, analysis of the cancellations and their scarcity. There are sections describing the little-known Inland Revenue Officials, the interaction of the ± 5 with Unification and the De La Rue schemes, details of the forgeries, further frauds and a chapter on the Cinderella material based on the ± 5 Orange in addition to the King Edward VII ± 5 which was





Figure 26: Cinderella

abandoned after De La Rue had made the die. It includes a hitherto unrecorded die proof.

There are also useful and widely applicable appendices on identifying regummed, reperfed and repaired stamps along with more guidance on the use of technology in philately.

The book and the corresponding 5-frame display were awarded Large Gold Medals at Autumn Stampex 2013. The book is available from Stanley Gibbons or the Author at County Philatelic Auctions, Oakley Lane, Oakley, Basingstoke, RG23 7JZ or email county@stampauctions.co.uk.