

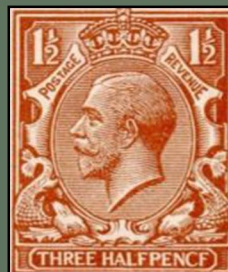
‘PENCƒ’ ERROR ON OVERPRINTED STAMPS OF IRELAND



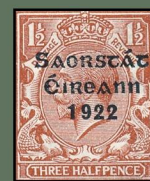
‘PENCƒ’



F



E

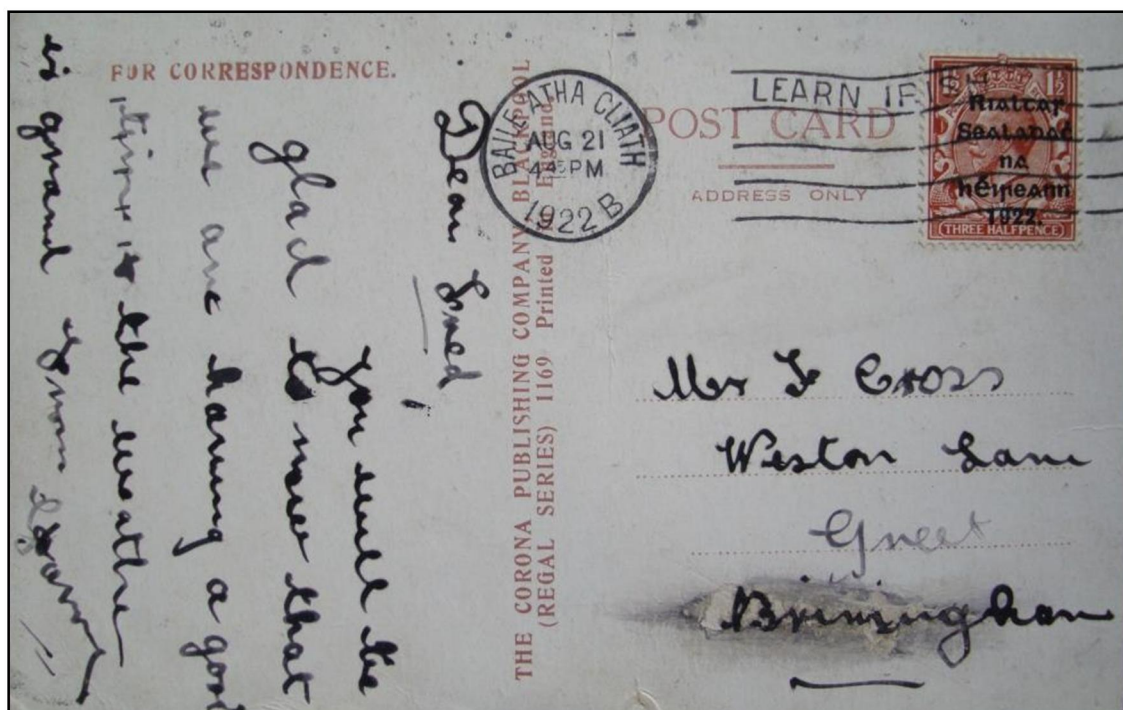


‘PENCƒ’
CORRECTED

by
Barry Cousins



Scans courtesy
 Iben Olsen



1½d. stamp - standard postal rate for Postcards, within Ireland and Great Britain, during the 'Transitional' period.

‘PENCF’ and ‘PENCF’ Corrected Errors on Overprinted Stamps of Ireland

List of Contents			Page
Introduction			1
GB Stamps - Printing, Perforating and Sheet Controls			1
Provisional Government - Thom 5 Line Overprints, Black Ink			
February 1922	‘PENCF’ Error	Printer’s Plate 12b	2
		Printer’s Plate 29	3
February 1922	‘PENCF’ Corrected Error	Printer’s Plate 12b	4, 4A
Provisional Government Coil Stamps - Harrison 5 Line Overprints, Gloss black Ink			
June 1922	‘PENCF’ Corrected Error	Printer’s Plate 12b & 29	5
Provisional Government Printing Trials - Thom 5 Line Overprints, Dull Black Ink			
February - August 1922	‘PENCF’ Corrected Error	Printer’s Plate 12b	6
Provisional Government - Thom 5 Line Overprints, Blue-black Ink			
August 1922	‘PENCF’ Corrected Error	Printer’s Plate 12b	7
	‘PENCF’ Corrected Error	Printer’s Plate 29	8
Provisional Government - Thom 5 Line Wide Overprints, Blue-black Ink			
December 1922	‘PENCF’ Corrected Error	Printer’s Plate 12b	9, 9A
Irish Free State - Thom ‘SAORSTAT’ Overprints, Blue-black Ink			
December 1922	‘PENCF’ Corrected Error	Printer’s Plate 12b	10
	‘PENCF’ Corrected Error	Printer’s Plate 29	11
Reprint of Article by William P. Fletcher			
‘PENCF’ and ‘PENCF’ Corrected Errors			12-14
Conclusions - Revised Check List & Points Arising. Acknowledgements.			14,15



‘PENCF’ Error
Stanley Gibbons GB References
N18e - Plate 12
&
N18f - Plate 29



‘PENCF’ Corrected Error
Stanley Gibbons GB References
N18g - Plate 12
&
N18h - Plate 29

Author Barry Cousins

First Edition - August 2018. Amendments added November 2018

© Barry Cousins, Kuala Lumpur, Malaysia August 2018.

Introduction

During the 'Transitional Period' from 1921 - 1922, GB definitive stamps, from the George V profile head issue, were overprinted for use in Ireland. The overprinting was an interim step, to recognise both the establishment of a Provisional Government, followed by the formal recognition of the Irish Free State. Overprinting was agreed to by both Irish and British parliaments, as dedicated Irish stamps were still in the process of being designed and approved by the Irish Postal Authority.

In this study the 'PENCF' and 'PENCF' corrected stamp errors, encountered with the 1½d. stamp, and which arose from working plates 12 and 29, in conjunction with overprints, are the subject of yet further review.

The reasoning behind this latest review is fourfold. Firstly it was considered apt that the excellent study conducted by William Fletcher in the early 90's, would benefit by the introduction of today's technology, in terms of scans and computer techniques. The original study is re-printed on pages 12,13 and 14.

Secondly it was considered valuable in support of the original findings, to correlate the sheet controls in use, with the stamp errors. By so doing, aspects such as printer's plates in use, sheet perforation types and overprint settings could be matched. This result would then add weight to the conclusions reached in the original study. As will be noted, with one exception, the conclusions reached in this document are in accordance with the previous study and the introduction of additional information enhances the original findings.

Thirdly in this study a key motivation was to show that collecting overprinted stamps is both challenging and rewarding, as it encompasses the intricacies and finer details of GB stamps, coupled with the added dimension of overprint types in use.

Finally with some degree of hesitation, a recent event is mentioned, whereby the author asked to validate an overprinted block, with a corrected error. This was duly done as a favour. However, the enquirer subsequently rejected the assessment and returned the auction lot in question. A description of the item, together with the assessment, now appears on page 8 of this study.

GB Stamps - Printing, Perforating and Sheet Controls

In outline, printer's plates 12 and 29 were produced from an electro-plated nickel on wax mould, which was taken from the master plate. This particular mould was damaged, resulting in the 'F' for 'E' error occurring on working plates 12 and 29.

More than fourteen working plates for the 1½d. stamp were issued to Alexander Thom by Somerset House for overprinting, with sheet controls Q 20, Q 21, T 22 and U 22.

With the letterpress (typography) printing process two working plates were placed on the bed of a 'Wharfedale' press. The process cycle printed two 'sets' onto a pre-cut mill sheet, which was watermarked and gummed. Printed mill sheet were then guillotined into single 'sets'. The term 'set' being the trade name given to a full sheet of stamps made up of two panes, each pane having 120 printed images.

The next step was the process of perforating the guillotined sheets, using 'Grover' machines. In outline, printed sheets taken from the left working plate and fed face up into the perforator, produced imperforated bottom and left margins. The sheets from the right plate of the press, produced perforated bottom and left margins. Hence controls are listed as either perforated or imperforated, which refers to the bottom margin condition. From this study it will be noted that if an error stamp from a positional block has a imperforated right margin, then it follows that the bottom margin from the associate control block will be perforated or vice versa.

FEBRUARY 1922 - PROVISIONAL GOVERNMENT OVERPRINT

'PENCF' error from Printer's Plate 12b (Official Plate 585/14)

Alexander Thom 5 Line Overprint from Setting 2a

George V Profile Head Definitive Stamps - Letterpress printed by Harrison & Sons Ltd.
Stanley Gibbons basic 1½d. stamp reference N18, and 'PENCF' error listed with Printer's Plate 12b as N18e.
Sheet Control in use Q 21n (Imperforate). Control Q 21 with narrow setting - ref. TC51.

Basic overprinted stamp reference T15 (SG 10). Date of issue 17 February 1922.

Overprinted stamp with 'PENCF' error from R15/12 designated T15b from Plate 12b.
SG10a overprint stamp error listed by Gibbons, but printer's plate not specified.

Thom 5 Line overprint, from Setting 2a. Overprint ink black.

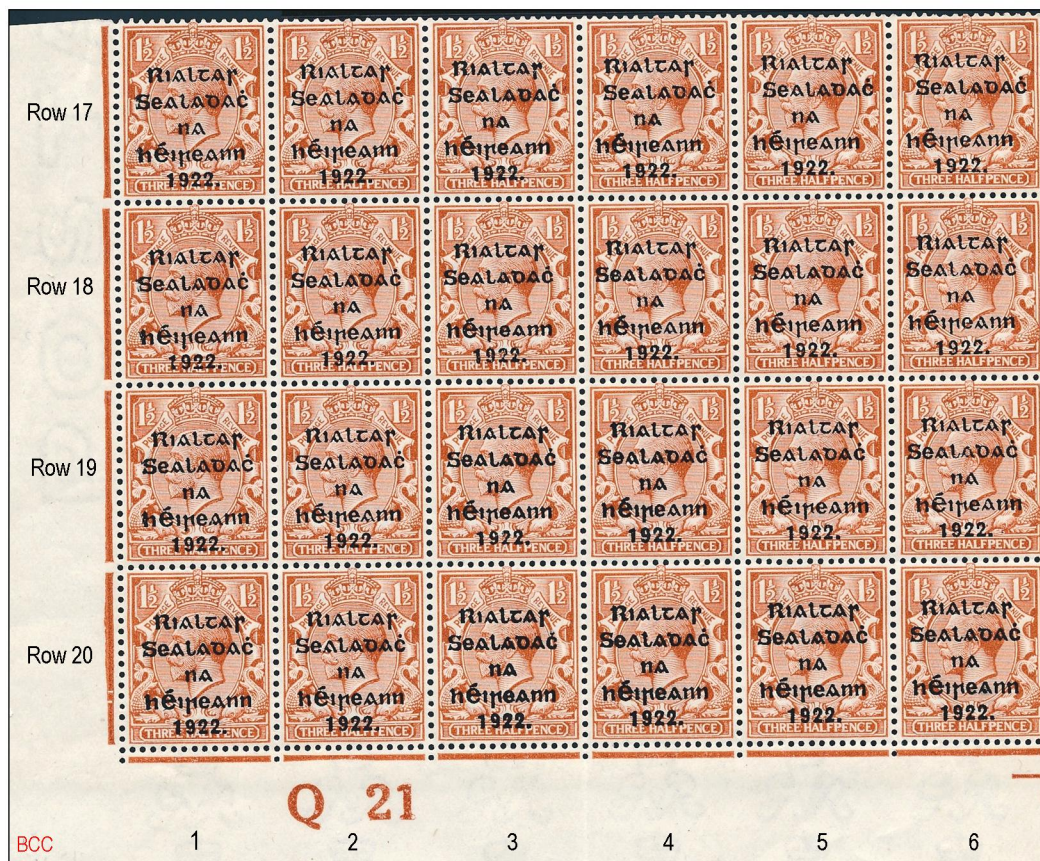


** Simulated image adapted by adding right margin perforations. It is considered likely that the original perforations were removed - see actual image above left.*

Example with certificate in collection of Barry Cousins



Perforations in right margin simulated*



R15/12



Error

TC51 - Q 21n Imperf. Control Block. Printer's Plate 12b. Overprint Setting 2a

PLATE 12b & CONTROL CHARACTERISTICS

- Jubilee line adjacent to stamp R15/12 narrow and smooth.
- Cuts in left jubilee line at 5.5mm & 7mm, adjacent to stamp R20/1.
- Jubilee line is convexly worn above the control.
- 'PENCF' error with stamp R15/12 - ref. T15b.
- Narrow spacing between tail of 'Q' to the leading edge of the '2' in 'Q 21' - see details on page 4.

OVERPRINT CHARACTERISTICS - SETTING 2a

- R15/12 - Void middle outer surface of '9' in '1922'.
- R17/3 & R17/4 - 'R' over 'Se'.
- R17/5 & R17/6 - 'R' over 'S'.
- R19/4, R19/5 and R19/6 - 'R' over 'e'.
- R19/3 - '1' of '1922' vertically under the 'i' in 'hÉireann'.
- R20/2 - Damaged full stop after '1922', frequently cut in a triangular shape, from upper right to lower left.

FEBRUARY 1922 - PROVISIONAL GOVERNMENT OVERPRINT
‘PENCf’ error from Printer’s Plate 29 (Official Plate 586/15)
Alexander Thom 5 Line Overprint from Setting 2a

George V Profile Head Definitive Stamps - Letterpress printed by Harrison & Sons Ltd.
Stanley Gibbons basic 1½d. stamp reference N18, and ‘PENCf’ error listed with Printer’s Plate 29 as N18f.
Sheet Control in use Q 21n (Perforate). Control Q 21 with narrow setting - ref. TC52.

Basic overprinted stamp reference T15 (SG 10). Date of issue 17 February 1922.

Overprinted stamp with ‘PENCf’ error from R15/12 and designated T15ba from Plate 29.
SG10a overprint stamp error listed by Gibbons, but printer’s plate not specified.

Thom 5 Line overprint, from Setting 2a. Overprint ink black.



TC51 - Q 21n Perforate Control Block
Printer’s Plate 29. Overprint Setting 2a.

PLATE 29 & CONTROL CHARACTERISTICS

- Jubilee line adjacent to stamp R15/12 thick and outer edge rough.
- ‘PENCf’ error with stamp R15/12 - ref. T15ba.
- Outer of the left side rule adjacent to the stamp from R19/1 tapers.
- Base line under ‘REE HAL’ of ‘THREE HALFPENCE’ thickens opposite stamp from R20/1.
- Lower section of left side rule displays uneven outer face adjacent to row 20.
- Narrow spacing between tail of ‘Q’ to the leading edge of the ‘2’ in ‘Q 21’ - see details page 4.
- Leading edge of lower limb of ‘2’ rounded.
- Weak impression of ‘21’ in control.

OVERPRINT CHARACTERISTICS - SETTING 2a

- R15/12 - Void top outer surface of ‘9’ in ‘1922’.
- R15/11 and R15/12 - ‘éí’ over ‘1’ in ‘1922’.
- R19/3 and R20/3 - Overprint heavy impression compared to the first two stamps in rows 19 & 20.
- R19/3 - ‘1’ of ‘1922’ vertically under the ‘i’ in ‘hÉireann’.
- R19/1, R19/2, R20/1, R20/2 & R20/3 - ‘1’ of ‘1922’ normally to the left of the ‘i’ in ‘hÉireann’.
- R20/2 - Damaged full stop after ‘1922’, frequently cut in a triangular shape,



FEBRUARY 1922 - PROVISIONAL GOVERNMENT OVERPRINT
‘PENCF’ corrected error from Printer’s Plate 12b (Official Plate 585/14)
Alexander Thom 5 Line Overprint from Setting 1b

George V Profile Head Definitive Stamps - Letterpress printed by Harrison & Sons Ltd.
Stanley Gibbons basic 1½d. stamp reference N18 and ‘PENCF’ corrected error listed with Plate 12b as N18g.
Sheet Control in use Q 21w (Imperforate). Control Q 21 with wide setting - ref. TC51/1.

Basic overprinted stamp reference T15 (SG 10). Date of issue 17 February 1922.

Overprinted stamp with ‘PENCF’ corrected error from R15/12 designated T15bb from Plate 12b.
Not listed by Stanley Gibbons with Irish overprint.

Thom 5 Line overprint, from Setting 1b. Overprint ink black.

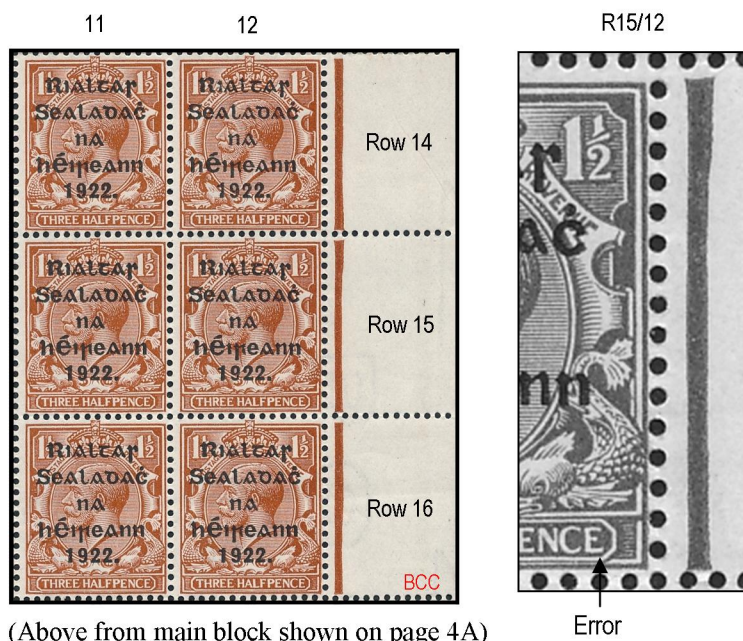
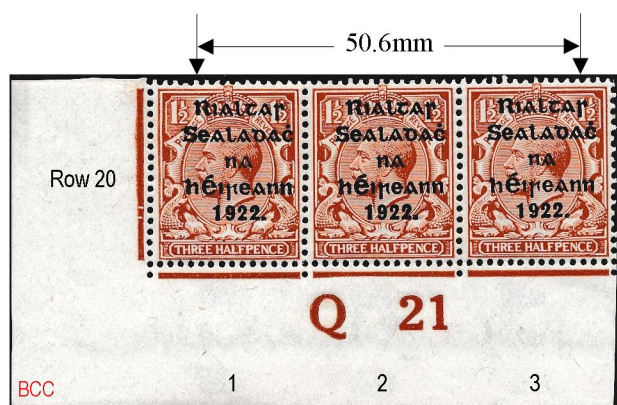


PLATE 12b & CONTROL BLOCK CHARACTERISTICS

- Jubilee line adjacent to stamp R15/12 narrow and smooth.
- Cuts in left side jubilee line at 5.5mm & 7mm adjacent to stamp R20/1.
- Corrected ‘F’ in ‘PENCF’, stamp R15/12 - ref. T15bb.
- Wide spacing between tail of ‘Q’ to the leading edge of the ‘2’ in ‘Q 21’ - see details below.



TC51/1 - Q 21w Imperforate Control Block
Printer’s Plate 12b. Overprint Setting 1b.

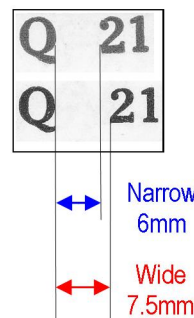
OVERPRINT CHARACTERISTICS - SETTING 1b

- R19/3 - ‘1’ of ‘1922’ almost vertically under the ‘i’ of ‘héireann’
- R20/2 - Thinned second ‘2’ in ‘1922’ (not constant).
- R20/2 and R20/3 - Right side ‘1’ of ‘1922.’ slightly to the left of the ‘i’ in ‘héireann’.
- R20/2, R20/3 - Full stop after ‘1922’ wider spaced, than with Setting 1a.
- Measurement left edge of ‘R’ on stamp R20/1 to right edge of ‘r’ on stamp R20/3 = 50.6mm.
(Setting 2 = 51.3mm)

Q 21 Control Tab Characteristics

Q 21 narrow setting applies to tabs in use with sheets printed prior to plates 12b and 29, being returned to the Royal Mint, for repair of the ‘PENCF’ error. Repairs to working plate 12b were completed in March 1921, and to plate 29 early in 1922.

Repaired plates were returned to Harrison’s, who fitted new control tabs. With plate 12b the tab displayed a wide spacing between the tail of the ‘Q’ to the leading edge of the ‘2’, whereas for plate 29 the tab was T22, indicating the printing sequence in 1922.



FEBRUARY 1922 - PROVISIONAL GOVERNMENT OVERPRINT
'PENCF' corrected error from Printer's Plate 12b (Official Plate 585/14)
Alexander Thom 5 Line Overprint from Setting 1b

Continuation from Page 4



PRINTERS PLATE 12b

- Printers mark (dot) in jubilee line below stamp R20/9.
- Jubilee line adjacent to stamp R15/12 narrow and smooth.
- Corrected 'F' in 'PENCF', stamp R15/12 - variety reference T15bb.
- Sheet control Q21 (wide setting) Imperforate

R15/12



Error

**OVERPRINT CHARACTERISTICS
SETTING 1b**

- Stereo 12 x 10 cliché setting
- R19/12 Slightly dropped 'c' in 'Sealadac'.

BACKGROUND

Block purchased by Barry Cousins 23 June 2020 from Heinrich Kohler - Auction 373 Lot 713. Hammer Price €180, landed price €252.

Block as displayed omitted 2 top rows, block showing R14 to R20, stamps 9 to 12. On inspecting two further rows (R12 & R13) were uncovered, but folded back.

Block less rows R12 & R13 was featured in book written by Cyril Dulin titled 'Ireland The Overprints 1922-1935'.

It is assumed therefore that Dulin was at some stage the owner of this block

JUNE 1922 - PROVISIONAL GOVERNMENT OVERPRINT
'PENCF' corrected error from Printer's Plate 12b (Official Plate 585/14)
& Printer's Plate 29 (Official Plate 586/15). Harrison 5 Line Coil Overprint

George V Profile Definitive Stamps - Letterpress printed by Harrison & Sons Ltd.

Stanley Gibbons basic 1½d. stamp reference N18.

'PENCF' corrected error listed with Plate 12b as N18g, and Plate 29 as N18h.

Vertical & Horizontal Coils made up by Harrison, from sheets taken from
 Plate 12b - T 22P (Perforate) and Plate 29 - T 22I (Imperforate).

Basic overprinted coil stamp reference T22 (SG 28). Date of issue 21 June 1922.

Overprinted stamp with 'PENCF' corrected error from R15/12,
 designated T22a from Plate 12b, and T22aa from Plate 29.

Hibernian 'PENCF' corrected error, with Plate 12b. Stanley Gibbons do not list with either plate.

Harrison 5 line overprint setting. Overprint ink gloss black.

HORIZONTAL COIL STAMPS

R15/1
R15/2
R15/3
R15/4

R15/5
R15/6
R15/7
R15/8
R15/9
R15/10
R15/11
R15/12
R-1
R-2

R15/12 R-1

Horizontal Coil Join Pairs
 from Plates 12b & 29
 Stamps R15/12 display the
 'PENCF' corrected error.

R15/12 R-1

Coil Join with imperforate left margin
 Sheet Control T 22I - Imperforate
 Printer's Plate 29.

Coil Join with perforate left margin
 Sheet Control T 22P - Perforate
 Printer's Plate 12b.

Plate 12b Plate 29
 Vertical Coil Join Pairs

HARRISON OVERPRINT SETTING CHARACTERISTICS

- Width of 'Rialcar' - 12.00mm.
- Long and low tail to the 'i' in 'Rialcar'.
- 'R' of 'Rialcar' always over the 'Se' of 'Sealadac'.
- Overprint letters narrower than with the Thom overprint.

VERTICAL COIL STAMPS

- Made up from Plates 12b and 29.
- Coil joins every tenth stamp.
- No examples of the 'PENCF' corrected error are presently too hand.

Examples are extremely scarce, due to the location of this error in vertical coils.

1½d. Coil Stamps in use with 'Dispensing Machines' by Harrison & Sons

- **Horizontal** left side delivery first, with leader tab N £3/0/2. Coil make up 480 x 1½d. stamps. See example above.
- **Vertical** top end delivery first, with leader tab L £3/2/8. Coil make up 500 x 1½d. stamps.
- Both horizontal and vertical coils included an end tab.

In the case of horizontal coils the end was green and imperforate and the operator hand inserted the date and coil number. For vertical coils the end was yellow which was perforated and incorporated a pre-printed logo, for completion by the operator. The logo inscription reading 'Joined by ... Dated The logo colour on the coil end corresponds to the basic stamp colour.

**PRINTING TRIALS - PROVISIONAL GOVERNMENT OVERPRINT
'PENCF' corrected error from Printer's Plates 12b (Official Plate 585/14)
Alexander Thom 5 Line Overprint Trial Printing from Setting 3**

George V Profile Head Definitive Stamps - Letterpress printed by Harrison & Sons Ltd.

Stanley Gibbons basic 1½d. stamp reference N18.

'PENCF' corrected error listed with Printer's Plate 12b as N18g.

Sheet Control in use T 22P (Perforate) - ref. TC125/1PT.

Basic overprinted stamp reference T27DB. Date of issue, prior to August 1922.

Overprinted stamp with 'PENCF' corrected error from R15/12 from Plate 12b.

Not listed by Hibernian & Stanley Gibbons with Irish overprints.

Trial Printings of Thom 5 Line overprint, from Setting 3. Overprint ink dull black.

**PLATE 12b & CONTROL BLOCK
CHARACTERISTICS**

- Jubilee line adjacent to stamp R15/12 narrow and smooth.
- Corrected 'F' in 'PENCF', stamp R15/12.
- Cuts in left side jubilee line at 5.5mm & 7mm adjacent to stamp R20/1.
- Blunted leading edge of the first '2' of '22'.
- Underside of jubilee line adjacent to the sheet control damaged.

OVERPRINT CHARACTERISTICS - SETTING 3

- R20/1 - 'i' or 'in' of 'héineann' display broken letters
- R20/2 - '1' of '1922' shortened and second '2' distorted.
- R20/2 - Full stop after '1922' often deformed.

No example is presently too hand, which shows the corrected 'PENCF' error, with a dull black overprint.



TC125/1PT - T 22 Perforate Control Block
Printer's Plate 12b, Printing 'A'.
Dull black overprint - Setting 3.

PRINTING TRIALS / PROOF PRINTINGS (PT)

The terminology trial/proof refers to interim overprints by Thom which made use of dull black ink and preceded the adoption in August 1922 of a shiny blue-black ink.

At this juncture in connection with the 'PENCF' errors it is only possible to associate the use of printers plate 12b, with these early printings.

It is generally accepted that ink trials were undertaken by Thom, following which the sheets were released for sale at Post Offices, in parallel with the final blue black ink printings.

It should be noted that whilst in the philatelic arena the February and August releases are segregated, in real terms these printings are sequential and that Thom were known to be experimenting with printing inks and stereo settings, prior to the August issue.

Presently use use plate 29 has not been validated.

For completeness overprinted stamps arising from the February issue are referenced T15DB, with the corresponding sheet controls as TC124PT for T 22 Imperforate and TC125PT for T 22 Perforate. And for stamps predating the August issue the reference used is T27DB, with the corresponding sheet controls referenced TC124/1PT for T 22 Imperforate and TC125/1PT for T 22 Perforate.

In terms of overprint settings 9 is thought to have been I use with T15DB printings, followed by settings 3 and 5, with T27DB printings.

The interpretation and background to these printing trials by Thom, is presently unclear, and hopefully as more information becomes known a clearer picture will evolve.

AUGUST 1922 - PROVISIONAL GOVERNMENT OVERPRINT
'PENCf' corrected error from Printer's Plates 12b (Official Plate 585/14)
Alexander Thom 5 - Line Overprint - Settings 3 & 9

George V Profile Definitive Stamps - Letterpress printed by Harrison & Sons Ltd.

Stanley Gibbons basic 1½d. stamp reference N18.

'PENCf' corrected error listed with Printer's Plate 12b as N18g.

Sheet Control in use T 22P (Perforate). Sheets from Plate 12b, Printing 'B' - ref. TC79.

Basic overprinted stamp reference T27 (SG 32). Date of issue 21 August 1922.

Overprinted stamp with 'PENCf' corrected error from R15/12, designated T27a.

Stanley Gibbons do not list the overprinted stamp with the 'PENCf' corrected error.

Thom 5 line overprint, from Settings 3 & 9.

Overprint ink dull to shiny blue-black (early printings made use of a dull blue-black ink).



PLATE 12b & CONTROL BLOCK CHARACTERISTICS

- Jubilee line adjacent stamp R15/12 narrow & smooth.
- Cuts in left side jubilee line at 5.5mm & 7mm adjacent to stamp R20/1.
- Control 'T 22' from printing B, displays damage to the right serif at the base of 'T', and leading edge of the first '2' cut back.
- Printings from 'A' & 'C' print runs display different control characteristics, see examples.
 - 'A' & 'B' spacing of 'T' from adjacent jubilee line 1.5 mm, and 'C' 2 mm.
 - 'A' leading edge of first '2' cut back and with nick in the downstroke.
 - 'C' Base of 'T' badly damaged, and first '2' has been replaced.
- Jubilee line is convexly worn above the control.
- Corrected 'F' in 'PENCf', stamp R15/12 - ref. T27a.

OVERPRINT CHARACTERISTICS

SETTING 3

- R15/11 and R15/12 - 'éi' over '1' of '1922'.
- R19/3 - 'i' in 'héipeann' over '1' of '1922'.
- R20/1 - 'n' or 'in' 'héipeann' display broken letters.
- R20/2 - '1' of '1922.' shortened and second '2' distorted, with full stop after '1922' often deformed.

SETTING 9

- R16/12 - 'éi' over '1' of '1922'.
- R19/2 - Small hole in the top of the 'n' in 'héipeann'.
- R19/3 - 'd' of 'Sealadac' broken, and hairline flaw through the 'i' in 'héipeann'.
- R20/1 - vertical notch in the top of the 'R' in 'Rialtap'.
- R20/5 - '1' of '1922.' shortened.

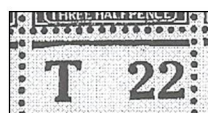


Plate 12b Printing 'A'

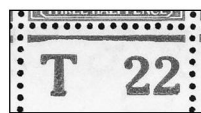


Plate 12b Printing 'B'



Plate 12b Printing 'C'



TC79 - T 22 Perforate Control Block. Printer's Plate 12b, Printing 'B'.
 Thom overprint Setting 9.

AUGUST 1922 - PROVISIONAL GOVERNMENT OVERPRINT
'PENCf' corrected error from Printer's Plate 29 (Official Plate 586/15)
Alexander Thom 5 Line Overprint - Settings 5 & 8

George V Profile Head Definitive Stamps - Letterpress printed by Harrison & Sons Ltd.
Stanley Gibbons (SG) basic 1½d. stamp reference N18. 'PENCf' corrected error listed with Plate 29 as N18h.

Sheet Control in use with Plate 29 - T 22I (Imperforate) - ref. TC78.

Basic overprinted stamp reference T27 (SG 32). Date of issue 21 August 1922.

Overprinted stamp with 'PENCf' corrected error from R15/12, designated T27aa.

Stanley Gibbons & Hibernian do not list overprinted stamp, with the 'PENCf' corrected error from Plate 29.

Thom 5 line overprint, from Settings 5* & 8.

Overprint Ink dull to shiny blue-black (early printings made use of a dull blue-black ink).



R17/12



R15/12

PLATE & CONTROL BLOCK CHARACTERISTICS

- Jubilee line adjacent to stamp R15/12 thick and outer edge uneven.
- Outer of the left side rule adjacent to the stamp from R19/1 tapers.
- Base line under 'REE HAL' of 'THREE HALFPENCE' thickens opposite stamp from R20/1.
- Control 'T 22' 1.00mm from the adjacent jubilee line.
- Leading edge of first '2' in '1922' blunted.
- Corrected 'F' in 'PENCf', stamp R15/12 - ref. T27aa.

OVERPRINT CHARACTERISTICS

SETTING 5*

- R16/11, R19/2 and R19/3 - 'éi' of 'hEireann' over '1' of '1922'.
- R19/1 - 'i' of 'hEireann' over '1' of '1922'.
- R20/1 - Distorted right leg with break in the first 'a' of 'Sealadac'.

SETTING 8

- R16/11 and R16/12 - 'éi' over '1' of '1922'.
- R17/12 - Broken 'r' in 'Rialta'.
- R20/1 - 'S' in 'Sealadac' deformed and with a white flaw line through the top of the 'S'.
- R20/1 - '9' in '1922' damaged.



TC78 - T 22 Imperforate Control Block. Plate 29.
Thom overprint Setting 5*.

* Existence of the 'PENCf' error in conjunction with overprint setting 5, subject to validation.



TC78 - T 22 Imperforate Control Block. Plate 29.
Thom overprint Setting 8.

**DECEMBER 1922 - PROVISIONAL GOVERNMENT OVERPRINT
'PENCF' corrected error from Printer's Plate 12b (Official Plate 585/14)
Alexander Thom 5 Line Wide Overprint - Setting 1**

George V Profile Head Definitive Stamps - Letterpress printed by Harrison & Sons Ltd.
Stanley Gibbons basic 1½d. stamp reference N18. 'PENCF' corrected error listed with Plate 12b as N18g.
Printer's Plate 12b from Printing 'D'. Sheet Control in use with Plate 12b - T 22P (Perforate) - ref. TC116.
Basic overprinted stamp reference T44 (SG 49). Date of issue 4 December 1922 (as recorded by Charlotte Cooke).

Overprinted stamp with 'PENCF' corrected error from stamp R15/12 designated T44a.
Stanley Gibbons do not list this stamp error from the wide overprint setting.

Thom 5 line wide overprint, from Setting 1.

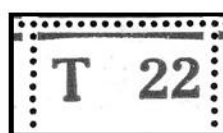


Plate 12b Printing 'D'



TC116 - T 22 Perforate Control Block.
Printer's Plate 12b from Printing 'D'.

Thom wide overprint Setting 1. Overprints misplaced right.

PLATE 12b & CONTROL CHARACTERISTICS

- Jubilee line adjacent to stamp R15/12 narrow and smooth.
- Cuts in left side jubilee line at 5.5mm & 7mm adjacent to stamp R20/1.
- Control 'T22' without flaws and damage.
- Jubilee line is convexly worn above the control.
- Corrected 'F' in 'PENCF', with stamp R15/12 - ref. T44a.

Note :

Plate 29 not in use, with this overprint issue.

OVERPRINT CHARACTERISTICS - SETTING 1

- Wide overprint - line widths:
'Rialta' 12.50mm (narrow setting 11.50mm)
'Sealada' 15.50mm (narrow setting 14.50mm)
'hEireann' 14.00mm (narrow setting 13.50mm)
- R15/12 - First '2' in '1922' with indent in outer curvature, upper left.
- R20/1 - Lower extension of ' ' in 'Sealada' has a long pointed end and frequently a flat on the lower outer curvature.



TC116 - T 22 Perforate Control Block.
Printer's Plate 12b from Printing 'D'.

Thom wide overprint Setting 1. Overprints normal alignment

DECEMBER 1922 - PROVISIONAL GOVERNMENT OVERPRINT
'PENCF' corrected error from Printer's Plate 12b (Official Plate 585/14)
Alexander Thom 5 Line Wide Overprint - Setting 2

George V Profile Head Definitive Stamps - Letterpress printed by Harrison & Sons Ltd.
Stanley Gibbons basic 1½d. stamp reference N18. 'PENCF' corrected error listed with Plate 12b as N18g.
Printer's Plate 12b from Printing 'D'. Sheet Control in use with Plate 12b - T 22P (Perforate) - ref. TC116.

Basic overprinted stamp reference T44 (SG 49). Date of issue 4 December 1922
(as recorded by Charlotte Cooke).

Overprinted stamp with 'PENCF' corrected error from stamp R15/12 designated T44a.
Stanley Gibbons do not list this stamp error from the wide overprint setting.

Thom 5 line wide overprint, from Setting 2.

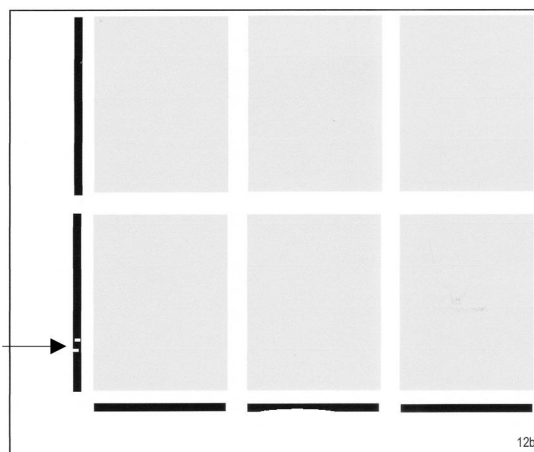


PLATE 12b & CONTROL CHARACTERISTICS

- Jubilee line adjacent to stamp R15/12 narrow and smooth.
- Cuts in left side jubilee line at 5.5mm & 7mm adjacent to stamp R20/1.
- Control 'T22' without flaws and damage.
- Jubilee line is convexly worn above the control.
- Corrected 'F' in 'PENCF', with stamp R15/12 - ref. T44a.

Note :

Plate 29 not in use, with this overprint issue.



Top of
'T' to
jubilee
line
1.5mm



OVERPRINT CHARACTERISTICS - SETTING 2

- Wide overprint - line widths:
'Ṛialtaí' 12.50mm (narrow setting 11.50mm)
'Sealadaí' 15.50mm (narrow setting 14.50mm)
'hÉireann' 14.00mm (narrow setting 13.50mm)
- R15/12 - Second '2' of '1922' with bottom leading edge cut back.
- R20/1 - ' ' in 'Sealadaí' with both leading tips equally blunted

DECEMBER 1922 - IRISH FREE STATE OVERPRINT
'PENCF' corrected error from Printer's Plate 12b (Official Plate 585/14)
Alexander Thom 'SAORSTÁT' Overprint - Setting 1

George V Profile Definitive Stamps - Letterpress printed by Harrison & Sons Ltd.

Stanley Gibbons basic 1½d. stamp reference N18.

'PENCF' corrected error listed with Printer's Plate 12b as N18g.

Sheet Control in use with Plate 12b from Printing 'C' - T 22P (Perforate) - ref. TC187.

Basic overprinted stamp reference T49 (SG 54). Date of issue 21 December 1922.

Overprinted stamp with 'PENCF' corrected error from R15/12 designated T49a.

Stanley Gibbons do not list this stamp error from the 'SAORSTÁT' overprint, with Plate 12b.

Thom 'SAORSTÁT' three line overprint, from Setting 1.

Overprint ink dull to shiny blue-black (early printings made use of a dull blue-black ink).



PLATE 12b & CONTROL BLOCK CHARACTERISTICS

- Jubilee line adjacent to stamp R15/12 narrow and smooth in comparison to the same jubilee line found with plate 29, which is thicker, with a rough outer surface.
- Cuts in left side jubilee line at 5.5mm & 7mm adjacent to stamp R20/1.
- Base of 'T' displays major wear damage.
- Jubilee line is convexly worn above the control.
- With this print run the first '2' has been replaced, whereas with earlier printings 'A' & 'B' from plate 12b the first '2' of '22' is cut back.
- Corrected 'F' in 'PENCF', with stamp R15/12 - ref. T49a.

OVERPRINT CHARACTERISTICS - SETTING 1

- R15/12 - Crossbar of 'é' damaged.
- R17/12 - Second '2' in '1922' raised.
- R20/1 - Second '2' in '1922' dropped.
- R20/1 - '1' in '1922' raised.
- R20/2 - Chip in outer left curvature of the first 't' in 'SAORSTÁT'.



TC187 - T 22 Perforate Control Block.
 Printer's Plate 12b from Printing 'C'.
 Thom 'SAORSTÁT' overprint from Setting 1.

DECEMBER 1922 - IRISH FREE STATE OVERPRINT
'PENCf' corrected error from Printer's Plate 29 (Official Plate 586/15)
Alexander Thom 'SAORSTÁT' Overprint - Setting 1

George V Profile Head Definitive Stamps - Letterpress printed by Harrison & Sons Ltd.

Stanley Gibbons basic 1½d. stamp reference N18.

'PENCf' corrected error listed with Printer's Plate 29 as N18h.

Sheet Control in use with Plate 29 - T 22I (Imperforate) - ref. TC187/1.

Basic overprinted stamp reference T49 (SG 54). Date of issue 21 December 1922.

Overprinted stamp with 'PENCf' corrected error, from stamp R15/12, designated T49aa.

Stanley Gibbons and Hibernian do not list the overprinted stamp with 'PENCf' corrected error from Plate 29.

Variety T49aa is very scarce - recorded Ex- collection of Peter Fitzgerald.

Scan displayed below is simulated to show a positional block, with the corrected 'PENCf' error.

Thom 'SAORSTÁT' three line overprint, from Setting 1.

Overprint ink dull to shiny blue-black (early printings made use of a dull blue-black ink).



Error

PLATE 29 & CONTROL CHARACTERISTICS

- Jubilee line adjacent to stamp R15/12 thicker and uneven in comparison to the same jubilee line found with plate 12b.
- Outer of the left side rule adjacent to the stamp from R19/1 tapers.
- Base line under 'REE HAL' of 'THREE HALF PENCE' thickens opposite stamp from R20/1.
- Second '2' of '22' of control 'T22' just within the confines of the adjacent jubilee line.
- Leading edge of the first '2' in '22' of control 'T22' blunted.
- Corrected 'F' in 'PENCf', with stamp R15/12 - ref. T49aa.

OVERPRINT CHARACTERISTICS - SETTING 1

- R15/12 - Crossbar of 'É' damaged.
- R17/12 - '1' and second '2' in '1922' raised.
- R20/1 - Second '2' in '1922' dropped.
- R20/1 - '1' in '1922' raised.
- R20/2 - Chip in outer left curvature of the first 'c' in 'SAORSTÁT'.



TC187/1 - T 22 Imperforate Control Block
 Printer's Plate 29

Thom 'SAORSTÁT' overprint from Setting 1.

'PENCF' and 'PENCF' Corrected Errors

In March 1990 Irish Philately published, a comprehensive study by the late William (Bill) Fletcher relating to the 'PENCF' and 'PENCF' corrected errors. These errors are found with the George V, profile head issue of the 1½d. British stamp, which was overprinted for use in Ireland during the 'Transitional Period'. This article was also published in the Summer 1993 edition of 'The Revealer'.

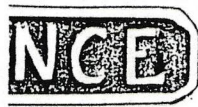
The important findings developed by Bill, clearly establish the background relating to the occurrence of the stamp errors, with overprinted stamps and is reprinted below.

'PENCF' and 'PENCF' Corrected' Errors

by William P. Fletcher FRPSL



'PENCF' Error



'PENCF' Error Corrected

The 'PENCF' error is found on the George V 1½d value stamp of Great Britain 1912-1922 and was first reported in the 'British Philatelist' in December 1919. In this error, the word 'HALFPENCE' has the final letter as an 'F' instead of an 'E'. This variety occurs on the twelfth stamp of the fifteenth row and is found in some sheets with control number L18, O19, Q21 and T22. The variety is found on two plates and these are referred to as plates 12 and 29. Plating of the GB stamps of this period is related to cuts and dots in the marginal rules (Jubilee Lines) particularly those in the margin of the bottom row of the sheet. These are detailed in Stanley Gibbons Great Britain Specialised Catalogue Volume 2. Plate 12 is found in two states: as Plate 12a on sheets with control L18 and O19; and plate 12b on control Q21 and T22. The identifying differences are in the cuts and dots in the marginal rule. These marginal marks were probably made by the printer intentionally to help differentiate plates.

Plates 12a and 12b both show two cuts in the marginal rule to the left of stamp 20/1, 5.5mm and 7mm up the marginal rule and a minute dot in the rule under 'F' of HALF on stamp 20/9. Plate 29 is recorded by Gibbons as only occurring on sheets with control Q21, but as we shall see, it must also have been used on sheets with control T22. Control blocks from plate 29 are difficult to plate as there are no flaws in the marginal rules in the control area, but plate 29 is identified by a dot in the rule to the right of stamp 20/12.

The variety was corrected on both plates 12b and 29, probably by hand. This correction has resulted in the final 'E' having an abnormally long lower serif with a 1/2mm extension and a marked upward tilt at the end. This tilt gives the variety 'PENCF error corrected'.

It has been suggested but not proved that this variety may exist on more than two plates. Some writers have suggested four different plates exist with the 'PENCF' error. This suggestion is usually discounted but must always be kept in mind when dealing with difficult items which do not comply with the two known plates. Only two plates have been identified on the stamps used for the Irish overprints.

As the variety occurred on more than one plate, it is reasonable to assume that the variety was first on the master plate and was transferred to (at least) two printing plates. It is the printing plates that were corrected to give the variety 'PENCF corrected'.

When the master plate was repaired, it would have been done by substitution of the faulty cliché rather than by hand repair and subsequent printing plates would have an 'E' that would not differ from other 'E's.

It must be remembered that the numbering of the plates and settings are entirely arbitrary and is those of philatelists and not the printers. They therefore only give a fair approximation of the order of printing.

Plate 12 or Plate 29.

On the Irish overprinted issues, plate 12b is found with control Q21 and T22 and plate 29 is only reported with Q21 but must have been used with T22. It is possible to differentiate marginal copies of both varieties 'PENCF' and 'PENCF corrected' from the two plates by reference to the marginal rule to the right of the variety stamp. On plate 12b this marginal rule is described as 'thin' [about .8mm] being thicker at the top and bottom and thinner in the middle. On plate 29 it is 'thick' [about 1.00mm] and appears ragged and has 'whiskers' on the outer side. These two marginal rules can be differentiated by their shape as can be seen in the illustrations.

Marginal Perforations.

Perforations of this GB issue were made by a vertical comb which could perforate the sheets both from left to right (type 2) and right to left (type 2A) as identified by Gibbons Specialised Great Britain Catalogue. If the sheets were fed into the machine left side first, it produced sheets with a bottom margin with a single perforation extension hole (i.e. Imperf Control Blocks) (type 2). The top and right margins were perforated completely through. On the other hand, if the sheets were fed into the machine right side first (type 2A), the machine produced sheets with bottom margins perforated completely through (i.e. Perforated Control Blocks). A single perforation extension hole would, this, appear in the top and left margins. Therefore, we know plates 12b and 29 exist with a particular 'control perf' we may conclude that the 'PENCF' variety must exist with perforated right margins, and vice versa.

Thom 5 Line in Black.

In this issue, the 'PENCF' variety is found on both plate 12b and plate 29. The vast majority of marginal pieces are identified as plate 29 and show the characteristics of overprint setting 2. The variety stamp [stamp 15/12] shows a large void top right of the '9' of 1922 and also the overprint alignment variety Ei/1. This has an imperforate right margin from sheets with control Q21 perf.

The 'PENCF' variety from plate 12b is rarely seen with the right margin imperforated from sheets with control number Q21. The overprint is setting 1 and the variety stamp has a nick half way down the right side of the '9' of 1922 but no variety Ei/1.

'PENCF corrected' is found in plate 12b with perforated right margins from Control Number Q21 Imperf; Q21 was the only control number used for settings 1 and 2 in the black overprint. This sheet was overprinted with setting 2 and shows the large void - top right of the '9' of 1922 - and was aligned Ei/1 on the variety stamp.

To help confirm the overprint setting of any piece with the Thom 5 line overprint, the occurrence of the alignment variety, Ei/1, in the various settings are given on the next page, in the proximity of the 'PENCF' and the 'PENCF Corrected' variety on stamp 15/12. These positions, of course, apply to both the

Thom black and blue black issues. The numbers refer to the overprint setting number.

	stamp 10	stamp 11	stamp 12
Row 13	4 7/8	4 7/8	4 7/8
Row 14	none	none	none
Row 15	3	2 3	2 3
Row 16	4 7/8 10	7/8 10	5 7/8 9
Row 17	none	none	none

Thom 5 Line Blue Black.

The 'PENCf' variety is not found on this or any of the later overprinted issues. The 'PENCf Corrected' is found on plate number 12b; sheets with control number T22; Perfs from both settings 3 and 9; and with imperf right margins. This issue is recorded as existing in plate 29; overprint setting 8; perforated right margin, and, presumably from sheets with control number T22 imperf.

Harrison 5 Line Rolls.

The corrected 'PENCf' is found in the horizontal coils. Only one such roll is thought to exist, and in view of the method of manufacture of these rolls, the error would appear throughout the roll every twelfth stamp. There is no reason why the error should not exist in the vertical rolls. It is obviously easier to spot the error in the horizontal format as the variety (being on the right marginal stamp) is found to the left of the horizontal coil-join. The left sheet margin was used to join the stamps from sheets to make coil rolls. Coil strips have an imperf left margin at the coil-joins and are therefore from sheets with perforated right margins. A stamp of this value is known with a portion of the T22 control on the bottom margin (in a vertical roll) and, therefore, the sheet used for this issue must be T22 imperf. It is not possible to identify the plate used as the right margin, hence, the right marginal rule was not used in making the coil-joins.

Thom Wide.

The corrected variety is found in plate 12b with imperf right margin and control number T22 Perf. Setting 1 - Setting 2 is not recorded as being found on Plate 12b, but, it may exist. Identification of settings 1 and 2 of the 'wide' is not always easy.

SAORSTAT.

Again, the corrected variety is on plate 12b with imperf right margin, and control number T22 Perf. This is found with overprint setting 1 and the variety stamp shows a missing bar to the 'E' of Eireann. The only other setting used to overprint this value, setting 2, does not exist on plate 12b.

The variety is rare on plate 29 with perforated right margin and overprint setting 1 on sheets with T22 Imperf.

Harrison 3 Line Rolls.

The possibility of the 'PENCf corrected' error on the SAORSTAT coil stamp should not be discounted. The genuine item has never been seen although a suspect example appeared in an auction some time ago. Until this is positively authenticated it is not included in the check list.

Discussion.

It may be possible to differentiate stamps with the corrected variety from the two plates, plates 12b and 29, as each printing plate was corrected by hand and the two varieties might reasonably be expected to show minute differences.

It may seem rather bewildering that the plates are not numbered consecutively, but the numbering is entirely arbitrary and by philatelists. Although the plates must have been made consecutively at the Royal Mint, they were not necessarily issued to the contractors consecutively or brought into use by the contractor in the same order as they were received.

To achieve plating of the GB stamps, copies of both varieties are best collected as marginal pieces. Non-marginal 'PENCf corrected' examples are difficult to authenticate unless they show the minor varieties of the overprint type.

'PENCf' ERROR.



Plate 29. Thick Rule.
THOM 5 Black
Setting 2.
Flaw in '9' of '1922'



Plate 12b. Thin Rule.
THOM 5 Black.
Setting 1.

'PENCf' ERROR CORRECTED.

See comment
below



Plate 12b. Thin Rule.
THOM 5 Blue Black.
Setting 9.



HARRISON Coil.
Horizontal.



Plate 12b. Thin Rule.
SAORSTAT.
Setting 1.
Flaw in 'E' of EIREANN

In this study the only 'amendment' of significance is the re-designation of the 'PENCf' error from printer's plate 12b. In Fletcher's check list this error stamp is listed as arising from sheet control Q 21 perforate and in conjunction with overprint setting 1 - see top right of page 14.

It is the considered view of the author that the example shown above has been inadvertently trimmed, the result of which is the removal of the marginal perforations. On page 2 the same error example is shown, together with a simulated scan, where perforations are added in the margin, adjacent to the error stamp from R15/12. Resulting from this the sheet control in use would change to Q21 imperforate - see control block example on page 2. Secondly the overprint setting should read 2a.

This item is presently in the collection of the author and was purchased together with a certificate of authenticity in May 2010, provenance - Ex. Colonel William P. Fletcher, FRPSL.

Flaws in the overprint and alignment can provide confirmatory evidence of stamps with the variety. All 'PENC' errors from plate 29 and setting 2 which I have seen, show the large flaw on the '9' of date. All 'PENC' corrected' on the SAORSTAT issue seen, show the flaw on the 'E' of Eireann on the variety stamp. However, all stamps with the flaw on the 'E' of Eireann are not necessarily 'PENC' corrected'. As overprinting flaws are often progressive, these flaws may vary during the life of the overprinting plate. Great care must be exercised in purchasing the corrected variety as the difference in the length of the lower bar is extremely small and it is possible to be mistaken over the identification of the genuine variety. I have had a 'PENC' corrected' marginal block rejected by a learned expert committee who eventually changed their decision after much protestation. I should be grateful to hear from members who can add to my listing of this interesting variety. NOTE * Harrison horizontal coil-joins show imperf left margin; therefore perf right margin and imperf control. T22 reported. Plate 12b Thin rule (about .8mm)																																																																												
CHECK LIST <u>1 1/2d. George V. 'PENC' and 'PENC' corrected' Errors.</u> (Row 15/12) <table> <tr> <th>Printing</th><th>GB Plates</th><th>Control</th><th>Right Margin</th><th>Settings Known</th><th>Possible Settings</th><th>Remarks</th></tr> <tr> <td colspan="7">'PENC' error.</td></tr> <tr> <td>Thom 5 Black</td><td>12b 29</td><td>Q21 Perf Q21 Perf</td><td>Imperf Imperf</td><td>1 2</td><td>2 1</td><td>Rare. Nick in 9 Flaw on 9 of 1922</td></tr> <tr> <td colspan="7">'PENC Corrected' error.</td></tr> <tr> <td>Thom 5 Black</td><td>12b</td><td>Q21 Imperf</td><td>Perf</td><td>2</td><td>1</td><td>Scarce</td></tr> <tr> <td>Thom 5 Blue Black</td><td>12b 29</td><td>T22 Perf T22 Imperf</td><td>Imperf Perf</td><td>3 and 9.. 8</td><td></td><td>Scarce</td></tr> <tr> <td>Harrison Rolls ?</td><td></td><td>(T22 Imperf*)</td><td>(Perf)</td><td>Horizontal</td><td>Vertical</td><td></td></tr> <tr> <td>Thom Wide</td><td>12b</td><td>T22 Perf</td><td>Imperf</td><td>1</td><td>Nil</td><td></td></tr> <tr> <td>SAORSTAT</td><td>12b</td><td>T22 Perf</td><td>Imperf</td><td>1</td><td>Nil</td><td>Flaw on E of Eireann</td></tr> <tr> <td></td><td>29</td><td>T22 Imp</td><td>Perf</td><td>1</td><td>Nil</td><td>Scarce Ditto</td></tr> </table>							Printing	GB Plates	Control	Right Margin	Settings Known	Possible Settings	Remarks	'PENC' error.							Thom 5 Black	12b 29	Q21 Perf Q21 Perf	Imperf Imperf	1 2	2 1	Rare. Nick in 9 Flaw on 9 of 1922	'PENC Corrected' error.							Thom 5 Black	12b	Q21 Imperf	Perf	2	1	Scarce	Thom 5 Blue Black	12b 29	T22 Perf T22 Imperf	Imperf Perf	3 and 9.. 8		Scarce	Harrison Rolls ?		(T22 Imperf*)	(Perf)	Horizontal	Vertical		Thom Wide	12b	T22 Perf	Imperf	1	Nil		SAORSTAT	12b	T22 Perf	Imperf	1	Nil	Flaw on E of Eireann		29	T22 Imp	Perf	1	Nil	Scarce Ditto
Printing	GB Plates	Control	Right Margin	Settings Known	Possible Settings	Remarks																																																																						
'PENC' error.																																																																												
Thom 5 Black	12b 29	Q21 Perf Q21 Perf	Imperf Imperf	1 2	2 1	Rare. Nick in 9 Flaw on 9 of 1922																																																																						
'PENC Corrected' error.																																																																												
Thom 5 Black	12b	Q21 Imperf	Perf	2	1	Scarce																																																																						
Thom 5 Blue Black	12b 29	T22 Perf T22 Imperf	Imperf Perf	3 and 9.. 8		Scarce																																																																						
Harrison Rolls ?		(T22 Imperf*)	(Perf)	Horizontal	Vertical																																																																							
Thom Wide	12b	T22 Perf	Imperf	1	Nil																																																																							
SAORSTAT	12b	T22 Perf	Imperf	1	Nil	Flaw on E of Eireann																																																																						
	29	T22 Imp	Perf	1	Nil	Scarce Ditto																																																																						

Conclusions

In this study the conclusions, albeit with minor additions and variants, are very much in line, with the findings of William Fletcher, some 35 years earlier.

Scans* unless marked are taken from the author's collection and with the benefit of today's technology help with the understanding of the subject matter.

This study takes into account the stamp errors in conjunction with the sheet controls, which adds weight to the conclusions, in so far that from control blocks the printers plates and overprint settings can be identified more precisely.

The check list below sets out a summary of the findings of this study and if differences occur, they are duly highlighted.

* Key to scans : **BCC** - Barry Cousins Collection. **IS** - Imported Scan. **SS** - Simulated Scan

Revised Check List

1½d. Overprinted Stamp	Stamp Error Reference	GB Printers Plate	Sheet Control		Right Margin Perforation	Overprint Settings		Page for Details
Issue & Basic Stamp Reference			Control Reference	Type		Known	Possible	
'PENC' Error ■ ➤ General. Fletcher Check List - ■ ➤ Amendments ■ ➤ Additional Information.								
Thom 5 Black ink - T15	T15b	12b (585/14)	TC51	Q21n Imperf.	Perforate	2a	1	2
Thom 5 Black ink - T15	T15ba	29 (586/15)	TC52	Q21n Perf.	Imperf.	2a	1	3
'PENC' Corrected Error Fletcher Check List ■ ➤ Additional Information.								
Thom 5 Black ink - T15	T15bb	12b	TC51/1	Q21w Imperf.	Perforate	1b	2	4
Harrison Coil Horizontal Gloss black ink- T22	T22a	12b	N £3/0/2	T22 Perf.	Not applicable	1½d. GB stamps overprinted by Harrison before make up into coils for dispensing machine use.		5
	T22aa	29	N £3/0/2	T22 Imperf.				
Harrison Coil Vertical Gloss black ink - T22	T22a	12b	L £3/2/8	T22 (perf. unk)	(unk) unknown			
	T22aa	29	L £3/2/8	T22 (perf. unk)				
Thom 5 Printing Trials Dull black ink - T27DB	T27DBa	12b Ptg. 'A'	TC125/1PT	T22 Perf.	Imperf.	3	5	6
Thom 5 - T27 Shiny blue black ink	T27a	12b Ptg. 'B'	TC79	T22 Perf.	Imperf.	3, 9	-	7
	T27aa	29	TC78	T22 Imperf.	Perf.	8	5	8
Thom 5 Wide - T44	T44a	12b Ptg. 'D'	TC116	T22 Perf.	Imperf.	1, 2	Nil	9, 9A
Thom Saorstat - T49 Shiny blue black ink	T49a	12b Ptg. 'C'	TC187	T22 Perf.	Imperf.	1	Nil	10
	T49aa	29	TC187/1	T22 Imperf.	Perf.	1	Nil	11

Revised Check List - Points Arising

General ■

Printer's Plate vs Official Plate Numbers

In this study philatelic plate reference numbers -12b and 29 are in use, with cross references to the Somerset House official records, which are 585/14 and 586/15 respectively.

It is worthy of note that some articles and reports over the years align 586/15 with plate 12b and 585/14 with plate 29.

This aspect does not impact materially on the findings of this latest study.

To explain the make up of the official records - the first number (585 & 586) are sequential, numbering plates of any value as created by the Royal Mint, whilst the second number (14 & 15) identifies the repetition number for a particular value.

Amendments ■

Sheet Control Q 21 **Imperf.** and right margin perforation **Perforate**, with Overprint Setting **2a**.

On page 13 reasons are given to realign the example from page 2 with printers plate 12b from Q 21Imperf, with a perforate right margin and with overprint setting 2a..

Additional Information ■

- **Thom 5 Printing Trials, T27DB**, Error Reference **T27DBa** with **12b Ptg. 'A'** with **T 22 Perf.** and with Overprint Settings **3**,
(5) using **dull black ink** not listed by William Fletcher, see page 6 for details.
- **12b Ptg. 'B'**, **12b Ptg. 'D'**, **12b Ptg. 'C'**, several printings were taken from plate 12b in which the sheet controls display different characteristics (12b Printings 'A', 'B', 'C' & 'D'), see details on pages 7 and 9.
- Control references **TC51, TC52, TC51/1, TC125/1PT, TC79, TC78, TC116, TC187, TC187/1** added.
(call back to Hibernian and the authors publication 'Irish free State Controls, Plates and Overprint Settings').
- **Q 21n** and **Q 21w** - the addition of suffixes '**n**' and '**w**' denotes the narrow and wide characteristics associated with the 'Q 21' sheet control, details of which are explained on pages 2, 3 and 4.
- Coil stamps in this study are allocated sheet controls **T 22 Perf. T 22 Imperf.** with horizontal coils and **T22**, but **perforations unknown (unk)** with vertical coils. In both cases plates 12b and 29 are thought to have been in use, see page 5 for details. For error corrected stamps arising from vertical coils, examples are presently not recorded.
- Possible overprint setting **5** in use with Thom 5 - T27/T27aa, see page 8 for details.

In this study the range of basic colours associated with the 1½d. stamp are not covered, however it is worthy of mention that several colour hues have been recorded, the most common being the Red-brown and Chestnut hues.

Finally as mentioned by William Fletcher on the final page of his study - 'care must be exercised' when determining stamps with the corrected 'F' variety. This said if positional block examples are available, with a combination of plate and overprint setting characteristics, the degree of mis-judgment can be significantly reduced.

Acknowledgements

- King George V Printing Plates - Douglas N. Muir. Curator Philately at the British Postal Museum & Archive.
- Provenance of the T49aa error variety, page 11 - David MacDonnell AIEP, RDP(I).
- Horizontal Coil scan, page 5 - Robert Benninghoff.
- Articles 'PENCF' and 'PENCF' Corrected Errors 1990 & 1993 - The late William P. Fletcher FRPSL.
- Great Britain 'FOUR KINGS' Specialist Stamp Catalogue - Stanley Gibbons.
- Hibernian Catalogue - Postage Stamps of Ireland - Roy Hamilton-Bowen BPP.
- Inside front cover scans - Iben Olsen.