The variation in size must therefore be attributable either to the die or the plates. Any one who has seen the process of transferring the die to the plates invented by the late Mr. Perkins, will agree with us that a variation in length could not take place in the course of the operation; but it is just possible that some slight variation in breadth might occur. The real cause must therefore be sought either in the die or in the transferring roller.

Messrs. Perkins, Bacon and Co. constructed one set of dies, and one only for the stamps, and the dies were never altered. The shortening must therefore have taken place in the roller impression. How this was effected we are not able to say; but that it was shortened in some way there can be no doubt. The firm possessed great fertility of invention; and, if not shortened by the engraver, it is possible that it may have been done by taking the roller impression hot, and shrinking it. After the lapse of upwards of thirty years it is not easy to find out this, but it was probably done by the engraver, and this is the belief of Messrs. Perkins, Bacon and Co. themselves.

Messrs. Perkins, Bacon and Co. constructed several plates of the various values of the Ceylon stamps, and gave them over to the Crown Agents in 1862. Those on unwatermarked paper and on the Crown C C paper were not printed by them, but by Messrs. De La Rue and Co, from the plates handed over. The dies were never given over to Messrs. De La Rue and Co. This latter firm must have found some trouble in printing these large stamps on the Crown C C paper, as this paper came first into use in 1864, and was tried for the One Penny of the Cape of Good Hope, for which it was still worse adapted.

This will account for the stamps printed in 1863 being on unwater-marked paper, which has usually been supposed to have been made by Saunders. Of these, the 1d, 5d., 6d,, 9d., and 1s. are known to exist perforated 13, which distinguishes them from any outsiders of the Crown C C

series, which are perforated 121.

There is only one point more which we will mention. The author of the paper seems to think that Messrs. De La Rue and Co. constructed other plates when they took over the contract. This is not so; the dies were never in their possession. What they printed were printed, as we have said, from the plates handed over to them by the agents of the Crown Colonies.—ED.

SOME PHILATELIC TRIFLES.

THERE are a few things pertaining to the stamps of North Borneo and British North Borneo, as it is now called, which it would be well enough for collectors to bear in mind. I will premise by observing that these stamps have a peculiar character, as compared with nearly all other postal issues, on account of the authority by which they are issued. North Borneo is not a British Colony, but its political affairs are managed by a Company which in 1881 obtained a charter from the British parliament, giving it certain rights and powers within territory, the