

The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

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British Hat Tax Stamps, 1784-1811

Marcus Samuel, ARA 860



Legislative History

In 1784, it was decided that the British Hat Industry, which had been protected for many years, and which enjoyed a World monopoly in hats made from beaver skins from the American Colonies, could bear the weight of taxation, despite the fact that the French Hat Manufacturers had been ruined by taxation 100 years previously.

The Act of Parliament which authorized these duties, 24 Geo. III, c. 51, "An Act for granting to his Majesty certain Duties on Licenses to be taken out by persons vending hats by retail; and also certain Duties on Hats sold under such Licenses; and for laying additional Duties on all Hats and Caps imported into this Kingdom," contained the following provisions, effective from October 1st, 1784.

"All persons uttering or vending in

Great Britain, by retail, any hats, commonly known by the name of felt or wool, stuff or beaver hats, or any leather or japanned hats, shall annually take out a license for that purpose, in manner hereinafter prescribed."

Such persons residing in the Cities of London and Westminster, or within the distance of the Bills of Mortality, or within the Borough of Southwark, were to pay a Stamp Duty of 40/-; those in Cities or Market Towns without the Bills of Mortality, or in any other parts of Great Britain, were to pay 5/- per annum.

For every such hat sold, not exceeding the price of 4/-, the duty was to be 3d.

For every such hat sold, exceeding the price of 4/-, not above 7/-, the duty was to be 6d.

For every such hat sold, exceeding the price of 7/-, not above 12/-, the

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duty was to be 1/-.

For every such hat sold, exceeding the price of 12/-, the duty was to be 2/-.

These Duties were to be under the management of the Commissioners of Stamps.

Persons selling hats without being duly licensed became liable to a penalty of £50, and every licensed retailer was required to have the words "DEALER IN HATS BY RETAIL" legibly exhibited over the door or on the front of his house, under penalty of 40/- for every hat sold.

"And in order to secure the Duty aforesaid, be it further enacted that every person uttering or vending by retail, or exposing to sale any hats liable to the Duty hereby imposed shall apply to the Commissioners of Stamps, or to the Officers appointed by them, for paper tickets, stamped with the several and respective Duties hereby imposed, to be pasted or affixed, by the person or persons so

uttering or vending by retail such hats as aforesaid, to the lining in the inside of the crown of such hats, in such manner as the Commissioners shall direct . . ."

Persons selling any hat liable to the Duties without a proper stamp, were to forfeit £10 for each offence.

Persons fraudulently tearing off and affixing any stamp already used in any hat were to forfeit £20 for each offence, and the same penalty was to apply to persons buying or selling any used stamp.

"When any person or persons, licensed in pursuance of this Act, shall deliver in any bill or charge for any hat or hats (subject to the Duties hereby imposed), such person or persons shall make a distinct and separate charge for the stamp or stamps which shall have been affixed to the hat or hats so charged in such bill."

"If any person shall counterfeit or forge, or procure to be counterfeited or forged any stamp or mark directed

or allowed to be used by this Act for the purpose of denoting the Duties by this Act granted, or shall counterfeit or resemble the impression of the same, with an intent to defraud his Majesty, his Heirs or Successors of any of the said Duties, or shall privately or fraudulently use any seal, stamp or mark, directed or allowed to be used by this Act, with intent to defraud his Majesty, his Heirs or Successors of any of the said Duties, every person so offending, and being lawfully convicted, shall be adjudged a Felon, and shall suffer Death as in cases of Felony, without Benefit of Clergy."

"And for encouraging the exportation of hats into foreign parts," packages of two dozen hats could be exported, without having stamped tickets affixed to them, upon notice being given to the local Distributor of Stamps, and a Certificate thereof being obtained from him.

To compensate the hatmakers for the Duties to which they now became liable, increased Customs Duties were placed on hats imported from abroad.

Evasion of the Duties was widespread, and in 1796, new legislation was introduced in an attempt to check this evasion.

This Act of Parliament, 36 Geo. III, c. 125, "An Act for the better collection of the Duty on Hats," included the following provisions.

"After August 5th, 1796, so much of the said recited (previous) Act as relates to the issuing of stamped paper tickets or to the affixing thereof is to cease."

"And be it further enacted that after August 5th, 1796, the rates of Duty shall be calculated at and according to the full price and value of the hats, in respect of which such Duty shall be charged, and of all mountings and ornaments (except gold and silver lace)."

"Every such hat shall, previous to such delivery, be lined or covered in the inside of the crown thereof, with silk, linen or other proper materials, whereon a durable mark or stamp can conveniently be affixed, to denote the

PRESIDENT'S MESSAGE

Greetings for the fall season.

We have a new vice president at last and I wish to take this opportunity to welcome him to the board. I know Mr. Leard's background in stamps to be most extensive, and am looking forward to working with him throughout the year.

We have had a petition calling for a special election to modify Article 5 of the constitution entitled "Elections." I have acknowledged the petition and am working with the Board to present to the membership a complete revised constitution for adoption within 90 days.

Finally, this will be the year (I trust) when we obtain tax exempt status, thus making any contributions received tax deductible to the donor.

Sincerely,

Adolph Koeppl

Duties by the said Act imposed."

Shapes for linings were to be sent to the Head Office to be stamped, and such linings were to be affixed to the hats "in such manner that the stamp put thereon shall be and remain visible, when and after the same shall have been affixed."

The penalty for selling hats without stamped linings was £10, and for selling hats with linings that had before been used, £20 for each offence; persons buying or wearing hats with unstamped linings became liable to a fine of £10.

In 1804, 44 Geo. III, c. 98, "An Act to repeal the several Duties under the Commissioners for managing the Duties upon stamped vellum, parchment and paper in Great Britain, and to grant new and additional Duties in lieu thereof," was passed and became effective on October 10th, 1804.

The slight changes in the Hat Duty are found only in the attached Schedule B.

While the Duties on hats of value not exceeding 4/-, of value 4/- to 7/-, and of value 7/- to 12/- remained unchanged at 3d., 6d., and 1/- respectively, hats exceeding the price of 12/-

but not above the price of 18/- were liable to a 2/- duty, and a new 3/- duty was introduced for hats exceeding 18/- in value. To denote these Duties, two new stamps for impressing linings were required.

Evasion continued to be widespread, and the income from these Duties, which amounted to £60,000 the first year, had dropped to half this figure by 1810, and because of its unfairness to reputable hatters, the tax was repealed in the following year, by 51 Geo. III, c. 70, "An Act for repealing the Hat Duty in Great Britain," effective from July 5th, 1811.

The Hat Tax Stamps

Until recently, very little was known about these stamps; mention is made of them, from time to time, in the "Fiscal Philatelist" and "Morley's Philatelic Journal," and one of them is illustrated in the first number of the "British Philatelist" (1908). There are records of a few of these stamps being shown at meetings of the Fiscal Philatelic Society, one in a hat from one of the South Kensington Museums, brought along by Fulcher, and one on a piece of original lining brought along by Morley, while Morley also reports the existence of two labels of similar design to the hair powder or medicine labels of the period. It is also reported that there is a tax stamp inside the hat on Nelson's funeral effigy in Westminster Abbey. Very few of these stamps exist in private collections, and these are mostly proofs, but the discovery of some old record books at Somerset House has thrown much light on the subject. Information from these records is published by kind permission of the Commissioners of Inland Revenue.

The stamps fall into two classes; those created under the 1784 Act for stamping paper tickets, and those under the 1796 and 1804 Acts for stamping linings. All were printed from copper plates, upon which every impression was separately engraved and numbered by hand; the soft plates suffered considerable wear, and in the course of their lifetime required to

be recut up to three times, to restore the depth of impression. When any new plate had been completed, an impression was taken from it at Somerset House, approved by the Commissioners and dated, and preserved as a standard against which any suspected forgeries could be checked; further impressions were registered every time a plate was re-cut or otherwise altered, before it was again put into use, while in many cases impressions from worn-out plates were taken before their destruction.

The Somerset House record books containing the registration sheets of the Hat Tax stamps only cover the period 1803-11; they are greatly damaged and mutilated, and it is therefore not possible to present a complete listing of all the stamps in their various states of repair. Of some sheets, only fragments remain, and in many cases the registration dates are illegible or missing. No examples of the labels to be struck inside hats are present, only those later to be impressed on hat linings. Fortunately, however, in another record book, there is a list of the plates which were in existence on May 13th, 1797, and this is of the greatest value in determining the number and the make-up of the plates. This list reads as follows:

Old Hat Plates.

Duty introduced 2nd October 1784.
3d.—3 plates; 6d.—3 plates; 1/—3 plates; 2/—3 plates. Total 12 plates.

New Hat Plates for Linings.

Commenced 5th August 1796.

3d plates. 8 with 8 dies; 6 with 6 dies; 2 with 4 dies. Total 16 plates.

6d. plates. 4 with 8 dies; 6 with 6 dies; 2 with 4 dies. Total 12 plates.

1/- plates. 2 with 8 dies; 6 with 6 dies; 2 with 4 dies. Total 10 plates.

2/- plates. 2 with 8 dies; 4 with 6 dies; 2 with 4 dies. Total 8 plates.

Grand total, 46 plates.

The Stamped Tickets

These are of the greatest rarity.

One of the examples mentioned by Morley and also noted by Judge Philbrick is now in the collection of the writer (see Fig. 1). This is impressed in black on thin laid paper and appears to be an issued stamp. Morley also records having seen the 2/- Die No. 14 impressed in greenish blue. It is probable that each of the twelve plates which we know to have been in existence comprised twenty different dies—the normal number on such plates of this period. It is hoped that the publication of this article may lead to the discovery of more of these stamps.

The Stamped Advices

The large stamps used for linings are of singularly beautiful design;

Dates of registration or of cancellation (C.) of hat plates at Somerset House

The 3d. stamp for hats not exceeding the value of 4/-

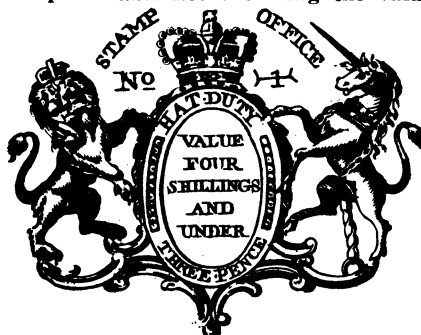


Figure 2

Die Nos.	New	—	‘—’)—()=(
1 to 6				June 12th 1807	
				Oct. 11th 09 C.	
11 to 16				Aug. 14th 07	
21 to 28				May 31st 05 C.	
21 to 26				Oct. 31st 08	
27 to 32			Apr. 5th 08		
33 to 40			Jul. 19th 09		
41 to 48				May 31st 05 C.	
49 to 56				May-Aug. 03 C.	
57 to 64				May-Aug. 03 C.	
65 to 72				May-Aug. 03 C.	
				Aug. 29th 06 C.	
73 to 80				Aug.-Dec. 03 C.	
				Aug. 29th 06 C.	
81 to 86			Nov. 3rd 07		
87 to 92				Aug. 15th 08	
93 to 100				Aug. 29th 06 C.	
101 to 108			May 31st 05 C.		

109 to 116 Jan. 10 03 Jan.-Oct. 04 Aug. 14 07 Aug. 15th 08
 Oct. 11th 09 C.
 117 to 124 Feb. 15 03 Aug. 14 07 Aug. 15th 08
 125 to 132 Jan. 10 03 Aug.-Dec. 03 Aug. 14th 07 Jul. 19th 09
 133 to 140 Apr. 1st 03 Apr. 5th 08 Oct. 31st 08
 141 to 148 Aug.-Dec. 03
 149 to 156 Aug.-Dec. 03 Oct. 04-Feb. 05 Jul. 30 06 Jun. 12th 07
 157 to 164 Aug.-Dec. 03
 93 to 98 * May 28th 08
 165 to 172 Jul. 20th 08 Jul. 19th 09
 171 to 180 Dec. 5th 09
 181 to 188 Dec. 5th 09

* It is possible that this plate was constructed, wrongly numbered, at about the same time as that with dies numbered 93 to 100, and later put into emergency use.

It is not understood why two cancellation dates are given for the plates with dies numbered 65 to 72 and 73 to 80. It is possible that these plates were not, in fact, destroyed on the first of the given dates, though there is also a possibility of the existence of duplicate plates with similarly numbered dies.

The 6d. stamp for hats exceeding the value of 4/- but not above 7/-

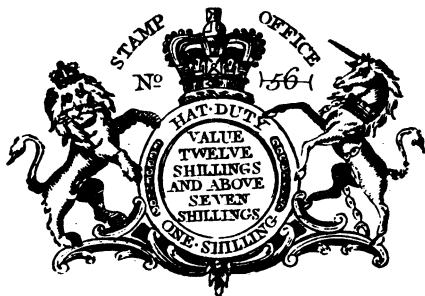


(Figure 3)

Die Nos.	New	—	(Figure 3)	—)—()=(
1 to 6					Jun. 12th 07	
11 to 16					Apr. 5th 08	Jul. 19th 09
27 to 32					Aug. 28th 09	
33 to 40					May-Aug. 03	
					May 31st 05 C.	
41 to 48		Feb.-May 05	Feb.-May 05		Jun. 12th 07	
					Oct. 11th 09 C.	
49 to 54				Apr.-May 03		
55 to 60					Nov. 3rd 07	
61 to 68					May 31st 05 C.	
69 to 76					May-Aug. 03 C.	
77 to 84	Jan. 10 03	Oct. 04-Feb. 05	Jan. 2nd 06		Jun. 12th 07	Oct. 11th 09 C.
85 to 92	Jan. 24 03	Jul. 30th 06	Jul. 19th 09			
93 to 100	Aug.-Dec. 03	Oct. 31st 08				
101 to 108	Nov. 05-Jan. 06					
109 to 116	Jan. 2nd 06					
125 to 132	May 28th 08					
133 to 140	May 28th 08			Aug. 28th 09		
125 to 132*	Oct. 27th 09					
133 to 140*	Dec. 5th 09					

* These are different plates to those previously so numbered

The 1/- stamp for hats exceeding the value of 7/- but not above 12/-



(Figure 4)

Die Nos.	New	—	(Figure 4)	'—')—()=(
1 to 6					Apr. 5th 08	
11 to 16					Oct. 11th 09 C.	
21 to 26					Jun. 12th 07	
27 to 32					Jun. 15th 07	Oct. 08-Jul. 09
33 to 40					May-Aug. 03	Oct. 04-Feb. 05 C. Oct. 24th 07 C.
41 to 48					May 31st 05 C.	
49 to 54					May-Aug. 03	Nov. 3rd 07
55 to 60					Oct. 31st 08	
49 to 56					Feb. 15 03	Oct. 04-Feb. 05 Jul. 30 06 Oct. 11th 09 C.
61 to 68					Aug.-Dec. 03	Nov. 26 07 Aug. 25th 08
69 to 76					Dec. 5th 09	
77 to 84					Dec. 5th 09	

The 2/- stamp for hats exceeding the value of 12/-



(Figure 5)

Die Nos.	New	—	(Figure 5)	'—')—()=(
1 to 6					May 31st 05 C.	
7 to 10					Oct. 11th 09 C.	
11 to 16					May-Aug. 03	
					May 31st 05 C.	
17 to 20					Oct. 11th 09 C.	
21 to 26					May-Aug. 03	
					May 31st 05 C.	
27 to 32					May-Aug. 03	Aug.-Dec. 03
					May 31st 05 C.	
33 to 40					Aug.-Dec. 03	
41 to 48					May-Aug. 03	
49 to 56					Jan. 10th 03	
57 to 64					May-Aug. 03	

The 2/- stamp for hats exceeding the value of 12/- but not above 18/-



(Figure 6)

Die Nos.	New	—	')—()=(
25 to 32		Jun. 15th 07			
33 to 40			May 31st 05 C.		
49 to 56		Oct. 29th 04	Jun. 15th 07		
57 to 64		Jan. 17th 07	Nov. 26th 07	Oct. 31st 08	
65 to 72	Nov. 05-Jan. 06				
81 to 88	Nov. 8th 05				
89 to 96	Jan. 2nd 06				

The 3/- stamp for hats exceeding the value of 18/-



(Figure 7)

1 to 8	Jul. 30th 06	Aug. 28th 09	
9 to 16	Jan. 17th 07		Nov. 3rd 07
25 to 32	Oct. 04-Feb. 05		Oct. 31st 08

Taking into consideration the information we have on the plates which were in existence in 1797, an attempt will now be made to tabulate the different plates which appear to have been used for stamping linings. The plates, themselves, were not numbered, as were those of the Newspaper Tax stamps—the numbers given for them are arbitrary but in chronological order of issue, so far as the available information permits. Complication is caused by the existence of several plates bearing some of the same die numbers, in some instances probably errors of numbering.

Die numbers on the plate

Plate No.	3d. value	6d. value	1/- value	2/- value	3/- value
(1)	1 to 6 (6)	1 to 6 (6)	1 to 6 (6)	1 to 6 (6)	1 to 8
(2)	7 to 10 (4)*	7 to 10 (4)*	7 to 10 (4)*	7 to 10 (4)	9 to 16
(3)	11 to 16 (6)	11 to 16 (6)	11 to 16 (6)	11 to 16 (6)	17 to 24*
(4)	17 to 20 (4)*	17 to 20 (4)*	17 to 20 (4)*	17 to 20 (4)	25 to 32

(5)	21 to 28 (8)	21 to 26 (6)*	21 to 26 (6)	21 to 26 (6)
(6)	21 to 26 (6)	27 to 32 (6)	27 to 32 (6)	27 to 32 (6)
(7)	27 to 32 (6)	33 to 40 (8)	33 to 40 (8)	33 to 40 (8)
(8)	33 to 40 (8)	41 to 48 (8)	41 to 48 (8)	41 to 48 (8)
(9)	41 to 48 (8)	49 to 54 (6)	49 to 54 (6)	49 to 56
(10)	49 to 56 (8)	55 to 60 (6)	55 to 60 (6)	57 to 64
(11)	57 to 64 (8)	61 to 68 (8)	49 to 56	25 to 32 (new 1804 design)
(12)	65 to 72 (8)	69 to 76 (8)	61 to 68	33 to 40
(13)	73 to 80 (8)	77 to 84	69 to 76	41 to 48
(14)	81 to 86 (6)	85 to 92	77 to 84	49 to 56
(15)	87 to 92 (6)	93 to 100		57 to 64
(16)	93 to 100 (8)	101 to 108		65 to 72
(17)	101 to 108	109 to 116		73 to 80*
(18)	109 to 116	117 to 124*		81 to 88
(19)	117 to 124	125 to 132		89 to 96
(20)	125 to 132	133 to 140		
(21)	133 to 140	125 to 132		
(22)	141 to 148	133 to 140		
(23)	149 to 156			
(24)	157 to 164			
(25)	93 to 98			
(26)	165 to 172			
(27)	173 to 180			
(28)	181 to 188			

* No proofs from these plates have been found at Somerset House.

The 46 plates for which the number of dies are given in brackets all appear to have been registered before 1803 and are believed to be those which were in existence on May 13th 1797.

The Stamp Duty on Licenses to sell Hats by Retail

The license duty was also administered by the Commissioners of Stamps. A 1790 license to vend, utter and sell hats in the country, in the possession of the writer, is stamped with a "V SHILLINGS" Die A of Royal Arms design which is embossed in colorless relief. This stamp was not specifically appropriated for denoting the hat duties.

Forgery of the Stamps

On 12th September 1798, at the Old Bailey, John Collins was indicted for feloniously forging and counterfeiting a stamp and mark to resemble a stamp and mark directed to be used in pursuance of a certain Act of Parliament for the purpose of denoting the stamp duty of two shillings charged by virtue of the said Statute for every felt, wool, stuff or beaver, or jappanned hat exceeding the value of twelve shillings, which shall be uttered or sold by any person or per-

sons taking out a license for uttering or selling in Great Britain, by retail, such hats as aforesaid, with intent to defraud our Lord the King.

One of the Officers of Worship Street testified that he discovered Collins in the Act of printing impressions from a 2/- plate numbered "24", his hands were reddened by the ink he had smeared over the plate and some linen was dampened to receive the impressions. It is not often that a forger is, literally, caught red-handed. A forged 6d. plate was also found on the premises.

Evidence was also given by Thomas Major, Engraver to the Stamp Office and creator of the plates from which the genuine stamps were printed. Of an impression produced in Court, he stated, "It is a counterfeit: our stamps are engraved 4, 6 and 8 on a plate. It is so nearly true that persons not conversant in these things would be deceived. They have omitted the chain in the counterfeit stamp." He also stated that in ac-

cordance with a Warrant to him dated June 1796, stamps in use from 5th August 1796 included a 2/- No. 24. 46 plates were in use for printing the stamps in September 1798. A receiver of the forged stamps by the name of Solomons stated "A stamp upon cloth—I had about 700 of them!"

In defence of Collins it was claimed that the Act 36 Geo. III charged no duty at all or, alternately, did not expressly charge the duty of 2/-. The case was reserved for the opinion of the Judges. Although no later reference has been found to this case, it is probable that the Judges' opinion was adverse and led to the execution of Collins, since it was not found necessary to amend this Act before its repeal in 1811.

The Hat duties in Ireland, 1800-1811

This subject will not be discussed at length because no Irish Hat Tax proof or stamp is known to have been recorded by the writer. It is clear that all the stamps were impressed on hat linings: the designs of the contemporary Irish stamps differed from their British counterparts, many depicted a Harp. Both the scales of duty and the penalties for evasion, etc., differed from those in force in Britain. Stamp duties on hats were first imposed by the Act of the Irish Parliament, 40 Geo. III, c. 16, effective from 1st May 1800. From that date, all persons selling hats by retail in the Kingdom of Ireland were to take out an annual license for which a stamp duty of £1 was to be charged where the person resided in a City or Town Corporate, or 5/- elsewhere. In addition, the following duties were to be paid for every hat sold.

Hats of the value of 5/- and not exceeding 7/-, the duty was 6d.

Hats of the value of 7/- and not exceeding 12/-, the duty was 1/-.

Hats of the value of 12/- and not exceeding 16/3, the duty was 1/6.

Hats of the value of 16/- and upwards, the duty was 2/-.

The regulations, similar to those in force in Britain, included the death

penalty for forgery. The above scale was reimposed by the Act of the United Kingdom Parliament, 43 Geo. III, c. 22, effective from 25th March 1803, but the penalty for forgery was reduced to a fine, imprisonment, the pillory and/or other corporal punishment.

The last Act was repealed by 46 Geo. III, c. 64, effective from 5th July 1806. Stamp duties on licenses to manufacture hats were introduced at the rate of 30/- for those resident in the Cities of Dublin, Cork, Waterford, Limerick or the Town of Belfast. £1 in any other City or Borough returning a Member of Parliament, and 10/- in any other parts of Ireland. The new rates of duty on hats were as follows:

Hats not exceeding the value of 5/-, the duty was 3d.

Hats exceeding the value of 5/- and not exceeding 7/-, the duty was 6½d.

Hats exceeding the value of 7/- and not exceeding 12/-, the duty was 1/1.

Hats exceeding the value of 12/- and not amounting to 18/-, the duty was 2/2.

Hats amounting to or exceeding the value of 18/-, the duty was 2/8½.

The penalty for forgery was increased to Transportation for seven years for a first offence, and death for a second or any subsequent offence.

The scale was again amended by 47 Geo. III, Sess. 1, c. 50, effective from 5th July 1807, and other amendments were made by 47 Geo. III, Sess. II, c. 14. The amended scale was as follows.

Hats not exceeding the value of 5/-, the duty was 3d.

Hats exceeding the value of 5/- and not exceeding 7/-, the duty was 6d.

Hats exceeding the value of 7/- and not exceeding 12/-, the duty was 1/-.

Hats exceeding the value of 12/- and not amounting to 18/-, the duty was 2/-.

Hats amounting to or exceeding the value of 18/-, the duty was 2/6.

The duties were repealed by 51 Geo. III, c. 60, effective from June 10th, 1811.

SCOTT'S 1964 SPECIALIZED

The appearance of the annual edition of Scott's United States Stamp Catalogue, the Specialized, which is the bible of nearly all United States stamp collectors, on October 15 was also of great interest to revenue collectors. While only about ten percent of its pages are devoted to revenue issues, these listings are the most complete source of information on these issues available in one place.

Among the new listings in this year's edition in the revenue section are the \$30 through \$10,000 documentary stamps overprinted "Series 1958" and the no period variety on the perf. 11 documentary issue overprinted "CIGTTE. TUBES".

Some of the revenue issues are priced for the first time in this issue. Among these are the 1946 Rectification Tax issue and the double transfer of the Merchant's Gargling Oil 2c green over the American Match Co. 3c in the match and medicine group, #RS179t. The prices in the Rectification issues run from 40 cents to fifteen dollars with the 18 values cataloging a total of \$73.10. The double transfer is listed at \$300.

Also in the match and medicine issues, the 1c blue of the Maryland Match Co., #RO131 and the 4c black of Thos. E. Wilson, #RS271 have each been raised from \$850 to \$1000, thus displacing the 5c brown playing card issue of Caterson Brotz & Co. as the highest priced of these issues.

In the proof section the 2c rose Documentary of 1914 has been added to the listings, #R197P.

Scott's new edition sells for \$5 and is available from your dealer.

ROSTER OF 300 STATE REVENUERS ISSUED

The State Revenue Society, Box 1124, Sunnyvale, California, has recently issued a directory of around 300 collectors of U. S. and U. S. State Revenue stamps. The roster lists addresses along with other philatelic specialties of the collectors.

A table is included which gives most tax categories for which the States now issue revenue stamps. Categories of discontinued stamps are also listed for the information of the reader.

The roster is available to interested non-members of the society at \$1 and is free to new members who join at \$2 a year (\$4 for Contributing Membership, or \$8 for Booster Membership). The society publishes a monthly Newsletter which is punched to fit a three-ring, 8½x11-inch binder.

Collectors who wish to be listed in the directory should notify the society of their revenue collecting interests, name, and address. Free literature and stamps will be sent to those who include a paid return envelope.

BATTLESHIP REVENUE STAMP CHECK LIST

This reprint of the check list of the precancelled 1898 battleship proprietary revenue stamps which ran for several years in Weekly Philatelic Gossip magazine is now available. Illustrated with excellent hand drawn examples of the various types of cancellations and odd and unique designs used by the various companies. Consists of 91 printed pages of all the various companies known to date. Offset printed on very high grade white paper, rounded corners and punched for standard 3 ring binder. A must for all revenue libraries and collectors of these fascinating stamps.

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959 Berger, David M.
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Applications Received

- Koch, Gerard, P. O. Box 103, Woodland, Yolo County, Calif., by E. S. A. Hubbard. Collector-Dealer: U. S. and Possessions, Canada, Great Britain, California.
Erck, Peter L., P. O. Box 68, Central Valley, N. Y. 10917, by J. S. Bobo. U.S.I.R., listed only.

Deceased

- 114 HLM1 Deats, Hiram E. (March 16, 1963)
246 Ward, Philip H., Jr.
358 Molder, Voldemar

Address Changes

- 363 Molesworth, Jack E., 88 Beacon St., Boston 8, Mass.
396 Thiel, John E., 4601 MacArthur Blvd., Apt. 1, New Orleans 14, La. 70114
650 Brett, George W., 510 - 21st St. N. W., Washington, D. C. 20006
837 Nowak, Frank A., 2344 Walnut Ave., Apt. #1, Venice, Calif.
902 Harper, Rev. John B., 10 Elm St., London, Ont., Canada.
923 Martorell, Frederick R., 7624 - 14th Ave., Brooklyn 14, N. Y.

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Deceased	3
Current membership total	383

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