

# The AMERICAN REVENUER



**"Dedicated to the Service of all Revenue Stamp Enthusiasts"**

Member: National Federation of Stamp Clubs

Branch: Society Philatelic Americans #248

Vol. 18, No. 1, Whole Number 161

January 1964

## UNLISTED PROVISIONALS?

Ray W. Bidwell, ARA 703



Can any "Revenuer" shed light on the wine stamps illustrated? Does any reader have similar items in his collection?

Preliminary investigation indicates a provisional 1½-cent rate made by using a 1-cent (RE32) with a ½-cent (RE17) affixed on top. There are two types, the principal difference being in the shape of the control numeral "5". The 1-cent stamps are rouletted 3½ and measure 39x45½ mm, the height being that of the so-called "in-between" set.

The letters "M D C" are the initials of Mission Dry Corporation, one of the first to extensively bottle and merchandise wine after its sale was legalized by the Revenue Act of March 22, 1933.\* According to the late George B. Sloane, the MDC cancelled stamps were used mainly on wine which had a wide chain-store sale in California.

Twelve-ounce bottles required a tax of one and one-half cents. Since there was no stamp of such denomination in the "Series of 1916" set in use in 1933, the need was filled by reverting to

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the first issue of wine stamps, namely the smaller "Series of 1914" set often called the "cordial" set. These stamps, however, now appeared with the double-line U S I R watermark which had not been previously reported. Used copies of this stamp (RE19) are most often seen with the printed pre-cancellation in three lines "M D C / 3 / 5-19-33".

The above mentioned stamp is the only  $1\frac{1}{2}$ -cent denomination wine stamp overprint given in the check list\*\* of Morton Dean Joyce prepared by consolidating records of the late Clarence Henry Chappell with additional overprint cancellations known to Mr. Joyce, Henry Tolman II, Abe Hochman and others keenly interested in this material.

The U S I R watermarked variety may have been a new printing from the old plates, or it may have come from stock held in the vaults of the Bureau of Engraving and Printing.

(Apparently no  $1\frac{1}{2}$ -cent stamps of the "Series of 1914" set having the double-line watermark had been placed in circulation prior to 1933.)

Since RE19 is a scarce stamp, it is assumed that relatively few saw use. Could it be that the supply was soon exhausted, giving rise to the makeshift varieties illustrated here? Speculation indicates what might have happened: The wineries were working feverishly to put their product on the market. The thirst for legal beverages was whetted and there were sales—and profits—to be made! Stamps of the  $1\frac{1}{2}$ -cent denomination were required but the "Series of 1914" type (RE19) was unavailable. What to do? *Make up the stamp by pasting  $\frac{1}{2}$ -cent stamps over the larger size 1-cent stamps of the "Series of 1916" then run the sheets through the overprinting presses.* Since the control number "5" is not given in the Chappell-Joyce check list for the 1-cent

value under the date of 5-21-33, it appears that a new overprinting set-up was made especially to precancel the combination ½-cent and 1-cent varieties described. Oddly enough, May 21, in 1933, fell on a Sunday!

\*The tax levied was \$5.00 per barrel of not more than 31 gallons of wine and fermented malt liquor containing one-half of 1% or more of alcohol by volume and not more than 3.2% of alcohol by weight. Full strength wines did not become legal until December 5, 1933 when the Twenty-first Amendment, repealing the Eighteenth (Prohibition) Amendment became effective.

\*\*\*"The American Revenuer," Vol. 12, Nos. 6 & 7 (September and October, 1958) with addenda in Vol. 15, No. 10 (December, 1961).

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### PAOLO COMETTA

The recent death of Paolo Cometta, ARA #337, following closely that of his fellow countryman, Leone De Magistris, is a great loss for revenue collectors of the world.

Mr. Cometta was a profound student of the revenue stamps of Lombardy-Venetia of which he had a fabulous collection. This collection had won many premiums and at least one gold medal at international philatelic exhibitions.

He had also written many interesting studies on these stamps and those of Canton Ticino which he also collected.

The above information came from Carlo Buttafava, ARA #438. We appreciate his cooperation in furnishing it to us.

### HELP SOLICITED ON GERMAN CATALOG

Our hard-working secretary, John A. Norton, writes that he is continuing work on the German revenue catalog. The first two parts consisting of the National Issues and the Social Insurance Stamps were issued in 1961.

Presently work is proceeding on part three which will cover the issues of the States and Free Cities. All interested collectors are invited to participate by checking the listings against their own collections and reporting any errors or additions which they find. They may write Mr. Norton at 143 Merrick Road, Lynbrook, New York.

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### BACK ISSUES DONATED

Through the courtesy of his daughter, Mrs. Sylvan Trattner, the copies of The American Revenuer of Milton Daub, late ARA #540, have been donated to the American Revenue Association. We thank her for this kind gesture.

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### REVENUES DO IT AGAIN

The collection of Homer C. Landis, ARA #77, titled "U.S. Playing Cards" was awarded a Second Place Silver Medal at the American Philatelic Society 77th Convention at Mexico City, EXMEX—1963. This was the highest award given in Section II United States of America and Possessions.

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APPROVALS SOLICITED: U. S. State Revenues (I collect 'em)

APPROVALS SENT: U. S. and State Revenues (I buy and sell 'em!)

1960 U. S. State Revenue Catalog—\$5.00

ELBERT S. A. HUBBARD, ARA 1, SRS 1, Box 1124, Sunnyvale, Calif.

January 1964

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## LARGE HAUL OF COUNTERFEITERS

Manufacturers of Tobacco Stamps Arrested, and Their Stock Seized

Some two months ago counterfeit tobacco stamps appeared in the market, and investigation showed that a large number had been put in circulation. Chief Whitely of the Treasury Department at once set his forces to work, and the result is the largest seizure of counterfeit stamps known in the annals of this country. The "job of detection" is said to be the keenest ever put on foot, and the men arrested are persons who have ranked among the first engravers in the United States. Link by link the chain has been followed until there are now in jail men who are believed to have defrauded the Government of millions, and in the possession of the detectives the best "set" of plates, types, and presses in the country outside of the Treasury Department. The tobacco stamp in question was the sixty-pound one, and its price from the Government was \$19.20. The counterfeit was furnished to tobacco merchants at \$5. The counterfeit stamp is of superior workmanship and must have been—as indeed was the case—the work of one of the best engravers in the country. At the outset the detectives were almost baffled—the counterfeit stamps came into the market in sums reaching \$100,000; and yet where to find who issued them and who sold them puzzled the Chief and his force. At last a ray of light fell across their path and on the 25th of October, Col. Whitely put his hand on the shoulder of Hart L. Pearce of No. 39 Nassau St., and said, "I want you." Pearce is said to be, by experts, the best engraver in the United States. He had worked in the first firms in the country, had borne an unblemished reputation, and nothing but the presence of all the paraphernalia of the counterfeiter and bogus stamps in profusion convinced the officers of his guilt. Pearce has been employed by Tiffany & Co. of this city in their finest work, and for the American Bank Note Company, and

only a short time before had opened the office at No. 39 Nassau st. Pearce at first stoutly denied the charges, but when there was discovered, still warm in his pocket, a counterfeit \$3 revenue stamp plate, he made a full confession to his captor. In his office were plates, a transfer press, rollers, and stamps in abundance. Believing that there were others interested, a watch was posted on Pearce's place, and Col. Robert B. Clark who commanded a regiment during the war, was arrested on suspicion. Upon investigation it was discovered that Clark's residence, No. 317 East Seventeenth st. was well stored with the results of the work of the counterfeiters. Every bureau drawer, box, trunk, and valise contained evidences of the Colonel's guilt. Hundreds of sheets of tobacco stamps, thousands of revenue stamps, from one cent to \$50, dies for making stamps, and over \$15,000 worth of cleaned genuine stamps that had been nicely arranged in boxes for sale. Counterfeit money enough to make the possessor a millionaire if it could be sold dollar for dollar, was also obtained, and the officers had fairly opened up a mine of enormous counterfeit currency. All the property was taken to the Chief's headquarters, and Clark was hurried away to Ludlow st. Jail, where he also confessed his guilt to Chief Whitely. Evidence now came in like the waves of a sea. Men were sent hither and thither to arrest guilty parties, and the net was drawn slowly, and none escaped. In Clark's rooms was found the 60 pound counterfeit stamp, which rivals the genuine one in execution. Clark was fully committed on Monday last, in default of \$25,000 bail. On Sunday Col. Whitely again started on the trail, and proceeded to a secluded spot on Staten Island, near Princess Bay, and arrested one John Reppan, an old engraver and printer. Reppan had formerly been employed by Tiffany &

Co., and last Spring moved to Staten Island, and since that time has been engaged in printing the counterfeit stamps. In the house was found a printing press, dies, inks, and rollers. The house was hid away in the woods out of the way of the road, and the inmates were taken by surprise, and stoutly protested against invasion on the Sabbath. The occupants were John Rippon, steel and copper-plate printer, native of England, and Wm. L. Kempton a native of Maine, a retired sea-captain, Rippon's wife, three children and a colored girl formed with himself and Kempton the household. The engraver and the printer were now secured, yet the Chief was not satisfied; the plates must be somewhere about the house, and after faithful search the plates still were safe. Four hours' coaxing, urging, and threatening, compelled Rippon at last to make a clean breast of the matter, and he confessed that the plates were buried in the garden, and pointed out the spot. After a foot and a half of earth had been removed, the officers discovered a large tin box, which, upon being opened, was found to contain 10,500 counterfeit Revenue stamps, in large sheets,, the plates for printing, dies, rollers, and every denomination of stamps, from one cent to eighty dollars. In the box was also a die for making three cent silver pieces, steel dies for stamping coins, dies for arithmetical figures, and in the lower room of the house was found a perforating press for punching the holes between the stamps on the printed sheets. Scattered here and there in the lower room was a large supply of inks, oils, and jugs filled with gum. The latter was used for the backs of the stamps. The prisoners and material were taken to the United States Marshal's office where they were held in custody, and Rippon and Kempton were taken to the Brooklyn Jail to await their trial. Hot on the scent, the chief left this city on Monday night for Boston in company with Pearce, to arrest one Reuben Carpenter, an engraver on Bromfield st., and who was said to be in the plot. Upon arriving in Boston,

Col. Whitely called on Chief Kurtz of the Boston Police, who detailed two of his best detectives, Benjamin Heath and Mr. Jones, who rendered efficient aid in securing the arrest of Carpenter. The latter was at first indignant at the charges made against him, but at last surrendered, and disclosed the whole transaction, and came with Col. Whitely to this city. Among the plates found in his possession was one of the 5-20 bonds, in an unfinished state. Carpenter is said to be one of the best vignette engravers in the United States, and the picture on the plate is of exceedingly fine workmanship.

The accused is connected with respectable families in Boston, and has stood high in social circles for many years. To fully establish the fact that these men were the best workmen in the engraving line, it is said that they have done the work by hand that is done in the Treasury Department by machinery, and an agent of one of the Bank Note Companies said yesterday that Pearce was the finest letterer in the world. The work has been so well done that the Continental Bank Note Company, by who the 60-pound tobacco stamp is printed for the Government, could hardly tell the counterfeit from the original when placed side by side. It is believed that Col. B. Robert Clark was the originator of the counterfeit scheme, that he brought in Pearce, who tempted Carpenter, and the combination thus formed engaged Rippon to do the printing. During yesterday, prominent detectives of the Metropolitan Police called at the headquarters of Col. Whitely of the Secret Service Corps, and acknowledged that the "job was the cleanest thing they had ever met with," and also that it was the largest "haul" of counterfeit currency ever taken. Col. Whitely and his assistants have worked night and day to arrest the guilty parties. Over sixty "deals," or parties acting as agents, have been employed to negotiate for suspected counterfeits; and, by the activity, energy, and genius of the chief of the corps, one of the greatest warnings to counterfeiters is given, and millions saved the Treas-

tury of the country.

(Editor's note: The above article is reprinted from the Friday, November 5, 1869, issue of the New York Daily Tribune. It was furnished by our vice-president, Robert M. Leard, ARA 777.)

## SMYRNIOTE

### Another Straight Line Ship Cancellation

Robert M. Leard, ARA 777

Dr. Hugh Shellabear has written extensively in this Journal about the straight line ship cancellations of the Pacific Mail Steamship Co. (See A. R. Vol. 15, No. 10, and Vol. 16, Nos. 4 and 8). Recently, Mr. Abe Hochman has found another similar, and somewhat related cancellation of another line. When it was first found, Dr. Shellabear suggested that it was probably a ship cancellation, but could shed no light on the ship, or the line. The writer was most fortunate to locate a reference to this vessel in the San Francisco city directory for 1864-65.

The SMYRNIOTE was a barque, operated by the Hawaiian Packet Line between San Francisco and Honolulu. The line had three clipper packets, with sailings semi-monthly from the Clay Street Wharf.

The ONWARD and A. A. ELD-RIDGE were the other two ships in the line, and similar cancellations of these may be considered to be a good possibility for additional straight line ship cancellations. Agents for the line in San Francisco were Chas. W. Brooks & Co., whose double circle cancellation is occasionally found on 1st Issue stamps.

The cancellation is struck twice, in red. One complete strike is vertically downward, and the second, incomplete, is horizontally across the top, in condensed boldface gothic type 6.2 mm. high. The name is 37.5 mm. long on the 50c Lease, part perforate, and is a very colorful and interesting cancel-

lation. The 50c rate indicates possible use on a passage ticket costing up to \$30 before August 1, 1864, and \$35 after that date.

## ARA MEMBERS TAKE MANY SPECIAL AWARDS

The members of the American Revenue Association were much in evidence at the SESCOAL show, held from the 8th to the 10th of November at the Statler-Hilton hotel in Los Angeles.

Homer Landis, ARA #77, won a silver medal in the Championship class for his U. S. Playing Cards. Abe Hochman, ARA #470, won a gold medal for his Civil War Match and Medicine. William Aichele, ARA #255, won a silver medal for his U. S. Revenues Used for Postage. Robert Leard, ARA #777, won the Best in Section for the revenue section for his 1st Issue Revenues.

In addition, the local revenue group, for the second straight year, won first place in the Inter-club competition with a frame of various items made up by the members. There were ten entries in this classification, and our members can well be proud of their fine achievements.

This continued showing of fine exhibits by our members can not fail but to increase the interest of others in the revenue field.

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## U. S. REVENUE-POSTAGE ERROR

A woman on vacation in a small California town went to a postal clerk and asked to buy six 10c stamps. Usually when the word "stamp" is used "postage stamps" is implied, however, the postal clerk sold her six colorful 10c commemorative stamps which happened to be the first and only U. S. commemorative REVENUE stamps. The clerk was apparently rather new at the job and thought the stamp was another of the many U. S. commemorative stamp designs.

While the woman prepared to affix the stamps to six photo-mailing envelopes a revenue stamp authority, who happened to be in the Postoffice, noticed the stamps she had on the post-office table. He was puzzled as to how the woman happened to have the stamps, which aren't commonly seen, and wondered what she was going to do with them. Thinking that he may have happened upon a fellow revenue stamp collector, he asked her what she was going to do with the stamps.

When she told him that she was going to stick them on the packages, he was flabbergasted. To save her from possibly wasting the stamps and her money, he volunteered the information that the stamps were not valid for postal use. She looked at him in disbelief, so he suggested that she verify his statement by consulting a postal clerk.

Since she had just bought the stamps from one postal clerk, she, in turn, was flabbergasted! She, naturally felt compelled to consult a clerk, so she asked another clerk if she could use the stamps on her packages. Imagine her surprise when the clerk told her that if she did, the postoffice would charge 10c postage due on each package!

The Indiana woman then asked if the stamps were collectors items. She was advised that they were, but that anyone could buy them at ANY post-office. Whereupon, she stated that her nephew collected stamps, so she would just send them on to him! She then bought six 10c current postage stamps for her photo mailers and thanked the

revenue collector for advising her.

We wonder how many times a similar error has occurred with these 10c commemorative revenue stamps. Undoubtedly many of them have been mistaken for postage stamps and have done postal duty, but most of them were probably thrown away by non-collectors.

An interesting question arises as a result of this incident: Who would have suffered the loss of the 60c if things had happened a little differently? Undoubtedly the postal clerk was responsible for the error. But, if the stamps had been affixed, would the postal employees merely send along the mailers to save the clerk from having to make up the 60c loss? If postage due was charged, would the photo company have billed the sender—a perfectly justifiable action? Would the sender then be able to prove that the clerk sold the stamps to her in error? Would she be able to get 60c refund from the clerk or the Post-office Department? Or would she just choose to forget it and suffer the loss? What's your guess?

—Elbert Hubbard, ARA 1



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## SECRETARY'S REPORT

**John A. Norton, Secretary-Treas.**  
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### New Members

963 Koch, Gerard  
964 Erck, Peter L.

### Applications Received

Stanley Merkel, 12322 Flamingo Lane,  
Bowie, Md. 20715, by J. A. Norton.  
U. S. I. R.  
William Ittel, 136 Dickson Ave., Ben  
Avon, Pittsburgh, Penn. 15202,  
by Alfred D. Schoch. Germany,  
European revenues.

### Resignations

387 Simon, Robert L.

### Address Changes

324 Field, Harold W., 4200 Red Bud  
Lane, Charleston 2, W. Va.  
512 Bennett, Dr. David M., 3436 Cor-  
sa Ave., Bronx 19, N. Y.  
772 Aschenbrenner, George W., 2501  
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This fascinating book which includes many of the selected writings of the late E R. Vanderhoof of Long Beach, Calif., dean of fiscals, fantasies and world revenues for many years, will soon be out of print.

This work covers a multitude of subjects in the above mentioned categories, and is illustrated to boot!

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