The

AMERICAN



REVENUER

"Dedicated to the Service of all Revenue Stamp Enthusiasts"

Member: National Federation of Stamp Clubs Branch: Society Philatelic Americans #248

Vol. 19, No. 8, Whole No. 178

October 1965

OUR A. R. A. INSIGNIA

The insignia of the American Revenue Association, which appears on the cover of each issue of The American Revenuer and on other official publications, is a modification of a design by Mr. Nelson J. Lauth, formerly member #373. A contest was announced in the January 1953 issue of The American Revenuer for an insignia and the results were published in The Hollow Tree (which was then carrying A. R. A. news) in the October 1954 issue. Mr. Lauth's entry won first place with second going to Mr. Frederick W. Weichelt and third to Mr. Robert H. Schoen. Quoting from the article on the selection, the following is the significance meaning of our A. R. A. insignia.

- 1. The most important and prominent part of any insignia should be the name of the Society it represents. The American Revenue Association, boldly lettered, are the first words to catch the eye.
- 2. The club's slogan, in the center of the shield, in a few well-chosen words, covers all the aims and purposes of the club.
- 3. The shield, used on many revenue stamps, is suggestive of revenue stamp collecting.
 - 4. The various branches of reve-

nue stamp collecting are depicted in a circle outside the shield.

5. The medallion and ribbon on the lower left-hand side, reading A. R. A., promotes the use of these three letters by which the Association is affectionately known to its members.

REVENUE STAMPS FOR PARCELS PRINTED BUT NEVER ISSUED

In the recent publication "History of the Bureau of Engraving and Printing," information on page 99 indicates that a special issue of Tax Stamps was printed in 1917 for the anticipated tax on Parcel Post. The Huebner-Bleistein Co. of Buffalo, N. Y., prepared offset plates and the printing was done by the Niagara Lithograph Co. of Buffalo. Questions arose concerning the legality of having the work done outside the Bureau of Engraving and Printing and the printing was ordered stopped on July 18, 1917, after 35,000 sheets of Tax Stamps had been printed.

As is well known to collectors, these stamps were never used and the regular Documentary stamps served to collect the tax. Has any member ever seen one of these Parcel Post Tax Stamps, or can anyone furnish details of the design or their ultimate fate?

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Vol. 19, No. 8, Whole No. 178

October 1965

PRESIDENT'S COLUMN

This issue of The American Revenuer represents the completion of the first year of the present administration and brings the present set of officers to the half way point of their term. During this time we have increased our membership almost 10%, have cleared most of our old debts and placed both our Operating Fund and the Vanderhoof Memorial Fund on a sound and solvent basis.

At this time, I would like to express my appreciation to the many officers and members who have made these accomplishments possible and to also express the hope that the ensuing year will bring further advances and increased services to the membership. I would be happy to have any suggestions from members as to how the Association can be improved.

Next Spring we will have an election and it is not too early to begin to consider the candidates for vacancies that must be filled. We will elect a new President, Vice-President, Secretary-Treasurer and one Director from each of the three Districts. Dr. Frank has indicated that he can not be a candidate for the office of President and we must have a new Secretary-Treasurer. The assumption of office in the Association is somewhat time consuming, but it is a most rewarding and worthwhile experience. Members who may be interested in serving their fellow collectors by helping with the management of the A. R. A. are invited to get in touch with the President.

In this column in the May 1965 issue an offer was made to obtain reprints of back issues not available from the Librarian. As there was no response, this project will be abandoned.

—Robert M. Leard

THE 4c PROPRIETARY, PART PERFORATE

Robert M. Leard, A.R.A. #777



The vertical pair of the 4c Proprietary, part perforate, Scott's R22b, shown is an unusual and seldom seen item. The venerable Boston Revenue Book states that "... and evidence points to an imperforate supply of 233,910 having been in the vault," but as is well known this figure represents the total of imperforate and part perforate stamps and we have

never had any way of separating imperforates and part perforates as to quantity issued. In this case it undoubtedly refers to part perforate stamps only as no imperforate stamps of the 4c Proprietary are known.

The pair bears the clear stamped cancellation of J. F. Henry & Co., Waterbury, Vt., as does an almost identical pair sold by Robert A. Siegel in 1962 from the Philip Little The private proprietary collection. stamps of John F. Henry, Scott's RS-112 to RS116, are well known and from an article in Scott's Monthly Journal for May 1942 we learn that the business was started as J. M. Henry & Sons who bought out a Rev. Downs, owner of a proprietary medicine business in Waterbury. The father died about 1862 and the business became known as J. F. Henry & Co., the members being the sons, John F., William W. and Eli B. Johnson. Later John F. came to New York and worked for Demas Barnes in 1865. Barnes was elected to Congress in 1867 and was not able to keep his business so sold out to Henry in the fall of 1868.

Pairs are always desirable in part perforate stamps in order to prove authenticity. However pairs of the 4c Proprietary are rather scarce, primarily due to the fact that they would only be required on an item selling between \$1.50 and \$2.00, a high price for those days.

The list published by the Bureau Issues Association lists only one block of four, two vertical strips of three and three vertical pairs. Singles bearing the cancellation shown, in a gray shade, with adequate margins, are probably genuine, but singles in the later dark slate, violet and mauve shades may be viewed with doubt. Paper may also furnish a clue as the part perforates are almost always found on the early thin hard paper used for early printings.

WHAT COUNTRY? Irvin Burns, A.R.A. #388



The enlarged picture was taken from a tax stamp. It shows one "Dickens-like character" lighting another's clay pipe. Which country do you think issued this stamp? We'll bet you're wrong.

Answer appears elsewhere.

CROWN MATCH CO. Bruce Miller, A.R.A. #732

The stamp of the Crown Match Co. (RO67) is among those enigmatic numbers offering no immediate clue to their ownership or place of origin. According to the Boston Revenue Book: "All correspondence in relation to this stamp is signed Jas. T. Dillingham or Dillingham & Co., which explains the presence of the "D" below the crown. Their place of business was Glenbeulah, Wis." In actuality, the Crown Match Co. was merely a short-lived offshoot of the Dillingham such for many years thereafter.

& Co. woodenware factory, which was for almost 30 years the chief industry of Glenbeulah.

The proprietor of this enterprise was James Thomas Dillingham, who was born in 1833 at West Falmouth Barnstable Co., Mass., where his father owned and operated a general store. Young Dillingham arrived in Glenbeulah in 1857, where he joined his father-in-law, Captain Joseph Swift, and his brother-in-law, Edwin Slade, to form the firm of Swift, Dillingham & Co. Starting with a general store and sawmill, their business prospered, and was expanded to include a flour mill and woodenware factory. The partnership was dissolved in 1866, probably at Swift's death. Slade then acquired the store while Dillingham took over the mills and factory under the name of Dillingham & Co. The Crown Match Co. came into being seven years later, when Dillingham undertook to add matches to his line of boxes, barrel covers, broom racks, etc.

One can infer that the Crown Match Co. was never more than a small and indifferently successful venture. Only 346,555 stamps were issued over a period of slightly less than two years (October 1873-August 1875) and they remain sufficiently common to suggest that many were never used. Possibly competition from the huge Star Match Works of James L. Clark at Oshkosh proved too much. Dillingham's woodenware factory employed about 60 people and the annual value of its production was about \$75,000. These figures may have included the staff and output of the Crown Match Co.

In any event, Dillingham closed down or sold out the Crown Match Co. soon after August 1875. (It may have been continued by others for a year or so thereafter under the name of Glenbeulah Match Co.)

In 1884 Dillingham moved his woodenware factory to nearby Sheboygan. After his death in 1889, the business was incorporated as the Dillingham Manufacturing Co. and continued as

AMERICAN REVENUE ASSOCIATION

OPERATING FUND

Treasurer: Frank Q. Newton, Jr.

	Report	period:	September	8.	1964	to	September	1.	1965
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Balance September 8, 1964 Receipts: Dues and Contributions Advertising Sales of back issues, catalogs, etc.	\$1220.30 247.85 94.49	\$44 9.62	
	\$1562.64	1562.64	
		\$2012.26	\$2012.26
Disbursements:			
Miller Print Shop-Revenuer, printing	\$9 8 0.4 3		
Postage, operating supplies—F. Newton	70.92		
Editor's expenses—Honer Webb	34.62		
Prior expenses—John Norton	11.44		
Advertisement—Linn's	32.92		
Advertisement—Mekeel's	1 9.32		
Dues-National Federation of Stamp Clubs	2.0 0		
Partial repayment of loan-Vanderhoof Fund	150.00		
	\$1301.62		1301.62

On deposit-Acct. #0428-00573-82, First Western Bank, Arcadia, Calif.

\$710.59

Note: A. R. A. has the following outstanding

Operating Fund—Balance (see Note)

- 1. Balance of loan in amount of \$150.00 due to Vanderhoof Memorial Fund
- 2. Cost of September 1965 Revenuer due Miller Print Shop.

VANDERHOOF MEMORIAL FUND

Treasurer: Frank Q. Newton, Jr.

Report period: September 8, 1964 to September 1, 1965

Balance September 8, 1964 Sale of Vanderhoof books	\$392.06 6.00
Repayment of loan by Adolph Koeppel	420.00
Partial repayment of loan by A. R. A.	150.00
Interest on savings account	12. 38
Vanderhoof Memorial Fund—Balance (see Note)	\$98 0.4 4

On deposit—Acct. #6139, First Western Bank, Arcadia, Calif.

Note: The Vanderhoof Fund has the following outstanding

- 1. \$248.81 due Boyertown Publishing Co.
- 2. \$150.00 due to the Fund on loan of \$300.00 to A. R. A. Operating Fund per report covering period August 1, 1960 to August 1, 1961.

Spain and Colonies Revenues

Glen C. Whitehead, A.R.A. #993

10 CdeP

The series of listings, of which this
is the first, will be a tentative listing
of the revenues of Spanish origin on
all deeds, documents, manifestos, etc.
For a starter we will take all of

the Embossed Issues that I have in my collection.

It would be appreciated if all members will submit any items that are not listed with the understanding that they will be returned as soon as they can be recorded. Thus all will benefit from a more complete listing.

This installment will deal with the Pagos embossed issues.

Type I

Value	Color		Pap	er
1 pta.	blue			blue
4 pta.	blue		fine	blue
1 pta.	black		laid	blue
5 pta.	black		laid	blue
12.50 pta.	blue		laid	blue
	_	39.198.1		

		Type 1.	ı
5	CdeP	black fine	white, fine crm.
5	CdeP	rosine	wove cream
5	CdeP	drab	wove white
5	CdeP	slate-purple	

10 CdeP	bright green	coarse
	white, coars	se cream
10 CdeP	pale blue green	coarse
10 CdoP	blue meen fi	white

10 CdeP blue green fine white 10 CdeP sepia fine white 10 CdeP laid white vermilion 10 CdeP fine white blue 10 CdeP ultramarine fine white

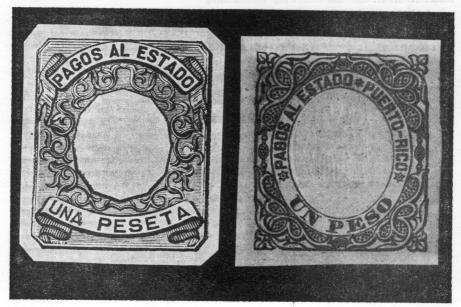
wove white

10 CdeP slate-purple-brown fine white

blue

20 CdeP	green	rough white
20 CdeP	rosine	fine white
20 CdeP	ocher	coarse cream
25 CdeP	gray-black	coarse white
25 CdeP	dull blue	coarse white
25 CdeP	drab	fine white
25 CdeP	green	coarse white
50 CdeP	pearl gray	laid white
50 CdeP	pale gray	laid white
50 CdeP	pale carmine	laid white
50 CdeP	blue	fine white
50 CdeP	gray brown	fine white
50 CdeP	ultramarine	fine white
50 CdeP	blue-green	fine white.

coarse white 50 CdeP emerald coarse white Un Pta. bright rose coarse cream



Un Pta.	blue coarse	e white	15 Pta.	gray green	coarse white
Un Pta.	ultramarine coars	e white	15 Pta.	pale ultramarii	
Un Pta.	green fine	white,	15 Pta.	blue	fine white
	fine	cream	15 Pta.	deep blue	fine white
Un Pta.	gray green fine	e white	15 Pta.	lake	coarse white
Un Pta.	emerald fine	e white	15 Pta.	bright rose	coarse white,
Un Pta.	olive gray fine	e white			laid white
Un Pta.	olive brown fin	e white	15 Pta.	sepia	wove white
Un Pta.	light brown fin	e white	15 Pta.	bistre brown	coarse white
Un Pta.	brown fin	e white	15 Pta.	lilac	fine white
Un Pta.	lake fine	white,	25 Pta.	gray	fine white
		e white	25 Pta.	sepia	fine white
Un Pta.	*	e white	25 Pta.	green	fine white
Un Pta.	F	e white	25 Pta.	yellow green	laid white
2 Pta.		e white	25 Pta.	emerald	laid white
2 P ta.		e white	25 Pta.	blue green	wove white,
2 Pta.		se white	_		coarse white
2 Pta.	orange brown coars		25 Pta.	drab olive	coarse white
2 Pta.		e white	25 Pta.	orange	coarse white
2 Pta.	· •	cream,	25 Pta.	pale orange	laid white
		e cream	50 Pta.	lake	wive bluish
2 Pta.		e white	50 Pta.	carmine	wove white
Σ Pta.	0 .	e white,	50 Pta.	bistre	fine white
		d white	50 Pta.	orange	wove white
2 Pta.	0	e white	50 Pta.	rosine	wove white
2.50 Pta.		e white	75 Pta.	sepia	wove white
2.50 Pta.	ultramarine laid coa		75 Pta.	bistre gray	fine white
5 Pta.		d white	100 Pta.	blue	fine white,
5 Pta.		e white			coarse white
5 Pta.		ne white	125 Pta.	dull violet	laid white
5 Pta. 5 Pta.	blue-green coars	e white,			
5 Pta.	blue-green coars fir	e white, ne white		Type III Puerto	Rico
5 Pta.5 Pta.	blue-green coars fir yellow green fir	e white, ne white ne white	5 CdeP	Type III Puerto	Rico fine white
5 Pta.5 Pta.5 Pta.	blue-green coars fir yellow green fir rosine coars	e white, ne white ne white e white	5 CdeP Un Pta.	Type III Puerto black pale mauve	Rico fine white fine white
5 Pta.5 Pta.5 Pta.5 Pta.5 Pta.	blue-green coars fir yellow green fir rosine coars lake coars	e white, ne white he white e white se white	5 CdeP Un Pta. Un Pta.	Type III Puerto black pale mauve slate purple	Rico fine white fine white fine white
 5 Pta. 5 Pta. 5 Pta. 5 Pta. 5 Pta. 5 Pta. 	blue-green coars fir yellow green fir rosine coars lake coars carmine lake coars	e white, ne white ne white e white se white se white	5 CdeP Un Pta. Un Pta. Un Pta.	Type III Puerto black pale mauve slate purple rosine	fine white fine white fine white fine white
 5 Pta. 	blue-green coars fir yellow green fir rosine coars lake coars carmine lake coars orange fir	e white, ne white ne white e white se white ne white ne white	5 CdeP Un Pta. Un Pta. Un Pta. Un Pta.	Type III Puerto black pale mauve slate purple rosine bronze green	fine white fine white fine white fine white fine white
 5 Pta. 	blue-green coars fir yellow green fir rosine coars lake coars carmine lake coars orange fir orange yellow coars	e white, ne white white e white se white white white white we white se white	5 CdeP Un Pta. Un Pta. Un Pta. Un Pta. Un Pta.	Type III Puerto black pale mauve slate purple rosine bronze green blue	fine white
 5 Pta. 	blue-green coars yellow green fir rosine coars lake coars carmine lake coars orange yellow coars orange brown coars	e white, ne white white e white white white white white white white se white e cream	5 CdeP Un Pta. Un Pta. Un Pta. Un Pta. Un Pta. Un Pta.	Type III Puerto black pale mauve slate purple rosine bronze green blue ultramarine	fine white
 5 Pta. 	blue-green coars yellow green fir rosine coars lake coars orange fir orange yellow coars orange brown coars chestnut coars	e white, he white white white white white white white white we white white white cream e white,	5 CdeP Un Pta. Un Pta. Un Pta. Un Pta. Un Pta. Un Pta. 5 Pta.	Type III Puerto black pale mauve slate purple rosine bronze green blue ultramarine pale brown	fine white
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5 Pta. 7 Pta. 7 Pta. 7 Pta.	blue-green coars fir yellow green fir rosine coars lake coars carmine lake coars orange yellow coars chestnut coars chocolate fir deep blue fir	e white, he white white white white white white white cream e white, he white white white white white white white white white	5 CdeP Un Pta. Un Pta. Un Pta. Un Pta. Un Pta. Un Pta. 5 Pta. 5 Pta.	Type III Puerto black pale mauve slate purple rosine bronze green blue ultramarine pale brown chocolate	fine white
5 Pta. 10 Pta. 10 Pta.	blue-green coars yellow green fir yellow green fir rosine coars lake coars carmine lake coars orange yellow coars chestnut coars chocolate fir deep blue fir blue coars	e white, he white white white white white white white ce white, he white, he white	5 CdeP Un Pta. Un Pta. Un Pta. Un Pta. Un Pta. Un Pta. 5 Pta. 5 Pta. 5 Pta.	Type III Puerto black pale mauve slate purple rosine bronze green blue ultramarine pale brown chocolate orange vermili	fine white
5 Pta. 10 Pta. 10 Pta. 10 Pta.	blue-green coars yellow green fir yellow green fir rosine coars lake coars carmine lake coars orange yellow coars chestnut coars chocolate fir deep blue fir blue fir orange yellow coars	e white, he white white white white white white white white he white he white he white he white he white	5 CdeP Un Pta. Un Pta. Un Pta. Un Pta. Un Pta. 5 Pta. 5 Pta. 5 Pta. 50 Pta.	Type III Puerto black pale mauve slate purple rosine bronze green blue ultramarine pale brown chocolate orange vermili bright pink	fine white
5 Pta. 10 Pta. 10 Pta. 10 Pta. 10 Pta.	blue-green coars yellow green fir yellow green fir rosine coars lake coars carmine lake coars orange yellow coars chestnut coars chocolate fir deep blue fir blue fir orange yellow coar gray green fire	e white, he white white white white white white white white he white	5 CdeP Un Pta. Un Pta. Un Pta. Un Pta. Un Pta. 5 Pta. 5 Pta. 5 Pta. 50 Pta.	Type III Puerto black pale mauve slate purple rosine bronze green blue ultramarine pale brown chocolate orange vermili bright pink RATURE—ILLU	fine white
5 Pta. 10 Pta. 10 Pta. 10 Pta. 10 Pta. 10 Pta.	blue-green coars yellow green fir yellow green fir rosine coars lake coars carmine lake coars orange yellow coars chestnut coars chocolate fir deep blue fir blue fir orange yellow coar gray green fir rosine fir	e white, he white white white white white white white white he white	5 CdeP Un Pta. Un Pta. Un Pta. Un Pta. Un Pta. 5 Pta. 5 Pta. 5 Pta. 50 Pta.	Type III Puerto black pale mauve slate purple rosine bronze green blue ultramarine pale brown chocolate orange vermili bright pink	fine white
5 Pta. 10 Pta. 10 Pta. 10 Pta. 10 Pta. 10 Pta. 10 Pta.	blue-green coars yellow green fir yellow green fir rosine coars lake coars carmine lake orange fir orange yellow coars chestnut coars chocolate fir deep blue fir blue fir orange yellow coar gray green fir rosine fir sepia coars	e white, he white white white white white white white white he white white white white white white white	5 CdeP Un Pta. Un Pta. Un Pta. Un Pta. Un Pta. 5 Pta. 5 Pta. 5 Pta. 50 Pta.	Type III Puerto black pale mauve slate purple rosine bronze green blue ultramarine pale brown chocolate orange vermili bright pink RATURE—!LLU Check-Lists	fine white
5 Pta. 10 Pta.	blue-green coars yellow green fir yellow green fir rosine coars lake coars carmine lake orange fir orange yellow coars orange brown coars chestnut coars chocolate fir deep blue fir blue fir orange yellow coar gray green fir rosine fir sepia coars brown coars	e white, he white white white white white white white white white he white he white he white he white he white he white	5 CdeP Un Pta. Un Pta. Un Pta. Un Pta. Un Pta. 5 Pta. 5 Pta. 5 Pta. LITE	Type III Puerto black pale mauve slate purple rosine bronze green blue ultramarine pale brown chocolate orange vermili bright pink RATURE—ILLU Check-Lists & Royalty Stam	fine white fon fine white fine white fine whole fine white fine white fine white fine white
5 Pta. 10 Pta.	blue-green coars yellow green fir yellow green fir rosine coars lake coars carmine lake orange fir orange yellow coars chestnut coars chocolate fir deep blue fir orange yellow coar gray green fir rosine fir sepia coars brown coars	e white, he white white white white white white white white white he white he white he white he white he white	5 CdeP Un Pta. Un Pta. Un Pta. Un Pta. Un Pta. 5 Pta. 5 Pta. 5 Pta. 5 Pta. LITE	black pale mauve slate purple rosine bronze green blue ultramarine pale brown chocolate orange vermili bright pink RATURE—ILLU Check-Lists & Royalty Stam	fine white
5 Pta. 10 Pta.	blue-green coars yellow green fir yellow green fir rosine coars lake coars carmine lake orange yellow coars orange brown coars chestnut coars chocolate fir deep blue fir blue fir orange yellow gray green fir rosine fir sepia coars brown coars violet fin magenta coars	e white, he white white white white white white white white white he white he white he white he white	5 CdeP Un Pta. Un Pta. Un Pta. Un Pta. Un Pta. 5 Pta. 5 Pta. 5 Pta. LITE! License 6 1935 U.S.I.R.	black pale mauve slate purple rosine bronze green blue ultramarine pale brown chocolate orange vermili bright pink RATURE—ILLU Check-Lists & Royalty Stam . 32pp Beer Stamps, 1	fine white
5 Pta. 10 Pta.	blue-green coars yellow green fir yellow green fir rosine coars lake coars carmine lake orange fir orange yellow coars chestnut coars chocolate fir deep blue fir blue fir orange yellow gray green fir rosine fir sepia coars brown coar violet fin magenta coar claret la	e white, he white white white white white cream e white he white he white he white he white he white w	5 CdeP Un Pta. Un Pta. Un Pta. Un Pta. Un Pta. 5 Pta. 5 Pta. 5 Pta. LITE! License 6 1935 U.S.I.R.	black pale mauve slate purple rosine bronze green blue ultramarine pale brown chocolate orange vermili bright pink RATURE—ILLU Check-Lists & Royalty Stam	fine white
5 Pta. 10 Pta.	blue-green coars yellow green fir rosine coars lake coars carmine lake orange yellow coars chestnut coars chocolate fir deep blue fir blue fir orange yellow gray green fir rosine fir sepia coars brown coar violet fir magenta coar claret la	e white, he white white white white white white white he white he white he white he white he white he white white, laid white, laid	5 CdeP Un Pta. Un Pta. Un Pta. Un Pta. Un Pta. 5 Pta. 5 Pta. 5 Pta. LITE! License 6 1935 U.S.I.R.	black pale mauve slate purple rosine bronze green blue ultramarine pale brown chocolate orange vermili bright pink RATURE—ILLU Check-Lists & Royalty Stam . 32pp Beer Stamps, 15s. 19 pp. AP	fine white fon fine white USTRATED Strate 1941 \$4.00
5 Pta. 10 Pta.	blue-green coars yellow green fir yellow green fir rosine coars lake coars carmine lake coars orange yellow coars chestnut coars chestnut fir deep blue fir blue fir orange yellow gray green fir sepia coars brown coars brown coars coars coars fir coars coars fir coars coars fir coars coars fir coars coars coars brown coar coars brown coar coars brown coar claret la bistre coarse wh	e white, he white	5 CdeP Un Pta. Un Pta. Un Pta. Un Pta. Un Pta. 5 Pta. 5 Pta. 5 Pta. LITE! License 6 1935 U.S.I.R.	black pale mauve slate purple rosine bronze green blue ultramarine pale brown chocolate orange vermili bright pink RATURE—ILLU Check-Lists & Royalty Stam . 32pp	fine white fon fine white USTRATED Strate 1941 \$4.00 bo
5 Pta. 10 Pta.	blue-green coars yellow green fir yellow green fir rosine coars lake coars carmine lake coars orange fir orange yellow coars chestnut coars chestnut fir deep blue fir blue fir orange yellow gray green fir sepia coars brown coars brown coars coars fir sepia coars brown coar coars coars coars brown coar coars brown coar coars coars coars brown coar coars coars brown coar coars coars coars brown coar coars coars coars coars brown coar coars c	e white, he white	5 CdeP Un Pta. Un Pta. Un Pta. Un Pta. Un Pta. 5 Pta. 5 Pta. 5 Pta. 5 Pta. 5 Pta. 5 Un Pta. 5 Via. Via Pta. 5 Pta. 7 Pta. 7 Pta. 8 Pta. 8 Pta. 9 Pta. 9 Pta. 9 Pta.	black pale mauve slate purple rosine bronze green blue ultramarine pale brown chocolate orange vermili bright pink RATURE—ILLU Check-Lists & Royalty Stam . 32pp Beer Stamps, 15s. 19 pp. AP	fine white

THE WOODBRIDGE MATCH FACTORY

(F. E. C., B & N, CLARK MATCH CO., F. P. NEWTON)

Bruce Miller, A.R.A. #732

Among the pioneer match factories in the United States was that established by William A. Clark at Woodbridge, Conn. in 1835. It was here that the stamps bearing the above names and initials were used.

William A. Clark was born at Seymour, Conn. in 1810. Just how he became interested in match-making I have been unable to discover. Thomas Sanford was also experimenting in Woodbridge at the same early period, and perhaps he inspired young Clark to do likewise, although Clark and Sanford were evidently competitors rather than associates. (Sanford's small factory continued in operation about twenty years and it was here, in 1850, that Anson Beecher learned the match business.)

Clark was of a mechanical bent and soon devised some of the world's first match-making machinery. Prior to 1870 his factory seems to have grown to only a modest extent; 15 hands were employed in the factory itself, and another 75, mostly women and children, at box making on the outside. The output was "20,000 gross per year" (presumably gross boxes, rather than gross matches). No private die was ordered until six years after the match tax went into effect.

Around 1870, Clark invented and patented a novel expansive bit and built a factory for its manufacture at nearby Westville. In order to devote himself wholly to this new enterprise. he turned over the Woodbridge match factory to his son, Frank Emerson Clark, who in April 1870 ordered a private die bearing his own initials and featuring his father's portrait (RO59). The business continued to be conducted under the name of Wildiam A. Clark, probably through 1872. Theodore Clark, Frank's brother, was also involved in the business at this time.

Early in 1872, both Frank and Theodore Clark left Woodbridge, turning Page 84 over the factory to F. B. Brockett and F. P. Newton. The initials "B & N" were promptly substituted for those of Frank E. Clark on the die (RO41 and RO42). Brockett's interest in the business lasted only a year, but Frederick Peck Newton will be heard from later. He was born at Woodbridge in 1845 and married William A. Clark's daughter, Jessie, in 1873.

It is not clear whether or not the of the ownership factory actual changed hands in the above transactions. Perhaps William A. Clark remained the real owner. In any case, Frank E. Clark returned to Woodbridge and repurchased or resumed control of the business in January 1873. The name was then changed to the Clark Match Co., although the die was not so altered until February 1876 (RO64). One "Judge Treat" (possibly Amos S. Treat) was for a time associated with Clark, probably as a financial backer. By this time the business seems to have expanded considerably. Clark's "excelsior matches" were sold throughout the country, as well as abroad. S. R. Van Duzer & Co. of New York served as an important outlet and the Woodbridge match stamps are frequently found overprinted with their initials.

I have been unable to determine positively whether or not F. P. Newton was involved with his brother-inlaw in the Clark Match Co., but am inclined to believe that he was. In 1877 Frank E. Clark gave up the match business to take over the management of his father's expansive bit factory at Westville and Newton succeeded him as proprietor. In July 1877 the die was altered for the third time to read "F. P. Newton/Successor to/the Clark Match Co." (RO135).

William A. Clark died in 1879 and no doubt by this time Newton was the actual owner of the business. He ran it successfully until it was merged with nine others to form the Diamond Match Co. in December 1880. Newton stayed on as manager of the factory for two or three years thereafter until it was closed down by the combine. He died at New Haven in 1895.

The American Revenuer

NUMERAL CANCELLATIONS

Howard B. Beaumont, A.R.A. #247

Some years ago I purchased a small collection of U. S. revenues in which there were three copies of R152, the two cent Liberty head, cancelled in purple as follows:

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At the time I did not consider the cancellations genuine and I am still-skeptical. However, my skepticism has been reduced somewhat by a more recent purchase.

Three years ago I bought about 525 checks drawn on the Bank of New York and the Manhattan Company. All bore stamps, R135, R151 and R-152, but chiefly R151. About a quarter of the checks had the rubber stamp of the paying teller, a numeral with or without the name of the bank where the checks were cashed. The numerals ran from 1 to 72 although not all the numerals were in the series. Some were on the front of the check, some on the back, but only one had been applied so that it cancelled the stamp. The numbers found on these checks were 1, 3, 5, SIX (spelled out), 11, 13, 14, 18, 19, 20, 23, 27, 29, 31, 33, 35, 40, 47, 49, 53, 54, 56, 61, 62, 63, 66, 68, 73.

While all the rubber stamps used on this series of stamps were used subsequent to 1870 it is very likely that the same numbers will be found on the first and second issues. Lot 823 in the Fifield auction of February 1961 was described as "R15c, 2c USIR, a block of four, three singles, cancelled with a numeral 36 in circle,

heart design, and date and bank handstamp." This lot sold for \$10.

In our collection is a portion of a promissory note bearing two 25c Power of Attorney and a 5c Certificate. All are cancelled with a circle in which is the numeral 59 and the initials E. R. N. B. (East River National Bank). In the same collection are 61 on R15c and 36 R24c, R107, R140 and R151.

While all the numbers discussed in this article apply to New York banks, it is probable that similar numbers were applied in other large cities. One Boston number has been noted.

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JAMES L. CLARK

Bruce Miller, A.R.A. #732

In less than twenty years the Star Match Works of James L. Clark grew from a one man home operation to an extensive industrial complex and its history constitutes one of those success stories which seem peculiar to the nineteenth century.

James Luther Clark was born at Alton, New Hampshire in 1824 and settled in Oshkosh, Wisconsin in 1855. He was by trade a carpenter and joiner, and in 1857 became involved in the lumber business. In 1862 he purchased from one Daniel Ruggles a machine for making round match splints. This contraption was something less than perfect, but Clark applied his mechanical skills to its improvement, rebuilt it and set it into operation at his home. Before long, production outgrew the premises and in July 1864 he built his first small Three years later he emfactory. barked on the manufacture of finished matches, which were at first branded "Western Matches." At this time Clark acquired the private dies of the defunct Park City Match Co. (no connection is apparent between him and the Kenosha firm or it; successors). Since the 1c die was not altered until April 1873, all of the Park City stamps on silk paper and the preponderance of both the 1c and 3c values on old paper were used by Clark.

By 1869 Clark was producing \$20,-000 worth of matches annually. August of that year his factory was destroyed by fire and after rebuilding, was renamed the Star Match Works. The "Star" trade-mark was adopted by Clark from his wife's family coat of arms and was carried out to the extent of packing the matches in a star-shaped box. (The same trade mark was used, presumably by coincidence, by the Star Match Corp. of Maine.) The Star Matches enjoyed an excellent reputation for quality and were sold throughout the north and middle west.

Sales increased from 23,000 gross in 1867 to 350,000 gross in 1875. The daily production capacity was 2,000 gross and in a single year the factory consumed four million board feet of lumber. 600 hands were employed, although this total probably included the personnel of the shingle factory and sawmill which were operated in conjunction with the match factory.

In 1876 Herbert M. Clark assumed the post of superintendent over this flourishing establishment and the business became J. L. Clark & Son.

Although one of the largest manufacturers in the country, with annual sales in excess of \$500,000, Clark was not a participant in the formation of the Diamond Match Co. Disliking the idea of such a formidable competitor remaining at large, the combine took steps to remedy this omission and on December 21, 1880, the Clark enterprises, including the match and shingle factories and sawmill, were purchased outright for \$361,028. This transaction set a record for the city of Oshkosh and Winnebago County. George W. Gates (formerly of William Gates' Sons) took over as manager for the combine.

In the spring of 1881 Clark, together with his son Herbert, went into a new line of business and established the J. L. Clark Carriage Works. James L. Clark died at Oshkosh in 1885.

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WM. BOND & CO.

by Bruce Miller, ARA #732

Among the very few match stamps used west of St. Louis are those of Wm. Bond & Co. of Portland, Oregon (RO32 & 33). The green stamp on watermarked paper is common enough to be found in most M&M collections, although the black stamp, and the green stamps on silk and pink papers, are not so easily come by.

William Bond & Co. were one of the first manufacturing enterprises of Portland. Bond himself was a native of Pennsylvania, where he was born in 1828 near Erie. As a young man he learned the coach-making business, eventually setting up his own carriage factory, which he ran successfully for 18 years. Failing health cbliged him to relinquish control of the business to a trusted associate. but his trust was misplaced. The man proved himself a crook, and Bond found himself ruined. Deciding to make a fresh start. Bond went west, and in 1872 settled in Portland. Whether he started his match business there from scratch, or took over an existing concern, is not clear. The 1870 census lists a single match factory for the state of Oregon, with cnly 5 employees and an annual output of \$5,000 worth of matches. This may have been the predecessor of Wm. Bond & Co.

Although Bond's "Anchor Matches" were sold throughout the Northwest this was a sparsely settled area at the time, and the business was never a very large one. No private die was ordered until 1877, and only 467,500 stamps were used over a period of almost six years.

Wm. Bond & Co. continued in business until Bond was once again forced to retire due to ill health, a few years prior to his death in 1897.

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