

The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

Member: National Federation of Stamp Clubs

Vol. 20, No. 2, Whole No. 182

February 1966

TAXPAID ARTICLES

The lead-off article in the January issue of *The United States Specialist* is "U. S. Tax Paid Stamps, Varied, Collectible, Interesting." It was written by the Rev. John C. Ruback, A. R. A. #292, and according to the Editor's note accompanying the article, it is the first of a series.

The *United States Specialist* is the official organ of the **Bureau Issues Association** and until the January issue was called *The Bureau Specialist*. This series of articles will bring revenue collecting to the attention of this large group and probably will result in some converts to our ranks.

The thanks of all revenueurs go to Rev. Ruback for this missionary effort.

go visiting with another. It is hoped that the members will continue to use the library and profit from its use.

NEW FIRST ISSUE VARIETY TO BE LISTED IN SCOTT'S SPECIALIZED

Word has been received from Mr. Eugene N. Costales, A. R. A. #820, to the effect that he will list the 1c Express First Issue, Scott's No. R1c, with the short transfer in the next (1967) edition of the *Scott's Specialized Catalog of United States Stamps*, for which he serves as Editor. A. R. A. members will recall the articles in the June and November issues of this journal, illustrating the variety, and giving the evidence that it is a true plate variety.

The listing can be for the perforate variety only as it has only been seen in that condition on stamps examined to date. As imperforate and part perforate stamps are known to have been printed from the same plate on which the variety occurs, Plate No. 1, it is requested that collectors having multiples of imperforate and part perforate stamps examine them closely to see if this variety may be found on R1a and R1b as well.

LIBRARY REPORT

There has been a brisk business in the supplying of the library list following the announcement in the last two issues of *The American Revenuer*. The briskness has carried over to the requests for books and there has been a delay in mailing some as when there is only one copy available, it must wait until it is returned before it can

THE AMERICAN REVENUER

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PRESIDENT'S COLUMN

Printed on the Dues Notice, distributed with the September 1965 issue of The American Revenuer was a space for members to voice their opinion regarding the operation of a Sales Department. While many members left the spaces blank, and there were some who were opposed, a clear majority are in favor of such a service. As members of long standing may remember, an effort to set up a Sales Department was made many years ago, but for reasons that are obscure at this late date, the project never really got off the ground. So that our past mistakes will not be repeated, it is deemed advisable to proceed with some caution and deliberation and to make a thorough investigation and examination of the experiences of other specialist groups in similar endeavors and to fully investigate the legal aspects of such an operation. It is necessary that both the sellers and buyers be fully protected and that the project be completely self sustaining from a fiscal standpoint. Should any member have ideas on how the proposed Sales Department should operate, he is invited to communicate with the President. While all the suggestions may not be accepted, rest assured they will be seriously considered.

A Sales Department is, in no way, to be considered a threat to our Dealer-Members or those who advertise in this journal. It is intended as a service to members who may have duplicates available to other members who may desire them. Members will continue to find that regular dealers in fiscal stamps and advertisers in The American Revenuer are a prime source for desirable material to add to their collections. Do yourself a favor, and help the ARA, by patronizing our advertisers and letting them know the contact was made through The American Revenuer.

—Robert M. Leard

BITTERS AND BOTTLES

Irvin Burns, A. R. A. #388



A "Rumford Chemical Works" blue bottle "tied" with a 2c green Rumford stamp, Scott's RS206.

In the general field of Match and Medicine collecting, and particularly the latter, it is interesting to note that there are a group of collectors who speak and write of such familiar names as Dr. James Hostetter, Dr. George Pierces, Lash, Brown, Dr. Baxter, C. W. Abbott, Dr. Harter, Piso, Paine, Dr. Kilmer, etc.

These people DO NOT collect the private die stamps, but seek original bottles of that period. The bottles are easily identified by the name in the form of raised letters on the sides. If they had labels they have long since turned to dust, because these items are usually dug from the ground.

It is claimed that bottle collecting is one of the fastest growing hobbies in this country. As in our field, there

is size, color of glass, name and other factors that control rarity and hence the value of any particular bottle.

It would be interesting for M & M collectors to obtain one or more bottles and attach the corresponding stamp to the bottle, then place it on the shelf and you have a most interesting conversational piece when friends arrive. After all, the collection is locked up 99% of the time. As an even more interesting step, sterilize the bottle and fill it with your favorite "snake bite remedy" and cork it.

This will surely bring a request from one of your friends to sample the "70 year old" cure-all.

The going market for medicine or "bitters" as they are commonly referred to is from three to seven dollars for good specimens.

The best place to find them is at your local antique dealers or swap meet. If you wish to bid on them at auctions, join the A. B. C. A., American Bottle Collectors Association, P. O. Box 467, Sacramento, California 95802. The fee is \$3.00 per year. Dealers will send you selling and auction lists from around the country.

Who knows, you may have unknown money lying around under the front porch or up in the attic.

CHAPTER MEETINGS

The following listing indicates the meeting of the two chapters which have been organized by local groups of A. R. A. members. If you live in the area, why not attend these meetings. If you happen to be traveling in the area, stop in and meet some of your fellow revenueurs.

Los Angeles—Meets at 7:00 p.m. on the third Sunday of the month at the Philatelic Club of Los Angeles, 417 South Alvarado Street, Los Angeles, California.

New York—Meets at 8:00 p.m. on the third Friday of the month at the Collectors Club, 22 East 35th Street, New York, New York.

SOME NOTES ON STATE REVENUES

Charles H. Hermann, A. R. A. #5



Connecticut raised the cigarette tax on July 1, 1965 and overprinted the blue 20 cigarette decal with 3½ mm serifed "FT" for use on inventory in the store at the time of the tax increase. "FT" is for floor tax.

20 cigarette blue on brown printed, cream safety card, roul. 9½ in black between panes of 10.

Idaho has a square 19 mm die cut Oleomargarine tax stamp with round corners. These stamps have the Scotch tape type of gum and stick to anything. 10c blue.

Minnesota has similar Oleomargarine stamps in black and changes the size or type about once a year. 4 similar 10c black stamps have been used.

Virginia doesn't often change the design of its tax stamps.

Wine mark-up stamps were issued in 1938, printed in various shades of blue green with value in ounces in dark blue and serial number in red.

In the early 40's, the serial number was changed to black.

The same design is current with the

value and serial number in black.

I have 12.8, 24, 25, 25.6, 32 and 64 oz. stamps in this third set. The 25 oz. seems to be a new value.

The same year, a set of beer tax stamps were issued with a map in the center. The ½ barrel was \$1.37½ red.

The same stamp, unchanged except for value has appeared as \$1.55, \$2.00 and \$3.00.

The imported beer now takes a 2½c orange stamp for a 12 oz. container.

WANTED

LARGE Collections of U. S.
Scott-listed revenues.

Tell me what you have and your asking price. Or, send them along for my best offer.

182

William F. Lenz ARA
115 Sussex Road
Tenafly, N. J. 07670

1898 DOCUMENTARY AND PROPRIETARY DIE VARIATIONS

John S. Bobo, A. R. A. #3

I recently had the pleasure of looking at a nice collection of the Spanish American War Revenue Stamps covering the cents values. It contained information regarding the die differences which I thought other American Revenue Association members might like to know about, assuming that there are some that do not already possess the information.

In the spandrel at the top between "STATES" and "INTER." there appear to be four type variations in the dies. Type I has two short dashes in the spandrel. Type II has a complete line across the spandrel. Type III has a complete line plus two dashes. Type IV has two complete lines.

Type I is found only on the 3¼c proprietary. Type II is found on the ¼, ½, ¾, 2 and 5c proprietaries and the ½, 2, 3, and 10c documentaries. Type III is the most prolific and occurs on the ¼, 1, 1¼, 1½ and 2½c proprietaries and the 1, 4, 5, 25, 40, 50 and 80c documentaries. Type IV is also a loner found only on the 4c proprietary.

There is also a variation in the spandrels at the bottom which are located above the first "P" and the "Y" on the proprietary issues and in a corresponding position on the documentary issues. On all the proprietary values there is one complete inner line in both left and right spandrels. In the right spandrel there are also three short dashes at the left end, the lowest coinciding with the long line. On the documentary, the left spandrel is blank and in the right spandrel there are two short dashes and no line.

that the supply of material has been such that there was sufficient for the twelve pages that we have been running since last summer, but now the supply is running low again. This is partly a result of the sixteen page issue, which the officers said the treasury could stand for December. We encourage our members to share their knowledge and submit articles on their particular interests to help others. It is particularly desired to get more articles on foreign revenues. Many of our members are interested in these fields, but the material seems to be harder to come by, at least we don't seem to get nearly as many foreign articles as we do in the U. S. field. The listing of some of the Spanish revenues and the fine article on Egyptian revenues were appreciated by many this last fall, why don't you do the same for your country of interest.

As has been mentioned elsewhere, the A. R. A. is planning to issue a new roster this spring, probably in March. This will be issued as a second section to The American Revenuer as is done by several other societies. The Roster will, however, be the work of the Secretary, assisted by others. The entire organization owes a vote of appreciation to Mr. Newton for his fine efforts, not only on the upcoming roster, but also for his fine work in the regular duties of his office. Your editor would like also to express publicly his personal appreciation for the fine help received from our president, Robert Leard. It is only the fine cooperation of the officers and contributors that makes possible the fine issues that you have been receiving.

FOREIGN REVENUES

Ask for approvals.

tf

Bryant-Pollard Co.
Proctorsville, Vt.

THE EDITOR'S NOTEBOOK

Your editor has not used this column for several months now. This has been the result of several circumstances. The primary one has been

THE DUTY MARKS ON BRITISH GOLD AND SILVER PLATE

Josef Schonfeld, A. R. A. #354

Gold and silver plate as well as other objects made of these precious metals in Britain, have been stamped with markings, e.g. punches, in order to show that the material is not of inferior quality. In the year 1300 the leopard's head was chosen as the first standard mark of quality. Some years afterwards, other marks were added, such as the mark of the maker, a mark showing—in Disguise—the year of assay and the mark denoting the city or borough. These marks occur in a very large variety and in many combinations. The ability to identify these "Hall Marks" makes it possible to discover the quality, the date and the place of origin of any such article, in addition to the name of the craftsman who manufactured it. There are several excellent books available which cover this subject in a detailed manner.

During the period from 1784 to 1890, a fifth punch mark was added to the already established hall marks. The purpose of this new mark was to show that an excise duty on plate had been paid. This stamping is known as the "Duty Mark" among collectors of antique gold and silver articles. It seems only fitting therefore, that the existence of these fiscal punch marks should also be brought to the attention of revenue stamp collectors, even if these objects appear somewhat strange to those of us who seem to think that revenue stamps ought to be in the form of paper labels.

Gold and silver plate had been liable to excise duties before, but from 19th May 1784 the manufacture of plate in Great Britain was again subjected to a tax by Pitt (24 Geo. III. s 2 c 53). The assay offices collected the duties, which were 8s per oz. for gold and 6d per oz. for silver plate. The assay offices, the principal of which is the Goldsmith's Company in London, are the companies or corporations entrusted with the administra-

tion of the laws regulating the standard of gold and silver wares. To one of these, every manufacturer of these wares was required to take every article he manufactures—except those items which were specially exempted in the acts relating to the assay. There the article was assayed, that is, tested and marked by the impression of the appropriate dies or punches (hall marks). All wares which were thus assayed were liable for the duty. The manufacturer had to send to the office, together with his wares, the amount of the duty. The assay officer gave a receipt for the money thus received and entered all particulars in books which were open for the inspection of the revenue officer. A mark of the sovereign's head was punched onto the article after the assay, to denote the payment of the duty. The duty mark was omitted on the three lower standards, although the same duty was paid on these as on the higher standards. The assay officers were required periodically to pay over and account for the duties to the commissioners of stamps, under whose management the tax was placed, the assay office being allowed a poundage for collection.

From 5th July 1797 the duty on plate was increased to 16s per oz. for gold and to 1s per oz. for silver. In 1804 there was another increase to 1s3d for silver only and in 1815 to 17s for gold and to 1s6d for silver. Beginning from 1st June 1881 the duty on silver plate was to be reduced gradually, until all duties on plate were abolished by 1890, when the duty mark of the sovereign's head was naturally discontinued.

The Duty Marks

Head of King George III, facing left, in an octagon; the head is incised (intaglio) giving a concave effect. Used from 1784 until May 1786.

Head of King George III, facing right, in an oval; the head is in cameo, thus giving a raised effect. Used from 1786 until January 1820.

Head of King George IV, facing right, in an oval, also in cameo. Used

from 1820 until June 1830.

Head of King William IV, facing right, in an oval, also in cameo. Used from 1830 until June 1837.

Head of Queen Victoria, facing left, in an oval, also in cameo. Used from 1837 until 1890.

Ireland

In Ireland, a tax on plate had been imposed in 1730 at the rate of 6d per oz. for gold and silver equally. All Irish plate manufactured since that date bears a duty mark which shows the figure of Hibernia, seated, with one hand resting on a harp and holding an olive branch in the other. In 1807 the duty was doubled and the sovereign's head—as for English plate—was added as the duty mark replacing Hibernia, which was still retained as a hall mark. Since 1842 the manufacture of plate in Ireland has been taxed equally with that in the United Kingdom until the abolishment of the duty in 1890.

Conclusion

Since there were in Great Britain about a dozen major and many smaller assay offices where duty marks were employed, it is most likely that individual marks will differ in detail. Also, each office probably used more than one puncheon during the lifetime of a sovereign, therefore any particular head will doubtlessly show many variations. These facts, combined with the often poor state of preservation, will make the recognition of the marks difficult at times, although it has to be remembered that any duty mark can be established without fail with the help of the town mark and the date mark.

As will be seen from the preceding narrative, duty marks on plate are fiscal markings; they show that an excise duty has been paid. As a category, they must be considered to be "tax paid." For this reason, apart from their appeal as antiques, the articles on which the duty marks are stamped represent collectible items for revenue fans.

So, the enthusiastic revenueur who likes to collect the unusual, may add to his collection a silver spoon or a gold goblet bearing these duty mark impressions. Such showy articles will then be in good company with other "strange" objects, which likewise bear imprints or impressions of duty marks or stamps, such as beer cans, bottle caps, milk cartons, metal foils, hats, wallpaper, match boxes, wax seals, bicycle plates, plastic or metal coins, banknotes, tags, cigarette lighters, brass strips, playing cards, etc.

References

Stephen Dowell, *A History of Taxation and Taxes in England*. London, 1884, vol. IV.

Cyril G. E. Bunt, *Chaffers' Handbook to Hallmarks on Gold and Silver Plate*. London, 1949.

H.R.H.

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REVENUE MISCELLANY

Josef Schonfeld, A. R. A. #354

The first commemorative stamp was not a postage stamp but a revenue stamp! In 1714 a 4s6d embossing die was created in Britain, which was used for embossing of semi-adhesive stamps on transfers of stock. The occasion to be commemorated was the union of England and Scotland, which took place seven years earlier!

Everything is possible as far as revenue stamps are concerned. Quebec Assurance License stamps of 1876 were redeemed at face value, whether unused or used. Reason: the act under which these stamps were issued was declared invalid two years after its introduction. Thus even cancelled stamps could and were returned for cash.

Look up your revenue stamps of Nicaragua, or your catalogue. You will find some stamps with English inscriptions, issued for the Mosquito Reservation in 1899. The Mosquito Coast was under the English Crown only until 1860, but English influence expressed itself on stamps still forty years later in this Spanish speaking country.

Virginia state revenues inscribed "Tax on Seals" are really taxpays of varying denomination. One seal may represent \$1 or \$2 or no tax at all.

BENELUX, the customs union of Belgium, the Netherlands and Luxembourg is illustrated by the existence of tobacco, cigar and cigarette stamps, which have the three coats-of-arms of these countries in their design in ad-

dition to the letters BNL. Apart from this basic design, the name of the manufacturer, the price of the product and the amount of tax are imprinted separately. From these added inscriptions, the actual country of usage can be ascertained.

Crete issued a set of postage stamps in 1900. Some of these stamps were perforated with holes in the shape of a large cross to denote that such stamps are to be used now only for fiscal purposes.

(From the Bulletin of the Canadian Revenue Society, June 1953). The age of miracles is not past! Some twenty years ago the stamp clerk in the Montreal Excise Office found himself \$99.99 short at the end of the day. The obvious explanation was that he had given some customer a \$100 stamp in place of a 1c one. It was impossible for him to say in which of his many daily sales the mistake had been made, as stamp sales are for cash and clerk and customer are generally strangers to one another. Since no customer confessed to getting more than he paid for, the clerk had to make the loss good. Twelve years later, an excise auditor making a routine check of the books of a Montreal trust company, found a \$100 stamp on the stub of a stock certificate where only a 1c stamp was required. The trust company was as surprised as was the auditor and could not explain the error. Since the date on the stub was consistent with the date of the clerk's shortage, the matter was adjusted and the clerk, who meantime had left excise employ, was located and refunded the \$99.99.

The longest set of revenue stamps ever to be issued comes from Uruguay. This country had a set of Effets de Commerce stamps which can boast to contain the respectable number of 180 different stamps of a single issue. (Sharjah please note!)

Turkish Bazaar Permit stamps of the previous century were different for each day of the week, for which they were valid. The stamps were inscribed with the day and each day's stamp had a different color. It is presumed that this color code served as a visual aid for illiterate country folk.

Revenue stamps have been issued by all levels of government: states, provinces, counties, districts, townships, municipalities, cities and villages. The German city of Stuttgart went even one step further, several local districts within that town had their own revenue stamps.

Supra-national revenue stamps have also made their appearance in 1926. In that year stamps were issued by Belgium and Luxembourg to serve as a Statistics Fee in the exchange of merchandise between these two countries. The stamps are inscribed with the names of both countries and also show their respective coat-of-arms side by side.

KNOW YOUR "WINES"!

Now—for the first time—the complete story of the popular "Series of 1941" wine revenue issue is available. Newly published 60-page book makes you fully informed, tells how to recognize the varieties and the rarities, gives a wealth of information based on 15 years of research. Discusses printing methods, condition and price, usage of various denominations, quantities of each denomination issued by year, wine tax rates, extracts from Federal regulations, holdings of the Smithsonian, the "3L" error, and dozens of other hitherto unpublished facts. 24 clear, crisp photos and drawings, numerous tables, printed by offset lithography on high-quality stock. Order your copy today for authentic, exciting information about this much-in-demand issue of U. S. revenues. Price: \$3.00 postpaid. Prompt shipment; no waiting. Ray W. Bidwell, Long Hill Rd., Andover, Conn. 06232.

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BROKEN PLATE?



The stamp illustrated was submitted by a non-member with a request for information. The center bar on the first "E" in Delivery is missing. Upon close examination it appears that there is a small bit of the upright missing also at the point where the missing bar should join it.

Is this caused by damage to the overprinting plate? In this case there should be other copies of RC10 about with the same defect. Is it just the result of faulty printing or foreign matter temporarily adhering to the plate or what? We would be interested in hearing from any others who have a similar item or any information on this.

OLEOMARGARINE SPECIAL TAX STAMPS WANTED

Collector wants to purchase anything from a single item to a collection. Approvals invited.

184

Carter Litchfield

412 W. Brookside, Bryan, Texas 77801

P. T. IVES, IVES MATCHES

Bruce Miller, A. R. A. #732

Phineas Truman Ives was born at Wallingford, Connecticut in 1822 and was manufacturing matches there as early as 1856. By 1864 his factory employed 11 hands and produced "150 great gross" (=259,200) of matches per day.

Ives' first private die, ordered December 1864, was in the unusual denomination of 8c (R0118) and bears the inscription "Coe's Matches / Manufactured / by P. T. Ives". None of the several Coe's whose names appear in local history or genealogy is mentioned in connection with the match business. One Calvin Coe of Wallingford was in the business of "Neat's Foot Oil, ground bones and gypsum" in 1849 and seems as likely a candidate as any for Ives' possible predecessor.

Ives' was the only match stamp to appear in an 8c denomination and was in exclusive use for over two years before a 1c value was added (R0115). The overprint "P. T. I." and date is to be found on the 4c first issue government proprietary, which Ives no doubt used in pairs to make up his 8c rate. Just why he chose for some time to put up his matches only in packages of 800 I have been unable to discover. Elliott Perry (Mekeels, August 25, 1923) has suggested that Ives or his agents may have arranged to consign his entire production to some California outlet. On the Pacific coast matches were commonly packed 400 to the box and double packages of 400 would have required an 8c stamp. On the other hand, the object may have been no more than to save labor in packing, stamping and handling. In any event, the 8c value was discontinued in January 1871.

According to the Boston Revenue Book: "All of the 'IVES MATCH' stamps, including the 8c value, were ordered by the firm of Cowles & Leete of New Haven, Conn., in whose name the dies were registered and all correspondence-conducted." Luman Cowles

and Charles S. Leete were druggists and no doubt handled the sale and distribution of Ives Matches as a profitable sideline.

In December 1875 the inscription on the 1c die was altered from "Ives Matches" to "P. T. Ives Matches" (R0116-117). This was very likely done to prevent confusion with the firm of Ives & Judd of nearby Prospect, Conn., who had begun to order their own 1c stamps the previous month. (Howard C. Ives of Ives & Judd was, so far as I can determine, no relation to Phineas T. Ives.)

The Ives business was absorbed by the Diamond Match Co. early in 1881. Ives died in 1895.

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SECRETARY'S REPORT

Secretary-Treas. Frank Q. Newton, Jr.

6730 N. Temple City Blvd.
Arcadia, California 91007

New Members

1061 Feltus, Peter R.
1062 Brotherton, Norton T.

Resigned

503 Dauffman, Lisle E.

Deceased

953 Angell, Winfield T.

Applications Received

Dubinsky, Edward A., 7410 Maryland,
St. Louis, Mo. 63130, by F. New-
ton. Collects U. S.

Huffman, Myron R., 2519 Sherman
Blvd., Fort Wayne, Indiana 46808,
by Honer E. Webb, U. S. revenues
—all.

Martin, Howard L., 4 Timothy Ave.,
San Anselmo, Calif. 94960. By F.
Newton. Collects Canadian and
U. S.

Library of Congress, Washington, D.
C., by F. Newton. Institutional
membership.

Andrews, James C., 320 S. LaGrange
Rd., LaGrange, Ill., by John S.
Bobo. Stamps and Papel Sellado
of Guatemala and U. S.

Luetke, Richard W., 534 S. Summit
Ave., Villa Park, Ill. 60181, by F.
Newton. Collects U. S. R, RA,
RB, RC, RD and RW.

Tobias, Edwin R., 13297 Rolling Green
Rd., N. Palm Beach, Fla., by F.
Newton. U. S. from R1 thru RW
and Private dies.

Address Changes and Corrections

Maus, Albert F., Box AF, Los Altos
Country Club, Los Altos, Calif.

Baughman, Robert W., Box 1178, Lib-
eral, Kansas 67901

Richards, Robert G., 880 Keen Road,
Pottstown, Penna. 19464

Zinda, Henry R., 2577 N. 39th Street,
Milwaukee, Wisc. 53210

Pieterse, W. J., 13 Franconia Drive,
Nashua, N. Hamp. 03060

Previous membership total	410
New members	2
Resigned	1
Deceased	1
Current membership total	410

Notes and Comments

DUES ARE PAST DUE. There ap-
pears to be some confusion at times
over the A. R. A. year vs. the calen-
dar year. Technically speaking, our
year is 1965-66 because dues become
payable on the first day of October
and a dues envelope is included in the
center of the September issue of The
American Revenuer for the period to
follow. Other than reminders in our
publication, the dues envelope is the
only notice sent and the majority of
members pay their dues using the en-
velope (colored yellow for the year
1965-66).

For various reasons—oversight, loss,
moving, etc. there always remains a
fraction of those who are still on
record as being paid up the previous
year and yet are delinquent. Rather
than terminate them as members, it
has been the policy to send out re-
minder cards. While this card is not
an official notice it is intended as an
advance of the final notice. This year
we must have lead time for the prep-
aration of the new Roster. Therefore,
we have chosen January 1, 1966 as the
cutoff and hopefully have a compre-
hensive list of members for the year.

Unfortunately, we are not in a po-
sition to mail formal statements such
as a commercial firm or the larger
organizations having more funds a-
vailable. Rather, it has been our desire
to put as much as possible into The
American Revenuer

In spite of cross-checks and audits,
an error will creep in now and then.
You can be of great help by bearing
with the Secretary if you have already
mailed your dues yet receive a re-

minder card.

The final dues notice will be mailed in an envelope and any not paid within 30 days after the date of mailing will be terminated.

Since the A. R. A. is an association, instead of being set up as a profit making publishing firm, we hope that you will help us by paying promptly or if your interests change, let us know so we can keep costs down.

THE RAYNHAM MATCH CO.

(Leeds, Robinson & Co.)

Bruce Miller, A. R. A. #732

The Raynham Match Co. of Raynham, Massachusetts, not only enjoyed a brief and unsuccessful life, but has suffered the added indignity of having its private stamp (RO124) listed in the catalogue under the name of Leeds, Robinson & Co. of Boston. The latter were merely agents, and had nothing to do with the manufacture of the matches. The Boston Revenue Book likewise describes the stamp under Leeds, Robinson & Co. and is entirely silent on the subject of the Raynham

Match Co. Both names appear on the stamp itself, leading to the conclusion that the die and stamps were actually ordered by the Boston agents in their own name.

The Charles B. Gardner Tack Factory of Raynham was in business for some time before the owner decided to convert it to the production of matches and it became the Raynham Match Co. The firm consisted of Gardner and his father-in-law, David F. Ranney and the changeover was made early in 1883. A private die was ordered and was in all probability one of the last to be approved, since the stamp tax was repealed March 3, 1883 (effective July 1, 1883). Only a single delivery of 231,000 stamps was made on March 10, 1883.

Very shortly thereafter the business was sold to the Diamond Match Co. Ironically, Gardner's factory was then reconverted to its original purpose and continued in operation until at least the turn of the century as the Diamond Tack and Nail Works!

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