

The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

Member: National Federation of Stamp Clubs

Vol. 20, No. 3, Whole No. 183

March 1966

RESULTS OF OPINION POLL ON SALES DEPARTMENT

A space was provided on the dues envelope, distributed with the September issue of The American Revenuer, for members to voice their opinion on the proposed operation of a Sales Department by our Association. Results of this poll are as follows:

Members who would use a	
Sales Dept. -----	140
To buy -----	128
To sell -----	100
Members who would not use a	
Sales Dept. -----	40
Members who did not voice	
an opinion -----	63

From these figures, it is quite clear that there is a real desire on the part of the membership for such an operation and your Directors will attempt to set up one with the maximum assurance of success. At present our new Attorney is investigating the legal ramifications of the proposal.

CHAPTER NEWS

Los Angeles

At their regular meeting in January, the following new officers were elected to serve during 1966:

President: Bruce Miller

Vice president: Abe Hochman

Secretary-treasurer: Irving Burns

Retiring president Springer was thanked for his efforts during the past year.

All revenuers are welcome to attend the meetings which are held at 7:30 p.m. on the third Sunday of each month at The Philatelic Club, 417 So. Alvarado St., Los Angeles, Calif.

A project recently finished by the Chapter members is the completion and binding of a full set of The American Revenuer, Vol. 1 thru Vol. 18, covering the years 1947 thru 1961.

New York

In order to better accomodate their members, the meeting has been changed to the first Thursday of the month at 7:30 p.m. The meetings will still be at the Collectors Club, 22 East 35th St., New York City. This change was effective with the February meeting, but was made too late for notice in last month's issue. We hope that no one visiting New York was inconvenienced by the lack of notice of the change.

The chairman, H. H. Wenck invites any collector wishing more information to call him at DI 4-2727 during business hours.

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Preceding Date of Issue

Preceding Date of Issue

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Vol. 20, No. 3, Whole No. 183

March 1966

PRESIDENT'S COLUMN

Members will receive along with this issue the ARA 1966 Yearbook, containing a listing of the members and their specialties, a complete index to the first nineteen volumes (from 1947 through 1965) of our publication, The American Revenuer, a list of material in the ARA Library broken down by subjects, and our Constitution. This volume should prove to be of permanent reference value to the members for it not only contains considerable information, but also is a guide to a large portion of the literature of fiscal philately.

The preparation of such a volume involves a great deal of work on the part of a few. The roster was prepared by our Secretary-Treasurer, Frank Newton, the index by Josef Schonfeld and the library list by Honer Webb, our Librarian. Thanks are due to these hard working volunteers and also to our large number of Contributing Members whose financial support has made the publication of these data possible.

While every effort has been made to have the listings as complete and accurate as possible, it is virtually impossible to present such a volume without some errors and omissions. When one is noted, please advise the Secretary-Treasurer so that the permanent records may be corrected.

As stated in this column in June 1965 the original intent was to publish the Yearbook in January 1966. However, this has not been possible as we wished to include Volume 19 in the Index and to complete the collection of 1965-66 dues. The deadline for publication in January of 1966 would have been December 1, 1965. At least a month is required to assemble, type and check data, so the present volume is complete to February 1, 1966.

—Robert M. Leard

Two Types of Caton Lock Seals

Robert M. Leard, ARA #777



Figure 1 Type I



Figure 2 Type II

In making detailed studies of the designs of stamps, one encounters many interesting anomalies, but in most cases search of the literature reveals that the "discovery" has been made many years ago by another observant collector. As the Caton Lock Seals have been studied and listed for over seventy years, it is somewhat surprising to find that what has always been listed as one design is in reality two, the second resulting from

a re-engraving of the first die. When the writer first noted these differences a diligent search of the literature revealed no previous record. Discussions with experts also uncovered no known observation of the two different types. The purpose of this article is to describe the two types and present some data on the plates from which they were printed.

What appears to be the original design is shown in figure 1 and is des-

ignated as Type I. A plate of 50 subjects (5x10) was made from this design and seals were printed in various colors. Subsequently the design was altered becoming Type II, figure 2, and a new plate of 50 subjects was laid down and stamps printed therefrom in several different colors as well. The second plate was not a re-entry of the first as will be demonstrated below and all subjects on either of the two plates are of one type. No evidence has been found of more than two plates, as all stamps seen would "plate" on either the Type I or Type II plate.

The differences between Type I and Type II are numerous and in all areas of the design. Once noted, they are readily seen with the naked eye. In Type II the outer border, frames of the ruled areas and the lines in the ruled areas for the serial number and "punch out" have been much strengthened over those in Type I. In Type I the left vertical border extends slightly beyond the top border, while in Type II the corner is perfect. The flowers in the upper and lower left corners have single stems in Type I, but those in Type II are double. The stem of the large leaf to the right of "Internal" at the top is terminated when it approaches the frame line, but in Type II it continues clear around to the upper right corner of the "punch out" border. Midribs have been added to the leaves to the left of the "L" of LOCK and "L" of SEAL in the Type II design. They are not present in Type I. The short stem to the left of the "O" of LOCK is much heavier in Type II than in Type I.

There is good evidence that Type II resulted from a recutting of the Type I die in the two very small dots between the tail of the "S" of SEAL and the body of the letter. These dots are present in all stamps of both plates. Further, all changes from the Type I to the Type II die are additions and were made by strengthening or adding lines.

From each successive state of the die a plate was made and used to print stamps. The Type I plate was laid out with a system of dots above

the top row (positions 1 to 5); vertical lines were drawn through the first nine rows and another dot on this line placed to locate each stamp. This position dot is found slightly to the right of the "a" of "Internal" or on the vertical stroke of the "a". Positions 1 to 5 lack this dot as it is in the margin above, but all except 5 show a vertical line or traces of it. The five stamps in the bottom row (positions 46 to 50) show the dot, but no line. In the upper left corner of the plate are the initials JEB-W.B.-J.D.B.-C.H.R.-A.A.C.-J.M.C.-E.P.-C.S.L. These are in all probability the initials of the various plate printers who withdrew the plate from the vault as there are just too many to be engravers, as has been suggested, and various degrees of completion of the string of initials have been noted on margin copies. The row of initials given above may not be complete, as printings later than those examined may well exist. If these are accepted as printers' initials, it should theoretically be possible to find a margin copy with just the first initials, another with the first and second and so on. At the bottom of this Type I plate there is the inscription "Engraved & Printed at the Bureau, Engraving & Printing" running from about the center of position 47 to about the center of position 49. This line is very close to the bottom margins of the stamps with the "E" of Engraving actually touching the bottom frame line of position 48. There is no plate number on the one complete sheet examined, but this cannot be accepted as conclusive evidence that the plate never had a number. (See below.)

The second, or Type II, plate was laid out in a more orthodox fashion with position lots located just to the right of the letter "U" in the upper right corner. Some positions have two dots, while the top horizontal row has the dots at the lower right corner. This plate bears the row of initials: HHW-PBMcL-EN-JFK - C.H.R.-J.H.B.-J.A.S.-RR LMch L.H.G.-W.N. TFR RSB HLT JWG J.HI. CF FH PC across the top and the same imprint

across the bottom as the Type I plate, but the line is further away from the bottom of the stamps. It also bears the number 1461, with the 4 double struck, below position 48. An earlier printing from this same plate, only having the first two sets of initials bears no plate number; hence the number was added after some printings, at least two, were made.

Thanks are extended to John Bobo and Henry Tolman II for their kindness in supplying material and information for this article. Mr. Tolman is preparing a new listing of the colors of these interesting seals, the colors of the serial numbers and the types in which they occur for publication in a future issue of *The American Revenuer*.

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A. B. & S. (A. Beecher & Sons)

Bruce Miller, ARA #732

The match stamp identified only by the initials "A. B. & S." (RO23) was originally used by A. Beecher & Sons of Westville, Conn. On June 1, 1870, this prosperous and progressive firm merged with Swift & Courtney of Delaware to form the Swift & Courtney & Beecher Co., with Ebenezer B. Beecher as president and William H. Swift as secretary and treasurer. Since the Beechers held valuable patents on advanced match making machinery, plus a good slice of the New England market, the merger proved an advantageous one. Within a few years the combined firm had expanded to become the largest in the industry.

Anson Beecher was born in Watertown, Conn., in 1805. A box-maker by trade, he later settled at Woodbridge in the same state. His interest in the match business began in 1850, when he became acquainted with Thomas Sanford, a pioneer Woodbridge match manufacturer. Probably Beecher contributed his wood-working skills to Sanford's business, at the same time picking up other aspects of match making. In 1852 he moved to Westville and set up his own factory under the name of A. Beecher & Son. Later the Son became plural as both Ebenezer B. and L. Wheeler Beecher entered the business.

Anson Beecher died in 1876 at Watertown, Conn. In 1880 L. W. Beecher was elected Secretary of the newly formed Diamond Match Co., of which Swift & Courtney & Beecher were the prime movers.

The Beecher stamps were issued until September 1874, over four years after the merger with Swift & Courtney. Apparently from this time on the Westville factory was devoted mainly to the development and production of match making machinery, under the direction of Ebenezer B. Beecher.

Please Mention this Magazine when writing Advertisers. Thanks!

THE EDITOR'S NOTEBOOK

As mentioned elsewhere by both the president and secretary, a new roster accompanies this issue. What they failed to mention is that they personally did the work on this. The major portion of the Roster, of course, is the listing of members and this must be handled by the Secretary. It takes a lot of checking and rechecking to make sure that the list is up to date and as free from errors as possible. They deserve a vote of thanks from the membership for their efforts.

The revenue field received a boost from an article by Fred Freeman in the January 31 issue of Linn's Weekly Stamp News. He covers the field of U. S. Revenues quite completely for a brief article. We were sorry that he did not mention the ARA, but that is the only fault we could find with the article. Such publicity in the regular stamp press must result in some new recruits to the revenue field.

Rev. Ruback's series of articles on U. S. Tax Paid Stamps in The United States Specialist continued with one on Tobacco Products in the February issue. His comment in his article in these column that he believed everything that he saw in print, brings to mind a remark a former co-worker used to make, in fact he probably still makes it, I just don't get to hear it. He often said, "I've never seen paper refuse ink yet." Meaning of course that just because it is printed doesn't make it true. He was thinking of technical matter, but it holds in the philatelic arena as well. We try to keep these columns as free from error as is humanly possible, but sometimes statements do creep in which are not completely true. And again, what is thought to be true today, may be disproved by later discoveries.

As the Roster is carrying an index

to The American Revenuer through last year, this might be a good time to list again those back issues which are available from the editor.

1950—January, February, July, Nov.

1951—February*, March-April*, July-August*, November-December

1952—January-February, March-April, May-June, July, August, Sept., October, November, December

1953—Fall

1954—Spring

1955—April, May, June, October*, November, December

1956 on—All except June 1960. There are no July or August issues.

The items marked with an asterick, as well as February 1956, April 1956 and September 1960 are in extremely short supply, some one copy only and if these are ordered, a second choice should be indicated.

The price to members of the ARA is 25c per copy for issues prior to 1965. The price to non-members is 50c per copy.

There are also several copies of each of the first three rosters, dated December 1952, April 1954 and November 1955 available under the same terms.

We were privileged to spend a couple of hours with one of our members, Jacques Posell, recently. He was visiting his daughter for a day while between engagements of the Cleveland Orchestra of which he is a member. It turns out his son-in-law is taking work at Bucknell this year. In the discussion he said that he had been to see them in the fall and had not called, although he had considered it. I would hope that anyone who happens to be in the area would not hesitate to call. We are always happy to talk to the members.

Mr. Posell had with him a volume of the revenues of Russia and it was certainly a privilege to look at this assembly of interesting issues.

NARCOTIC STAMP RESEARCH

John C. Ruback, ARA #292

There comes a time in the life of every person doing research on any phase of such a hazy field as the United States Tax Paid Revenue stamps when he comes up against a stone wall. Having exhausted all of the sources at my command, I now turn to the membership of the American Revenue Association to come to my rescue.

Like so many people just getting started, I began by accepting all information printed in The American Revenuer and all other publications. I figured that if it has appeared in print, it must be so. One must start somewhere! And then something shows up that doesn't agree with what has appeared in print. So it is time to ask questions.

And so far none I have asked can tell me what is the earliest date of use of the Narcotic stamps. George B. Sloane, in Stamps, says that they were first issued in 1919. Paul Fernald gave the same date in The Bureau Specialist. Scott's listing in the 1929 catalogue gives the same year.

But . . .

I have a 5c 1914 Documentary stamp overprinted by the District Collector's handstamp (green, 20x2½ mm) that has a red rubber stamp cancellation, "L. W. Co." and the date "JUN/5/1916".

I also have a 10c 1914 Documentary stamp overprinted by the District Collector's handstamp (dark red, 20x2½ mm) that has a purple rubber stamp cancellation "W. T." and a date that is indistinguishable except for "1916".

And today I received a rather tattered 1c 1917 Documentary overprinted by the Bureau of Engraving and Printing with a green rubber stamp cancellation "Mar./20/1916". (The month may not be March, it is right over the word Narcotic. There is no question about the day and year, though.)

In all three of these stamps the year is quite clear. All have come to

me from sources that have not touted the early dates, so they were not counterfeited by someone trying to gouge me! Someone else may have been cheated, of course, but it would have been three someone elses, for the three stamps came from three different sources.

One more fact: The Harrison Narcotic Act was enacted by Congress and approved December 17, 1914. This was the act which provided for the stamps which would indicate that the tax had been paid.

Now what?

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SECRETARY'S REPORT

Secretary-Treas. Frank Q. Newton, Jr.

6730 N. Temple City Blvd.
Arcadia, California 91007

New Members

1063 Gray, E. A.
1064 Sjoberg, David J.
1065 Abrams, Gerald M.

Resigned

Frigstad, R. K.
Rozsa, Imre

Deceased

Robinson, Richard E. CM458

Dropped for Non-payment of Dues

852 August, Edward J.
912 August, Martin A.
998 Baldridge, Charles J.
967 Baldwin, Harold T.
512 Bennett, Dr. David M.
999 Cohen, Albert P.
1028 Crise, E. A.
988 Domzalski, Walter
975 Dunham, J. H., Jr.
1001 Edwards, Ben A., Jr.
964 Erck, Peter L.
997 Fuerst, Robert E.
1017 Goldman, Donald I.
995 Haire, Thomas B.
902 Harper, Rev. John B.
589 Jay, Theodore C., Jr.
787 Matuk, Aloysios J.
379 Mozian, Herant
980 Parkinson, Marvin E.
985 Reisman, Rev. William S.
1023 Riepe, John A.
987 Ross, Bernard
1010 Sakowicz, Greg
195 Sherwood, Charles H.
599 Siegel, Robert A.
744 Tatar, Gustave
948 Tolleson, Walter G.
978 Ward, Mrs. Diane K.
983 Westvedt, G. A.
984 Williamson, Ken E.

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Inf., 2nd Armored Div., Fort
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types.

Address Changes and Corrections

Brandt, Daniel J., 152 Madison Ave.,
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Friedlander, Ronald, 2208 86th Street,
Brooklyn, N. Y. 11214

Fuerst, Robert E., 1421 14th Ave. N.,
Lake Worth, Fla. 33460

Goldman, Donald I., 3600 Barett Ave.,
Laredo, Texas

Long, Elmer, 1935 High St., Camp
Hill, Pa. 17011

Sommer, Wayne C., 2408 Colston Dr.,
Silver Spring, Md. 20910

Minkus Publications, Inc., 116 West
32nd St., New York, N. Y. 10001

Previous membership total	410
New members	3
Resigned	2
Deceased	1
Dropped for non-payment of dues	30
Cumulative count correction	11
Current membership total	369

Notes and Comments

Part II of this issue is our new Roster which contains listing of all members paid up as of the close of records on February 1st. It was found impossible to maintain the cutoff date of January 1st as previously hoped so it was extended to February 1st. Since the copy for the Roster is considerably greater than for a regular issue of The American Revenuer, it was mailed prior to this Report. Therefore, some members are not included in the Roster but did meet the February 10th deadline for this Report.

FIREARMS TAX REVENUE

Federal taxes are not always enacted solely for the revenues to be produced. Sometimes the tax is intended in practice to help outlaw and discourage the public use of some article or commodity and the tax provides a Federal interest and intervention. As an instance there are Federal taxes and controls on narcotics and the tax on firearms is another example. For many years before the final enactment of the National Firearms Act (effective July 26, 1934), legislative conferences were held with various law-enforcement commissions toward a Federal control over machine guns and similar weapons in the hands of criminal elements. The Act licensed manufacturers and dealers who became obligated to keep records of the sale and transfer of all such firearms under penalties of Federal law. Any weapon defined as capable of firing more than one shot by a single function of the trigger was singled out for immediate attention with a tax of \$200. Subsequently the Act was amended to include certain smaller firearms which were taxed at \$1 each.

Under this Act three U. S. revenue stamps have been issued. The first, which went to press August 6, 1934 (and is still in current use), was the \$200 value. This is a beautiful stamp in a rich deep blue, perforated 12, issued without gum (Scott's No. RY3). The design, in vertical format, measuring 28x42 mm., features the seal of the United States, an eagle, wings spread, shield on breast, thirteen stars above, all in a center oval, surrounded by an inscription, "UNITED STATES INTERNAL REVENUE." At the bottom, "FIREARMS ACT," and "TWO HUNDRED DOLLARS." At the top, "\$200" in each corner, and "SERIES OF 1934." There is also a blank panel at top for the serial number, overprinted in red. The stamps are printed in vertical strips of four, all straight-edged at right, and two straight-edged at top or bottom as well, attached to stubs in an order book in which are kept the names or purchases and dates of sales.

There have been two \$1 values, the first a short-lived provisional, 30,000 of which were printed Aug. 28, 1938. For these the \$1 green, Documentary stamps of 1917, were overprinted in a black, three-line vertical setting, "NATIONAL FIREARMS ACT," reading up in 8-pt. Gothic bold capitals. For some reason these were issued without gum. This is Scott's No. RY1. Meanwhile a permanent \$1 value was in preparation and three months later, November 28, 1938, it was ready for delivery. These are printed in sheet form, in a bright green, perforated 11 and gummed. Its design closely follows the original \$200 value, but the panel for a serial number is omitted and the stamp is shorter in height, measuring 28x33½ mm. This is Scott's No. RY2. All three issues are watermarked "U. S. I. R." in double-lined capitals.

(Reprinted from Sloane's Column in Stamps for Sept. 18, 1949, by permission of H. L. Lindquist Publications.)

For the information of members, there are listed below the first ARA Membership Number issued at the beginning of the year indicated.

1948—128	1957—673
1949—269	1958—719
1950—299	1959—777
1951—333	1960—821
1952—385	1961—864
1953—394	1962—915
1954—429	1963—935
1955—490	1964—963
1956—553	1965—1007
	1966—1058

FOREIGN REVENUES

Ask for approvals.

tf

Bryant-Pollard Co.
Proctorsville, Vt.

"ALEXANDER'S MATCHES"

Bruce Miller, ARA #732

The die carrying this inscription (RO2 and 3) offers no further clue as to its ownership or place of origin. It was among the earliest match dies to be ordered and was used without alteration by three different and apparently unrelated parties. According to the Boston Revenue Book, "The firm name was T. H. Alexander & Co. and the business was located at Covington, Ky." This refers to the original owner and although the firm name is correct, the location seems to be wrong, for there is no evidence that Alexander & Co. were ever located anywhere other than Baltimore, Md. (A possible explanation for this error is suggested below.) The proprietor was evidently Thomas H. Alexander, who was associated in the match business with one F. H. Eastman, and also with Geo. O. Seward of Trenton, N. J. (Seward was later involved with other match firms, including the Trenton Match Co. and the Washington Match Co. of Connecticut.)

Although no evidence exists that Alexander ever operated a factory at Covington, Ky., John J. Macklin did, and it is a curious coincidence that both Alexander and Macklin used a rooster as their trademark. Furthermore, Macklin is said to have copyrighted the rooster emblem, which suggests that Alexander may have used it with Macklin's knowledge and consent.

Alexander's match venture came to an end sometime between November 1866 and May 1867 and a year later his die was sold to Macklin, who received stamps from it from May 1868 through July 1869. My own opinion is that Macklin and Alexander were associated in some way. Macklin had operated a factory in Baltimore in the late 1850's and may have become acquainted with Alexander at that time. Possibly some of the "Alexander's Matches" were actually made by Macklin at Covington, since he was in business there from early in 1865 until at least 1869. If this were the

case then deliveries of the Alexander stamps could have been sent to Macklin at Covington, which would account for the BRB's inference that Alexander's business was located there.

With both Alexander and Macklin out of the picture, no stamps were issued from the Alexander die between July 1869 and March 1874. On March 5 of that year, the die was transferred to England & Bell of Baltimore. This firm consisted of Joseph H. England and Henry C. Bell. The latter had been a partner in the Maryland Match Co. from 1872 until sometime prior to March 1874. Evidently England & Bell and the Maryland Match Co. were not connected, since the stamps of both firms were issued concurrently from March through August 1874.

As can be seen from the dates involved, all the orange Alexander stamps on silk paper were issued to England & Bell. The very rare "Blue Alexander" (RO3) was also used by them. They went out of business sometime between August and December 1875 and in the latter month the die was sold to J. W. Eisenhart & Co. of York, Pa., and altered to read "J. W. Eisenhart's Matches".

WANTED

U. S. Tax paid Revenue Stamps non-Scott listed. Especially want Tobacco products, Narcotics, and Fermented Liquor or Fermented Malt Liquor.

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JOHN C. RUBACK

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184

Carter Litchfield

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WHAT IS THE STORY?

In the January issue, we ran an article under this heading with an illustration of a check drawn on the Planter's & Mechanics Bank of Petersburg, Va. We have had some response, but still don't know for sure what the story is.

J. Frank Braceland, Jr., writes that he has two different checks on the same bank, one bearing the same signature as the illustrated item, but he has no information on it and would like also to learn the story.

Edward R. Held has a check on the same bank, with the same imprinted design, dated Feb. 21st 1885. The check design is different in layout, but he too has never been able to find out the story.

Joseph E. Einstein has two copies, dated March 10th, 1885, and Feb. 16, 1885, printed Petersburg, Va., rather than Burkeville, but otherwise identical with the illustrated item. He ventures the opinion that the imprint was for advertising the State of Virginia as a sort of patriotic gesture

and that it has no revenue purpose, as far as he has been able to learn. He has not seen the imprint from any other bank in Virginia or from any other state.

Does anyone else have further information?

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R483 uncut -- 20.00	RD180 pin perfs 35.00	RD333 uncut _ 60.00
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