

The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

Member: National Federation of Stamp Clubs

Vol. 20, No. 5, Whole No. 185

May 1966

CHECKLIST OF OLEO SPECIAL TAX STAMPS

Carter Litchfield, ARA #880, is preparing a checklist of oleomargarine special tax stamps and would like to contact anyone having a collection of these.

The checklist will cover the following issues:

\$6 Retail Dealer in Uncolored Oleo.

\$48 Retail Dealer in Oleomargarine

\$200 Wholesale Dealer in Uncolored Oleomargarine

\$480 Wholesale Dealer in Oleo.

\$600 Manufacturer of Oleomargarine.

If collectors of these issues will get in touch with him, Mr. Litchfield will send them a preliminary listing which they can check against their collection and return.

After the results are tabulated, it is planned to prepare a final checklist for publication in The American Revenuer.

His mailing address is Carter Litchfield, 412 West Brookside, Bryan, Tex. 77801.

ALBERT P. COHEN

Word has been recently received of the death of Albert P. Cohen, ARA #999, on February 22.

While only a short time member of the ARA, Mr. Cohen is a longtime and well-known collector. His primary interests were in the airmail field and

he was active in Aero Philatelists, Inc. He was one of the founders of the American unit of the Cinderella Stamp Club.

UNLISTED VARIETY



Shown is an unlisted variety that was submitted by a member. It is a vertical pair of Scott's R725, which is imperforate horizontally. As is normal, they are straight-edged at the right.

THE AMERICAN REVENUER

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Vol. 20, No. 5, Whole No. 185

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PRESIDENT'S COLUMN

This Spring it seems as if revenue stamps are constantly gaining in popularity. The various philatelic publications are increasing their coverage of the field, much to the edification of the non-revenue collectors, and such articles can only serve to increase the stature of fiscal philately. We are both proud and grateful that most of these writings are by members of the American Revenue Association and contain favorable references to our group. These articles bring our particular branch of philately into the public eye and will be a valuable aid in increasing our membership. On behalf of the A. R. A., I would like to thank these authors for their contributions to revenue stamp literature and express the hope that they can continue this type of work.

Perhaps as a result, in part, of this increased publicity, and also as a result of some rejections of various sidelines tinged with speculation, there has been a real increase in the demand for all types of revenue stamps. Dealers, particularly those specializing in revenues, have difficulty maintaining an adequate stock of the more desirable items.

The classic U. S. issues, by far the most popular specialty according to our recent Membership Directory, have showed major gains in prices realized in the New York auctions. Some items sell for a great deal over catalog, and really desirable material is appearing at less frequent intervals. The true scarcity of many items is seldom realized. Until one starts to hunt for it, he does not appreciate the fact that many items carrying a modest catalog value are difficult or impossible to find offered for sale. The increasing demand can only result in major substantial increases in catalog value which we can anticipate in the future.

—Robert M. Leard

THE BANK OF CALIFORNIA

John Marshall



The large striking oval cancellation, about 40x26 mm, shown in the illustration is sometimes encountered on our First Issue revenue stamps, but as it takes a large stamp to embrace a complete strike, it is most often noted as a fragment. To those familiar with California and Nevada history, it brings back visions of the glorious past of San Francisco, the frantic gyrations of the Stock Exchange there and the exploitation of the fabulous Comstock Lode.

The Bank of California was founded June 15, 1864, by a group of San Francisco financiers including D. O. Mills, who at that time was one of the leading fiscal figures on the west coast. Business began at the corner of Battery and Washington Streets on July 5, 1864, in what had been the quarters of Donohoe, Ralston & Co. and later was moved into their own building at the corner of California and Sansome Streets on land recently reclaimed from the Bay. This palatial edifice was the brainchild of William C. Ralston, who, although he was the Cashier of the bank, was in truth its guiding light and primary official.

William Ralston had come west with the gold rush, with a stop-over in Panama, and had prospered in real estate in San Francisco. The bank was used as a basis for Ralston's operations of the Comstock and his manipulations of the San Francisco Stock Exchange. To some he is the plunderer of the Comstock, while to others he is one of the greatest builders of San Francisco. He had tremendous interest in seeing his adopted home become

the greatest city in the West and sponsored many local industries and building developments, including the original Palace Hotel and the old California Theater.

One incident may be related to give some measure of the ability and determination of Billy Ralston. After Jay Gould's corner on gold in July 1869, gold coin became very scarce in California and the Bank of California faced a run with inadequate coin in the vaults. California, up until fairly recent times, was always a hard money area and coin, not bank notes, was the normal medium of exchange. Ralston tried to get President Grant to exchange bullion for coin at the San Francisco Sub-Treasury, and the Mint had been temporarily shut down. In spite of Ralston's pleas to Grant that the Coast faced a financial disaster, the President took no action, so Ralston took matters into his own hands and with the aid of two friends (and no doubt with some others in the Sub-Treasury) in the dead of night personally transferred five tons of Comstock bullion, gold and silver bars, into the Sub-Treasury and took out a corresponding amount of coin and deposited it in The Bank of California vaults. There was much apprehension about this exchange which averted a serious disaster, but Grant relented three days later and legalized the transaction.

The Bank of California suspended on August 26, 1875, and the next day Ralston went for a swim at North Beach, as was his daily habit, and drowned. Some say it was suicide, others say it was an accident.

WHY TORTURE YOURSELF?

Sure, you can collect revenues without buying them at auction, but as long as the world's most economic, efficient and fascinating mode of adding to your collection is available, why not avail yourself of it.

Our auction sales often include U. S. A. revenues. Our next catalog with them is yours for the asking if you give your A. R. A. number. 190

HERMAN HERST, JR.
Shrub Oak, New York 10588

**R. C. & W.
(RYDER, CROUSE & WELCH)
Bruce Miller, ARA #732**

The factory of Ryder, Crouse & Welch was located on East Water Street at University Avenue in Syracuse, New York, not far from that of the Excelsior Match Co. The senior partner, Nehemiah C. Ryder, was the father of Frank P. Ryder, junior partner in the latter company. Furthermore, Charles M. Crouse, the second partner, was probably the son of Jacob Crouse, Vice-president of the Syracuse Glass Co., whose President was Edward B. Judson, Sr., while Edward B. Judson, Jr., was the principal owner of the Excelsior Match Co. To complete the circle, the superintendent of the Glass Works was none other than Nehemiah C. Ryder! All of this seems more than coincidence, and leads to the conclusion that Ryder, Crouse & Welch and the Excelsior Match Co. were in some way interconnected.

The third partner was Michael J. Welch, who seems to have been an outsider in this network of business and family relationships.

Ryder, Crouse & Welch ordered a total of 2,100,000 stamps from their private die (RO164) from December 1, 1881 to June 24, 1882. The last stamps of the Excelsior Match Co. were issued June 29, 1882. It is prob-

ably safe to assume that the Diamond Match Co. disposed of both firms.

As an interesting speculation, if the combine acquired the Excelsior Match Co. sometime before December 1881 and continued to operate it (thus accounting for the subsequent issues of stamps), Ryder, Crouse & Welch may have been no more than a "front" under which the Excelsior business was continued in competition for a few months. The Diamond monopoly made a practice of extracting, from the owners of firms which it absorbed, agreements to stay out of the match business thereafter. So Judson & Ryder may have sought to circumvent this by organizing a new firm whose owners of record had made no such agreement, and which the Diamond Match Co. was obliged to put out in its turn to eliminate competition in Syracuse.

Nehemiah C. Ryder subsequently ran his own glass factory at Durhamville, New York, very possibly started with the proceeds of the Ryder, Crouse & Welch deal.

FOREIGN REVENUES

Ask for approvals.

tf

Bryant-Pollard Co.
Proctorsville, Vt.

REVENUE MART

Buy, sell and exchange. 5c per word, minimum 20 words. Name and address will count for 5 words. Send all copy and remittance to Advertising Manager, 1668 Sycamore St., Des Plaines, Ill. 60018

NETHERLAND and British Revenues on approval at reasonable prices. W. J. Pieterse, Flint Pond Dr., RFD 1, Nashua, New Hamp. 03060.

BEER stamps wanted Will buy or trade. U. S. only. May I send you my want list. Thomas W. Priester, 601 Brady St., Davenport, Iowa 52801. 186

EVERYBODY else just wants the better ones. I want the commoner U. S. revenues for my juvenile trade. Paying ½c each and up per stamp. Large or small lots accepted. Domzall, 2231 San Pablo, Berkeley, Calif. 94702. 185

CANADIAN Revenues on approval or want list, also wholesale list available per 10, 100, 1000. A. Fiocco, 6220 31st Avenue, Apt. 1, Montreal 36, Quebec, Canada. 187

BRITISH Colonies, German, Scandinavian and Netherlands Revenues on approval at low prices. W. J. Pieterse, 13 Franconia Drive, Nashua, New Hampshire 03060. 186

EARGAIN APPROVALS, U. S.—State—Foreign, Postage or Revenues. U.S. price list 25c (refundable). "El" Hubbard, 17 W. San Fernando, San Jose, Calif. 93115 tf

R152 Double Transfer—Where Art Thou?

Frank Newton, ARA #856

There are times when one becomes bleary-eyed chasing a double transfer—I know not where. Such is the situation here. Our redoubtable Scott's has carried a listing under "Silk Paper, a. Perf.", "Double transfer" for a substantial time.

The writer has made several attempts at "dredging" with great expectations through such astute publications as *The Bureau Specialist*. Encountered was voluminous data on the 3c Stuart, a series on our Battleships and all else but the elusive R152. To make matters worse, as the source is beyond recall, memory keeps saying that the transfer occurs in the upper left corner. So far, the only extraordinary things found on a number of copies examined are those illustrated by Figures 1 and 2.

These consist of extra frame lines of rather minute nature. Figure 1 shows an extra line about 2 mm long, a displaced horizontal line being added to the enlargement for clarity. Figure 2 shows a different plate position which has an additional vertical line down from the corner, this being drawn displaced above the area. Both of these would perhaps be more properly considered minor shifts to the "Shift Hunters."

Will someone come to the aid of your scribe by loaning a copy of the double transfer intended by the Scott listing of R152? An illustration will

appear in an issue of *The American Revenuer* shortly thereafter.

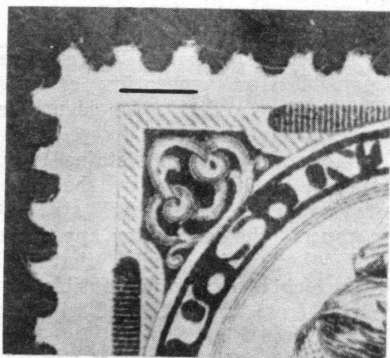


Fig. 1



Fig. 2

SECRETARY'S REPORT

Secretary-Treas. Frank Q. Newton, Jr.
6730 N. Temple City Blvd.
Arcadia, California 91006

New Members

- 1071 Dubinsky, Edward A.
- 1072 Huffman, Myron R.
- 1073 Martin, Howard L.
- 1074 Library of Congress
- 1075 Andrews, James C.
- 1076 Luetke, Richard W.
- 1077 Tobias, Edwin R.

Reinstatements

- 599 Siegel, Robert A.

Applications Received

Weinhardt, Donald H., 19 Marc St., Lake Ronkonkoma, N. Y. 11779, by Rev. John C. Ruback, collects U.S.—Scott and non-Scott—Federal issues only.

Ashman, Robert E., 5929 Blythe St., Highland, Calif. 92346, by F. Newton, Secty., collects U. S.

Collectors Club of Seattle, 908 E. Madison at Broadway, Seattle, Wash. 98122, Institutional and exchange.

Previous membership total	375
New Members	7
Reinstatements	1
Current membership total	383

Who Was D. S. Chatfield?—A Perfumery Enigma

Frank Newton, ARA #856

Created during the freewheeling days associated with the Great Rebellion were the illustrated First Issue Proprietaries having added labels.

The stamp shown by Figure 1 was responsible for generating curiosity and whetting a desire for identification.

An overall mottled (stained) appearance, combined with the label, initially obscured the "WAH" straight-line cancel (the last letter appears to be "H" but it is possible that it is "K") which is barely perceptible protruding from the left and right of the oval (see Fig. 2).

Discussion with several of the local "fiscalers" led to comparison with the stamp shown by Figure 3. But here we have a different label wording and underneath "WAH 1864" in two lines within an oval frame. This cancel is similar to the familiar Wells, Fargo & Co. oval, probably a standard form of the period.

Soon afterward the bottle shown by Figure 4 was examined and found to have the same "WAH" script-like cancel as that shown by Figure 2!

Whether or not the stamp on the bottle had a label cannot be established without finding a bottle in original condition. The bottle appears to be of French origin, the spiral being colored glass threads twisted and fused to the outside in a rather artistic manner with a delicate tassled stopper. An idea of the size can be estimated by comparison to the stamp.

Several have mused over this enigma and the best theory so far advanced is that "WAH" could have been the importer or wholesaler. D. S. Chatfield, it is thought, merely applied his crudely trimmed label, the stamp providing a convenient location. It is also possible that he had a desire to cover the original cancel and vignette for commercial purposes.

It occurred to the writer that this combination of stamp and label could have been a very low cost substitute for a private die perfumery stamp as exemplified by the Scott listed "RT" series. The latter series required an initial cash outlay for dies which, although rebated under a discount-purchase agreement, in this case may

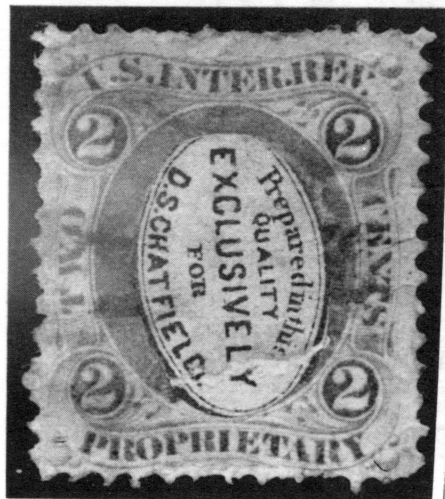


Fig. 1

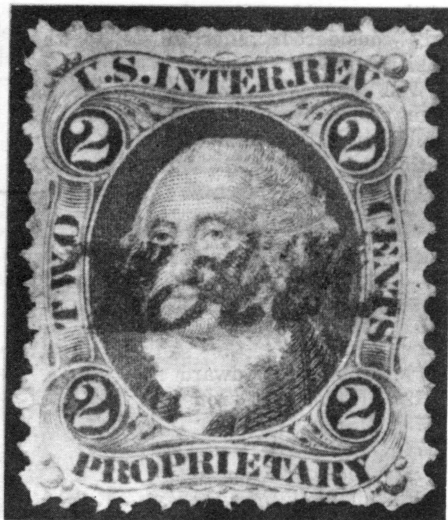


Fig. 2



Fig. 3

not have been possible to amortize due to a low volume. This is substantiated by the scarcity of the stamps in complete form as shown.

By this article the writer is asking your help in identification in order that a lengthy search can be avoided. An additional benefit can be the prevention of further removal of the labels. For those who may now have



Fig. 4

them, this could be of utmost importance for an already scarce item.

Not entirely beyond hope is to establish the full history behind these interesting and obscure remnants of a glorious era.

Stamps shown in Figures 3 and 4 are in the Abe Hochman collection.

NEW JAPANESE REVENUE CATALOG

Awaited by the enthusiasts of Japanese fiscals and now available is the new publication entitled "Standard Catalogue of The Japanese Revenue Stamps—1965" by M. Shimomura and K. Furuya.

This impressive catalog of 92 pages contains some 600 illustrations including added drawings of overprints alongside stamps for clarity.

All items are numbered and illustrations keyed to listings similar to the system in Scott's.

While the catalog appears to be primarily printed for Japanese collectors, a majority of copy is also in English to facilitate understanding.

The index reveals a content which

includes a wide range of standard fiscals such as Silk Worm eggs, Playing cards, Health Insurance, as well as Dependencies, Occupation, Double Cross Seals and a section covering the Ryukyu stamps.

Since most of us do not read Japanese, it would appear to the reviewer that the inclusion of listings besides regular fiscals is a decided asset for identification.

The catalog is approximately 6x8 inches with hardbound cover and priced at \$4.50. It is published by Takata Club (Fukuo Stamp Co.), 1-13 Jingu-mai, Shibuyaku, Tokyo, Japan, but is understood to be available from the majority of dealers offering foreign fiscals.

—Frank Q. Newton, Jr.

CIRCULAR, (NO. 2.)

UNITED STATES

Stamp Taxes on Bank Checks and Bills of Exchange.

OFFICE OF WELLS, FARGO & CO.

EXCHANGE DEPARTMENT,

SAN FRANCISCO, August 10, 1864.

TO OUR AGENTS:

By the new Excise law, approved June 30, 1864, important changes have been made in the value of stamps required to be affixed to Foreign Bills of Exchange, Bank Checks, and *Inland Bills drawn at sight*, of \$20 and under, heretofore exempt from the Stamp Tax, are now required to bear stamps of two cents on each Bill, whether single or one of a set. The following is the new schedule of

RATES FOR FEDERAL STAMPS:

On all Bank Checks, drawn singly, 2 cents each.

On Drafts drawn at sight on the Atlantic States or elsewhere within the territory of the United States, in sets of three, 6 cents per set.

On Foreign Bills of Exchange, drawn in triplicate, (including all Drafts payable in the Canadas and Vancouver's Island,) 6 cents each set.

On sums not exceeding £ 20.....	500	Francs or \$ 100.....	8.05	each set.
Above \$100 and not exceeding 40.....	1,000	" 200.....	12	"
" 200 " " 60.....	1,500	" 300.....	18	"
" 300 " " 80.....	2,000	" 400.....	24	"
" 400 " " 100.....	2,500	" 500.....	30	"
" 500 " " 120.....	3,000	" 600.....	36	"
" 600 " " 140.....	3,500	" 700.....	42	"
" 700 " " 160.....	4,000	" 800.....	48	"
" 800 " " 180.....	4,500	" 900.....	54	"
" 900 " " 200.....	5,000	" 1,000.....	60	"

And for EVERY ADDITIONAL \$100, OR FRACTIONAL PART THEREOF,05 "

By the above mentioned rule, the Stamp on

Sums of \$ 1,500.....say	£ 300.....	or 7,500	Francs is \$ 30	each set.
" 2,000....."	400.....	" 10,000	" 40	"
" 2,500....."	500.....	" 12,500	" 50	"
" 3,000....."	600.....	" 15,000	" 60	"
" 4,000....."	800.....	" 20,000	" 80	"
" 5,000....."	1,000.....	" 25,000	" 100	"
" 6,000....."	1,200.....	" 30,000	" 120	"
" 7,000....."	1,400.....	" 35,000	" 140	"
" 8,000....."	1,600.....	" 40,000	" 160	"
" 9,000....."	1,800.....	" 45,000	" 180	"
" 10,000....."	2,000.....	" 50,000	" 200	"
" 15,000....."	3,000.....	" 75,000	" 300	"
" 20,000....."	4,000.....	" 100,000	" 400	"
" 30,000....."	6,000.....	" 150,000	" 600	"
" 40,000....."	8,000.....	" 200,000	" 800	"
" 50,000....."	10,000.....	" 250,000	" 1,000	"
" 60,000....."	12,000.....	" 300,000	" 1,200	"
" 70,000....."	14,000.....	" 350,000	" 1,400	"
" 80,000....."	16,000.....	" 400,000	" 1,600	"
" 90,000....."	18,000.....	" 450,000	" 1,800	"
" 100,000....."	20,000.....	" 500,000	" 2,000	"

You will observe that the Federal Stamp Taxes are to be paid in addition to the State Stamp Taxes, which must be paid as heretofore.

Agents within the United States, but out of the State of California, will use the Federal Stamps only

WELLS, FARGO & CO.

—Courtesy Bill Aichele

The American Revenues

THE MATCH COMPANIES OF CHICAGO

(Chicago Match Co., Pierce Match Co.,
L. G. Hunt, Griggs & Goodwill,
Henry A. Clark, Charles S.
Hale, Gardner, Beer & Co.

Bruce Miller, ARA #732

The Chicago match companies were without exception small and short-lived, and left no traces of themselves in the histories of the "Windy City." The little data available concerning them is largely incomplete and sometimes contradictory. Four of the seven firms named above may have operated the same factory successively; the remaining three were separate concerns. Just why none was more than indifferently successful is a question I am unable to answer. Chicago in the 1860's and 1870's was, as today, a thriving hub of commerce and industry for the Great Lakes region and Middle West, and, one would suppose, a large enough city to support even a purely local match business with some success.

The first match factory in Chicago, or at least the first to order a private die, was the CHICAGO MATCH CO. The president, and doubtless the owner, was Albert L. Hale, whose portrait appears on the 3c private stamp (RO 60). The superintendent was D. C. Daggett, who may have been the same Daniel Daggett who had been one of the owners of the Milwaukee Match Factory (later Greenleaf & Co. et al) in 1862-63.

The Chicago Match Co. appeared and disappeared within a year. Their die was approved August 14, 1865, and 292,666 3c stamps were issued from November, 1865, through July 17, 1866. Although 292,666 boxes of matches seems like a large quantity, it would have represented hardly more than a week's production for one of the major manufacturers, and it must be remembered that the profit probably amounted to only a fraction of a cent per box.

Some three years after the expiration of the Chicago Match Co., A. L. Hale, together with Daniel T. Hale,

turns up in the furniture business under the name of A. L. Hale & Bro.

Next in point of time was the PIERCE MATCH CO., organized in January, 1867, by Henry E. Pierce, with the financial backing of Messrs. Parsons, Rowley and Wells. Their stamp (RO145) is among the most sought-after private match stamps, owing to its scarcity and unusual design. The vignette depicts a volcano in eruption, while the elongated vertical format is most unusual for a match stamp, and the distinctive effect is completed by the pleasing green color. Pierce himself suggested the volcano design, and presumably selected the color and shape as well.

However, the beauty of the stamp was largely wasted; only 52,500 were issued, all on March 5, 1867. The following month the Pierce Match Co. was dissolved by mutual consent of Pierce and his associates. Somehow the company had managed to lose \$6,000 within four months, which would seem to suggest that Pierce was a better stamp designer than he was a businessman. The factory was said to have employed 50 people, but probably most of these were women and children making match boxes on the outside, a common practice at the time.

Mr. E. B. Sterling corresponded with Pierce in his later years, and lengthy excerpts from this correspondence are to be found in the Metropolitan Philatelist, volume I number 6, for September, 1890. Pierce was born in 1818, and seems to have been one of those ill-starred individuals for whom success is always around the next corner. He started his first match factory at Charlemont, Massachusetts in 1843, where he employed his cousin, Robert W. Pierce. The latter soon left for Milwaukee, Wisconsin, where he enjoyed fair success in both the match and lumber businesses. The factory he founded there in 1844 later came into the hands of Greenleaf & Co. and their successors. In about 1851, while still in business at Charlemont, Henry E. Pierce was sued by Ezekiel Byam for infringement of the Phillips Friction Match patent and

temporarily enjoined to stop production, although the royalty demanded was only \$25!

Pierce was subsequently in business at West Troy and Springfield, both in New York. In 1855 he and three others established a match factory at Detroit, which, although initially a failure, later became the very successful Richardson Match Co. Apparently the Chicago fiasco of 1867 was Pierce's last venture in the match business.

The die carrying the inscription "Garden City Percussion Matches" was used successively by several different parties, but doubt exists as to whether these firms succeeded one another as proprietors of the same factory, or even whether they were all located in Chicago. The original die (RO113) bears the name and portrait of L. G. Hunt, and was approved February 18, 1870. Lyman G. Hunt continued as the proprietor of the Garden City Match Manufactory for about three years. In 1870 Hunt employed seven men and turned out \$4,000 worth of matches.

In July, 1873, the die was sold to GRIGGS & GOODWILL. In his correspondence with E. B. Sterling, cited above, Henry E. Pierce mentions a meeting of Chicago match manufacturers in 1867 as having been attended, among others, by Griggs & Goodwill. This would seem to indicate that they had been in business in Chicago for at least six years prior to their acquisition of Hunt's die (and presumably his factory.) However, the census of 1870 lists only a single match factory for the state of Illinois, which must have been Hunt's. I have been unable to identify any Chicago residents named Griggs or Goodwill with the match business. Griggs may have been the same Andrew J. Griggs of Griggs & Scott, who operated a match factory at Pittsburg, Pennsylvania. The Pittsburg Griggs sold out to G. W. H. Davis in 1873, and could have formed a partnership with one Goodwill and re-entered the business in Chicago that same year. However, Pierce's recollection would seem to contradict this, and there the matter stands.

A further curious fact is that al-

though Griggs & Goodwill had the L. G. Hunt die altered in July, 1873, no stamps were issued from the new die (RO103 and 104) until March, 1874, and the unaltered Hunt stamps were still being delivered as late as July, 1874. In any event, Griggs & Goodwill disappeared from the scene in April, 1875, when they sold out to Ransom, Clark & Co. of South Chicago. The green Griggs & Goodwill stamp is frequently seen with their overprint, "R. C. & Co. / July 1 / 1875." As with their predecessors, I have been unable to identify the members of Ransom, Clark & Co., but very possibly the Clark was Henry A. Clark. Ransom, Clark & Co. lasted only some three months, and for more than two years thereafter (from July, 1875 to November, 1877) no stamps were issued from the "Garden City" die.

In October, 1877, the die was altered for HENRY A. CLARK, who added his name and replaced Hunt's portrait with his Masonic trademark (RO 61). Presumably Henry A. Clark had been a partner in Ransom, Clark & Co., and had retained ownership of the stamp die during the interval of its disuse. In 1877 one Henry A. Clark was a resident of Philadelphia, where he was a member of Swan, Clark & Co., furniture manufacturers, although he had lived in Chicago in 1873 (cf. "Christopher West," Mekeel's, August 14, 1920). There was also a Henry A. Clark in Chicago who was an attorney. We may have here only one Henry A. Clark, or the possibility of up to four different ones. If it were really the Philadelphia Clark who had the Griggs & Goodwill die altered, the further possibility exists that his match business was actually located in that city. However, as explained below, it seems equally possible that he never conducted a match business at all.

The "Garden City" die was altered for the final time in November, 1877, for CHARLES S. HALE (RO106), less than a month after its alteration for Clark. Furthermore, the Clark and Hale stamps were issued concurrently from December, 1877, through Febru-

ary, 1878. This suggests that Clark's match business never even got into operation before it was sold to Hale, and all the stamps from both dies were issued to the latter. Hale may have chosen for some reason to use up the supply of stamps printed for his predecessor. Charles S. Hale was in the coal business in South Chicago, and his fling at match making lasted only six months, expiring in April, 1878.

The last of the Chicago match factories, GARDNER, BEER & CO., came and went so quickly that it escaped listing in the city directory, and regarding its ownership or history I can offer only conjectures. Freeland B. Gardner (1817-1883) was in the lumber business at Chicago, and may well have been one of the owners. The association of match businesses with lumber mills, as well as woodenware and furniture factories, recurs frequently. I can identify no one named Beer with the match business in Chicago. Samuel Beers of that city was in real estate, and Peter Beers is said to have started a Union Match Co. at Detroit in 1873. However, the name as given on the stamp is spelled without an "s".

The die of Gardner, Beer & Co. (R086) was approved November 9, 1877, and 1,768,410 stamps were issued from December, 1877, through May 25, 1878, all on pink paper.

To round out the story of the Chicago match companies, it may be mentioned that the Electric Match Co., organized in 1870, had its main office in Chicago. However, the factory was located at Kenosha, Wisconsin. This firm will be dealt with in an article on Alexander Underwood and the Park City Match Co. William Gates of Frankfort, New York, operated a

branch factory at Chicago in the 1860s and Bousfield & Poole of Cleveland maintained a warehouse there. Their chief line of business was woodenware, but very likely they also distributed their matches in Chicago.

KNOW YOUR "WINES"!

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- 10 Mint sheets (a sheet of the 10c invert included),
- 3 Original warrants including one with inverts,
- Blocks of all the dollar values,
- Blocks, strips, singles—mint, canceled and uncanceled,
- Copies of my articles published,
- Notes on my research (unpublished),
- Correspondence,
- Several sheets with mounted stamps and write-ups, including colored renderings showing the difference between normal and split serifs.

There are

- 709 copies of RJ-1 (including 5 mint sheets)
- 410 copies of RJ-2 (including 2 mint sheets)
- 241 copies of RJ-3 (including 1 mint sheet)
- 320 copies of RJ-4 (including 1 mint sheet)
- 119 copies of RJ-5
- 117 copies of RJ-6
- 147 copies of RJ-7
- 118 copies of RJ-8
- 18 copies of RJ-9
- 9 copies of RJ-10
- 12 copies of RJ-11
- 5 copies of RJ-4a besides the sheet
- a copy of the 2c invert counterfeit.

To any interested collector who would care to buy the entire lot, or even to a dealer who might want the deal for a client, I have prepared a complete inventory of the stamps. No value is expected to be received for the research materials, although this may be priceless. If you care to make an offer with your inquiry, I will seriously consider it. I have set a price in my own appraisal, and will advise with your copy of the inventory. Total catalog value is around \$4000.00.

I. Irving Silverman, ARA 290

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