

# The AMERICAN REVENUER



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

Member: National Federation of Stamp Clubs

Vol. 20, No. 6, Whole No. 186

June 1966

## WHAT HAPPENED TO THE TAX?



A check, the important portion of which is illustrated, was shown at a meeting of the Los Angeles chapter of the ARA, but no one could tell how the government got its money, as no stamp was used.

If the government had to check all bank records, wouldn't it be more work than tax?

The check was drawn by F. G. &

E. S. Craighead—Insurance—of Swissvale, Pa., for \$12.93.

The photo is by Frank Q. Newton, Jr.

—Chas. H. Hermann, ARA #5

The death of Enrico Vigano, ARA #496, on Dec. 13, 1965 at the age of 79 has been reported without any further details.

# THE AMERICAN REVENUER

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## ELECTION NOTICE

Along with this June issue of the American Revenuer, the membership will receive a ballot on which to vote for officers for the coming two-year period. In spite of the fact that publicity regarding this election has been contained in three issues in the past ten months, no volunteers have come forward and no nominating petitions have been received. The slate presented is the result of much work by The Board of Directors. If anyone had been willing to stand for President, my own name would not have appeared, as I feel that one term as President is enough. While I find the duties enjoyable in most cases, it consumes most of the leisure time that could be devoted to philately.

Write-in votes are acceptable under our Constitution and will be counted. Vote as you please, but please vote! All votes must be received by our Election Clerk, Charles H. Herman, before August 1, 1966, to be counted. Results will be announced in the September, 1966, issue of this journal.

This is the last issue before our summer recess and the membership may be engaged in forms of recreation other than fiscal philately. However, during vacation trips it is sometimes possible to spend some time with other collectors. In these contacts members are requested to keep in mind the advantages of A. R. A. membership and use the opportunities to recruit new members. Remember, we want to close 1966 with 450 members on the rolls!

## REVENUE STAMPS USED FOR POSTAGE

Howard B. Beaumont, ARA #247

It was never intended that revenue stamps should be used for postage, yet it was not long after they were issued in 1862 that it became necessary to publish a notice that they could not be so used. Later, in 1874, an order was published prohibiting their acceptance as postage. Yet in spite of regulations, revenue stamps have been and still are occasionally used for postage. Prior to 1898 such use was undoubtedly due to accident or ignorance, subsequent to that date some covers have been made to order by collectors.

As revenue stamps were not accepted for the prepayment of postage, many covers are marked "Held for Postage," "Due 3", etc. On some of these the necessary postage has been added and the 2c Black Jack, the 3c 1861 and other postage stamps are found in combination with the revenues. But due to carelessness or unfamiliarity with regulations there are probably as many covers with the revenue stamps accepted for postage as there are those that failed.

Space does not permit illustrations or a complete description of the numerous covers bearing revenue stamps. The check list below has been compiled from the writer's notes and from lists of covers in two well known collections. It is probably far from complete and the writer would like to hear from collectors who have any such covers.

One item has not been included in the list below. Twice in the last twenty years a large piece of cover has been sold at auction. On this are 24 copies of the \$5 postage (Scott's No. 480) and some other stamps plus two \$2 and one 50c 1917 revenue. Each time this piece of cover has been described as having revenue stamps used for postage, overlooking the fact that from Dec. 1, 1917 to Dec. 31, 1921, it was necessary to place revenue stamps on parcel post packages. The rate was 1c for 25c postage, 2c for postage 26c to 50c and 1c for each additional 25c

postage. This would make the tax on this cover \$4.50 and the revenue stamps are for the tax and not for the postage.

### Check List

R1b—1c Express, part perforate. At least two covers known, both used in 1864. One, described in the April 1933 "American Philatelist," was used in combination with a 2c Black Jack. The other is marked "Due 2" and a Black Jack added.

R1c—1c Express. Nine covers reported of which two have strips of three.

R2c—1c Playing Cards. There is one cover with the stamp uncanceled. A registered letter receipt is enclosed.

R3c—1c Proprietary. Eight covers reported including singles and a strip of three. There is a patriotic cover with a single of this stamp and a single postage #65 on the face and a strip of six of R3c on the back.

R4c—1c Telegraph. At least five covers reported. That described in the June 1933 "American Philatelist" was used in combination with a 2c Black Jack.

R5c—2c Bank Check, blue. Twenty or more covers exist, some singles used locally, three singles on one cover, single with postage #63, single with postage #65, single with R1c.

R6c—2c Bank Check, orange. One of three covers reported is on a patriotic.

R9c—2c Express, blue. Several covers. One used on envelope U59 with a Wells Fargo frank.

R11c—2c Playing Cards, blue. One cover reported but no details given.

R12c—2c Playing Cards, orange. There is a cover from S. Charleston, N. H. to Manchester, N. H., marked "Due 2".

R13c—2c Proprietary, blue. Several covers reported include one used in 1873. Two of the covers are described in the February and August 1933 issues of the "American Philatelist."

R14c—2c Proprietary, orange. There

is a cover from Dubuque, Iowa, to Fort Atkinson, Iowa, and forwarded to Waucoma, Iowa. The stamp is uncanceled and the cover marked "Held for Postage." Postage #65 added.

R15c—2c USIR. Next to the 2c documentary battleship, this stamp was more often used postally than any other revenue. Not only was it used while the stamp was current, but covers are known as late as 1884, 1895 and 1898.

R16c—3c Foreign Exchange. One cover reported used from New York to London and handstamped "Insufficiently Paid".

R18c—3c Proprietary. At least three covers known. One used at Black Hawk, Colo., has a strip of three of 1c 1870 postage over the stamp.

R19c—3c Telegraph. Two or three covers known.

R23c—5c Agreement. One collector reports six covers. One with the 1c blue Franklin postage stamp on a cover to Paris is marked "Insufficiently Paid".

R24c—5c Certificate. Several covers known. One with three singles and a 10c green Washington postage stamp was used to Hamburg, Germany.

R25c—5c Express. The August 1933 issue of the "American Philatelist" reports this on cover tied by black waffle iron killer. Also known on stamped envelope U35.

R26c—5c Foreign Exchange. Only one cover reported, used in Washington Territory.

R27c—5c Inland Exchange. There are several covers known, two of which are most unusual. Both were used at Old Point Comfort, Virginia, both are marked "Via Flag of Truce," both are marked "Due 6".

R30c—6c Inland Exchange. At one time the writer had a cover with this from Drexel & Co., Philadelphia to Belfast, Ireland.

R33c—10c Certificate. Only one cover reported, Waterbury, Conn., to New York City.

R34c—10c Contract. One cover used to Germany in combination with 5c Jefferson postage stamp.

R35c—10c Foreign Exchange. Used

on cover to Berlin, Prussia and marked in mms. "30 Cents Due".

R36c—10c Inland Exchange. Used in 1867 on cover from Boston to St. Johns, New Brunswick.

R40c—15c Inland Exchange. Reported used on a cover to France.

R44c—25c Certificate. Believed to have been postally used but needs to be verified.

R71c—\$1 Life Insurance. A cover is known with a used single placed vertically over a horizontal pair of RB20.

R104—2c Second Issue. Reported in the August 1933 issue of the "American Philatelist" used on a 1898 patriotic at Hoboken, N. J. One other cover is known.

R135—2c Third Issue. Two covers reported.

R137—5c Third Issue. Reported used in 1899 on cover to Paris with a 50 centime French revenue added.

R151—2c Fourth Issue. Reported used locally at Webster, Mass.

R152—2c Fifth Issue. Several covers known. The one reported in the August 1933 issue of the "American Philatelist" was used in 1899.

R153—1c 1898, small overprint. At least five covers known. A single and R154 used on 1898 patriotic. Two singles plus a 2c 1894 postage stamp on a cover to Washington has markings showing postal use was not accepted.

R154—1c 1898, large overprint. At least twelve covers reported including singles, pairs and a block of four.

R155—2c 1898 overprint. A number of covers known. One in combination with postage #444 was used for air-mail in 1928. One which did not pass was marked "This is the Letter You Sent Postage For".

R163—1c 1898. Many covers known. Sloane in his weekly column reported it used as a special delivery. Number known with pairs.

R164—2c 1898. More frequently used for postage than any other revenue stamp, both singly and in combinations. Found on 1898 patriotics and on stamped envelopes. Numerous postal markings reported.

R165—3c 1898. Three covers reported.

R167—5c 1898. Reported on a cover to India in 1926.

R196—1c 1914. Three covers reported of which two might be R207.

R197—2c 1914. One cover known. Could be R208.

R207—1c 1914. Two covers. One used on a post card in 1916 and a pair used in 1928.

R208—2c 1914. Three covers, all used in 1916 and none marked "Due".

R218—\$2 1914. Reported used locally in New York City in 1936.

R228—1c 1917. Two covers. One that was used in Northampton, Mass. was held for postage, the other was used in 1921 in combination with postage #405 to form the 2c rate.

R229 — 2c 1917. Several covers known. One, from Honolulu to Baltimore, was used by a Chinese student on his way home. Also reported used as a postage due stamp on an overweight letter in 1938.

R230—3c 1917. Two copies used as postage due on a post card from Greece.

R231—4c 1917. One copy used as a postage due stamp on a letter from Union of South Africa.

R234—10c 1917. Reported used locally in 1920 in Chicago on stamped envelope U429.

R241—\$2 1917. In the April 1933 "American Philatelist" it was reported used on a tag of registered mail from the Federal Reserve Bank at Atlanta to a bank in Nashville, Tenn.

RB1—1c Proprietary, 1871. Two copies reported used locally on a cover in New York City in 1898.

RB3—3c Proprietary, 1871. On a valentine cover marked "Held for Postage and postage #157 added.

RB11—1c Proprietary, 1875. At least nine covers known. A pair on cover was found on the floor of the Great Barrington, Mass. post office in 1932.

RB12—2c Proprietary, 1875. Three covers known of which two were sent to the same address in Felton, Penna.

RB20—½c Proprietary, 1898. Two covers. One with a 4c Trans-Mississippi is tied by a Havana, Cuba, postmark.

RB22—¾c Proprietary, 1898. One cover used locally in Washington, D.C.

RB23—¾c Proprietary, 1898. One cover, no details available.

RB24—1c Proprietary, 1898. Five covers reported, one on a post card, another on a newspaper sleeve.

RB27—2c Proprietary, 1898. At least five covers known, one of which is on a 1898 patriotic.

RB28—2½c Proprietary, 1898. Two, possibly three, covers known.

RB30—4c Proprietary, 1898. Reported used on cover in New York City in 1905 in the February 1933 "American Philatelist."

RB37—1¾c Proprietary, 1914. This (or RB52) reported on a cover with R198 (or R205).

RB52—1¾c Proprietary, 1914. Used locally in Chicago with R206.

RB65—1c Proprietary, 1919. Four covers reported including a single on a post card and two singles on a cover to form the 2c rate.

RB66—2c Proprietary, 1919. One cover used locally in Newport, R. I. has a 2c postage due.

RE5—2c Wine stamp of 1914. There is one cover with two copies of this used locally in San Francisco in 1918.

RF3—2c Playing Card, 1896-99. Used in combination with postage #267 on cover from Jersey City, N. J. to Washington, D. C.

RH1—1c Cigarette Tube, 1919. Reported on one cover, no details.

RO17—1c Barber Match Co. Used in 1875 from Williamsport, Pa. to Mountsville, Pa. and postage #178 added.

RO168—1c E. K. Smith match stamp. One cover used in 1896 with 1c Franklin envelope.

RS183—1c C. C. Moore medicine stamp. Used locally in St. Louis, Mo. in 1883.

RS206—2c Rumford Chemical Works medicine stamp. This, on cover, used in St. Louis in 1887 was lot 1566 in the Siegel auction of May 5, 1960.

Iowa Cigarette Stamp, Cabot's #67. A non-collector friend found a pair of these on a cover, tore them off and gave them to the writer. Although a thorough search was immediately made, the rest of the cover was never found.

South Carolina Business License Stamp. Reported postally used but no details available.

Dated Documentary Revenues. A number are known postally used. It is believed all were made to order by collectors.

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**WILLIAM GATES,  
WILLIAM GATES' SONS**

**Bruce Miller, ARA #732**

The match factory of William Gates was among the largest in the country and was for many years the chief and almost only industry of Frankfort, New York.

William Gates was born at Mechanicsville, New York, in 1808 and settled at Frankfort in the same state in 1843. He had pursued various vocations such as clock repairman and salesman, none having any connection with the match business. However, in 1844 he became interested in match making and began to experiment along those lines in a small way. Beginning as a hand operation in a "factory" twelve feet square, the business grew slowly through the 1840's, but in 1854 came a turning point. In that year Gates, together with one H. J. Harwood, devised and patented a remarkable machine, the first of its kind. This new machine performed the entire match-making process, from wood-block to finished match, in a continuous operation. By 1859 the factory was producing 2½ million matches per day. Ten years later production had risen to the vicinity of three billion matches per year. During the 1860's a small branch factory was opened in Chicago.

William Gates died in 1877 and on August 1 of that year the business passed into the hands of his three sons, William B. Gates, George W. Gates and Frederick Gates.

As one of the largest manufacturers in the industry, William Gates' Sons were prominent in the original organization of the Diamond Match Co. in 1880. William B. Gates was elected treasurer of the new combine, while Frederick Gates continued as manager

of the Frankfort factory and George W. Gates took over as manager of the James L. Clark factory at Oshkosh after its acquisition by the Diamond Match Co.

William B. Gates died in 1900 and George W. Gates in 1918. The latter was succeeded by his son, L. Frank Gates, as manager of the Oshkosh factory, so at least 3 generations of Gates' were prominent in the match industry.

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**A GOLDBACK & CO., A. GOLDBACK**

**Bruce Miller, ARA #732**

Emanating from Richmond, Virginia, the Goldback match stamps (R095 and 96) are among the very few having their origin in the South. The original firm, A. Goldback & Co., consisted of Abraham Goldback and Emanuel Bear, Jr. The former was a native of Bavaria where he was born at Riedenberg in 1843. He died at Richmond in 1899. Bear was the son of another Bavarian emigrant, Emanuel Bear (1817-?), who was a butcher by trade.

Except for these few family details, I have little information regarding the Goldback match business. It evidently started about June 1874 and lasted until some time late in 1877. 3,586,403 of the "A. Goldback & Co." stamps were issued from July 1874 through August 1875, all on silk paper.

In 1875 Bear, Jr., left the firm and went to work as a shoe salesman. In October of that year the die was altered to read simply "A. Goldback". Only 1,974,644 stamps were issued in this version. On silk paper the A. Goldback stamp is not uncommon, however, a genuine copy on pink paper must rank with the world's rarities.

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**FOREIGN REVENUES**

**Ask for approvals.**

tf

**Bryant-Pollard Co.  
Proctorsville, Vt.**

**The American Revenuer**

# THE DANISH WEST INDIES REVENUE STAMPED PAPER

Roger B. Preston



As far as we know there was only one issue of adhesive revenue stamps used in the Danish West Indies, now the U. S. Virgin Islands, while under Danish rule. However, long before the use of an adhesive stamp, tax fees had been collected by means of "stamped paper" required to legalize certain transactions such as deeds, contracts, etc.

When such paper was first required, what series or what values were issued is still a moot question. Incidentally it is now difficult to locate authoritative data on such early items.

The oldest reported piece of such revenue paper is on display in a museum maintained by the National Park Service in one of the National Historic Sites at Christiansted, St. Croix. It is a deed for the building at 55 Company Street in which it is on display. This document is dated 20 August 1806. In the upper left corner is imprinted the cipher of Christian VII, King of Denmark. In addition it has "Num. 38" on one side and the value "10 Rigsdaler" on the other side.

After the introduction of the adhesive stamps it seems that the use of stamped paper was no longer required. It has been my privilege to inspect the file of deeds covering property

owned by one of the most influential of the old St. Thomas families. Almost all of these documents cover purchases consummated after 1908, none are on stamped paper and consequently have the fees paid by the adhesive revenue stamps, one single document is on stamped paper, but that is a deed dated before 1908.

Nevertheless, we know that revenue stamped paper was still valid after the introduction of the adhesive stamps. I have seen a piece used in 1911. In this case the paper is imprinted with the Danish coat of arms, rather than the royal cipher, to the left of which is "No. 1" and on the other side the value of "10 Bit". This document was taxed 1 Franc 20 Bit, the additional fees having been taken care of by affixing a "1 Franc" and a "10 Bit" adhesive revenue stamp.

## PLAYING CARD REVENUES

Fine-v.f.

R-15—\$100.00

R-15a—\$170.00

Both, \$250.00

Terms if desired

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John S. Bobo

1668 Sycamore Street  
Des Plaines, Ill. 60018

**THE MILWAUKEE MATCH  
FACTORY**  
(Greenleaf & Co., B. J. & Co.,  
Kirby & Sons)

**Bruce Miller, ARA #732**

Although it survived for 32 years, the Milwaukee Match Factory seems to have been an ill-starred enterprise which never quite managed to get off and running in a big way. Before expiring for good in 1876, it passed thru the hands of a bewildering succession of owners, only four of whom chose to immortalize themselves with private dies. And of these four, one firm never made use of the die prepared for them. So only three versions of the Milwaukee stamps were actually issued, bearing the names and initials given above.

The first match factory at Milwaukee, Wisconsin, was started in 1844 by Robert W. Pierce, a cousin of Henry E. Pierce (later of the Pierce Match Co. of Chicago). Robert had been employed in his cousin's match factory at Charlemont, Massachusetts for a couple of years prior to this. In its first year of existence the Milwaukee factory occupied the upper floor of a dwelling house, employed three hands and turned out \$900 worth of matches for a net loss of \$300. Pierce seems to have been undiscouraged for the following year he built a 16x24 foot wooden shed where the business was carried on until 1850, when it was transferred across the street to a new and more spacious brick building where it remained for the next quarter century.

Pierce seems to have done better with the business than any of his successors. Local history states that up to \$40,000 worth of "Superior Percussion Matches" were produced annually and sold throughout the central United States, as far east as Cleveland and as far south as New Orleans. As far as I can determine, Pierce was the only one of the numerous owners who was an experienced match maker and this may account for his relative success after such an inauspicious start.

In 1855 Pierce entered the lumber

business in partnership with Samuel D. Luscombe, forming R. W. Pierce Co. In 1860 he sold the match factory (which in this year employed 30 men and produced \$25,000 worth of matches) to the firm of Ball, Hill & Greenleaf. Samuel Ball was replaced in 1862-63 by Daniel Daggett. Priam B. Hill (1803-1883) had come to Milwaukee in 1842. He was an accountant by profession and served as secretary of the Milwaukee Mutual Insurance Co. His association with the Milwaukee Match Factory lasted (at least intermittently) until 1874.

By 1864 Frank H. Greenleaf had worked his way up from the tail end of Ball, Hill & Greenleaf to Greenleaf & Co. In about September of that year he ordered three private dies (RO100, 101 and 102) in 1c, 3c and 5c denominations.

Like Pierce, Greenleaf was a native of Charlemont, Mass., where he was born in 1829 and had come to Milwaukee at the age of 15. He had worked as a railroad conductor and nothing suggests that he was involved in the match business prior to 1860, although he was very likely acquainted with Pierce. After 1867 his name does not turn up again in connection with the match business, at least as an owner. However, since it was 1877 before he returned to his old job with the railroad, he may have continued as an employee in the intervening ten years.

From 1867 on changes of ownership came thick and fast. The Boston Revenue Book tells us, "Commencing with the order of Jan. 26, 1867, the 'Greenleaf' stamps were ordered by the First National Match Co. (Hunn & Co.) of Milwaukee, Wis." About this firm, or its ownership I have been able to learn exactly nothing.

"On Aug. 13, 1867 (the Greenleaf stamps) were ordered by Barber & Co., also of Milwaukee, who continued to receive them up to Dec. 31st of that year." Edward Barber (no relation to George and Ohio C. Barber of the Ohio Barber Match Co.) was an Englishman who had arrived in Milwaukee in 1847 and who, like Greenleaf, had been a railroad employee. Barber &



Co. also included Priam B. Hill and Samuel Ball, Greenleaf's former partners.

"Commencing with May 1868 (the stamps were ordered) by Barber & Peckham and, after August of that year, by Barber & Co. again until they were succeeded by Barber, Jones & Co. in Dec. 1872." The Barber & Peckham referred to above are somewhat of an enigma, they were certainly not the same Barber & Peckham who operated the Barber factory at Akron, Ohio, in 1866-67 and who had their own 1c and 3c private dies. The Milwaukee firm most probably consisted of Edward Barber and one George A. Peckham. About the latter I have no information other than that he was a resident of Milwaukee.

In December 1872 Samuel Ball dropped out of Barber & Co., to be replaced by Eugene A. Jones and the firm became Barber, Jones & Co. The 1c die was then altered by adding the initials "B. J. & Co." to the upper part of the central disc, although the inscription "Greenleaf & Co." on the scroll at the top was left unchanged. Stamps in this version (RO30) were issued from May 1873 to August 1875. The 3c and 5c values were discontinued after December 1872.

In January 1874 Edward Barber left the match business for the field of real estate and the firm name was changed to Eugene A. Jones & Co. (The "& Co." was still Priam B. Hill.) According to the Boston Revenue Book "... on Jan. 28, 1874 (Eugene A. Jones & Co.) wrote to Mr. Carpenter to 'cut out Greenleaf & Co. from the die and put in Eugene A. Jones & Co.' On Feb. 5, 1874 they further instruct him to 'also take out the initials "B. J. & Co."' On March 4th, Mr. Carpenter replies, "The new plate from altered die of "Greenleaf & Co." late Barber, Jones & Co., is ready for the press."

The Eugene A. Jones & Co. alteration of the die exists as an essay, both with and without the B. J. & Co. initials, but for some unknown reason no stamps were ever issued in this version and the old B. J. & Co. stamps

continued to be delivered until August 1875.

In August 1874 Priam B. Hill finally withdrew from the business and Jones entered into partnership with Abner Kirby to form Kirby & Jones. In April 1875 Jones disappeared from the scene and the firm of Kirby & Sons took over. Both of these concerns, as noted above, used the B. J. & Co. stamps until the die was altered in October 1875. The initials were then removed and "Greenleaf & Co." was changed to "Kirby & Sons" (RO121).

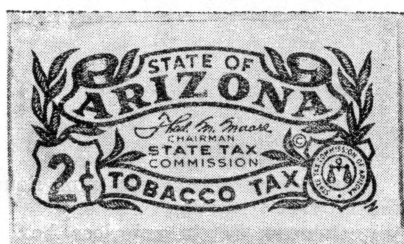
Kirby & Sons consisted of Abner Kirby and his two sons Welcome U. and Oa K. Kirby and operated the factory under the name of the OK Match Works. Abner Kirby was one of Milwaukee's most prosperous businessmen, with interests in the jewelry, lumber and hotel businesses, as well as a fleet of lake vessels. He was born in 1818 at Starks, Somerset County, Maine, and was elected mayor of Milwaukee in 1865.

Kirby finally closed down the Milwaukee Match Factory in 1876 and three years later he converted the building into the Milwaukee Starch Works.

## STATE TAX NOTES

Chas. H. Hermann, ARA #5

### Arizona



Arizona had its first paper tobacco tax stamps after some years of decals.

The 39x19 mm design shows tobacco plants at right and left, a shield in each lower corner, value in second color in left shield and the state seal in the right shield.

Thad. M. Moore signature is in the

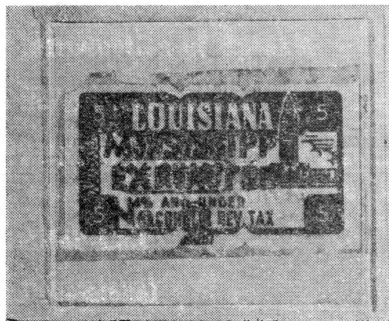
center, it is die cut 44x24 mm and exists as a 2c black and green.

## Florida



The 15c documentary stamp to replace the 10c under the new tax rate is showing up used, signature of Ray E. Green, 15c blue violet, perf 12½.

## Louisiana



I have several 22½x12 mm liquor decals with irregular outline.

I. Colored "5" in colorless box in each corner. State Capitol at right with horizontal lines below. "Under 14%" below "4/5 quart" in the central panel. It is purple.

II. Corner "5's" are white in solid color, space below Capital (building) is clear, "14% and under" below central panel, also in 4/5 quart denomination in purple.

One of each type is overprinted

(cancelled?) in bright red, 3 lines of caps, "Mississippi / Imported / No. 2" and one of type II the same but "No. 4".

## Mississippi

I now have the 9c brown in the usual decal tobacco tax.

In the paper tobacco tax stamps the 80c carmine and 90c rose carmine are very similar in the block type numerals. The 85c turquoise is tough to get. All are slot perf. 6½.

## Washington



An interesting variety has been found on the first \$10.00 stamp of the multicolored apple stamps.

The usual stamp has the smallest dollar sign of the series but it is also found with a larger dollar sign similar to the one used on the one dollar stamp.

## Wisconsin

The red on yellow and the green wine stamps are now found with the value expressed "GALLONS". It started as "Gallons" in 1963.

## WANTED

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Scottsdale, Arizona 85257

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## SECRETARY'S REPORT

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

### New Members

1078 Wianecki, Ray H.  
1079 Jensen, Thomas E.  
1080 Usdin, Eugene  
1081 Smith, Samuel S.  
1082 Weeks, Spencer M.

### Applications Received

Kendall, Jessy B., 409 Hazelwood S.E., Warren, Ohio 44483, by F. Newton, Secty., collects foreign.  
Salsman, Lawrence F., P. O. Box 410, Fairfield, Calif. 94533, by F. Newton, Secty., collects U. S. Documentaries, general issues and No. and Central Americas.  
Seacrest, Joe R., 1725 So. 33rd, Lincoln, Nebr. 68506, by John C. Ruback, collects U. S.  
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Brandt, John L., 810 6th Ave. S. W., Calgary, Alberta, Canada, by F. Newton, Secty., collects general revenues.  
Decker, Richard G., 257 St. Andrews Rd., Staten Island, N. Y. 10306, by F. Newton, Secty., collects all Federal Tax—Scott listed or unlisted.  
Bradshaw, Paul R., Jr., 519 W. Baroque, Apt. #20, Pine Bluff, Ark. 71601, by Honer Webb, collects U. S. and State but interested worldwide.

### Reinstatement Received

Deshazo, Earl L., 4716 Toalson Rd., Bartlesville, Okla. 74003, by R. Leard, collects First Issue U. S., narcotics, year dated Docs.

### Address Changes and Corrections

Feltus, Peter R., 249 Mather St., Oakland, Calif.  
Jensen, Thomas, 10070 So. Highland, Selma, Calif. 93662  
Nowak, Frank A., 233 S. Barrington, Los Angeles, Calif. 90049

### Roster Corrections

Hubbard, E. S. A.—change listing coding to: 80, 35, 239.  
Koref, Mathias—address should read: 325 East 79th St., New York.

Previous membership total	383
New members	5
Current membership total	388

### Notes and Comments

In the April issue under New Members No. 1066 should read: Nussman, David G., instead of Mussen, Harold J. Mr. Mussen's number remains as 582. Your Secretary hopes both will forgive him for this error.

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**Literature:**

**Denmark a. D.W.I.** Fiscal stamp Catalog, 16 pp. ill. 1951, by Dr. Olander ----- \$4.00  
**Finland** Fiscal catalogue, 22pp., ill., 1944 by Hellman ----- 2.00  
**Libertas Philateliae**, 1-6, 1950, 180pp. Many articles of Fiscals, ill. --- 6.00  
**Finland Postal Stationery**, 14pp., ill. 1955, by Prof. Nyström and Hellman ----- 3.00  
**Railway Stamps of Finland**, in German, 1955, 152pp., plus 90 stamps by Hellman ----- 10.00  
**Finland Fancy Cancells** in German. 413pp., 843 ill., 1961, by Hellman 20.00

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