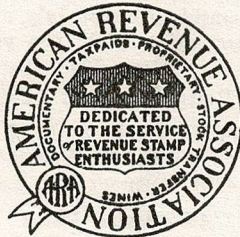


The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

Member: National Federation of Stamp Clubs

Vol. 20, No. 7, Whole No. 187

September 1966

GUATEMALA REVENUE CATALOG COMPLETED

Albert W. Hilchey, ARA #865, has completed work on the Catalog of Fiscal Stamps of Guatemala and has submitted copy to the International Society of Guatemala Collectors in their forthcoming Guatemala Handbook.

The Guatemala revenue catalog lists nearly 1400 major and minor varieties of fiscal stamps. The author has been working on the catalog for nearly three years and has been assisted by Dr. Albert E. Thill, Roger K. Frigstad and James C. Andrews, all ARA members.

He has also completed work on a companion piece, The Catalog of the

Telegraph Stamps of Guatemala. In collaboration with James C. Andrews, he is working on a listing of the papel sellado of Guatemala.

In 1965, Hilchey completed the Catalogue of the Revenue Stamps of Liberia and has nearly completed revenue catalogs of Haiti and the Dominican Republic. In addition he is working on revenue catalogs for Nicaragua, Peru, Ecuador, Chile, Paraguay, Venezuela, Salvador, Siam and perhaps others. Collectors having stamps or information on the revenues of these countries are urged to contact Albert W. Hilchey, 3036 33rd Street, San Diego, California 92104 and aid in the catalog work.

ROBERT M. LEARD

1915 - 1966

American Revenue Association president passed away August 23rd in Arcadia, California, a victim of cancer.

THE AMERICAN REVENUER

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AMERICAN REVENUE ASSOCIATION

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Vol. 20, No. 7, Whole No. 187

September 1966

SECRETARY'S REPORT

Secretary-Treas. Frank Q. Newton Jr.

6730 N. Temple City Blvd.

Arcadia, California 91006

New Members

- 1083 Kendall, Jessie B.
- 1084 Salsman, Lawrence F.
- 1085 Weinhardt, Donald H.
- 1086 Ashman, Robert E.
- 1087 Collectors Club of Seattle
- 1088 Seacrest, Joe R.

Deceased

- 535 Frank Morgan

Applications Received

- Tupper, Edward B., 6241-34th N. E., Seattle, Wash. 98115, by Honer E. Webb, collects U. S. and State revenues—general, Private Prop., Canada.
- Farrell, Dr. Corinne, Radiology Dept., Jefferson Medical College Hospital,

al, 11th & Walnut Sts., Philadelphia, Pa. 19106, by F. Newton, Secty., collects Medicine.

Zapletal, Edward S., 439 Holly Ave., So. San Francisco, Calif. 94080, by F. Newton, Secty., collects U. S. 1st, 2nd, 3rd, revenue stamped paper, Essays and Proofs.

Trychel, Stanley R., 515 E. Weber St., Toledo, Ohio 43608, by F. Newton, Secty., collects 1st, 2nd and 3rd U. S. perfs, Priv. Prop. prior to 1898, proofs in normal colors.

Grimm, Roscoe, 29 W. Milwaukee St., Janesville, Wis. 53545, by F. Newton, Secty., collects U. S. documentary, especially 19th century.

Cotting, Roger B., P. O. Box 271, Fairbanks, Alaska 99701, by F. Newton, Secty., general collector U. S. 19th century.

Nortum, Mrs. John H., P. O. Box 1972, Seattle, Wash. 98111, by F. Newton, Secty., collects Siam & Thailand only.

Reinstatements Received

409 Wolfred, William C., 1150 Michaels Rd., Tipp City, Ohio 45371 by Abe Hochman, collects precancelled 1898 Proprietary issue.

Address Changes and Corrections

Rau, Mrs. H. H., 3102-232 S. W., Lynwood, Wash. 98036.
Poore, Rev. Elwood S., Box 185, Wilmer, Texas 75172
Martin, Robert S., 11 Selfridge Road, Bedford, Mass.
Tobias, Edwin R., 6035 W. Claremont St., Glendale, Ariz. 85301.
Schafer, Paul L., 220 S. 152nd, Apt. 11, Seattle, Wash. 98148.
Bryan, Lt. Col. Bill, P. O. Box 246, Lapwai, Idaho 83540.

Roster Changes and Corrections

Rau, Mrs. H. H., number should read 1046
Janson, Esbjorn, coding should read 49, 239, 79, 230.

Previous membership total 388
New members 6
Deceased 1
Current membership total 393

Notes and Comments

This will be of particular interest to those who applied for membership

during mid-year. As noted in our Constitution and now stated in the new application blanks, those mailed between April 1 and May 31 may be accompanied by a payment of \$1.50 for the balance of the year. Applications mailed in June, July, August and September require the full \$3.00 and memberships will be considered as paid up through September 30 of the following year. Those mailed up thru March 31 are to be accompanied by \$3.00. Those of you who sent in \$3.00 during the period April 1-May 31 are given the option of a \$1.50 refund or applying it to next year's dues. Those who sent in dues during June, July and August will automatically be credited for next year's dues (1966-67).

This being my last month in office, I want to extend my thanks to all those who sent notes and hope that the affairs have been left in equal or better condition than transferred.

A preliminary check of the finances indicates the possibility that we will be able to pay off the last remaining amount due to the Vanderhoof Memorial Fund which will put it up to full strength. The books will close at the end of September and a final statement will appear in the November issue.

ELECTION RESULTS

The official count of the ballots in the recent election for the two year term beginning October 1, 1966, as reported by Charles H. Hermann, chief teller, is as follows:

President—	Robert M. Leard	94
	Abe Hochman	1
	John A. Norton	1
	George T. Turner	1
Vice President—	William C. Aichele	95
	Dr. Samuel B. Frank	1
Secretary-treasurer—	Bruce Miller	97
Eastern representative—	George T. Turner	83
	Edward R. Held	1
Central representative—	Joseph F. Einstein	93
	John S. Bobo	1
Western representative—	Sherwood Springer	93
	Abe Hochman	3
	Charles H. Hermann	1

A total of 97 ballots was received.

Stamps for Narcotics

Rev. John C. Ruback, ARA #292

Have you ever seen any of the Tax Paid Revenue stamps meant for use on Narcotic drugs? I have come to the conclusion that not many have. It is quite probable that not more than twenty-five persons in the United States seriously collect Narcotic stamps. And a safe estimate is that no more than four or five of them know much about the history and usage of these stamps. I make no claim to know all there is to be known, actually I write this in the hope that others will help solve some of the problems.

The first United States stamps recorded for any Narcotic use were ones used by the Customs Office sometime around 1879. This was a long stamp (about $1\frac{1}{2} \times 1\frac{1}{4}$ inches), apparently meant to collect the import duty of \$10.00 per pound on opium regularly imported or seized at the port.

The first regular Tax Paid stamps for Narcotics were "Smoking Opium" stamps issued under an Act of Con-

gress dated 1 October 1890. One old time collector said he had seen only three in his career and that his own specimen was made up of parts of two stamps. This was also a long stamp ($1\frac{1}{2} \times 1\frac{1}{2}$ inches) with green ink, having a drawing of a man smoking a pipe, but not an opium pipe.

The Harrison Narcotic Act was put on the statute books in 1914 to control the traffic in narcotic drugs. The tax is minimal (1c per ounce), so it is obviously not meant as a money-raiser. As a result of this act, revenue stamps of the 1914 and 1917 Documentary series were hastily hand-stamped NARCOTIC by District Directors of Internal Revenue in various parts of the country. (Fig. 1 has three examples.) There could be more than 350 varieties of these, but the author has knowledge of only 90 different. Values known to have been overprinted by one or more offices are the 1, 2, 3, 4, 5, 8, 10, 20, 25, 40, 50 and 80 cents and the 1, 2, 3, 5 and 10 dollar

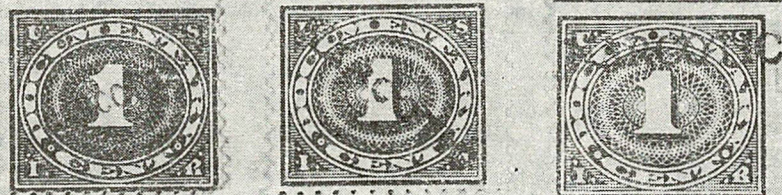


Fig. 1

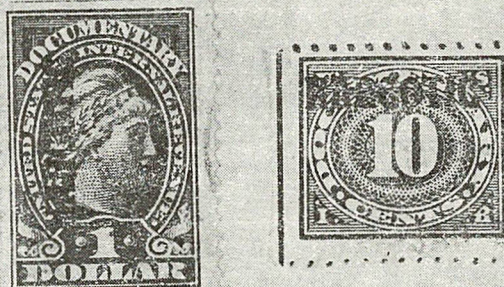


Fig. 2

values. Whether each value was overprinted by each District Director is unknown. And the date of earliest use has not yet been established.

Sometime in 1919 the Bureau of Engraving and Printing overprinted the 1917 Documentary stamps with the same single word NARCOTIC. (See Fig. 2.) The only values known to have been overprinted are the 1, 2, 3, 4, 5, 8, 10, 25 cents and \$1.00. Quite obvious counterfeits are reported for all values although the author has seen only the 8c and 10c values.

Also in 1919 a regular issue was printed. These are strip stamps, varying in size from 36x4 mm to 145x15 mm (design sizes). (See Fig. 3.) These stamps come imperforate as well as rouletted $3\frac{1}{2}$ and 7. All values are known rouletted but not all are known imperforate. The cents values are printed in violet; the dollar values in green. Some values were issued in 1919; some have been added since, but the dates of issuance are hazy.

Recently, again the exact date is not known, a new stamp has shown up. It is about $1\frac{1}{2} \times \frac{1}{2}$ inch, in violet, with the value in black. (See Fig. 4.) Only a 1c value has been seen so far, and not many of these. This stamp is reported to have been issued in coils of 10,000 stamps, which would make

this just about the largest coil the United States ever issued.

Narcotic stamps were listed in Scott's catalogue until 1929, when they were dropped, apparently at the request of government authorities in Washington. Some are now listed and priced in Sherwood Springer's catalogue. A preliminary check list of the strip stamps is appended to this article.

The majority of the strip stamps were cancelled by either rubber stamps, mimeographing or printing. Most cancellations include a company designation (name or initials or a control number and/or the date of cancellation).

Closely allied to the Narcotic stamps are the 1917 Documentary stamps overprinted "MARIHUANA TAX ACT of 1937". The only values reported are the \$1, 5, 10 and 100. The tax is \$100 per ounce, obviously meant to discourage the sale of marihuana. While marihuana is not classed as a narcotic drug, it was placed under federal control. Since it has been declared medically useless, its only legal use must be for experimental purposes. Thus few stamps have come into collectors' hands.

It has been reported that there are still some Smoking Opium stamps in



Fig. 4

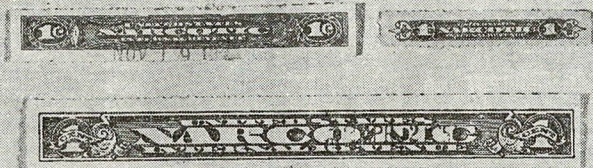


Fig. 3

use, but I can find no one to confirm this.

Now, if you will go back and reread this article, you will notice that many problems are alluded to, a number of vague statements were made, plenty of questions have been raised and there are dozens more that could have been brought up. We need help. The author would appreciate any information and the opportunity to examine any odd specimens, of color, date, value, as well as any freaks, large multiples and evidence of plate numbers, especially on the strip stamps.

Check List of "Strip" Type United States Narcotic Revenue Stamps:

	Roul. 3½	Roul. 7	Imperf.
Size A (26x4 mm)			
1c -----	x		x
Size B (60x6½ mm)			
1c -----	x		x
2c -----	x		x
3c -----	x		
Size C (97x9 mm)			
1c -----	x		x
2c -----	x		x
4c -----	x		
5c -----	x		x
6c -----	x		
8c -----	x		x
9c -----	x		
10c -----	x		x
16c -----	x		x
18c -----	x		
19c -----	x		x
20c -----	x		
Size D (145x15 mm)			
1c ----- x	x		x
2c -----	x		
3c -----	x		x
5c -----	x		
6c -----	x		x
8c -----	x		
9c -----	x		x
10c -----	x		x
16c -----	x		x
18c -----	x		
19c -----	x		x
20c -----	x		
25c ----- x	x		x
40c ----- x			
\$1.00 -----	x		
\$1.28 -----	x		x

DUES ARE DUE

Enclosed in this issue you will find an envelope for the annual submission of dues. Your prompt attention to this matter will save the Association the expense of further mailings, allowing the funds to be expended for the good of all. Why not become a contributing member this year?

MORE ON THE TAX

The photo appearing on the first page of the June issue has brought some comments to Mr. Hermann.

Norbert Wacker reports that he has a check stamped in an identical manner. It is dated Nov. 28, 1932 and is for \$26.00.

Herman Herst, Jr., reports, "During the depression there was a tax of two cents collected on checks. The check books themselves were often SOLD to the users by the bank at TWO cents per check, and the money turned over to Uncle Sam by the banks. It was no different from the check tax at earlier times except the 'stamps' looked less like stamps."

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More On the Deposit-Duty-Excess Cancellation

Frederick Sang, ARA #806

In the December 1959 issue of *The American Revenuer* there appeared an article by Robert M. Leard, ARA 777, on the Deposit-Duty-Excess cancellation which is seen quite frequently on first issue revenues. At that time nine different stamps had been noted with this cancel. A follow-up piece by the same writer in the April 1960 issue brought the check list up to fifteen and discussed the evidence for a San Francisco Custom House origin.

Our purpose is to bring the subject up to date with some additional data on the cancellation itself and a revised and substantially expanded check list. For the benefit of new readers some of the material previously reported is repeated.

This cancellation is known in two quite distinct types, a narrow spacing, referred to as Type A, and a wider spacing, Type B. The overall width is the same in both cases, 34 mm, but the Type A is 24 mm from top to bottom and Type B is 33 mm. In both mm high in Type B. The spacing is types the letters are a condensed gothic, 4 mm high in Type A and 5 10 mm in the first type and 14 mm in the other. The rows of dots or dashes following each word differ considerably. In Type A they consist of small vertical dashes of irregular shapes and sizes and are arranged in a block with even margins at both ends. There appear to be nine dashes in the first line and seven in the other two. In Type B, on the other hand, the dashes are horizontal, much smaller and lighter and quite uniform in size. The lines start at the end of each word with an even margin at the right and are therefore of unequal length.

The stamp was used in connection with the importation of merchandise where, probably to expedite matters, the estimated duty was deposited with the Collector of Customs and, later, the excess over the "ascertained duty" (as it was officially called) was refunded to the importer.

The cancellation has been seen only in red, and, interestingly enough, not a single instance has been reported where manuscript figures have been entered in the spaces provided. The inference is that the stamp was used on the Custom House receipt, invoice or other document pertaining to the import of goods and then, because it was right at hand, it was also used to cancel the required revenue stamps.

As can be seen from the appended list, this cancel is much more frequently observed on imperforate and part perforate stamps, indicating a relatively early use. As we all know, the uncompleted stamps seldom show dates after 1865 and most of those were probably stamps that had been lying around in somebody's roll-top desk for a long time. The only date so far directly associated with this cancel is July 24, 1865 and it might be a good guess that the period of use extended to about 1866.

The stamp duties for Entry of Goods were 25c, 50c and \$1.00 depending on the value of the merchandise, so it is no surprise that the stamps most frequently used were of these denominations. However, other values were used occasionally and this should be no surprise either, for we all know that deliveries of revenue stamps were slow and irregular during the early months of the war and this condition would be particularly severe on the west coast. Possibly for the same reason pairs of the 25c and 50c stamps were used at times.

When unusual values such as 20c, 30c, 60c, etc., were used, additional stamps must have been attached to the document to make up the required rate. So far, no such examples have been reported and it would be extremely interesting to know if any are in existence. A block of four of the 20c Inland Exchange is the only block so far reported.

Following is the up-dated list of items reported to date:

		Imperf	Part		Perf	Type		Multiples Known
			Perf	Perf		A	B	
R36c	10c	Inland Exchange			x		x	
R41a	20c	Foreign Exchange	x			x		
R42b	20c	Inland Exchange		x		x		block 4
R44c	25c	Certificate			x		x	
R48a	25c	Power of Attorney	x			x		
R48c	25c	Power of Attorney			x	x	x	pair
R51a	30c	Foreign Exchange	x				x	
R54b	50c	Conveyance		x		x	x	pair
R55b	50c	Entry of Goods		x		x		pair
R56a	50c	Foreign Exchange	x				x	
R56c	50c	Foreign Exchange			x	x		
R57a	50c	Lease	x			x	x	
R57b	50c	Lease		x			x	
R58a	50c	Life Insurance	x				x	
R59b	50c	Mortgage		x		x	x	pair
R60a	50c	Original Process	x				x	
R62a	50c	Probate of Will	x				x	
R62c	50c	Probate of Will			x		x	
R63b	50c	Surety Bond		x		x	x	pair
R64a	60c	Inland Exchange	x			x		
R67a	\$1	Entry of Goods	x			x	x	
R68a	\$1	Foreign Exchange	x				x	
R69a	\$1	Inland Exchange	x				x	
R70a	\$1	Lease	x			x	x	
R72a	\$1	Manifest	x			x	x	
R73a	\$1	Mortgage	x				x	
R74a	\$1	Passage Ticket	x			x	x	
R76a	\$1	Probate of Will	x				x	

It will be noticed that only two out of eight 25c titles are listed, indicating a relatively minor incidence of this rate which applied to imports of not over \$100. It is logical to assume that most consignments of goods from abroad would run over that amount. Only one 50c title, the Passage Ticket, is missing and three out of the eleven \$1 values, Conveyance, Life Insurance and Power of Attorney. These may turn up eventually.

One wonders why every \$1 value reported is imperforate, not a single perforate or part perforate.

Eight out of twenty-eight different stamps have been seen in both spacings making thirty-six distinct varieties reported, not including multiples.

Were there more than two cancels? Were they used concurrently or did one replace the other, if so, which? The one dated item is Type B, used in July 1865, a relatively late date. Did Type B supersede Type A? May-

be some clerk with a very bold hand wanted a new stamp with wider spacing for convenience in writing in the amounts.

These and many other questions about this interesting cancellation are waiting for answers. They are not matters of life or death and the answers will not materially affect the course of history. Nevertheless, it is fun to speculate on these inconsequentialities and if any of our readers have any material or knowledge that will throw more light on the subject, The American Revenuer will appreciate hearing from them.



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INTERESTING COMMENTS

Frank Q. Newton, Jr., ARA #856

The April 1966 issue of *The American Revenuer* contained an article by the present writer entitled "Flaw Series On the 25c Second Issue."

Of the several comments sent in by members, the information to follow was included in a letter from Elliott Perry. The data has been edited slightly for which the present writer accepts responsibility.

Elliott's comment concerned a statement in the subject article which read: "This would indicate that all four positions were entered from the same relief on the transfer roll. This differs from our understanding that a number of the plates used for our early issues had multiple reliefs . . ."

It is the latter portion of the quotation from the article that may be misleading and prompted the following:

"The postage stamp plates of 1851-60 and the Franklin and Eagle Carrier stamps were all from multiple-relief transfer rolls, except the 12c, which is believed to have been a single relief job.

"I am unaware that any II or III Issue documentaries or proprietaries were from rolls containing more than one relief of the same design and value, but the 60c and 70c were on the same roll which, when rocked too far, entered part of the 70c on the 60c design. So it seems probable that other rolls contained reliefs of more than one value and design.

"The fact that a 2c Proprietary I Issue plate was entered from a multiple relief roll was printed in the *Pats* several years ago. I may have been the discoverer. I think George Turner has found the same on another 2c I plate (*Playing Cards?*) and that one or more 1c I Issue plates were also entered from multiple relief rolls.

"I think the facts show that the 25c II/III entries were from a single relief on a roll, although there may have been one or more reliefs of other values on the same roll. 25c II/III is used here because the 25c II con-

tinued in use as the 25c of the (so-called) Third Issue. The Scott catalog does not say that the III Issue replaced only the certain values of the II Issue and that the other values continued in use to the end of the tax period."

It has been most gratifying to the writer to receive comments indicating that closer examination of copies of the 25c in collections have revealed specimens.

It would seem that hunting for and completing the series could add to the pleasure of collecting.

An obvious error in the reference article is the transposition of the typeset between Figures 6 and 7.

One final comment, the vertical line to the right of the dot as shown in Fig. 3, Position 40 does exist although not as prominent as the illustration.

No Acceptable Offers

were received for my "RJ" Collection (A.R. May 1966). Will consider offers for any part. 190

Irv Silverman

105 W. Adams, Chicago, Ill. 60603

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Shrub Oak, New York 10588

The Russian Court Revenue Stamps of 1887

Albert W. Hilchey, ARA #865

Russia issued two sets of law court revenue stamps in 1887. One for the collection of a general combined court duty or fee and the other a court documentary fee or tax.

The stamps of both issues were printed in varying shades of black over a colored network or burlege covering the entire stamp. The network background consists of an interlocking series of arc-like markings creating a sort of chain mail effect, somewhat similar to the network background on Scott's Wenden L2. The burlege may be found in varying colors, from a deep rich boldly printed impression to a light pastel, often showing a lightly worn state.

The arc-like markings bend downwards on the normal stamp and are single lined on the kopec values and double lined in somewhat modified form on the ruble values. Inverted

background network may be found on all values of both issues, except for the 50k, 3r and 5r values of the Court Documentary Fee issue.

A listing of the law stamps with values follows.

1887. General combined court fee issue. Paper is hard thin wove. Kopec values measure $21\frac{3}{4}$ mm x $15\frac{3}{4}$ mm and the ruble values are $29\frac{1}{2}$ mm x $19\frac{1}{2}$ mm. The inscription reads "General" at top left, "Combined" at top right, "Law" in center, "Fee" at bottom left and "Collection" at bottom right. Printed in black over colored network covering entire stamp. The second color given is for the network. Normal background consists of network of arc-like markings bending downwards. Inverted background is known for all values. The first letter of the word at top left is "M". See figures 1-4. Perf. $14\frac{1}{2}$.



Figure 1



Figure 2



Figure 3



Figure 4

Normal network - arc down

Inverted network - arc up



Figure 5



Figure 6



Figure 7



Figure 8

Normal network - arc down

Inverted network - arc up



Figure 9



Figure 10



Figure 11

The three non-Forbin items
Normal network - arc down

#1	1k black on brown -----	.10
	a. Inverted background ---	.20
#2	3k black on pale green ----	.50
	a. Inverted background ---	.50
#3	5k black on grey blue -----	.50
	a. Inverted background ---	.60
#4	10k black on rose -----	.20
	a. Inverted background ---	.20
#5	25k black on grey lilac ----	.20
	a. Inverted background ---	.20
#6	1r black on yellow brown with tiny gold particles -----	1.50
	a. Inverted background ---	3.00

1887. Court documentary fee issue. Same general description as given for the preceding issue. Inscription reads "Court" at top left, "Fee" at top right, "Law" in center, "Collection" at bottom left and "Documents" at bottom right. The 50k, 3r and 5r values are not known with the background inverted. The first letter of the word at top left is "C". See figures 5-11. Perf. 14½.

#7	1k black on yellow -----	.10
	a. Inverted background ---	.10
#8	3k black on pale green ----	.10
	a. Inverted background ---	.20
#9	5k black on blue grey -----	.40
	a. Inverted background ---	.60
#10	10k black on light rose ----	.10
	a. Inverted background ---	.10
#11	25k black on lilac -----	.20
	a. Inverted background ---	.20
#12	50k black on yellow brown -	1.50
#13	1r black on yellow brown -	1.00
	a. Inverted background ---	2.00
#14	3r black on pale green ----	2.00
#15	5r black on light blue ----	3.00

D. M. RICHARDSON THE RICHARDSON MATCH CO.

Bruce Miller, ARA #732

The first match factory in Detroit, Michigan, was established in 1855 under the name of J. W. Hibbard & Co. In addition to Hibbard and Henry E. Pierce (later proprietor of the Pierce Match Co. of Chicago), two other parties were involved in this venture, one of them may have been David M. Richardson. In any case, the original company failed in less than

a year, losing some \$10,000 and Pierce withdrew. Sometime in 1856 the factory resumed operations under the ownership of Richardson and Hibbard. The latter retired January 1, 1858, and was replaced by H. B. Dodge, under the firm name of Richardson & Co. On May 1, 1859, Richardson became the sole owner.

David M. Richardson was born at Concord, New Hampshire, in 1826 and was originally a school teacher by profession. For a time he operated an Academy at Milwaukee, but this was destroyed by fire in December 1853. He then entered the grocery business at Madison, Wisconsin, selling out and moving to Detroit in January 1856. His decision to try the match business proved a fortunate one for the Detroit Match Works, despite its inauspicious beginning, eventually became one of the largest in the industry. On June 3, 1860, Richardson's match factory suffered the same fiery fate as his Milwaukee Academy, leaving him with a heap of cinders and \$19,000 worth of debts. However, Richardson was able to stave off his creditors and obtain needed capital and within three months the factory was rebuilt and production resumed. In 1864 a new and larger factory was constructed. At full capacity the Detroit Match Works employed 500 hands and produced 500,000 gross boxes yearly or 50,000,000 matches per day. Both parlor ("safety") and ordinary sulphur matches were made and were sold throughout the central United States from Pittsburgh west to Salt Lake City and south to New Orleans.

On April 1, 1875, the Detroit Match Works was incorporated as the Richardson Match Co., with David M. Richardson as president.

On December 3, 1880, the Richardson Match Co. combined with nine others to form the Diamond Match Co. Richardson was elected a director of the new firm and assumed the post of manager at his Detroit factory.

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