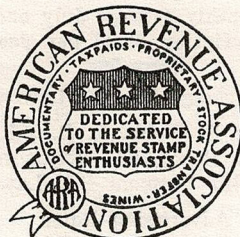


The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

Member: National Federation of Stamp Clubs

Vol. 20, No. 8, Whole No. 188

October 1966

CONTINUATION OF SHELLABEAR RR LIST ASSURED

The extensive research and excellent illustrated listing of the railroad cancellations on U. S. revenue stamps covering the period from 1862 to 1875 as prepared and supplemented by Dr. Hugh P. Shellabear is a "must" for every cancel collector.

While Dr. Shellabear's list now covers a vast majority of RR cancels, a few new ones show up now and then.

Assurance that future supplements and/or a revised edition will be carried forward is recently established by the transfer of the basic file to Frank Newton, Arcadia, California, who will carry on the listing.

For best accuracy the stamp or document should be sent to the new author for photographic recording. If the item cannot be sent, an accurate exact size tracing or photograph will be appreciated.

NEW BEER STAMPS

Arnold Perl, ARA #825

Richard's Stamps of 7 Beekman St., New York City, a shop often yielding oddball material and old 19th century catalogues, has turned up some rare U. S. beer stamps. To the best of my knowledge (admittedly very limited) these have not been hitherto reported either by E. R. Vanderhoof or Philip Ward, the experts in these colorful stamps.

Richard's has five sheets of 20 stamps each of the first issue of 1866, Vanderhoof numbers 2, 4, 4a, 5 and 6, respectively 16½c green, 50c orange brown, 50c brown, \$1 black and \$2 red. The sheets are mint with the usual government perforations in the lower half of each stamp in a circular design, on white wove paper.

Except for slight tears due to prolonged creasing of the center stamps, the sheets are in excellent condition. Two of the sheets bear the rubber stamp of H. E. Deats on the reverse.

PLEASE NOTE

The delay of several weeks in the mailing of this October American Revenuer was caused by the loss in the mails of the original sending of copy for it. This made necessary the recompiling of the copy by the editor—hence the delay. Because of the lateness, a feature article requiring several cuts, has been left out and will be run in the November issue.

—The Publisher

THE AMERICAN REVENUER

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AMERICAN REVENUE ASSOCIATION

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Send all ad copy with check to Advertising Manager

John S. Bobo, 1668 Sycamore Street, Des Plaines, Ill.

Advertising Forms Close 10th of Month

Editorial Forms Close 1st of Month

Preceding Date of Issue

Preceding Date of Issue

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Vol. 20, No. 8, Whole No. 188

October 1966

ROBERT M. LEARD

Bob Leard, President of the American Revenue Association, passed away Tuesday, August 23rd at Huntington Memorial Hospital, Pasadena, California after several months illness.

Born in 1915 in Pittsburgh, Pennsylvania, he received his B. A. degree in geology at UCLA in 1940.

Bob was associated with the U. S. Naval Ordnance Test Station, Pasadena, California, since its inception in 1943 where he played a major role in many of the largest projects.

Although he had a number of other interests, he was an avid researcher of all facets of U. S. revenues, particularly the earlier issues which earned him the distinction of being a philatelist in the fullest sense.

Frequent traveling took him to many parts of the country where collectors had the opportunity of personal contact.

Author of numerous articles on his chosen interests, Bob carried on a large correspondence, mostly concerning data which led to articles for the benefit of the fraternity.

Bob's ever expanding collection was largely formed for reference purposes in support of his research, the latter providing him with the most personal reward. Selected pages from this collection won a number of awards.

To his credit is a large share of the continuing rise of the A. R. A. during service as vice president, 1963-64, and as president since October 1964.

He is survived by his wife Letty.

SEATTLE CHAPTER

We are pleased to announce the acceptance of the Seattle Revenue Club as a chapter of the American Revenue Association.

The Revenue Club, which meets monthly, holds their meetings at the Collectors Club of Seattle, 903 East Madison at Broadway, Seattle, Wash.

At least six A. R. A. members attend meetings under the chairmanship of Mr. D. C. Strock, who may be contacted for details of meeting time and dates at 4109-25th Ave. S. W., Seattle, Wash. 98106.

Recently accepted by Chairman Strock is an offer of a number of back issues of The American Revenuer from the Los Angeles Chapter. These issues, many of which are scarce early numbers, are to be added to more recent copies held by the Collectors Club. It is hoped that the holding can eventually be expanded to include a complete run.

Any A. R. A. members who visit Seattle will be cordially welcome. If unable to contact Mr. Strock, phone Mr. Deane Bartley, secretary of the club.

SECRETARY'S REPORT

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

New Members

- 1089 Dhaun, O. P.
- 1090 Swain, C.
- 1091 Brandt, John L.
- 1092 Decker, Richard G.
- 1093 Bradshaw, Paul R., Jr.

Reinstated

- 921 Deshazo, Earl L., Jr.

Deceased

- 777 Leard, Robert M.

Resigned

- 861 Francis, Allen P.

Applications Received

- Witmer, Earl E., Box 281, Wildwood, N. J. 08260, by F. Newton, Sec. Collects U. S. only inc. M&Ms.
- Benson, John J., 8122 Jackson Park Blvd., Wauwatosa, Wis. 53213, by F. Newton, Sec. Collects U. S. 1st issue, particularly on

documents, pairs, multiples, plate varieties.

Kalman, Maxwell M., 4300 Western Ave., Quebec, Canada, by F. Newton, Sec. Collects worldwide revenues.

Helman, Ward R., 160 E. Foothill Blvd., Arcadia, Calif. 91006, by George Van Horn. Collects all State and Federal, particularly private dies, M&M's, playing cards, telegraphs. Also India State revenues.

Address Changes and Corrections

Sternad, Frank, 461 Washington St., Apt. #421, Brighton, Mass. 02135.

Previous membership total	393
New members	5
Reinstated	1
Resigned	1
Deceased	1
Current membership total	397

STATEMENT OF OWNERSHIP, MANAGEMENT AND CIRCULATION

(Act of October 23, 1962; Section 4369, Title 39, United States Code)

Date of filing, Oct. 18, 1966	
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Editor: Honer E. Webb, R.D. #1, Lewisburg, Pennsylvania 17837	
Managing Editor: None	
Owner: American Revenue Association, Bruce Miller, Secretary, 521 Alster Avenue, Arcadia, California 91006	
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Avg. No. copies each issue during preceding 12 months	Single issue nearest to filing date
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Total paid circulation 420	425
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Total Distribution 430	435
Office use, leftovers, etc 70	65
Total 500	500

I certify that the statements made by me above are correct and complete.

Honer E. Webb

AMERICAN REVENUE ASSOCIATION

OPERATING FUND

Treasurer: Frank Q. Newton, Jr.

Report period: September 1, 1965, to September 1, 1966

Balance, September 1, 1965			\$710.59
Receipts:			
Dues and contributions	\$1303.33		
Advertising	213.45		
Sales of back issues, etc.	84.75	1601.53	\$2312.12
Disbursements:			
Miller Print Shop—Revenuer, printing	1506.46		
Postage, operating supplies—F. Newton	76.69		
Editor's expenses—Honer Webb	13.33		
Advertisement—Western Stamp Collector	25.00		
Dues—National Federation of Stamp Clubs	2.00		
Dues—S. P. A.	4.50		
Refund—overpayment	6.00		
Final repayment of loan—Vanderhoof Fund	150.00		1783.98

Operating Fund—Balance (see Note) \$528.14

On deposit—Acct. #0428-00573-82, First Western Bank, Arcadia, Calif.

Note: Cost of September 1966 Revenuer due Miller Print Shop. Portion of balance represents dues covering next year (1966-67).

VANDERHOOF MEMORIAL FUND

Trasurer: Frank Q. Newton, Jr.

Report period: September 1, 1965, to September 1, 1966

Balance, September 1, 1965			\$986.44
Receipts:			
Sale of Tax booklets	\$6.00		
Final repayment of loan by A. R. A.	150.00		
Interest on savings account	21.15	177.15	1157.59

Disbursements:

Boyetown Publishing Co. 248.81

Vanderhoof Memorial Fund—Balance \$908.78

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The American Revenuer

D. BURHANS & CO.
Bruce Miller, ARA #732

Among the less frequently seen private match stamps is that of D. Burhans & Co., of Burlington, Iowa (RO46). On old paper it is not overly common and on silk paper it must be classed as a rarity.

Two separate and successive match businesses were conducted at Burlington under the Burhans name and it was the second and last of these which used the private stamp. The first company was established in the early 1850's by Augustus H. Burhans, who was joined in 1853 by his older brother Denslow. The latter was born at Oak Hill, Greene County, New York in 1820 and was by trade a carpenter.

The Burhans brothers prospered and in 1856 a new three-story brick factory was constructed under Denslow's supervision. The first Burlington city directory, published in 1859, lists the firm as A. H. Burhans & Co., but at some time after 1856 Augustus sold out to his brother. Denslow operated the factory until 1866, when he closed out the business and sold the building to the Burlington Railroad. No private die was ever ordered for this first company, but Burhans is said to have circumvented the match tax by manufacturing double-headed matches designed to be broken in two at the middle!

In 1870 Denslow Burhans, in partnership with his brother Augustus, launched a new match business under the name of D. Burhans & Co. A private die was ordered in December 1870, but this second venture does not seem to have been as successful as the first. Only 601,950 stamps were issued, from January 1871 thru November 1874. Of this quantity 97,050 were on silk paper, but remain so scarce that it seems likely most were destroyed or redeemed rather than used. (When a firm using a private die went out of business, they were permitted to return any unused stamps on hand for redemption by the government. In some cases these remainders were instead sold to collectors or dealers, which accounts for

the fact that some private stamps issued in very small quantities are nonetheless common, while others issued in large numbers are scarce.) Perhaps the factory burned and the stamps along with it. For whatever reason, D. Burhans & Co. ceased to exist early in 1875. Denslow Burhans survived to the ripe old age of 83, dying in 1903.

(I am indebted to Mr. Henry W. Holcombe for much of the above information.)

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**W. D. CURTIS,
CANNON MATCH CO.**

Bruce Miller, ARA #732

The stamp of the Cannon Match Co. (RO57) is from the altered die of W. D. Curtis (RO68). With its unique diamond format and handsome, uncluttered vignette of a full-antlered buck standing before a pine tree, this is undoubtedly one of the most artistic and distinctive private dies. The design is altogether unlike any other and one wonders if Mr. Curtis himself was responsible for it.

W. D. Curtis conducted a small match business at Oshkosh, Wisconsin, under his own name for about four years. His die was approved April 30, 1869, and 3,481,500 stamps were issued from it from August 1869 to August 1873. Very probably he found himself unable to compete successfully with James L. Clark's huge Star Match Works and was forced to give up.

After a lapse of four years, Curtis established a new factory at Stillwater, Minnesota, a lumbering community 20 miles east of St. Paul on the St. Croix River. An arrangement was made with a wholesale grocer in St. Paul to accept the entire output of this factory and very probably this gentleman also put up some or all of the starting capital. The Curtis die was at some time altered to read "E. W. King / St. Paul, Minn." However, no stamps were ever issued in this version, which exists only as an essay. A reasonable assumption is that E. W. King was Curtis' St. Paul grocer and it was originally intended to conduct the business under his name. For some reason, this plan fell through and Curtis was forced to turn elsewhere for financial assistance. He found it in the person of Henry W. Cannon.

Cannon was born at Delhi, New York in 1850 and arrived in Stillwater in March 1871. An enterprising young man, he soon became prominent in local business and among his other interests was cashier of the Lumbermen's National Bank. He provided Curtis with the necessary funds

to alter the die and purchase a supply of stamps. And so the business got going about December 1877 under the name of the Cannon Match Co. Whether Cannon was really the principal owner or merely lent his name out of vanity or for its prestige value, I am unable to say.

In any case, the Cannon Match Co. expired very quickly. To quote the Boston Revenue Book, the stamps were "first issued Dec. 1877 / last issued 1878." The total issue was 1,131,520 stamps or 5120 sheets. All were on pink paper and probably represent a single printing. Despite this comparatively small issue, the Cannon match stamp is by no means uncommon, suggesting that few were ever used.

DUES, DUES, DUES

Dues for the fiscal year beginning October 1 are now past due. If you have not yet sent yours in, use the envelope in last month's issue and send them to our treasurer immediately. This will save the Association the cost of mailing out reminder notices. It will also assure your uninterrupted membership.

HELP NEEDED ON RN-Y1

Listed for a number of years as Scott's No. RN-Y1 is a Consular Fee stamp, with the notation that it is of the same design as CS1.

Recent applicant, Mr. David M. Maynard of Los Altos, California, has sought in vain for the story behind the listing. Mr. Maynard comments that he has contacted a number of dealers, old timers in the State Department and the Smithsonian without any indication that it exists.

With the hope that some member knows the story behind the lack of knowledge by ordinary sources this plea is written.

Please advise Frank Newton, 6730 N. Temple City Blvd., Arcadia, Calif. 91006, who will pass the information on to Mr. Maynard and also send the information to The American Revenuer for the benefit of others who are puzzled by this enigma.

THE WASHINGTON MATCH CO.

Bruce Miller, ARA #732

The stamp of the Washington Match Co. (RO181) features John Trumbull's portrait of George Washington in military dress and is among the most attractive private match dies. Furthermore, as far as I am aware, it is the only match stamp owing its origin to a real estate promotion scheme.

The Washington Match Co. was incorporated in January 1873 with a starting capital of \$20,000. The officers were Simeon H. Mitchell, president, Seth S. Logan, secretary and Walter S. Logan, treasurer. The main office was at 54 Wall Street, New York City, while the factory was located a mile from Washington Depot on the Shepaug Valley Railroad in Litchfield County, Connecticut.

Seth S. Logan was a Connecticut state senator, while his son, Walter S. Logan (1847-?) was a lawyer by profession and a resident of New York. Both were natives of Washington, Connecticut, where the Logan family had been long-time residents. They owned not only the site of the match factory, but also extensive property in the surrounding area. By setting up an industry, the Logans hoped to attract new settlers and business to this out-of-the-way spot and build up a community with resultant profit to themselves in the sale or rental of land. Mitchell's role was probably that of financial backer.

A variety of obstacles soon presented themselves. Neither local labor nor a local market existed and freight rates were high. The original factory superintendent proved incompetent and George O. Seward of Trenton, New Jersey, was called in as a replacement in March 1875. Seward had been associated with several match firms in Trenton and elsewhere, but even his long experience in the match business could not offset the geographical disadvantages. In February 1876 the plant was shut down and two months later the Washington Match Co. was dissolved by mutual consent of the owners. The building was sub-

sequently converted into a carriage repair and blacksmith shop.

Just how long the Washington Match Co. actually operated is open to question, but production probably got under way no earlier than the fall of 1874. The private die was not approved until May 1875 and only 176,000 stamps were ever delivered, all in June and July 1875.

Up-to-date German machinery was installed and about thirty people were employed, all brought in from New Haven and Trenton. Production capacity was claimed to be 250 gross boxes per day, but probably the plant never operated at anything near this rate. According to contemporary accounts, the matches were intended for the New York market and were specially treated to resist the damp coastal air. Both sulphur and "parlor" or safety matches were made, packed in boxes of 80, 100, 300, 400 and 500. However, in view of the delays and problems which plagued the company, it seems likely that very few matches ever reached the market.

Following his short-lived venture into the match business, Walter S. Logan went on to become one of New York City's prominent attorneys and businessmen.



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