The

AMERICAN



REVENUER

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January 1967

BEER STAMPS BRING RECORD PRICES IN SIEGEL AUCTION Sherwood Springer, ARA #399

In 1934, houses, in many parts of this country, could be rented for \$20 a month. Fifty cents spent in a restaurant would get you a pretty satisfactory meal. That was the year E. R. Vanderhoof came out with his price list on beer stamps.

This list, reprinted in the A. R. A.'s Vanderhoof Memorial Book, has been used by collectors as a standard for years, for the simple reason that nothing else in the way of pricing has been published since that time.

But if you think that Van's prices are still valid in 1966 you should have attended Bob Siegel's auction in New York last October 28, when one of the first comprehensive collections of beer stamps in many years came under the hammer. The collection (and there were no inverts or proofs included) brought a total realization of \$1400.

Prices on several items ran four times Vanderhoof's quotations. Most of the one-third barrels, usually the most sought after denomination, brought double and triple list prices. And all this action was over copies that were not in outstanding condition, better than average, perhaps, but with many minor faults, staple holes, creases, etc., which were noted in the sale catalogue.

Here are some of the results, (Van's prices in parentheses):

No. 24A, 1871 1/3 bbl. white paper, (27.50), 82.50

No. 25C, 1871 1/3 bbl. green paper, (25.00), 57.50

No. 42B, 1878 1/3 bbl. green wmk. paper, (15.00), 44.00

No. 78C, 1902 1/3 bbl. light blue paper (15.00), 34.00

No. 95, 1914 provisional 1/3 bbl., (12.00), 35.00

No. 102B, 1914 provisional 1 bbl., (10.00), 47.50

No. 103B, 1914 provisional 1 hogshead (25.00), 100.00

One lot of 21 different 1898 provisionals brought 100.00.

One lot of 15 different 1917 provisionals and one lot of eight different 1918 provisionals brought 52.50 each.

Nine different Series of 1914 stamps brought 50.00.

Even the center cut-outs, which Van has priced at 25c each, brought top dollar. A lot of 29 varieties realized 31.00, averaging more than a dollar apiece.

An extremely fine copy of the 1878 1/3 bbl. on blue wmk paper, with plate number and half arrow in the margin, cost the top bidder 75.00.

Nearly all the commoner varieties in lots brought good prices, too, and the moral of this story is that a new pricing system for beer stamps is overdue.

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Vol. 21, No. 1, Whole No. 191

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UNLISTED EXPERIMENTAL SILKS Bruce Miller, ARA #732

The writer has in his collection examples of two private match stamps on experimental silk paper, which are, as yet, unlisted by Scott. These are the Bousfield & Poole 3c black (RO-37e) and the Greenleaf & Co. 1c green (RO100e). It seems unlikely that the stamps in question are unique and a close scrutiny of assorted "old paper" copies should bring to light some additional specimens.

In all probability a good many experimental silks remain undetected and even unlisted and a careful examination of a number of old paper copies is likely to turn up at least one or two. A good place to look for the tiny tell-tale fibers is under the hinge, especially if the stamp has been hinged repeatedly with a resulting residue of adhesive and/or paper. Dirt, pencil marks or pieces of the original "cover" may also conceal the

fibers. On the face, fibers may be hidden by the ink, particularly on black or blue stamps.

As a caveat, it should be borne in mind that private die stamps were frequently affixed to boxes or packages made of fibrous material, bits of which may adhere to the back. These extraneous fibers are sometimes deceptive, but they should disappear with a gentle scraping or washing. Pieces of foreign material imbedded in the paper at the time of manufacture will often show up, but a strong glass will reveal these for what they are.

Any stamp showing one or a few, very short (not over 1 mm or so). scattered fibers is almost certainly an experimental silk. Stamps with a large number of short fibers, a few long fibers or a few of both must be assigned to the regular silk ("b" paper. The color of the fibers (red or blue) has no significance as far as the writer is aware.

Good hunting!

TAXPAID NUMBER CHANGES IN 1966 SPRINGER CATALOG

Most of you have long since received your copy of the fourth edition (1966) of the Springer Catalogue and some of you must have already noticed that there has been some shuffling of taxpaid numbers since the system was begun in the third edition.

Late in 1963, when numbers were assigned to Class A and B Cigarettes and to Small Cigars, it was thought the listing was virtually complete. After all, Tolman, Bobo and other compilers had been combing reports from collectors for years and the picture of what existed seemed pretty well rounded out. To be sure, there were some doubtful varieties still to be confirmed and there was always the possibility that something new would be unearthed, so, to play safe, the editor sprinkled the list with blanks to take care of insertions without disrupting the entire numbering sequence.

Normally this would have coped with the scattered finds that are made from time to time. For example, Frank Sternad submitted a 24 cigarettes, Class A, Series 113, which was assigned the number TA259 in the fourth edition. In the previous edition this number had been skipped.

But early in 1964, after the third edition had already been printed, a startling batch of tampaids came on the market. It was said to have been a lot presented to a retiring official of the Bureau of Engraving & Printing years ago and included unused examples of every denomination of stamp then available for tobacco products. This included many that up until that time were not known to exist in collectors' hands, at least in the particular series represented, 106 and 107.

The upshot was that a log jam was created around Series 107, with more additions to be made than there were blank numbers available. In Class A Cigarettes, the 8, 40 and 80 had to be inserted. In Class B, the 8, 12, 15, 16, 24, 40 and 80 had to be added

and in Small Cigars, the 12, 15, 16, 40 and 80. The latter list also had to make room for Arnold Perl's 100, Series 104 and the Series 109, 24, which was submitted by Al Strohmeier and Chas. Hermann.

As a result, if you examine the fourth edition, you will note that all numbers between TA193 and TA222 have been reassigned. In Class B Cigarettes the numbers affected are between TB59 and TB105. In Small Cigars, the numbers between TD68 and TD90.

It might be added, if you have a pen handy, that an A Cigarette variety was dropped inadvertently from the 1966 edition. TA228 should be priced in the imperf. column at 30c.

Other items in the errata department should be rectified. On page 3, oleo stamps were discontinued in 1950 rather than 1952. Carter Litchfield called this to my attention. And on page 49, the eighth type of Ker's City Post should be Type VIII, not Type III.

-Sherwood Springer

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CHECKLIST OF OLEOMARGARINE SPECIAL TAX STAMPS

Carter Litchfield, ARA #880

INTRODUCTION

To protect the domestic butter industry from its "artificial" competitor, Congress levied excise taxes on the U. S. oleomargarine industry from 1886 to 1950. These oleomargarine tax laws produced two types of revenue stamps: the well-known oleo taxpaids for payment of a per-pound tax on the product, and the oleo special tax stamps for licensing dealers and manufacturers handling oleomargarine. The oleo taxpaids have been described in several checklists, the latest and most complete being in Springer's Handbook, 4th edition, pages 4-5. The oleo special tax stamps, however, have never been described in detail. This article presents the results of the author's continuing study of these interesting issues.

Federal occupational taxes on dealers and manufacturers of oleomargarine began on Nov. 2, 1886, at the following rates:

Retail dealer in oleomargarine (colored and uncolored) \$48 per year Wholesale dealer in oleomargarine (colored and uncolored) \$480 per yr.

Manufacturer of oleomargarine (colored and uncolored) \$600 per year Special tax stamps covering payment of these license fees were issued annually on July 1st. In 1902, two additional tax categories were added to provide lower tax rates for those dealers selling only uncolored oleomargarine:

Retail dealer in uncolored oleomargarine ______\$6 per year Wholesale dealer in uncolored oleomargarine ______\$200 per year Tax rates for dealers handling both the colored and uncolored products remained the same as before. All occupational taxes on dealers and manufacturers of oleomargarine ended on June 30, 1950.

A checklist of oleomargarine special tax stamps has been prepared by surveying nine private collections of these issues. The results are reported below. Although government records show that all denominations were issued in all possible years, many issues have apparently not reached philatelic hands. Only those stamps actually held by collectors are listed. These include four of the five denominations; none of the \$480 stamps for Wholesale Dealer in Oleomargarine has yet been seen.

All oleo special tax stamps reported have been priced according to their relative scarcity in the collections surveyed. Prices range from 40c for the commonest varieties to \$10.00 for apparently unique items that were issued in very limited numbers. Prices quoted are for clean copies having only a few minor thumbtack holes. Damaged, faded, flyspecked, or stained stamps are far more common and are worth only 25 to 75% of the listed price. Stamps normally having monthly coupons attached are worth 25% less if ALL the coupons are missing.

Collectors having unlisted items are urged to report them to the author at 412 West Brookside, Bryan, Texas 77801.

I thank Messrs. Henry Tolman II, Charles Hermann, Sherwood Springer, M. S. Hilton, Frank Sternad, John Bobo, M. D. Joyce, and Irvin Burns for their kind help in compiling this checklist.

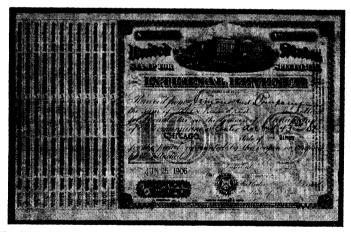
CHECKLIST

DETERMINING YEAR DATE—To avoid confusion, all oleomargarine special tax stamps are listed according to the year date printed on the stamp. This date may or may not correspond to the year of issue. From 1887 through 1916, the year date printed on the stamp corresponds to the date of issue. From 1918 through 1950, this is not true. A stamp inscribed "FISCAL YEAR 1925" was actually valid from July 1, 1924 through June 30, 1925, but is listed below as the 1925 issue. And a stamp inscribed "THIS STAMP EXPIRES JUNE 30, 1948" is listed as the 1948 issue.



TYPE I—Size 242 x 167 mm, excluding the coupons attached at left. Blue control number under each denomination medallion.

					T	ype 1
						nperf.
1887	\$4 8	black	and	orange		10.00
189 1	\$48	black	and	orange		10.00
1892	\$48	black	and	orange		10.00
						TO.00



TYPE II—Size 186×162 mm, excluding the coupons attached at left. Red or blue control number in top right corner.

					Ty	pe II
					Ir	nperf.
1900	\$600	black	and	yellow		10.00
1901	\$600	black	and	vellow		10.00
1902	\$600	black	and	vellow		10.00
1903	\$600	black	and	vellow		10.00
1904	\$600	hlack	and	vellow		10.00
1905	\$600	black	and	yenow		10.00
1906	φουυ Φ6 00	hlack	anu	green		10.00
1900	φουυ	DIACK	and	rea		10.00



TYPE III—Inscribed "SERIES OF (year)" in scrollwork at center. Red or blue control number in top right corner. Size 187 x 172 mm, excluding the coupons attached at left.

	Type II Type I	
	Imperf. Imper	f.
1907	\$6 black and blue 5.0	
	\$600 black and blue 10.00	
1908	\$6 black and red 5.0	Ю
	\$600 black and red 10.00	
1909	\$6 black and blue 5.6)0
	\$600 black and blue 10.00	
1910	\$6 black and red 2.6)0
	\$600 black and red 10.00	
1911	\$6 black and red 4.0	Ю
	\$600 black and red 10.00	
1912	\$6 black and red 3.6	0
	\$200 black and red 10.6)0
	\$600 black and red 10.00	
1913	\$6 black and red 2.0	Ю
	\$600 black and red 10.0	00
1914	\$6 black and red 3.6)0
	\$600 black and red 10.6	00
1915	\$6 black and red 1.2	25
	\$600 black and red 10.0)0
1916	\$6 black and red	75
	\$48 black and red 8.0	90
	\$600 black and red 10.0	
1917	No special tax stamps for oleomargarine were date	d
	1917 because of a change in the dating system use	d
	for U. S. federal government accounts. The 191	.6
	stamp was valid from July 1, 1916, through June 3	0,
	1917. The 1918 stamp was valid for "Fiscal Yes	ŕ
	1918," which ran from July 1, 1917 through June 3	
	1918.	•

NOTE—Red ink on 1966 through 1920 issues varies widely in shade.

TYPE IV — Similar to Type III but and without "SERIES of (year)" inwith red "FISCAL YEAR" at center scription. Red control number in top



right corner. Size 187x172 mm, excluding the coupons attached at left.

					Type IV
					Imperf.
1918	\$ 6	black	and	red	 1.2 5
	\$6 00	black	and	red	10.00
1919	\$ 6	black	and	red	1.25
	\$600	black	and	red	10.00
1920	\$ 6	black	and	red	75
	\$200	black	and	red	10.00
	\$600	black	and	\mathbf{red}	10.00
-					



TYPE V — Denomination in both top corners. Red control number slightly right of upper center. Sheet stamp with no coupons attached. Size 148 x 78 mm.



TYPE VI — Similar to Type V but

with coupons attached at top and "AMOUNT OF TAX \$ " inscribed at upper center. Size 148 x 78 mm, excluding the coupons.

			Тур	e V T	pe VI
			Roul.	3½ I1	nperf.
1921	\$6	black		1.00	1.00
	\$600	black			10.00
1922	\$6	black		.60	1.50
	\$600	black			10.00
1923	\$6	black		1.00	1.50
	\$600	black			10.00
1924	\$ 6	black		.60	1.50
	\$C00	black			10.00
1925	\$6	black	~	.40	1.50
	\$600	black			10.00
1926	\$6	black		.60	1.50
	\$600	black			10.0 0
1927	\$6	black		.60	1.00
	\$600	black			10.0 0
1928	\$6	black		.60	1.50
	\$600	black			10.00
1929	\$6	black		.60	.60
	\$ 600	black			10. 0 0
1930	\$ 6	black		.40	1.5 0
	\$600	black			10.0 0



TYPE VII — Denomination in top left corner and red control in top right corner. Sheet stamp with no coupons attached. Size 148 x 78 mm.

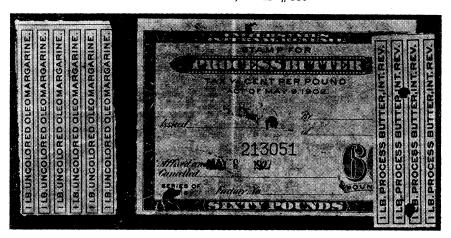


TYPE VIII — Similar to Type VII but with coupons attached at top. Size 148 x 78 mm, excluding the coupons.

		Type VII		\$200	
4004			7 Impf.	\$600	
1931	\$6	black40	1.50	1946 \$6	3 black on blue
	\$600	black	10.0 0		surface 1.50 1.0)
1932	\$ 6	black 1.00	1.50	\$48	B black on blue
	\$600	black	10.00	•	surface 6.50
1933	\$6	black60	1.50	\$200	black on blue
	\$600	black	10.00	7	surface 6.00
1934	\$6	black 1.00		\$600	
	\$600	black	10.00	400.	surface 10.00
1935	\$6	black 1.00		1947 \$6	
	\$48	black	10.00	\$48	_
	\$600	black	10.00	\$200	
1936	\$6	black 1.00		\$600	9
1000	\$48	black	10.00		
	\$600	black	10.00	1948 \$6	
1937	\$6	black60		0.40	surface40 1.^0
1901		black	10.00	\$4 8	
	\$48			200	surface 5.00
1000	\$600	black	10. 00	\$200	_
1938	\$6	black 1.00			surface 6.00
	\$48	black	10.00	\$600	8
	\$200	black	6.00		surface 10.00
4000	\$600	black	10.00	1949 \$6	violet60 1.50
1939	\$6	black60		\$4 8	violet 3.00
	\$48	black	10.00	\$200	
	\$200	black	6.00	\$600	violet 10.00
	\$600	black	10.00	1950 \$6	black on yellow-
1940	\$6	black 1.00			orange surface .40 1.50
	\$4 8	black	10.00	\$48	
	\$200	black	6.00	·	aronge surface 2.50
	\$600	black	10.00	\$200	black on yellow-
1941	\$6	black60		ŗ	orange surface 6.00
	\$200	black	6.00	\$600	
	\$48	black	10.00	,	orange surface 10.00
	\$6 00	black	10. 00		
1942	\$6	black and red on		NOTE-In	scriptions vary slightly be-
		green surface .60	1.00		different values as well as
	\$4 8	black and red on			to year. This is true for
		green surface	10.00	all Types.	to year. Ims is true for
	\$200	black and red on		an Types.	
		green surface	6.00		
	\$600	black and red on			
	•	green surface	10.00		
1943	\$6	violet40			U. S.
	\$48	violet	10.00		J. 2.
	\$200	violet	5.00	R	EVENUE
	\$600	violet	10.00	• • • • • • • • • • • • • • • • • • • •	
1944	\$6	black on yellow-	20.00	WA	NT LISTS FILLED
· -	40	orange surface .40	1 .0 0		
	\$48	black on yellow-	1.00	c	Sideline Material,
	Ψ10	orange surface	8.00		•
	\$200	black on yellow-	0.00	Tax Pai	ds and Foreign Revenues
	φΔυυ	orange surface	<i>c</i> 00		
	\$600	black on yellow-	6.00		JOHN S. BOBO
	φυυυ		10.00	1	668 Sycamore St.
1945	e <i>c</i>	orange surface	10.00		s Plaines, Ill. 60018
1940	\$6 •49	green60	1.50	De	190
	\$48	green	6.5 0		190
Page	8				The American Revenuer

ONE POUND COUPON STAMPS FOR THE 1915 OLEOMARGARINE AND 1916 PROCESS BUTTER ISSUES

Carter Litchfield, ARA #880



Prior to 1915, oleomargarine and process butter taxpaids were issued only in denominations which were multiples of 10 pounds. Nine 1 pound coupons were attached at the left side of each stamp to accomodate any intermediate values. Thus, a 36 pound case of oleomargarine required a 30 pound stamp with six 1 pound coupons attached. The remaining three coupons were easily removed at the time the stamp was affixed to the packing case.

When the Series of 1915 issue appeared for oleomargarine and the Series of 1916 issue for process butter, coupons were no longer attached to the stamps. Denominations remained the same (multiples of 10 pounds), but cases of 25, 26, 48, 54 or 64 pounds could not be accomodated without overpayment of tax. Since manufacturers had used these intermediate size cases before 1915, it is unreasonable to believe that they stopped when the new stamps were issued. It now appears that separate one pound coupons were issued with the 1915 oleomargarine and 1916 process butter tampaids to accomodate the intermediate case sizes.

A 1916 60 pounds process butter stamp has been found with four black coupons inscribed "1 LB. PROCESS BUTTER, INT. REV." pasted on at the right (see photo). The coupons are clearly tied to the process butter stamp by (a) a light cancellation, (b) two nailholes and (c) glue, so there is no doubt that the two originated on the same case. The cancellation date on the stamp is May 9, 1927.

A similar strip of six black coupons inscribed "1 LB. UNCOLORED OLEOMARGARINE" is also shown in the photo. Unfortunately, this strip is not tied to an oleomargarine taxpaid, but it seems very likely that it was similarly used with the 1915 oleo taxpaids to pay the tax on an intermediate size case of oleomargarine. In an earlier listing of oleo taxpaids (The American Revenuer, June 1950, p. 7), these one pound oleomargarine coupons were listed as export stamps but no evidence was presented for such a usage.

Both the oleo and process butter one pound coupons are 42x4½mm in size. Their width is the same as the height of the 1915 oleo and 1916 process butter taxpaids. Thus, these coupons could be pasted at the side of the larger stamp to produce the same format as the earlier issues mentioned above. Both types of coupons are imperforate horizontally and rouletted

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3½ vertically. Therefore, they must have been issued in strips, from which the desired number of coupons could be easily cut off.

Further evidence for the existence of these one pound coupons is found in the "Catalog of Internal Revenue Stamps" published periodically by the Treasury Department. The 1920 catalog shows that one pound coupon stamps were available in sheets of 200 for the payment of tax on uncolored oleomargarine. The 1930 catalog lists one pound coupon stamps for the payment of tax on process butter. No similar coupon stamps are listed for colored oleo in either catalog.

Since these one pound coupon stamps were issued separately from the larger 1915 oleo and 1916 process butter taxpaids, they merit catalog classification as separate stamps. The coupon stamps are apparently rather scarce, for the two examples pictured are the only ones that have been seen so far. Can any readers report the existence of additional copies?

My thanks to John Bobo, Charles Hermann, Abe Hochman and Sherwood Springer for supplying the stamps pictured and for helpful discussions on their origin and use.

SECRETARY'S REPORT

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JOHN J. MACKLIN & CO. Bruce Miller, ARA #732



Probably the least prepossessing, and most sought after, private match stamp is that of John J. Macklin & Co. (RO129). With its mismatched type faces and whimsical cut of a cigar smoking rooster, it appears to have been assembled from bits and pieces picked up off the print shop floor. But if the result resembles a pop-art caricature of a private die stamp, it remains withal a prize for the collector. No more than a dozen or so copies have survived and when one appears on the market, the bidding is high and spirited.

The history of the Macklin stamp is given at length in the Boston Revenue Book and need not be repeated in detail. The stamp was produced by the American Phototype Company of New York without the knowledge or consent of Butler & Carpenter, who held an exclusive government contract for the production of adhesive revenue stamps.

Macklin's stamp was first brought to the attention of Butler & Carpenter by William Gates of Frankfort, N. Y., who deplored its obvious

correspondence ensued involving Butler & Carpenter, Macklin and E. A. Rollins, Commissioner of Internal Revenue, with an occasional word from Mr. Gates.

Apparently Macklin was ordered by the Commissioner in about March 1866 to discontinue his use of the stamp. In June 1867 Rollins finally authorized the transfer of Macklin's die to Butler & Carpenter. They, however, refused to accept it, protesting volubly that to permit the use of such inexpensive, surface-printed stamps would be an open invitation to "flood the country with counterfeits." As a result. Rollins reneged, notifying Macklin that it would be necessary for him to have a new die engraved by Butler & Carpenter. Macklin, plagued by fires and probably thoroughly disgusted, gave up and went on using the government proprietary stamp. About May 1868 he purchased the die inscribed "Alexander's Matches", from which he received stamps until July 1869.

Macklin's die was approved May 8, 1865, and the available evidence indicates that his stamp was issued and/or in use from May 1865 through March 1866. No record exists of the number issued or used, but it was presumably small. Since Macklin complained of fires, it is possible that some of the stamps were destroyed.

John J. Macklin himself was a native of Edinburgh, Scotland, where he was born in 1827. He was brought to the United States at the age of four and became involved in the match busines when quite a young man. In the 1840's he was operating his own match factory in New York City. In 1849 he joined the westward trek to California, where he invested in a quartz mill at Grass Valley. When this failed he returned to the East and resumed the match business, this time at Philadelphia. In 1855-57 he operated a factory at Baltimore in partnership with one James B. Duke. under the name of Duke & Macklin. In 1858 he seems to have been in business at Wheeling, Virginia, and cheapness and crudity. The printers in 1859 and 1860 he was at Cincinnati. immediately contacted Macklin and a The next year he moved across the

Ohio River to Covington, Kentucky, where he remained in business until the summer of 1869. Here he used, at least originally, the name of The Shanghai Match Company and adopted the rooster trade mark which appears on his private stamp.

From 1869 until the late 1870's Macklin eschewed the match business. Apparently it had not proved overly profitable for him, he claimed to have suffered 19 fires and in no case were his losses covered by insurance. Late in the 1870's, however, he re-entered the business at Covington. In 1882 he formed a partnership with William Teitelbaum (or "Tittlebaum") in a concern known as the Southern Match Company at Atlanta, Georgia, This operation folded in December 1883. but during its lifetime the firm of "Tittlebaum & Macklin" ordered 1,-005,060 stamps from the die of the defunct Maryland Match Company. These stamps were of course on watermarked paper and only a single copy is known to have survived. The fate of the other 1,005,059 stamps remains an unsolved mystery.

The firm of Tittlebaum, Macklin &

Co. turned up again cirea 1888 at Lyons, Iowa (a suburb of Clinton) as the "Northwestern Match Company." This business (which used Macklin's old rooster trade mark) may have been sold to the Diamond Match Co. in May 1889. After this Macklin at last abandoned the match business, dying at Covington in 1905.

(The above account of Macklin's life is taken largely from Mekeel's, July 7, 1923, and is based upon Mr. Elliott Perry's interview with John J. Macklin's son, Stonewall Jackson Beauregard Macklin. One may infer that J. J. was thoroughly unreconstructed! Data regarding the Northwestern Match Company was supplied by Mr. Henry W. Holcombe. The stamp illustrated is from the collection of Mr. Abe Hochman.)

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