

The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

Member: National Federation of Stamp Clubs

Vol. 21, No. 7, Whole No. 197

September 1967

HELP WANTED!

Can anyone enlighten me, and other

collectors of taxpays? Note the accompanying illustrations of a "ONE POUND" and block of six "1 OZ."



THE AMERICAN REVENUER

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AMERICAN REVENUE ASSOCIATION

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Tobacco stamps. Both items are heavily struck over with the word "VOID".

Is this a cancellation in addition to the normal cancellation, i.e. "FACTORY NO. 27 DISTRICT OF KENTUCKY and date" or does VOID have a significance in accordance with the dictionary's definition which is "Having no legal force or effect, not legally binding or enforceable"?

Who can come up with an answer? Do other tax-paid specialists have similar stamps? Please address: Abe Hochman, 6528 Gentry Ave., North Hollywood, Calif. 91606, or, if you prefer, write the editor.

THE EDITOR'S NOTEBOOK

After the summer interruption in our publishing schedule, we return to our monthly output. We had a very gratifying response to our request

for material in the June issue. One particular feature that we would like to call your attention to is the listing of "Ship" Cancellations on Civil War Revenue stamps. We are planning to run it, if possible, on the four center pages until it is completed. This will enable anyone that is so minded to remove these and keep them together without destroying the rest of the reading material.

Your editor was away for about two months this summer and there has been a certain piling up of the correspondence. If you have written and not received a reply, please be patient, it is hoped that everything will be current in a few weeks.

Don't forget the dues notice enclosed. Your prompt attention to it will be much appreciated by our hard-working secretary-treasurer.

Solving the Puzzle of the "Big" Wines

Ray W. Bidwell, ARA #703

Some of the largest and most spectacular issues of U. S. revenues are the large wine stamps listed in Scott's Specialized U. S. Catalog as RE56-59 and RE107A-107D. These king-size stamps in \$20, \$40, \$50 and \$100 denominations were first issued in 1916-18 and re-issued in 1934. For years, the catalog has designated the original issue as Perf. 11½ and the re-issue as Perf. 12½.

From the writer's preliminary research, with an able assist from fellow "revenueurs" Abe Hochman, Henry Tolman II and Howard Beaumont, it appears that neither of these perforation descriptions is correct. All of the first issue copies examined have consistently measured Perf. 11%. Since the perforations on these stamps extend for a much greater distance than on conventional size stamps, it is possible to get a hole count in 8 centimeters rather than in the standard 2 centimeters. Thus we expect—and get—a high degree of ac-

curacy. Copy after copy has been counted at 47 holes in 8 centimeters, which is Perf. 11%.

As for the re-issue, the same count, i.e. 11%, holds true on the \$20 and \$40 values examined—not 12½ as the catalog states. The \$50 and \$100 values, however, do measure Perf. 12½. Collectors who have been searching for years for the \$20 and \$40 values, Perf. 12½, may well have been looking in vain!

How then do we tell the re-issue from the original, particularly the \$20 and \$40 stamps? The answer seems to be in the serial numbers printed in red on each stamp. The numerals of the re-issue are much thinner and sharper (clean-cut would be a good description) than on the 1918 issue which is characterized by thicker, heavier numerals.

The late George Sloane, writing in his column in "Stamps" Magazine on April 22, 1950, came to this same conclusion. He, however, stated that both



Stamp at left (RE56) shows the heavy control numerals characteristic of the original issue. The other stamp (RE107D) illustrates the lighter, thinner control numerals found on the re-issue of 1934.

issues were Perf. 12. Admittedly there is not a great difference between Perf. 11 $\frac{3}{4}$ and 12, but Mr. Sloane obviously did not have a \$50 and a \$100 stamp at hand as he surely would not have mistaken Perf. 12 $\frac{1}{2}$ for Perf. 12.

The writer is interested in hearing from other revenue collectors offering verification of the above date. Please check the perforations on your holdings and report to me at Long Hill Road, Andover, Conn. 06232 or, if you prefer, through the editor of "The American Revenuer."

Incidentally, the first issue is found in most specialized collections, but the re-issue is by no means common with the exception of the \$100 which may be the most plentiful of the four values, while the \$50 seems to be the scarcest.

Also, kindly advise for each denomination the HIGHEST serial number in the thick numerals of the original issue and the LOWEST serial number in the thin numerals of the re-issue. Somewhere along the line a shift was made in the numbering "heads" and we may be lucky enough to stumble on the dividing line. Then it could be stated with certainty that any stamp below number XXXX is the first issue, while the serial XXXX and above would indicate the re-issue of 1934.

U. S.

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C9 U. A. R. -----	250.00
RF23 U. S. Rare Precan (Large circle reading upward) 12.50+	
C28-32* Salvador -----	17.00
C31* Cuba -----	50.00
44* Vatican (thin) -----	80.00
C56* San Marino -----	50.00
B67 Germany -----	30.00
B107 Austria -----	70.00
140 U. S. (red cancel) -----	300.00
675 U. S. Precan. Hastings --	?
899b* U. S. -----	27.50
900a* U. S. -----	30.00
901a* U. S. -----	12.00
	197
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A Listing of "Ship" Cancellations On Civil War Revenue Stamps

H. P. Shellabear, M.D., ARA #8

The term "SHIP" is used in this article to cover any type of boats, whether propelled by sails or steam, regardless of the exact terminology of the vessel used.

All ship companies are listed under alphabetical key letters, though not necessarily in alphabetical order.

In describing the cancellations, abbreviations are used for the commonly occurring shapes, as follows:

Single circle -----	S.C.
Double circle -----	D.C.
Single ellipse -----	S.E.
Double ellipse -----	D.E.

Single circle measurement is the diameter of the circle. Double circle measurements are the diameters of the two circles. Ellipse measurements are the horizontal and vertical measurements, of the outer ellipse only in the case of the double ellipse. Odd shaped designs show the greatest horizontal and vertical measurements. All measurements are given in millimeters and variations of one millimeter is within the mathematical limits of error, due to the amount of ink used.

The American Steamship Co. of Philadelphia

Founded in Philadelphia, Pa., in 1871 with a capital of \$2,500,000 and with the backing of the Pennsylvania R. R. Co. They had built for service between Philadelphia and Liverpool, with a stop at Queenstown, the following ships, Pennsylvania, Ohio, Indiana and Illinois.

Type A1. Blue cancel D.E. 30x23mm

Atlantic & Mississippi Steamship Co.

At the end of the Civil War, there were far too many boats on the Mississippi river for the amount of trade. A joint stock company was formed in 1866 under the above name, with a capital of \$2,000,000. The company had the most extensive agencies and

connections of any steamship company in the world, at that time. Its connections at New Orleans with New York by steamships were close and freight shipments were heavy.

Type A2. Black cancel D.C. 22x15mm

Type A2a. Black cancel D.C. 35x24mm

Atlantic Mail Steamship Co.

Cornelius Vanderbilt and other New York capitalists formed this company in 1863, using ships controlled by the former and used the New York—Aspinwall and New York—Havana routes. In 1865 the company sold all their ships to the Pacific Mail S. S. Co. for stock in that company. However, they remained intact as a corporation and later continued the New York—Havana run for some years.

Type A3. Black cancel S.C. 22mm

Type A3a. Blue cancel S.E. 27x22mm
on a freight receipt for goods
shipped Havana to New York.

American Steamship Co.

This company was organized about 1863 by a group of Boston capitalists who were dissatisfied with the Cunard Mail Line's use of New York as their main port in this country with occasional stops at Boston. They proposed to run a line direct from Boston to England. The purchase or building of ships was authorized, but the company never got their line in operation, partly because the Cunard Co. promised to increase their calls at Boston and because at the end of the war, the attention of the country was turned to the opening of the West.

Type A4. Black cancel D.C. 22.5x13.5
(on stock certificate) mm

Baltimore & Philadelphia Steamboat Co.

Incorporated in 1844 under the above title, but it was referred to as the

Ericsson Line, in compliment to John Ericsson, the inventor of the screw propeller. At that time the Chesapeake and Delaware Canal was so narrow that only propellers were practical. This company was still in existence well into this century.

Type B1. Black cancel D.C. 22x14mm

Baltimore Steam Packet Co.

Often referred to as the "Old Bay Line." A group of Baltimore business men formed this company in 1839 and it was chartered under Maryland laws in 1840. It continued in existence into the 20th century, as a subsidiary of the Seaboard Air Line R. R. Co. The route was "from the foot of Union Dock, Baltimore to Norfolk, Va."

Type B2. Black cancel D.C. 23x14mm

Burlington Steamboat Co.

This was a Lake Champlain steamboat company. From Poor's Manual of Railroads (1873-74), it appears that the company was owned or controlled by the Burlington and Rutland R. R. Co., as J. M. Haven was Treasurer of both companies. The steamer Oakes Ames was built in 1868 and renamed the Champlain in 1873.

Type B3. Embossed seal cancel
D.C. 37x23mm

Black Ball Line; Old Line Liverpool Packets

It was the first packet company, founded in 1818, to run a regular service across the Atlantic, between New York and Liverpool. Around 1850 Charles H. Marshall & Co. became the sole owners. The line continued in existence until 1878, though Marshall had died in 1865. The corporate name was Old Line Liverpool Packets, though usually referred to as the Black Ball Line.

Type B4. Black cancel S.C. 22mm

California, Oregon & Mexico Steamship Co.

This company was formed in 1864 by Ben Holladay and Brenham, as

successor to the Oregon and California S. S. Co., when they extended their business to Mexican ports. They operated fleets, north to ports on the Columbia river and Puget Sound and south to Santa Barbara, San Diego and Mexico. They owned at least nine ships.

Type C1. Black cancel
D.C. 22x13.5mm

Type C1a. Manuscript cancel
4 lines horizontally
(The S. S. Oregon is listed as one of their ships)

Central Transit Co.

Originally a transit company across Nicaragua to connect the steamships of the Atlantic and Pacific oceans, early in the 1860's they absorbed the Peoples' Line in the Atlantic and later developed a fleet in the Pacific, which they sold in 1866 to the North American S. S. Co.

Type C2. Black cancel D.C. 22x14mm
(on a stock certificate of the Company)

Comstock's Clipper Line

The story of the amazing clipper ships is known to most everyone. Most of them had disappeared by the late 1850's, due to the advent of steamships, but a few remained into the 1860's. The data on the freight receipt gives the name of the ship as the Blue Jacket and the date of the shipment as 3rd day of June 1865.

Type C3. Black cancel
Octagon 43x22x5mm

Cumberland County Steamboat Co.

The only data is on the stock certificate, which is signed by Daniel Williams, President and Wilmon Bason, Secretary. The initials of the latter cancel the stamp. The company was chartered in the State of Delaware and Cumberland County is in the southern part of the State facing on the Delaware Bay.

Type C4. Manuscript cancel
4 lines horizontally

(to be continued)



A - 1



A - 2



A - 2 A



A - 3



A - 3 A



A - 4



B - 1



B - 2



B - 3



B - 4



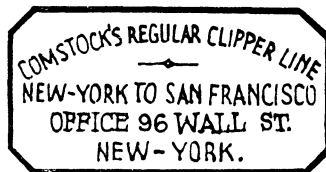
C - 1

*S S,
Oregon
Aug 3
1864*



C - 1A

C - 2



C - 3

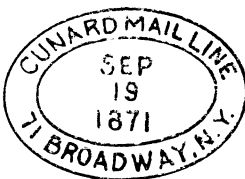
*W B
9th mo
29th
1865*

C - 4

PLATE I.



C - 5



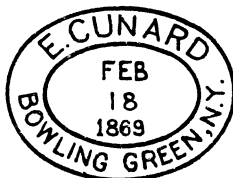
C - 5 A



C - 5 B



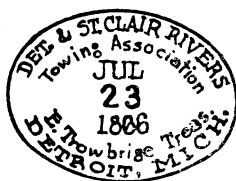
C - 5 C



C - 5 D



C - 6



D - 1



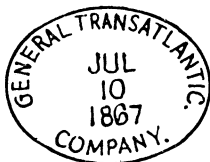
D - 1 A



G - 1



G - 1 - 1



G - 1 A



G - 1 B



H - 1

PLATE 2

Chain Deliveries Express Inc. 1933-1941

Irvin Burns, ARA #388 and Charles H. Hermann, ARA #5



Type 1

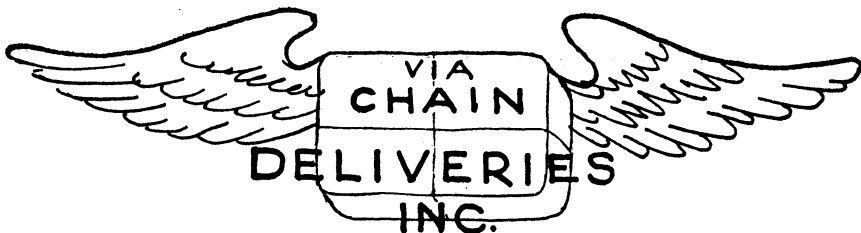
Most of us have through the years accumulated a few of these delivery stamps. The several different varieties have left us frustrated in an attempt to arrive at the proper sequence of issues and denominations. To this end we have pooled our collections to arrange this check list.

We have sought further information from the parent company in New York City C D X Merchandise Express. A letter dated two years ago reveals the following, "I regret that

Chain Deliveries Express has not issued stamps for at least 20 years and none are available. The original owners of the company lost control in the late 1940's and the company has not been operated along the lines of the original concept since that time." We do know that this company contracted with the major department and chain stores in large cities for the delivery of packages. The operation is similar to that of the United Parcel Service (UPS).



Type 2



Type 3

Some of the unanswered questions are:

1. What cities used the stamps?
2. What is the exact date of each of the six issues?
3. When did the use of the stamps cease?
4. Does the numeral designate cents or pounds?

Note the three different corporate name changes throughout the years. It is our belief that the first short lived issue was changed because of pressure from the Post Office Department. Note the word "Post" as part of the name. The P. O. D. looks with disfavor on any stamp the public might with slight justification use as "postage."

There are several stamps which should exist, but have not been seen. Any further information from members would be appreciated.

Type 1, Perf. 12, Dec. 1933

Black lines and lettering, white oval center

1. Orange red with grey numeral
2. Deep blue with red numeral
3. Vermillion with green blue numer.
4. Yellow with light green numeral
5. Green blue with brown numeral
10. Pink with light blue numeral
15. Pink with deep blue numeral
- 20.
40. Brown with orange numeral

Type 2, Perf. 14½

Black lines and lettering, white oval center

1. Red orange with grey numeral
2. Deep blue with red numeral
5. Green blue with brown numeral

Type 3, Perf. 12, 1934

Ne design on Type 2 or 1

Black lines and lettering on pastel colored paper

- 1.
- 2.
3. Light rose with red numeral
4. Light yellow with red numeral
5. Light green blue with red numer.
10. Light green with red numeral
15. Medium blue with red numeral



Type 4



Type 5

20. Pink with red numeral
40.

Type 4, Perf. 12, 1935

Black lines and lettering, white oval center, colored gingham background

1. Orange red with grey numeral
2. Ultramarine with red numeral
3. Orange with turquoise numeral
4. Yellow with yellow green numeral
5. Light blue with brown numeral
 - a. Light blue with grey numeral
10. Yellow green with deep blue num.
15. Orange with blue numeral
20. Rose buff with light red numeral
40. Brown with green blue numeral

Type 5, Perf. 12, 1937

Two colors, ESP Co. safety paper

1. Black with red numeral
2. Carmine with blue numeral

3. Black with red numeral
4. Violet with red numeral
5. Carmine with blue numeral
10. Green with red numeral
15. Black with red numeral
20. Blue with red numeral
40. Green with red numeral

Type 6, Perf. 12, 1941

Two colors, ESP Co. safety paper

1. Black with red numeral
 2. Carmine with blue numeral
 3. Black with red numeral
 4. Violet with red numeral
 5. Carmine with blue numeral
 10. Green with red numeral
 15. Black with red numeral
 20. Blue with red numeral
 40. Green with red numeral
- (ESP Co. is Eureka Specialty Printing Co. of Scranton, Pa.)



Type 6

SECRETARY'S REPORT

Secretary-Treasurer: Bruce Miller

521 Alster Avenue
Arcadia, California 91006

New Members

- 1116 Howard, Charles C.
- 1117 Seydal, Randall G.
- 1118 Violet, Maynard
- 1119 Burton, Carl E.
- 1120 Mallette, Frank G.
- 1121 Burdge, Eugene
- 1122 Sepaniak, Arthur J.

Reinstated

- 956 Bellinghausen, Charles J.
- 587 Creed, Armand

Applications Received

- Feret, Gregory V., 3319 West Evergreen Ave., Chicago, Ill. 60651, by Sidney Youngerman. Collects US Doc's, stock transfer, future delivery.
- Harnish, Herbert G., 2922 Sherborne Blvd., Fort Wayne, Ind. 46805, by M. R. Huffman. Collects tax paid
- Morrissey, Michael J., 337 South Kellner Road, Columbus, Ohio 43209, by B. Miller. Collects US Scott Nos. R1-152 all varieties and RB1-19 all varieties.
- Ragatz, Lowell, Box 330, Worthington, Ohio 43085, by B. Miller. Collects "any and all" revenues.
- Wright, John G., 5188 Cliff Drive, Ladner, British Columbia, by B. Miller. Collects Canadian revenues with perf. initials.

Address Changes

- Bellinghausen, Charles J., 725 North Derby, Derby, Kansas 67037
- Colby, Sylvester, 17 East 48th Street, New York, N. Y. 10017
- Mangold, Robert H., 12005 South Artesian Ave., Blue Island, Ill. 60406
- Richardson, Edward A., 114 Royal Dr., P. O. Box 939, League City, Tex. 77573
- Trager, George, 27719 Stardale Dr., Saugus, Calif. 91321

Previous membership total	383
New members	7
Reinstated	2
Current membership total	392

Notes and Comments

Prompt remittance of 1968 dues in the attached envelope will be very much appreciated. Although the practice of enclosing the annual dues notice in the September AR has come in for some criticism, this has proven to be the most economical procedure. The sending of separate formal statements by first class mail would entail considerable expense and only subtract from funds available for the expansion and improvement of The American Revenuer.

In this vein, contributions for the AR are always needed and members are strongly urged to write about their specialties. Bear in mind that a fact which seems obvious and elementary to you may be big news to someone else. The major obstacle to a bigger and better journal is a simple paucity of copy. The ideal situation would be something to interest every member in every issue. At least the broad categories should receive regular treatment.

CHAPTER MEETINGS

Various local chapters of American Revenue Association members hold regular meetings. If you are in the area at the time of the meeting, your presence would be welcomed. If you live in the area and are not now attending, come, meet your fellow revenuers.

Los Angeles. Third Sunday of each month at 7:30 p.m. in the library of the Los Angeles Philatelic Club, 417 South Alvarado Street, Los Angeles, Calif.

New York. First Thursday of the month at the Collectors Club, 22 E. 35th Street, New York, N. Y.

Seattle. Meet monthly at the Collectors Club of Seattle, 903 East Madison at Broadway, Seattle, Wash. Contact the chairman, D. C. Strock, 4109 25th Ave. S. W., Seattle, Wash. 98106, for details as to the time and dates of the meetings.