

The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

Member: National Federation of Stamp Clubs

Vol. 21, No. 9, Whole No. 199

November 1967

LIBRARY ADDITION

Through the courtesy of Ray W. Bidwell, ARA #703, the ARA library now has two copies of his book, *Series of 1941 Wine Revenue Stamps of the United States of America*.

This booklet contains a wealth of information on this issue of the wine stamps. It is available on the usual terms to members.

GRIGGS & SCOTT, G. W. H. DAVIS

Bruce Miller, ARA #732

The firm of A. J. Griggs & Bro., consisting of Andrew J. and Charles R. Griggs, was in the match business at Pittsburgh, Pa., as early as 1862. In 1864 Charles R. Griggs was replaced by Graham Scott, and the firm became Griggs & Scott, under which name a private die was ordered in that year (RO105). Scott dropped out in 1869, and Andrew J. Griggs continued as the sole proprietor until 1873, when he sold out to Davis & Company, owned by George W. H. Davis. In October 1875 the Griggs & Scott die was altered to read "G. W. H. Davis".

After 1878 neither Davis nor the Iron City Match Works, as the plant was known, are listed in the Pitts-

burgh city directory. In 1882-83 an "Iron City Match Co.," appears, but at a different address from that of Griggs and Davis.

From the above facts it seems reasonably certain that the black stamp of G. W. H. Davis (RO69), which exists only on silk paper, was last issued no later than 1878. The carmine stamp on watermarked paper (RO70), which was issued through January 1883, was most probably used by the Iron City Match Co., and as first issued no earlier than 1882. It is probably safe to assume that G. W. H. Davis was either connected with the Iron City Match Co., or sold them his obsolete private die sometime in 1882.

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- 1125 Wright, John G.
- 1126 Feret, Gregory V.
- 1127 Harnish, Herbert G.

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- 245 McKinney, W. A.
- 837 Nowak, Frank A.

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November 1967

26 Scully, Dr. F. J.

676 Smith, Fred S.

835 Steele, Allan W.

W. Bidwell. Collects dated revenues, wines, battleship series.

Part-time dealer in same.

Deceased

421 Pollard, Rowland P.

154 White, Donald G.

Address Changes

Baron, John F., P. O. Box 723, Lynwood, Wash. 98036.

Enschede, E. J., St. Nicolaaslaan 100, Odijk, Netherlands.

Feltus, Peter R., 4970 Desmond St., Oakland, Calif. 94618.

Krupnikoff, Gerald I., 212 Reservoir Road, Newington, Conn. 06111.

Nelson, Iver M., 350 Oakdale, Apt. 1411, Chicago, Ill. 60657.

O'Brien, John F., 6213 Conness Way, Sacramento, Cal. 95842.

Springer, Sherwood, 3761 West 117th St., Hawthorne, Cal. 90250.

Applications Received

Cappel, Dwight H., Radio Station WWSW, Hotel Sherwyn, Pittsburg, Pa. 15222, by B. Miller. Collects worldwide revenues, specializing in Japan and Japanese Occupation issues.

Ernst, Adolph, P. O. Box 1118, Palos Verdes Estates, Cal. 90274, by B. Miller. Dealer, "Unusual Stamp Service," including revenues of the world.

Snyder, Philip H., 321 Broadway, New York, N. Y. 10007, by B. Miller. Collects revenues in general.

Soderling, Arthur J., 19 North Clark St., Chicago, Ill. 60602, by Ray

Previous membership total 392

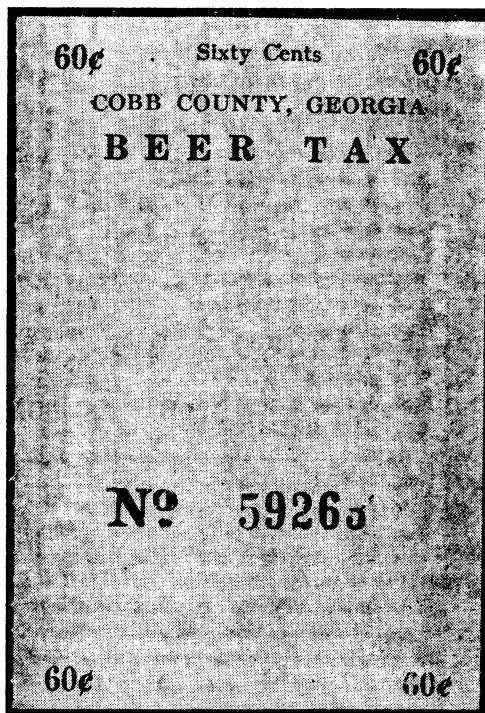
New members 5

Resigned 6

Deceased 2

Current membership total 389

STATE REVENUE NOTES
Charles H. Hermann, ARA #5



Georgia. The Cobb County, Ga. 60c red and green Beer stamp exists without Kennesaw Mt. and Commissioners signature in green.

Idaho. Idaho has discontinued the use of oleomargarine stamps on May 30th. A 12 oz. 7½c red stamp of the pressure type like the 10c that was shown in the February 1966 American Revenuer was in use at the time along with 5c violet and blue paper stamp and 10c blue.

Illinois. The \$5.00 Daily use hunting stamp of 1966 is in the usual design in orange with black overprint and red serial number on green paper, perf. 12½.

Indiana. \$2.00 orange red with black serial number, roul. 6½ is the Trout stamp for 1967.

Iowa. The \$3.00 Trout stamp void April 1, '67, is black lettering with green trout and serial number on silver surface paper.

Missouri. I have accumulated quite a collection of cigarette tax stamps of Missouri from Dr. Thill.

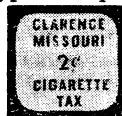
Decals:

Baldwin — 20 cigs. blue
 Bowling Green — 2c black and yellow
 Breckenridge Hills — 2c yellow



Crestwood — 2c grey
 Macon — 2c black
 Moberly — 2c green
 Pine Lawn — 2c green
 Richmond Heights — 20 cig. brown
 Village of St. John (no value) green
 St. Louis — 5c black
 Shelbina — 2c red
 Sturgeon — 2c orange
 University City — 20 cig. light blue
 Webster Grove — 2c green
 Washington — 2c red

Pressure type stamp:



Clarence — 2c blue



Fulton — 2c green
 Mexico — 2c red
 Montgomery City — 2c blue



Owensville — 2c blue

Type set:



Hermann — 2c black
 New Haven — 2c black
 Warrenton — 2c black

I use benzine to remove backing from these as the "scotch tape" type gum will ruin the stamps in time.



Minnesota. Minnesota has a 5th type 10c oleo stamp of the pressure type. This time the 1 of 10 is without serif.

Tennessee. Tennessee has added an 8c olive stamp to the long tobacco tax set. Like the 7c, it seems hard to pick up. It's the solid numeral type.

Texas. Texas is discontinuing the use of Malt liquor tax stamps Sept. 1. They will sell to collectors only in sheets of 10.

Permanent Beer stamps are now in use on the International Bridges for the beer brought across from Mexico, 7.81c blue and 32.51c olive green, black roul. 9½.

For some time these values had been handstamped on odd values.

Wisconsin. The 1 pound oleo stamp shown in the April 1967 issue of The American Revenuer is now black.

PORTO RICO

REVENUES R-1 to R-9—A complete set in beautiful mint full gum condition—a really rare set in unusual condition.

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Boynton Beach, Florida 33435

199

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Not U.S.A. or India—Must be scarce.

Realistic price.

Write

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ARA 886

32 Woolsey Road

Northwood, Middx., England

202

WANTED TO BUY —

The unusual in Revenue Stamps of Russia, Imperial and Soviet. Write 203

Jacques Posell

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Cleveland Hts. Ohio

A.R.A. 943

44118



All categories of

U. S. SPECIAL TAX STAMPS

Wanted for my collection

199

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4059 Garrett Drive

Columbus, Ohio

43214

Ohio Revenue Stamps

206

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For sale: Current revenues from Honduras, Nicaragua, Costa Rica.

202

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R153-160 WANTED

Specialized Material

Especially Plate Number Pieces

201

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REVENUE

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Sideline Material,

Tax Pairs and Foreign Revenues

200

JOHN S. BOBO

1668 Sycamore St.

Des Plaines, Ill. 60018

A Listing of "Ship" Cancellations On Civil War Revenue Stamps

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

(continued from last issue)

Narragansett Steamship Co.

This company was formed by Boston, Providence and New York capitalists to purchase the steamers "Bristol" and "Providence" from the bankrupt Merchants' S. S. Co. It was formed at the end of 1866. The Boston, Newport and New York S. B. Co., which had absorbed the Fall River Line, was in turn absorbed by the Narragansett S. S. Co. in 1869. They owned various other steamships.

Type N1. Blue cancel D.C. 23x16mm

Type N1a. Blue cancel D.E. 29x22.5mm

Type N1b. Manuscript cancel
purple ink 2 lines vert,

Type N1c. Manuscript cancel
black ink 1 line horiz.

Type N1d. Manuscript cancel
black ink 2 lines vert,

Type N1e. Blue cancel D.E. 32x23mm

National Steam Navigation Co.

This company was formed in 1863 by a Liverpool syndicate to run a line of steamships between Liverpool and the Southern States, apparently believing that the South was winning the war, which would give them a lucrative cotton trade. Capital stock was 700,000 pounds sterling and was raised to build three ships of around 4000 tons each. The names were changed as the war held on. Service began between Liverpool and New York about 1864.

Type N2. Blue cancel D.C. 22x14.5mm
(serifed)

Type N2a. Blue cancel D.C. 22.5x14mm

Type N2b. Blue cancel D.C. 22x14mm

Type N2c. Blue cancel D.C. 22x14mm

Neptune Steamship Co.

Begun in the 1850's when a disagreement occurred between Captain Williams and Benjamin Buffum, Sr. They separated and the former organized the Neptune S. S. Co. and in 1864 bought out the Commercial Steamboat Co. The company was ac-

tually chartered in 1864, though in existence long before that. The company joined with the Old Stonington Line, a Drew enterprise, to form the Merchants' S. S. Co. of Bristol, R. I., in 1866. The Neptune line was from Providence to New York.

Type N3. Black cancel 14mm circle
within a S.E. 30x24mm

Type N3a. Black cancel D.C. 23x14mm
Blue cancel D.C. 23x14mm

Type N3b. Blk. cancel D.C. 23x13.5mm

Type N3c. Black cancel S.C. 22mm

Type N3d. Manuscript cancel
2 lines horizontally

Type N3e. Blk. cancel D.C. 23x14.5mm

New Orleans & Vicksburg Tuesday Packet

This was a lower Mississippi river packet company. Reference to Eugene Klein's book, "United States Waterway Packet Marks," shows designs number 180 and 181, which identify this cancel. No. 180 gives the data, "New Orleans and Vicksburg Tuesday Packet, Frank Pargoud, J. W. Tobin, Master. Ed. Ryland, Clk." He gives the measurements of No. 181 as D.E. 28x23mm, which is within the usual limits of error. The wording of the cancel is identical and the dating within a month. I believe this cancel was used for freight receipts and used as needed for the mails.

Type N4. Blue cancel D.E. 28x22mm

New York & Baltimore Transportation Co.

This was an Inland Waterway ship company, using the Chesapeake and Delaware Canal Co. between Baltimore and the Delaware river and the Delaware and Raritan Canal to the Hudson river and New York City. Office in Baltimore, No. 3 Light St. Wharf, and Pier 1 North River in New York. This company used steam propellers.

Type N5. Black cancel S.C. 21mm

Type N5a. Black cancel D.C. 22x14mm

New York & Havre Steamship Co.

There is some doubt as to the identity of this cancel, as three ship lines used Havre as the French terminal port. I think it likely that it is the New York and Havre Steam Navigation Co., often called the Livingstone Line. They owned the S. S. Arago between 1855 and 1868.

Type N6. Dull blue cancel D.E.
31.5x23mm

New York & Philadelphia Steamship Co.

This is another doubtful identification. From what data I can find, I think it was a line formed by Captain Memnemon Sanford and Stanton Spicer which was organized in 1850, and was usually referred to as the New York, Cape May and Philadelphia route. They owned at least 7 or 8 steamers during the 1864-70 period.

Type N7. Red cancel S.C. 22mm

North American Steamship Co.

William Webb and others got control of the Central American Transit Co. and, after reorganization, renamed it the North American S. S. Co. This company took over the fleets of the other company both in the Atlantic and Pacific giving through service. All went well until they decided to invade the port of Panama, the territory of the Pacific Mail S. S. Co. A rate war ensued and the above company went bankrupt.

Type N8. Black cancel. D.C. 22x13.5mm

Northern Transportation Co.

This data taken from the book, "Steamboat Days," by Fred Erving Dayton, pages 94-96. Peter Comstock's Northern Transportation Line was started in the late 1820's and maintained through service, New York to St. Johns, Canadian border, on Lake Champlain. This company was in constant conflict with the Champlain Transportation Co., which was organized in 1825. Several steamboats were built for the company for use on Lake Champlain.

Type N9. Black cancel. D.C. 22x13mm

Northern Transportation Co. of Ohio

The data for this company is taken from the mortgage bond to which the stamp is attached. Apparently the company was in deep financial trouble as they gave a mortgage on all their real estate as well as on some 21 ships, some of which had a previous first mortgage on them. It was a Great Lakes shipping company, dealing mostly with freight shipping.

Type N10. Blue cancel D.E. 28x22mm

North West Packet Co.

Organized prior to 1864, by Captain William F. Davidson, to protect against irresponsible competition on the Minnesota river and on the upper Mississippi river from La Crosse to St. Paul.

Type N11. Black can D.C. 22x13.5mm

Type N11a. Black can D.C. 22x13.5mm

North West Union Packet Co.

In 1864 the North West Packet Co. proposed to run its boats through to St. Louis. It thus became an active competitor to the Northern Packet Co. and the Keokuk Packet Co. In 1868 the Northern Packet Co. and the North West Packet Co. consolidated to form the above company. One year later a compromise was effected with the Keokuk Packet Co. and a new organization was created, known as the Keokuk Northern Line Packet Co.

Type N12. Black cancel. S.E. 28x22mm

Blue cancel S.E. 28x22mm

Type N12a. Blue cancel S.C. 35mm

Type N12b. Blue cancel D.E. 44x42mm

Norwich & New York Transportation Co.

The company was organized in 1860 with \$350,000 capital. The company was formed to supply a connection for the Norwich and Worcester R. R. Co. Line which was from Norwich to New York. The Company commissioned the building of the City of Boston, which came out in 1861, and the City of New York, the following year.

Type N13. Blk. can. D.C. 22.5x14mm

Type N13a. Blue cancel D.E. 32x24mm

Type N13b. Blue cancel D.E. 27x22mm

(to be continued)



N - 3 C

N.I.C. of R.I.
Aug 1. 1863

N - 3 D



N - 3 E



N - 4



N - 5



N - 5 A



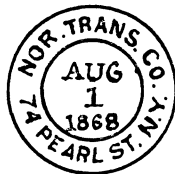
N - 6



N - 7



N - 8



N - 9



N - 10



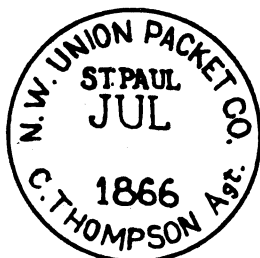
N - 11



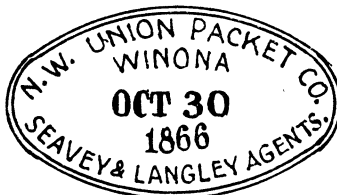
N - 11 A



N - 12



N = 12 A



N - 12 B
 PLATE 5



N - 13



N - 13 A



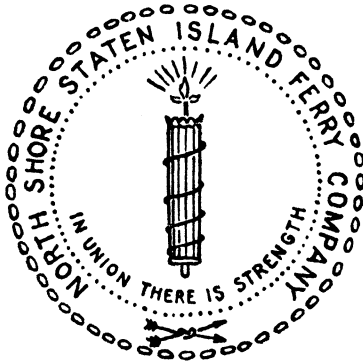
N - 13 B



N - 14



N - 14 A



N - 15



O - 1



O - 2



O - 2 - 1



O - 2 A



O - 2 A - 1



O - 2 A - 2



O - 2 A - 3



P - 1
PLATE 6



P - 1 A

Guatemalteco Problems

James C. Andrews, ARA #1075

Years ago my stamp collecting interests became centered in Guatemala, and now I have graduated from merely collecting the postal issues to collecting fiscals, papel sellado, and even coins. My first introduction to the fiscal issues was those that turned up, definitely unwanted, in a couple of small collections and odd lots I purchased. I was too Scotch to toss them out and ultimately I started to sort them and search for a listing.

A little later after I had had a hard time locating a copy of Forbin, I reprinted the Guatemala part and it was distributed to members of the International Society of Guatemala Collectors (ISGC) which I had joined not too many months before. For those that might be interested, this Society issues a journal "El Quetzal" to its members (\$3.00 a year) which includes notes and articles on stamps, stationery and fiscals.

Slowly as my fiscal collection grew, Forbin and Morley became more and more useless because of the lack of depth and being badly out of date. Other veteran collectors like Joe Murray and Fred Lauper, both of whom had large Guatemala fiscal collections, kindly fed me information and duplicates. However, it was not until the first draft of the catalog by Al Hilchey reached me, that I had the beginning of a good listing. Since the early draft I received, there is no telling how many times various pages have been revised, but the catalog now is the result of working with what probably are the four largest collections of Guatemala fiscals in the country, and the assistance of a number of other collectors.

Now a deadline, still indefinite, is approaching. The ISGC is preparing a handbook of Guatemala Philately. Volume I (Postal issues and history up to 1901) has gone to the printer, and Volume II is being worked on. Part of Volume II will include fiscals. It will be more detailed than either Forbin or Morley, but there is too

little space to include all of the Hilchey catalog. Thus an editing job is in progress, and this job has fallen on me.

As I started the editing, I realized that in some areas we still lack information, some of which is rather basic. The first break came when I was invited to go to Guatemala for two months as Director of the Technical Information Center of the U. S. A. E. C. exhibit "Atomos en Accion" which opened in the fall of 1965. This exhibit of the peaceful uses for various phases of atomic energy had sections to appeal to the general public up to the post-doctoral student, and was open seven days a week for four weeks.

Thus my collecting had to fit into a tight schedule that also included visits to interesting parts of the country and a climb up the active volcano Pacaya. From the fiscal point of view these trips turned out to be a gold mine. Much information was obtained from a couple of lawyers I met, and during a visit to the delightful native market in Chichicastenango, I ran into two fiscal stamps that are placed around packages of native made, very crude and strong cigars to indicate that an individual fiscal stamp for cigars had been placed on each cigar in the package. A year later a different printing of one was found. These were never seen in any stores in Guatemala City. At the same time a few of the individual cigar stamps were new to me, and the catalog.

Not all of the searching had a pleasant ending. In 1907 Guatemala issued a set of Beneficencia stamps printed by Waterlow. Many of these are quite common, but some perf. varieties exist that are hard to locate. The remaining stock of these had been in the vault of the Roosevelt hospital for years. In a fit of house cleaning they were destroyed a year or so before I started looking. It seems that the officials of the hospital approached some of my stamp collecting friends (fiends) who informed them that they had no value as they were only for fiscal and not postal use. Then later I heard of a

collector of match boxes. Since there are a few match stamps from Guatemala, I followed up the lead. The collection was nicely intact, except for the stamps that had been carefully removed because they covered part of the match box design.

A quest for the elusive Hipotecario revenues had a better ending. I found the source and after three hours of waiting and explaining, I was permitted to examine the stock and buy what I wanted. Since they are not normally sold to the public, this required special permission which was obtained only after I assured them that they were all going out of the country. The set was discovered to go up to the high value of Q25 (\$25) so I decided to limit my purchasing to the Q1 value and merely list the others in the catalog. Used copies can be found here and there but normally only the low values. A similar situation was found in Nicaragua. I was told that a license fee was necessary to purchase certain fiscals. Since no license was actually issued to me, I suspected that the fee ended up in a private pocket. At least in Guatemala I had no such fee requested.

Part of my "fun" was to try to obtain information on some of the current fiscal issues. This issue, first issued in 1943, is not without problems since there are many combinations of different perforations and roulettes. A request to talk with someone who could give me details got no place, but it did obtain for me an unexpected tour of the Tipografia Nacional, Grabados en Acero where all postal and fiscal issues are printed that are not contracted for. There I learned that the present set goes up to Q500. Previously Q100 was the highest reported.

A number of years ago the values of Q25 and up were withdrawn from sale to the public because of misuse and today are available only attached to the documents by the tax officials. Also, stamps removed from a document within a ten year period can result in a fine of ten times the amount of the removed stamps, and all documents must therefore be held for

a ten year period for audit upon request of the tax office. One of the most interesting documents I had a chance to examine was a deed written on Q1000 papel sellado with 19 of the Q500 revenue stamps added. I am hoping that after the ten year period is up I can persuade the owner to part with at least one of these top values. At least I do have a photocopy of the document for my collection until then.

From working on the catalog with Al Hilchey, I have become more and more aware that only by good fortune will any catalog be "complete." The Guatemala catalog still lacks bits of basic information, and at times it seems as if every answer produces two more questions. I have made a plea to a number of ARA members for help and loan of items. Many have helped, but the search is still active.

One of the fascinating aspects of fiscal collecting is the chance for the unexpected, and I am certain that others probably have better tales than I have. Forbin and most collectors have been familiar with the Waterlow fiscals of 1898 which were overprinted for both postal and fiscal purposes. The set was reissued in 1903 in different colors but still with the 1898 date, and again in 1913 with the date removed. Ten years ago I found what appeared to be an entirely different issue that was unlisted and unrecognized in any catalog or listing, but I was unable to establish a date. I first found copies up to 25c but later the 50c was located. Along came Al Hilchey's catalog with this issue listed in print for the first time with a 1911 date. Now to change the subject.

Guatemala maintains an Archivo Nacional in which a large number of documents are deposited by law. Furthermore, they are quite well indexed so that most can be located with little trouble once the system is learned. A public reading room is provided and the public, including foreign visitors, may withdraw whatever they wish to study. Since I am also interested in papel sellado, I spent some time looking for different pieces and making

photocopies of the older issues. In spite of earthquakes and revolutions, records may be examined that go back before the first Central American papel sellado of 1640-41. While searching for the various issues through the years, I found that in 1908 there was a shortage of papel sellado for some months and that fiscal stamps were authorized to be used as a temporary measure. These are each tied to the document with a dated cancel and the documents themselves are dated and bound permanently in large books arranged by date. The stamps used for this purpose include the new-found issue and thus a date of lot later than the middle of 1908 was established. In design they are similar to the later undated issue of 1913, but there are small differences that make them easy to spot with the naked eye. The easiest difference to spot is the sharp shoulders on the top and bottom frame lines in contrast to the smooth curves on the 1913 issue. The general details of the engraving are so similar to the 1903 and 1913 issues that there is a good chance that Waterlow also printed them. I have not yet had an answer to a letter to Waterlow and it is possible that their records will not be able to help. Who can contribute to our small pool of information? Does anyone have large pieces of these with marginal markings? My collection includes nothing larger than blocks of four and nothing large has been examined. Yes, HELP!

As a matter of fact the first issue of 1893 is not without problems. The denominations up to 25c are not hard to find, but does the 50c listed by Forbin and Morley even exist without the 1899 or postal overprints? The 1899 overprint is a scarce item, but the postal overprint is easy to find. These are all on a basic stamp that is a dark blue. There are three possibilities to explain the absence of the stamp without an overprint. One, the stamp is so rare that in spite of the listing by Forbin, no copies have wandered into collections. But also no copies were located in the Archivo Nacional. Two, although it was listed it was never actually released. If this is the

case then where did Forbin obtain the information that it was a listed item for general use? Third, could there have been two printings. One used in 1898 with a color so similar to the 1903 issue that they can not be separated, and the other used for the various overprints. The present lack of any of the 1903 issue with earlier cancels and the use of other revenues, 1895 issue, on the 1898 documents I saw make this seem improbable. There is also no evidence for multiple printings of the lower values although there are many color shades available. The high values of the 1898 issue, 1p, 5p and 10p, appear to have been completely used for postal overprints as no copies have been seen or reported used for fiscal purposes.

There are quite a few gaps in the present information. About 1930 a consular issue was released and then discontinued within three or four years. Five values are known and a sixth remembered by an ex-official of the government. Even the exact date is up in the air by a few years. The listing of the tobacco and liquor issues is incomplete. Decrees announce the series designation for many items that have not turned up and, of course, may not have been printed if there was no call for them. Another problem is the minor varieties of the issues of 1883-84, 1885-86 and 1887-88. Full sheets of the 1881-82 issue which is similar are in the collections of Roger Frigstad and myself, but on the later issues one is indeed fortunate to find even a pair, and to date I have not seen even one block of 4. Another sleeper that has come up for air is a lithographed variety of the 1913 1p. Possibly other denominations exist also. The exact date and printer are also in question.

Papel sellado is yet another complete story in itself. For those who have not run into it before, papel sellado, literally stamped paper, carries a government seal and is sold as a tax raising device for use by lawyers and others for legal purposes. It was first used in Spain in 1636 and the first sheets for use in the new world appeared early in 1640 and dat-

ed 1640-41 for a two year period of use. Until in the 1870's there were four denominations and new series appeared every two years generally. Since paper was scarce, unused sheets that were out of date were restamped, resellado, for use in later years. A curious fact not yet explained is that the restamped sheets follow a strange date pattern. An original sheet of 1704-05 will be restamped for the dates 1705-06 and not 1706-07 as might be expected. However, multiple restampings are not uncommon. I have one sheet that carries an original date of 1796 with seven additional dates up to 1828. A quick glance at a history book will show all the political changes during these years. A catalog has been started, but will not follow the normal catalog pattern since there may be almost an endless combination of dates. The present estimate is that at least 2000 to 2500 different pieces may exist.

Back to timbres fiscales. Help and more help is still needed. As mentioned above, many members have responded to my pleas, but I'm still searching. For a reasonable approach to the problem of establishing prices, a knowledge of quantity available is needed. The most interesting change is in the 1894 issues which carry a fairly high value in Forbin. A few years ago a tremendous number of sheets turned up in Guatemala and for a period were used to wrap produce in the central market. What the

gum may have contributed to the flavor of the food is unknown although I have tasted worse gum on some U. S. stamps. Full sheets can still be bought for under 10c for the sheet of 70.

Needless to say, any member with Guatemalteco material may be able to help if he will drop me a note. (Box 323, Argonne, Illinois 70439).

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