

The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

Member: National Federation of Stamp Clubs

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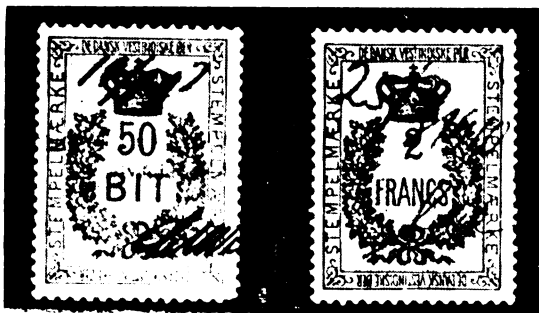
March 1968

VIRGIN ISLANDS (U. S. A.)

Why Ignore the Revenue Stamps?

By Roger B. Preston

(Reprinted from The POSTHORN)



The 1907 Danish Revenue Issue for the Danish West Indies

It is unfortunate that so many collectors restrict their interests to catalogued material, ignoring related sidelines such as revenue issues. By so doing, they miss a lot of interesting things, and likely philately in general suffers. A case in point is the matter of the intriguing revenue issues of the Danish West Indies, and those later issued by the Virgin Islands (U. S. A.).

It was not until 1907 that the government of the Danish West Indies decided to make use of adhesive revenue

stamps, however printed revenue "stamped paper" had been in use there for many years. Unfortunately this paper is now difficult to locate; it was used for deeds, contracts, etc. The oldest piece that I know of is on display in a museum maintained by the National Park Service in one of the National Historic Sites in Christiansted, St. Croix, it is the deed for that building situated at 55 Company St., and is dated 20 August 1806. In the upper left corner is imprinted the royal cipher of Christian VII, King

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of Denmark, in addition it has "NUM. 38" on one side and the value "10 RIGSDALER" at the other side.

When the adhesive revenue stamps were introduced in 1907 an "Ordinance" containing 85 paragraphs was issued indicating fees to be collected on bonds, stocks, contracts, leases, insurance, deeds, testaments, etc. It was specified that marriage contracts would be taxed at 25 Francs, but that divorces were to be tax free!

It was specified that the "stamped paper" (stamp design) should be marked with the Danish coat of arms and crown, and that "stamps are to be issued at the rates decided by the Minister of Finance (of Denmark) who also decides the form and typography of the stamps." The design chosen by the Danish Ministry, for the colonial revenue stamps was an almost exact copy of the corresponding revenue stamps then in use by the mother country, with the name design

changed. Both series were printed on the same watermarked paper.

During the past thirty years it has been my good fortune to visit St. Thomas frequently, sometimes three or four times in a month. During these visits I have been fortunate enough to pick up the following values of the 1907 Danish revenues, which I think represent all values issued; however, there are rumors that there might have been a 100 Franc value produced. Further it has also been stated that the 5 Franc and the 10 Franc values might possibly exist imperforate, a rumor which I very much doubt. The Danes didn't make errors like that.

Watermarked Crown — Perf. 12

10 Bit Red on Apple Green

50 Bit Sage Green

1 Franc Red on Light Drab

2 Franc Grey Black on Light Grey

3 Franc Red on Dull Grey

- 5 Franc Blue
- 7 Franc Red on Yellow
- 10 Franc Yellow
- 50 Franc Brown on Pink

Two provisional surcharges are known on this issue of Danish West Indies revenues, these are:

- 10 Bit printed black surcharge (4½ mm in height) "10 Bit" on the 50 Bit stamp
- 50 Bit printed black surcharge of "50 Bit" on the 3 Franc stamp

My copy of the 10 Bit provisional surcharged stamp shows use on March 30, 1917; the last full day of Danish rule of the islands, so we can be sure that it was produced during Danish rule. The islands were formally turned over to the United States government at 4:00 p.m. on March 31, 1917.

As yet, I cannot definitely state how long these Danish revenue stamps could legally be used after transfer of sovereignty. It is a recorded fact that postage stamps were valid in the islands until October 1, 1917—or for six months. Unfortunately most of those now offered, with cancellations after date of transfer when on cover show them to be "philatelic made to order" stuff with improper postal fees made up of an unlikely combination of United States and Danish West Indies values—interesting but of small value! In any event, I find that revenue stamps were used for many months after the transfer date; I have noted copies used as follows:

10 Franc stamp used on January 12, 1918; 10 months after transfer.

50 Bit/3 Franc used on August 3, 1918; 16 months after transfer.

10 Bit stamp used on September 24, 1918; 17 months after transfer.

The surcharged 3 Franc stamp (with 50 Bit overprint) has always intrigued me. I'm sorry to say I have never been lucky enough to locate a copy for my collection, but I know of two collectors who own used copies; one collector submitted his copy for inspection.

Just when the United States Government introduced their own series of adhesive revenue stamps, to supersede

the Danish stamps remains an unanswered question. The earliest date of use that I know of are found on a deed executed in St. Croix on March 1, 1920. Likely the pressure of war work in 1917 and 1918 prevented the Bureau of Engraving and Printing from trying to bring out any new revenue stamps for the Virgin Islands (U. S. A.)

The stamps finally released were an adaptation of the Danish design; the wording being changed from Danish to English, with the American eagle replacing the Danish crown, the colors closely duplicating those used before. Although an official United States Government issue (they should be so cataloged by Scott), they are not valued in dollars and cents, but in the bit and franc currency then commonly used in the former Danish West Indies. The DWI franc had an exchange value of 20c in U. S. currency.

The fact that the first issue of United States revenues were in a currency other than that used in the United States is not as strange as it might at first seem. Under the terms of the purchase of the islands, the agreement between Denmark and our country required that all contracts were to remain in effect; as a result the Dansk-Vestindiske National Bank (The National Bank of the Danish West Indies) continued to issue paper money in Francs for almost twenty years after the islands passed under the rule of the United States. The bank held a Royal charter which gave them the right to issue currency for a hundred years and that right was respected by the United States until the charter expired during the middle 1930's. The bank is now known as The Virgin Islands National Bank. Under Danish rule the bank had been the depository, as well as point of issue, for all revenue stamped paper, and today the V. I. National Bank is still the distributing agency for all revenue stamps; you have to get them from the bank, they cannot be procured from the Virgin Islands Treasury Department (locally known as the Department of Finance), however that

department requisitions needed stamps from the Bureau of Engraving and Printing in Washington.



**The First United States issue
Unwatermarked — Perf. 11**

- 10 Bit Orange Red on Apple Green
- 50 Bit Green on Green
- 1 Fr. Scarlet on Sage Green
- 2 Fr. Pearl Gray on Gray
- 3 Fr. Rose Red on Cobalt
- 5 Fr. Blue on Blue
- 7 Fr. Rose Red on Yellow
- 10 Fr. Orange Yellow on Yellow
- 50 Fr. Bistre on Rose Red
- 100 Fr. Black on Vermilion

It is evident that the colors had not been decided upon when the plates for these stamps were made up because I have a copy of the 5 Franc stamp (blue on blue) which was definitely printed from two press runs. I am of the opinion that the other single colored stamps (50 Bit, 2, 5, and 10 Franc values) were likely also produced from double plates.

These stamps were in use for many years, but strange to say the colors seem to be very constant. I have not noticed any pronounced shades of color, but there are perforation var-

ieties to be searched for. I know of four values with perforation 10, perhaps other values might have been used with that perforation. Below are the ones that I know exist:

Unwatermarked — Perf. 10

- 10 Bit Orange Red on Apple Green*
- 50 Bit Green on Green
- 5 Fr. Blue on Blue
- 10 Fr. Orange Yellow on Yellow

*So far only known with handstamped surcharge for the St. Croix cigarette tax.

Within the next few years there were three instances where provisional surcharges or provisional revenue stamps were resorted to on the island of St. Croix.

**U. S.
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Tax Paid and Foreign Revenues

219

JOHN S. BOBO
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WANTED for my collection—

handstamped or printed cancellations on all U. S. Revenue issues through 1881.

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ARA 806

205

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THE REVENUE STAMPS OF PUERTO RICO

Compiled by John S. Bobo

RECTIFIED SPIRITS STAMPS

By Oliver J. Williams

(from the Bureau Specialist, Sep. '43)

How many collectors have had occasion to notice the last listing in Scott's Specialized Catalogue? We refer to the U. S. wines of 1933-34 overprinted for the express purpose of denoting the payment of the additional excise tax on rum imported from Puerto Rico. The bottles bear the familiar pink liquor strips, while the additional tax is evidenced by a stamp or stamps on the case. Scott's listing shows the correct values overprinted, but no effort is made to detail the various types. We hope the following tabulation, although not illustrated, will in some measure fill in this void.

What we call Type I is the only type to appear on all values and was applied at the Bureau. Type II and Type III are printed, but up to this time we have not been able to ascertain if they were prepared by the Bureau. The rubber stamp and mimeographed types were applied by individual revenue collectors.

Type I is the most common type and the earliest date of use known is Feb. 15, 1938. We have seen Type III however, used Dec. 18, 1937. While Scott gives the date of issue as 1934, we believe that these stamps were first used in 1937.

Scott's numbering system is used in this listing. The 1/2c through 30c are the small stamps inscribed SERIES of 1934. The 40c and \$1 are the large stamps similarly inscribed. The 36c, 50c, 60c 72c and 80c are the 1933 re-issues of the 1916 series. The prices quoted are merely to indicate the relative scarcity of the stamps.

Type I

Black print, two lines, letters 0.11" high, sans serif. RECTIFIED SPIRITS 0.88", PUERTO RICO 0.63". On the small stamps the lines are 0.35" apart and 0.50" on the large stamps.

RE-1	1/2c green	-----	\$1.50
RE-2	1c "	-----	.65

RE-3	2c	"	-----	.50
RE-4	3c	"	-----	1.25
RE-5	4c	"	-----	.85
RE-6	5c	"	-----	1.00
RE-7	6c	"	-----	.50
RE-8	10c	"	-----	1.00
RE-9	30c	"	-----	2.00
RE-10	36c	"	-----	4.00
RE-11	40c	"	-----	3.50
RE-12	50c	"	-----	1.25
RE-13	60c	"	-----	.40
RE-14	72c	"	-----	1.00
RE-15	80c	"	-----	1.25
RE-16	\$1	"	-----	2.00

Type II

Black print, two lines. Small stamps, letters 0.11" high, RECTIFIED 0.93", SPIRITS 0.65", space between lines 0.43". Large stamps, letters 0.13" high, RECTIFIED 0.96", SPIRITS 0.73", space between lines 0.72".

RE-17	1c green	-----	\$2.50
RE-18	2c "	-----	2.00
RE-19	5c "	-----	2.75
RE-20	6c "	-----	2.00
RE-21	50c "	-----	2.75
RE-22	60c "	-----	1.50
RE-23	72c "	-----	2.00
RE-24	80c "	-----	3.00

Type III

Red print, two lines. Letters 0.11" high, serified. On small RECTIFIED 0.98", SPIRITS 0.96", space between lines 0.54". Large stamps, RECTIFIED 0.98", SPIRITS 0.93", space between, 0.85".

RE-25	2c green	-----	\$2.00
RE-26	4c "	-----	1.75
RE-27	5c "	-----	2.00
RE-28	6c "	-----	1.50
RE-29	50c "	-----	2.50
RE-30	60c "	-----	1.75

Type IV

Purple rubber stamp, two lines. Letters 0.20" high, sans serif. RECTIFIED 0.95", SPIRITS 0.72". Space between lines, 0.51".

RE-31	2c green	-----	\$1.50
RE-32	4c "	-----	1.00
RE-33	36c "	-----	5.00
RE-34	40c "	-----	2.75
RE-35	60c "	-----	.75
RE-36	72c "	-----	1.50
RE-37	80c "	-----	2.50

Type V

Same as Type IV, but red violet rubber stamp.

RE-38	1c green	-----	\$2.00
RE-39	2c "	-----	2.00
RE-40	3c "	-----	2.00
RE-41	40c "	-----	3.50

Type VI

Purple rubber stamp, two lines. Letters 0.20" high, serified. RECTIFIED 0.87", SPIRITS 0.65". Space between lines, 0.55".

RE-42	1c green	-----	\$2.00
RE-43	2c "	-----	1.50
RE-44	3c "	-----	2.50
RE-45	4c "	-----	2.00
RE-46	6c "	-----	1.00
RE-47	50c "	-----	2.50

Type VII

Blue rubber stamp, two lines. Letters 0.14" high, serified. RECTIFIED 0.97", SPIRITS 0.73". Space between lines, 0.22".

RE-48	40c green	-----	\$5.00
RE-49	72c "	-----	5.00

Type VIII

Black mimeograph, three lines. Pica type, caps and lower case. "RECTIFIED", first line: "SPIRITS", second line (single line spacing); "PUERTO RICO", third line. Space between second and third lines, 0.57".

RE-50	40c green	-----	\$5.00
a. "t" of "Spirits" struck over "S"			

New Issue Stamps

Special stamps prepared for use on rectified spirits from Puerto Rico. Portrait of G. S. Boutwell. RECTIFIED SPIRITS PUERTO RICO at top, UNITED STATES INTERNAL REVENUE at sides. White wove paper, unwatermarked, roulette 7.

1942

RE-51	½c red	-----	—
RE-52	1c dark brown	-----	.40
RE-53	2c green	-----	.50
RE-54	3c violet	-----	—
RE-55	4c olive green	-----	.40
RE-56	5c orange	-----	1.00
RE-57	6c orange brown	-----	.50
RE-58	10c violet	-----	—
RE-59	30c red orange	-----	—
RE-60	36c yellow	-----	—
RE-61	40c maroon	-----	—
RE-62	50c light green	-----	—
RE-63	60c light brown	-----	.30

RE-64	72c ultramarine	-----	1.00
RE-65	80c gray	-----	—
RE-66	\$1 purple	-----	—

PUERTO RICO CATTLE FEED

Size of regular postage stamp.
"10 cents" in red and "Cattle Feed" in black.

PUERTO RICO CIGARS

Cancelled 1912 — Inscription reads above "Government of Puerto Rico" in center, both sides of the same "Treasury Department", on lower line "Bureau of Internal Revenue" three times repeated. Excise Tax and number of cigarros on both ends. Printed in black on colored paper like green, blue, pink or yellow.

5c yellow scroll work, on pink paper 25c on 10 cents (50 cigarros) red overprint (larger than other stamp) (The above from Hartman's notes in July 1915 Philatelic West. No further information until Bureau of Engraving and Printing reports in B. I. A.)

Series of 1932—Tax \$10 to \$20 M. 25 cigars (last printing listed in year ended 6/30/45)

25 cigars overprinted "Precio al consumidor no mas de 3c cada cigarro" printed in years ended June 30, 1947 and 1948

Series of 1933—Tax \$10 to \$20 M. No denomination shown — listed for year ended June 30, 1941, could be typographical error for "series 1932"

Series of 1936—Tax \$10 M.

25 cigars
Series of 1937—Tax \$10 to \$20 M. 20 cigars

Series of 1939—Tax \$10 per M. 10 cigars

Last printing of cigar stamps shown is for year ended June 30, 1948. The only listing after that is for 4,064,280 obsolete and destroyed in year ending June 30, 1951. No denominations, series, or details shown.

Article in American Revenuer says "long strip stamp encircling the box, mostly black on colored paper—yellow, blue, gray, or pink. Value is on stamp."

CIGARETTES

1931—Provisional—Rate \$4.50 per M.
Overprinted in black reading down
in two lines DIEZ CIGARILLOS
VALOR 4½ CENTAVOS

14A 10 on 20 cigarettes red (#10-B)

1931—Provisional—Rate \$9.50 per M.
Overprinted in black reading down
in two lines DIEZ CIGARILLOS
VALOR 9½ CENTAVOS

14B 10 on 20 cigarettes red (#10-B)

1931—Provisional—Rate \$3.50 per M.
Surcharged in two lines in black
reading down DIEZ CIGARRILLOS
VALOR 3½ CENTAVOS or
VIENTE CIGARILLOS VALOR 7
CENTAVOS

15 10 cigarettes red (3½c)

16 20 cigarettes red (7c)

1932—Provisional—\$3 rate. Surch. in
two lines in black reading down
16 CIGARETTES 4 8/10 CENTS

17 16 cigarettes red (on #10)

1932—Inscribed "series of 1932, \$3
per M"

18 10 cigarettes red (3c)

19 20 cigarettes red (6c)

1938—Inscribed "series of 1938, \$3
per M"

20 16 cigarettes red (4 8/10c)

1939—Provisional—\$3.50 rate. Surch.
VALUE 3½c or VALUE 7c in 2
lines in black.

21 10 cigarettes red (3½c)

22 20 cigarettes red (7c)

1939—Provisional. Surcharged in two
lines in black DIEZ CIGARRILLOS
VALOR 3½ CENTAVOS

23 10 cigarettes red (3½c)

24 20 cigarettes red (7c)

1939—Provisional. Surcharged in two
lines in black TEN CIGARETTES
3½ CENTS or TWENTY CIGARETTES
7 CENTS

25 10 cigarettes red (3½c)

26 20 cigarettes red (7c)

1939—Provisional. Surcharged in two
lines in black reading down DIEZ
Y SEIS CIGARILLOS VALOR 5
6/10 CENTAVOS

27 16 cigarettes red

1939—Inscribed "series of 1939, \$3.50
per M"

28 10 cigarettes red (3½c)

29 20 cigarettes red (7c)

1941—Provisional. Surcharged in two
lines in black horizontally VALUE
4c or VALUE 8c

30 10 cigarettes red (on #28)

31 20 cigarettes red (on #29)

1941—Provisional. Surcharged in two
lines in black reading down VAL-
UE 4 CENTS or VALUE 8
CENTS

32 10 cigarettes red (on #28)

33 20 cigarettes red (on #29)

1941—Provisional—surcharged in two
lines in black reading up, TEN
CIGARETTES 4 CENTS or
TWENTY CIGARETTES 8 CENTS

34 10 cigarettes red (on #28)

35 20 cigarettes red (on #29)

1941—Provisional—surcharged in one
line in black reading down
VALUE 6 4/10 CENTS

36 16 cigarettes red (on #27)

1941—Inscribed "Series of 1941, \$4
per M"

37 10 cigarettes red (4c)

38 20 cigarettes red (8c)

38A 20 cigarettes black (8c)

Noted in Bureau Specialist (on
#38-A) that it is a crude imita-
tion of #38. Stamp listed was
used by P. R. Tobacco Corp. April
5, 1943, Bayamon, P. R. A note
in American Revenuer, volume 2,
page 74 (1948) says: "A stamp
with the same design and value
in black on lighter blue was af-
fixed to locally made cigarettes.
None locally made at present."
These same remarks appear to
apply to all the black stamps list-
ed hereafter.

1942—Provisional—\$4.50 rate. Sur-
charged in one line in black read-
ing down VALUE 4½ CENTS or
VALUE 9 CENTS

39 10 cigarettes red (on #37)

40 20 cigarettes red (on #38)

1942—Provisional—\$4.50 rate. Sur-
charged in two lines in black
reading up TEN CIGARETTES
4½ CENTS or TWENTY CIGAR-
ETTES 9 CENTS

41 10 cigarettes red (on #37)

42 20 cigarettes red (on #38)

1943—Provisional—\$6.50 rate—surch.
in one line in black reading up
6½ CENTS or 13 CENTS

42A 10 cigarettes red (on #37)

- 43 10 cigarettes red (on #41)?
- 44 20 cigarettes red (on #42)?
- 45 20 cigarettes red (on #38)?
- 45A 10 cigarettes black (dated 1941 rate \$4.00 M, but value changed to 6½c by insertion of slug. Appears to match #38A except for value in money being incorrect for rate)

- 1943—Series of 1943, rate \$6.50
- 46 20 cigarettes (inscribed)
- 46A 20 cigarettes red (overprinted 13c on #38 in two lines horizontally VALUE 13c.
- 1947—Provisional—On series of 1943, \$6.50 rate
- 47 20 cigarettes overprinted
VALUE .15

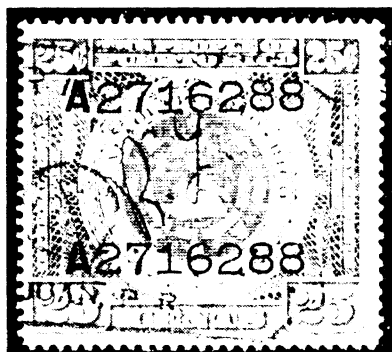
- 1947—Series of 1947—Rate \$7.50 M
- 48 20 cigarettes

- 1951—Series of 1951—Rate \$9.50 M
- 49 20 cigarettes
- 1953—Provisional
- 49A 10 cigarettes black (on #45A) VALUE 10½ cts, reading up, blk.
- 50 20 cigarettes red (on #46) overprinted 21c
- 51 20 cigarettes red (on #48) overprinted 21c
- 52 20 cigarettes red (on #49) overprinted 21c
- 53 20 cigarettes red (on #55) overprinted 21c
- 54 20 cigarettes red (on #49) overprinted 25c
- 54A 10 cigarettes black (on #45A) overprinted in red reading up VALUE 21 CENTS

- 1954—Provisional
- 54B 20 cigarettes on 10 (17c on 6½c) black on light blue overprint in red "20" at top "17 Cents" in bottom in two lines
- 1954—Series of 1951—Tax rate \$8.50
- 55 20 cigarettes
- 1953—Series 1953—printed in Spanish smaller stamps
- 56 20 cigarettes, value 19c, red
- 57 20 cigarettes, value 21c, red
- 58 20 cigarettes, value 27c, red
- 1956—Provisional
- 59 20 cigarettes (#46) overprinted 13c (should be 23c?)
- 60 20 cigarettes (#49) overprinted 23c

COFFEE INSPECTION

Date not known—overprinted in black in two lines COFFEE INSPECTION on Excise Tax \$5 blue (on Excise Tax #17)



INTERNAL REVENUE

- 1901—37x28 mm, American Eagle
 - 1 \$1 rose
 - 1902—Same, lithographed
 - 2 \$2 black
- Above from Forbin, none known to me till Series 1938.
(to be continued)

REVENUES AT VEXOS 1968

The fifth annual Valley Exhibition of Stamps (VEXOS), sponsored by the Greater Valley Philatelic Society was held at Van Nuys, California, March 9 and 10. Out of 38 exhibits comprising 88 frames, two showings were devoted exclusively to revenues. "United States Playing Cards" in five frames shown by Homer Landis (ARA #77) took First Place Trophy and Blue Ribbon in Section I, United States and United Nations. Mr. Landis has been an indefatigable exhibitor and consistent trophy winner, and is to be highly commended for his efforts on behalf of the hobby. Two frames of "The Realm of Tax Paid" were shown by Irvin Burns (ARA #388). Also shown by Mr. Burns were two frames of "Seldom Seen Stamp Americana," featuring "Cinderella" and peripheral revenue material, such as boating stamps and license and royalty stamps.

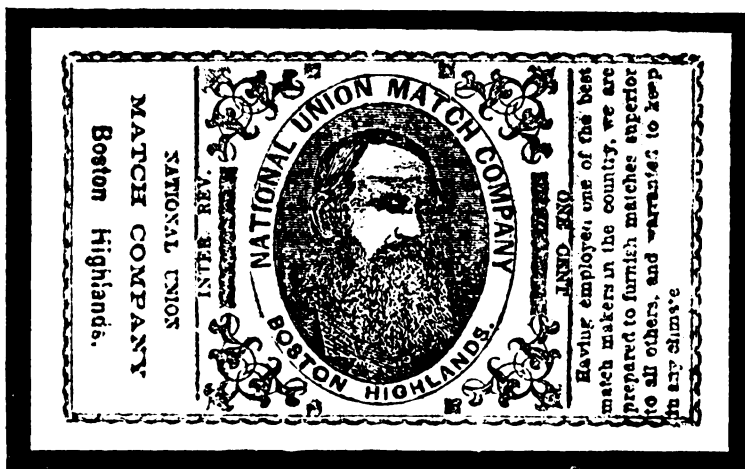
**THE NATIONAL UNION
MATCH COMPANY
A "Phantom" Match Wrapper
By Bruce Miller, ARA #732**

The field of private match stamps is not without its enigmas and "phantoms". One of these, designed in imitation of the stamp of John J. Macklin & Company, and purporting to have been used by a firm in Peoria, Illinois, will be discussed in a later article. The other bears the name of the National Union Match Company and at first glance appears to be a stamped wrapper similar to those used by Byam, Carlton & Company and others. Closer inspection of this wrapper, however, reveals that although the words "Inter. Rev. One Cent" are present, the words "United States" or the initials "U. S." are nowhere to be found. The reason for this unusual omission is very simple—the wrapper is no stamp at all, but a fraud, intended to pass as a private die stamp without at the same time incriminating itself as a counterfeit.

The exact origin and history of this bit of chicanery are still somewhat doubtful; the Boston Revenue Book, quoting a letter received from "a gentleman who was in the match business at the time it appeared," attributes it to "a man by the name of Comee . . . sometime about 1876 or 1877 . . ." However, the National Union Match Company appears in the

Boston directory for the year 1865 only, at 32 Merrimac Street, and the sole party named in connection with it is one Pecallies Clark. Thomas W., James T., and Dennis F. Comee were all in the match business in Boston at various times during the 1860's, but none seems to have been in any way connected with the National Union Match Company. The most reasonable conclusion is that the memory of the "gentleman in the match business" was not wholly reliable after a lapse of some 30 years. To quote this unnamed individual further: "(he) used it to pass for a stamp and deceive the public and the Government to the benefit of his own pocket. The use of it was very short lived and (he) was arrested, tried, and, I think was let off by a (ridiculous) fine of \$50. His object was to imitate one of the Byam, Carlton & Co. wrappers, into whose trade he had to cut for the sale of these 'Union Match Co.' goods."

There seems no reason to dispute the above facts, other than the informant's confusion regarding the names and dates. The \$50 fine was the penalty provided for the first offense of selling unstamped goods. Evidently no stiffer charge could be levied, since the National Union wrapper, although certainly not an authorized stamp, was at the same time in no legal sense a counterfeit or imitation of such a stamp. It was in fact no more than a match wrapper on which



the words "Inter. Rev. / One Cent" incidentally appeared.

In summary, the available evidence would indicate that the National Union wrapper was used sometime between September 1, 1864 (when the match tax became effective) and July 1, 1866 (when the 1865 Boston directory was superseded by the next edition, from which the National Union Match Company is absent). Doubtless Mr. Pecallies Clark's firm was a shaky shoestring operation, and the \$50 fine, plus the prospect of having to pony up with the match tax, wrote finis to the whole business.

The general layout of the National Union wrapper, and particularly the floral corner ornaments in the central section, bears a considerable resemblance to the legitimate wrappers used by Byam, Carlton & Company in 1865-66. The portrait is presumably that of Pecallies Clark, and his audacity must be admired.

The wrapper is printed in black on manila tissue paper. The central oval with portrait is a wood-cut cliché, while the border and lettering are type-set. The identity of the printer is unknown, as is the quantity produced or used. The writer has seen 3 copies of this wrapper, and it is undeniably scarce. The total number of copies extant has been given by Perry and Holcombe as possibly 6. (See "The National Union Match Company" by Elliott Perry and Henry W. Holcombe "Mekeel's", January 27, 1941.)

SECRETARY'S REPORT

Secretary-Treasurer Bruce Miller
521 Alster Ave.
Arcadia, Cal. 91306

New Members

1132 Soderling, Arthur J.
1133 Cappel, Dwight H.
1134 Ernst, Adolph
1135 Snyder, Philip H.

Deceased

853 Foster, Jerome B.

Applications Received

Alfano, Louis S., 2148 East 38th St.,
Brooklyn, N. Y. 11234, by Secre-

tary. Collects USIR, Scott and non-Scott, including beers, narcotics, tax paid.

Barber, William A., 42 Simsbury Rd., Stamford, Conn. 06905, by Josef Schonfeld. Collects British embossed revenues.

Suhr, Robert B., 14675 Horseshoe Dr., Saratoga, Cal. 95070, by Secretary. Collector, no interests specified.

Woodward, Ernest F., 821 North 16th St., Montebello, Cal. 90640, by Secretary. Collects USIR.

Address Changes

Burton, Carl E., Main Street, RR #1, Box 404, Rindge, N. H. 03461.

Collectors Club of Seattle, 915 East Harrison, Apt. 201, Seattle, Wash. 98102.

Mongan, Arthur, 12432 Pretoria Dr., Silver Spring, Md. 20904.

Sternad, Frank A., P. O. Box 813, Healdsburg, Cal. 95448.

Previous membership total - 392

New members ----- 4

Deceased ----- 1

Current membership total -- 395

The above report, appearing here in the March issue, is actually that originally scheduled for the **January** issue. The report given in the January issue was that for February, while the March report appeared in the February issue! The April report will be printed in the April issue (I hope!) If this all sounds confusing—let's face it, it IS confusing, and was brought about by the loss of copy in the mail. My apologies to the new members and membership applicants listed who may have been wondering why their names have failed to appear as scheduled in the monthly reports.

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205

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The American Revenuer

STAMPED PAPER FLAW

Anthony Giacomelli, ARA 448

Here is an interesting item shown on the next page, for the specialist in Revenue Stamped paper or it may be of interest to anyone. The item shown is Scott's number RN-D1.

If you look close at the bottom of each check, you will see, where the arrow is pointing, there is a large gouge or scratch. This was probably done by rough handling of the die or its coming in contact with another hard object.

The fault starts in the fat upper part of the "2" and continues straight down, forming a colorless line and continuing into and across the foot of the "2" and across the frame line of the die. There is also a small scratch starting from the beginning of the number two, that is the starting loop. It goes straight down but does not quite touch the lower half of the number.

I have found more than three of

these checks and I would say that this would constitute a true variety, "a scratched plate." What do you think? If you fellow revenueurs look at your material, no doubt many other flaws, cracked plates, and broken dies would be found. Happy hunting.

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Columbus, Ohio
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Ohio Revenue Stamps

206

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No. 61

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