

The AMERICAN REVENUE ASSOCIATION REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

Member: National Federation of Stamp Clubs

Vol. 22, No. 6, Whole No. 206

June 1968

Fiscal Stamps of Serbia

UNDER GERMAN OCCUPATION: 1941-1945

By William Ittel, ARA 519

On the night of March 26-27, 1941, a group of young Serbian airforce officers occupied strategic Belgrade offices and government buildings, threw out the government of Yugoslav regent, Prince Paul, and proclaimed the majority of seventeen year old King Peter II. On that night were born the revenue stamps illustrating this article. So too, began a dismal period for Yugoslavia.

The Yugoslav regent had walked a delicate tightrope vis-a-vis Hitler's expanding Germany and, according to many experts, had succeeded remarkably well in convincing the Germans that an independent Yugoslav was not a threat on the flank of the already-planned attack on Russia. The March 27th nationalistic coup d'etat changed all that, for on the very first day of the new government's existence Hitler signed his Directive No. 25 calling for the military destruction of Yugoslavia.

The invasion started on April 6th. Deserted by Russia with whom a friendship and non-aggression pact had been signed, with an impotent Great Britain helplessly standing by, the formal surrender was signed on the 17th. The partitioning of Yugo-

slavia was almost as rapid as the military defeat, the occupation no less repressive and severe.

Germany annexed parts of Slovenia which became Untersteiermark (Lower Styria) and Südkärnten (South Carinthia); Italy took the remainder and created Provincia di Lubiana. Puppet regimes were formed in Montenegro (Governatorato del Montenegro) and in Croatia (Nezavisna Država Hrvatska). Germany occupied Serbia. Miscellaneous splinter areas went to the lesser peripheral states as Hitler bolstered his satellites. Order, most often tenuous and sporadic, was only maintained through military force.

To stamp collectors the partitioning opened up an interesting, if complex, vista. Where one national issuing-authority had existed, there were now six: Serbia, Slovenia, Croatia, Montenegro, Fiume-Kupa, Susak-Krk. All obliged collectors with fiscal stamps in some profusion.

German-occupied Serbia, for example, was split into 14 provinces. Even though there were fiscal stamps issued for use in the whole of Serbia, all but one of these provinces had one

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June 1968

or more issues of their own revenue stamps. Stamps of the former royal banovina (provinces) were reprinted and overprinted. One province, Banat, issued a distinctive design that was certainly Germanic with its Stempelmarke inscription. Later, a definitive issue of ten values was created for use by all the provinces, the appropriate provincial capital name being printed in black at the top of the stamp. However, every province did not use the same nor all the ten values available.

So, for Occupied-Serbia during the period of only a few years, one finds 46 varieties of revenue stamps issued at the national level. For the provinces there were 140 different stamps, not including color, overprint and other varieties. This is not to mention the local issues.

Many of these stamps are rather scarce, or at best elusive. During the invasion and subsequent occupation

normal business was at a standstill. The relatively limited quantities of stamps that were used were further depleted by the almost complete wartime destruction of the country, its economy, its records and its archives. Although the catalogue value of these stamps is not particularly high, this is more a result of lack of demand rather than profusion of supply. Accumulating a complete collection today would be almost an impossibility.

This is a shame because these stamps are most interesting and collectible. But fortunately equally unique issues of other occupied Yugoslav areas do not seem to be so hard to come by.

Much of this work is based on the research of and has been in conjunction with Mr. Dimitri B. Spajic of Belgrade.

Prices are net in U. S. dollars and are for mint stamps. For used stamps add a 300% premium.

Section 1

FISCAL STAMPS. TAKSENA MARKA



1941. June 1.

Fiscal stamps of the Kingdom of Yugoslavia, issues of A) 1934-37 and B) 1935 inscribed TAKSENA MARKA in Cyrillic and Latin alphabets, with white circle cut out of the coat-of-arms. Overprinted with x) network or y) pale design. Values in para and dinar.

1A	10p	Red-violet	-----	\$.15
2A.	20p	Green	-----	.10
3A.	25p	Violet	-----	.05
4A.	50p	Blue	-----	.05
5Bx.	1d	Orange	-----	.02
6Bx.	2d	Brown	-----	.03
7Bx.	3d	Green	-----	.05
8Bx.	5d	Green	-----	.02
9Ay.	10d	Blue	-----	.02
10Ay.	20d	Olive	-----	.02
11Ay.	50d	Violet	-----	.05
12Ay.	100d	Brown	-----	.15
13Ay.	250d	Red	-----	.25

These stamps were overprinted DEMOKRATSKA FEDERATIVA JUGOSLAVIJA, provisionals of the People's Republic. They are also found with the bogus overprint CoCi.

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Section 2

TAX STAMPS. PORESKA MARKA



1941. Income Tax.

Income tax stamps of the Kingdom of Yugoslavia, issue of September 10, 1929, with network overprint in x) red, y) violet or z) green. Inscribed PORESKA MARKICA in Cyrillic and Latin alphabets. Values in dinar.

14x	0.50d	Turquoise	-----	\$.05
15y.	1d	Olive	-----	.02
16x.	2d	Brown	-----	.02
17y.	3d	Green	-----	.02
18x.	4d	Blue	-----	.03
19z.	5d	Carmine	-----	.02
20y.	10d	Yellow	-----	.01
21x.	15d	Violet	-----	.15
22x.	20d	Brown	-----	.01
23x.	25d	Violet	-----	.75
24z.	25d	Violet	-----	2.00
25x.	50d	Brownish gray	-----	.15
26z.	100d	Scarlet	-----	.35
27y.	150d	Orange	-----	2.50

These stamps are found with the bogus overprint Co.Ci.

The next part will continue the tax and judicial issues.

U. S. REVENUE WANT LISTS FILLED

Sideline Material,
Tax Pairs and Foreign Revenues

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JOHN S. BOBO
1668 Sycamore St.
Des Plaines, Ill. 60018

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The members listed below have all expressed their interest and confidence in the ARA by becoming contributing members for the current year. Especial thanks is due those several individuals who have contributed in excess of the requisite \$5.00. Why not put your name here next time around?

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43214

Ohio Revenue Stamps

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OFFICIAL GOVERNMENT FIGURES

by John S. Bobo



TREASURY DEPARTMENT
BUREAU OF ENGRAVING AND PRINTING

WASHINGTON 25, D. C.

March 7, 1961


Mr. John S. Bobo
President, The American Revenue Association
2318 Augusta Boulevard
Chicago 22, Illinois

Dear Mr. Bobo:

We are going to search our records further and we may be able to develop some statistics on deliveries of documentary and stock transfer stamps from 1940 to date. This research may require one to two months or longer.

If we are unable to furnish complete information on the serial numbers assigned to certain denominations of these two classes of revenue stamps, we will furnish statistics showing the number of stamps of each class and denomination delivered each fiscal year. We trust that this will be an acceptable substitute for a list of the serial numbers as originally requested in your letter dated December 3, 1960.

Very truly yours,


J. R. Baker
Records Officer



TREASURY DEPARTMENT
BUREAU OF ENGRAVING AND PRINTING
WASHINGTON 25, D. C.

September 1, 1961

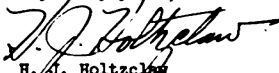
Mr. John S. Bobo
President, The American Revenue Association
2318 Augusta Boulevard
Chicago 22, Illinois

Dear Mr. Bobo:

Enclosed are lists of the serial numbers overprinted on all stock transfer stamps, and on documentary stamps, series 1940 through 1951, which this bureau has delivered. We are also enclosing a list showing total deliveries of documentary stamps, series 1952 through 1958 and no series, for which the serial numbers are not readily available.

Beginning July 1, 1954, the serial numbers assigned to documentary stamps have been recorded on the final schedules of delivery for individual shipments of this revenue item. We no longer have a record of the serial numbers overprinted on the 1952, 1953, and 1954 series of documentary stamps. To assemble the serial numbers from the delivery schedules for the series 1955, 1956, 1957, and 1958, and for the no series delivered each fiscal year, would require approximately 60 hours, and the work would have to be done as employees could be spared from their regular work to compile such data. We are required to make a charge of \$4.21 an hour for research of this kind, in accordance with Bureau of the Budget Circular No. A-28, dated January 23, 1954. You may let us know if you wish this bureau to proceed with this work.

Very truly yours,


H. J. Holtzman
Director

Enclosures - 3



TREASURY DEPARTMENT
BUREAU OF ENGRAVING AND PRINTING
WASHINGTON 25, D. C.

November 16, 1961

Mr. John S. Bobo
President, The American Revenue Association
1668 Sycamore Street
Des Plaines, Illinois

Dear Mr. Bobo:

We wish that we were able to comply with your request for a list of the serial numbers overprinted on documentary stamps for denominations of \$30 and higher delivered by this bureau since July 1, 1954 without making a charge for it. But, we have no alternative but to charge for the time required to assemble such data.

Bureau of the Budget Circular No. A-28, dated January 23, 1954, specifies that charges shall be established for certain services, one of which is as follows:

"Search: This covers searching upon request files and records for examination or for copying of information contained in them. It includes unsuccessful search if the search is requested to determine the existence or nonexistence of a record. It excludes searching of collections in libraries, museums, or archives done as a part of the ordinary services customarily provided free by such establishments."

Very truly yours,

H. J. Holtzman
H. J. Holtzman
Director

RETURN TO:
JOHN S. BOBO
1668 Sycamore Street
DES PLAINES, ILLINOIS

Bureau of Engraving and Printing

TOTAL DELIVERIES OF DOCUMENTARY STAMPS, SERIES 1952 THROUGH 1958 AND NO SERIES

<u>Series</u>	<u>\$30</u> <u>Denomination</u>	<u>\$50</u> <u>Denomination</u>	<u>\$60</u> <u>Denomination</u>	<u>\$100</u> <u>Denomination</u>	<u>\$500</u> <u>Denomination</u>	<u>\$1,000</u> <u>Denomination</u>
Modified New Design, Overprinted:						
1952	33,040	22,920	14,560	28,520	6,504	8,644
1952 (to Post Office Department)	2,960	840	360	1,040	144	60
1952 (for philatelic purposes)	---	---	---	---	---	12
1953	12,040	7,240	3,800	35,120	1,752	3,072
1953 (to Post Office Department)	23,640	3,440	4,840	8,600	984	392
1954	28,960	22,560	12,960	43,800	6,984	8,508
1954 (to Post Office Department)	21,760	4,720	6,320	10,520	724	---
1954 (to Smithsonian Institution)	---	---	---	---	---	10,232
No Series (delivered in fiscal year 1955)	---	---	---	---	---	---
Modified New Design (Revised) Overprinted:						
1954	11,000	8,800	3,280	8,800	10	---
1954 (to Post Office Department)	4,560	600	480	1,000	---	---
1954 (to Smithsonian Institution)	10,360	12,880	12,240	22,360	3,984	---
1955	39,840	26,440	18,240	59,760	7,832	10,468
1955 (to Post Office Department)	34,240	9,600	8,680	14,080	1,760	1,321
1956	39,440	28,400	19,880	60,320	6,640	7,800
1956 (to Post Office Department)	41,680	11,160	8,000	17,080	1,680	1,560
1957	37,600	26,840	15,440	56,440	6,608	8,908
1957 (to Post Office						

1958	27,240	13,000	9,080	19,080	2,096	1,216
1958 (to Post Office Department)	41,280	12,680	8,800	14,680	2,072	1,128

In the totals listed above, there are included the following quantities of obsolete stamps of each denomination, series 1955, 1956 and 1957, which were destroyed at this bureau:

1955	---	2,980	1,080	---	312	8,220
1956	3,080	4,320	6,640	920	2,880	2,608
1957	6,240	5,880	10,760	9,360	896	1,908

No Series (delivered in fiscal year 1958 to Smithsonian Institution)	400	400	400	400	400	400
--	-----	-----	-----	-----	-----	-----

No Series (delivered in fiscal year 1959)	46,000	31,240	11,960	66,400	9,960	12,240
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No Series (delivered in fiscal year 1959 to Post Office Department)	57,800	17,200	3,720	24,760	1,520	1,800
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No Series (delivered in fiscal year 1959 to Smithsonian Institution)	---	---	---	---	---	---
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No Series (delivered in fiscal year 1960)	51,240	40,120	16,520	73,280	8,200	10,720
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No Series (delivered in fiscal year 1960 to Post Office Department)	49,080	16,880	7,440	22,480	1,480	1,960
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No Series (delivered in fiscal year 1961)	63,880	37,200	17,840	79,560	8,640	11,000
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No Series (delivered in fiscal year 1961 to Post Office Department)	36,280	14,080	4,520	17,200	920	1,400
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Bureau of Engraving and Printing

SERIAL NUMBERS OVERPRINTED ON DOCUMENTARY STAMPS, SERIES 1940 THROUGH 1951

<u>Series</u>	<u>\$30</u> <u>Denomination</u>	<u>\$50</u> <u>Denomination</u>	<u>\$60</u> <u>Denomination</u>	<u>\$100</u> <u>Denomination</u>	<u>\$500</u> <u>Denomination</u>	<u>\$1,000</u> <u>Denomination</u>
New Design, Overprinted:						
1940	1 - 13,040	1 - 1,800	1 - 9,120	1 - 11,520	1 - 1,200	1 - 1,400
1941	13,041 - 35,080	1,801 - 4,320	9,121 - 25,760	11,521 - 44,760	1,201 - 4,296	1,401 - 8,640
1942	35,081 - 55,660	4,321 - 5,960	25,761 - 29,240	44,761 - 52,720	4,297 - 7,368	8,641 - 11,828
1943	55,681 - 84,720	5,961 - 13,360	29,241 - 44,920	52,721 - 76,440	7,369 - 10,528	11,829 - 16,452
1944	84,721 - 106,440	13,361 - 33,920	44,921 - 57,680	76,441 - 104,840	10,529 - 12,104	16,453 - 22,584
1945	106,441 - 139,440	33,921 - 41,520	57,681 - 72,080	104,841 - 133,200	12,105 - 15,232	22,585 - 36,956
1946	139,441 - 198,800*	41,521 - 63,400*	72,081 - 89,000*	133,201 - 179,800	15,233 - 19,952	36,957 - 49,612
1947	198,801 - 233,400*	63,401 - 78,960*	89,001 - 106,280	179,801 - 212,600*	19,953 - 23,960	49,613 - 55,924
1948	233,401 - 293,160*	78,961 - 125,520*	106,281 - 157,200*	212,601 - 271,600*	23,961 - 42,576	55,925 - 81,088
1949	293,161 - 324,880	125,521 - 145,200	157,201 - 172,800	271,601 - 314,920	42,577 - 45,720	81,089 - 88,976

Modified New Design, Overprinted:

1950	1 - 32,800	1 - 12,800	1 - 15,600	1 - 34,800	1 - 4,000	1 - 10,400
1951	1 - 71,200*	1 - 28,800*	1 - 16,000*	1 - 45,600*	1 - 8,000	1 - 9,600

In the serial numbers for each series listed above are included the following quantities of stamps of each denomination which were delivered to the Post Office Department in accordance with instructions issued by the Commissioner of the Internal Revenue Service:

1940	3,800	none	2,600	2,280	224	140
1941	2,600	none	2,640	2,520	184	104
1942	3,120	none	960	1,440	148	60
1943	4,320	none	3,080	2,280	192	68
1944	4,000	none	2,040	2,200	152	64
1945	7,000	none	2,720	2,920	136	84
1946	16,880	none	3,400	3,840	208	88
1947	9,200	none	3,080	3,520	208	148
1948	16,080	440	3,360	4,960	296	164
1949	1,400	none	40	840	none	none
1950	16,520	1,280	3,640	6,320	360	184
1951	21,520	2,040	4,840	8,240	760	64

*Includes 40 stamps delivered to the Internal Revenue Service for philatelic purposes.

Bureau of Engraving and Printing

TOTAL DELIVERIES OF DOCUMENTARY STAMPS, SERIES 1952 THROUGH 1958 AND NO SERIES

Series	\$2,500 Denomination	\$5,000 Denomination	\$10,000 Denomination
Modified New Design, Overprinted:			
1952	800	520	1,800
1953	320	320	960
1954	1,480	800	2,760
1954 (to Smithsonian Institution)	480	1,160	1,080
No Series (delivered in fiscal year 1955)			120
Modified New Design (Revised), Overprinted:			
1955	1,440	800	3,240
1956	1,320	720	2,680
1957	960	960	2,880
1958	800	800	2,400

In the totals listed above, there are included the following quantities of obsolete stamps of each denomination, series 1955, 1956 and 1957, which were destroyed at this bureau:

1955	560	1,200	760
1956	280	880	520
1957	640	640	720
No Series (delivered in fiscal year 1958 to Smithsonian Institution)			400
No Series (delivered in fiscal year 1959)	1,600	1,200	2,120
No Series (delivered in fiscal year 1959 to Smithsonian Institution)	400	400	---
No Series (delivered in fiscal year 1960)	1,360	500	1,400
No Series (delivered in fiscal year 1961)	1,040	1,000	1,800

Bureau of Engraving and Printing

SERIAL NUMBERS OVERPRINTED ON STOCK TRANSFER STAMPS, SERIES 1940 THROUGH 1951

Series	\$2,500 Denomination	\$5,000 Denomination	\$10,000 Denomination
New Design, Overprinted:			
1944	1 - 840	1 - 800	1 - 2,280
1945	841 - 1,200	801 - 1,160	2,281 - 4,640
1946	1,201 - 1,640	1,161 - 1,640	4,641 - 6,200
1947	1,641 - 2,080	1,641 - 2,080	6,201 - 7,720
1948	2,081 - 13,880	2,081 - 15,160	7,721 - 14,720
1949	13,881 - 14,080	15,161 - 15,360	14,721 - 16,680
Modified New Design, Overprinted:			
1950	1 - 480	1 - 240	1 - 2,000
1951	1 - 400	1 - 400	1 - 3,200

In the serial numbers listed above are included the following quantities of obsolete stamps of each denomination which were destroyed at this bureau:

1950	400	160	280
1951	240	280	2,000

In fiscal year 1960, 4 specimens each of the \$30 through \$10,000 stock transfer stamps, modified new design, were delivered to the Smithsonian Institution for its official collections of revenue stamps.

Bureau of Engraving and Printing

SERIAL NUMBERS OVERPRINTED ON STOCK TRANSFER STAMPS, SERIES 1940 THROUGH 1951

<u>Series</u>	<u>\$30 Denomination</u>	<u>\$50 Denomination</u>	<u>\$60 Denomination</u>	<u>\$100 Denomination</u>	<u>\$500 Denomination</u>	<u>\$1,000 Denomination</u>
New Design, Overprinted:						
1940	1 - 640	1 - 720	1 - 720	1 - 880	1 - 168	1 - 236
1941	641 - 3,760	721 - 3,840	721 - 2,240	881 - 6,400	169 - 1,448	237 - 1,620
1942	3,761 - 9,120	3,841 - 6,960	2,241 - 3,800	6,401 - 11,160	1,449 - 1,760	1,621 - 2,364
1943	9,121 - 13,840	6,961 - 10,120	3,801 - 6,920	11,161 - 15,120	1,761 - 2,944	2,365 - 3,304 &
						10,001 - 19,400
1944	13,841 - 18,600	10,121 - 13,280	6,921 - 8,480	15,121 - 19,800	2,945 - 4,144	3,305 - 4,432 &
						19,401 - 26,100
1945	18,601 - 21,720	13,281 - 17,160	8,481 - 10,840	19,801 - 29,120	4,145 - 5,000	4,433 - 5,372
1946	21,721 - 26,160*	17,161 - 21,880*	10,841 - 12,360*	29,121 - 35,200	5,001 - 6,632	5,373 - 7,140
1947	26,161 - 32,120*	21,881 - 23,440*	12,361 - 15,360*	35,201 - 40,680*	6,633 - 8,192	7,141 - 10,000
1948	32,121 - 45,680**	23,441 - 30,240**	15,361 - 30,200**	40,681 - 60,600**	8,193 - 14,240	26,101 - 35,252
1949	45,601 - 49,460	30,241 - 34,160	30,201 - 32,200	60,601 - 68,360	14,241 - 16,192	35,253 - 37,212

Modified New Design, Overprinted:

1950	1 - 8,000*	1 - 8,000*	1 - 4,400*	1 - 12,000*	1 - 4,800	1 - 4,800
1951	1 - 4,000*	1 - 4,800*	1 - 4,000*	1 - 8,000*	1 - 2,400	1 - 2,400

In the serial numbers listed above are included the following quantities of obsolete stamps of each denomination, which were destroyed at this bureau:

1950	4,440	4,560	2,160	4,240	3,072	1,388
1951	920	1,960	2,160	2,520	1,168	1,036

*Includes 40 stamps delivered to the Internal Revenue Service for philatelic purposes.

**Includes 160 stamps delivered to the Internal Revenue Service for philatelic purposes.

Fiscal Stamps of the NDH

Part II

By William Ittel, ARA 519

This is the second part of a multipart article cataloguing the national and local revenue stamps of the Independent State of Croatia, Nezavisna Država Hrvatska. Much of this work is based on the research of and has been in conjunction with Mr. Dimitri B. Spaić of Beograd, Yugoslavia.

Prices are net in U. S. dollars and, as collectors will note, represent the true retail value as determined through supply and demand. The prices shown are for mint stamps. For used stamps add a 200% premium. For cut-squares from revenue stamped paper add 100%.

Section 1

FISCAL STAMPS: INTERNAL REVENUE. TAKSENA MARKA. BILJEG



1941. July 5.

Fiscal stamps of the Banovina of Croatia, Kingdom of Yugoslavia, issue of August 24, 1940, inscribed BANOVINI HRVATSKA and TAKSENA MARKA, overprinted in black NEZAVISNA DRŽAVA HRVATSKA. Values are in para and dinar.

1.	50p	Green/yellow	-----	\$.05
2.	1d	Red/blue	-----	.02
3.	2d	Blue/green	-----	.02
4.	3d	Violet/gray	-----	.03
5.	5d	Green/yellow	-----	.02
6.	10d	Brown/yellow	-----	.02
7.	20d	Blue/violet	-----	.02
8.	50d	Green/yellow	-----	.03
9.	100d	Violet/yellow	-----	.10
10.	250d	Red/gray	-----	.20

1941. September 3.

September 3. New but similar design inscribed NEZAVISNA DRŽAVA HRVATSKA and BILJEG. Values are in banica and kuna.

11.	10b	Green/yellow	-----	\$.10
12.	20b	Brown/yellow	-----	.05
13.	25b	Green/yellow	-----	.03

14.	50b	Red/blue	-----	.01
15.	1k	Violet/blue	-----	.01
16.	2k	Violet/gray	-----	.01
17.	3k	Green/yellow	-----	.01
18.	5k	Green/yellow	-----	.01
19.	10k	Blue/pink	-----	.01
20.	20k	Green/yellow	-----	.02
21.	50k	Red/orange	-----	.03
22.	100k	Red/gray	-----	.10
23.	250k	Brown/green	-----	.20
24.	500k	Gray/olive	-----	.20
1943. Same as prior issue with color changes.				
25.	1k	Blue/green	-----	\$.01
26.	2k	Green/yellow	-----	.01
27.	5k	Brown/yellow	-----	.01
28.	20k	Olive/yellow	-----	.02
29.	500k	Brown/olive	-----	.10



1944. June 1.

New design inscribed NEZAVISNA DRŽAVA HRVATSKA and DRŽAVNI BILJEG. Overprinted with faint network. Values in kuna

30.	2k	Red	-----	\$.01
31.	3k	Carmine	-----	.01
32.	5k	Violet	-----	.01
33.	10k	Blue	-----	.01
34.	20k	Blue	-----	.01
35.	50k	Blue	-----	.01
36.	100k	Green	-----	.01
37.	250k	Gray	-----	.03
38.	500k	Olive	-----	.05
39.	1000k	Brown	-----	.10

Further parts of this article will deal with the Income (Turnover), Sur-tax, and Excise tax stamps along with the Judicial, Railway and Highway Fund issues. In addition, ten municipal issues will be catalogued, as well as the stamps issued by approximately fifty villages and cities.

COMMENTS ON SOME "PROVISIONAL MATCH STAMPS"

By Bruce Miller, ARA #732

Since the so-called "Provisional Private Proprietary Stamps" (i.e., regular issue proprietaries overprinted with the names or initials of firms using private dies) were first comprehensively listed by E. B. Sterling in 1888, a number of errors have been perpetuated in such listings down to the present day. From the evidence, both Mr. Sterling and his successors have incorrectly attributed certain initials to certain firms, a situation no doubt arising from a failure to determine just when particular companies went into (or out of) business. It must be borne in mind that a great many firms and individuals used proprietary stamps other than those who had private dies. These included match, medicine, cosmetic, perfumery, playing card and canned food manufacturers and importers and their agents, as well as photographers and parties who used proprietary stamps in lieu of documentaries either mistakenly or because the latter were unavailable. So the mere fact that the initials overprinted on a stamp coincide with those of a firm known to have used a private die is not in itself proof that they belonged to such a firm.

The following notes are presented in an attempt to clear up at least some of these long-standing errors and discrepancies as they occur in the field of match stamps, and are based upon Charles A. Nast's "Provisional Proprietary Stamps of the United States" as reprinted in *Philatelic Sidelines Handbooks* Numbers 1 and 2, 1968.

"1c red Prop. B.C.M. Co., 1868. In two lines." This overprint supposedly stands for "Byam Carlton Match Company." However, I am aware of no evidence that the Boston match firm of Byam, Carlton & Company ever used such a firm name. Had they had occasion to cancel government proprietaries with their initials, they would certainly have used "B. C. & Co."

"3c green Prop. B. & N. Dec. 1864,

Single line circle.

4c mauve Prop. B. & N. May 2, 1866, Single line circle.

4c mauve Prop. B.&N. May 16, 1866, Single line circle.

4c mauve Prop. B.&N. July 5, 1866, Single line circle.

5c red Intl. Ex. B.&N. Nov. 1864, Date '28' in pen and ink."

The initials "B. & N." are attributed to Brockett & Newton. However, this firm did not come into existence until 1872. In 1864 Frederick P. Newton was only 18 or 19 years of age, and it is unlikely that he would have been a full partner in any business. Further, 3c, 4c and 5c stamps were very rarely used on matches — the great majority of match stamps are one centers, as required by the tax rate on a box of 100 matches or less. Conversely, the tax rate on medicines frequently called for such denominations, and the logical conclusion would seem to be that the "B. & N." who used the above-listed stamps were a medicine company.

"1c gr. & blk. Prop. Ex. M. Co., 1872, Two lines vertical." This would have been the Excelsior Match Company of Watertown, New York, who started business in May, 1872. The firm of the same name in Syracuse did not get into operation until 1875.

"1c red Prop. J. E.—January 1—1866, in three lines horiz. This is attributed to James Eaton, match manufacturer." Eaton started in the match business in 1850, and ordered a private die early in 1866. There seems no reason to question that stamps with the initials "J. E." were used by him.

"1c red, Proprietary, T. M. Co., no date. Trenton." These initials also appear without date on the 1c black and green proprietary of 1871-73 (RB1). The Trenton Match Company which used this overprint was NOT the same firm which had its own private die in 1881-83 (RO176). The owners were Israel Hendrickson, Jr., and Hutchinson Leigh, who also operated a grocery business at Trenton, and this original Trenton Match Company was in business from 1868 until 1875, when it was succeeded by the firm of Leigh & Palmer.

2c blue, Proprietary, W. & Co., October, 1866. Three lines." This overprint has long been attributed to Wise & Company, owners of the Metropolitan Match Works of New York. However, Wise & Company appear in the New York Directory for 1869 only, and there is no evidence that they were in business in 1866. Also, their private stamp (RO183) is a 1c value and very scarce, while the "W. & Co." overprint is known only on the TWO cent proprietary and is not uncommon. Most probably the initials are those of some small medicine firm which never had a private die.

(The above notes have also appeared in: Philatelic Sidelines Handbook No. 3, edited by R. William Larsen. Mr. Nast's is the most complete list of these "provisionals" which has yet appeared, and, according to Mr. Larsen, "was based on the famous Clarence Eagle collection, which had absorbed many other famous collections, and much of which is today in the Smithsonian. Other collections of course were checked but Eagle's holdings were the basis.")

SECRETARY'S REPORT

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521 Alster Ave., Arcadia, Calif. 91006

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1146 Cook, Thomas R.

Reinstated

517 Astore, Anthony A.
505 Bonser, Raymond K.
1038 Coble, Wallace L.
633 Janton, Henri
379 Mozian, Herant
1047 Scheele, Carl H.
1106 Thill, Alan J.
597 Thill, Dr. Albert E.

Applications Received

Bacot, Wilds, Jr., P. O. Box 263, Mar-
rero, La. 70072, by Secretary. Col-
lects USIR.
Bear, Steven F., 955 Roscomare Road,
Los Angeles, Cal. 90024, by Sec-
retary. Collects all USIR, includ-
ing beer, stock transfer, wines.
Siefen, John F., 14344 Archdale, De-
troit, Mich. 48227, by Secretary.
Collects all US revenues.

Address Changes

Mozian, Herant, 147 West 42nd St.,
New York, N. Y. 10036.
Thill, Albert E., 5642 Grandview, Yor-
ba Linda, Cal. 92686.

Previous membership total	-- 371
New member	----- 1
Reinstated	----- 8
Current membership total	-- 380

THE AMERICAN MATCH COMPANY OF ROCK ISLAND, ILLINOIS

By Bruce Miller, ARA #732



Among the scarcest match stamps is that of the American Match Company of Rock Island, Illinois (RO13). The going price today for one of these little green gems would probably have bought the entire firm which used it, lock, stock and spittoon.

The American Match Company (or American Match Works) was organized in September, 1866, by Franklin H. Warren, a bookseller from Vermont, and William C. Welch, a grocer from Pennsylvania. The factory was located near the grocery of Henry Dart's Sons, of which Welch was at one time an employee, and later co-owner. The match business lasted until May 31, 1867, on which date Warren and Welch dissolved their partnership by mutual consent. Quite probably the venture turned out to be unprofitable—the market was strictly a local one, confined to Rock Island and the neighboring cities of Moline, Illinois and Davenport, Iowa. Only 44,000 of the handsome private stamps were ever delivered.

Warren subsequently worked as a commercial agent (i.e., travelling salesman), while Welch continued in the grocery business until at least 1877.

MEDICINE STAMPS FEATURED IN COLOR BY 'WESTERN COLLECTOR'

Featured on the cover of "Western Collector" magazine (a monthly devoted largely to antiques and bottles) for May, 1968, is a striking full-color spread of private die medicine stamps from the collection of Cecil R. Munsey, Jr. (ARA #1138). In the "Bottle World" section of the magazine Mr. Munsey writes entertainingly and informatively on "Discovery of Coins

and Stamps," discussing encased postage stamps as well as private medicine stamps and facsimiles. The article is copiously illustrated, and well worth the attention of all M&M enthusiasts.

Copies are obtainable for 50c from "Western Collector," P. O. Box 9166, San Francisco, Calif. 94129. Mr. Munsey has also kindly donated two copies to the ARA Library, from which they are available on loan.

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