

AMERICAN REVENUER



Journal of the American Revenue Association

Vol. 25, No. 6, Whole Number 236

June 1971

Cigarette Stamps

No. 2 of a Series

By El Hubbard (ARA 1)

STATE AND CITY ISSUES

Many philatelists hardly notice the colorful little decal stamp stuck to cigarette packs by states and cities. These tax stamps are not a recent innovation the first of these were pasted on packs as far back as July 4, 1921 by the State of Iowa. These paper stamps, printed in red, about the same size as our regular postage issues.

Several states started taxing cigarette stamps except Maryland, North Carolina, and Virginia. Cities in the following states also tax cigarettes, adding to the grand total: Alabama, Colorado, Florida, Georgia, Maryland, Missouri, New Mexico, New York, and Wyoming. Wyoming's city cigarette taxes were declared invalid in 1951 by the courts.

These little decals, in used condition, are fairly common in the 20 cigarettes value and are seldom worth an appreciable amount. It is, however, worth one's effort to pick up some of each issue for trading material, or for gratis distribution to collectors in other States. The higher values, 5c and up, are usually worthwhile, especially when they have a 25c to 50c face value, as they do in New Mexico. Many cigarette stamps now show pack size and omit the value.

Sources and Valuations

A good share of the states have permitted stamp dealers to purchase mint



cigarette and tobacco stamps. However, there remain many states, notably the New England States, Georgia, Illinois, Iowa, Kansas, Kentucky, Minnesota, Mississippi, and New Mexico which are very hard to keep up with, because they will usually sell mint stamps only to dealers in tobacco.

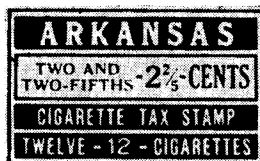
The best and quickest way to mount used decals is in "Viso-Grip" pages or to place them in Showgard mounts. Most other mounting methods are too troublesome, or don't give as much protection to these fragile stamps.

Mint decals usually sell for double face value, and used ones about half face.

First Dates of State Issues

According to the best information available, cigarette taxes were adopted by the various states in the following years:

- | | |
|------|------------------------------------|
| 1921 | Iowa |
| 1923 | South Carolina, South Dakota, Utah |
| 1924 | Arkansas, Georgia |
| 1925 | North Dakota, Tennessee |



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Vol. 25, No. 6, Whole Number 236

June 1971



1926 Louisiana
1927 Kansas
1930 Mississippi
1931 Ohio, Texas
1932 Alabama
1933 Arizona, Oklahoma
1935 Connecticut, Pennsylvania,
Washington, Wisconsin
1936 Kentucky, Vermont
1939 Hawaii (no stamps), Massachu-
setts (no stamps), New Hamp-
shire, New York, Rhode Island
1941 Illinois, Maine
1943 Delaware, Florida, New Mexico
1945 Idaho
1947 Indiana, Michigan (no stamps),
Minnesota, Montana, Nebraska,

Nevada, West Virginia

1948 New Jersey
1949 Alaska (no stamps)
1951 Wyoming
1955 Missouri
1958 Maryland
1959 California
1960 Virginia

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LOUIE'S LITTLE LINES

Your Editor's Sounding Board

A. R. A. MEDAL—Several members of the New York Chapter have expressed the desire to have the ARA issue a medal as an award for "Best Fiscal Exhibit" at various exhibitions. Dom Facci, who is a sculptor by profession, has volunteered to produce the molds needed for casting such a medal gratis. The Chapter is hereby asking the support of the national ARA for this project, both for official sanction and for some financial assistance. At the present time we need ideas for its design, and all ARA members who have any such ideas are hereby invited to submit them to me. I will pass these ideas along to Dom, who will have to decide on their practicality for casting. More on this as we progress.

CHECKS WITH REVENUE FACSIMILES—Member Joe Einstein is attempting to research these items, but in order to get information from the National Archives, he needs the NAMES of the copyright owners. If you have any of these items, please drop him a line with as much information as you can.

'PRICING NON-SCOTT REVENUES'—The article with this title which appeared last month caused me some embarrassment, in that I had never seen it before it was printed. Had I seen it, it would never have come to light in the form that it did. I find several glaring faults with it:

1) At the time **Forbin** was published, the franc was worth twenty cents, not a quarter.

2) It is quite possible to buy most foreign revenues on a **Forbin** basis today at twenty cents per franc.

3) The other catalogs mentioned are lumped together so confusedly that it is difficult if not impossible to determine which contains what.

4) Hardbound copies of **Forbin** (1915 edition) are generally realizing closer to \$60 at auction than the \$25-\$30 price quoted.

HAVE A PLEASANT SUMMER!--

And while you're basking in the sun, try to find time to write up something for the September issue. The deadline is the beginning of August, so get cracking! See y'all in the fall with more reve-news!

Lou Alfano (ARA 1142)
Editor

THE BOSTON EAGLE MATCH COMPANY

By Bruce Miller

The writer has received the following letter from member Brian M. Bleckwenn: "... one of your articles has me puzzled. In the December 1967 American Revenuer you state:

REED & THOMPSON consisted of Edmund Reed and John C. Thompson, who established their business at Boston in 1877 under the name of the Boston Eagle Match Company. Their stamp (RO-153) appropriately features an eagle as the main design. Reed and Thompson sold out to the Diamond Match Co. in January 1881.

"I have enclosed a 1c Proprietary with a Boston Eagle Match Company cancel dated Dec. 20, 1864. I can think of only two possible explanations. Either Reed and Thompson took over an existing firm by that name in 1877 or they adopted the name from an earlier firm in the Boston area that perhaps had failed or sold them the right to use the company name."

The stamp described is Scott R3c. The cancel, handstamped in black, consists of a single-line horizontal oval 18x24 mm., with "BOSTON EAGLE MATCH CO." in sans-serif caps at the top, and the date "DEC 20 / 1864" in the center.

Obviously, there was a Boston Eagle Match Company in existence at least 13 years prior to 1877, and it may very possibly have been the same company as that taken over by Reed and Thompson. If so, then Mr. Bleckwenn's stamp may be considered a provisional ancestor of Reed and Thompson's private die.

SECRETARY'S REPORT

Bruce Miller, Secretary-Treasurer
521 Alster Avenue, Arcadia, Cal. 91006

NEW MEMBERS

- 1333 HARRISON, Kenneth O., 237 Arriba #3, Sunnyvale, Calif. 94086, by E. S. A. Hubbard British revs, world locals pre-1940.
- 1334 WOODRING, Carl, 727 Seneca Place, Charlotte, N. C. 28210, by E. S. A. Hubbard. (Gift subscription, no application filed).
- 1335 ECKERT, Thomas L., 119 W. Harrisburg St., Apt. 4, Dillsburg, Pa. 17019, by John S. Bobo. 1898 issues, potato tax, potato tax exempt.
- 1336 GERSTENBERGER, Alvin A., 204 W. Glenrosa, Phoenix, Ariz. 85013, by Secretary. "General"

REINSTATED

- 1262 Dr. Conrad Graham
886 G. S. Ryan
1184 Eugene C. Wood

ADDRESS CHANGES

- M. E. Matesen, 801 Fairmont Ave., Kingsport, Tenn. 37660.
- Dr. H. P. Shellabear, 709 James St., Sinking Spring, Pa. 19608.
- Thomas H. Stevenson, 7606 E. Summitview, Yakima, Wash. 98902.
- Carl L. Timpe, 6703 232nd Place S.W., Mountlake Terrace, Wash. 98043.
- Dr. Robert M. Wagner, P. O. Box 814, Concord, Cal. 94522.
- Eugene C. Wood, 721 N. Sunset, Sp. 130, Banning, Cal. 92220.

Previous membership total	-	465
New members	-----	4
Reinstated	-----	3
Current membership total	--	472

Important Notice!

The dues statement for next year will consist of a postal card, mailed directly to each member on or about September 1, 1971. The Secretary hopes that the use of these cards will prove satisfactory to all concerned. This is essentially a compromise between the old system of enclosing a

dues return envelope in the September Revenuer (inexpensive but also ineffective) and the system (tried in 1969) of sending the same return envelope to each member under first-class cover (very effective but quite expensive).

Please bear in mind that regular (red seal) membership cards will NOT be issued annually in the future, although replacement cards may be obtained on request. Contributing members will receive an annual gold seal card as before. If a cash receipt is needed, the Secretary will return the dues notice marked PAID.

The increase in dues for 1971 was overlooked or forgotten by a few members—to save the trouble and expense of collecting the additional dollar, these short-paid remittances were accepted. This will NOT be done next time—members who send \$3 will be billed for a buck, and \$5 contributions will be gratefully received but credited as regular memberships.

That's all folks, until Paul Revere rides in on that dues notice!

Contributing Members for 1971

Louis S. Alfano 1142
Norman J. Barton 755
Jerry Bates 1298
Howard B. Beaumont 247 7
Brian M. Bleckwenn 1251
Oliver R. Bloom 808
John S. Bobo 3
William H. Carhart 767
R. Leonard Carroll, Jr. MD 1236
Dr. Victor J. W. Christie 1181
Thomas J. Collins 1300
Henry J. Conland 1177
Eli N. Crupain 1034
John M. Dean 718
Dr. Martin J. Dionne 913
William D. Dykes 1293
Joseph S. Einstein 665
Joseph L. Eisendrath 560
David F. Emery 1239
Gerald R. Engstrom 706
Peter L. Erck 964
Domenico Facci 892
J. Richard Fay 815
Dr. Samuel B. Frank 487
Harry Furniss, Jr. 293
James S. Gerhardt 314
Anthony Giacomelli 448
The Gloeckner Stamp Trust 754

Jaime Gonzalez 644
 Rev. John F. Gruss 393
 Roy E. Hansen 824
 Charles H. Hermann 5
 Frank F. Himpel 1214
 Mrs. Margaret A. Howard 951
 E. S. A. Hubbard 1
 R. E. Humphrey 1252
 A. O. Imbler 99
 Elmo A. James 976
 Maxwell M. Kalman 1103
 A. Murl Kimmel 973
 Dr. Thomas C. Kingsley 1226
 Adolph Koepfel 492
 Mathias Koref 1020
 Dr. Serge A. Korff 110
 Dr. Charles L. Kurtzman 974
 Ronald P. Leisher 1223
 Carter Litchfield 880
 Errol H. Locke 932
 John C. Luecke 958
 John W. Magee 977
 Joseph L. Markey 827
 Robert A. Mason 1156
 B. H. Matthies 115
 C. E. Middleton, Sr. 1161
 Bruce Miller 732
 Jack E. Molesworth 363
 Arthur J. Mongan 859
 Michael J. Morrissey 1123
 Leroy E. Moss 1248
 Cecil R. Munsey, Jr. 1138
 Frank Q. Newton, Jr. 856
 Drew A. Nicholson 762
 David G. Nussman 1066
 John L. Parker 295
 Willem J. Pieterse 1022
 Jacques Posell 943
 C. A. Reed 339
 Daniel L. Rhoades 1003
 Dr. Richard F. Riley 506
 E. Gordon Robbins 866
 Nereus H. Roy 501
 Alexander T. Sanders 681
 C. W. Schedler 834
 John F. Siefen 1151
 I. Irving Silverman 290
 Samuel S. Smith 1081
 Howard F. Snure, Jr. 1315
 Fred E. Starr 341
 David C. Strock 21
 Joseph W. Taliaferro, Jr. 1129
 George Tarallo 554
 Dr. Albert E. Thill 597
 Carl L. Timpe 1326
 Henry Tolman II 25
 Edward B. Tupper 1094
 Clinton B. Vanderbilt 494

Dr. William F. Vincent 1145
 Norbert F. Wacker 426
 Maurice P. Whitney 652
 Ray H. Wiancki 1078
 Mrs. Donald D. Williams 1191
 Fred D. Williamson 657
 Louis W. Yagle 415

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New York
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Standart Packaging Corp.
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Cincinnati
Russell & Morgan Printing Co.
Cincinnati, O.
The Avoid Playing Card Co.
Tampa, Florida
Main Office: Huntington, W. Va.
These may help some of you in identifying your cancellations.
—Ed Held (ARA 116)

BROTHEL SHUT FOR LACK OF A U. S. TAX STAMP

(Editor's Note: The following article was sent in by John S. Bobo.)

Reno, Nev., March 18, 1970—Federal agents have closed Nevada's biggest brothel in a dispute over a \$50 federal tax stamp. The owner calls it "the most dastardly single act in the history of the internal revenue service."

"Just because the maids gave some customers a few drinks, and in turn accepted a single dollar as a tip for the drinks, they have confiscated all the premises, all the belongings, all the money," said Joe Conforte, once described by the Federal Bureau of Investigation as the "Bawdy House Baron of Nevada."

Conforte moved his women from their trailers at the Mustang ranch 15 miles east of here and said he's "still operating" at another ranch. The ranch, with a dozen or more girls, is well known in Nevada, where brothels have flourished for years. State Atty. Gen. Harvey Dickerson has advised county officials they are a "public nuisance" under a Nevada Supreme court decision, but other officials say whether they can operate legally is a matter of local option.

EDITOR'S NOTE: Is this what they mean by syntax?—L.S.A.

U. S. Virgin Islands Revenue Stamps By S. A. Korff, ARA 110

The present issue includes a \$1,000 denomination, green frame, buff inside design.

The most recent perforation size, on the current stamps, is 12½.

Private Revenue Stamps of Great Britain

By Adolph Koeppel

Three of these interesting private fiscal stamps are illustrated by Forbin in his 1915 definitive work, "Timbres Fiscaux." We have run across very few references to these stamps. Those that do appear may be found in the old fiscal publications mostly contributed by Walter Morley and Fred Lundy.

The listing set forth below contains stamps which are in the author's collection plus additional items mentioned in the older publications. Where the stamps have not been seen, we have indicated the source of their reported existence.

Advertisements of the period listing the retail prices for some of these stamps are of historical interest, but really give one no proper key to pricing. These stamps are much rarer today but I have not attempted to price—merely to list.

- (a) In the British Colonial Revenue Catalog (1908) by Bridger and Kay at page 90—a packet of Liverpool Cotton Association stamps—the six penny to the two shilling (6 items) price—4 pence.
- (b) P. W. Calley & Co. in November 1893 lists 12 Liverpool Cotton stamps for three shillings. (The Fiscal Philatelist.)
- (c) In January of 1893 Walter Morley lists four cotton stamps at a price of one shilling. (The Fiscal Philatelist.)

At page 114 of Walter Morley's catalog "Stamps of Great Britain" (1895), he lists 21 separate varieties under the description "Liverpool Cotton Brokers Association." I have identified most of these and included them in this listing.

I have found no reference in the fiscal literature to the Tea Clearing House but this is understandable since fiscal writings were mostly confined to pre-1915.

I am sure many of you have come across these stamps in old British Revenue collections. I would appreciate seeing or hearing about other specimens.

The Liverpool Corn Trade Association, Ltd.

- (1) As illustrated. Perf. 11: mostly. Some 10 to 12.
- (2) All values have control numbers.
- (3) Cancel mostly in double-lined oval purple handstamp, one small "The Liverpool Corn Association" and the other larger with same legend, and "Clearing House" in center of oval. There are no dates on cancels—but stamps probably issued between 1875-80.



1875-80. Type A. Control no's 3½mm high in black at top.

- 1d. black on violet
- 6d. black on blue
- 1/ green on green
- 2/ brown on orange
 - a) chocolate on pale orange (controls 2½mm high)
 - 2/6 black on deep pink
 - b) black on pale pink
- 3/ black on violet-gray



Type A-1. Same as A—but riband no

longer has "Lim'd" but reads
"Limited." The border a-
round frame is cut closer.

- 2/ black on yellow
- 4/ ultra
- 6/ black on pale pink



Type B. Similar to Type A-1, but val-
ue now at top and control
numbers now 3 mm high, at
bottom. "LIMITED" is spelled
out in riband.

- 6d. black on gray
- 1/ vermilion
- 2/ black on cream
- 2/ black on yellow
- 4/ ultra

Hull Corn Traders Association, Limited



1875(?). Similar. See illustration.
Perf. 11
2/6 black on ultra



1888(?). Receipt. Hull Corn Traders
(?). Perf. 11
1/ violet
2/ emerald

Hull Shipping Federation



*1885(?). Renewal Stamp. Perf. 11
6d. lite green

*Morley's Philatelic Journal, Feb. 1901
p. 16, lists:

"The Shipping Federation: Of the
same design and value as the stamp
already chronicled. Mr. Morley sends
us a strip of three in pale chalky green
with a zig-zag roulette, simulating
perf. 13, when the stamps are sep-
arated."

Liverpool Cotton Association, Limited (Clearing House)

1875(?). As illustrated. Perf. 11.
Various designs.

Type A. The words "Clearing House"
appear in the center of the
design, in one of three types.



Type A-1

- 6d. carmine
- 1/ olive-black



Type A-2

- 6d. carmine
- 6d. green



Type A-3

- 6d. red



Type B. The words "Clearing House" appear at bottom of design. Value is spelled out.

- 1/ black on emerald
- 1/ ultramarine
- 1/ pale blue
- 1/ black on pale blue
- 1/ black on yellow



1880. New design and format. As illustrated. Perf. 11.
£1.1/s (one Guinea) black

Liverpool Cotton Brokers Association (Clearing House)



1875. Same as Cotton Association but with new title as above.

- 1/ ultra
- * 2/ green

1881. Hi-values. Same as Cotton Association but with new title and value at base in a flat oval. Perf. 11.

£1.1s pale pink



- £2.2s primrose
- £2.2s yellow
- £2.2s chestnut

As above—but value at base in an upright oval. Perf. 11.

£1 slate

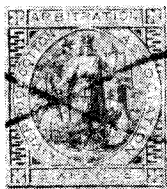
£3 carmine

*Morley's Philatelic Journal, vol. 5, p. 40 lists:

"Liverpool Cotton Brokers Assn.—Our publisher has found a 2/ green perf. 12½."

Liverpool Cotton Association, Ltd.

Miscellaneous—



1875. Perf. 11

6d. green (ARBITRATION)

6d. red (DECLARATION)

Liverpool Provision Association (Clearing House)



1875. Same as Type B—Cotton Association. Perf. 10.

- 1/ vermilion

Beetroot Sugar Clearing Dept.



1875. As illustrated. Perf. 11.

- 1/ ultramarine
Redrawn, background and
lettering differs.
- 1/ blue

Liverpool Cotton Brokers Bank, Limited



1875. Perf. 11x12½. Center design
differs for each value.

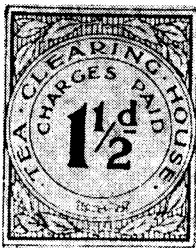
- 1/2d deep blue
- 1d deep blue
- 2d deep blue
- *4d deep blue
- *6d deep blue

*These stamps are listed by Morley
in his "Stamps of Great Britain."—
(1895).

Tea Clearing House

1923(?) As illustrated. Perf. 11.
Cancels show dates of use
between 1923-1925. There is
only one type which appears:

- (a) without overprint
- (b) with a black diamond
overprint
- (c) with a black triangle
overprint



No Overprint



Black Diamond



Black Triangle

- 1/4d. violet
- 1/2d. grey
- 1d. carmine
- 1-1/2d. plum
- 2d. blue
- 3d. emerald
- 3-1/2d. olive brown
- 4d. purple
- 6d. orange
- 7d. olive green
- 7d. brown
- 7d. vermilion
- 9d. black
- 1/ yellow
- 1/2d. light brown
- 2/ green-blue
- 2/6 chocolate

EDITOR ALFANO WINS AWARD

When the Collectors Club had its
Annual Competition on April 20-22,
one of the competitors was our edi-
tor, Lou Alfano. His exhibit was the
provisional issues of U. S. narcotic
stamps. The certificate that Lou won
was very well deserved in my opin-
ion, but my opinion is very biased.
I have seen his collection several
times, and it really must be seen to
be believed. This is the second month
in a row that revenue exhibits have
won important awards.

Bart Rosenberg, ARA 1307

LOOKING BACK

A Series on the Early Days of the ARA

Compiled by

Elbert S. A. Hubbard (ARA 1)

EARLY ARA LIBRARY DATA

Here is the earliest data on our Library. As you can see, the Library was not wonderful, but, instead, "wander-full." We hope it will find a permanent home someday, with perhaps Eastern and Western branches and efficient librarians:

June 1949:

ARA LIBRARY. The ARA is building a library of Revenue (literature) for the benefit of all collectors of (fiscals) and asks for donations from interested persons in the form of Revenue books, catalogs and clippings . . . Cash donations will also be accepted.

December 1949:

HAROLD SHERMAN, ARA 237, has been appointed ARA Library Chairman. Those who want to donate Revenue books should get in touch with him.

January 1950:

LETTER BOX—Thanks for appointing me, I have handled library work before, so it will be nothing new for me.

Now that I'm Librarian it is only fair that I organize our Library and make it something (we) can be proud of.

Harold Sherman,
ARA Librarian

July 1950:

In November a notice appeared that a Librarian was needed for the ARA I volunteered (and was) appointed to the post.

The first thing that I wanted to put in the Library was . . . (two complete files of the AR, one for reference and one for circulation.) Mr. Hubbard furnished me with quite a few of these.

In January I moved to larger quarters for my business, so for the next five weeks the Library didn't get much attention.

(Many members donated literature

to the Library during the ensuing months.)

Harold Sherman,
ARA Librarian

CIRCUIT NOTES

As promised, here are the final statistics for auction No. 3, with all lots delivered and all owners paid:

Total sales	-----	\$1651.70
Sales Dept. Comm.	-----	165.17
Costs for mailings	-----	42.75
Net dept. income	-----	122.42

The net income will help greatly to put this department back in the black and all participants are due words of appreciation.

Also, as promised, here are the latest sales circuit statistics (as of ! May, 1971):

Sales books sold	-----	363
Books entered	-----	174
Never seen	-----	189
Returned to owners	-----	88
Still in circuits	-----	85
Circuits initiated	-----	102
Circuits completed	-----	75
Still out	-----	27
Members on roster	-----	117

As there will be no Revenuer published in July or August, this will serve as final notice that we will try for another auction after Labor Day. Please get your material to me before that. Another 400-lot auction would be too much to hope for, so when there are 200 lots accumulated, we will go to press. Surprise me.

To close, let me bring you up to date on our status regarding sales. Sales from the salesbooks returned to the owners now totals \$4007.48, since our inception. This does not include any sales from the remaining books. When you add the total sales from all three auctions, the figure of sales volume jumps to near \$7000. We cannot compete with the volume achieved by the APS circuits, for instance, but then consider the difference in membership. That might lead to a thought for the day: What have YOU done for the ARA lately, including obtaining new members?

Have a nice summer, and, luck permitting, we'll see you after Labor Day with another fabulous auction.

G. M. Abrams, Sales Mgr.

SNIPS

By Henry W. Holcombe, ARA 105

Who hasn't happened on a straight-edge copy of a Match or Medicine stamp—and put it in his album with the idea of replacing when a perfect-all-around stamp showed up?

Perhaps this was one of the "Woodbridge" match stamps; so called because they were used in that town in Connecticut. All were 1c lake stamps, first issued for Frank E. Clark (RO-59) in 1870, then altered and used by Brockett & Newton (RO41-2), Clark Match Co. (RO64) and finally F. P. Newton (RO135). Even after the latter became a party to the formation of The Diamond Match Co. in 1881, the stamps continued to be used until repeal of the stamp tax in 1883.

All the Woodbridge stamps were perforated and seemingly it was easy to separate them. Doubtless it was Frank E. Clark who conceived the idea of snipping the sheets. We can picture a young girl in the factory, with scissors cutting the stamps apart into vertical strips. This was seldom done with any care, the stamps usually suffered with at least one straight edge. But after being cut the stamps could more readily be affixed to the box as the final operation. This practice of cutting was continued by each of the successive owners of the Clark die.

It will not be amiss to interject that virtually all of the Woodbridge match stamps were overprinted "S.R.V.D. & Co." usually in black, printed or rubber stamped.

In the 1870's S. R. Van Duzer & Co. was recognized as one of the leading wholesale drug houses in New York. The firm was then located at 35 Barclay Street, the ground floor store running through the block with another entrance at 40 Park Place. Besides their extensive drug trade, the firm was also an important factor in the match business, apparently handling the some fifty million boxes of matches produced by the Woodbridge companies from 1870 to 1883.

* * *

Years later came the "U. S. Reve-

nue War Bill of 1898" which was signed by President McKinley on June 13th. This required affixing a tax stamp, government issue or private die, to proprietary medicines according to the retail sales price. Some of the few private die stamps then issued are commonly found with straight edges.



A glaring example, for instance, is the 5/8c blue horizontal-rectangular stamp (RO303) issued for The Piso Company of Warren, Pennsylvania. There were two types of separation—rouletted 5½ and later hyphen hole 7—which would seem to be adequate for ready use. But not so! Where factory production was at a high level, this would have required a considerable amount of hand labor. The sheets would have to be folded, torn in strips—then individually separated. Time consuming, to say the least.

The Piso stamps were delivered from the Bureau of Engraving and Printing in stacks of 100 sheets. They were immediately taken to the local print shop, placed in a powerful hand shear and cut, both vertically and horizontally, into neat piles of 100 stamps. This was a hasty operation without much care; cutting was not done exactly along the rouletted or hyphen hole lines and more often the design of adjacent stamps cut into.

Here's an interesting sidelight. Bureau records show the Piso stamps were printed 125 to the sheet. Over the years it was believed they were laid down 5x25. However, in 1957 the writer acquired a complete sheet showing the odd arrangement of six vertical rows, five rows of 21 stamps and a row of 20 stamps, plus a blank—perforated and all—in lower right hand corner. Seems the nearest practical arrangement, for the paper stock then at hand, was 6x21. This resulted in 126 stamps—an awkward number for accounting purposes. So,

the corner space was left blank, to round off the figure to an accountable 125. No doubt following the shearing operation the pile of blanks was at once discarded.

It appears the stamps from these individual piles were more easily affixed to seal the top of wrapper which encircled the bottles of "PISO'S CURE FOR CONSUMPTION."

REMINISCENCES OF A REVENUE STAMP COLLECTOR

By Henry R. Zinda (ARA 580)

I retired four years ago, and after four years, I'm still sorting a great deal of material that I accumulated over the previous fifty years. I began collecting stamps in 1915, that was the beginning of a collection of postage, revenues, precancels, seals, and anything that was called a stamp. I also saved all my letters from collectors and all price lists and catalogs. So, you see, retirement can sometimes keep one busier than his profession ever did.

I was introduced to foreign revenues around 1923 when I received my first list of these stamps from Mr. Oscar T. Hartman of Denver. This little list intrigued me because of the wide variety of stamps that it offered, and from it began my collection of foreign fiscals. I've often wondered what happened to Mr. Hartman, as several years ago I tried to get in touch with him and had my letters returned.

I learned about taxpays in those early years and it wasn't long before I was contacting dealers who handled them, such as Frank Applegate, Ben Morris, and James Seville. I prize a catalog that Applegate issued in 1930. Mr. Seville also helped me with State Revenues, and it was through him that I obtained Mr. George D. Cabot's catalog of these issues in the 1940's, and a very nice catalog of Snuff stamps. Mr. Henry Tolman published a catalog of Cigarette stamps and was kind enough to send me a copy. This catalog was a great help in classifying these issues. John Norton's cat-

alog was a great help in classifying these issues. John Norton's catalogs of the Baltic Countries were of assistance in the stamps of this area.

Many of the people I am mentioning have since passed on, but I shall ever remember the help they gave me in building my collections. One such experience was the help I got from Mr. E. R. Vanderhoof in making my collection of Polish revenues, and I am proud to own a copy of the "Vanderhoof Memorial Book." Another man of the past was Mr. William J. Vitale, who helped me with my foreign revenues for several years; his lists were always very interesting, and I never destroyed any of them.

As I progressed, I was able to obtain catalogs on foreign revenues. Among these are Italy by Leone De Magistris, Mexico by Dr. Hartley, Denmark by Jensen, China by A. W. Bendig, Austria-Hungary by Mayr-Hanus, and Japan by the Fukuo Co.

I am now concentrating on collecting U. S. Revenues and taxpays, and those of a few European countries. I plan to sell all my other foreign revenues.

You can see that I do not have a dull moment in retirement, as I have plenty to occupy my leisure time and bring me enjoyment.

SALES TAX ITEMS WANTED

Kentucky official receipts, private receipts, punch cards, tokens from Kentucky, Ohio, Penna., W. Va., No. Car., Calif., Mich., Illinois, Kans., Nebr. and Canadian Provinces & private receipts.

JERRY BATES 239

Box 777, St. Charles, Mo. 63301

U. S. REVENUE WANT LISTS FILLED

Sideline Material,
Tax Payers and Foreign Revenues

240

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

WHY NOT TRY FOREIGN REVENUES?

Revenues aren't much talked about in stamp collector circles. Once an individual cares to admit he collects them, it is understood that he means U. S. revenues. To most collectors, this is the only country that ever issued them. Someone mentioning he collects tobacco stamps invariably means U. S. issues. There is nothing wrong with patriotism, but these one-sided individuals don't realize what they are missing. They have never stopped to think that this concentration by a large number of collectors on a restricted specialty has driven prices for the scarce varieties way up, out of reach of most collectors and out of proportion to comparable foreign revenues.

It is a strange fact that almost three-fourths of the membership of the ARA restrict themselves to U. S. revenues for no obvious reason. Perhaps new issues are easier to obtain at face value, while imported foreign new issues naturally will cost a premium. Perhaps the opinion prevails that there is less variety, which is sheer folly. Just browse through a copy of Forbin's 1915 issue and observe the thousands of varieties. Check Spajic's recent Yugoslav, or Stephens' Mexico catalog of last year. The varieties collectible are fantastic. Scarce U. S. revenues are much more highly priced than are scarce foreign ones. We do not know the reasons and would love to have someone enlighten us.

It is getting more difficult to find any bargains in U. S. revenues. The field, by now, is too well known, and studies and finds are nearly impossible. The scarce material goes to auction and the average collector competes with those blessed with a bigger bankroll. Collectors can blame themselves for the high cost of the U. S. material, due to the concentration on a group where the demand far outweighs the supply. The collector with a modest budget who has assembled a moderate range of U. S. material is hopelessly caught in the economic squeeze. He cannot afford the items he needs for completion.

Foreign revenues are the way out.

One can restrict himself to one or to a few countries. One can undertake studies in many brand new fields. Finds are a daily phenomenon. Many hundreds of interesting, provocative, and well-seasoned items are available for the equivalent cost of one very scarce U. S. item. There is much more artistry involved, much more color. You can become an expert on your own overnight with some field of collecting no one else has paid much attention to, if, by sheer willpower, you can find sources for the material. It is, in short, a real challenge. Literature is scarce . . . so write your own based on your findings. If others have material in the field you pick, and you publish your opinion of what has been printed in the way of revenue material by a foreign country, (and the Revenuer can always use new listings), they will let you know which items you missed, and among all the parties who may eventually get involved, we might turn up with a complete listing. What a feather in the originator's cap!

With very little effort, and a magnifying glass, you might become known as the discoverer of a major classic variety. Make a find, publish it. The area for study is practically infinite at present.

Foreign revenues offer the greatest challenge ever to collectors forced off the road by outlandish prices for the U. S. material. There is no reason why the guy with five dollars a month to spend can't have as much fun as the guy with five hundred.

If anyone wants to break into the field, and this article in any way succeeds in convincing anyone, please let us know, and we will supply you with the material to get started. You will have to supply your own blank album (since no one has seen fit at this point to print one) and your own hinges. You also supply the imagination in setting up the arrangement you wish to make. Our library can supply some literature, the Sales Manager other literature, and you will have to hunt for the rest. It's all up to you. You get out of it the rewards commensurate with your input.

Starter collections are available from

some of our member-dealers. Others of us have duplicates available for trading. Make your own deals. Check the ARA membership roster, which itemizes the collecting interests of all; make a decision; correspond with each other; write some letters to the editor for info on the field you choose; write to the Sales Manager if you wish material on approval; it's very easy to get started . . . all you have to do is jump off.

Let's get it off the ground and moving!

Gerald M. Abrams

DEALER DOINGS

Dealer member Richard Novick sent us a price list of Scott-listed U. S. Revenues, which is absolutely Free. If you'd like a copy, drop him a note at 1218 Birch Street, Uniondale, N. Y. 11553.

—Lou Alfano

STATE REVENUE CATALOGS

(A Chronological Listing by El Hubbard and other SRS members)

- 1894 Adenaw, J. (Scott, New York; All U. S. and State issues, 75 pages)
- 1903 Kenyon, B. C., Long Beach, Cal. (16 pages)
- 1910 Bartlett, J. D., Prescott, Ariz.? (32 pages, no prices)
- 1912 Vanderhoof, E. R., Denver, Colo. (8 pages including U. S. Revenues and "Kindred Items")
- 1915 Forbin, A., Paris, France (World Revenue catalog, many U. S. States listed, also a 1909 issue)
- 1921 Adenaw, Bartlett, Grout, Kenyon, and Vanderhoof (U. S. Revenue Society—Defunct, 100 pages)
- 1930 Applegate, F. L., Medford, Oregon (18 pages, including excise stamps only)
- 1936 Applegate, F. L., Medford, Oregon (56 pages, including City issues. Supplement issued in 1937, 16 pages)
- 1940 Cabot, G. D., Weehawken, N. J. (138 pages, including City issues and other unusual issues)
- 1948-60 Hubbard, E. S. A., Los Angeles, Calif. (\$5 looseleaf publication begun in 1948. About 200 pages)
- 1960-69 Hubbard, Hermann and other State Revenue Society members. (U. S. State Revenue Catalog Addenda. Most States from A through M. Continuing publication in bi-monthly State Revenue Newsletter.)

State Documentary Stamps

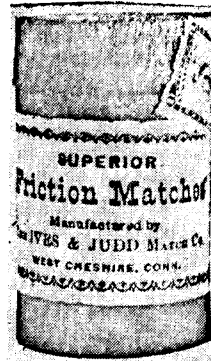
- 1920 Kenyon, B. C., Long Beach, Cal. (100 pages, in hard cover, including historical data; no prices)
- 1968 Hubbard, E. S. A., Santa Clara, Calif. (\$2, 24-page booklet extracted from 1960 catalog. Addenda being prepared by Hubbard, Hines, and Hermann.)

Single-State Listings

- 1909 Forster and Vanderhoof; New York Stock Transfer Stamps. (Also 1937 and 1941 articles in Weekly Philatelic Gossip)
- 1934 Stuart; D. C. Revenues (Mekeel's)
- 1935 Goodale; Arizona Revenues (Mekeel's)
- 1935 Whipple; Nebraska Revenues (Mekeel's)
- 1937 Green, D., and Rordame, A.; Utah Revenues (27 pages)
- 1938 Whitt, L. H.; Ohio Revenues (25c)
- 1939 Dow; N. Hamp. Revenues (Weekly Philatelic Gossip)
- 1940? Disbrow, G. Ward, Henderson, Ky., Kentucky Revenues
- 1942, 44 Bobo, John; Illinois Beer Stamps (WPG)
- 1943-? Scully, Dr. F. J., Hot Springs, Ark.; Arkansas Revenues (WPG, 3 iss.)
- 1952 Hubbard, E. S. A.; New York Stock Transfer Stamps (Weekly Philatelic Gossip, Oct. 11, 1952, 2½ pages, priced)

THE IVES & JUDD MATCH COMPANY

By Bruce Miller, ARA #732



After undergoing various changes of ownership over the years, the "Rag Hollow" match factory at Prospect, Connecticut, was sold to the Diamond Match Company in January 1882 by Edward P. Dunham. The combine closed it down, but later that same year Dunham managed to buy back the building, install new machinery, and launch a new business under the name of the "Ives & Judd Match Company." It has been said that some controversy was involved in Dunham's deal with the Diamond trust. In all likelihood this consisted of a stipulation that Dunham stay out of the match business henceforth as a condition of the sale. Dunham evidently circumvented this by keeping his name out of the new firm. The Ives of the Ives & Judd Match Company was Mrs. Howard C. Ives, Dunham's sister, while the Judd was presumably

the same Henry Judd who had been an owner of the Prospect factory six years before. The real owners of the new firm were undoubtedly E. P. Dunham & Company of West Cheshire, consisting of Dunham and his sister.

Both E. P. Dunham & Company and the Ives & Judd Match Company continued in existence until 1884, when the Diamond Match Company bought the Prospect plant for a second time, and closed it permanently.

Since the E. P. Dunham die used in 1881-82 was included in the original sale of the factory, a new die was ordered for the Ives & Judd Match Company. This stamp (R0120) enjoyed a rather short life (November 1882-March 1883), and fine copies are by no means abundant.

REVENUE MART

Buy, sell and exchange. 5c per word, minimum 20 words. Name and address will count for 5 words. Send all copy and remittance to Advertising Manager, 1668 Sycamore St., Des Plaines, Ill. 60018

WANTED All Japanese revenues, esp. hand engraved. Singles, lots, collections. Will buy or exchange. Stephen J. Hasegawa, 205 Clement St., San Francisco, Ca. 94118. 239

WANTED: Paying 1/2c each for any Scott listed U. S. revenue. No quantity too large nor small. Azar, 2231 San Pablo, Berkeley, CA 94702. 236

BRITISH and French revenues on approval List interests, also ARA #. We also buy. Blake R. Wheeler, 14230 Sun-

set Blvd., Pacific Palisades, CA 90272. Some worldwide! 235

WANTED anything in Canadian Revenues, Tobaccos, Franks and literature about same. Send with asking price. E. van Dam, Dept. ARA, 1274 Royal Drive, Peterboro, Ontario, Canada. 239

WANTED: France revenues and revenue stamped paper by private collector. Singles, lots, collections. Will pay cash. Arthur P. Merrick, 15546 S. E. Green Hills Ct., Portland, Ore. 97236. 236