

AMERICAN REVENUER



Journal of the American Revenue Association

Vol. 26, No. 7, Whole Number 247

September 1972

New Librarian Appointed

President John C. Ruback has announced the appointment of William German of Nashua, New Hampshire as Acting Librarian, replacing Louis Alfano who had to resign the position due to various commitments. Mr. German has requested that all library requests be sent to him at the address which appears on the masthead.

Upon approval of the Board of Directors, Mr. German will officially assume the office of Librarian.

Mr. Alfano will continue as editor of the **Revenuer**.

President's Message

Now that I have been **elected** president of the American Revenue Association, I would like to speak to all of our members on a matter of great importance—our Sales Circuits.

According to our Sales Manager, our circuits have been very successful, giving many members an opportunity to dispose of their duplicates. All of these have gotten a great deal of pleasure out of the circuits.

Yet just recently it was necessary to expell a member because he had refused repeated requests to pay for or pass on circuits which he had held for many months.

Now we have four persons who are holding several of our circuits. These men are in essence trying to steal from all of us, for if they do not return or pay for the material, the American Revenue Association will have to use YOUR dues money to pay the owners of these stamps.

UNLESS—unless we have a lawyer among our members who will give us assistance in legal matters such as this. He could save all of us untold money—and worry.

If there is such a person who will help us out, please write me, using the address given on the masthead. We need help. Please give it to us.

John C. Ruback

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AMERICAN REVENUE ASSOCIATION

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Advertising Forms Close 10th of Month

Editorial Forms Close 1st of Month

Preceding Date of Issue

Preceding Date of Issue

American Revenue Association Board of Directors

John C. Ruback, President

Sherwood Springer, Vice-President

Eastern Representatives: Anthony Giacomelli and Samuel S. Smith

Central Representatives: Joseph S. Einstein and I. Irving Silverman

Western Representatives: Edward B. Tupper and Gerald M. Abrams

Secretary-Treasurer: Bruce Miller, 1010 South Fifth Ave., Arcadia, CA 91006

Vol. 26, No. 7, Whole Number 247

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ELECTION RESULTS

PRESIDENT:

John C. Ruback 70

Robert Shellhamer 61

Dr. William F. Vincent 50

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Sherwood Springer 97

Kenneth Pruess 44

Mathias Koref 35

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Ronald Leshner 22

CENTRAL REPRESENTATIVE:

I. Irving Silverman 84

Joseph L. Eisendrath, Jr. 40

Leland B. Adams 37

WESTERN REPRESENTATIVE:

Gerald M. Abrams 114

Abe Hochman 59

182 ballots were received, representing approximately 30% of the membership—a better rate of returns than on any other recent election. The presidential race was extremely close; all other winning candidates obtained a clear majority of the votes cast for their particular office.

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ENGLAND

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CIRCUIT NOTES

And here we are again.

First, to bring you up to date on the sales circuits:

Statistics as of 1 August:

Salesbooks sold	510
Received for circuits	285
Not yet received	225
Returned to owners	202*
Remaining in circuits	83*
Circuits initiated	193
Circuits completed	164
Still out	29
Sales volume, books returned to owners	\$9,609.90

*The gap widens more.

And then, the auction. If you have a desire to go rapidly berserk, try one like auction 5 all by your lonesome. At any rate, elsewhere in this issue appear the realized prices for that sale. The bids that were received created a veritable deluge, and it's most gratifying, after all of the work put forth at this end, to note the huge volume of mail, the furious bidding, and the high degree of success accomplished. Bids were received from as far away as New Zealand, France, Italy, Sweden, England (many), Germany, and the Netherlands. We are truly becoming international in scope.

Here are the auction 5 statistics, and we will respond to any questions not answered below, except that "who bid what" is privileged information, as is the name of the winner of any lot. That information may be given only by dispensation from the party in question.

The results:

Total lots offered	738
(lot 122 omitted)	
Lots sold	552
Lots unbid	175
Lots withdrawn, rule 6	11
Total sales volume	\$4,023.25
Sales Dept. Commission	\$402.32
Auction expenses	25.41
Net income	\$376.91

How about that?

Total number of bidders	112
Total number of winners (at least one lot)	92
Total number of losers (no lots) 20**	

The American Revenuer

Total number of members

submitting lots 37

**Two of these were letters arriving after bid closing.

Can you imagine what this auction would have been like if all 500+ members were alive?

There were an amazing number of tie winning bids, decided by postmark alone, or, where applicable, by the + and ++ signs, where the bids were raised slightly.

All winners and losers were notified and it is felt that this sale was a great success. We wish to thank all of you who participated. Let's see what happens in the next one, which will hopefully appear next month.

Can we get all 500+ members involved?

—G. M. Abrams, Sales Mgr.

TREASURER'S REPORT

Operating Fund Financial Report
Fiscal Year 1972
(July 1, 1971—June 30, 1972)

FUNDS RECEIVED:

Dues and contributions	\$2228.49
Advertising	243.74
Sale of publications	27.25
TOTAL RECEIVED	\$2499.18

FUNDS DISBURSED:

Production and distribution of American Revenuer	\$1914.06
Administration (postage, supplies, etc.)	169.97
Advertising in Western Stamp Collector	73.00
Sales Department expenses	13.58
TOTAL DISBURSED	\$2170.61

RECEIPTS LESS

DISBURSEMENTS +\$328.87

OPERATING FUND BALANCE

JUNE 30, 1972 \$2160.82

(\$2116.12 on deposit First Western Bank, Arcadia; \$44.70 cash on hand)

Vanderhoof Fund Financial Report

BALANCE JUNE 30, 1972 (On deposit First Western Bank) 1172.40

Revenue Revolution

By Robson Lowe

For many years the collectors in the United States have been the only ones catered for by an annual catalogue containing a comprehensive listing of revenue stamps and in consequence there has been a regular market price for these lovely examples of the engravers' art.

The recent auction held in May at 50 Pall Mall, which was mainly the collection formed by Dr. Albert E. Thill of California, showed that there were hundreds of collectors from all parts of the world who are interested in the revenue stamps of most countries. The following commentary is based on the prices realized and the number of bidders. The auctioneers estimates were admittedly guess work but on the average they were surprisingly accurate, the total printed estimates being £31,367 and the sales totalling £30,929, or just under 99%. Valuations are printed in parenthesis.

Great Britain

Great Britain brought £2,266 (£1,977), the surprises being the 1785 Glove Tax £165 (£20), the Medicine duty labels £197 (£123), 1786 Perfume Duty 1d and Hair Powder Duty £54 (£14) and the six bisected Consular Service provisionals £150 (154). Ireland was strong fetching £532 (£438) although the Registration of Deeds £1 and 2 embossed £25 (20), and the Record of Titles 1/- and 2/6 £15 (£4) seemed surprisingly cheap.

The Railway stamps went like a bomb at £3,076 (£1,628), England £1,479 (812), Ireland £609 (£391), Scotland £495 (£228) and Wales £492 (£197). Most lots were collections of one service but an example of a set was the Monmouth Rail & Canal Co. 1870 1d, 2d and 3d which fetched £55 (£20).

British Empire

Cyprus and Gibraltar were popular, £449 (£155) but the AFRICAN result was less enthusiastic, the total realizing £2,777 (£2,971). Among the highly specialized countries, popularity rather than rarity had its ef-

fect—Cape £321 (£522), Mauritius £109 (£185), Natal £297 (286), Nyasaland and Rhodesia £472 (£274), Orange Free State £213 (249), Transvaal £360 (£428). The following were the special rarities. Cape 1864 ½d to £50 mint £75 (170), 1874 £10 "PEN-ALTY" mint £16 (£25), 1898 £5 mint £5 (8), 1903 £20 mint £19 (£25), Natal 1858 Cape 18d and 15/- embossed mss. opt. £16 (£15), Nyasaland 1891 £10, £25 and £50 perforated SPECIMEN £85 (£50), £50 imperf unused £32 (£25) O. R. C. 1903 6d color trials (3) £34 (£20), Transvaal 1902 2/6 color trials (3) £33 (£25), 2/6 block of four with inverted center £82.50 (£40).

ASIA had its ups and downs at £4,161 (£4,451) with Ceylon £1,024 (£1,312), Hong Kong £244 (£127), India £1,022 (£1,105) and States £1,012 (946) and Straits Settlements £622 (£769). The high spots were the sheet of 45 Ceylon Foreign Bill £140 (£200), an 1874 master die £15, the embossed dies £50-500 (5), £50 (£40) and the telegraphs £390 (338); India telegraphs £149 (195). Many of the Straits Settlements seemed very inexpensive.

AUSTRALIA boomed, the total £2,590 (£2,265) being brought by intense competition—Commonwealth £82 (77), N. S. W. £351 (£447), N. Z. £763 (£651), Queensland £424 (£423), S. Australia £185 (94), Tasmania £204 (£119), Victoria £209 (£166) and Western Australia £288 (£231). The effect of national pastimes was shown by the popularity of the Beer Duty issues which fetched £455 (172). The Railway issues were only a little less popular at £235 (£144).

CANADA must have been overvalued as these attractive stamps only realized £1,460 (£1,584). The provincial issues were the most popular: Manitoba £175 (£160), Ontario £174 (£132), Quebec £178 (£218) and Saskatchewan £108 (£115).

The WEST INDIES went well at £690 (£534), the Granada fetching

£320 (£255) and Jamaica £94 (44), the De la Rue essays and proofs of the 1884 issue realizing £174 (£160).

Europe

The support in this section was patchy and there were many bargains based on the auctioneer's estimates. The total was £7,714 (£10,921), of which the smaller countries were best realizing £1,274 (£1,331). The other strong country was Spain £563 (458), surprising those who had expected to get them at much lower prices. The other results were Austria £263 (£370), Belgium £239 (382), France £1,024 (£1,966) and Colonies £219 (378), Germany £481 (£637), Greece £208 (£230), Hungary £264 (270), Italy £591 (£847), Netherlands £188 (£265), Russia £277 (£305), Switzerland £1,917 (£3,162) and Yugoslavia £255 (£320).

Balance of World

The rest did well—the few AFRICA realized £149 (£115), and the AMERICAS £3,230 (£3,205). Of the latter the larger countries were Argentina £417 (410), Brazil £406 (442), Colombia £149 (£192), Costa Rica £187 (158), Guatemala £201 (172), Mexico £440 (410), Peru £148 (247), and Uruguay £144 (£165).

ASIA boomed realizing £1,731 (£1,053) with China £695 (£342), Japan £427 (£250) and Philippines £210 (£155).

The experiment must be considered successful as over five hundred people bid. If the famous Postal History Auctions had proved so well supported when they started some thirty-five years ago, the present level of prices would have been achieved within a decade. In fact the turnover in this first Revenue auction was about that of the first five years of Postal History Auctions.

The auctioneers have made one interesting point in their report and that is the marketing costs for such an auction are nearly twice those of a normal sale. Nevertheless, they have already received several collections of Revenue stamps for sale in the future and subject to sufficient value being received intend holding a second Revenue auction next season.

FOR SALE

Very rare Series 1879 U. S. DOMESTIC OPIUM stamp in beautiful unused condition.

Bids accepted by mail through October 1972.

The right is reserved to reject any bid for any reason whatsoever.

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SECRETARY'S REPORT

Bruce Miller, Secretary-Treasurer
1010 S. Fifth Ave., Arcadia, Cal. 91006

New Members

- 1417 BRENNER, Paul, 351 Broad St., Newark, N. J. 07104, by Secretary. Dealer "Blackstamps"; deals in Liberia, coll. Bosnia.
- 1418 BERGMAN, Leif A., Odenvägen 12, S-13300 Saltsjöbaden, Sweden, by William Ittel. Sweden, incl rev paper; minor interest in general revs.
- 1419 LERNER, Louis, 1560 E. 102nd St., Brooklyn, N. Y. 11236, by Secretary. All US revs. (beginner)
- 1420 TANFIELD, Mrs. Mary B., 3637 James Ave. So., Minneapolis, Minn. 55408, by Secretary. Beginner, "would like to learn more about revs."
- 1421 KELLY, Roger E., Sr., 853 Poplar St., Denver, Colo. 80220, by Secretary. US revs. and other US non-postal.
- 1422 KUBINSKY, Paul M., 2250 Kinderly Dr., Columbus, Ohio 43227, by Secretary. All US revs 1862-1963.
- 1423 MAGGY, James D., 24 Circle Dr. #C, Tiburon, Cal. 94920, by Margaret Howard. Any and all US, incl. states, private tobacco, etc. (Collector/dealer).
- 1424 SMIT, Willem F., Utrechtseweg 33C. Heelsum-6133, Netherlands, by Secretary. Librarian of Nederlandse Bond van Filatelisten-Verenigingen (League of Netherlands Philatelic Societies).
- 1425 GOLDSTEIN, Sidney, 8520 Forrest Ave., Phila., Pa. 19150, by William J. Nabut. All US revs.
- 1426 SHUMSKY, Allison D., 9476 W. Bay Shore Rd., Traverse City, Mich. 49684, by Richard R. Goerz. All issues, proofs, essays.
- 1427 PALM, John W., 1045 W. 22nd St., Merced, Cal. 95340, by Gerald M. Abrams. Scott-listed US.
- 1428 FITZGERALD, Lee T., 142 Wesley St., Capitola, Cal. 95010, by Secretary. US.
- 1429 COMUNALE, Robert, MD. 1442 Waggaman Circle, McLean, Va. 22101, by John C. Ruback. USIR,

medicines, narcotics, taxpays; Canada revs, tobaccos.

- 1430 SATTERSTROM, Fred N., 26043 Marine View Drive So., Kent, Wash. 98031, by Secretary. US 1st, 2nd, 3rd issues, documents.
- 1431 WENTZ, Raymond L., Jr., Box 2439, Newark, N. J. 07114, by Gerald M. Abrams. Beginning part-time dealer and collector.
- 1432 BROWN, Jerry M., 2300 Chetwood Circle, Timonium, Md. 21093, by Howard B. Beaumont. US emb rev stamped paper and mss cancels (part-time dealer, Edgewood Stamp Co.)
- 1433 LUKASHEVICH, Walter, 101 Colony St., Meriden, Ct. 06459, by Secretary. Dealer, The Silver City Coin Co.
- 1434 MELANSON, Alfred E., 2606 W. 17th St., Santa Ana, Calif. 92706, by Kenneth Pruess. Mex.
- 1435 TANNER, David E., PO Box 206, Hauula, Hawaii 96717, by Ronald Wood. Mexico and US.
- 1436 VOLKMAARS, E. Jan H., Cort. v. d. Lindenstr. 2/18, Zandvoort Netherlands, by Dr. Conrad Graham. Director, Revenue and Customs Museum, Rotterdam.
- 1437 MCCONNELL, William J., P. O. Box 12037, Lake Park, Fl. 33403 by Terence Hines. UN, US, Panama, Canal Zone.
- 1438 WARD, John, 6813 W. 30th Pl., Berwyn, Ill. 60402, by Secretary. All US revs.
- 1439 BAKER, James H., Dept. of Biology, Univ. of Houston, Houston, Tex. 77004, by Secretary. All US, incl. states.
- 1440 HAMERNIK, Roger P., 1167 Remington Ave., Syracuse, N.Y. 13210, by Dr. Erwin Lindenfeld. US 1st, 2nd, 3rd issues, incl. proofs; embossed and stamped paper.

Resigned

994 L. Raymond Murray

Address Changes

Donald R. Alexander, P O Box 622, Lake City, Fl. 32055.
George W. Brett, Rt. 3, Spirit Lake, Iowa 51360.

R. Leonard Carroll, Jr., MD, 55 Bomford Dr., Redstone Arsenal, Ala. 35808.

Krishen K. Chopra, Block 1/19, Ramesh Nagar, New Delhi 15, India

Kenneth O. Harrison, 2301 Francisco #305, San Francisco, Cal. 94123.

Homer C. Landis, 323 E. Arrellage #5 Santa Barbara, Cal. 93101.

John W. Magee, 350 65th St., Apt. 12-L, Brooklyn, N. Y. 11220.

Previous membership total ... 513

New members 24

Resigned 1

Current membership total ... 536

WANTED

U. S. federal Special Tax Stamps, used, from 1873 to date; U. S. Receipts, Permits, Certificates, Licenses issued by district Collectors of Inland Duties and later by district Collectors of Internal Revenue from first tax laws, 1790's to 1873. Please write and describe, or submit with your price. If not for sale, would appreciate loan for photographing as material for article. WENCK
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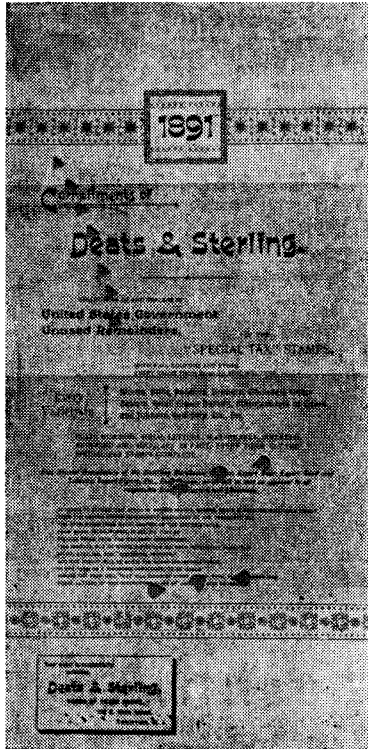
P. O. Box 1118, Palos Verdes Estates CA 90274

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U. S. Special Tax Stamps: Additional Notes

By Ernest C. Wilkens

(Conclusion)



Illus. 5

1898-1901

The Spanish-American War revenue bill added a number of new occupations to the list of Special Tax payers and created new subdivisions in the tobacco group, which had been exempt from the tax since 1891. New stamps were issued for 4 classes of Brokers; 4 classes of Proprietors of places of amusement, theaters, museums, etc.; 3 classes each of Manufacturers of Tobacco and of Cigars; 3 kinds of Dealer in Leaf Tobacco; and a stamp for Dealer in Tobacco, and one for Manufacturer of Mixed Flour—a total of 19 new special tax stamps. The 11 stamps for the liquor group and the 6 in the food products group (oleo and filled cheese) were not changed.

1902-1913

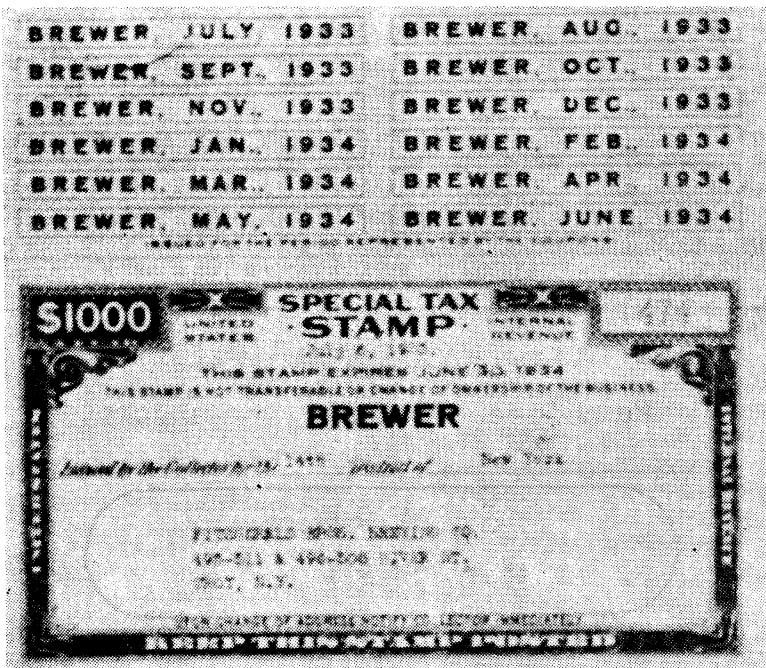
In 1902 eighteen of the Special Taxes introduced in 1898 were repealed (Manufacturer of Mixed Flour was retained). However in that year 3 stamps for Adulterated Butter occupations were added, and the Oleomargarine group was divided into colored and uncolored Dealers and Retailers. In 1904 a stamp for Manufacturer of Renovated or Process Butter was included. During the Fiscal Year ended June 30, 1910, a great effort was made by the Bureau of Engraving and Printing to redesign the many kinds of tax-paid, customs, and Special Tax stamps with the purpose of increased productivity. Special Tax



stamps for the much-used categories of Retail Malt Liquor Dealer and Retail Dealer in Uncolored Oleomargarine were altered to a smaller size and printed two to a sheet.

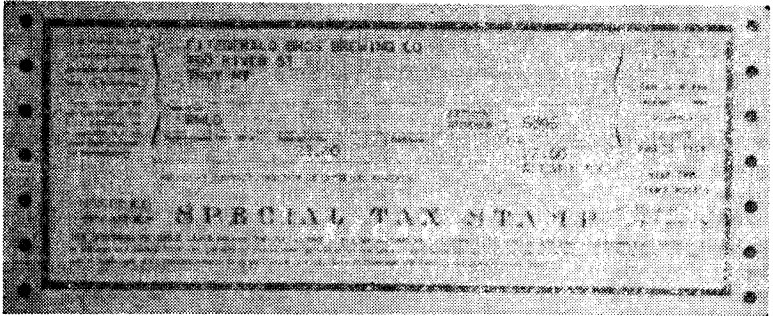
1914-1916

The Act of Congress of 22 October 1914 put back on the list the occupations that had been taxed under the 1898 Act, but the classes or subdivisions of these occupations were greatly expanded. For instance, Manufacturer of Tobacco was divided into eight classes according to production and was taxed at rates from \$3 to \$2,496 a year. Thirty-nine new stamps were needed and all were printed in the new format of two to a sheet. In 1915 a new stamp for Manufacturer or Distributor of Opium was created.



1917-1953

In 1917 the date appearing on the special tax stamp was changed from the beginning of the fiscal year to the end of the fiscal year of issue. Also in this year the profusion of class divisions and rates were reduced by about a third, to 45 different stamps. This trend toward simplicity was reversed in 1919 with new subdivisions and new occupations. The new stamps included five in the opium group, two kinds of Owners of Automobiles For Hire, and a stamp for Users of Motor Boats. All of these appeared in a new, much smaller format and were printed ten to the sheet. In addition, each of these kinds of Special Tax Stamps was issued in two forms: in book form with twelve monthly coupons, and in sheets of twenty stamps without coupons. In 1926 the Special Tax on many of the occupations was repealed leaving only liquor, food products and opium groups liable for the tax. The need for revenue during World War II brought back many of the former special tax categories.



1953 to date

The trends towards greater simplicity of production is certainly evident in the Special Tax Stamps issued in 1953 for the fiscal year ending June 30, 1954, and issued every year since. The design is that of an all-purpose stamp; the Collector of Internal Revenue simply types or writes in the occupation for which the stamp is to be issued and collects the applicable tax.

The summary of the issues of Special Tax Stamps presented above was, unfortunately, rather sketchy for the years after 1917 because of a lack of published data and the scarcity of many of the stamps. It is in this area that interested fiscalists might concentrate their efforts so that a complete picture may be presented. But we owe Mr. Scoville a vote of thanks for his thorough introduction to the early issues of Special Tax Stamps.

FIRST ISSUE MULTIPLES

Pairs

Strips

Blocks

Imperforate

Perforated

Part Perforated

SHOW PIECES

H. B. BEAUMONT

506 Stevenson Lane — Baltimore, MD 21204

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SALES DEPT. FINANCIAL REPORT

Report period 1 July 1971-30 June '72

Receipts:

Sales of circuit books 95.65
 Commissions on circuits _ 364.54
 Income from Auction 4 _ 122.43
 Cash brought frw'd, last report 102.57
 Total receipts _ 785.19
 (Note: Auction 5 will be included
 in the next report)

Expenditures:

Van Dahl Pubs., salesbooks 89.97
 Postage for circuits, correspondence
 and costs of supplies _ 370.53
 Total expenditures _ 460.50

Assets:

Cash on deposit 324.69
 (No salesbooks on hand; more ordered)

Liabilities:

From last report 153.00

Expenditures (460.50) plus assets
 (324.69) equals Receipts (785.19)

Assets (324.69) minus Liabilities
 (153.00) equal 171.69.

Note: Still further in the black. A
 very successful year. Thank you.

U. S. REVENUE WANT LISTS FILLED

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Auction 5 Realized Prices

Only sold lots listed; unbid and withdrawn lots omitted.

Lot	Price	60	5.00	117	7.00	171	2.25
1	10.50	61	7.00	118	7.00	172	2.25
2	9.00	62	3.25	119	7.00	173	.50
3	5.50	63	3.25	120	14.00	174	5.00
4	7.50	64	4.50	121	20.00	175	5.00
5	15.00	65	8.50	123	50.00	176	2.00
6	15.00	66	8.50	124	10.00	177	2.00
7	7.00	67	.60	125	2.50	178	2.00
8	4.00	68	3.50	126	1.50	179	2.00
9	8.00	69	8.00	127	1.50	180	4.00
10	2.00	70	7.00	128	2.75	181	3.00
11	3.50	71	2.00	129	4.00	182	6.00
12	1.20	72	.40	130	10.00	183-189	60.00
13	3.00	73	1.80	131	1.00	190	1.00
14	5.00	74	.30	132	2.50	191	1.00
15	15.00	75	8.00	133	2.00	192	1.00
16	3.00	76	5.00	134	2.00	193	2.25
17	2.00	77	1.25	135	2.00	194	2.00
18	4.25	78	1.75	136	12.00	195	5.00
19	5.00	79	1.75	137	7.00	196	30.00
20	4.00	80	1.25	138	6.00	197	12.00
21	4.50	81	10.00	139	7.50	198	15.00
22	7.50	82	10.00	140	4.00	199	16.00
23	14.00	83	4.50	141	5.00	200	10.00
24	7.50	84	4.50	142	.50	201	45.00
25-29 each	3.25	85	4.00	143	5.00	202	7.50
30	4.00	86	16.00	144	3.00	203	4.50
31	5.25	87	4.00	145	3.00	204	6.25
32	3.25	88	16.00	146	12.00	205	7.25
33	28.00	89	6.00	147	2.50	206	3.00
34	4.25	90	40.00	148	2.50	207	1.50
35	100.00	91	8.00	149	6.00	208	1.00
38	1.00	92	2.00	150	4.00	209	4.00
39	1.50	94	3.00	151	4.00	211	4.25
40	.75	95	3.00	152	4.00	212	5.00
41	2.75	96	3.00	153	7.00	215	3.00
42	3.50	97	2.30	154	10.00	216	3.25
43	6.50	98	2.30	155	5.00	217	4.00
44	4.00	99	2.30	156	4.00	218	2.75
45	2.80	100	2.40	157	3.00	220	14.00
46	3.00	102	1.80	158	3.00	221	20.00
47	3.00	104	2.75	159	6.50	222	14.00
48	1.00	105	2.50	160	11.00	223	40.00
49	1.00	106	2.00	161	6.00	224	25.00
50	.25	108	7.50	162	5.00	225	8.00
51	1.60	109	3.00	163	3.00	226	6.00
52	2.40	110	22.00	164	.50	227	3.50
53	2.50	111	11.00	165	5.00	228	3.75
54	1.00	112	10.50	166	2.25	229	3.00
55	.50	113	6.50	167	2.25	230	6.00
56	10.00	114	4.25	168	4.00	231	12.00
58	24.00	115	6.50	169	10.00	232	6.50
59	2.00	116	15.00	170	7.00	233	3.00

234	3.50	303	1.00	382	9.00	456	2.75
235	1.80	304	2.00	386	9.00	457	2.75
236	2.00	305	2.50	387	15.00	458	3.00
237	10.00	306	2.00	388	17.25	459	3.00
238	12.00	308	2.50	389	4.00	460	2.75
239	10.00	310	2.00	390	5.00	461	2.00
240	5.75	312	5.00	391	4.50	462	2.50
241	7.00	317	3.00	392	4.50	475	3.25
246	72.00	326	10.00	393	7.00	476	3.25
247	7.00	327	20.00	394	4.00	495-504 ea.	5.50
248	3.50	328	14.00	395	2.25	507	2.00
249	1.00	329	10.00	396	1.75	516	2.00
250	.50	330	15.00	397	8.75	517-53 ea.	12.50
251	2.50	331	20.00	398	2.50	524-532 ea.	7.50
252	4.00	332	5.50	399	9.00	533	5.25
253	3.50	333	5.50	400	8.00	534	12.50
254	1.50	334	20.00	401	1.00	535	7.50
255	1.50	335	25.00	402	.50	536	5.00
256	3.25	336	7.00	403	.75	537	4.75
260	2.50	337	40.00	404	5.00	538	5.00
261	2.50	338	7.50	408	2.00	539	10.00
262	.50	339	10.00	409	2.50	540	8.50
263	.50	340	1.10	410	7.00	541	8.75
264	.50	341	1.50	411	.50	543	11.00
265	1.00	342	4.00	412	.50	544	2.50
266	3.50	343	4.00	413	4.50	546	13.25
267-271 ea.	.50	344	10.00	414	4.25	550	8.50
272	2.25	345	6.50	415	9.50	551	16.00
273	.50	346	11.00	416	1.50	552	32.00
274	1.00	347	2.00	417	8.00	553	9.00
275	3.50	348	2.25	418	3.50	554	25.00
276	8.00	349	44.25	419	1.75	555	25.00
278	3.00	352 each	.75	420	2.50	556	7.00
279	50.00	353	1.75	421	2.00	560	50.00
280	4.00	354	2.25	422	1.50	561	50.00
281	1.20	355	6.00	423	5.50	562	2.00
282	1.00	356	4.00	424	.50	564	12.00
283	5.00	357	1.00	425	5.50	565	2.50
284	1.50	358	1.00	426	6.00	567	8.00
285	5.00	359	2.50	427	1.75	568	8.00
286	4.00	360	2.50	428	25.00	569	1.50
287	2.50	361	2.50	429	4.00	570	7.00
288	2.00	362	2.25	430	4.00	571	25.50
289	12.50	363	2.25	431	7.50	572	3.50
290	4.00	365	2.50	432	6.25	573	2.00
291	2.00	366	3.00	433	1.50	574	6.00
292	2.25	367	3.00	435	3.50	575	7.75
293	.50	368	3.00	438	1.50	576	6.00
294	2.00	370	3.00	439	2.50	577	4.50
295	2.00	371	6.50	441	2.50	578	10.50
296	3.00	372	3.00	442	2.25	579	3.00
297	2.50	373	6.50	443	3.25	580	5.00
298	2.00	374	45.00	444	2.75	583	1.50
299	1.50	377	9.50	445-449 ea.	2.25	584	10.00
300	14.00	380	35.00	451	3.00	585	25.00
301	2.00	381	26.00	453	2.25	586	5.00

587	5.75	613	13.00	652	7.50	672	17.50
588	.50	614	5.50	654	10.00	673-76 ea.	11.00
589	15.00	615	8.50	655	7.50	677	15.00
592	25.00	616	3.50	656	15.00	680	8.00
594	20.00	617	4.00	657	8.00	681	16.00
595	20.00	618	1.50	658	3.75	686	9.00
596	10.00	621	3.00	659	4.25	688	9.00
597	.70	622	2.50	660	3.00	690	11.00
598	.70	623	2.50	661	2.00	696	2.50
600	31.00	624	3.00	662	3.00	730	50.00
6\$1	.50	625	3.50	663	2.00	731	15.00
602	2.25	631	3.00	664	3.25	732	25.00
603	7.00	632	1.25	665	3.25	734	40.00
605	25.00	633	1.50	666	2.25	735	20.00
606	14.00	634	2.00	668	2.75	736	28.00
607	9.00	642	18.00	669	2.00	737	10.00
611	14.00	643	18.00	670	2.50	738	15.75
612	2.50	645	4.25	671	2.00	739	6.00

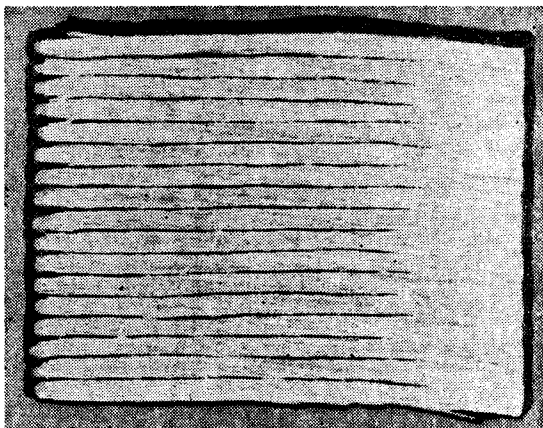
The Star Match Corporation

By Bruce Miller, ARA 732



The Star Match Corporation of Portland, Maine was first organized in 1866. In 1869 the works was destroyed by fire, which might well have written finis to the venture, as it did to so many others. However, the company was bought out by two youthful stockholders, James Coffin Jordan and Manasseh Smith, who proceeded to build a new factory and launch what became one of the most successful operations of its kind in the country. Production was devoted exclusively to card matches, and although the business was confined largely to the the New England market, its volume was exceeded by few others. Over a period of sixteen years (1867-1883), almost 284 million private stamps (R0172) were used.

Both Jordan and Smith were natives of Maine. The former was born at Portland in 1840, and served as treasurer and general agent of the corporation from 1879 until 19011, when he assumed the office of president. He saams to have been the principal owner. Smith was born at Warren, Maine in 1841,



and was a lawyer by profession.

In 1892 the Diamond Match Company acquired a \$35,000 interest in the Star Match Corp., but the factory continued in operation under its own name until 1911, when the plant was transferred to Oswego, New York.

Illustrated is a card of Star matches, manufactured during the period 1866-1871. These cards or "combs" were the forerunners of modern book matches, and were both cheap and popular. The card is split part-way into seventeen splints, which were broken off as required. The match-heads, scarcely visible in the photo, are mere flecks of reddish compound, but despite their crudity these ancient matches presumably did their job. The package consisted of several cards (totalling no more than 100 matches) enclosed in a plain wrapper of cheap manila tissue paper. Only the private stamp served to identify the brand. The card shown was accompanied by the original wrapper, bearing a stamp on old paper.

Charles A. Reed

STATE REVENUE STAMPS

4059 Garrett Dr.
Columbus, Ohio 43214

251

WANTED

Black Jacks used as revenues on documents, checks, photos, etc.

247

Joseph F. Rorke, M.D.

Box 100, Scottsdale, AZ 85252

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

LARGE SPECIAL Tax Stamps described in January "AR." Pkt. "A," 20 diff., complete with stubs and coupons, \$9.95. Pkt. "B," 20 more, still different, \$9.95. Buy both and get two more varieties gratis. Twelve categories included. Post-paid. Sherwood Springer, 3761 W. 117th St., Hawthorne, Calif. 90250. 217

SOUTH DAKOTA Game Stamps imperforate proofs: 10 dif. \$45.00 (10 comparison copies free). USPST, Box 2711, Santa Clara, CA 95051. 248

REP. OF CHINA revenues. Why not write for your free pricelist today? Don R. Alexander, P. O. Box 622, Lake City, Fla. 32055. 251

HAVE Oklahoma tobacco and wines, Canada tobaccos, Great Britain embossed on old parchment documents, Mexico, France; U. S. old stampless covers. To exchange for cancelled bank checks (before 1900 only). George Story, Sr., 1920 NW 12th St., Oklahoma City, Okla. 73106 247

LIBERIA & BOSNIA revenues wanted. Blackstamps B515; 351 Broad St.; Newark, N. J. 07104. 250

PRIVATE Collector desires Blocks and Strips First, Second, Third Issue U. S. Revenues. Rickerson, 502 Park Avenue, New York City 10022. 248

WANTED: College stamps of all sorts: revenues, singles, covers and College currency, as used in business schools 1864-1920 for training clerks and secretaries. Send with price or for my offer. Robert K. Waite Sr., 10 Berkshire Plaza, North Adams, Mass. 01247. 248

MAIL ORDER Approvals. Let us know what stamps you would like to see, and what price range. (Condition also). Or—send your want-list of stamps cataloging 50c up. No obligation to buy—you must be satisfied. A-1 Philanumics, 17 W. San Fernando, San Jose, CA 95113. 250tf

REP. OF CHINA 1964 Money Order stamps \$500 and \$1,000 Ovpts. Used set \$4.25. Don R. Alexander, P. O. Box 622, Lake City, Fla. 32055. 247

EGYPTIAN revenues wanted. Duplicates sold/exchanged If you collect them, write describing collection and needs. P. R. Feltus, 4970 Desmond St., Oakland, CA 94618. 247

U. S. REVENUES—DOCUMENTARY

The following copies are all UNCUT and in extremely fine condition:

R356----25.00	R407----10.00	R459----25.00
R360----25.00	R408----3.00	R460----25.00
R380----54.00	R430----5.00	R485----25.00
R381----5.00	R431----6.00	R505----3.50
R382----10.00	R432----10.00	R506----3.50
R383----3.00	R435----20.00	R507----5.00
R384----35.00	R455----3.50	R508----3.00
R385----40.00	R456----3.00	R509----25.00
R405----5.00	R457----4.00	R510----15.00
R406----2.50	R458----3.00	

U. S. REVENUES—STOCK TRANSFER

All of the items listed below have CUT cancellations but are very attractive:

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RD259----100.00	RD285-----60.00	RD333-----8.00
RD260-----25.00	RD286-----25.00	RD334-----25.00
RD278-----7.00	RD304-----8.00	RD335-----12.00
RD279-----7.00	RD307-----9.00	RD336-----225.00
RD280-----15.00	RD309-----15.00	RD338-----25.00
RD281-----5.00	RD310-----125.00	RD359-----7.00
RD282-----20.00	RD311-----100.00	RD364-----35.00
	RD312-----40.00	

All items are guaranteed to satisfy or are returnable for a full refund.

247

JOHN A. FOX

Floral Park, New York 11001
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