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Multiples of the U. S. Private Proprietary Revenue Stamps

by Richard F. Riley, ARA 506



Fig. 1. Mansfield, RS174jg. Imperf. between block of 4 1c stamps used to pay a 4c tax.

The collecting of multiples of our postal issues has long appealed to the stamp collector and this interest has naturally extended to collectors of our revenues. The interest is reflected, of course, by the fact that Scott catalogs multiples of the postal emissions and SOME of the revenues, most notably the R numbers through 263, RBs, and RCs through 27. While not cataloged, the match & medicine multiples are equally of interest to some of us.

Not infrequently proprietors having private dies used pairs, strips and other multiples to pay the tax on larger units of their products. This was done in most instances in lieu of having new denominations of a private die engraved specifically to prepare a stamp to pay a higher levy. This is understandable as in many cases in which a manufacturer required a different denomination for a relatively small percentage of his line of products was far more expedient and inexpensive to use multiples of the private die stamps at hand. Sometimes where a lower denomination was required, regular issues were used and in a few instances a combination of both private die and regular issue.

Obviously the imperforate between pairs and strips of the A. H. Flanders

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issues and the imperforate between pairs and blocks of Mansfield & Higbee and of Mansfield represent deliberate uses of a single die to create adhesives paying the tax levy on different priced units of the firm's line. (Fig. 1.) Dalley's Pain Extract stamp, RS74, notes on the face that the preparation sold for .25, .50 and a dollar a box. Since only a 1c denomination was ever issued, it may have been the intention to use the stamp in multiples, though no record of the existence of multiples has been found. (Fig. 2.)

In general, usage of multiples of the private die stamps was confined to



Fig. 2. Dalley, RS14d. Multiple priced units implied in the stamp design, hint at grandiose ideas never realized as multiples are apparently non-existent.

pairs, strips of three or blocks of four; the 1c Bendel stamps in blocks of 12 were so used and are an exception. Of course, along with multiples which have survived actual usage, some multiples were out-and-out purchases from the manufacturer and some were gifts of manufacturers to collectors or dealers. Probably a majority of firms never used multiples nor ever supplied them to philatelic channels.

In writing up a collection of match & medicine stamps the status of multiples is thus an integral part of the story. It is true that proof that a particular pair, strip or other multiple was so used is now difficult or impossible to establish with any degree of certainty. We can establish however that some ISSUES were used in multiple, for example from photographs of the stamps "on cover," such items themselves, and from old records. Obtaining representative copies of multiples is something else again. In a number of instances multiples of very common match and medicine stamps are very rare or non-existent, indeed Christopher West in 1918 considered blocks of the Star Match stamps "about as easy to acquire as four Millburys." In spite of such problems, multiples are a worthwhile addition to any collection of match and medicine stamps.

Different authors have mentioned multiples of various private die stamps but the available information has not been reviewed since the subject was first discussed by West (Elliott Perry) in *Mekeel's Weekly Stamp News*, 32, 189, 192, 207 (1918). The intent of this communication is to summarize what I have been able to learn from various sources. These have included, at the outset, the West articles in *Mekeel's* referenced above, the catalogs of Adenaw and of Sterling, the subsequent articles on stamps of each of the match companies by West in *Mekeel's*; by Henry Holcombe in assorted philatelic journals (see bibliographies in the *American Revenuer*, 10, May (1956)); and by Bruce Miller in the *American Revenuer*, mainly between 1965 and 1971. Auction listings have provided a running chronicle up to the present and of these I have consulted many lists of sales from 1945 to date. Included were auction records of the collections of Atwood, Dills, Doscher, Green, Herbert, Lilly, Morgan, Rubel, Sloan, E. Stern, and Watson as well as those of a great many smaller collections whose owners were not specifically identified by the auction firm. Photographs of some of the match stamps as applied to match boxes were found in a pamphlet written by Herbert Manchester: *The Diamond Match Company. A Century of Service, of Progress, and of Growth 1835-1935*, Chicago. Meritorious help has been given by a number of members of the ARA who have been thanked individually and are thanked here collectively.

Probably a reasonably correct assessment of the subject can be made from such a sampling but without doubt major multiple pieces of interest will have been missed, as well as rare multiples of otherwise common issues which have been lumped together in miscellaneous lots by auction houses, and are now in the hands of collectors. This account is not a 1974 census and it is likely a few of the multiples mentioned no longer exist as a result of the attrition of time. It may be worth noting that a number of items known to West and Holcombe which are listed were not found in the auction lists consulted and conversely quite a number of multiples unknown to those gentlemen have subsequently turned up and are included here.

The various groups of match and medicine stamps are considered in sequence below.

U. S. PRIVATE MATCH STAMPS

The tax structure, existing photographs and advertisements indicate that in general firms packaged matches in units and multiples of 100 and the frequency of use of 1c and 3c private die stamps indicates that units of 100 and

300 matches were the most popular sizes.

A price list of the Washington Match Co., reproduced in the West article on that company in Mekeel's for Oct. 22, 1923 listed parlor matches in 80's, 300's, 400's and 500's and sulphur matches in 100's, 300's, 400's and 500's.

It seems strange that there were no 2c private die match stamps, or essays of stamps of this denomination. However, both Newbauer & Co. and Wise & Co. precancelled the first issue 2c blue proprietary for provisional use. West, in Mekeel's for July 9, 1921, noted the Newbauer stamp "... may have been employed on a package of 200 matches, but this size package was so rarely put on the market it would appear more likely the 2c stamp was used doubly on a 400 match package." Newbauer & Co. did in fact have a 4c die, a denomination of match stamps they shared only with Wm. Bond & Co. Many of the West & Co. provisionals are found with original gum, probably came from remainders, and the stamp may have seen little if any use.

Pictures illustrating the Manchester pamphlet mentioned above, indicate that 1c private die stamps were applied in multiples by some companies to pay a larger tax. Potentially all but perhaps the 12c adhesives of Bendel and the San Francisco Match Co. could reasonably have been used in multiple. Yet less than a third of the major varieties of the private die match stamps have been recorded as existing in multiple pieces. Multiples are perhaps more common in the later printings on watermarked paper.

Toward the end of the period of taxation the match head had become less

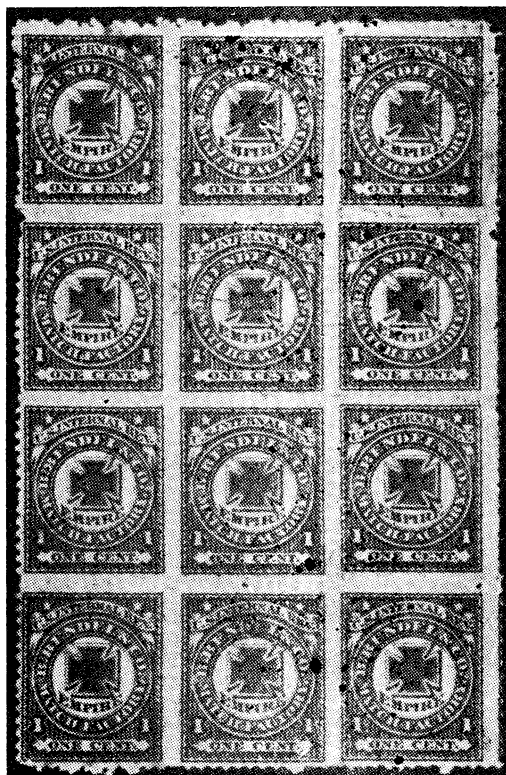


Fig. 3. B. Bendel & Co., RC24b. Multiple used on a package of 1200 matches, perhaps delivered to the gold fields of California or Nevada from this San Francisco based match company.

subject to spontaneous ignition through modification of its composition, automation was lowering the cost of the unit of matches, and the marketing of larger units was becoming more practical. Multiples of the watermarked issues may have been pressed into use for these reasons.

Fifteen firms all with 1c dies had 1 or 2 other dies for stamps of other denominations. Usually the other denomination was a 3c value but 2 firms had 5c dies, 2 had 12c dies and one company each had a 6c and 8c die as well. Occasional use of multiples of 1c stamps by these firms in lieu of a higher denomination would seem reasonable. Known multiples in this category are: American Match Co., 10a, strip of 3; Barber Match Co., 17a, pair, 17b, strip of 3, 17d, strips of 3 and 5 and block of 4; and Barber & Peckham, 20a, pair and block of 4. It is known that Bendel used his 1c stamp in blocks of 12 (Fig. 2); several such blocks of 24b and a rare block of 4 of 24d (ex Stern) were noted as were blocks of 6 and 12 of 26c and d respectively, but strangely no multiple of 26b. Multiples of the 1c Bousfield & Poole stamps are probably very rare. It is known from a photograph that Gates, 94 (paper ?) was used in vertical pairs and a strip of 4 of 91b is known. A block of 4 of 92c was listed but may have come remainders. The only Greenleaf & Co. multiple was a pair of 100b. Ives used pairs of 115u, evidently commonly but rather to pay a 2c tax on bank checks and these have been offered relatively frequently at auction. A pair on check in my collection, while obtained at auction as ultramarine is not the true ultramarine. (Fig. 4.) A strip of 3 of P. T. Ives, 116c, and a vertical pair of the scarce 117d roulette were in the Stern stock. The only N. Y. Match Co. multiple noted was a pair of 137a. No record of multiples of Park City Match Co., 142, were noted in auction lists but a block of 4 (paper?) was shown in the Manchester pamphlet. No record of multiples of Richardson, 154 was found but the Schmitt & Schmitt, 166, in pairs, strips and blocks as well as pairs and a block of 167b have appeared in several auctions, suggesting that these issues may have been used in multiple. From what has been noted above with respect to units of 200 matches it would seem likely that most pairs of 1c match stamps must come either from remainders or are pieces of larger multiples which saw use. Again from the Manchester pamphlet, it is known that Eaton 73d, was used in pairs, presumably in lieu of obtaining stamps from a new die, but whether on a box of 200 matches is not clear.

There are a number of multiples, presumably still in existence, which are spectacular either because of their size or scarcity of the stamp itself. These include a very rare or perhaps unique 6x4 block of Thomas Allen, 5a (ex

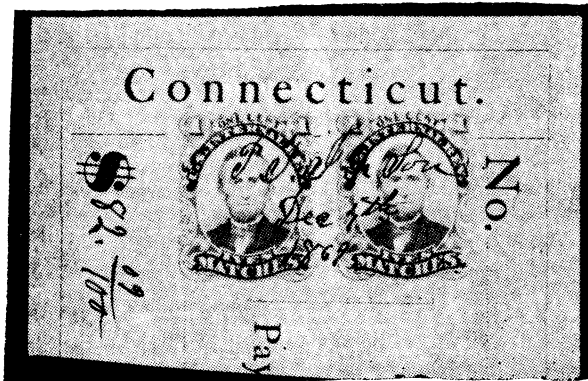


Fig. 4. Ives Matches, RO115a. Improper use of Ives' stamp to pay 2c tax on checks.



Fig. 5. F. Mansfield & Co., RO130c. Multiples with engravers markings in the selvage probably survive thanks to yesterday's philatelist.

Stern), a scarce vertical strip of 3 of Barber Match, 19b (ex Dills), and blocks of 8, 12, and 35 of the Busch rooster on 47d and blocks of 8, 20 and 40 of Byam Carlton, 49i, from remainders which were dispersed from the Stern and Green holdings. A block of 8 of the green Griggs and Goodwill, 104b, (ex Dills) was offered as the "largest known multiple." Blocks of 6 and 18 of Ives & Judd, 120d, have survived as has a complete sheet of F. Mansfield & Co., 130d. Many blocks of 4 and larger of 130b, c and d were recorded in addition (Fig. 5). The V. R. Powell adhesive on silk exists in a block 7x12 as does a block of 6 of R. C. & W., 164d. Trenton Match Co. remainders consisting of several full sheets of 210 were known to West as was a full sheet of 240 of Cramer & Kemp, 65a. In recent years blocks of 12, 47, 52 and 150 of the Trenton stamp have surfaced at auction. Finally, the popular Washington Match Co., 181b is known in a block of 21, as well as several smaller multiples. West indicated that multiples of this stamp were secured by the dealer, E. B. Sterling, as partial recompense for a genealogical study Sterling carried out for Mr. George Seward who managed the Washington Match Co. during its final years of operation. See the *American Revenuer* 27 (7), 111, Sept. 1973.

From the existence of much original gum on many of these emissions, it is concluded that remainders or copies acquired by dealers, have supplied collectors with many multiples in addition to the several noted above. In this category are Arnold & Co., 14b, blocks of 6 and 9; Bagley & Dunham, 15d, pair, and block of 4; quite an assortment of precancelled pairs, strips, blocks and other multiples of the not-so-common Brown & Durling, 44a, and pairs, strips and blocks of the handsome Cannon Match star, 57c. The Brown & Durling stamps were saved probably because of the variety of precancels they show. According to West, one pair was retrieved for collectors from the Brown family bible! Pairs and single copies of Henry Clark, 61b, with original gum are not too rare and larger multiples may exist; a block of the Crown Match stamp, 67b, a few pairs of the Eaton roulette, 74d, also came from remainders. The Eddy, 75d (die ?) in blocks of 12 were in the Green and Watson collections, while the Green collection contained a block of 9 of Eisenhart, 80b. West indicated that a few blocks and pairs of the Eisenhart stamps existed as did pairs, strips and blocks of four of the Frank pelican, 85b. Remainders also probably supplied: Smith, 168d, block of 6 (ex Stern); Stanton, 171a, pair, 171b, block of 12, and 171d, a strip and blocks of 4 and 9 (ex Stern); pairs of Zaiss, 184bcd and a block of 10 of 184b (ex Green); and pairs and several blocks of 4 of Zisemann, Griesheim & Co., 186b.

West, in his series on these stamps in Mekeel's between 1918 and 1927* commented on the existence of multiples and beyond what has been incorporated in the summation above made a number of comments which may be of interest. He noted that J. J. Allen's Sons, 4d was known in pairs but that they were scarce; that American Match Co., 12a, was used in strips of 3 (several strips have come to auction); that Bond, 33d, was used in strips of 3 to pay a 12c tax and that blocks of 4 were known. The Goldback, 95b, was known in 1 or 2 pairs, a small block and 2 strips of 3; and, cryptically: "If pairs were common" (Hunt, 113a) or "pairs are almost unknown" Kirby & Sons, 121b). Again he noted that pairs and larger pieces of Maryland Match, 131b; D. M. Richardson, 155a; S. C. B. C., 175d; James L. Clark, 62; and Orono Match, 141 were rare and that only a few pairs of National Match, 134d existed.

As indicated earlier, multiples of some common match stamps are most common. The Star Match Co. whose stamps are the most common of all the match stamps were considered by West to be very rare in pairs and very, very rare in blocks. P. Eichele, 77b, was known to have been used in multiple but no examples were found in the auction records examined. Benoni Howard's 112a may have been issued in strips of 3 and 5 imperforate between. According to the Boston Revenue Book, p. 179, Mr. Carpenter wrote the firm "In accordance with your directions we have prepared about 1000 sheets of your stamps, perforated in such a way as to break in prices (sic) of three and five stamps each. Please notify us in due time whenever you wish them as part of future orders." Nevertheless, no copies have ever turned up, according to Toppan, Deats and Holland, and to West, and none were offered in the auctions whose records were examined.

This section concludes with a check list of RO multiples. It includes the items commented on above and others whose existence was indicated in the source material examined.

*A bibliography is to be found in the *American Revenuer*, 10, May, 1956. The 1918 citations were omitted and are as follows: *Mekeel's Weekly Stamp News*, 32, 25-7, 45-7, 85-7, 189, 192, 207; 1918. They consist of nine "Chapters" of general data on the match and medicine stamps.

CHECK LIST OF RO MULTIPLES

The following abbreviations are employed: **p**, pair; **1p**, line pair; **b**, block of 4; **lm**, larger multiple than **b** (largest noted)*; **st-3**, -4, etc.; **S**, full sheet; and **s**, multiple examples and (**su**), so used according to earlier authorities†

Scott Cat. No.	Items recorded
RO 4d	p
5a	lm (6x4)
6b; c	b; b, lm (3x2)
7d	p
8d	ps
9b	st3
10a	p, st-3

*Product is correct, arrangement was usually not clear and no distinction is made here, e.g. whether 2x6 was a vertical or horizontal block was in some certain cases uncertain.

†Sources commonly did not indicate the type of paper, but in general multiple usage was more common on silk and watermarked issues. West in particular listed the following 1c as existing in pairs but not with certainty whether in payment of a 2c rate or (more likely) the surviving 2/3 of a strip of 3: RO17, 58, 73, 78, 99, 128, 134, 136, 158, 160, 161, 173, 174 and 184.

12a	p, sts-3(su)
14b	lms(5x9)
15d	p, b
17a; b; d	p; st-3, b; sts-3, 5, b, lm(2x3)
19b	st-3
20a	ps, b
21a	p
24b; d	bs, lms(3x4); b
26b; c; d	bs(su); bs(su), lms(3x4)(su); bs(su), lms(3x4)(su)
29a; e	p; st-3
31b	p
32b	p
33d	ps, lp, st-3(su)
35b	b
37b	ps
44a	ps, sts-3, b, lm(4x2)
47d	b, lms(5x7)
49i	ps, st-3, b, lms(4x10)
55a	p
57c	ps, sts-3(su), b, lm(2x3)
58d	p, bs
61b	p
62b; d	st-3; ps
65a	S
66b	p
67b	bs
69b	b
70d	p
71a	p, st-3
73d	ps
74d	ps, bs
75d	die? lm(3x4; die 1 p
76a	p
77b	p
78b; d	p; p, lp, st-3
79d	p
80b	lm(3x3)
85b	ps, st-3, b
91b	st-4
92c	b
94d	ps
95b	ps, sts-3, b
97a	p
98b	b
99d	p
100b	p
104b	bs, lm(2x4)
108d	ps, st-3, bs
109d	ps, st-3, bs
110?	st-3(su)
113a	p
115a; b; u	p, st-3; st-3; ps
116b; c; d	st-3(su); st-3(su); st-3(su)
117d	p
119c; d	st-3, 4; p, b
120d	lm(3x6)
121b	p
124d	p

125d	b
126b	st-3, lm(3x3)
128b	p
130b; c; d	b, lms(4x4); p, b, lm(4x7, 3x2); lms(5x8), S
131b	p
133b; c; d	ps, sts; p, sts; p, sts
134d	ps
135d	p
137a	p
140d	ps, st-3(su) paper?
141b	b
144d	b
146a	sts-3
148b	lm(12x7)
152d	p
153d	b
155a; b	ps; p
158d	p
160b	p
161d	p
162d	ps
164d	p, lm(2x3)
165b	p
166?; d	ps, sts, b; p, st-3(su)
167b	ps, b
168b; d	p; lm(2x3)
171a; b; c; d	p; b, lm(6x2); p, b; st, b, lm(3x3)
172?; a	ps, bs; p
173a; b; u	ps; ps; p
174b; c; d	p; p; p, st-3
175d	ps
176d	p, b, st(3,4), lm(4x13), S
177a; b	p, st-3; p
178a	st-3
179d	p
180b	st-3
181b	st-3, lms(3x7)
184b; c; d	ps, lm(2x5); ps; ps
186b	ps, bs

U. S. PRIVATE MEDICINE STAMPS. 1862-1883

The manufacturers of proprietary medicines like the manufacturers of matches, in many instances used multiples to pay a larger tax levy on more expensive items in their line. The Mansfield, Mansfield & Higbee and the part perforated strips of A. H. Flanders suggest that usage of multiples was practical and may have been fairly common. In fact, examples of the use of multiples was more common among the medicine stamps than among the match stamps. About a third of the private medicine stamps exist in some sort of multiple and a fraction of these were used that way, but obviously a number of multiples came solely from remainders or were obtained from the proprietors by dealers or collectors.

Multiples which are known to have been used as such, usually as pairs, are with three exceptions on silk, pink or watermarked paper. The exceptions are Barnes, 26a; Bennett, 30a and Zeilin 277a. The others, on silk, pink and on watermarked paper were used almost without exception by firms with relatively enormous sales and whose stamps in singles are among the first the beginning match and medicine stamp collector is likely to acquire.

The Centaur, 51d; Crittenton, 62b, 63d and 64d; Hall & Ruckel, 95bd; Henry, 114-15d; Dr. Kennedy, 155bd; Lyon, 168b; Manhattan Medicine Co., 171d, 172bd; D. Ransom Son & Co., 196-7d; are comparatively common in pairs. These companies all had higher denominations and their lower denominations may have been used in multiples in lieu of the higher denominations when the latter were temporarily not on hand. Ingham, 142d; Rumford, 206-7d; and Vogeler, Meyer & Co., 252d were used in multiples by these companies in preference to acquiring a private die of higher denomination. Zeilin, 277abcd, were used in horizontal pairs though they are scarce on pink paper and indeed rare on old paper. The partly perforated Flanders stamps were used in strips of different lengths to pay a variety of taxes and exist so. Whether Mansfield & Higbee got the idea of using part perforated multiples from Flanders is not known. In any event, prior to ordering the unusual perforating job on their stamps which created the imperforate between horizontal pairs and blocks of four, the firm used pairs and blocks of four of the perforated stamps. According to West these are much scarcer than the imperforate between pairs and blocks. The following were most likely also used in pairs or small multiples and are so known: Comstock, 60d; I. S. Johnson, 150b,d(?); Johnson, Holloway & Co., 152bd; Littlefield, 164b; Pierce, 190d; 204bc; Tallcot 239d; Vogeler, 251d; and Zeilin, 276b. Lewis Robie, in *Stamp Hunting*, Donohue, Henneberry & Co., Chicago, 1898, p. 162 noted seeing Simmons, 223 used in strips of 4, but existing examples were not found in the auction lists which were consulted and this may have been fiction. Based on the physical appearance of some Harter multiples and the likely most of several Harter nostrums it is most likely that 97b and 98bcd were used as cork seals in vertical pairs and strips which are known. (Fig. 6.) In addition a block of 16 of 98d was listed but probably come from remainders. Similarly, H. R. Stevens, 228 and 229d, probably were used in pairs and are known thus. Consultation with the catalog will show that in most instances a single of the items listed above catalogs under a dollar.

Several pairs are listed by Scott. These include Campion 47p, of which several pairs have come to auction. The legitimacy of this variety which could be counterfeited easily has been questioned by Holcombe. To account for the catalog listing, at least one pair of each of the following must have existed to warrant the listing: Fowle, 91i, Hazeltine, 103i and McLean, 170i. Lyon Manufacturing Co., 168p; which appeared in the Lilly sale may be unique. None of the above varieties were included in the Elliott Perry match and medicine stamp census published serially in *Stamps Magazine*, starting April 6, 1935, and the latter four are certainly of considerable rarity. Hetherington, 121i and Holloway, 125a have appeared occasionally at auction and strips of 3 and 4 of 125a are known.

Remainders or outright purchase from the proprietor account for the existence of full sheets of the Barham Pile Cure Co. stamp, 14d, of which perhaps 3 sheets exist; the 1c Herrick Pills, 117a; and the 6c H. H. Warner & Co., 258d. Pairs of Ayer's 1c black strip stamps, 4abd, have been seen on the market repeatedly and vertical strips of 5, 8 and 10 of 4d must have come from remainders. The existing showpiece multiples of the scarce 10abd (e.g. ex Stern) have appeared more frequently at auction than might be suggested by the catalog value of the singles.

In a somewhat similar category of remainders are the probably unique multiples of the Perry Davis stamps. These consist of blocks of 4 of 75b, 78Ab and 81b and a vertical strip of 3 of 81b which in aggregate catalog less than \$20 as singles. According to Holcombe the firm folded in the 1890's but the firms' bonded warehouse and the company vault were not opened until 1915 at which time the multiples in question were liberated into philatelic hands from scrapbooks found in the company vault.

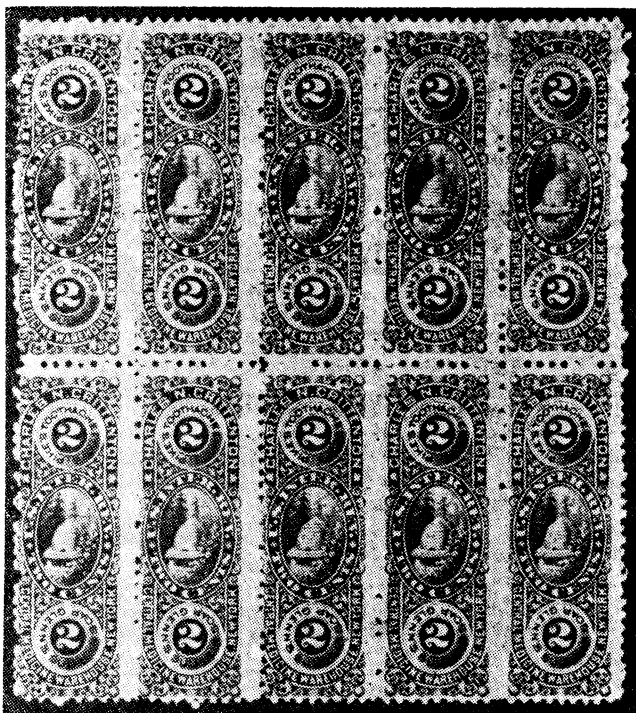


Fig. 7. Charles N. Crittenton, RS64d. Very large multiple for this, from remainders or by purchase from the firm by collector or dealer.

Strips of 2 or more with original gum of Brown, 39b and 41b; Bull, 42d; Campion, 47d; Fleming, 88b; Husband, 140abd; Moore, 183d; and Tallcot, 240b, have appeared at auction and blocks of 4 or larger with original gum of Brown, 36d; Crittenton, 63cd and 65cd (Fig. 7); and Hutchings & Hillyer, 141b; have also come under the gavel. Besides full sheets, larger multiples in the remainder category were: a block of 8 of Clark, 58d; a block of 10 of Crook, 65b; a block of 36 of Crittenton, 62b; a block of 16 of H. A. Ingham, 142d (ex Stern); a block of 16 of Kendall, 154d (ex Stern); a block of 4 of Kerr, 159b; a block of 12 of Prof. Low, 166c; and blocks of 34 and 36 of Redding's Russia Salve, 198b. Singles of Chase, 53-5b with original gum in very fine condition have appeared often at auction but no mention of multiples has been seen. None of the multiples coming from the remainders mentioned above represent issues of more than modest catalog value though the attrition of time, particularly from aging gum, certainly continues to reduce the numbers and even the existence of unique multiple pieces.

Scarce multiples of the less common medicine stamps, possibly also from remainders include pairs or strips of Green, 93d and the West India Manufacturing Co., 264cd. Probably of the same degree of rarity as early first issue Mauritius are the known Hartman, 100ab, vertical pairs; Helmbold, 110c, an original gum block of 4 (ex Stern); Husband, 139a, a strip of 3; Jayne, 144d, a strip of 4, 146cd, pairs; Michler Herb Bitters, 181p, a block of 6 (ex Stern); a block of 12 of Schwarz, 215b; Swett, 237b, a block of 4; and Wilder, 268bd, pairs of each. In addition, the owners of the 4x4 multiple of Jayne, 146d; the pair of Ring, 203p (ex Stern); the block of 4 of Mansfield & Higbee, 173bj; and finally the unique (?) vertical strip of 7 (ex Stern) and block of 8 of

Swaim, 234d obviously have show pieces of the first order. It is worth noting perhaps, that Howe, 135 and 136b, were philatelic manipulations. A pair of the former is on record but no other multiples of the Howe adhesives were noted in the records examined.

Of the wrappers, pairs of Bursdsal, 44bd and a pair and a strip of 3 of U. S. Proprietary Medicine Co., 245a existed at least at one time.

Many other multiples were noted and my complete list is condensed in the following check list.

CHECK LIST OF RS MULTIPLES

The following abbreviations are employed: p, pair; 1p, line pair; b, block of 4; lm, larger multiple than b (largest noted)*; st-3, -4, etc.; S, full sheet; and s, multiple examples and (su), so used according to earlier authorities⁵

Scott Cat. No.	Items recorded
RS 4a; b; d	p; ps, st-3s; p, st-3, 5, 8, 10
10a; b; d	b, st-3; lms(2x4); ps, lm(4x2)
14d	p, sts-4, 7, Ss
20a	p
21a	ps
23a	ps(su)
26a	ps(su), st-3
29b	p(su)-paper ?
30a	ps(su)
33a	p
36b	b, lm(2x4)
39b	sts-3, 4
41b	p, st-4
42b; d	p, st-4; st-3, 4
44b; d	ps, st-3; ps, st-3
46b	p
47b; d; p	p, st-3; p, st-3, lm(2x6); p, st-3
51c; d	p; ps(su)-paper?
58b; d	b, st-6; lm(2x4)
59a	ps(su)-paper?
60d	p
61d	ps
62b	p(su), lms(4x9)
63c; d	st-5, 7; ps(su)-paper?, lm(5x2)
64b; c; d	p; p, st-6; ps(su)-paper?, lms (5x2, 3x3)
65b	lm(2x5)
75b; d	b; p
78Ab	b
79b	b
81b	st-3, b
84b	ps, st-3, bs, lms(2x8)
86b; d	p; p
87a; b; c; d	st-2, 3, 4; st-2, 3, 4, 7; st-2, 3, 4, 7; st-2, 3, 4, 6, 7, 8 (all su)
88b	p, st-4, 6
90b	sts-4
91b; i	p; p
92h	p
93d	p

*Product is correct, arrangement was usually not clear and no distinction is made here, e.g. whether 2x6 was a vertical or horizontal block was in some certain cases uncertain.

94d	st-4
95b; d	ps, st-3; ps
96d	ps, b
97b	p, st-3(su)-paper?
98b; c; d	p, lm(6x4); p, st-3; p, st-3, bs, lm(8x2)
100a; b	p; ps
105d	p
106a(?)	st-3(su)-paper?, b
110c	b, lm(3x2)
114a; d	p(unlisted imperf between); ps(su)-paper ?
115b; d	p; ps
117a	S
118a; b; c; d	p, st-4; ps; p; b, st-4(su)-paper?
119d	ps(su), sts-3(su)
121i	ps
124a	p(su)
125a	ps(su), sts-3(su), st-4
130b	b
131d	ps
135b	p
138b; c; d	p, lm(3x5); p, st-5; lm(4x5); p
139a	st-3
140a; b; d	ps, st-3, 4, 5, lm(2x9); b, st-5; b
141b	p, st-3, b, lms(2x3)
142d	p, bs, lms(2x8)
144d	st-4
146c; d	p; p, lm(4x8)
150b	ps
151b	st-6
152b; d	ps, lm(2x4); ps(su)-paper?
154d	ps, bs, lms(5x3)
155b; d	ps; ps(su)
156c; d	p; p
157d	ps
158d	ps, b
159d	st-4
164b; d	st-4(su) paper?; lm(2x3)
165b	st-3
166b; c; d	p, lms(3x2); lm(3x4) ps, b
167d	p
168b; d; i	ps(su) paper?; lm(3x5); p
170a; b; c; d; i	b; ps, st-3; ps; p, st-3 (noted as watermarked sideways): p
171d	ps(su)
172b; d	ps; ps(su) paper?
173b; i; j#	lm(2x4); ps, p, b
174d; i; jb#	p, bs; ps on b, c and d papers; p
181d	lm(2x3)
183d	ps, st-3, 4, lms(3x4)
184d	p
187b; c; d	p; st-3; ps, st-5
190d	ps
193b; d	ps; ps(su) paper?
195b	p
196c; d	lm(2x3); p, b
197b; d	p; p(su) paper? b
198b	p, b, lm(6x6 minus two corner singles)
203p	p, st-3
204b; c	ps; ps(su) paper?



Fig. 6. Dr. Harter, RS98c. Wrinkles and stains attest to its use as a cork seal, perhaps on Dr. Harter's Wild Cherry Bitters.

206, 207d	ps(su)
211b	p
215b; d	p, st-3, lms(2x6); p
220a; b	ps, st-3, b; p. ps, st-3 and b were so used, paper?
221a	p
223b	st-3, 4
224d	b
228-9d	ps(su)
234d	ps, st-7, lm(2x4)
237b	b
239d	p
240b	st-3
245a	p, st-3
251b; d	p; ps, lm(4x2)
252c; d	b; ps, bs
253b	st-3
255d	ps, st-3, 6
258d	st-4, 10, S
261d	lm(3x3)
264c; d	st-4; st-4 die?
265b; d	ps, st-3; p
268b; d	ps; p
272d	p, b
273d	ps
276b	ps(su)
277a; b; c; d	p(su); p(su), st-3, lms(2x3); ps(su); ps(su)

#Imperfectorate between multiple counted as a single.

U. S. PRIVATE MEDICINE STAMPS. 1898-1900

Most private die medicine stamps issued during the period of 1898-1900 are commonly found with original gum and come from remainders. The exceptions would appear to be the issues of Lanman & Kemp, 287-9hr; Od Chemical Co., 302h (not cataloged unused); Radway & Co., 304hr; and the overprinted postage stamps of 1895-8 used by Dr. Kilmer & Co., 307-15. Multiples of the Lanman & Kemp stamps are relatively scarce. Holcombe noted that multiples of 302h were scarce if they exist at all; and that the pairs of 304hr which are found were used that way. Accounts of the Dr. Kilmer overprint varieties, by Joyce as well as by earlier students of the Kilmer issues make no mention of multiples.

The existence of full sheets of Hostetter, 285r; Johnson & Johnson, 286hr; and Piso Co., 303hr was noted. It has been reported that 20,000 of the Branca stamps were sold as remainders (Fig. 8) and that the Emerson Drug Co. was obliging to stamp collectors who requested remainders after the repeal of the tax. The existence of full sheets of issues of stamps of these companies, while not proven is a real possibility. At least blocks and larger multiples with original gum of all values are comparatively common. Similarly full sheets of Antikamnia, 278h; Fletcher, 284hr; Elwood Lee, 290-4hr; and Warner, 305hr may exist, but again this was not determined.

According to Holcombe the multiplicity of Elwood Lee denominations may have been engineered largely for philatelic purposes by Louis Robie, one time stamp dealer, salesman for Elwood Lee & Co. and entrepreneur. If so, this would explain the remainders of the Lee private die stamps in multiple pieces and the multiples of precancelled "battleships" with Lee's fancy monogram which turn up from time to time. Parenthetically, Holcombe noted that the 5/8c was the only denomination for which Elwood Lee had a reasonable need, not the nine denominations of battleships which were precancelled

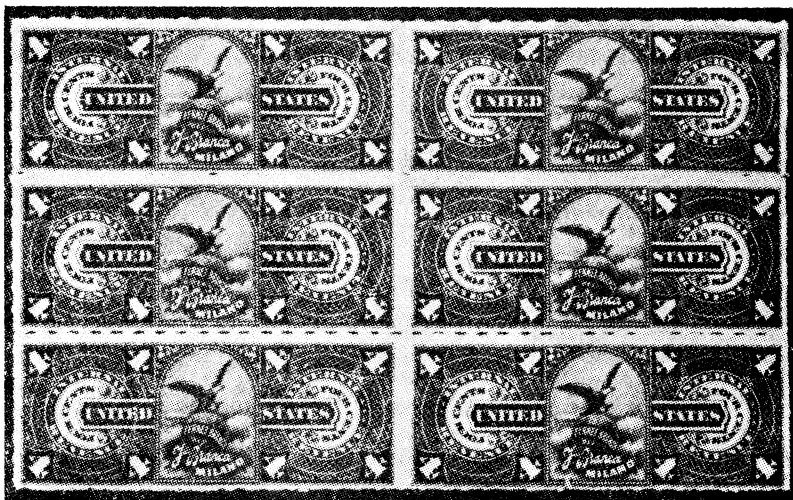


Fig. 8. Branca Brothers, RS279. Multiple from remainders. This is hyphen hole perf. 7 horizontally, pin perf 14 vertically, and unlisted thus.

or the other four denominations of the private die stamps.

Precancelled regular proprietaries were used freely by Dr. Williams Medicine Co., and they probably turned to their use when their supply of private die stamps was exhausted. Nonetheless, a block of 10 has survived.

The multiples with the most interesting history in my view are those of Charles Marchand. Holcombe again provided some interesting insight on their origin: "The late J. Delano Bartlett, who was very active years ago in obtaining remainders from medicine manufacturers—secured blocks of 32 stamps of each value from the firm in New York." (*Weekly Philatelic Gossip*, Jan. 12, 1957). Perhaps the existing multiples came from this acquisition—even though Marchand reputedly disliked stamp collectors—or also perhaps from other officers of the Drevet Manufacturing Co. of which Marchand was the president. At least blocks of 9 and 12 and bottom arrow and plate number blocks of almost all values are known and have exchanged hands at auctions in recent years.

A final interesting facet pertaining to multiples of the fractional denomination stamps in this group are the reported blocks of four containing but



Fig. 9. Piso Co., RS3031. The very curious block of 4 of 3.

three cliches. These were first reported by Springer for Piso Co., 303h and for Branca, 279h, three years later, in the *American Revenuer*, April, 1958 and Sept., 1961. (Fig. 9.) It was initially believed that entries on the plate were laid down 5x25 (5 vertical rows of 25) but subsequent evidence (Holcombe, *Weekly Philatelic Gossip*, March 15, 1958), revealed a 6x21 layout of 5 vertical rows of 21 and one vertical row of 20 cliches with a blank at the lower right corner. Since Fletcher, 284rh; Od Chemical Co., 302h; Radway & Co., 304rh; and Warner's, 305rh all had stamps of comparable size, they could have been arranged similarly. Simple arithmetic shows that bookkeeping would be somewhat simplified in dealing with sheets of 125 rather than sheets of 126 entries for denominations of 1/8c and 4c but not in a significant way for denominations of 1 1/4c (Fletcher), 2 1/2c (Od), or 3 1/2c (Warner). Radway (5/8c) which is scarce indeed in blocks—if such remains as a likely unreported candidate for such an arrangement.

U. S. PRIVATE DIE PERFUMERY STAMPS

An account of multiples of the private die perfumery stamps is a simple story. Stamps of five companies are of concern: rarities of E. W. Hoyt and of George Laird; and multiples of Kidder; Young, Ladd & Coffin; and Tetlow.

Both the perforate and imperforates of Young, Ladd & Coffin, 28-33d are known cancelled in pairs and were so used. West noted that pairs and strips to make 2, 4, 6, 8 and 12c rates are to be found and that multiples of the 3c stamp may exist. Kidder, 12d and 13d are known in pairs which were so used, and blocks and larger multiples which are known must have come from remainders. Of these, none of the singles are high priced. Tetlow, 19d, in cancelled pairs was probably used in that form.

The multiples of E. W. Hoyt and of George Laird are in a class by themselves. They almost certainly came from remainders. The known blocks of Hoyt, 6b and 6c, are unique or nearly so, while blocks and pairs of 6d are only somewhat more common. The rare Hoyt 8d is known in pairs and in at least one block of 4. The few known pairs and blocks of Hoyt, 10bcd, completes the tally of rare multiples of Hoyt's stamps. The George Laird stamp and bottle label, 14bcd, printed in sheets of 20, is known in a magnificent block of 10 on silk paper (ex Stern), and in a complete sheet on pink and on water-marked papers respectively!

U. S. PRIVATE DIE PLAYING CARD STAMPS

West, *Mekeel's Weekly Stamp News*, 32, 207 (1918), considered that the private die playing card stamps were rarely used in multiple. As he pointed out, the Lawrence & Cohen 5c RU11 probably was used in multiple between July 1865, when it was first issued and Aug. 1, 1866, for during this period there was no 5c rate and it could be used only in multiple or in combination to pay 10c, 15c and higher rates. In a similar vein, West argued that the 2c Lawrence & Cohen may have been used in pairs to pay a 4c tax, since they used the first issue 4c proprietary and 4c playing card overprinted with their initials. He argued further that Andrew Dougherty's 2c may occasionally have been used in pairs in place of his 4c stamp and that the Dougherty 5-center, RU4 may have been used in pairs instead of the 10-center, RU6.

Years later, in the early 30's, Perry ran a series on the private die playing card stamps in *Pat Paragraphs*. For the sake of brevity let me quote his comments with regard to multiples: "who has seen even a pair of the commonest Mauger?" (*Pats*, p. 175); regarding Sam. Hart & Co., "a pair has been noted but no blocks" (*Pats*, p. 270); of N. Y. Consolidated Card Co., "no pair, strip or black (sic) has been noted," (*Pats*, p. 382); and regarding A. Dougherty, RU5; so far as the writer knows, a pair of this little Dougherty sticker would be just as rare as a pair of the rarest stamp in the world" (*Pats*, p. 438).

It may be concluded that if multiples of the private playing card stamps exist, they are indeed rare, and but a single RU pair is recorded in the check list concluding this series.

CHECK LIST OF RS MULTIPLES OF 1898-1900, RT AND RU MULTIPLES

The following abbreviations are employed: p, pair; 1p. line pair; b, block of 4; lm, larger multiple than b (largest noted)*; st-3, -4, etc.; S, full sheet; and s, multiple examples and (su), so used according to earlier authorities†

Scott Cat. No.	Items Recorded*
RS 278h	bs
279hr	bs, lms
280-3h	bs
284hr	bs
285r	bs, lms, S
286hr	ps, bs, lms, S(each)
288hr	ps; ps
290-4h	bs
295-301hr	bs, lms
303hr	bs, lms, Ss(each)
304hr	ps
305hr	bs
306h	b, lm
RT 4d	b
6b; c; d	p, b; p, b; ps, bs
8d	ps, bs
10b; c; d	b; p, bs; b
12d	p(su), b, lms(4x4)
13d	p(su), lms(4x7)
14b; c; d	lm(2x5); p, S; st-3, S
19d	ps(su)
22b	ps(su) paper?
24a	p
27	p(su) paper?
28b; d	p; ps(su) paper?, st-3
29b; d	st-3; ps
30d	ps(su) paper?
31d	ps(su) paper?
32d	ps(su) paper?
33d	p(su) paper?, st-3, 4
RU 9	p paper?

*Pairs probably exist in many instances for items known in blocks and larger multiples of 1898 RS numbers. Those known in blocks are in general also known in plate No. blocks of 4.

†Product is correct, arrangement was usually not clear and no distinction is made here, e.g. whether 2x6 was a vertical or horizontal block was in some certain cases uncertain.

AN AMERICAN GOODS RETURNED CANCELLATION

By Charles H. Hermann, ARA 5

In cleaning up part of a couple of small lots I acquired, I noticed an interesting American Goods Returned cancel.

The cancellation is printed in black, caps and lower case—in two lines. heavy serifed type:

Surplus Trading Company, May 1922

American Goods Returned

—on the 1 5/8 oz., rouletted 3½, 1917 Tobacco Tax Paid stamp.

From the Editor's Chair

STIPEX 1974

From a personal standpoint (both as an exhibitor and visitor) Stipex 1974 was a success. I got to meet several revenueurs either again (Alfano, Wilkins, Koref, etc.) or for the first time (Litchfield, Shedrowitz), the latter being correspondents. Revenue talk was the order of the day, as would be expected. Sometimes I think that more information is exchanged at shows than anywhere else. (How come we don't have more of them; something for the new officers to cogitate on.)

Further personal comments on the show itself are unnecessary as Steve Shedrowitz has kindly provided us with a view that I would not be able to match, he being an integral part of its establishment and operation. This view is appended to this column.

However, I cannot miss the opportunity to verbalize on the subject of revenue judging. Stipex was supposed to have some highpowered judges (e.g. Ernest Kehr) whom I would expect to be sufficiently knowledgeable to properly judge revenue material. Unfortunately, they were unable at the last moment to be present. Revenue interests were admirably upheld by Ernest Wilkens, but from what I have been able to determine he often fought an uphill fight. As you undoubtedly realize, I don't think too much of the revenue judging abilities of the average judge (see this column in the December, 1973 issue). My feelings were not changed in the least when I received my copy of Stipex's "report card" (Philatelic Adjudication Sheet). The ignorance I have been decrying was quite evident. (In case you think I'm pursuing a vendetta because of a poor showing as an exhibitor, check the awards list at the end of this section.)

In order to expand upon (and perhaps "prove" my point) herewith a few examples from the sheet:

Philatelic Knowledge (45 Points)

A. Knowledge—15 Points

10 points (GOOD rating only). Description of what to look for (judging guide)—Check the quality and amount of knowledge shown about the subject and material.

Comment: I was awarded the SPA medal for research. Incongruous?

Condition (10 points)

8 points — Description—Physical appearance of material based on scarcity and availability.

Comment: I exhibited a collection of Hessen-Cassel revenues. Check Forbin for scarcity, and draw your own judgments based on its valuations (I was missing only four values) and (if you're a foreign revenue collector) the frequency you've viewed them or acquired them in determining their availability—in any condition! (And without blowing my horn too loudly, my examples were superb for non-perforated stamps 120 years old.)

Rarity (15 points)

9 points — Description—A. Actual scarcity of material. How often seen?
B. Difficulty of finding material at all.

Comment: A. is commented on above. As for B., I make this query: Was I downgraded because I happened to show 54 pages of the material, much of it in multiples? (After all, is this not to be expected after 15 years of research and collecting?)

O.K. I've vented my spleen, as the saying goes. Perhaps, if any of the judges read this, I've "done them wrong"; they're welcome to reply. I would enjoy a joust on this point; my lance is sharp and my squires willing.

To sum up, we've got a long way to go before we get the recognition and

judging expertise due us. And in order to get it, you've got to get out and work for it!

Stipex awards:

Drew A. Nicholson (ARA CM 762)—Hessen-Cassel Revenue Stamps: Gold SPA Research Award, ARA Ribbon, Revenue Cup

Kenneth P. Pruess (ARA 918)—Pictorial State—Issued Fishing and Hunting Stamps: Silver

Louis S. Alfano (ARA CM 1142)—United States Narcotic Stamps—A Tactic in the War on Drug Abuse: Bronze

A NEW LIBRARIAN APPOINTED

Ernest F. Woodward (ARA CM 1141) has been appointed to the position of Librarian. "Woody" reports that the library is in the process of being shipped and he promises to be operational in mid-July . . . "honest." He says that even though he is in the "process of setting up, (he) will accept requests for information and material as of now, and fulfill these as soon as the material is received and catalogued." How's that for cooperation! His address can be found on the masthead.

ODDS AND ENDS

J. Richard Fay reports that Dr. William F. Vincent (ARA CM 1145) won the Best of Show at Manchester, Conn. with his Revenues Issues Prior to 1900 . . . and I recently received Erling S. J. Van Dam's ReveNews #3 (belated because of the wildcat walkout of Canadian Postal workers), which is "chock full" of excellent offers. Also, he notes that he has "made some excellent purchases (of) . . . several extensive stocks of Canadian and foreign revenues." Much of the material still remains and is offered in "this and future issues of our ReveNews." If you don't get it as yet, it should be well worth your effort.

STIPEX 1974

by Stephen George Shedrowitz, ARA CM 1465

STIPEX 74 finally got off the ground with a big brass band concert "interruption" when the frames and tables of the show were supposed to be set up. Then various collectors started arriving to set up their exhibits and found only the lions and tigers waiting for them. Most exhibitors were faced with a choice—either wait around for over four hours until the "concert" was over or quit the show. We had both. I can't really blame anyone for the various mixups, but what mixups!

Nevertheless all worked out well. The REVENUE Classification was devastating. Although there were only six exhibits, the scope and beauty of the material shown took a positive effect on the visitors to the show. The show took in about 4500 in attendance. I had 400 ARA applications printed up and but 50 were left.

My deepest thanks to all you revenueurs who took this opportunity to show off some of our "wares." All the revenueurs were ARA and SRS members. A good body of our revenueurs came down to the show also. A special note for the best revenue exhibit: never have I seen a stronger, more well put together exhibit than that of "Hessen-Cassel Revenue Stamps," which took more honors than any other exhibit at the show.

With any show comes difficulties, among which were my lack of communication between my fellow revenueurs and revenue dealers. To all of you my humblest of apologies for holding you up in your work and research as my mail built up to tremendous proportions. A special apology to Mrs. Peggy Howard and Earl Sutliff, who were sort of forgotten in the shuffle of the show and my changing of address. And another to Steve Leavitt.

To all of you who wanted to enter the bourse, my apologies. The bourse was filled up very, very early. Although I personally did not handle the bourse and the selection of dealers, I found out later that all revenue dealers were left out. The main reason being that the person in charge of the bourse didn't think that a revenue dealer would cover his costs, which upon examination came true for some of the regular dealers.

My deepest thanks to John Ruback and Drew Nicholson for their continued support of Revenue Exhibiting.

We have much to look forward to. LINPEX is on the way and NOJEX and SOJEX are being hounded literally and physically for revenue classifications in 1975 (sorry, too late for 1974), and of course STIPEX 1975.

Letters to the Editor

Dear Editor:

In the May *Letters to the Editor* Mr. Graham asked about U. S. revenue forgeries to which you replied that you felt some probably existed "... especially in the areas of liquor, beer and narcotics."

I can not speak for liquor and beer, however, I would be most surprised if there were any forgeries of the U. S. narcotic stamps except for the hand-stamped varieties. The tax was a trivial 1c per ounce levied at the manufacturing level. It was intended to be a control tax, not a revenue producing tax. If a person was trafficking in illegal narcotics, the least of his problems was being caught without the usual 1c or 2c tax stamp!! Even if the person wanted to pay the tax he would not have been allowed to pay it, for he would not have been properly registered with IRS and as such not eligible to pay the tax. In other words, the law provided that all narcotics must have the penny-per-ounce tax stamp affixed and that any person manufacturing narcotics and distributing them without paying the tax would be in violation of the law. So a person that was arrested for making "dope" was being arrested not for making the drug, but for not paying the tax—a tax that he could not pay even if he wanted to pay it. This procedure raised some interesting legal questions and was at least in part responsible for the discontinuation of narcotic stamps in mid-1971.

As for philatelic forgeries, the lack of a listing in *Seckt's* for so many years effectively reduced the demand to a level that the supply could accommodate. However, the listing of narcotics in recent editions of that catalogue has generated an increased interest in narcotics and the balance of supply and demand has been upset. A nice fat price tag has been placed on the handstamped provisional issues, an issue that was produced with various (yet to be completely catalogued) rubber handstamps!! A high price on stamps that can be forged so easily should tempt more than one dishonest person. The non-existent Marihuana Tax Act of 1937 stamps would be much more difficult to forge, but then a several hundred dollar price tag should make the effort worth while.

—William R. Benfield
5286 Santo Monica, Memphis, Tennessee 38116

(Ed. note: I've learned much about the use of U. S. narcotic stamps and can see where I went astray. How about some comment on liquor and beer from some other knowledgeable member(s)?)

Dear Editor:

To the very valuable tabulation of railway cancellations compiled by Mr. Tolman and Mr. Leavitt, I should like to add an addendum.

The "Big Four" cancel was not used by a railway actually named "Big

Four," but by the Cleveland, Cincinnati, Chicago, and St. Louis Railroad Co. (presently operated under a lease agreement by the trustees of the Penn Central Transportation Co.)

The CCC&SL was very widely known by its nickname, "Big Four," but I did not know that the firm actually used the nickname in a cancel!

—M. B. McNeil

7324 Muncaster Mill Rd., Derwood, Md. 20855

(Ed. note: I should have caught this. I'm supposed to be a railroad buff!)

Dear Editor:

This is in regards to my short article on Austrian revenue stamps in the November issue of 1973:

Joe Schonfeld (who else, the devil's advocate) points out to me that there were revenue stamps in use several years before Austria issued its own, that the catalog of Forbin had been available nine years before the printing of Koczynski's famous history and the information therein should have been used by Koczynski and, naturally, by myself. I am swelling with pride that even under these circumstances I can put my name on the same line with that of the great Koczynski!

The facts are these: In 1845 Sweden issued large labels which were attached to documents by wafers. On January 1st 1852 Spain issued its "sellos" and on December 11, 1852 the Chancery Fee Fund stamps were issued. Moreover, Glove, Hat and Hairpowder stamps were used as early as 1784. These were used as control stamps and were attached to the goods.

So the glorious first Austrian Documentaries were not exactly the first in the world and I got to be grateful to Joe that he lets me prepare my crow myself. Anyway, I think this is worthwhile information to share with the readers of the ARA.

—Erwin Lindenfeld, M.D.

101 N. Main St., North Syracuse, N. Y. 13212

Dear Editor:

I wish to commend Dr. Thomas Kingsley for his "Isolationism—A Response" which appeared in the April issue of this publication. The commendation is not because he took a stand in defense of collecting U. S. revenues, nor because he opposed Mr. Abrams's attempts to encourage collecting foreign revenues, but rather because he felt strongly enough about his chosen interests to defend them in writing for all the association to see. Certainly Gerald Abrams also deserves a "hats-off" because he had the courage to start the whole thing.

It appears to me that there is an increased participation by a growing number of association members. Let us hope that the momentum is not lost through the summer months.

Dr. Kingsley brought out several thoughts that deserve further comment and support.

Regarding the increased interest and demand for U. S. revenues—there is no question that U. S. revenue material will become more difficult to obtain, and prices will rise according to the laws of supply and demand. None of us will get any enjoyment out of having to pay more for the items we want in our collections. But on the other hand the added interest will bring additional benefits. More people will be doing research. There will be more persons to exchange ideas and information with. More persons will join our association, become more active on the many projects which should be undertaken, and the organization should even become more active. Hopefully, the quantity and quality of written revenue material available to this publication will become better, more contributors of material for publication will be

available, and the association should grow in size and stature as a result.

The other thought I wish to support fully, and I ask that other members who agree also write to Editor Drew Nicholson to indicate their support, is in regard to Dr. Kingsley's suggestion that revenue articles and literature be republished more extensively than is now occurring in the *American Revenuer*. Many of us have little or no access to libraries of this type of material, and consequently must search to find literature of interest offered in philatelic auctions, or find correspondents who either have copies or access to them, or do without. Unfortunately, the latter is too often the rule. And, of course, there is much revenue literature we do not even know exists. I sincerely believe a strong activity following Dr. Kingsley's suggestion will have many benefits, both to the members as individuals and to the association as an organization.

—Gene R. Gauthier

Sullivan Road, Rt. 1, Warsaw, Ind. 46580

(Ed. note: I know that I called for material such as Gene refers to in my introduction to last month's *Voices from the Past*, but upon further reflection I can see that this might just get out-of-hand if carried through to the nth degree. I was interested in material for republication that would be of a general nature, perhaps with the purpose of putting revenues and revenue collecting in a different(?) perspective. Gene's suggestion is aimed at something (as I view it) more in the line of research. Don't take me wrong, I don't disagree as to its value. My goal is to broaden the scope of this journal as much as possible, but I would prefer (subject to your approval of course) to offer original material to the fullest extent supported by the membership. I can envision page after page of, say, revenue regulations unless I place some strict controls (and perhaps injure some feelings) or offer an alternative.

Herewith, then, my alternative. First, at least for the time being avoid submitting material which is too specialized or too lengthy. And second, in order to avoid a deluge of this type of material, I suggest that a list of "classic" (?) research and reference articles/extracts be compiled, and that each item on the finalized list be examined to determine what is most appropos to the present membership's needs and wants. What this means is the formation of a special editorial committee capable of tackling the task (which seems formidable, to say the least). Based on this E. C.'s recommendations I would then schedule same for publication, say on a quarterly basis. Any comments and/or volunteers?)

Dead Editor:

At a recent meeting of the Metro Post Card Club in New York City, I was given an empty 6 oz. aluminum can; I was told to look on the bottom. In the center was a state seal, above and below, Union, Justice, Confidence. Above the seal, State of Louisiana; below the seal, Soft Drink Tax. Above all this in heavy, dark letters—Louisiana; below the Soft Drink Tax lettering, Tax Paid ¼ Cent. I used a tin snips to cut all this out. Question—How do you mount them? I was told that the can was bought in an A & P.

—E. R. Held

534 Midland Ave., Garfield, N. J. 07026

Isolationism II

by G. M. Abrams, ARA 1065

For the contribution of Dr. Thomas C. Kingsley in the April issue, in re-

buttal to the original essay of the same title, we are extremely delighted that at least one member of the current roster of 600+ was moved enough to take the time to respond. It is the first attempt we have seen to break the "deafening silence," and we trust there will be others. The good Doctor rose admirably to the challenge, and shows an in-depth knowledge of the areas of USIR collecting where research and study are required.

We look forward to seeing in these pages many contributions from Dr. Kingsley along the lines of his response, under his by-line, so that we may continue to appreciate his sincerity and respect his opinions.

To set the record straight, however, there are some items mentioned by Dr. Kingsley that are not quite true, among them:

- a) I do not deride collectors of USIR; as indicated, I am not a dealer and if it is one's wish to stay with USIR, then do so by all means.
- b) I am not a young collector (if that was your meaning) nor an expatriate. Further details on request.
- c) I would ask the Doctor (and any other member) to respect my opinions as I do his.
- d) You are correct in stating that my work is in front of me, but it is my intent to "search across the border" while you (and the others) search within these.

And lastly, as Sales Manager for this organization, it is my intent to service the needs of the members irrespective of content.

To digress for a moment, I wish to quote from my copy of the Oxford Universal Dictionary:

Chauvinism—(Derived from Nicolas Chauvin of Rochefort, France, a veteran soldier of the First Republic and Empire, whose demonstrative patriotism was ultimately ridiculed by his comrades)—current meaning (not the male variety): exaggerated and bellicose patriotism.

It is certainly apparent that the Doctor's treatise was chauvinistic in that sense; the tone of belligerence shown was, as I recall, completely missing from the original, as it was directed at no one person. Because the name of this organization includes the word "American" does not mean that ONLY collectors of USIR may belong. While it is true that the majority of the members do collect same, there are certain percentages who:

- a) do not collect USIR at all
- b) collect other countries as well.

The statistics may be computed from our yearbook (either the 1972 edition or the forthcoming 1974 edition, when it appears).

Indeed, look again at our constitution, which states, in part "to stimulate and advance the study and collection (of revenue and related material) from an educational, informational, and historical standpoint." This is from article 2, and nowhere is indicated the name of any one country. Our very emblem states "dedicated to the service of revenue stamp enthusiasts." The tone of your article, Dr. Kingsley, is in direct violation of both our constitution and our emblem, if you maintain that no member shall look beyond these borders.

Our original editorial was not intended to belittle patriotism on the part of any collector, whichever his country or origin. Au contraire, if a Japanese citizen in Tokyo chooses to collect French revenues because he likes them, then we are fully in sympathy. We would assume, naturally, that this would be in addition to his patriotic fervor to collect Japanese material as well, this, may not necessarily be true. One should collect what one likes best and what one can afford. If it is to be USIR, fine. But what does one do when the remaining stamps needed to fill one's collection start costing a few hundred bucks each? If finances are not a problem, where do you go after you have (if definable) reached completion?

One suggestion, which is the point I have been attempting to reach (however roundabout), is to expand your interests and branch out to any one or more of the other countries. The possibilities are not infinite, but do approach same asymptotically.

I submit:

1. Collect USIR with all of your devotion, if that is your bent. I will supply any material I can to assist.
2. It is suggested that when time/money allows, expand your interests (not to the detriment of your USIR collection, but collateral to it.) Have you thought of the AMG revenues issued by the American forces in Europe after WW II? Do they not fall under the heading of Americana as well? And what of the Ryukyuan issues similarly produced? The Philippines?

Philately (in revenues as well as in any other specialty) as in music, art, literature, history, medicine, scientific study and so forth, should not (we feel) be limited to national boundaries. Live a little. There is a wealth of revenue material beyond these boundaries, long neglected, which desperately needs attention . . . collect, study, write, discover, publish. There are hundreds of thousands of non-US revenues extant that most of us have never seen nor heard about. Morley, Moens and Forbin notwithstanding. There is such a vast amount of work to be done that I doubt if it will be accomplished in my life time. There are some of us, albeit few, who are attempting to do something about it. All it takes is devotion, sincerity, ambition, and lots of hard work. Any of you who are game for that adventure are invited to take part.

To conclude—like politics and religion, it all boils down to a matter of preference and/or belief. Discussion ad nauseum will not change the spots of the leopard. Therefore, I suggest to Dr. Kingsley that if anything I have said above has made a dent in your vehemence, then come join us; there is much to be done. If not, then peace.

Where I Stand: Elections 1974

by Drew A. Nicholson, ARA CM 762

This election year, I believe, finds the ARA at a crossroads. For this reason I have momentarily stepped down from my position as Editor to address the membership as merely another member who has made certain observations and drawn conclusions from them, and feels he **MUST** voice his choice for president: it is **Gerald Abrams**.

Most of us know what Gerry has done for the ARA. But the majority do not know that most of Gerry's efforts in our behalf go unsung and perhaps unheeded. He is not one to blow his own horn, and while his directness of expression is perhaps not common in this day-and-age, it **IS** effective. Much of the growth that the ARA has witnessed in the past four or five years is directly attributable to Gerry's untiring efforts as our Sales Manager and original auctioneer. But these are only the surface efforts. I feel it is safe to say that there are few (if any) areas of revenue collecting and promotion that has not felt his expert touch; his knowledge and energy is virtually boundless. In short, we need him to represent us if we are (in my view) to take the correct path.

What are the observations that have led me to my conclusions and choice and the writing of this short piece? The general ones are stated above, but what follows is purely personal and I hope it will give you the same insight and lead you to the same choice as mine.

First, if you have the time, read my introductory editorial. My relatively

low membership number (when compared with the vast majority of present members) might lead one to say, "What took him so long to become active, and why did he finally become active?" The answer to the first question is not difficult to answer: my natural passivity toward revenue collecting (I collected . . . but that's all) and the general passivity of the ARA (I hate to say it but I firmly believe it was true). Then Gerry came on the scene and he is the answer to the second question. First, he got me interested in cataloging (his passion, it's the only way to put it!) and soon it became my passion; my collecting became more than collecting. it became a real interest and a relatively dormant "collection" became an active one. I began to inquire, research and, as you all now know, to exhibit. I wanted others to know what revenue collecting was really like, what could be done with revenues and what fascination they hold. Then, after a couple of years of activating me in this respect, he hit me with the big one—why don't I become really active (as if I wasn't already!). Next thing I knew I was editing this journal—and all because of his confidence in my abilities and the infectious enthusiasm that permeates the air around him. In other words, he got me off my "duff" and to work—for revenues and for you—and I like it!

And that is why I have written this. I don't know Mr. Bergstedt but I do know Gerry, and I firmly believe that he is the man for the job. That may be an old cliché but it fits like the proverbial glove. I hope that you will agree.

SOME NOTES ON THE U. S. CIGARETTE STAMPS OF 1910-20

by Charles H. Hermann, ARA 5

The Series of 1910 Cigarette Tax Stamps were issued to pay the tax rate of \$1.25 per 1000; they are known imperforate, rouletted 7 and later 3½. The 10 Cigarette stamp pair a tax of \$.0125.

The tax rate was raised by the Act of 1917 to \$1.65 per 1000, effective October 4, 1917, and to \$2.05 per 1000, effective November 2, 1917. A few "ACT of 1917", "CLASS A", etc. District overprints appeared and are listed in Springer's catalog (4th Edition). Many 1910 stamps continued in use without an overprint to indicate a change of rate. The 10 Cig. stamp had a tax rate or value of \$.0165 after October 4, and \$.0205 after November 2.

The Act of 1918 raised the rate to \$3.00 per 1000, effective February 25, 1919. Again there were a number of provisional District overprints. Others used the 1910 stamps as is. The 10 Cig. stamp now had a tax value of \$.03.

"Factory No. 171 / 1st Dist. Cal. /

February 1913" paid the original rate (October 1917—a tax of \$.0165; November 1918—a tax of \$.0205. A fourth line—"Act of 1918"—was added to this cancel in late February 1919 and was used on the 1910 to and including July.

The August cancellation is on the 1917 10 Cig. stamp; October is without the "Act of 1918" line. I have not seen a September cancellation. It was also used on the 20 Cig. 1917 over this period. I have not seen the listed 12 Cig. Above are all the rouletted stamps.

The "A. T. Co. / Factory No. 649 / First Dist. N. Y. / May 12, 1919" on the rouletted 10 Cig. stamp and "Factory No. 25 / July 1919 / 2nd Dist. of Va." on the imperf. 10 are the latest dates I have seen on the 1910 stamps.

Other values had similar use. I have the 8 Cig. cancelled April 1918 and the 20 Cig. cancelled June 1918; others can be found.

A few questions—1) How was the tax accounted for when there was no change in the stamps? 2) Are these all collectable as 1910 stamps if without overprint or does the cancellation establish the rate?

THIMK (sic).

Experimental Silk Paper Varieties of the U. S. Private Die Proprietary Stamps

By Richard F. Riley, ARA 506

The experimental silk paper varieties of the U. S. revenue stamps have received very little attention in these pages; the only reference to them I find being that by Bruce Miller in the January edition of the *American Revenuer* for 1967. On that occasion he indicated that he had copies of the private die match stamps RO37 and RO100 (Bousfield & Poole and Greenleaf & Co., respectively) on experimental silk paper which were unlisted by Scott, and he stated "in all probability a good many experimental silks remain undetected and even unlisted—". I have heard others mention possession of unlisted experimental silks and felt that perhaps I too had a couple in the same category.

Knowing little of the circumstances surrounding these varieties, and feeling a degree of uneasiness about identifying them, some homework appeared in order to better assess items in my own collection. The following are the results and are presented here since the information gained comes from scattered sources relatively inaccessible to many, and the information may prove of some general interest, inasmuch as the first issue revenues on so called silk paper are in reality on experimental silk paper.

Periods of use of the relevant different types of paper.

Paper used by Butler & Carpenter, and by Joseph Carpenter immediately after Butler's death in October 1868, was manufactured to their order and varied little in quality until 1869. The paper of this period, "old paper," is close textured grayish or yellowish white wove, thin, and tending to hard without watermark. The only exception was an experimental greenish paper on which two of the first issue revenues were printed, R6e and R15e.

The government expected to begin to supply its own watermarked paper starting about September 1, 1869. Accordingly, Carpenter stopped ordering his own paper and when his supply ran low and he had failed to receive paper from the government he was obliged to go out into the market and buy what he could from different manufacturers, (1). Between September 1869 and September 1871 Carpenter used an unwatermarked paper thicker than "old thin" paper, a little very thick paper almost like cardboard, probably some remnants of "old thin" paper, and paper with minute widely scattered silk fibers. This latter paper, referred to by Scott as silk paper in listing the first issue revenues, and confusingly, as experimental silk paper when listing varieties of the private die proprietaries, probably was supplied by Hudson Paper Co. (1). **Great Scott!**

Obviously quite a few of the private die proprietaries were printed on experimental silk paper, as were a number of the first issue revenues on "silk" paper, before the full silk paper, like that of the second issue came into use about September 1, 1871. If one is to believe West (Elliott Perry), only those match and medicine stamps which were printed between 1869 and 1871 can be expected to exist on experimental silk paper.

Listed varieties of match stamps on experimental silk paper.

If I count correctly, Scott's U. S. Specialized Catalog for 1973 lists 33 varieties on experimental silk paper and according to Toppan et al. (2) all were being printed during the years 1869-1871 at least. Interestingly, Toppan et al. failed to list 15 of the 33 which apparently were still undiscovered by 1899; the records of the printer not being sufficiently detailed to segregate

printings on "old paper" from those on experimental silk paper. Surprisingly, Toppan et al. listed four experimental silk varieties not presently listed in Scott. These are Bentz, RO28; Clark Match, RO64; Kyle, RO122; and N. Y. Match Co., RO136. The Clark stamp, according to Toppan et al. was issued only between March 1876 and June 1877 while the Bentz stamp was only issued between November 1864 and July 1868 so their listing is inconsistent date-wise with the period during which experimental silk paper was presumably in use. West, writing in *Mekeel's Weekly Stamp News* about 50 years ago, commenting on the Bentz stamp stated: "The stamp does not and never did exist on either regular silk or experimental silk paper—as it was obsolete before any of these came into use." (3a). Nevertheless, a copy, presumably of this stamp was offered in the auction of the Colin Makepeace collection (4). Either West was basing his comment on information in the bible by Toppan et al. or the latter is incorrect with regard to the final date the stamps were issued. With respect to the N. Y. Match stamps, West noted: "Neither the thick paper of 1870 nor the experimental silk variety have been noted." (3b).

Possible varieties of match stamps on experimental silk paper.

West, commenting on issues printed by Carpenter during the proper period, considered that Bauer & Beudel, RO22, "may exist on experimental silk and also in the thick paper printing of 1870" (3b). Regarding Excelsior Match, Baltimore, RO83, he stated that it "has not been noted (on experimental silk paper, but it) may possibly exist, as the stamp was being printed about the time that paper was in use." (3c); and about Orono Match, RO141, "—quite possibly (it) occurs on experimental silk, although the writer has not noted such a variety." (3d).

In addition to Miller's two unlisted experimental silks, 20 other dies were printed during a span of years including all or some part of the period during which experimental silk paper was in use. They are RO1, 2, 5, 10, 11, 12, 31, 76, 81, 87, 98, 101, 102, 107, 112, 115, 118, 122, 143, and 160. Any copies of these presumably on old paper which is thicker than the so called "thin old" paper may warrant careful scrutiny. Retrospective examination of a collection of auction catalogs dating back to 1945 turned up reference to unlisted copies of RO101e (ex Gordon Dills) and RO160e (ex Frank Morgan).

In concluding a discussion of the match stamps it may be worth noting three items which may be mislisted by Scott. The Bent & Lea stamps, RO29 was issued between August 1870 and April 18, 1871; the Buck adhesive, RO45 between June 1870 and Dec. 5, 1870, and the Burhans stamps, RO46 between Jan. 1871 and Nov. 1874. Considering that Mr. Carpenter was having troubles with his paper supply, West considered it likely that RO29a, RO45a and RO46a are in fact impressions on experimental silk paper in which no minute fiber happened to be present in the area struck (3d, e, f, respectively).

Listed varieties of medicine stamps on experimental silk paper .

Again if my tally is correct, Scott's catalog lists 46 medicine stamps on experimental silk paper. Of these 46, only 12 were listed by Toppan et al. (2) but in addition they listed two; Collins Brothers, RS59; and Seth Fowle, RS31 which are not presently listed by Scott. The dates during which both the Scott listed and the two other issues listed by Toppan et al. were being printed agree with the dates when the experimental silk "Hudson paper" was being used, with one exception. The exception, Hostetter, RS133, is recorded as having been issued between September 1864 and July 1868. The latter year date probably is in error; perhaps it should have been 1878, since both Scott and the Toppan tome agree that the stamp exists on experimental silk paper, although printings as late as July 1868 were almost certainly still on the thin "old paper."

Possible varieties of medicine stamps on experimental silk paper.

Just as in the case of the match stamps, a number of medicine stamps were employed during the period the experimental silk paper was available, and may have been printed on this paper. Thus, the imperforates, RS200 and 265, are both known die cut on experimental silk paper. Both of these imperforate varieties are rare and are probably correctly assigned as on old paper. In a number of instances where a company had two or more dies of different denominations being used contemporaneously, one but not the other is known on experimental silk paper. Examples unlisted on experimental silk are: RS24, 39, 76, 77, 82, 96, 106-8, 113, 115, 132, 147, and 212. Examples of issues first printed about the time the supplies of "thin old" paper were about to become exhausted when initial printings might well have been on experimental silk paper include: Barr, RS27 (first printed in Oct. 1870); C. F. Brown, RS36 (Sept. 1870); Burnett, RS46 (Nov., 1870); Davis, RS81 (Sept., 1869); Flanders, RS87 (Nov., 1869); Howe, RS134 (Feb., 1870); Hull, RS138 (April, 1870); Jackson, RS143 (Oct., 1870); Dr. Kennedy, RS155 (Oct., 1870); Kerr, RS160 (Sept., 1869); Littlefield, RS165 (Feb., 1871); and Zeilin, RS277 (Feb., 1871). The remaining numbers which might possibly have been issued on experimental silk paper are: RS4, 9, 10, 28, 68, 69, 73, 84, 90, 94, 99, 100, 118, 124, 140, 162, 236, 245, and 249.

An unlisted U. S. Proprietary Medicine Co. wrapper, RS245 (ex Gordon Dills) and an unlisted 4c black Helmbold, RS108 (ex Frank Morgan) on experimental silk paper have come to auction.

The experimental silk papers in the perfumery and playing card issues.

Wright, RT22, the only Scott listed experimental silk perfumery was recognized by Toppan et al. (2). They also listed RT20, 24, and 25 which Scott does not list. Based on date of issuance, RT15 and RT23 represent the other possibilities. Scott lists RU8, 11 and 12 as occurring on experimental silk paper. Toppan et al. on the other hand lists RU11, agreeing with Scott, and in addition, RU4. RU9 qualifies as a possibility based on the dates of issue.

Yes, Al, Bruce, Dick and other friends, there are unlisted, not easily detected, and undetected experimental silk paper varieties lurking about. Good Hunting!

1. Christopher West, **The Revenue Stamps of the United States**, p. 5-6. Severn-Wylie-Jewett Co., Portland, Maine, 1918.
2. G. L. Toppan, H. E. Deats, and A. Holland, **An Historical Reference List of the Revenue Stamps of the United States**, Newcomb & Gauss, Salem, Mass. 1899.
3. a) Christopher West, **Mekeel's Weekly Stamp News**, April 19, 1919; b) *Ibid.*, Jan. 3, 1920; c) *Ibid.*, Jan. 29, 1921; d) *Ibid.*, Aug. 4, 1923; d) *Ibid.*, April 5, 1919; e) *Ibid.*, May 22, 1920; f) *Ibid.*, May 21, 1921.
4. Robert A. Siegel, Sale 339, Lot 1394, 1968.

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Notes on G1b—An Amplification

by Joseph S. Einstein, ARA 665

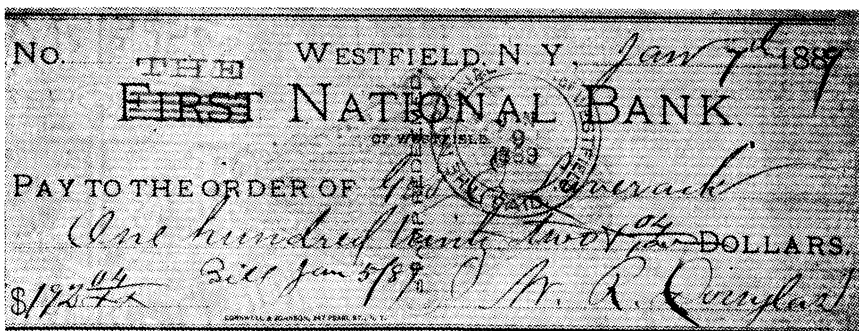


Fig. 1 — Normal

In *The United States Specialist* for July, 1973, Samuel S. Smith discussed the G Die as part of his "RN Revisited" series. Among the aspects of the G Die, there was a section "Redeemed Checks." Smith stated "in all cases the redemption appears to have been done by rubber stamp, reading UP." Further in the paragraph, he said "I have no doubt that a careful examination of these items will reveal overprints running in other directions, probably as a result of an error in the redemption operation."

Dick DeKay (ARA 1185) made such careful examination and his holdings certainly bear out Mr. Smith's contention that "running in other directions" would be revealed. Not only other directions exist, but more appears to be evident than Mr. Smith surmised. (See Fig. 1 thru 5.) It is beyond this writer's belief to assume that rubber stamps would have been supplied to all the cities and towns shown, plus (in my collection) such towns as Grand Forks, D. T., Milwaukee, Wis. and New York City, as well. There MUST be examples of G 1b from possibly DOZENS of cities, great and small. Also, to assume that all these "users" would have the same color of ink is, in my opinion, one very fancy assumption, indeed!

Mr. George T. Turner (ARA 200), is noted, among other things, for his careful, scholarly research. In correspondence with him, he proved to my

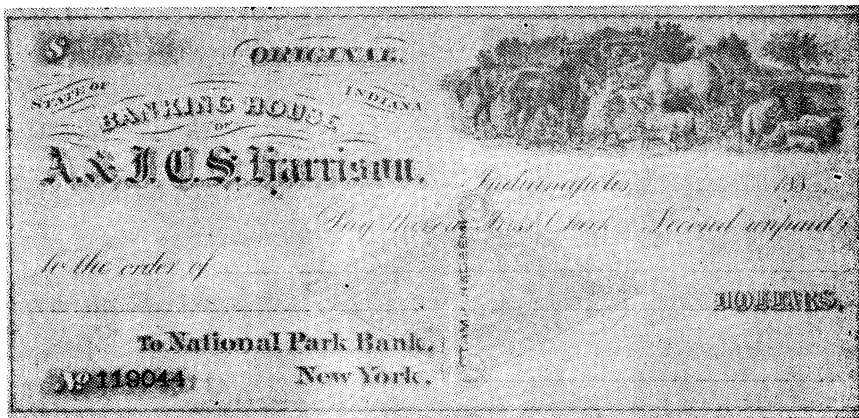


Fig 2 — Normal

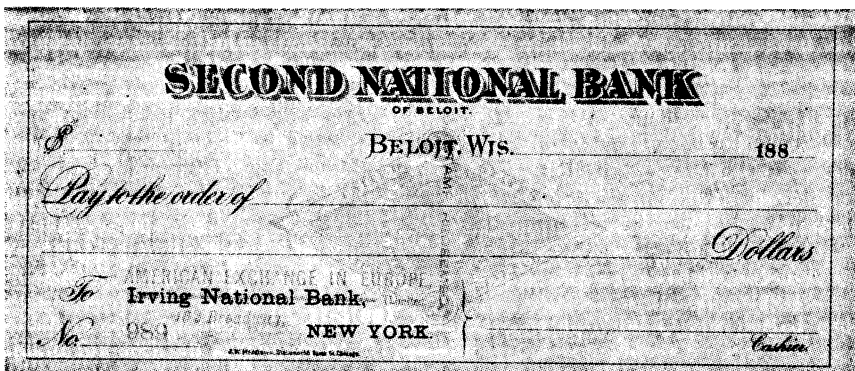


Fig. 3 — Down

complete satisfaction that Revenue Stamped Paper was exactly what the name implies—i.e., Revenue Stamped Paper was sheets, otherwise BLANK, imprinted with single or multiple images of the Revenue Stamp. These were sold in that form to printers. Mr. Turner said the sheets with multiple images were as large as “6-pj”; he has a price list showing charges for imprints as singles and imprints as multiples. Those charges were in addition to the tax PAID at the time of printing. Now, based partly on the foregoing and partly on logic, I want to offer my assumption: Graphic Co. of New York had, on hand, some thousands of G Die imprinted sheets when the tax “died.” Each of these sheets represented, let’s say, 12c paid to the U. S. Treasury. Surely, the Graphic Co. would make a determined effort to get a refund! Remember, we’re speaking of the early ’80’s—a time when a working man could get a substantial lunch, FREE, with the purchase of a 10c glass of beer. In line with the assumption, I believe that Graphic would cheerfully make a rubber plate and run the sheets thru the press a second time to get their money back. AFTER redemption, then, they must have shipped the sheets to their customers for printing check faces for local accounts. Why should Graphic scrap all that twice-printed, thrice-counted paper? I believe this accounts for the questions about checks coming, literally, from all over the map, the rubber type face and the startlingly uniform ink color.

But, the DeKay checks raise other questions. What was the Act of March 1, 1879 which barred redemption? And, why? This was almost positively done with a hand-applied rubber stamp. (See Fig. 6.) Does anyone have a clue on this?

Next, the little puzzler from Corlies, Macy (Fig. 7). The “Stamp Redeemed” is an almost perfect match for the color of the check face. So, why

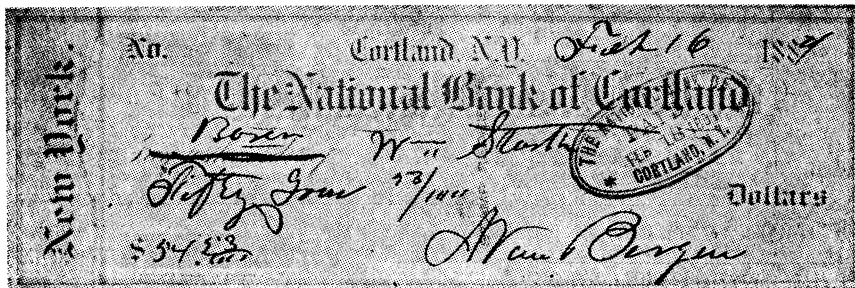


Fig. 4 — Normal



Fig. 5 — Glab Normal

print it horizontally? Could Corlies, Macy have had an inventory of Stamped Paper? If so, they could have sent it over to Graphic for redemption; the distance was short. I surely need some help on this one.

Anyhow, regardless of the many unanswered questions, it seem clear to me and to Mr. DeKay that the check faces were printed OVER the "Stamp Redeemed" legend; the legend itself surely appears to have come from a rubber PLATE; and, in conclusion, the printer of G Die Paper would have been most likely to have held a large enough inventory to fight for a refund.

Comment is requested; invited, really. And, EXAMPLES of these items for examination or purchase!

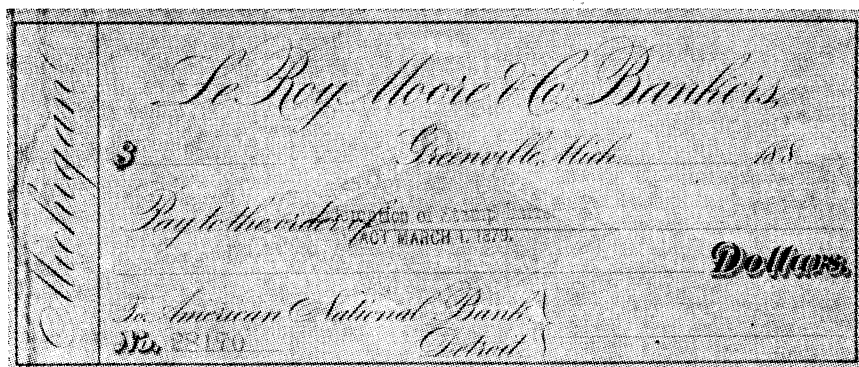


Fig. 6 — No name



Fig. 7 — Horizontal

U. S. Customs Opium Stamps

Some Source Materials on their History and Discussion of their Use

By Louis S. Alfano, Editor Emeritus (ARA 1142)

Although we do not own any examples of the Customs Opium Stamps, we have been interested in these issues for a considerable period of time, and have sought information concerning them, often to little avail, in philatelic literature. Most references to these intriguing stamps are either vague or incomplete, although in several cases honest attempts at thorough research are evident. The sources in the appended bibliography are those which we consider to be the most significant in the philatelic press.

For those who are unfamiliar with these stamps, we list them here, based upon the best information at our disposal:

1879

1. **Imported Opium**—5 Taels, black, 340x30 mm., central vignette of two sailing vessels. (The tael is a Chinese unit of weight equal to one and one-third ounces.)
2. **Domestic Opium**—no denomination, red, 340x30 mm., central vignette of factory scene.

1890

3. **Imported Opium**—5 Taels, black, 340x30 mm., vignette as in 1879 issue, but inscribed "DUTY PAID" in two lines at top of vignette.

1907

4. **Imported Opium**—no information as to denomination or design, presumed to be 340x30 mm.

In our position with the United States Customs Service, we have access to certain official source materials which, although not of a classified nature, are not readily available to the public. One of these sources is the series of sequentially-numbered decisions of the Treasury Department which have been circulated periodically for the guidance of customs officers since 1868. These decisions are republished in bound volumes on a regular basis. We have extracted the decisions pertinent to Opium Stamps from these volumes, which have been published under three general titles from their inception to the present:

Synopsis of Decisions — 1868-1898

Treasury Decisions — 1899-1966

Customs Bulletin — 1967-present

The specific titled of each referenced volume will be found in our footnotes.

We present these decisions verbatim, so that the reader may be in a position to judge for himself the validity of our conclusions, which immediately follow the series of decisions.

(4099.)

Opium—Stamping.¹

Treasury Department, July 16, 1879

Before the delivery to the importer of any opium in your custody, prepared for smoking, you will require the proper officer in the appraiser's or public store to place a customs stamp of the kind furnished by this Department on each half-pound box or smallest package of the merchandise as imported.

The stamp will be affixed in such a manner that, while not covering the label, it will be broken or defaced on the opening of the package; and the officer affixing it will write thereon the date, his name, and the name of the vessel, of the importer, and of the port.

The necessary stamps will be supplied by the Department on special requisition; and the collector or other chief officer of the port will render month-

ly returns showing the number received since his last report, used during the month, and on hand.

These instructions will be treated as taking effect on the first of August proximo.

Very respectfully,
H. F. FRENCH,
Acting Secretary

Collectors of Customs and others.

(7120.)

Opium-Stamps—Cancellation of.²

Treasury Department, September 14, 1835

SIR: The Department is in receipt of your letter of the 1st instant, relative to your efforts to prevent the smuggling of opium into the United States.

The opinion entertained by you that the re-use of opium-stamps, prescribed by article 1486 of the General Regulations, is not a statutory offence, and that the presence of a washed stamp on a package only creates a presumption that such package is not of American manufacture appears to be well founded.

Your action in causing the original stamps on genuine imported packages of opium to be brushed over with diluted sulphuric acid, so as to prevent their being re-used for either increasing the value of opium of American manufacture or protecting smuggled opium, is approved by the Department, and the collector of customs at San Francisco has been this day authorized to adopt the same measure at his port.

Very respectfully,
C. S. FAIRCHILD
Assistant Secretary

Collector of Customs, Port Townsend, W. T.

(9263.)

Circular—Opium Stamps.³

Treasury Department, February 25, 1889

As it appears that the stamps placed on imported opium, and on opium when it is manufactured in the United States, under authority of Department's Circular of July 16, 1879 (Synopsis 4099), and other circulars and instructions since issued, afford little or no protection to the interests of the revenue, but furnish opportunity to smugglers and others to defraud said revenue, it is hereby directed that the use of such stamps be discontinued, and hereafter that opium prepared for smoking shall be delivered to parties after payment of duties thereon without any of such stamps being affixed to the packages.

All such stamps remaining on hand will be returned to the Department, the packages to be directed to the Secretary of the Treasury, Division of Stationery, Printing, and Blanks.

I. H. MAYNARD
Assistant Secretary.

To Collectors and other Officers of the Customs.

(10304.)

Circular.—Stamping of imported prepared smoking opium.⁴

Treasury Department, October 29, 1890

To Collectors and other Officers of the Customs:

Section 38 of the tariff act of October 1, 1890, provides "that all prepared smoking opium imported into the United States shall, before removal from the custom-house, be duly stamped in such manner as to denote that the duty thereon has been paid."

Before the delivery to the importer of any opium prepared for smoking, a customs stamp similar to those used under the Department's circular of July 16, 1879 (Synopsis 4099), excepting that in addition to the marks, etc., they shall have printed across the face of the vignette the words "duty paid," shall be affixed by the proper officer of the customs in the appraiser's or public store, to each five-tael box or smallest package of the merchandise as imported.

The officer affixing the stamp shall write on the appropriate blank lines provided therein the date, names of the importer, vessel and port, and his own signature, and shall affix the stamp in such a manner that it will be broken or defaced on the opening of the package.

The necessary stamps will be supplied by the Department on special requisition, and the collector or other chief officer of the port will render monthly returns showing the number received since his last report, used during the month, and on hand.

O. L. SPAULDING
Acting Secretary

(11750.)

Stamping of Opium—Delivery of goods under seizure made under conditions of "duty paid."⁵

Treasury Department, September 11, 1891

SIR: Your letter of the 5th instant, in regard to opium sold under seizure at your port, was sent to the Division of Stationery, Printing, and Blanks, and only transmitted to the customs Division this day.

The 1,000 stamps were sent on your requisition per registered mail, and should have been delivered before this date.

It is held that a delivery on sale of goods under seizure is made under the virtual conditions of "duty paid." No prepared smoking opium should be sent into consumption unstamped. You were therefore directed by wire to affix stamps, under Synopsis 10304.

Respectfully yours,

O. L. SPAULDING
Acting Secretary.

Collector of Customs, Chicago, Ill.

(15354.)

Circular—Stamping of imported prepared smoking opium.⁶

Treasury Department, October 15, 1894.

To Collectors and other Officers of the Customs:

The following sections of law found in the act of October 1, 1890, regarding opium, not being inconsistent with the provisions of the act of August 28, 1894, are hereby declared to be in full force and effect, viz:

"SEC. 38. That all prepared smoking opium imported into the United States shall, before removal from the custom-house, be duly stamped in such manner as to denote that the duty thereon has been paid; and that all opium manufactured in the United States for smoking purposes, before being removed from the place of manufacture, whether for consumption or storage, shall be duly stamped in such permanent manner as to denote the payment of the internal-revenue tax thereon.

"SEC. 39. That the provisions of existing laws governing the engraving, issue, sale, accountability, effacement, cancellation, and destruction of stamps relating to tobacco and snuff, as far as applicable are hereby made to apply to stamps provided for by the preceding section.

"SEC. 40. That a penalty of not more than one thousand dollars, or imprisonment not more than one year, or both, in the discretion of the court shall be imposed for each and every violation of the preceding sections of this

act relating to opium by any person or persons; and all prepared smoking opium wherever found within the United States without stamps required by this act shall be forfeited."

Before the delivery to the importer of any opium prepared for smoking, a customs stamp, similar to those used under the Department's circular of July 16, 1879 (Synopsis 4099)—excepting that in addition to the marks, etc., they shall have printed across the face of the vignette the words "duty paid"—shall be affixed by the proper officer of the customs in the appraiser's or public store to each 5-tael box or other package of the merchandise as imported.

The officer affixing the stamp shall write on the appropriate blank lines provided therein the date, name of the importer, vessel and port, and his own signature, and shall affix the stamp in such a manner that it will be broken or defaced on the opening of the package.

The necessary stamps will be supplied by the Department on special requisition, and the collector or other chief officer of the port will render monthly returns showing the number received since his last report, used during the months, and on hand.

S. WIKE

Acting Secretary.

(T.D. 29657.)

Importation of opium and preparations and derivatives thereof under the act approved February 9, 1909.⁷

Treasury Department, March 27, 1909.

To collectors and other officers of the customs:

The appended act of Congress and regulations thereunder are published for the information and guidance of all concerned.

FRANKLIN MacVEAGH, Secretary.

(Public No. 221—H.R. 27427.)

AN ACT To prohibit the importation and use of opium for other than medicinal purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That after the first day of April, nineteen hundred and nine, it shall be unlawful to import into the United States opium in any form or any preparation or derivative thereof: **Provided**, That opium and derivatives thereof, other than smoking opium or opium prepared for smoking, may be imported for medicinal purposes only, under regulations which the Secretary of the Treasury is hereby authorized to prescribe, and when so imported shall be subject to the duties which are now or may hereafter be imposed by law.

SEC. 2. That if any person shall fraudulently or knowingly import or bring into the United States, or assist in so doing, any opium or any preparation or derivative thereof contrary to law, or shall receive, buy, sell, or in any manner facilitate the transportation, concealment, or sale of such opium or preparation or derivative thereof after importation, knowing the same to have been imported contrary to law, such opium or preparation or derivative thereof shall be forfeited and shall be destroyed, and the offender shall be fined in any sum not exceeding five thousand dollars nor less than fifty dollars, or by imprisonment for any time not exceeding two years, or both. Whenever, on trial for a violation of this section, the defendant is shown to have, or to have had, possession of such opium or preparation or derivative thereof, such possession shall be deemed sufficient evidence to authorize conviction unless the defendant shall explain the possession to the satisfaction of the jury.

Approved, February 9, 1909.

REGULATIONS.

1. The term "opium" shall cover all forms of opium known to the trade, such as gum opium, powdered opium, denarcotized opium, granular opium, smoking opium, cooked opium, etc. The terms "smoking opium" and "opium prepared for smoking" have one and the same meaning.

2. The term "preparation" shall mean any product, mixture, or compound containing or representing opium.

3. The term "derivative" shall include the following alkaloids, their salts or combinations, obtained either directly or indirectly, and such other derivatives obtained from opium as it may be found necessary to include in the future: Morphine, codeine, dionine, diacetyl morphine, heroine, peronine, their chlorides, sulphates, phosphates, etc., and all mixtures, compounds, or preparations containing any of the foregoing.

4. The term "for medicinal purposes only" shall mean the use of opium or preparations or derivatives thereof for the treatment, mitigation, or prevention of disease of man or other animal.

5. Delivery of opium in any form or any preparation or derivative thereof shall not be permitted, unless for medicinal purposes, and smoking opium or opium prepared for smoking, shall be seized forthwith as an illegal importation and shall be destroyed according to law.

6. Opium (other than smoking opium), and the preparations and derivatives thereof, imported for medicinal purposes, may be entered for immediate transportation in bond to and for consumption, or for warehouse, at the following-named ports and at no others: Baltimore, Boston, Chicago, Detroit, Honolulu, New Orleans, New York, Philadelphia, San Juan, San Francisco, Seattle, and St. Louis. Delivery will be made only in accordance with the following regulations, and upon entry thereof shall be detained by the collector until such regulations have been complied with. The collector of customs in all cases shall be satisfied that the importations are for medicinal purposes only. If the collector is not so satisfied the importation shall be seized and disposed of as in the case of smoking opium.

7. Upon every importation of crude or unmanufactured opium, and the preparations and derivatives thereof, there shall be filed with the collector, at the time of entry, a declaration of the owner or ultimate consignee of the merchandise, in the following form:

I,, of the, manufacturing
(Name of representative.) (Name of firm or corporation.)
chemists or dealers in drugs, do solemnly and truly declare that the cases
(Number.)
or packages of opium, preparations, or derivatives thereof, more particularly described in the invoice and entry herewith submitted and imported at, per
(Port.)
....., on the day of, are expressly imported and are
(Steamship.)
intended in good faith to be used by in the
(Name of firm or corporation.)
preparation of medicines or are to be sold by for
(Name of firm or corporation.)
medicinal purposes only, and such opium, preparations, or derivatives thereof, are not intended to be used for smoking, as contemplated by the act entitled "An Act to prohibit the importation and use of opium for other than medicinal purposes," approved February 9, 1909, and the regulations of the Secretary of the Treasury prescribed thereunder.

8. The entire number of packages of opium or preparations or derivatives thereof offered for importation shall be ordered into the appraiser's warehouse for examination, and no delivery shall be made of crude or unman-

ufactured opium in quantities or packages containing less than 100 pounds; nor of morphine or its salts, either singly or assorted, in quantities or packages containing less than 50 ounces; nor of codeine, heroine, dionone, diacetyl morphine, their salts, or any other derivative of opium or its salts not otherwise provided for, either singly or assorted, in quantities or packages containing less than 25 ounces, and then only upon the report of the appraiser as to their quality, purity, and fitness for medicinal purposes and upon compliance with the existing laws and regulations governing the importation of drugs and medicines.

9. Opium or preparations thereof deposited in bonded warehouse shall not be removed therefrom without payment of duties, and such duties shall not be refunded. (Par. 43, tariff act of July 24, 1897.)

10. Importers shall keep separately from other records a record of all sales of imported opium and derivatives and preparations of opium, showing the names of purchasers, their place of business, date of sale, and the name and quantity of the article sold, which record shall be open to the inspection of the proper customs officers.

From this series of decisions we make the following conclusions:

1. The date of issue for the first Customs Opium Stamps was August 1, 1879.

2. The stamps were to be used only on opium prepared for smoking.

3. By mid-September 1885 they were to be canceled with acid.

4. The use of the first stamps was officially terminated on February 25, 1889.

5. The second issue Opium Stamp was necessitated by the Tariff Act of October 1, 1890, with a "first day" of October 29, 1890.

6. This stamp was to be affixed to seized opium sold at auction, as well as to lawfully imported opium.

7. The Opium Stamps continued in use under subsequent tariff acts.

8. The last day of use of Customs Opium Stamps was officially April 1, 1909, after which the importation of smoking opium was absolutely prohibited.

Unfortunately, the decisions cited shed no light upon the use to which the Domestic Opium Stamp was put. Wilkens⁸ states "... a novel procedure was used whereby domestic opium prepared for smoking was required to be deposited in bonded warehouses and the customs duty collected." If we may take this statement one step further, we might inquire as to the source of this "domestic opium." To the best of our knowledge, the opium poppy has never been grown commercially in the United States; we may, therefore, presume that the domestic opium for which this stamp was intended was a smoking opium produced in the bonded warehouses from imported crude opium. A procedure of this nature became effective under the Tariff Act of 1913 for the manufacture of cigars from imported tobacco, and is currently in force. Could "domestic opium" be its precedent?

The use of the Domestic Opium Stamp was terminated on February 25, 1885 (Synopsis 9263, above), but under Internal Revenue provisions of the Act of October 1, 1890, an internal revenue tax of ten dollars per pound was imposed on "... opium manufactured in the United States by citizens thereof for smoking purposes." This tax was also collected by means of stamps, the Internal Revenue Smoking Opium Stamps of the Series of 1891; in denominations of four, eight, and sixteen ounces. It has been said that the eight-ounce stamps were the only ones ever used, and even they seem to have disappeared during the past thirty years (at least one copy existed in 1946).

We note that from January 17, 1914 until May 1, 1971 the Internal Revenue laws carried provisions regulating and taxing U. S.-made smoking opium by means of stamps, at the rate of \$300 per pound.⁹ These laws and regulations were so stringent as to effectively prohibit the lawful manufacture of

smoking opium in the United States.

This terminates, for the present, our essay on opium stamps. The pages of this journal are at your disposal for comments, additions, and corrections.

FOOTNOTES

1. Sherman, John, Secretary of the Treasury, *Synopsis of Sundry Decisions of the Treasury Department on the Construction of the Tariff, Navigation, and Other Laws for the Year Ending December 31, 1879.*, p. 241 (Government Printing Office, Washington, 1880).
2. Manning, Daniel, Secretary of the Treasury, *Synopsis of the Decisions of the Treasury Department on the Construction of the Tariff, Navigation, and Other Laws for the Year Ending December 31, 1885.*, p. 378 (Government Printing Office, Washington, 1886).
3. Fairchild, Charles S. and Windom, William, Secretaries of the Treasury, *Synopsis of the Decisions of the Treasury Department on the Construction of the Tariff, Navigation, and Other Laws, for the Year Ended December 31, 1889.*, p. 82 (Government Printing Office, Washington, 1890).
4. Windom, William, Secretary of the Treasury, *Synopsis of the Decisions of the Treasury Department on the Construction of the Tariff, Navigation, and Other Laws for the Year Ended December 31, 1890.*, pp. 448 & 449 (Government Printing Office, Washington, 1891).
5. Windom, William and Foster, Charles, Secretaries of the Treasury, *Synopsis of the Decisions of the Treasury Department and Board of U. S. General Appraisers on the Construction of the Tariff, Navigation, and Other Laws, for the Year Ending December 31, 1891.* Vol. II., pp. 1166 & 1167 (Government Printing Office, Washington, 1892).
6. Carlisle, John G., Secretary of the Treasury, *Synopsis of the Decisions of the Treasury Department and Board of United States General Appraisers on the Construction of the Tariff, Navigation, and Other Laws for the Year Ending December 31, 1894.*, pp. 294 & 295 (Government Printing Office, Washington, 1895).
7. MacVeagh, Franklin, Secretary of the Treasury, *Treasury Decisions Under Customs and Other Laws*, Vol. 17, January to June, 1909, pp. 273-275 (Government Printing Office, Washington, 1909).
8. Wilkens, Ernest C., "United States Customs Stamps," *American Philatelic Congress Book*, 1970, p. 97.
9. Griffenhagen, George, *Medicine Tax Stamps Worldwide*, p. 58, (American Topical Association, Milwaukee, Wisconsin, 1971), also the 1973 U. S. Excise Tax Guide, p. 370 (Commerce Clearing House, Chicago, Ill., 1973).

Chronological Bibliography of Significant Articles on Customs Opium Stamps

- Hatcher, Robert Stockwell, "United States Philatelic Notes," *American Philatelist*, Vol. VII, No. 11, p. 184 (November 10, 1892)—a contemporary report, more accurate than many subsequent articles on the subject.
- Ruback, John C., "Opium Stamps," *American Revenuer*, Vol. 21, No. 2, (February 1967)—illustrates second issue (1890) Customs Opium Stamp, information somewhat incomplete.
- Alfano, Louis S., "Five Taels," *American Revenuer*, Vol. 23, No. 4, (April 1969)—discussion of the denomination of the Imported Opium Stamps, garbled checklist.
- Wilkens, Ernest C., "United States Customs Stamps," *American Philatelic Congress Book*, 1970, pp. 81-97—significant technical research from Bureau of Engraving and Printing records and other sources.
- Griffenhagen, George, "U. S. Narcotic Tax Stamps," in his book *Medicine Tax Stamps Worldwide*, pp. 55 et seq. (American Topical Association, Milwaukee, Wisconsin, 1971)—a thorough treatment of the subject, illustrates both 1879 opium stamps, some errors in check list.

Manufacturers Cancels On U. S. Narcotic Stamps

By William R. Benfield, R.Ph., ARA 1494

Now that narcotic stamps are back in the government's good graces, it seems only natural to accept an increased interest in these items. Revenue collectors will be looking for the stamps and information about them. The current Scott's Specialized Catalogue and George Griffenhagen's work in the ATA handbook "Medicine Tax Stamps Worldwide" do a good job of covering the stamps, however, this writer has not seen more than a note or two on the cancellations. The following list is not presented as a heavy in depth philatelic study, but simply as an alphabetical listing of the cancels on the strip style narcotic stamps in the author's collection. Hopefully, it will be of interest and prove to be of some help for those trying to "decode" these cancels.

The cancel is illustrated on the left and is followed on the right by the earliest and latest date that the writer has seen and the color of the cancel. The use of upper and lower case letters, spaces, periods, dashes, etc. is not done in a casual manner, but rather to approximate the actual cancel.

ABBOTT LABORATORIES, North Chicago, Illinois

OCT 30 1968 1332	10-30-68	2-11-69	Red
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BATTLE & CO., St. Louis, Missouri

128 (small #) OCT 13 1932	10-13-32	Blue-green
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128 (large #) Aug 29 1962	8-29-62	Black
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BURROUGHS WELLCOME & CO. (U.S.A.) INC., Tuckahoe, New York

B.W. & CO. APR 24 1969	4-24-69	1-29-71	Red
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B.W.CO. NOV 30 1970	11-30-70	3-30-71	Red
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CIBA PHARMACEUTICAL COMPANY, Summit, New Jersey

CIBA 11/26/68	11-26-68	Red
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DORSEY LABORATORIES, Lincoln, Nebraska

DORSEY LABORATORIES DECEMBER, 1964	12-64	12-68	RED
a division of The Wander Co.			

ENDO LABORATORIES INC., Garden City, New York

Endo June 15th 1967	9-15-65	10-15-67	Red
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Endo June 15th 1967

Endo June 15th 1967

ENDO Dec. 15, 1967	12-15-67	2-15-68	Red
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ENDO Dec. 15, 1967

ENDO Dec. 15, 1967

Endo Nov. 1968	3-68	12-70	Red
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Endo Nov. 1968

Endo Nov. 1968

ENDO	ENDO	ENDO	ENDO	ENDO	4-66	11-70	Red
10-67	10-67	10-67	10-67	10-67			

ENDO LABS	4-69	4-69	Red
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Endo Labs. 2-69	2-69	Reddish-purple
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Endo Labs. 2-69

KNOLL PHARMACEUTICAL COMPANY, Orange, New Jersey

KNOLL PHAR. CO.	9-68	4-69	Reddish-purple
FEB. 1969			Black

ELI LILLY AND COMPANY, Indianapolis, Indiana

E.L.&Co.5-28-65E.L.&Co.5-28-65	9-30-58	11-30-70	Black
E.L.&Co.5-28-65E.L.&Co.5-28-65			Red
E.L.&Co.5-28-65E.L.&Co.5-28-65			

No. 4 6TH DIST.EL&CO NOV 19 192?	11-19-2?	Purple
(letters very large, date small)		

No. 4. 6th Dist. E.L. & Co.	3-1-27	3-8-55	Black
3—1—27			Red

McNEIL LABORATORIES, INC., Fort Washington, Pennsylvania

McNEIL FEB. 1969	4-63	10-70	Black
McNEIL FEB. 1969			

MERCK SHARP & DOHME, West Point, Pennsylvania

MSD OCT. 1965	10-65	Bright Red
MSD OCT. 1965		
MSD OCT. 1965		

M S D SEP 2, 1959	9-2-59	Reddish-purple
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Merck & Co., Inc. Feb. 4, 1953	2-4-53	Red
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THE WM. S. MERRELL COMPANY, Cincinnati, Ohio

The Wm. S. Merrell Co. 1-1-68	1-1-68	Red
Reg.No.3877-1st. Dist.		
The Wm. S. Merrell Co. 1-1-68		

PARKE, DAVIS & COMPANY, Detroit, Michigan

P.D. & CO.	3-1-64	9-1-68	Red
149834—3-1-64 (bold letters & numbers)			

PITMAN-MOORE, Indianapolis, Indiana

PM--DOW JAN. 12, '68 (bold print)	1-12-68	9-15-69	Black
P.M. CO. NOV. 20 '58 (small)	11-20-58	Black	

ROCHE LABORATORIES, Nutley, New Jersey

HLR INC. (large, no date)		Red
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SANDOZ PHARMACEUTICALS, Hanover, New Jersey

SANDOZ INC. MARCH 7, 1969	3-7-69	Black
SANDOZ-WANDER INC. NOV. 1, 1970	11-1-70	Black
SANDOZ INC. MAY 20 1968	5-20-68	9-13-68
(large letters, small date)		Red

SMITH KLINE & FRENCH LABORATORIES, Philadelphia, Pennsylvania

S K & F AUGUST 1965	8-65	7-69	Red
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E. R. SQUIBB & SONS, New York, New York

E.R.S. APR 13 1960	4-13-60	Red
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STANLEY DRUG PRODUCTS, INC., Portland, Oregon
Stanley Drug Products, Inc. 4-18-66 12-10-69 Purple
Portland, Oregon Apr. 18, 1966

STRASENBURGH LABORATORIES, Rochester, New York
S.L. DIV. W.T. INC. REG. NO. 7709 Red
S.L. DIV. PENNWALT REG. NO. 6252 Red

STRONG COBB ARNER, INC., Cleveland, Ohio
SCA, Inc. 5-76 9-69 5-70 Purple
SCA, Inc. 5-70

STRONG COBB ARNER INC JAN 7 1970 1-7-70 purple-red

THE UPJOHN COMPANY, Kalamazoo, Michigan
REG.NO.11576.1-14-66 9-16-56 1-14-66 Black

THE WILLIAM A. WEBSTER CO., Memphis, Tennessee
Wm A. WEBSTER CO. AUG 10 1970 10-26-59 3-29-71 Blue

WINTHROP LABORATORIES, New York, New York
WL 12.17.69 6-20-69 2-10-70 This is a
PERFIN
WL-02-70 2-70 2-71 Purple

WYETH LABORATORIES INC., Philadelphia, Pennsylvania
CANCELLED—2-12-68 6-27-67 5-12-70 Red
WYETH LABORATORIES, INC.

??? (The following cancels have not been identified by the author)
W.C.W. 1983 JAN 29, 19?? Purple
37270 - 1 SEP 12 1965 Purple

As mentioned, this is only a list of the cancellations in the author's collection and there are undoubtedly many more that are not recorded. The author hopes that readers with unlisted cancels would take the time to send them to the Editor for future publication.

Voices from the Past

Submitted by Assoc. Ed. Richard F. Riley

"To whom are we indebted for the idea of private die stamps?—They seem to be truly a Yankee notion. That the idea was a clever one cannot be disputed, for its success carries conviction, and yet, like many ideas that meet with a large measure of success, it was extremely simple." Christopher West, *Mekel's Weekly Stamp News*, Jan. 26, 1918.

"The total quantity of documentary and proprietary revenues issued from 1862 to 1883 (except imprinted checks and other "stamped paper") amounted to about 7,830,000,000 stamps and of this enormous quantity, nearly 5,300,000,000 were private die proprietaries. In other words, close to 68% or **more than two-thirds** of the total quantity of the Civil War revenues under consid-

eration were private die stamps.—In quantity issued, the match and medicines outnumbered the general issue proprietaries four to one—(due to differences in average face value) over one-third of the total revenue produced by all the stamps, other than imprinted documents, came from the private die proprietaries.” Christopher West, *Mekeel's Weekly Stamp News*, Jan. 26, 1918.

“When we consider how few stamp collectors were interested in the private die ‘labels’—as these stamps were called in the '60's and '70's and '80s--and that many of the varieties that are rarest today were in use only a few weeks, or months, it is not surprising few copies were saved.” Christopher West, *Mekeel's Weekly Stamp News*, March 16, 1918. (Has anything changed for us Revenuers?—Assoc. Ed.)

“One of the great charms of collecting the private die stamps in the early days was the joy of discovering new varieties, for nobody knew what had been issued, nor whether the issue of any variety was large or small nor how long it may have been in use. The match & medicine collector of those days sailed uncharted seas—each his own pilot without star or compass.” Christopher West, *Mekeel's Weekly Stamp News*, March 16, 1918.

“The ultramarines were all printed by Joseph R. Carpenter, 1869. The printing covered only a short time for it was soon realized that the reason for printing the documentary stamps in ultramarine—to give the government greater protection against the removal of cancellations and reuse of the stamps did not apply to the private die issues. Most of the latter required no cancellation and there was no necessity for using a color costing \$5 per pound on them. There were at least two mixes of the ultramarine ink and as it was purposely intended to be fugitive we find considerable variation in the shade of the different stamps printed with it, and in different specimens of the same stamp. All, however, have a distinct violet tone and can be distinguished from pale and other light blues.” Christopher West, *Mekeel's Weekly Stamp News*, Feb. 21, 1920.

“In view of the quite extensive use of precancelled private die revenues forty and fifty years ago, we may find difficulty in understanding why precancellation of postage stamps developed so slowly.” Christopher West, *Mekeel's Weekly Stamp News*, Jan. 26, 1918.

Re match and medicine stamps: “All the old paper remainders were destroyed in 1871, and the remainders of the later issues met a like fate after the tax was taken off in 1883. There never have been any reprints and there never will be any.” *Mekeel's Weekly Stamp News*, March 16, 1918.

“In 1873, when the Continental Bank Note Co obtained the contract previously held by the National Bank Note Co to print postage stamps, the Continental Co. engraved secret marks on many of the National Co.'s dies and made new plates from these altered dies to distinguish their stamps from similar stamps then current which had been made by the National Co., and it is possible that when the National Co. obtained the revenue stamp contract in 1875 they also engraved secret marks on the dies turned over to them by Mr. Carpenter. The present writer has not found any secret marks on any private die stamps and does not expect that any such marks ever will be found, but it is possible they exist. The American Bank Note Co. probably did not place any secret marks on their stamps for the same reasons that they placed none on their postage stamps. They were not competitors of the National Co. after 1878, but were then the same firm.” Christopher West, *Mekeel's Weekly Stamp News*, Jan. 31, 1920.

AUCTION NOTES

Bids are coming in for Auction #9, but as of this writing, it is too soon to tell how much of a success it will be.

Based on the experiences gleaned in several recent auctions, there will be a small change in the method of accomplishing the ARA commission.

Beginning with the forthcoming auction (#10), the commission rate will change from purely 10% of the realized price to the following: 10% of the realized price or 25c per submitted lot, whichever is greater.

All fees will be waived if any owner's total entries are unsold.

To illustrate:

- a) If 10 lots are submitted and 8 of them sell for a total of \$25.00, the fee will be \$2.50 as before.
- b) If 10 lots are submitted and only 6 sell for a total of \$11.00, the fee will be \$2.50 rather than \$1.10.
- c) If 10 lots are submitted and none sold, no fee.

Identical lots from the same owner will now be lotted under the same lot number, with the award price being at the second highest bid for two identical lots, the 3rd highest bid for three identical lots, etc. (or at the MB, of course). This is more equitable to the bidders, reduces the lots and paperwork, and will allow contributors to provide more items to more successful bidders. Multiple lots of this sort are solicited for the Fall auction.

There are several reasons for these changes, most of which should be obvious. To those to whom it is not, consider that this will create a tendency for the better material to be offered and the cheaper material to be rebuked, and by the owner. Further, our costs have been increased in, for example, notification letters, thanks to the benevolence of the USPS, and in the costs of supplies such as mailing envelopes and folders, etc. Of course, we still reserve the right to regroup and re-lot submitted material as indicated last month.

We have not yet reached the point where a lotting fee is required, and

trust that the need for that will never happen.

Remember, August 24th is the deadline for material for the fall sale, so that we may get into the October issue.

One final note: In regard to my reference in the May issue to using United Parcel Service to send lots, although their service and charges are better than the PO, in checking further, I found that they do not recognize for insurance purposes, the collection value of stamps, and thus they will not recognize actual value if lost or damaged.

See you in September.

Don Doston
Auction Manager

MICRO-AUCTION

For several years many of the members have requested that the Sales Dept. attempt to furnish copies of Forbin, in any edition. We have been unable to do so, simply because of the scarcity of the books. Most owners of same will not part with them.

Recently, appearing in the "for sale" column" of the APRIL journal, the Philatelic Literature Review, we discovered the items listed below, offered by a Sunnyvale, Cal., group. Through the courtesy of Peggy Howard of Sunnyvale, at our request, the items were purchased by the Sales Dept. to be offered to the members in response to the many letters.

The MINIMUM BIDS shown are the actual prices paid for the items, and this is your opportunity to acquire these classics, if "the price is right."

Have at it, and good luck.

Lot A: Forbin, 1st edition, 1905; in original binding; spine somewhat worn and repaired with magic mending tape; suitable for rebinding if desired; pages are fine, but are no longer white; extremely fine condition for the age ----- MB 90.00

Lot B: Forbin, 3rd edition, 1915; rebound in extra-fine hard black covers, with spine reading in gold "TIMBERS (sic) FISCAUX"; first few of the introductory pages are ragged at the edges, and there are

some minor stains and foxing on some page borders; otherwise, the volume is in remarkable condition, with pages somewhat yellowed.

MB 50.09

Please note that there are many items listed in the 1905 edition which were later dropped from the 1915 version.

Bids for either or both lots should be in Auction Mgr. Don Duston's hands no later than August 31st.

Only the winner(s) will be notified, but the realized prices will be published at the earliest opportunity. Advise with your bids the preferred method of shipment (postage costs will be borne by the buyer), and the usual auction rules apply (bid reductions included).

CIRCUIT NOTES

No additional report on the circuit statistics have been included this month, as they have not changed appreciably from the last report. Some new circuit books have been received and have been placed in circulation, and several books have been retired; but the change in statistics is not earth-shattering.

In the September issue, we will submit an up-to-date circuit report, since no AR will be published in July or August. Normally, activity slows considerably during the summer months, so it is anticipated that there

will be no radical changes in the September report.

Please let this serve as a reminder that material for the fall auction should reach Auction Mgr. Don Duston no later than 24 August, so that he may finalize his listing in a similar manner to the fine April auction and achieve his press deadline for the October issue.

From the membership statistics appearing in the previous and in this issue, it is apparent that interest in revenue material is growing, and, perhaps, not at a linear rate; rather, it seems to be enlarging exponentially. This is very gratifying to those who are deeply interested in seeing such response, and (contrary to opinions expressed herein recently) is irrespective of the areas of collecting interest.

The Sales Dept. wishes all a very pleasant summer. Operation of the Department and the auction activity will continue through the summer months, as is our custom; correspondence will be answered and sales matters handled in the usual fashion, the reading on the thermometer notwithstanding.

We will, therefore, be back in September with additional exciting, intelligent, witty and (occasionally) subtle commentary and activity.

Ciac.

G. M. Abrams/D. L. Duston
for the Sales Dept.

Revenue Mail Auction

United States and Foreign

Now Contact Us For Our May 1974
and Future Sales

CATALOG FREE ON REQUEST

Humphrey's Fine Stamps

Box 710 Spencer, Iowa 51301

Phone 1-712-262-7636

267

ADPO Additions

Through the courtesy of member Josef Schonfeld, here are some additional items to be added to the listing appearing here in the June 1973 issue. Please revise your copy as follows:

Type 1:

1. 2 pa red
2. 5 pa brown
3. 5 pa green *
4. 7½ pa green *
5. 10 pa carmine
6. 20 pa green
7. 20 pa black on red
8. 1 Pi violet
9. 3 Pi green

Type 4:

1. PS 0.50 on 20 pa green *
2. PS 0.75 on 10 pa light red *

3. PS 1.50 on 20 pa black on rose *
4. PS 3 on 1 pi violet

Type 9:

1. 10 pa carmine
2. 20 pa green
3. 1 pi violet brown
4. 2 pi green *
5. 3 pi yellow green
7. 5 pi yellow green
6. 4 pi green *
8. 10 pi yellow green
9. 15 pi violet brown

Type 14:

1. PS 1 on 20 pa black on rose *
2. PS 2 on 1 pi violet
3. PS 4 on 2 pa red
4. PS 10 on 5 pi green

Those added carry an asterisk.

—G. M. Abrams

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

HONDURAS: Fiscals wanted. Collections, bulk, singles, mint, used, any type, any date. Will buy or swap. James Andrews, Box 246, Troy, NY 12181. 269

LIBERIAN revenues bought and sold. **Ethiopian** revenues also wanted. Black-stamps B515 351 Broad St., Newark, NJ 07104. 266

NARCOTIC Stamps: RJA47a, RJA47b—both for a dollar. RJA66a \$2.50. RJA55b \$1.00. R Steinmetz, POB 4051, Carmel, CA 93921. 265

LITERATURE on revenues wanted. Also want foreign revenue stamped paper, particularly entire documents. Fred J. Kolecz, 25W657 Prairie Avenue, Wheaton, IL 60187. 269

WANTED: American Revenuer pre1970. Also printed and clear handstamped proprietary cancels on any R-1/151. R. P. Hamernik, 116F Remington Avenue, Syracuse, NY 13210. 265

WANTED: 26c on 22c "provisional" overprints on International Reply Coupons. Must be date stamped. Pay 50c each or trade. Terry Hines, Department of Psychology, University of Oregon, Eugene, OR 97403. 266

WANTED: Quality revenues, paying 50% catalogue and up. (What can you offer?) Also want Xmas seals, proofs, ducks, (state) fishing and hunting stamps. Humphrey's Fine Stamps, Box 710, Spencer, IA 51301. 272

WANTED for purchase: any size lots U. S. telegraph stamps. Send material for immediate cash offer. Stephen Prigozy, 4 Arleigh Road, Great Neck, NY 11021. 266

FOR DEALERS to Dealer. Write for India fiscals, court fees stamps, revenues to Mr. Santosh Kumar, 49 'G' Block, Connaught Circus, New Delhi 110001, India. 271

400 **MIXED** Precancels \$3; 40 used plate singles \$2; 15 Bullseye cancels \$1; 150 Perfins \$1. Alvin Gerstenberger, Box 6464 Phoenix, AZ 85005. 267

IRISH Revenue Catalogue: A must for the British area revenue collector and the cinderella philatelist is "The Adhesive Revenue Stamps of Ireland: 1858-1925," listing all the revenues for that period, 20 pages, over 90 illustrations. Discounted for ARA members at \$1.75 postpaid from E. J. Ryan, 19 Ruth Pl., Glen Head, N. Y. 11545. 267

The Robson Lowe Report

by the Editor and Robson Lowe, Ltd.

As per my promise in the last issue to keep you up-to-date on the Robson Lowe Revenue Sales, herewith the latest received. The sale mentioned last month as being scheduled for the fall has been confirmed for September. Keep your eyes open in the philatelic press for catalog offerings as this journal will not reach you again until mid-September, which may be too late!

For the benefit of those interested in determining price structures for revenue stamps (we all should be!), printed below are the realizations for the Great Britain and British Empire Sales of March 28th. I will continue this procedure for all future sales.

The catalog for the Overseas Revenue Sale (4th July) arrived too late to picture outstanding pieces, but I have skimmed it and determined that R.L. was correct when he noted that the single most valuable (and outstanding) lot offered was the Lombardy-Venetia collection. It is a collection housed in sixteen volumes including material that almost defies description. I cannot do it justice with the following small piece extracted from the lot description, but you can get an idea of why it is estimated at £6500!:

Vol. XI. Fraudulent usage:

This volume contains eleven documents and eighteen pieces bearing fifty-five stamps, some of which have been altered or used twice to defraud the revenue. There are also sixteen stamps off piece. All are scarce to rare.

Another section comprises stamps with the Austrian eagle obliterated after the freeing of Lombardy—forty stamps, twelve of which are on pieces. These are rare. A third section shows thirty-two stamps where the "I" (of Imperial) has been cut out of the cancellation, thirteen are used on seven pieces and there is a block of twelve of the 1858 1kr. These are very rare.

Another page shows three values with the "I" restored in manuscript having been used in the Mantovano district. These are of great rarity.

Finally there is a fiscally used stamp which has been fraudulently used postally at Oderzo (Diena certificate) and three covers faked to defraud collectors.

Vol. XII. Rare varieties:

Includes such varieties as: 1854 30c unused with double frames (D), 30c imperforate on a document, 30c with inverted watermark (D), 30c used on 1856 Ricevuta di Ritorna with 30 cents postage cancelled at San Daniele.

75c both unused and used with the frame printed both sides; 75c pen cancel removed with center inverted (Oliva certificate) and six others; 6 Lire with inverted center used; 42 Lire (in one line), one of the three known copies; 1859 ½kr used with inverted center; 1862 6kr with inverted center; 6kr imperf. x perf. and perf. x imperf; 7kr tied to a document by the Asolo c.d.s (D). Also color trials (2), double perforations (33), other perforation varieties (81), offsets of the center (8) and of the value (21), paper folds (42), pelure paper (20) and shrunken stamps (24).

Items showing unusual usage include: 1854 30kr on piece cancelled Posta Di Milano and Postdirection in Trieste on 1854, 2fl, 1859 14fl and four 1870 values; 1854 75c on large piece with military cancellation; 1858 15kr and 30kr on documents cancelled with the Arms of Savoy; 1864 Austrian 36kr with military cancellation; 1866 letter from Treviso with 1864 50kr cancelled with blue boxed K. K. 26 Feld Jager Bataillon.

Realizations of the Great Britain Revenue Sale, 28th March 1974

Lot	£	Lot	£	Lot	£	Lot	£
1001	-- 36.00	1058	-- 18.00	1114	-- 82.50	1170	-- 85.00
1002	-- 105.00	1059	-- 18.00	1115	-- 13.50	1171	-- 95.00
1003	-- 65.00	1060	-- 47.50	1116	--- 9.50	1172	-- 23.00
1004	-- 24.00	1061	-- 42.00	1117	-- 35.00	1173	--- 9.00
1005	-- 14.00	1062	-- 46.00	1118	-- 14.00	1174	--- 9.00
1007	-- 16.00	1063	-- 31.00	1119	-- 12.00	1175	-- 12.00
1008	-- 15.90	1064	-- 48.00	1120	-- 12.50	1176	-- 16.00
*1009	-- 42.50	1065	-- 26.00	1121	-- 11.50	1177	-- 12.50
*1010	-- 33.00	1066	-- 28.00	1122	--- 9.50	1178	-- 18.00
1011	-- 27.00	1067	-- 13.00	1123	-- 25.00	1179	-- 15.00
1012	-- 22.00	1068	-- 52.50	1124	-- 29.00	1180	-- 10.00
1013	-- 23.00	1069	-- 22.50	1125	-- 13.50	1181	-- 14.50
1014	-- 31.00	1070	-- 105.00	1126	-- 12.50	1182	-- 12.50
1015	-- 52.00	1071	--- 6.50	1127	-- 16.00	1183	--- 9.50
1016	-- 34.00	1072	-- 18.00	1128	-- 42.50	1184	--- 9.50
1017	-- 15.00	1073	-- 19.00	1129	-- 33.00	1185	-- 11.50
1018	-- 34.00	1074	-- 16.00	1130	-- 25.00	1186	-- 10.50
1019	-- 155.00	1075	-- 14.00	1131	-- 62.50	1187	-- 21.00
1020	-- 10.00	1076	-- 48.00	1132	-- 40.00	1188	-- 47.50
1021	-- 95.00	1077	-- 35.00	1134	-- 11.50	1189	-- 18.00
1022	-- 48.00	1078	-- 18.00	1135	--- 9.50	1190	-- 58.00
1023	-- 32.00	1079	-- 20.00	1136	-- 10.00	1191	--- 6.50
1024	-- 37.00	1080	-- 30.00	1137	-- 10.00	1192	-- 25.00
1025	-- 36.00	1081	-- 26.00	1138	-- 11.50	1193	--- 8.50
1026	-- 46.00	1082	-- 34.00	1139	-- 11.50	1194	-- 8.50
1027	-- 270.00	1083	-- 34.00	1140	-- 31.00	1195	--- 8.50
1028	-- 170.00	1084	-- 36.00	1141	-- 52.50	1196	--- 8.50
1029	-- 145.00	1085	-- 21.00	1142	-- 31.00	1197	-- 15.00
1030	-- 90.00	1086	--- 6.50	1143	-- 13.00	1198	-- 39.00
1031	-- 48.00	1087	-- 105.00	1144	-- 11.00	1199	-- 12.50
1032	-- 220.00	1088	-- 30.00	1145	-- 12.50	1200	-- 35.00
1022	-- 105.00	1089	-- 180.00	1146	-- 57.50	1201	-- 10.50
1034	-- 50.00	1090	-- 120.00	1147	-- 19.00	1202	-- 40.00
1035	-- 15.00	1091	-- 33.00	1148	-- 31.00	1203	-- 85.00
1036	-- 35.00	1092	-- 38.00	1149	-- 12.50	1204	-- 30.00
1037	-- 21.00	1093	-- 18.00	1150	-- 13.50	1205	-- 27.00
1038	-- 13.00	1094	-- 27.00	1151	--- 6.50	1206	-- 25.00
1039	-- 33.00	1095	--- 3.00	1152	--- 8.50	1207	-- 14.00
1040	-- 90.00	1096	-- 22.00	1153	-- 10.50	1208	-- 17.00
1041	-- 25.00	1097	--- 6.50	1154	--- 7.50	1209	-- 10.50
1042	-- 31.00	1098	--- 8.50	1154a	-- 8.00	1210	-- 24.00
1043	-- 52.50	1099	-- 20.00	1155	-- 24.00	1211	--- 9.50
1044	-- 29.00	1100	-- 19.00	1156	-- 42.00	1212	-- 10.00
1045	-- 35.00	1101	-- 13.50	1157	-- 31.00	1213	--- 7.50
1046	-- 16.00	1102	-- 15.50	1158	-- 20.00	1214	--- 8.50
1047	-- 25.00	1103	-- 16.00	1159	-- 80.00	1215	-- 25.00
1048	-- 85.00	1104	-- 16.00	1160	-- 80.00	1216	-- 10.50
1049	-- 36.00	1105	-- 18.00	1161	-- 35.00	1217	-- 11.50
1050	-- 21.00	1106	-- 18.00	1162	-- 29.00	1218	-- 35.00
1051	-- 65.00	1107	-- 18.00	1163	-- 21.00	1220	-- 15.00
1052	-- 90.00	1108	-- 26.00	1164	-- 21.00	1219	-- 23.00
1053	-- 28.00	1109	-- 36.00	1165	-- 12.00	1220	-- 15.00
1054	-- 67.50	1110	-- 35.00	1166	-- 14.00	1222	-- 14.50
1055	-- 33.00	1111	-- 36.00	1167	-- 48.00	1223	-- 15.00
1056	-- 70.00	1112	-- 15.00	1168	-- 27.00	1224	-- 18.00
1057	-- 60.00	1113	-- 28.00	1169	-- 15.00	1225	--- 8.50

Lot	£	Lot	£	Lot	£	Lot	£
1226	-- 58.00	1251	-- 70.00	1276	-- 17.00	1301	--- 7.50
1227	-- 16.00	1252	-- 10.50	1277	-- 12.50	1302	-- 17.00
1228	-- 38.00	1253	-- 13.00	1278	-- 25.00	1303	-- 25.00
1229	-- 17.00	1254	-- 22.00	1279	-- 77.50	1304	-- 31.00
1230	-- 18.00	1255	-- 20.00	1280	-- 12.00	1305	-- 33.00
1231	--- 8.50	1256	-- 29.00	1281	-- 12.00	1306	-- 31.00
1232	-- 12.50	1257	-- 16.00	1282	-- 21.00	1307	-- 35.00
1233	-- 55.00	1258	-- 85.00	1283	-- 40.00	1308	-- 42.00
1234	-- 10.50	1259	-- 25.00	1284	-- 33.00	1309	-- 16.00
1235	-- 23.00	1260	-- 19.00	1285	-- 13.00	1310	-- 25.00
1236	-- 14.00	1261	-- 15.00	1286	-- 10.00	1311	-- 70.00
1237	-- 14.00	1262	-- 12.50	1287	--- 8.50	1312	-- 62.50
1238	-- 17.00	1263	-- 14.00	1288	--- 6.50	1313	-- 57.50
1239	-- 22.00	1228	-- 38.00	1289	-- 52.50	1314	-- 52.00
1240	-- 22.00	1229	-- 17.00	1290	--- 8.00	1315	-- 15.00
1241	-- 75.00	1230	-- 18.00	1291	-- 7.50	1316	-- 15.50
1242	-- 33.00	1267	-- 13.00	1292	-- 27.00	1317	-- 14.00
1243	--- 8.50	1268	-- 11.50	1293	--- 7.50	1318	-- 15.50
1244	-- 12.50	1269	-- 21.00	1294	-- 25.00	1319	-- 20.00
1245	--- 7.50	1270	-- 12.00	1295	-- 25.00	1320	-- 14.00
1246	-- 21.00	1271	-- 11.00	1296	-- 21.00	1321	-- 31.00
1247	--- 6.00	1272	-- 65.00	1297	-- 31.00	1322	-- 29.00
1248	--- 6.50	1275	-- 14.00	1298	--- 8.50	1323	-- 33.00
1249	-- 21.00	1274	-- 22.00	1299	-- 5.00	1324	-- 22.00
1250	-- 11.50	1275	-- 19.00	1300	-- 31.00	1325	-- 12.50

Realizations of the British Empire Revenue Sale, 28th March 1974

1401	-- 21.00	1431	-- 26.00	1462	-- 50.00	1494	-- 42.50
1402	-- 26.00	1432	-- 38.00	1463	-- 15.50	1495	-- 28.00
1403	-- 28.00	1433	-- 17.00	1464	-- 105.00	1496	-- 26.00
1404	-- 32.00	1434	-- 35.00	1465	-- 10.50	1497	-- 12.00
1405	-- 77.50	1435	-- 11.50	1466	-- 10.00	1498	-- 62.50
1406	-- 10.00	1436	-- 55.00	1467	-- 13.50	1499	-- 16.00
1407	-- 18.00	1437	-- 27.00	1468	-- 67.50	1500	--- 6.50
1408	--- 8.00	1438	-- 31.00	1469	-- 17.00	1501	-- 19.00
1409	-- 36.00	1439	-- 17.00	1470	-- 13.50	1502	--- 9.00
1410	-- 18.00	1440	-- 45.00	1471	-- 21.00	1503	-- 24.00
1411	-- 12.00	1441	-- 36.00	1472	-- 105.00	1504	-- 12.50
1412	-- 10.00	1442	--- 6.50	1473	-- 26.00	1505	-- 16.50
1413	--- 8.50	1443	-- 77.50	1474	-- 29.00	1506	-- 23.00
1414	--- 8.50	1444	-- 62.50	1476	-- 57.50	1507	--- 9.50
1415	-- 28.00	1445	-- 32.00	1477	-- 37.00	1508	-- 16.50
1416	-- 12.50	1446	-- 16.00	1478	-- 14.00	1509	-- 16.00
1417	-- 18.00	1447	-- 15.00	1479	-- 48.00	1510	-- 10.50
1418	-- 22.00	1448	--- 7.50	1480	-- 65.00	1511	-- 18.00
1419	-- 28.00	1449	-- 14.00	1481	-- 675.00	1512	-- 13.00
1420	-- 57.50	1450	-- 38.00	1482	-- 15.00	1513	-- 13.00
1421	-- 46.00	1451	-- 12.00	1483	-- 240.00	1514	-- 32.00
1422	--- 7.50	1452	-- 19.00	1484	-- 38.00	1515	-- 26.00
1423	-- 21.00	1454	-- 17.00	1485	-- 310.00	1516	-- 24.00
1424	-- 31.00	1455	-- 18.00	1486	-- 25.00	1517	-- 33.00
1425	-- 24.00	1456	-- 25.00	1488	-- 190.00	1518	-- 21.00
1426	-- 29.00	1457	-- 29.00	1489	-- 110.00	1518a	-- 10.50
1427	-- 34.00	1458	-- 15.00	1490	-- 38.00	1519	-- 42.00
1428	-- 31.00	1459	-- 22.00	1491	-- 41.00	1521	-- 32.00
1429	-- 14.00	1460	-- 42.00	1492	-- 28.00	1522	-- 36.00
1430	-- 23.00	1461	-- 48.00	1493	-- 42.50	1523	-- 31.00

Lot	£	Lot	£	Lot	£	Lot	£
1524	-- 31.00	1535	-- 26.00	1546	-- 105.00	1557	-- 13.00
1525	-- 31.00	1536	-- 14.00	1547	-- 33.00	1558	-- 24.00
1526	-- 31.00	1537	-- 34.00	1548	-- 14.00	1559	-- 42.00
1527	-- 31.00	1538	-- 31.00	1549	-- 62.50	1561	-- 42.00
1528	-- 31.00	1539	-- 40.00	1550	-- 16.00	1562	-- 18.00
1529	-- 31.00	1540	-- 18.00	1551	-- 13.00	1563	-- 62.50
1530	-- 25.00	1541	-- 30.00	1552	-- 67.50	1564	-- 110.00
1531	-- 14.00	1542	-- 17.00	1553	-- 30.00	1565	-- 77.50
1532	-- 11.50	1543	-- 72.50	1554	-- 90.00	1566	-- 110.00
1533	-- 62.50	1544	-- 21.00	1555	-- 31.00	1567	-- 22.00
1534	-- 38.00	1545	-- 55.00	1556	-- 21.00		

NOTE: Lots not included in these lists either failed to reach the reserve, were withdrawn or did not bring a bid.

THE MYSTERY

Stephen Shedrowitz, ARA CM 1465

What does one do when a collector passes away? Normally the estate tries to find the best possible source to dispose of the collection. This is true for all collectables, our hobby not withstanding. That is, or so I thought.

In the case of our deeply esteemed David Strock, the collection was "mysteriously," and I definitely add the quotes to mysteriously, subjected to sale by auction. The person in charge of the estate, who knew nothing of stamp collecting, let alone the fiscal end of it, had heard of H. R. Harmer, Inc., in New York and quite efficiently sent the whole collection to them (ten cartons and some 150 binders). A letter arrived the day after the collection telling Harmer's that the collection was on the way and for them to dispose of it in the way they saw fit as quickly as possible.

All well and good. But, there seems to have been something fishy here, at least as I view the situation that resulted. Somehow being included on the mailing list for the sale, which occurred six days after my receiving the auction "catalog"—a two pager—I ran down to Harmer's only to find the collection on five separate tables smashed and squashed into what was available.

As my interest is in state revenues at this time, I naturally was very

envious of the Strock collection. But, upon confirming with various members of the SRS and ARA, I learned that there was something amiss. A large portion of the States' collection was NOT in the auction. Nevertheless I followed the auction and was amazed that my contacts were out-bid. The States' lot of the Strock collection went for over \$4500.00

Some of us wanted a few pieces of the States' lot. When letters were forwarded through Harmer's to the prospective winners—well, amazement hit me again, the winner gave a phony name and address (AAA Stamps, New Haven, Conn.). Upon inquiring into another of the lot winners, another phony name was uncovered. So who bought the David Strock collection?

I would appreciate hearing from anyone having information. Stephen Shedrowitz, 167 Nevada Ave., Staten Island, New York 10306.

400 Mixed Precancels \$3



Precancels, Bullseyes & Perfins on approval.

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ALVIN GERSTENBERGER
Box 6464, Phoenix, AZ 85005

Check List of U. S. Tax Paid Overprinted For Territorial Use

By Elliot Chabot, ARA 1512

PART II

CIGARS—PHILIPPINE ISLANDS

(Unless otherwise noted, all stamps are overprinted PHILIPPINE ISLANDS)

- 1901 Blue watermarked paper, rouletted 3½.
- 112. 25 cigars (black)
- 113. 50 cigars (black)
- 114. 100 cigars (black)
- 115. 250 cigars (black)
Ditto, rouletted 7.
- 116. 25 cigars (black)
- 117. 50 cigars (black)
- 118. 100 cigars (black)
- 119 250 cigars (black)

"CLASS A CIGARS"

- 1917 Provisional on Issue of 1916, blue, watermarked paper, rouletted 3½.
 - 120. 25 cigars (black)
 - 121. 50 cigars (black)
 - 122. 100 cigars (black)
Ditto, rouletted 7.
 - 123. 25 cigars (black)
 - 124. 50 cigars (black)
 - 125. 100 cigars (black)
 - 1917 Provisional on Issue of 1910, blue, watermarked paper, rouletted 3½.
 - 126. 13 cigars (black)
Ditto, rouletted 7.
 - 127. 13 cigars (black)
 - 1918 Provisional on issue of 1917, blue, watermarked paper, rouletted 3½.
 - 128. 100 cigars (green)
 - 129. 100 cigars (orange)
 - 1918 Provisional on 1917 Provisional on Issue of 1910, blue, watermarked paper, rouletted 3½.
 - 130. 12 cigars (black)
Ditto, rouletted 7.
 - 131. 12 cigars (black)
- (NOTE: #130-131 have not specifically been reported in the philatelic press, but probably do exist.)

- 1926. Blue, watermarked paper.
- 132. 10 cigars
- 133. 50 cigars

1932 Blue watermarked paper, imperforate.

- 134. 5 cigars
Ditto, rouletted 3½.
- 135. 5 cigars
Ditto, rouletted 7.
- 136. 5 cigars
- 1933 Blue watermarked paper, imperforate.
- 137. 5 cigars
- 138. 10 cigars
Ditto, rouletted 3½.
- 139. 5 cigars
- 140. 10 cigars
Ditto, rouletted 7.
- 141. 5 cigars
- 142. 10 cigars
- 1935 Blue, watermarked paper.
- 143. 10 cigars
- 1937 Blue watermarked paper.
- 144. 5 cigars

"CLASS B CIGARS"

- 1917 Provisional on Issue of 1916, blue, watermarked paper, rouletted 3½.
- 145. 25 cigars (black)
- 146. 100 cigars (black)
Ditto, rouletted 7.
- 147. 25 cigars (black)
- 148. 100 cigars (black)
- 1917 Provisional on Issue of 1910, blue, watermarked paper, rouletted 3½.
- 149. 12 cigars (black)
- 150. 13 cigars (black)
Ditto, rouletted 7.
- 151. 12 cigars (black)
- 152. 13 cigars (black)
- 1917 Provisional on Issue of 1901, blue, watermarked paper, rouletted 3½.
- 153. 250 cigars (black)
Ditto, rouletted 7.
- 154. 250 cigars (black)
- 1918 Provisional on Issue of 1917, blue, watermarked paper, rouletted 3½.
- 155. 50 cigars (green)
- 156. 50 cigars (orange)
- 157. 100 cigars (orange)

"CLASS C CIGARS"

None reported at present.

"CLASS D CIGARS"

- 1937 Provisional on Issue of 1926.
blue, watermarked paper.
158. 10 cigars

"SMALL CIGARS"

- 1918 Provisional on Issue of 1910,
blue, watermarked paper, roulet-
ted 3½.
159. 100 cigars (black)
Ditto, rouletted 7.
160. 100 cigars (black)

CORRECTION TO MILANO LISTING

G. M. Abrams

In the April issue, the serialization of the subject tax stamps started, and made a very fine appearance. One typo error has been detected, and those interested should redline their copies accordingly. To wit:

On page 96, in the left hand column, just above #105, appeared in thin air the following note: "19-- Mercury facing right, 23x30 mm."

This heading rightfully should be moved over to the right hand column, just above the picture illustrating Camera Di Commercio #9. (or just

below #8). With this correction, somewhat more consistency will be achieved.

Gracias.

HRH

NEW YORK

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for United States Revenues
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270

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CATALOGS—U. S. Specialied (Latest) Scott	\$8
Non-Scott U. S. Revenues Catalog, Springer, 1st Issue	\$15
2nd Issue, \$3; 3rd, \$15; 4th, \$3; 5th, \$3; 6th, \$3	
Non-Scott U. S., Local, Possessions Revenues, Hubbard	\$3
U. S. State Revenues, Hubbard, \$8 Supplement	\$3
U. S. State Document Stamps, Hubbard (Extract)	\$2
California "Classics" Catalog 1940, Cabot (Extract)	\$1
Addendum to Hubbard Catalog 1940, Cabot (Extract)	\$1
HUBBARD'S POC-A-CATS: State Documentary	\$1
State Beer	\$2
Canada Revenues	\$4
ALBUMS—State Demonstration Pages: "Showpiece" Card-Page Set	\$3
Title Strip Set	\$2
State Seals	\$1
Scott National-Sie pages: Match & Medicine, Simplified	\$3
Telegraph	\$2
"Assorted Revenues" Pages, \$6; 1959-62 Supplement	\$1
BOOKS—U. S. Revenue Stamp Collecting, Rickerson	\$3
U. S. Duck Stamp Prints and Artists (also an album), Stearns ..	\$35
"HUBBARDS" — 17 West San Fernando, San Jose, Cal. 95113	268

Secretary's Report

Bruce Miller, Secretary-Treasurer

1010 So. 5th Ave., Arcadia, Cal. 91006

NEW MEMBERS

- 1641 SIEMION, Joseph D., Aurora, ME 04408, by Linn's. All US.
- 1642 BUFORD, William E., 237 Leland Way, Hanford, CA 93230, by Secretary. US Scott-listed.
- 1643 ROSENFELD, Harry, 8916 Gibson St., Los Angeles, CA 90034, by G. M. Abrams. M&M, US Scott-listed (part time dealer).
- 1644 WEINBERGER, William, 175 Prospect St., East Orange, NJ 07017, by G. M. Abrams. All revs, locals, etc. (US and foreign) depicting trains.
- 1645 CROSSON, Vincent A., 29 Willys St., Apt. B-5, East Hartford, CT 06118, by G. M. Abrams. Almost all US issues, inc rev stamped paper, documents, etc.
- 1646 ROWLEY, Douglas S., P. O. Box 1373, La Jolla, CA 92037, by Linn's.
- 1647 KREMPER, William G., 304 Hermitage Rd., Knoxville, TN 37920, by G. M. Abrams. US 1st, 2nd, 3rd issues.
- 1648 CORLISS, Peter N., P. O. Box 11, Auburndale, MA 02166, by G. M. Abrams. US Scott R1-R151A.
- 1649 BRADSHAW, W. J. 18277, 7th Ave. SW, Seattle, WA 98166, by Steve Leavitt. "All."
- 1650 HARRISON, John F., 52 Village Park, Amherst, MA 01002, by G. M. Abrams. 19thC issues (dealer, "Quality Stamps")
- 1651 SMITH, Raymond L., 6641 Medora Dr., North Highlands, CA 95660, by Secretary. Fiscal issues of France.
- 1652 UNDERWOOD, Edmund R., 18244 Birchcrest Dr., Detroit, MI 48221, by Wildey C. Ricker-son. US 1st, 2nd, 3rd issues.
- 1653 MANDELL, Charles F., 91 Calvert Drive East, Edison, NJ 08817, by G. M. Abrams. General—all.
- 1654 VENER, Kirt J., Dept. of Bi-

ology, Loyola Univ., Chicago, IL 60626, by Linn's. Revenue stamped paper.

- 1655 STOREY, David L., 1200 Woodland Ave., Collingdale, PA 19023, by Linn's. Dealer—"D. L. Storey; Stamps."
- 1656 KUDEREWICZ, Jozef, MD, 142 Tarrytown Road, Manchester, NH 03103, by G. M. Abrams. Poland.
- 1657 GANLEY, Thomas M., Jr., 208 Elmfield St., West Hartford, CT 06110, by Steve Leavitt. General.
- 1658 SCHWARTZ, Sidney M., 18 Frankel Blvd., Merrick, NY 11566, by Steve Leavitt. All US.
- 1659 KANAK, Richard C., 1342 So. Ridgeland Ave., Berwyn, IL 60402, by G. M. Abrams. Latin America.
- 1660 BOOTH, George Q., 5352 Fern Dr., Toledo, OH 43613, by Steve Leavitt. US revs.; foreign revs.; tax stamps; stmpd. paper; state revs; M&M.
- 1661 WALLACH, Dr. Josef, 20 Shpinozah St., Rehovot, Israel 76452, by G. M. Abrams. Holy Land revs (Turkish, Mandate, Israel).
- CM1662 BARBIERI, T. Lewis, 325 Crescent Dr., Franklin Lakes, NJ 07417, by G. M. Abrams. US locals, US privates, seals; US TB and other countries locals, tax stamps, cinderellas, etc.
- 1663 FALASZ, Thomas G., PO Box 412, Bay City, MI 48706, by Secretary. Used US and Canada—"anything & everything; telegraphs, locals, etc."
- 1664 OTIS, Charles L. (address is withheld at member's request), by G. M. Abrams. Doc's, stocks, consular fees, ducks, wines, vehicle use tax.
- 1665 VAN DAM, Theo., PO Box 26, Brewster, NY 10509, by Drew A. Nicholson. Foreign only (dealer, "Postal Covers").
- 1666 VAUGHN, William J., Jr., 1801 N. Midland Dr. #206, Midland, TX 79701, by Linn's. US documentary.

- 1667 WON, Raymond P., 1004 6th Ave., Honolulu, HI 96816, by G. M. Abrams. All US and some foreign.
- 1668 TOOMEY, Lawrence T., 7235 Guilford Rd., Upper Darby, PA 19082, by G. M. Abrams. US to 1900; rev stamped paper—"beginner. joining to learn more."
- 1669 HOLTEL, James H., 153 East Columbus St., Nelsonville, OH 45764, by Linn's.
- 1670 MURPHY, Errol L., 1914 Sword Lane, Alexandria, VA 22303, by Steve Leavitt. US.
- 1671 CICHOCKI, Robert, 126 East Mountain Dr., Southington, CT 06489, by G. M. Abrams. US and BNA.

ADDRESS CHANGES

- Gordon B. Garrett, P. O. Box 3875, Torrance, CA 90503
- George I. Grayson, 4414 24th Street, San Francisco, CA 94114
- Leo Helm, 4580 Broadway, New York NY 10040
- Frank W. Hodgdon, III, 8 Greenbank Dr., Chesterfield, MO 63017
- Mrs. Lucy A. MacBain, 715 63rd Ave. S., St. Petersburg, FL 33705
- Guy A. Rossi, 303 Doyleson Avenue, Endwell, NY 13760
- Stephen G. Shedrowitz, 167 Nevada Ave., Staten Island, NY 10306

Previous membership total .. 653
 New members ----- 31
 Current membership total -- 684

Don't overlook the ballot enclosed with this issue. You may think, "what the heck do I care who's president, or vice-president or whatever of the ARA," but bear in mind: this is YOUR club. You've bought a piece of the action, and are entitled to a voice in how the game is run. Let your wishes be known—loud and clear.

BAD APPLE DEPT. Members who shake hands with ex-member Barry Platsky of Wilkes-Barre, PA are advised to count their fingers immediately afterward. Mr. Platsky has been in possession of ARA circuits containing material valued at \$159.45

since May of 1973. No offer of payment has ever been made, and letters to Platsky from the Sales Manager and Secretary regarding this matter have been neither answered nor acknowledged. Steps will be taken to impress upon this gentleman the error of his ways. In the meantime, caveat vendor.

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A NEW SWITCH

The advertisement to follow is for real, and is printed verbatim from Mekeel's issue of 15 March. Are there any of you female members (must be single) out there who might be interested? The rest, then, is up to you.

ANNOUNCEMENTS

GENTLEMAN STAMP & COIN DEALER—Seeking wife between 24 to 45. (Not Victorian type). Wants lady who understands and loves the hobbies of stamp and coin collecting and is willing to work with husband in already established 30 year Business. Must like Social life and meeting people. Any Business talents greatly appreciated but not required. Trust and warmth and willingness to make a Happy Life for Both is essential. Businessman owns Home, Business, nice car, plus excellent position in Government work. Is completely Trustworthy, Reliable and has Excellent Reputation and can furnish highest references if needed. Photograph in your first letter and mine will follow in reply. Address your letter to: STAMP DEALER, Box 1226C, Huntington Park, California 90255. (41)

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BUY — TRADE

— MEMBER —

ROSSICA—ARA—BSRP—CSC—BACC—NPS—CPFU—CCSC

266

JOHN R. GENTILE

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1547-1950

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