

# AMERICAN REVENUER



## Journal of the American Revenue Association

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May 1976

### Personages Portrayed On Japanese Revenue Stamps

By Dr. Felix D. Bertalanffy, ARA 2190

(NOTE: This treatise is reprinted from the July-August 1975 issue of the POSTAL BELL, the journal of the Japanese American Philatelic Society. The kind permission to do so was received from the Editor, member Wm. McConnell of the ARA, and from the author. The original paper treated both revenues and paper money, the latter having been deleted, as well as the author's acknowledgements and his bibliography, in the interests of conserving space....GMA)

Numerous Japanese revenue stamps portray what undoubtedly were distinguished figures in Japan's history. Judging from their ancient style of apparel and head dresses, some of them likely lived in very early times. Yet, who precisely were those persons, and what roles did they play in Japanese history? Although names might accompany stamp designs in Japanese revenue catalogs, they remain pretty meaningless without some notion at least as to the identity and significance of the figures portrayed. This is evident from studying listings of Japanese revenues employing usually unspecific and ambiguous terms, "man with beard" or "man with helmet" for instance, certainly of no avail in the identification of particular stamps. Or, if actual names are cited, they frequently are misspelled hopelessly!

It is therefore the aim of the present treatise to provide background information, a kind of biographical sketches, on these personages, in the hope that they may aid collectors in the accurate identification of items whereupon they are portrayed, and that this knowledge may impart a greater significance in the objects themselves.

A difficulty must be emphasized at the outset. Several of these individuals lived in times that border on the mythological. Their names appeared first in written records centuries after their demise. Though the art of writing was introduced in Japan from China in the third century, it was not employed for recording events until the fifth century. And those initial accounts were destroyed by fire, moreover. The earliest Japanese historical annals extant are the Kojiki, Records of Ancient Matter, of 712, followed by the Nihon-shoki (Nihongi), Chronicles of Japan, in 720. Both of them were solely based on verbal tradition transmitted from generation to generation with the usual embellishments, deficiencies and nebulousity. Moreover, these two compilations of legends and beliefs of the Yamato people, composed in the eighth century, were prepared expressly for the purpose of confirming to the populace the celestial origin of the members of the court. Therefore, they are not histor-

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ical records in a strict sense, but merely folklores and mythologies.

Historians interpreted bits of information derived from the two accounts often greatly at variance. It is thus frequently difficult to meet with any sort of consensus among the annalists on even major feats achieved by persons who, according to tradition, lived in mythological epochs, often hundreds of years prior to the first written historical records mentioning them. The situation is in no way different from what it might be if not a single written

word had been recorded to this day on the Sun King, Louis XIV, and a historian were to attempt centuries after his demise a biographical account derived exclusively from verbal narrations transmitted over the generations. Surely, he would conclude from them that Louis XIV was a direct descendant of the Sun God!

Therefore, on personages who passed their lives in prehistoric times, prior to about 400 A.D., all that is feasible is a synthesis from various sources, with the understanding that other historians might place their emphasis on different merits of those figures. They include in particular Takenouchi no Sukune, once claimed to have lived 300 years, and Yamato Takeru, who remains shrouded in mythology. They and the others were all great men in early Japan, but what achievements precisely are ascribed to them seems to remain subject to the whim of the particular historian!

Regarding the portrait depictions themselves, they were mostly prepared centuries after the particular persons had expired. One should not expect, therefore, a true likeness, but rather just an imaginary image created by the mind of the portraitist in a fashion he fancied the particular individual might have appeared. A comparable example is readily found. Of the countless representations of Christ, created by artists over centuries, who can be certain that any single one of them depicts in fact His true likeness? Takenouchi no Sukune was born just 85 years after Christ. Who can therefore be positive today that he factually cultivated a beautiful white beard!

Each historical sketch is illustrated by revenue stamps displaying in most instances the identical portraits.

**TAKENOUCHI NO SUKUNE (85-368!).** Takenouchi was one of the prominent figures of Japan's prehistoric period (660 B.C.-400 A.D.). He was a grandson of Emperor Kōgen (214-158 B.C.), born on the same day in 85 A.D. as Seimu, who became the 13th Emperor under whom Takenouchi chiefly served (Papinot). Mythology once credited Takenouchi with the extraordinary life span of 280 to 300 years, and further, with having been the adviser to five sovereigns and one empress (Jingō) in succession. Because of his legendary life duration, Takenouchi was invoked at Hachiman shrines as a giver of long life and great wisdom (Hearn).

An eminent Japanese historian, Dr. Kume, was the first to explain that Takenouchi was the name not of a single person but rather that of a family line, whose members were born in succeeding reigns, serving different emperors (Brinkley). The ages and feats of these several members were merged to personify one fabulous figure with the name of Takenouchi no Sukune. This view is generally accepted nowadays. In fact Takenouchi himself, the grandson of Emperor Kōgen, had seven sons, all with the title *sukune* (nobles).

Takenouchi initially served Emperor Keikō (71-130), a mighty figure indeed according to the mythological chronicles, with a height of ten feet two inches! When Seimu was declared Crown Prince, the title *Omi* (Minister) was bestowed upon Takenouchi. He followed Emperor Keikō on his expeditions to Kyushu to quell the rebellious Kumasa clan, a powerful tribe once believed to have originated in Borneo. At the time of accession of Emperor Seimu (131), Takenouchi was elevated to *Ō-omi* (Grand Minister), and thereby became the first prime minister in Japan's history. Although the year of demise of Takenouchi is often reported as having been 368, for reasons stated at the outset, he likely died about 200 years earlier. A later Takenouchi no sukune, probably a descendant of the prime minister, played a prominent role in the military expeditions of Empress Jingō (201-269) to Korea, and gave

her the initial encouragement to attempt the conquest of the peninsula. Early members of the Takenouchi line were the ancestors of the later powerful Soga uji (clan).

Takenouchi no Sukune was depicted on eight revenue stamps. A single green Y50 Registration Tax stamp (Tōki inshi) of 1896 (A); three general revenues (Shūnyū inshi) of 1898: Y10 orange (B), Y50 blue (C), Y100 purple (D); one general revenue of 1909, Y10 red (E), reissued in 1915 with horizontal zigzag watermark; and one revenue of 1924, Y10 red (F), reissued in 1937 with vertical curved wavy-line watermark.



**YAMATO TAKERU (81-113).** Also known posthumously as Yamato Takeru no mikoto, was the third son of Emperor Keikō. He was one of the great warrior princes in Japan's history, whose marvellous exploits are still sung in prose and poetry. Many of the stories told about him are strongly tinged with the miraculous, and imaginative glorification was freely allowed to roam. Nonetheless, these tales inspire the Japanese youth of today in much the same manner as the narratives of King Arthur and his Knights of the Round Table, or Robin Hood, arouse the admiration of the young in the West (Kennedy).

His real name was Kousu. While only 16, he was ordered to repress the rebellious Kumaso tribe in Kyushu. Disguised as a girl, Kousu entered the Kumaso camp. The chief, Kawakami Takeru, attracted by the girl's beauty, invited her to his table. When Kawakami was sufficiently intoxicated, Kousu drew his hidden sword and mortally wounded the rebel. Dying, the chief asked his assailant for his identity. When he learned that Kousu was no other than the son of the Emperor, he begged him to accept the name Yamato Takeru, the Bravest of Yamato (Bush).

Yamato set out later to subdue the Ezo in the east, called Emishi or Ebisu in ancient Japan, likely the ancestors of the modern Ainu. These far off regions, then known as Hitaka-mi, Sun-height, had first been explored in 97

by Takenouchi no Sukune by order of Emperor Keikō. Takenouchi returned with many strange tales from these lands, and suggested the conquest of the reaches of the Ezo. Thirteen years were to pass before the celebrated warrior prince Yamato Takeru led his expedition against the Ezo in 110. He prefaced his campaign by a worship at the Grand Shrines of Ise, when he was handed Susanowo's sacred sword. He sailed off along the coast to Suruga, Crossed Sagami Bay to Kazusa, and turned north to reach the southern border off Shimōsa (today Chiba Prefecture), the frontier of the Ezo. The latter had gathered in large numbers with the intent to offer resistance. But when sighting Yamato's impressive fleet, and realizing the superiority of the arms carried by his men, they submitted unconditionally. Many of them became personal attendants of the prince. In the following year, Yamato Takeru led an expedition north along the east coast beyond Hitachi (today Ibaraki Prefecture) where, according to the chronicles, he was engaged in extensive fighting. He then went with his warriors to Shinano (north-east of Nagoya), and sent one of his generals on an expedition to Koshi (today in Niigata Prefecture). Having conquered greater areas in the archipelago than any preceding single military man, he retired to Owari (north of Nagoya), where he is reported to have succumbed to a wound inflicted by a poisoned arrow in 113, while only 32 years old. Although Yamato Takeru never ascended to the throne, his son Chuai became the 14th emperor in 192; the latter is known chiefly for the exploits of his wife, Empress Jingō.

Yamato Takeru is the most evasive of all in regard to revenues. He was depicted on a single 1942 Y1000 red revenue (G), indeed a most difficult stamp to secure.



G

SHŌTOKU TAISHI (572-621). Shōtoku Umayado, named thusly because the prince was born in the Imperial stables, *umayo*, was the second son of Emperor Yōmei (reigned 586-587). At the accession of his aunt, Empress Suiko, in 593, Shōtoku became heir apparent (Taishi) and regent. Hence, in the history of Japan, where he represents one of the most distinguished figures, he is known as Shōtoku Taishi, Prince Imperial Shōtoku. Though he never ascended to the throne, he achieved greater feats than most of his Imperial ancestors.

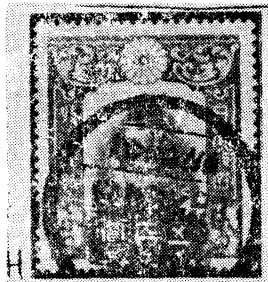
Shōtoku is likely known best for having drafted the first constitution of Japan, the Jūshichi Kempō, or Seventeen-Article Constitution, a remarkable document indeed, a code that could be adopted by any community in any age. It was the first written law of Japan, essentially a moral code based on the teachings of Buddhism and Confucianism. That decree was promulgated in 604 by Prince Shōtoku, in his capacity of regent, in the guise of "instructions" to the government officials, at that time mostly members of the powerful Soga uji.

Shotoku was a fervent disciple of Buddhism, and contributed more than any other to the propagation of this doctrine in Japan. In 593, he erected the first public temples for the service of Buddha, the Shitenno-ji (Osaka) and Hoko-ji (Nara). Public Buddhist festivals were instituted in 606, and their magnificence, contrasting the simplicity of Shinto rites, must have deeply impressed the populace at the time. Buddhism, owing to the impetus received under Shotoku, became a mighty social power. At his death, there were 46 Buddhist temples, including the grand Horyu-ji of 607, served by 816 priests and 669 nuns.

In 607, Shotoku sent the initial embassy to the Sui Court in China, and later adopted the Chinese calendar. He compiled the first written historical record on Japan, the Kujihongo, which unhappily was largely burned 25 years later during the persecution of the Soga. Salvaged sections are believed to have been incorporated into the Kojiki of 712.

Shōtoku is traditionally acclaimed to have been a skilled painter and sculptor, and several masterpieces once attributed to him remain still preserved. But their authenticity has been disputed by art historians. Shōtoku died in 621 at the age of 49, leaving eight sons and six daughters. The portrait of Shōtoku Taishi, as it appears on revenue stamps, is a section of a larger contemporary brush work of the Nara period, depicting Shōtoku with two of his sons, one of them Prince Yamashiro, the rightful heir to the throne at the demise of Empress Suiko in 628. The Soga interefered, however, and through intrigue, Tamura ascended to the throne, known in history as Emperor Jomei. This painting is exhibited today at the Hōryū-ji in Nara.

Prince Shōtoku was first depicted in 1942 on a general red Y500 revenue (H), a companion to the Yamato stamp. It was followed in 1948 by a series of five further general revenues (Shūnū inshi) in the denominations: Y10 red (I), Y50 blue (J), Y100 brown (K), Y500 green (L), and Y1000 violet (M). In 1951, a beautiful oblong Y1000 violet stamp (N) was released. A final general revenue, Y200 red-violet (P), concluded the Shōtoku series in 1957.





K



L



M



N



P

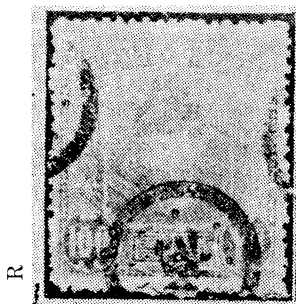
FUJIWARA NO KAMATARI (614-669). After Shōtoku's death, the Soga clan consolidated its power under the leadership of Soga no Emishi, and his son, Soga no Iruka, preparing to usurp the Imperial throne, then occupied by Empress Kōgyūko, grand-daughter of Shōtoku Taishi. The son of the Empress, Prince Naka no Ōye (Ōji), studied the doctrines of Confucius under the priest Shōan, who had been among eight students that accompanied in 607 the first envoy to the Sui Court in China. He befriended a fellow pupil, Nakatomi no Kamatari, a member of an ancient hereditary family of Shintō priests. Together they plotted secretly the overthrow of the Soga, under the cover of discussions of Confucian classics, in a hidden Wisteria garden. Kamatari devised a plan for the assassination of the all powerful and tyrannical Soga chiefs, who held the empress in their sway. In 645, Empress Kōgyūko gave a public audience to an envoy from the three kingdoms of Korea, and all dignitaries were summoned to the grand affair. When the reading of the memorials commenced, Prince Naka drew his sword and killed Soga no Iruka. His father with other Soga leaders were executed on the following day, and the Soga palace, a stronghold on Mount Unebi, was reduced to ashes. It was in that fire where Prince Shōtoku's historical chronicle was largely destroyed. The terrified Empress abdicated immediately in favor of her brother Prince Karu (Emperor Kōtoku 645-654), and her son Naka no Ōye was nominated Crown Prince.

In the following year, 646, Crown Prince Naka introduced the Taikwa, or Great Reform, which proved to be epoch making in Japan's subsequent history. It was drafted by Kamatari, who applied himself to Chinese studies, and attempted to introduce a system of ambitious administrative reforms, designed to create in Japan a reproduction of the Chinese model of administration of the T'ang Empire. Though not fully suited for Japan, it nonetheless endured for four centuries, while the actual power was in the hands of the descendants of Fujiwara no Kamatari. The Taikwa abolished private titles to land, established a metropolitan region as the center of government, the Kinai or Inner Provinces, and introduced a new system of taxation. It brought the

entire populace in direct subjection to the Throne. Governors were ordered to take a count of the people residing in their districts, the first census of the country. The two stamps that commemorated the 1920 census of Japan portray a provincial governor of the time signing the document after having completed his task during that census in 652.

The title of Empress Dowager was conferred for the first time on Empress Kōgyoku who had abdicated. The posts of Minister of the Left, Sadaijin, and Minister of the Right, U-daijin, were established, and Kamatari received the office of Minister of the Interior, Nai-daijin, the highest rank attainable at that time. In 669, he fell gravely ill, and his lifelong friend Naka, now the Emperor Tenchi (Tenji), on his deathbed granted his confidential advisor Kamatari, and his descendants, the family name Fujiwara, Wisteria-field, reminiscent of the Wisteria garden where the initial plotting against the Soga-uji had taken place.

Kamatari was depicted on two types of general revenues (Shūnyū inshi), the first of 1909 with large portrait, a red Y100 stamp (R), reissued in 1915 on paper with horizontal zigzag watermark. The second type of 1924, exhibiting a smaller portrait, is also a red Y100, printed on green paper with vertical zigzag watermark (S). That stamp was reissued in 1937 on paper with vertical curved wavy-line watermark.



WAKE NO KIYOMARO (733-799). Wake came into the limelight of Japanese history during the reign of Empress Shōtoku (765-770) who had become infatuated for a priest, Yuge no Dōkyō. The latter attempted unsuccessfully to usurp the throne, and his machinations led to the banishment of Wake. Emperor Kwammu (782-805) recalled Wake no Kiyomaro, bestowed upon him high honors, and Wake became the faithful advisor to the Emperor. He is claimed (according to Brinkley and Hall) to have recommended to Emperor Kwammu the removal of the capital to Uda, a site Wake himself selected in Otokuni County. In his capacity as the head of the bureau of taxation (Mimbu no kami), Wake directed the construction of the palaces and public buildings in the new capital, and supervised closely the overall planning of the city. Heian-kyō (today Kyōto), the Capital of Peace and Tranquility, a name perhaps coined by Wake himself, was designed along the lines of the Chinese capital Ch'ang-an, developed under the Sui dynasty, then the greatest city in the world (Pratt). Building of Heian-kyō commenced in 794, and it was completed in 805 at a horrendous expense. Heian-kyō was designed with mathematical exactness in the form of a rectangle, three and one half miles long from north to south, and three miles wide from east to west. It was divided by nine principal thoroughfares, jō, running from east to west and crossing north to south avenues at right angles. A grand avenue, Suzaku-ōji, 280 feet wide, leading from the Imperial Palace in the northern section to the great southern entrance gate, bisected the metropolis into the Sakyō or East



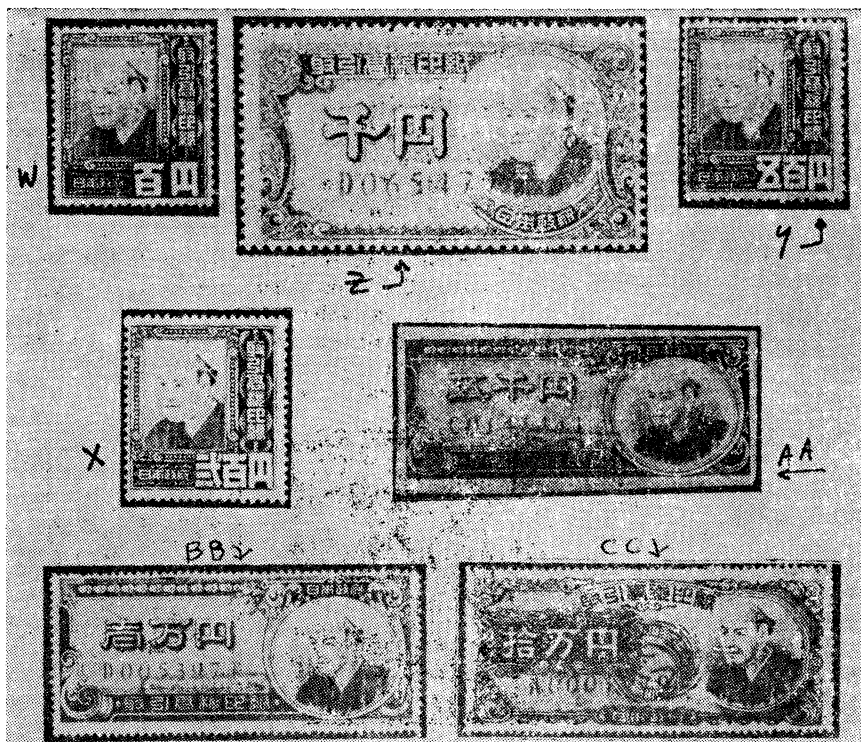
City, and the Ukyō or West City. Main streets divided the city into nine districts, subdivided into four divisions, each transected by four streets. Each street consisted of four rows with eight house-units, measuring 50 by 100 feet. In the north central part was the Great Enclosure, Daidairi, housing the Imperial Palace and the government offices. The architecture of the original palace buildings was in pure Chinese style (a modern replica is the Heian Shrine in Kyōto). Most of the city of Heian-kyō, laid out by Wake no Kiyomaro, was in ashes by the end of the Ōnin War in 1467. It was gradually rebuilt and later named Kyōto, the Western Capital.

Wake was portrayed on a Registration Tax revenue (Tōki inshi) of 1896, Y10 orange (T), the companion to the Y50 Takenouchi stamp. In 1909, a general revenue (Shūnyū inshi), Y50 red, was released with Wake's portrait (U), reissued in 1915 with horizontal zigzag watermark. Another general revenue followed in 1924, a red Y50 stamp (V), with smaller portrait. It was released in 1937 with vertical curved wavy-line watermark.



**NINOMIYA SONTOKU (1787-1856).** The son of a peasant, Ninomiya Sontoku (Kinjirō) was born on July 23, 1787, in Sagami Province (today a section of Kanagawa Prefecture). Orphaned while he was about 14 years old, he was brought up by his uncle, likewise a farmer. While growing up, Ninomiya, though extremely poor, trained himself diligently by self-education. Eventually, he became to prove himself as a veritable genius in sociological matters. Having been raised in farming communities, he was fully aware of the plight of the peasants at those times, and being a public-minded man, he achieved a great deal in improving rural conditions. Among others, he instituted a novel system of credit to which peasants subscribed, and from which they could withdraw loans in times of need. It was a sort of crop insurance scheme hitherto unknown in Japan, aiding farmers over periods of crop failure and other catastrophes. This credit system greatly encouraged the virtues of frugality and assiduity among the rural population, qualities which became symbolic of Ninomiya. He traveled extensively through rural communities in Central Honshu until his death at the age of 69, on October 20, 1856, in Shimotsuke Province, today a part of Tochigi Prefecture. Both at his places of birth and demise, in the Kanagawa and Tochigi Prefectures, monuments were erected in his honor. Ninomiya became the symbol of Japanese thriftiness, and the personification of frugality.

Ninomiya is portrayed on an exquisite set of Trade Tax Revenues (Torihiki taka zei inshi) of 1948. The first three denominations are square stamps, Y100 violet (W), Y200 green (X), Y500 brown (Y), whereas the remaining revenues of the set are oblong, Y1,000 violet (Z), Y5,000 olive and brown (AA), Y10,000 blue and black (BB), Y50,000 red and blue (CC), and Y100,000 violet and green (not depicted).



# SUMMARY OF PORTRAITS:



# THE PRESIDENT'S PAGE

G. M. Abrams

## **\*\*FRIEND CHEMI GONE**

By now, most of you are aware of the recent death of Editor Jim Chemi of the APS' American Philatelist. At this writing we are unaware of the plans of his replacement, or if indeed one has been appointed. Further news when received. We will miss Mr. Chemi; he has been a good friend to the ARA.

## **\*\*WASH (DC) CHAPTER FORMED**

Editor Emeritus Lou Alfano reports the successful formation of the subject Chapter on March 6th. Further activities and announcements are planned. Members who'd like to partake are invited to write Lou at: 303 South Kennedy Rd., Sterling, Va. 22170.

## **\*\*KOREF AT INTERPHIL**

Member (and ASDA Prize-winner) Mathias Koref will be exhibiting 48 pages of revenue material at the show, and invites fellow members (ladies too) to visit.

## **\*\*ARIPEX '77**

Member Donn Lueck has been asked by the show admin people to invite the ARA to hold an annual meeting there (which we have never done). The dates are 21-23 in Phoenix. Revenue exhibits are sought, as well as any commitments from the membership to attend. Meet me there?

## **\*\*CCRT SLIDES**

The Check Collectors Round Table, an exchange member, advises the availability of their new slide program of 75 slides and associated narrative. These trace the history of checks (including those with revenues imprinted or tied) from 1664 to date. About ½-hour long the program is offered at no cost other than postage both ways. Further details are available from member Larry Adams at 969 Park Circle, Boone, IA 50036.

## **\*\*BRITISH REVENUE CATALOG**

Announced herein shortly ago was the forthcoming publication of a new catalog on the UK adhesive revenues, the first since Forbin. Several printing technical difficulties caused a slight delay, but the book has now appeared and is well worth the new asking price of \$12.50US by sea or \$15.00 by airmail...slight problem with the £ caused the increase. A book review will be published herein shortly, and the catalog may be ordered directly from the Author/Publisher, member R. G. Booth at: Guildhall Chambers, 13 Sandhill, Newcastle on Tyne, England NE1 3AF. Overseas members may write directly for pricing information.

## **\*\*FAR EAST REVENUES**

The Chinese Philatelic Society of London, we are informed by member G. M. Rosamond, holds periodic auctions which include the revenues of both Chinas, as well as related cinderella material, and from other countries in the far east too. Write to Mr. Rosamond at: 35 Church Hill, Winchmore Hill, London, England N21 1EN.

## **\*\*WHILE IN THAT PART OF THE WORLD**

please note the publication of a 40 page catalog on the POSTAL SAVINGS STAMPS OF CHINA, authored by member Wm. J. March and J. M. Williams. The book lists all currently known information on the overprinted postage stamps, as well as many items used for the purpose heretofore

unseen (here). Well illustrated and priced in US dollars, the book may be ordered from Mr. Marsh at \$5.50 postpaid at: PO Box 1135, Langley Park, MD 20787. Overseas members write directly.

#### **\*\*TAIWAN RECAP**

Recently we announced the availability of a 4-page simplified catalog on the Taiwan revenues by the Carasan Co. (PO Box 2003, Culver City, CA 90230). We neglected to mention a price, and the company has been deluged with requests from all over the world for free copies. Apologies. The price is 35c postpaid in the US and Canada. Airmail beyond those is 31c additional.

#### **\*\*MEXICAN PAPEL SELLADO**

Member Peter Tomarazzo (Apartado Postal 646, Oaxaca, Oax., Mexico) reports the acquisition of a large holding of Mexican revenue stamped paper dating back to 1661. Since little of this material was listed in Stevens, Peter would like to correspond with others on the subject, the intent being a study, perhaps to be published here. Please write directly.

#### **\*\*KUDOS:**

At SANDICAL '76, in San Diego in March, Jack Carter, ARA 1968, took the following for his exhibit on Canadian Revenues: Best of Show Award, San Diego Stamp Club Award, an APS certificate, and an ARA First Place Award. Good show, Jack (no pun intended).

Meanwhile, back at Rockford, Ill. in March, at IFPEX-ROCKFORD, the Midwest Chapter came away with some goodies also. To wit:

Lee Adams, ARA 1157, for his Lincoln taxpays, captured Best in Division (US stamps), as well as a Rockford Gold Medal, an Americana Unit Award and an ARA First Place.

S. D. Reed, ARA 1534, took a Rockford Gold Medal, an IFSC plaque and an ARA First for his US Revenues 1862-1900.

Ken Trettin, ARA 1510, took a Rockford Silver Medal and a TMPS for his Private Die Props of 1898-1901.

Mark Ward, ARA 2073, took a Rockford Bronze Medal for his Pharmacy Revenue exhibit.

Guess they were serious. That's 4 spots out of 5 exhibits in the same Division....!

#### **\*\*TO CLOSE: PAY HEED**

For the benefit of both our non-dealer and our dealer-members: The FTC has enacted a new ruling (effective Feb. 2nd this year) and if you have a question, you may request copies via your Congressman of Federal Register, Part II, Federal Trade Commission, Mail Order Merchandise, issues of Oct. 22nd and Nov. 5th, 1975. In essence, shipments of stamps ordered (or refunds), when paid by cash, check or money order, must be made within three days of receipt. If the material is sold out prior to filling the order, the refund must be made by first class mail by cash, check or money order, regardless of the amount. No credit slips are allowed. These rules apply both to wholesale and retail dealings, and penalties for dealers who break these rules range from a jail sentence to \$10,000 fines, if reported and proved. Once more, all take note.

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#### **WILL BE AT INTERPHIL 76—**

Both weekends. Honorary member of the Scandinavian Collectors Club and the Czechoslovak Society—print their magazines, the France and Colonies Society also (who will share a booth). Hope to meet any Revenuers there.

Harlan W. Miller, Miller Print Shop—printers of the American Revenuer

## THE GREAT PATENT MEDICINE ERA

This book, by Adelaide Hechtlinger, is lavish with illustrations in loving detail. The story of American Folk Medicine from the end of the Civil War until 1906, when Congress, by passing the Pure Food and Drug Act, put an end forever to some of the nation's more bizarre nostrums. It was a time of Indian Snake Oil and Electric Belts, of tonics and phosphates, of pills, powders, and elixirs, of herb teas and aphrodisiacs. Ads appeared everywhere pleading for the opportunity to restore health and vigor and alleviate the miseries of a presumably failing and wretched populace. All you had to do was rush to your nearest drugstore or write the manufacturer or send your symptoms to the "doctor" who wrote the book—there was a cure for all that ailed you and for a fee the cure was yours.

Now you can read all about this era and the discussion of such things as Allcock's Porous Plaster, Dr. Kilmer, Barry's Tricopherous, Dr. Williams' Pink Pills for Pale People, and many many more. By special arrangement with the publisher, this book, with publisher's price of \$14.95 will be sold at the special price of \$10.00 post-paid.

**Daryl O. True**

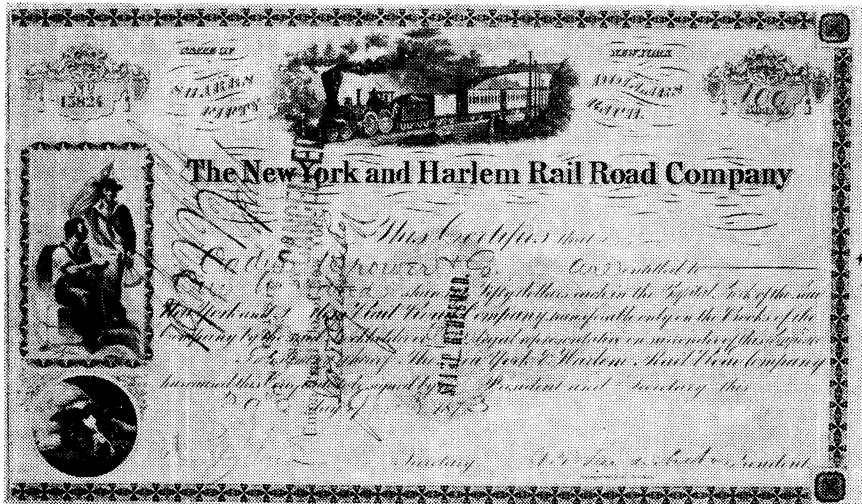
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## "Stamp Redeemed" On RN-U1

By Joseph S. Einstein, ARA 665

(Note: With the kind permission of Barbara Mueller, ARA 1211, Editor of the UNITED STATES SPECIALIST for the Bureau Issues Association, and of the author, this item is reprinted from the January 1976 issue of the USS...GMA)



Most avid hunters of RN items are familiar with the "stamp redeemed" legend printed in two lines of very fine print (2-point type size?) on U and V types. Similar redemption legends have also been reported on T types, although these appear to be very scarce.

Now, illustrated here, is an entirely different redemption legend on U1. The example shown is one of a lot of ten certificates Paul Peel of Colorado Springs, Col. happened to obtain recently. Peel has a sideline activity dealing in fiscal paper—checks, drafts, stock certificates, bonds, etc.—which may or may not bear revenue stamps. From time to time, he issues illustrated sales sheets of his offerings, and the New York & Harlem Rail Road Co. certificate was a headline item in his issue of September, 1975. And why was it featured? Because it bears W. H. Vanderbilt's signature! Well, that may have importance—it is not my purpose to downgrade the interest of other collectors. But no importance was attached to the "Stamp Redeemed" legend. And this seems strange to me.

The legend itself is that made by a rubber handstamp, applied nearly vertically, reading UP in a very dark blue ink. The letters, almost 6 mm. high, are in a serified font only 2 mm. wide, producing a delicate, graceful appearance. The certificate was used in the latter part of November, 1875 (if I read it correctly), so the time fits the Redemption of 1872 period. It was printed by American Bank Note Co. and, as shown, carries three separate vignettes. One of the vignettes is the well known ABN watchdog.

Now, for the question: Should this be classified U1a? It is not unique (at least ten known); it fits the time of use; it is a rubber handstamp, applied roughly vertically, reading UP. So, it meets all the criteria of the ruling covering redemption of the later and much more frequently seen G1a.

It is my feeling that this item merits inclusion in the 1977 Scott "Specialized" as U1a, and comment on this proposal will be welcomed.

# The Dies Of the U. S. Private Die Proprietary Medicine Stamps

## Part IV

By Richard F. Riley

(Continued from March 1976 issue)

### ALTERATION OF PRIMARY DIES

From what has been said, dies could have been altered at any of several steps along the way. Suffice to say, during early stages of the engraving of the primary die, faint layout lines were removed by burnishing, and deeper cuts by hammering procedures applied to the backside of the unhardened die, the technical details of which need not concern us here. Such corrections with subsequent recutting commonly left traces of these operations which may be detected on the finished stamps (5).

Once a die was hardened, annealing to give a more maleable metal was required to permit a correction or alteration to be made in a finished die. Since annealing was often attended by cracking, warping and the like it was more expedient to prepare a laydown die in soft steel using the hardened transfer roll. The laydown die could then be corrected without an annealing step.

Black line engraving marks and white line engraving background are both raised from the surface of the transfer roll and the third and perhaps most simple method of correcting or altering a die was by filing or cutting off raised design features on the transfer roll prior to preparation of a secondary or laydown die from the hardened transfer roll. The result was an incomplete laydown die on which new detail was easily entered in order to effect "alteration" of the original die (5). Alterations could be made by transfer of the requisite portion of correct design from a partial die or by engraving directly on the unhardened laydown die.

Several examples follow which probably entailed use of the latter procedure—alteration of the transfer roll and generation of an incomplete secondary die which was then finished by either procedure noted above.

**The Dies of Ray Vaughn Pierce:**—The 2c Pierce stamp was engraved by Butler & Carpenter and the 1c two years later by Joseph R. Carpenter. Since the two stamps differ in size and design, obviously each originated from separate primary dies. Over 1.5 million of the 1c were printed on various papers and about 6.5 million of the 2c indicating that the stamps were printed from



Fig. 11—Vignette of Pierce from the 2c stamp, RS190. Old paper left, watermarked paper right.

a number of plates. Copies of the 2c seen on silk, pink, and watermarked paper have a uniformly lighter appearing vignette than those on old paper. This could be the result of wear, however the lapels of Dr. Pierce's coat are more clearly delineated and his beard appears more scraggly. More likely the silk, pink and watermarked stamps were printed from plates on which the die was less heavily impressed. The vignette may have been touched up on later printings. See Fig. 11.

Pierce with a group of several MD's formed the **World's Dispensary Medical Association** in January of 1879 and the stamps were redone to reflect the name change. The dies for the new stamps were approved two months later in March 1879 and were done by the American Bank Note Co. According to Toppan et al. (2, p. 315) both stamps were issued in 1879 shortly before the contract was taken over by the Bureau of Engraving and Printing, and subsequent printings came from the Bureau.

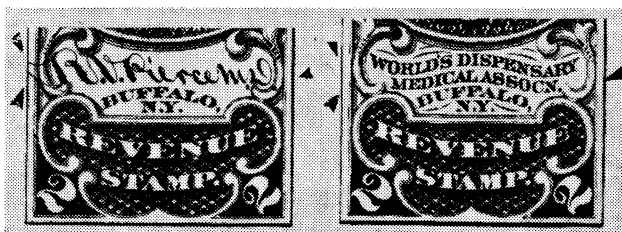


Fig. 12—Bottom panels of the 2c Pierce and World Dispensary Medical Assn. stamps showing the part of the design which was altered. Arrows point to design features which show where die alterations may be discerned.

The 2c WDMA stamps have the heavy darker vignette like the 2c Pierce on old paper. They show clear evidence of erasure of R. V. Pierce, M. D. in the bottom panel, Fig. 12. In the scroll forming the left end of the panel are remnants of lines which were part of the letter R and in the scroll forming the right end of the panel is a remnant of the terminal period after M. D. (not adequately reproduced here). The letters, BUFFALO, N. Y. were also reengraved. Curiously, on the WDMA stamps there are three dots of color in I of DISCOVERY and two dots in R of DISCOVERY. George Brett noted that my pair and a single all showed shifted transfers at bottom. In subsequent examination of 25 more copies, all were found to have the same shifted transfer. As the doubling is not seen on the Pierce stamp the shift must have occurred when a new laydown die was created in order to make the name change or when the new transfer roll was prepared, thus constituting some kind of first.

Presumably a transfer roll from the original die was taken up, the Pierce inscription cut or filed off, and the new inscription entered on a laydown die. In addition, the new die, prepared by the American Bank Note Co., shows a constant spot of color at left between the outer frame line and the frame line of the vignette suspiciously like the rocking in dot, use of which has been credited (5) to the Bureau of Engraving and Printing as an improved method of layout and entry of the die impression on the plate.

The WDMA 1c stamps were probably prepared in the same way as the 2c stamps. In the case of the 1c stamps, Fig. 13, the less ornamented tablet with Pierces' name with frame lines must have been completely erased. In the WDMA stamps the inner frame lines of the tablet have been strengthened in comparison with the R. V. Pierce counterpart. Also there has been recutting of the heavy circular line around the portrait at the right and also in the



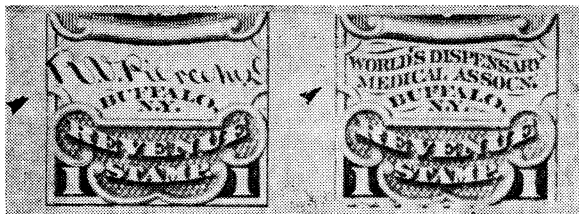


Fig. 13—Panels of the 1c Pierce and World Dispensary Medical Association stamps. Arrows indicate the part of the design which was altered.

right frame line. A short diagonal line crossing the outer left frame line at the level of pierces' eyebrow has been removed from the WDMA die with some weakening of the frame line at that point.

A spot of color, again suspiciously like a rocking in dot appears to the left of Pierces' face, midway to the frame of the vignette. One and a half and 3 million of the 1c and 3c stamps were printed and a number of plates were required.



Fig. 14—The 2c and 3c Hetherington stamps. The die of the 2c stamp, top, was used to create the 3c denomination, bottom.

**The Dies of J. E. Hetherington:**—An the approval of the Hetherington 3c die came 11 months after approval of the 2c die, it was probably necessary to create a new 3c die starting from the 2c die. See Fig. 14, top. There is considerable evidence to support such a view. The white line letters: U. S. INT. REV. in the central panel show marks of color, probably originating from flaws in the original piece of soft steel on which the die was engraved. These are noted in the letters: S (bottom), I (two at bottom), N (top) and V (bottom) on both sides. There is another at the branch point in K or PARK in the right circular panel and the panel itself is not exactly centered with respect to the circle on either the 2c or 3c stamps. These features were carried over to the 3c die, Fig. 14, bottom.

To effect creation of a 3c die it was necessary to erase the trade marked figure in the left circular area and alter the letters and numerals of value, as will be evident in comparing the two stamps shown in Fig. 14. Probably this was done by methods described above. The lower left numeral 2 shows lines of design in the colorless circle around the white line number. They have been

erased on the 3c die. This fine detail is lost on reproduction. The Bureau rocking in dot is in the top central rhomboid ornament.

Paranthetically, it should be noted that the Emerson Drug Co. stamps are reputed to have the smallest readable lettering on any U. S. stamp. Lettering in the left panel of the Hetherington stamp, at the tip of the arrow, bottom, too small to identify as such in the figure, should lay that claim to rest.



Fig 15—E. T. Hazeltine 4c stamp from the die of which the 1c and 2c stamps originated.

**The Dies of E. T. Hazeltine:**—These are comparatively uninteresting dies off which the 1c and 2c originated from the die of the 4c stamp, Fig. 15, since the former were issued several years after the 4c denomination. Probably this was accomplished by erasure of the denomination on a new transfer roll taken from the 4c die and by entry of new denominations on new laydown dies. I note a small spot of color inside the bottom loop of the initial **E** of the signature and this is constant on the three denominations. The 1c has a rocking in dot above **N** of **ONE** and the 2c a dot above the top frame between **Z** and **E** and a vertical layout line to it seen lower down.

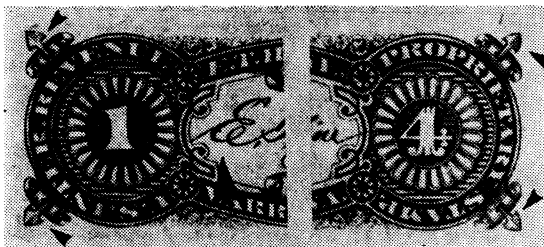


Fig. 16—Left end and right end respectively of the Hazeltine 1c and 4c stamps. Arrows point to two of the design features noted in the text.

The fluted ornament, like petals of a daisy, around the numerals, abuts the horizontal background behind the numeral on the 1c stamp but is separated by colorless circles on the 2c and 4c stamps. On all three dies the spearheads in the corners at left are shaded to top and bottom. Those in the corners at right are shaded to the inside. These features are shown in Fig. 16. On the facsimiles 101M1 and 101M2 all four are shaded to the inside. A rocking in dot is in the **E** of Hazeltine at top in the facsimile.

(To be continued)

1933

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# Nigeria Notes

By D. van Reken

(Note: With the kind permission of the author and Editor Ken Wood of WSC, this article is reprinted from the Feb. 21st issue of WSC....GMA)

From time to time, we see articles about US revenue stamps being used for postage. When these are from the 19th century period, they get considerable attention because of the scarcity of such postally used revenue stamps.

British Commonwealth countries do not have a great need for revenue stamps since their stamps are usually inscribed "Postage" as well as "Revenue." Even when they are not marked "Revenue" they are commonly used as revenue stamps on documents, passports, receipts, etc.

Some time ago I acquired a registered cover from Nigria, bearing the light green 2/6 stamp illustrated. This was both a thrill and a shock. To find a postally used revenue stamp, even in the 20th century, is not too common. To find such an item from a non-country (Eastern Nigeria was only one of three regions in Nigeria) is virtually incomprehensible.

The matter is compounded by the fact that a registered letter must be presented at the post office and a receipt issued for the letter. Surely, any Nigerian post office clerk would recognize that this was not a postage stamp? Nonetheless, the registered letter did go to the US and it acquired two Chicago backstamps. In Nigeria it also acquired a T(axe) or postage due marking but there is no evidence that postage due was paid.

I have written to several correspondents about this item. Eastern Nigeria later became Biafra and Biafra became, after the Civil War, the South-east State. The destruction and the political and social changes of the region seem to have obliterated any source of knowledge of this revenue stamp.

If I found a correspondent who was knowledgeable, I would ask him the following questions:

- When were these stamps issued?
- For what purpose were these stamps issued?
- Who printed the stamps and how many were in a sheet?
- Were there any margin markings or watermarks on or in the sheets?
- Were other values of revenue stamps also printed?

(I am able to answer, in part, some of the above questions; can anyone else shed further light? From my own collection:

These are watermarked crown and script CA.

I have the following denominations:

- 1d red (type 1)
- 3d violet (type 1)
- 6d brown (type 1)
- 1/- blue (type 1)
- 1/10 deep green (type 1)
- 2/- orange (type 1)
- 2/6 light green (type 2)
- 5/- yellow brown (type 2)
- 10/- violet blue (type 2)

....GMA)



Please mention the Revenuer when writing advertisers



# **CANCELLATION STUDY GROUP REPORT**

**Coordinator: Michael Gromet**  
P. O. Box 246  
Oceanside, New York 11572

## **Quaker Dating**



This cancel is a fine example of Quaker rating. Note that the day of the month is designated before the month, unlike present usage.

## **Providence Tool Company**



This striking cancel belongs to the Providence Tool Co. of Providence, R. I. Providence Tool changed their cancel design over the years. The example shown was in use during 1863 and 1864. This early cancel has been found on denominations ranging between the 1c and the \$1.50. The measurements are 16mm x 18mm.

## **Naylor & Co.**



Naylor & Co. conducted an iron business in New York City. They were located at 99 John St., 536 Water St., and 293 Cherry St. The interesting factor concerning this cancel is its size. The measurements are only 17mm x 11mm. This is the smallest oval cancel I have seen to date. Also note the early date, Dec. 15, 1862.

I would like to thank all of you who have taken the time to write in;

your comments are appreciated. Please bear with me as I attempt to answer all. Most of you who write are kind enough to use postage stamps as opposed to meters on your mail. I don't collect postage, but I have been saving stamps from both my philatelic

and business mail. I have recently forwarded the same to George Silberberg of Philatelic Hobbies For The Wounded, on behalf of the ARA. (And it is suggested that others who do not collect postage stamps may wish to do the same, as I have....GMA).

—All photos by Boutrelle

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## NI Invites New Membership

(NOTE: In return for similar publicity in the NI Bulletin for the ARA, we are printing this negotiated announcement for NI in the event any of our members wish to investigate....GMA)

Numismatics International (NI) of Dallas, Texas, invites all persons with an interest in numismatics of the world to apply for membership.

NI, founded in 1964, has a current world-wide membership of over 600 members. It is the largest and most active numismatic organization in the world which excludes sale, trade, discussion or display of coins and currency of the United States of America. Benefits of membership are many. To name a few, NI publishes a monthly publication, the NI BULLETIN, averaging 32-36 pages per month, which is mailed free of charge to all active members. A companion publication, the NOTES OF INTEREST, contains member advertisements, special offerings of books and related numismatic items, as well as news of special meetings and planned events. Further, NI periodically conducts Mail Bid Sales of member items for a small handling fee. The Member Notice Page is a feature of the back page of the NI BULLETIN which permits members to have want list items, research requests, and other information published at no charge. NI has one of the fastest growing numismatic libraries of any organization in the world. The NI LIBRARY references are available on loan to members merely for the cost of postage and insurance. Also, NI is building a Reference Collection of numismatic items which it hopes some day will be large enough to be a very helpful working collection for the use of members desiring to borrow specific coinages for research purposes. Membership Lists are issued periodically, with notations of members desiring to trade items by mail, which furthers worldwide promotion of numismatics through correspondence and trading. A Publications Committee selects original works and some out-of-date works for printing or reprinting. Works that have been completed and are available from NI include CZECHOSLOVAK COINS, by Dolores H. Davis; MODERN COINAGE OF IRAN, by Robert L. Clarke and A. Mohabat-Avin; COINS, MEDALS AND SEALS OF THE SHAHS OF IRAN 1500-1941, by H. L. Rabino di Borhamale (reprint); EARLY COINAGE OF SOUTH EAST ASIA, by Oliver D. Cresswell; EMERGENCY COINS OF GERMANY, edited by Richard Upton; MODERN LEBANESE COINAGE, by Granvyl G. Hulse, Jr.; and COINAGE OF KUTCH, by Richard K. Bright. Other works are in process, including THE COINAGE OF MODERN ETHIOPIA, by Granvyl G. Hulse, Jr. Several other membership benefits are also available.

NI is interested in members who share its objectives of increasing numismatic knowledge. A complimentary copy of the publication, NI BULLETIN, and an application for membership may be obtained by writing the organization at P. O. Box 30013, Dallas, TX 75230, USA.

# The Fiscal File

by Brian M. Bleckwenn

710 Barbara Blvd., Franklin Square, N. Y. 11010

One type of cancellation that is seldom encountered is the "endorsement" or "testimonial" cancellation. During the 1860's and 1870's, one of the most effective and popular advertising techniques was the testimonial. In fact, testimonials or endorsements seemed almost mandatory and appeared in Newspaper and magazine ads, on broadsides and advertising cards, and on the labels or wrappers of the products themselves, touting the virtues and effectiveness of just about every product imaginable.

All of the testimonial cancellations I've actually seen (about six in all—all different) have appeared on the 1c Proprietary (R3c). In each case, the testimonial was much larger than the stamp itself, therefore the complete testimonial never appears in its entirety on the face of the stamp. This indicates not only the method of cancellation, but probably at what point of time the cancellation was applied.

If all of the stamps were overprinted while still in sheet form, it would explain why only a portion of the cancellation appears on a single stamp. However, when the stamps were separated and affixed to the product, the continuity of the testimonial would have been lost. If we assume that the testimonial was intended to be read, then we must assume it was applied over the stamp after it had already been affixed to the product or at least to the wrapper or label of same, prior to their being placed on the product.

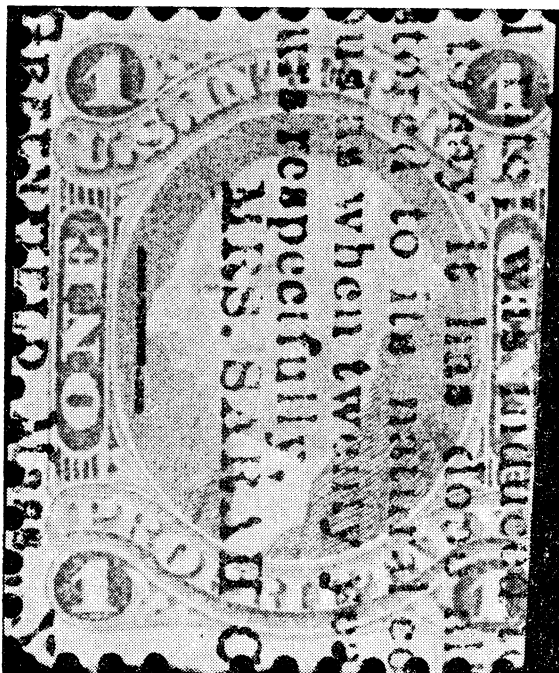
Two possibilities remain. The stamp might have been affixed to a blank label or wrapper which was then printed in its entirety—producing a "printed" cancellation. I reject this possibility due to the unknown number of spoiled copies produced during any printing operation. Most manufacturers would not have risked the loss of the stamp, due to the added business expense of replacing same. As the one cent stamp implies a product retailing for 25c or less, the stamp represented a large portion of the manufacturer's cost.

I therefore feel we are dealing with a handstamp cancellation applied over the stamp, after it had been affixed to the product's label or wrapper. If the product came in a bottle, it is very doubtful that the stamp would have been handstamped while on the product; if the product came in a box, it might well have been cancelled while on the product. Such a handstamp cancellation would tie the stamp to the product and would make the full endorsement readable with a portion of the endorsement falling on the product label or wrapper and the other portion on the stamp itself.

I've used the word "cancellation" in a very loose, but hopefully, accurate sense of the word. The original tax act of July 1, 1862 required that every stamp be cancelled with the user's initials and the date. Shortly thereafter, permission was given to manufacturers of proprietary articles to affix uncanceled stamps to their products, provided that the stamps themselves would be destroyed upon opening the product. In the case of most products, this meant affixing the stamp over a cork or bottle top, the end of a box or the seamed edges of a wrapper.

Since none of the testimonial cancellations I've seen, exhibit major thins, tears or creases of any sort, I can only speculate that they were not placed on the products in such a manner, as to be destroyed upon opening. As they show no markings or cancellations, other than the testimonial itself, we must assume the handstamped testimonial also served to cancel the stamps.

The testimonial shown in the accompanying photograph is not complete,



—Photo by Adrien Boutrelle

but it is complete enough to indicate that it came from a hair dye or tint. The readable portion of the testimonial is as follows:

I rate; was induced to  
to say it has done all  
(re)stored to its natural co(lor)  
ous as when twenty yea(rs) (of age?)  
(yo)urs respectfully,

MRS. SARAH C

Greenfield Mass

## ? QUESTIONS ? and ! ANSWERS !

Question #1: Member Lewis Willner serds stats of 1940 St. Moritz winter olympic sheets of 40 for the American Olympic Committee, complete with border inscriptions. He has 4 sheets perf and 4 imperf: colors for each set are violet, red, blue and green. Mr. Willner wonders if anyone can assist regarding origin, purpose, printing status, value, etc.???

Answer #1: Member Henri Janton sent the following regarding the French Panama Canal stamp pictured here in February: It is a complete stamp, not half of one. It was issued privately by the "Compagnie du Canal Interoceanique de Panama" created by Lesseps in 1880 to acknowledge payment of the Of10 stamp duty on the bonds issued by the company, and very likely affixed to the bonds themselves. There was no Canal in 1885 (the date on the stamp) and hence no duty for passage!

## WHO WERE "H & S"?

Bruce Miller, HLM 11

The 1c first issue proprietary (R3c) overprinted with the initials H & S has long been listed as a private die provisional of Hostetter & Smith, the Pittsburgh, Pa. medicine firm. This identification can be traced back to Toppan et al (1899), and may be found most recently in Riley (1968) and Beaumont (1972).



At first glance, this attribution of the initials seems logical. However, in point of fact there is no evidence that Hostetter & Smith would have found any need for a 1c stamp. Their only product was "Hostetter's Celebrated Stomach Bitters," and the private die ordered for this nostrum, approved October 1, 1862, was in the denomination of 4c. During the period 1864-1868, a 6c value replaced the 4c, probably due to an increase in the price of the biters. After July 1868, use of the 4c stamp was resumed. Had Hostetter & Smith been temporarily forced to use government proprietary stamps, they would certainly have used the 4c value (R22), which was available as early as October 4, 1862, or perhaps pairs of the 3c to make up their 6c rate.

But the H & S overprint occurs only on the 1c proprietary. Were these used by Hostetter & Smith in strips or blocks? Possibly, but there would seem to be a better explanation.

The 1c denomination in itself provides a clue to the identity of H & S. Although the great majority of medicine stamps were in values larger than 1c (which sufficed only to pay the tax on a product retailing at 25c or less), all but a few of the private MATCH stamps are in that exact denomination. None of the match manufacturers using private dies had the initials H & S, but there did exist a thriving match company with just those initials.

This company, located at Athol, Massachusetts, was founded in 1844 by Lyman W. Hapgood. Later known as Hapgood & Smith, the business flourished for 38 years until its absorption in 1882 by the Diamond Match Company. For reasons known only to themselves, Hapgood & Smith never chose to order a private die, but instead made exclusive use of regular government stamps. The stamps they used were in all probability 1c proprietaries (the match manufacturers who did use higher values were mainly located in California or the middle west), and, at least at the beginning, some may very well have been precancelled with the initials of the firm—H & S. ("The mode of cancellation for Match stamps, by type printing, is authorized by this office ...."—letter of Commissioner E. A. Rollins, July 28, 1864).

Based on these facts and deductions, it is the writer's opinion that the 1c first issue proprietary overprinted H & S was used by the match firm of Hapgood & Smith, and NOT by Hostetter & Smith. Assuming this to be the case, the overprint can no longer be considered a "provisional," since Hapgood & Smith never used a private die.

### Listings cited

1899. Toppan et al, *An Historical Reference List of the Revenue Stamps of the United States*, Gossip reprint, p. 368.

1968. R. F. Riley, *Precancelled Revenues of 1862-1881 Used as Provisional Stamps by Companies Owning Private Dies*, *American Revenuer*, Sept., p. 788.

1972. H. B. Beaumont, *Printed Cancellations 1862-1883*, p. 19.



## New Revenue Literature Review

**THE HANDBOOK OF CHECK COLLECTING**, edited by Neil Sowards, 98 pages, offset reproduction, illustrated, (1975) \$5.00 from Neil Sowards, 548 Home Avenue, Ft. Wayne, Indiana 46807.

By Larry Adams, ARA 1144

Check collector-dealer Neil Sowards has co-authored and edited a very useful collection of illustrated articles on the subject of bank check collecting in his **HANDBOOK OF CHECK COLLECTING**, the first book to be published on the subject.

Check collecting is relatively new as a collecting field of its own, although it is well known that stamp collectors have long collected checks for the RN imprints and stamps affixed. Several articles on the subject have appeared in **THE AMERICAN REVENUER**, but about the only other published information in the past few years has been the quarterly "Check List" published by the Check Collectors Round Table since 1970.

In his 16 chapters, 9 of which he authored himself, Mr. Sowards focuses on all major aspects of this fascinating collecting endeavor. Chapters include "Definitions," "Why Collect Checks?," "Interesting Things to Look For," "A Short History of Check Writing," "Sources of Checks," "Grading and Quality of Checks," "Value of Checks," "Early U. S. and Territorial Checks," chapters on time periods, revenue stamps and imprints, check protection, check cancellation, allegorical figures, and two chapters on bank history.

If you are a revenue collector, you probably have at least SOME checks and related financial documents. RN imprints and stamps on checks are just one aspect of check collecting—this handbook lets you in on the many ways you can enjoy it. I recommend it for your reference library—it's for the beginner or the advanced collector. It will very likely open up a new field for you.

**GUATEMALA II: A Robson Lowe Publication.**

—By G. M. Abrams, ARA 1065

This review is limited to the (literally) back of the book section on revenues, etc., entitled **THE FISCAL AND OTHER NONPOSTAL ADHESIVE STAMPS OF GUATEMALA**. The section was prepared by ARA members Jim Andrews and Al Hilchey, both known specialists in the field. It is an exhaustive study, listing the adhesive revenues from 1868 to 1971, in many categories of usage, as well as the telegraph issues. Pricing is given in "relative" US dollars, "indicating relative scarcity." No differentiation is made between mint, used, or postally used (which some were) since, to quote the authors, "Many (collectors) tend to place equal values on unused and used copies, and on pen and rubber-stamp cancels. Punched cancels....lower the values by 25% or more. But unused copies....1927 to date are valued no less than face+10%; this should be kept in mind where used copies are priced at face or lower."

The authors indicate that this listing is a "condensation of a comprehensive catalog now in preparation," but the listing here is sufficiently comprehensive. Original stamps and their major varieties are listed and illustrated, as well as known proofs and even forgeries, which are described. The authors admit to gaps....some dates of issue are unknown, and there are some incomplete listings. (However, these are forgivable omissions, especially by one who suffers the same malady.)

Categories listed are: Timbre Fiscal, Aduanas (Customs), Sello de Beneficencia (Charity), Consular, Commerce, El Ahorro Mutuo (Mutual Savings), Matches, Garantia (Cigars), Hipotecario (Mortgages), Aguardiente y Licores and Alcohol (Alcoholic beverages....bottle stamps), Cerveza (Beer),

Libre de Impuestos (Free of Tax....airport usage), Pro-Alfabetizacion (Literacy Campaign), Notarial (Lawyers and Notary Fund), Forense (Court Documents), Registro (Land Deeds), Ferrocarril al Norte (Railroad Financing), Tabaco, Cigarillos and municipal liquor.

One barely treated area is that of "papel sellado" (revenue stamped paper), since this treatise does say ADHESIVE, although it is mentioned that there are circa 2000 different types of paper designs (not including denomination differences) which have been issued since 1640. None are listed nor any examples shown. It is felt by this reviewer that a study of this area alone could be a lifetime job to prepare a listing....and one would never know if it were indeed complete, in view of the fact that "examples can be seen in the archives, but few of the early issues are in private hands.

The only flaws (?) this reviewer finds are that:

- a) prices are unassigned for issues of 1968 and later (the authors state it is too early to evaluate), and
- b) the design measurements in millimeters (XxY) are omitted in most cases (personal preference of mine to see those dimensions).

The effort is well worth a place on your shelf; it consumes pages 602 through 623 (22 pages) of the volume. A copy of volume II was purchased and now resides in our library. It is available for loan, and please contact the ARA Librarian for further details.

Whenever the "comprehensive" catalog is available from the ISCG, we would be deeply indebted to the authors for advice that the publication has been achieved, with full details of price and ordering data, so that an announcement may appear herein.

(Note: Author Jim Andrews advises that the "comprehensive" catalog will have about three times the information of the above, with full listings of proofs, essays, mint vs. used values, through 1975, governmental decrees; minor varieties, errors, etc.; two volumes will be required, the first for the adhesives and the second for the "papel sellado"....)

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### TELEGRAPH STAMPS EXHIBITED

At the March 4, 1976, meeting of the New York Chapter of the ARA, Mr. George Kramer showed portions of his gold-medal collection of Western Union Telegraph Company stamps.

Mr. Kramer gave a rapid survey of the history of the company from its beginnings in 1856, through its period of great growth accomplished largely by acquisition and merger, down to its present troubled state. The first U.S. telegraph stamp dated 1870, that of the California State Telegraph Co., a subsidiary of Western Union, was shown. Issues for Western Union itself appeared annually for seventy-six years from 1871 up to 1946. Mr. Kramer exhibited the stamps with their varieties of overprinted frank number—Bates machine, handstamp, or manuscript. He showed a large sheet on which he had tabulated these varieties with the help of fellow collectors in the ARA. It is a tribute to the seriousness of interest of these specialists that he received a 100% response to the twenty-one questionnaires he had sent out.

Among the many items of interest exhibited were full booklets issued by Western Union. The panes of gummed stamps had been separated by a thin sheet of tin foil. Mr. Kramer said that bits of this tin foil are often found on the backs of now loose stamps. The display concluded with a number of actual telegrams.

All collectors are invited to attend the meetings held the first Thursday of every month (except July and August) at the Collectors Club, 22 East 35th Street in New York.

# TUNISIAN STAMPED PAPER

By Charles Kankovsky, ARA 1527

Shown here are three examples recently discovered of revenue stamped paper (cut squares), including one potential double impression of the outer circle. Why the entire impression wasn't duplicated remains a mystery.

They are:

Figure 1—20F black (with D-E) on white horiz. laid paper

Figure 2—80F green on white horiz. laid paper

Figure 3—5F black on white wove paper (double circle)

Any members who have further holdings of this material are invited to correspond. Use address: 3417 S. Oak Park Ave., Berwyn, Ill. 60402.



Fig. 1



Fig. 2



Fig. 3

## AUCTION 12 REVISED STATISTICS

Since the statistics for auction 12 (which appeared here in January) contained a guesstimate for the costs to print/mail, the actual costs are reflected in the revised figures below:  
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# Seychelles Revenue Stamps 1907

By Peter Collins

A key plate (see figure 1) for an issue of Edwardian Revenue Stamps was produced in November 1905 and an order submitted by the Crown Agents for stamps in the value of 4c, 1r and 5r. At the same time a scheme was asked for covering colors for all denominations although only three duties had been ordered.



Fig. 1



Fig. 2



Fig. 3

Color proofs were submitted using dull purple key plate for the cents values and a key plate in dull green for the rupee values. In producing these proofs, the duty plates of the 4c (white figure on a colored background) and 5r (colored figure on colorless background) only were used (see figure 2). The color combinations submitted were:

- 4c dull purple and olive green
- 5c dull purple and black
- 10c dull purple and carmine
- 12c dull purple and apple green
- 15c dull purple and blue
- 25c dull purple and carmine
- 40c dull purple and pale red-brown
- 50c dull purple and olive green
- 1r dull green and blue
- 1.25r dull green and lilac
- 2.50r dull green and black
- 5r dull green and carmine

It will be noted that dull purple was used for the key plate in all the cents values and dull green for the rupee values. A totally different effect is achieved although the same colors are used between the white figures on a colored ground, and the colored figures on a white ground.

Five values of Revenue stamps were issued in 1907: 4c, 50c, 1r, 2.50 and 5r and they were produced in the colors suggested for these values in the color scheme submitted on 29th December 1905.

The full range of color proofs produced for this issue was as follows:

- Four cents with dull purple key plate**
  - purple and sage green
  - purple and blue
  - purple and bright green
  - purple and brown
  - purple and red
  - purple and black

- Four cents with dull green key plate**
  - green and red
  - green and purple
  - green and blue
  - dull green and bright green
  - green and black

- Five rupees with dull purple key plate**
  - purple and black
  - purple and green
  - purple and blue
  - purple and orange
  - purple and red
  - purple and violet

- Five rupees with dull green key plate**
  - green and blue
  - green and orange
  - green and red
  - green and violet
  - green and black

A series of color proofs with the name Seychelles and a value of 1d was submitted on the 9th January 1906. (See Fig. 3.)

- One penny with dull purple key plate**
  - purple and bluish purple
  - purple and reddish purple
  - purple and orange-yellow
  - purple and yellow
  - purple and greenish-grey
  - purple and red

- One penny with dull green key plate**
  - green and blue
  - green and yellow
  - green and orange-yellow
  - dull green and bright green



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Bruce Miller, Secretary-Treasurer  
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