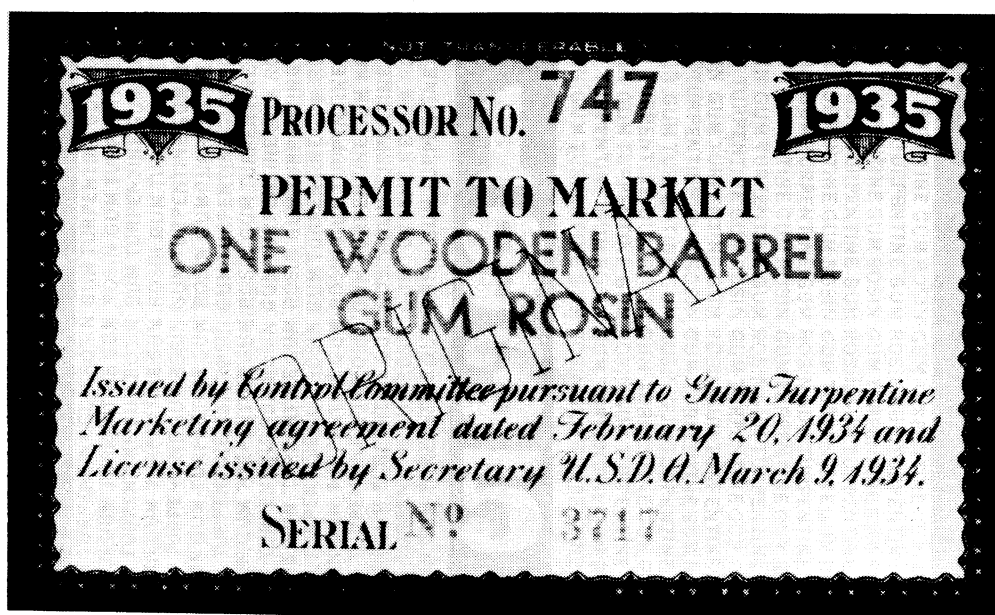


# The American Revenue

*Journal of the American Revenue Association*

Vol. 32, No. 5, Whole No. 305

May, 1978



## GOVERNMENT CONTROLS

H. H. Wenck, ARA

The item illustrated here was loaned by Elliot Chabot. In discussion with Carter Litchfield, we have tentatively agreed that is undoubtedly one of many stamps (licenses?) issued as "marketing agreements" during depression days, where the Government attempted to limit production and sale of items facing a glut on the market.

The stamp is 128 mm long, to give an idea of its size. "ONE WOODEN BARREL/GUM ROSIN", "747" and "No. 3717" are in red, the vertical 1935 in the center and the background pantograph are in green, all else in black. This is a Dept. of Agriculture permit, and in reality is not a revenue stamp; it is, however, evidence of Government control.

Similarly, though we collect them, lock seals and hydrometers are not revenues, although their purpose was to protect federal revenues. This apparently is not, but it seems to be part of a quota system under another name. If it were not a federal issue, it could be classed as a Cinderella. On the other hand, it could be grouped with the Dept. of Agr. exempt potato series of 1935.

Could all of these, hydrometers, lock seals, potato (tax exempt) and any of these market agreements all be grouped under the broad heading of "Government Controls"? There are undoubtedly others of this type lying around, yet they are collectables and should be made known. If any reader can supply further data on this or additional types, please let me hear from you. Write: P.O. Box 697, New Milford, Conn. 06776.

## CONVENTION NOTES: LINPEX Location Changed

Without any advance warning, the Radisson Cornhusker Hotel, Lincoln, NE, announced that it is going out of business June 1. This LINPEX was forced to find an alternate site on very short notice.

The Nebraska East Union on the University of Nebraska campus was chosen. This is a one year old building and the convention hall offers excellent lighting and security. A room adjacent to the convention hall has been reserved for ARA and SRS use and will be open 7 A.M. until 11 P.M.

The Nebraska Center for Continuing Education offers hotel facilities. This is only two blocks from the Convention facilities. (Convention Notes continued on Page 73)

## THE EDITOR NOTES...

...that since the April issue of TAR was mailed late because of the extra time required to produce the yearbook, I have delayed this issue and will also delay the June issue. You will still get the same number of issues. The big summer gap of two months will just be cut down a little. ...that the September issue of TAR will contain our fall auction. This issue should appear early in September.

...that our secretary has passed on a request from new member Samuel Kaplan. He would like to hear from any members who belonged to the Lone Scouts of America during the period of 1915 to 1924. Mr. Kaplan can be reached c/o Nadler, Apt. 3H, 2440 E. 29th St., Brooklyn, NY 11235.

...that in his latest update regarding the ARA-SRS convention, Ken Pruess has informed this editor that LINPEX will have at least one judge who is an ARA member.

...that there is still time to get your applications to Ken to show at LINPEX.

...that Ken also reports that several ARA dealer members have made inquiry regarding bourse tables. If for no other reason, you should attend LINPEX (our convention) because of the amount of revenue material that will be available for sale. This was also true of Rockford when we met there. There was simply more revenue material available than any other 20 shows.

...that Bruce Alexandre (Stirling & Co. Ltd., 21 Chancery Lane, P. O. Box 949, Christchurch, N.Z.) has released a 1978-79 edition of their "Kiwi Catalogue." It will be reviewed next month. It does have a revenue section, the stamps are for sale. Cost: US \$2, Airmail; \$1 surface.

...that there is an announcement regarding the last of the Forbin 1915 edition reprints available from member Duane Zinkel. These were assembled from printing remainders and extra copies run off

by a local quick print. Duane says these will be absolutely the last reprints available. If you don't have a copy I suggest you get one now. A quick look at the prices of philatelic literature will convince you to buy now.

...that authors and potential authors take note. Full details will be announced next month. The editorial board has approved (with subsequent approval by the ARA board of directors) of a special award to be given to the author of the best article or series to appear in the Revenuer during an issue year. It is hoped that this little extra recognition will encourage members to write. Volume will not be the determining factor--the worth of the article will be.

...that in response to inquiries often received, I have extra back issues for sale (Feb., 1977 to present except April 77). The librarian has many others. They are all 75¢ each post paid.

## Letters to the Editor

Editor, *The American Revenuer*

RE: TAR; Dec, 1977; p. 163B; Rhodesia Current Usage Revenues

"Mr. Erling van Dam's valuable note on the revenue stamps currently in use in Rhodesia may be added to as follows:

The issue date was the date of decimalisation (from £S.d); February 17, 1970.

All values were first printed on the dull white paper described by van Dam; the paper is slightly fluorescent front and back under UV, and all the stamps were line-perforated 12½.

This printing was gradually replaced, and is still being replaced, as stocks are used up, by the shiny paper which is strongly fluorescent on the front and not at all on the back. The new printings are all comb-perforated 14½. Currently, the following little used first printing values are still on sale, and may not yet have appeared in the second printing: 1c, 2½c, \$2, \$4 and \$20. The printers of this second printing are the Mardon Printers (Pvt.) Ltd., Salisbury, Rhodesia (their name was misspelled in the original article.)

Preliminary investigations (by Mr. Pollitt.....ed.) in the strongrooms of the Government Department of Printing & Stationery indicate that there is a third printing that has not yet been released.

Richard Pollitt  
Mazoe, Rhodesia

### THE AMERICAN REVENUER Official Organ of the AMERICAN REVENUE ASSOCIATION

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The ARA will not knowingly accept advertisements from anyone whose business dealings are not beyond reproach, and can assume no responsibility between members and advertisers, but will attempt to assist in resolving any differences arising therefrom.

(The opinions expressed in the various articles in this journal are those of the writers and not necessarily endorsed by the Association and/or this journal.)

## THE PRESIDENT'S PAGE

G. M. Abrams  
3840 Lealma Ave.  
Claremont, CA 91711

### THE FALL AUCTION

Is scheduled to appear in the September journal. To meet that schedule, all of the associated tasks must be completed and to the printer by August 1. Thus, a deadline for the receipt of material by Mr. Duston has been established as July 15th. Material received after that date will be held for the spring 1979 sale.

### BOSTON CHAPTER?

Terry Hines advises that he would like to hear from members in the area with the intent of forming a chapter there. Those interested should contact Terry by mail (GRECC/VA Outpatient Clinic, 17 Court St., Boston, MA 02108) or by phone (days 223-5396; eves 783-3265). Should a chapter be formed, it will be announced.

### FOR THE RAILROADERS

I will furnish a copy of (courtesy Paul Nelson) my copy of the 1955 catalog of Finnish Railway stamps (in Finnish/German), the classic work on subject (of which we have heard the original brought \$150 at auction); cost plus postage of \$15 in US currency in the US/Canada, book rate mail. \$17 US elsewhere. These will be unbound Xeroxes. Payments to me by name.

### LIPEX EXPO... A REMINDER

Both the SRS and the ARA have been invited to be hosted at the subject show, to be held in Lincoln, Neb., Sept. 22-24. Should sufficient members attend, it may turn into a convention yet. Deadline for exhibit entries is Aug. 22. Prospecti for exhibitors (and other data) are available from Ken Pruess, 1441 Rubana Lane, Lincoln, NE 68505. Ken will arrange programs, luncheons, meeting rooms and brouse tables for those interested. If you can attend exhibit, please write to Ken soonest.

### DANISH REVENUE CATALOG

Many copies of the 1974 Kjeldskov catalog of Danish revenues have been donated by Ed Cointreau, for which our gratitude. In Danish, so priced, illustrated in 4 crammed pages of listings, they are available from this office in return for mint US postage I can use to mail (15¢ US/Canada, 31¢ overseas). Any who wish to send along a \$1 donation (optional) are certainly welcome to do so. All proceeds to ARA.

### NEW ADVERTISING PROCEDURE

We have had some problems recently with ads herein which carried only a firm's fictitious name, and tracing the company name back to the member involved created some effort. Therefore, and PLEASE NOTE, no further ads will be accepted or published hereafter unless they carry the member's name as well as the firm's. For those whose ads carry the names, no change.

### BOOTH CATALOG

The recent Booth catalog of the revenues of the UK is once again offered (limited supply) by John Bobo (1668 Sycamore St., Des Plaines, Ill. 60018) at the postpaid price of \$12.30 book rate. Offer valid in US/Canada only, and payment in US funds. Order directly from John.

### ANSORGE TO EXHIBIT

Vic Ansortge of New York advises that his collection of USIR will be on display at the June 21st meeting of the St. Matthew-Emmanuel Stamp Club in the Community Center, 415-7th St., Brooklyn. Members in the area are invited to visit. Y'all come?

### NEW ATTORNEY CHOSEN

The Board has approved member Gary Theodore of New Jersey as the new ARA Attorney, replacing Zach Carney who requested to be relieved due to the press of business. Gary will act ONLY for the ARA, and now assumes Zach's post on the Board. Our thanks to Zach for all he accomplished while in the post. The masthead has been changed accordingly.

### COME ON, LET'S DROP BOTH SHOES

It has been noted that the newsletters issued by the happy revenue "club" carry (proudly?) a statement that the OWNER resigned from the ARA. Also noted same in the philatelic press. True, to a point. What was omitted was the fact that Happy sent in this resignation in the midst of EXPULSION proceedings by the Board against Happy's long string of unethical activities in direct conflict with our rules, as well as many complaints received from the members. The proceedings were dropped on receipt of the resignation; the activities continue. Complete details for a #10 SSAE, if you don't have them. Members of the "club" will find them enlightening. More to follow.

### LASTLY, KUDOS

To *Bruce Wright*, for capturing at Garfield-Perry (Cleveland in March, the following: The Best US and an award for the best exhibit by a novice (first-timer) for his revenue stamped paper AND a Silver for his exhibit of USIR.

To *Donn Lueck*, for garnering the following at MIL-COPEX (Milwaukee) in March for his Selected Pages of Swiss Revenues, 1798 thru the 20th Century: A Vermeil and the American Helvetia Society Silver Medal.

To *Charles Reiling* (once again) for the 2nd taken at SARAPEX (Sarasota, Fla) in Feb for his US Rev Stamped Paper & Related Items.

### FORBIN REPRINT

The last group of Forbin reprints have now been assembled. The 40 copies (spiral bound) that remain are priced at \$17 ppd. USA-\$17.50 elsewhere. When these are sold there will be no more. Profits to ARA publication fund. Orders should be sent to Duane F. Zinkel, 2323 Hollister Ave., Madison, WI 53705.

### 2¢ IV Purple Strip

Scott's RJA-60b Rouletted 7 — \$17.50

Found a sheet of these ensconced in a wooden frame behind a yellowed piece of celluloid in an old druggists shop. Must have been lying dormant for 50 years. Once some old time druggists conversation piece.

### 9 AVAILABLE PAIRS PRO-RATA

Insurance (40¢) or Registration (\$2.10)  
Extra, Altho Optional. SASE Expedites.

John S. Bobo

1668 Sycamore Street  
Des Plaines, ILL U.S.A. 60018

(304)

# The RN Census - Part Two

## Samples, Specimens, Essays, Proofs and Trial Colors

Introductory material for this section appeared in TAR, December, 1977, page 165. Additional material pertaining to parts one and two appeared in March, 1978, page 29.)

### SAMPLES — SPECIMENS

RN Type	No. Rep't	Description	Listed Chap.	Rar- Smith ity	Comments--Notes
A 1	4	Rec't-W.H.Schieffelin Rec't-Hunt, Tillinghast Cut Sq		yes A	Ty 1 H/S on all reported, except 1 PEN Canc. Appears at Lower Right of example in Blue or Brown. No Brn rep'td. (Figure 1) 1 example was in the "Little" sale, 1962

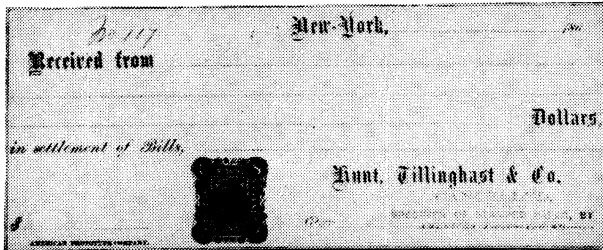


Figure 1

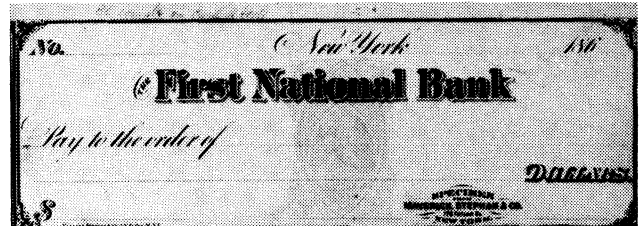


Figure 2

1a	1	Rec't- Topping & Co.	yes	A	Ty 1 H/S, blue
2	0		yes	A?	Cancel not reported by S. Smith
3	1	Receipt	yes	A	Ty 1 H/S cancel, blue
8	0		yes	O.O.K.?	No information available
10	1	ENTIRE specie state- ment w/56 partials		O.O.K.	Ty 1 H/S applied 8 times down sheet; each cancel at about 45 deg. angle to cover 5 to 6 lines on statement
B1	5	check	yes	C	Ty 1 H/S; Note: Chappell lists B1 as both Lith & Engr-Litho in Bronze & Orange, Engr. in Orng & Dark Orng.
	4	cut'sq.		pen	Billhead uses Ty 2; occurs Brn, Purple
	2	Billhead		canc	B1S uses special die with "Sample" in rev. print replacing "Two Cents" below Eagle. 1 sheet
B1S	5	Entire check		C	5-up reported. Examples from Maverick, Stephan; Corlies & Macy--colors of ads from users
	4	Cut Sq. Check		C	were Blk, Red, Orng, Grn, Violet. Not all colors have been rep'd. 2 examples were in the "Little" sale '62 (Figure 2)

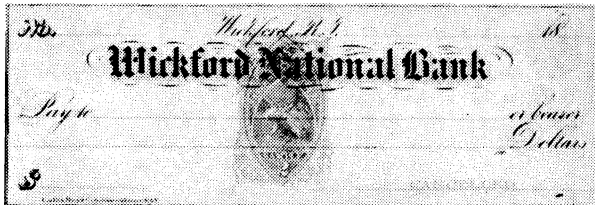


Figure 3



Figure 4

B1S		ck Wickford Nat'l Bk	Orng	O.O.K.	Corlies Ty 7 (Figure 3)
B1S		dft Merch. Nat'l Bk to Bk of No. Amer	Orng	O.O.K.	ptd cancel Corlies, Macy Ty 1 (Figure 4)
2	3	Check, Am. Phototype	yes	yes	B Ty 1 H/S at LEFT on 2 examples, at RIGHT on 1 example; 1 example has 2 apx 3/16" dia holes punched thru signature line
3	4	check, Am. Phototype	yes	yes	B All Ty 1 H/S; 3 at Lower Left, 1 at Lower Right
4	3	Check, Am. Phototype	yes	yes	B Ty 1 H/S; 1 at LEFT, 2 at RIGHT altho 1 example has stp CENTER. The ty 1 is at Left for check w/stp Left.
	4	check, Am. Phototype	-	-	A 1 sheet of 4 up

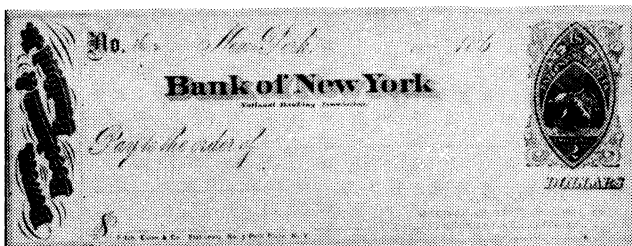


Figure 5



Figure 6

5	0		yes	?	Not reported to us
6	3	check, Am. Phototype	yes	A	2 examples w/Ty 1 H/S at Right; 1 example w/manuscript cancel reading "Cancelled" at Lower Right (Figure 5)
7	2	check, Am. Phototype	yes	A	Entires are YELLOW, Ty 1 H/S Lower Right (Figure 6)
7S	1	cut sq. from check		O.O.K.	Has "Sample" in die as B1S; stp ptd in pale lemon yellow

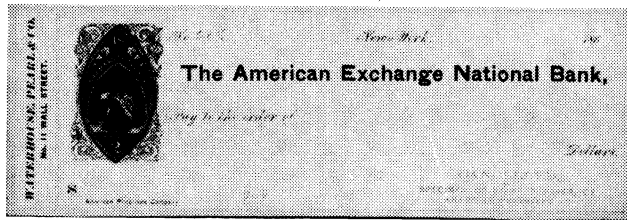


Figure 7



Figure 8

B10	7	check, Am. Phototype	yes	yes	B	2 examples Ty 1 H/S L. LEFT ; 5 examples Ty 1 H/ S L. RIGHT. In addition, 1 has 6 1/8" dia. holes punched vertically down right side of check, apx 3/16" in from edge of check (Figure 7)
11	1	Check, Am. Phototype			O.O.K.	Has Ty 1 H/S cancel at L. Right. This one is GOOD!
13	1	check, Am. Phototype			O.O.K.	Has Ty 1 H/S cancel at L. Right. Here's another GOOD one!
B						
BUFF	2	check, Am. Phototype		yes	A	1 example has Ty 1 H/S at L. Right; other has ms. cancel at L. Right
C 1	5	check, Am Phototype & as noted	yes	yes	B	3 examples w/Ty 3 Am Ph cancel w/ line legend 53 x 1 mm; Smith reported Orng & Dark Orng checks w/ Corlies & Macy Ty4 cancels in Red, Blk.
C1S		ck Fant, Washington & Co Orng			A	Corlies Ty 4 a cancel in Blk (Figure 8)
BUFF	1	Check, Am. Phot.			O.O.K.	Example has Ty 1 H/S cancel plus printed Major & Kemp Ty 1 in box at L. LEFT; this must be rare!
6S	3	check w/ "Sample" in the design plus 1 line legend 'Invalid for actual use'			A	2 examples from Maverick, Stephan in their Ty 1a; Blk for Ty 1a, 'Invalid, etc' in ORNG. M.S& Co. L. Right; 1 example w/Corlies, Macy Ty 4a at L. Right
D 1	2	check	yes	yes	A	1 example w/Corlies, Macy Ty 4a ptd for Rhode Island Union Bank; legend Orng. box and wording Blue 1 example w/ additional stp ptd in BLACK!

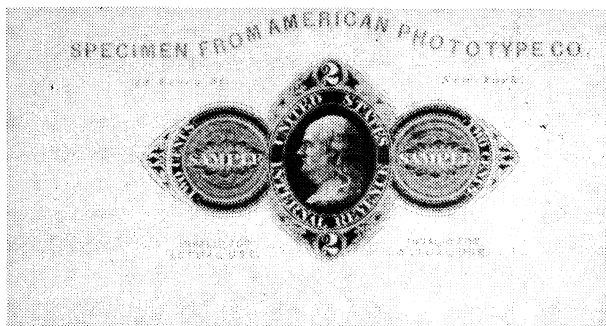


Figure 9

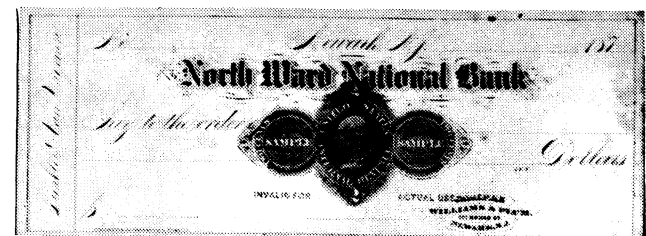


Figure 10

1S	6	check; "Sample" horiz in each circle; 2 line leg-end "INVALID FOR ACTUAL USE." in color of stamp	yes	yes	C	M,S & Co Ty 1b; Corlies, Macy Ty 2c also Calvert. Ty2 -- all wording in Blk (Figure 9)
1Sa	4	check; Sample in ea. circle as above but w/1 line legend divided as shown	yes	yes	C	Williams & Plum--their 'ads' were ptd in Blue, Brn, Grn, Purple. No Brn or Grn reported in this. (Similar to figure 10)
		Invalid for (at Left)				
		Actual use (at Right)				
4S	2	check as D1Sa (1 line divided legend)			A	Buff imprint color stp and legend
D1 sp.	1	Cut Rectangle apx 4 3/4" lg x 2 3/4" high-- seems to be cut from check--??			O.O.K.	a reddish-Orng D1S imprint but w/ Am. Photo Ty 4 legend (Figure 10)
D1	2	full check, as D1 Sp previous			A	uses D1S die w/"SAMPLE" in design; but have 2 line divided legend for "Invalid, etc." In Red and Orng--1 each
E4S	4	check w/"SAMPLE" in die abt 20 x 5 mm long; but above 2¢ value				all have 'Invalid' legend in 2 lines below stamp in color of stamp
F1S	0	check w/"SAMPLE" in large letters; also w/ "SAMPLE" across port-	yes	yes	?	1st item from Smith's reports
		rait. Both w/1 line leg-end 'Invalid, etc.' abt 43 x 3 mm				2nd item from Chappell
						NONE reported to us
G1S	55	check w/"SAMPLE" under Liberty in curve; Invalid, etc' legend in 1 line abt 48 1/2 x 2 1/2 mm	yes	yes	6./8/	over 30 examples Corlies Ty 4a, 5a--most were included in a sales sample book of 21 checks, 1 rec't and 1 note from w/o stamp; also 13 single checks; 2 examples Barc & Tyte, Ty 1 all legends-ORNG. Wording of Corlies in Blk, Brn, Blue, Grn, Orng, Red most common color seen is Blk.

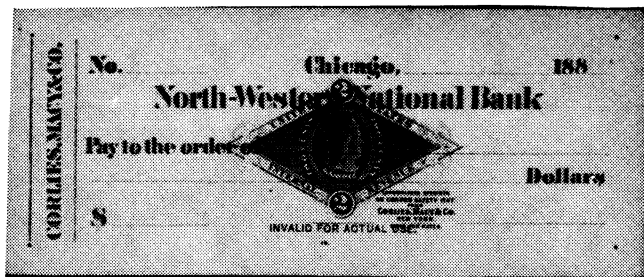


Figure 11

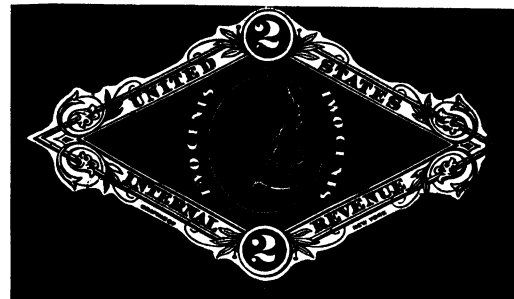


Figure 12

G1S	ck North-Western Nat'l Bk - Chgo	A	Corlies Ty 5a cancel Orng (Figure 11)
6	cut sq. from above cks	2./3/	same colors as above (Figure 12)
G3S	Cut sq in ORNG	O.O.K.	
J ?	1 exists on laid paper abt 8½x3" as if ck sample?		Could be trial impression-does NOT say Sample. Purpose unknown.
K4	1 check; 3 punched holes		The unused ck. in Part 1 w/"from Dickson 6/30/76" in pen on back could be a sample? May not be, but who knows?
L 10	1 apx ¼" dia. horiz on signature line	A	Cks were contained in Sample Book of Jos. R. Carpenter & Co; they listed Buff, Pearl, Pink, Blue, Green but did not specify which colors applied to which die. All but these two examples were gone from book (Figure 13)
NS	2 cut sq. abt 5" x 3", dated Aug. 1873; w/"SAMPLE" across central big 2; "SAMPLE" in curve reading UP at Left and DOWN at Right	A	No full checks reported; color of "SAMPLE" same as stamp color
	1 as above but 5"x1½"		
	1 cut-to-shape		

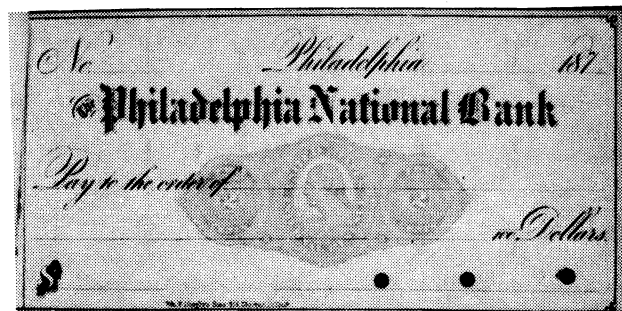
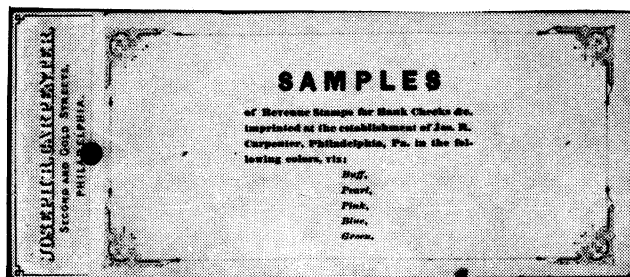


Figure 13 — cover and one of two samples contained inside

OS	1	Card, apx 125 x 67 mm O 2 impr. in Orng w/"SAMPLE", Blk Serifed letters in arc across stp just above Liberty, legend 'Invalid, etc.' across stp just below Liberty	O.O.K.	example was printed and used by: Morey & Co. Arcade Bldg., 162 & 164 Clark St., Chicago Printers for United States Government (Figure 14)
OS		Card		Reverse of card reads--Morey & Co. 164 & 164 Clark Street. Rates for imprint of 2¢ Stamps on bank Checks, Drafts & Orders. Stamps at Face value, Less discount of 2½%. (Remittance should accompany the order.) Printing, at one cent per impression of not less than two, nor more than six, stamps. One-half cent per impression on single checks or drafts. Chicago, Oct. 1st, 1874. Blank Forms of Application furnished gratis, on call. reported by Smith in U.S.S. '73 as on a C/D for 1st Nat'l Bk., Rochester, NY w/ Corlies Ty 4 box Note: a P 5 sample sold in 'Little' sale of '62 but has not surfaced to this report
PS	0	"Sample" under Linc. on C/D--color as P6, Red "SAMPLE" below Int.	yes ?	
QS	0	Rev. w/ 1 line 'Invalid; etc' below stamp "SAMPLE" only, as above but w/o 'Invalid, etc.'	yes ?	Chappell reports in ORNG neither has been reported to date
R	0	do not know	?	An R3 was in the 'Little' sale of '62; we assume in ORNG. Where is it now?
T	0	do not know	yes ?	AT4 was in the 'Little' sale of '62. Is Smith's report this same one?
V	0	do not know	?	AV 4 was in the 'Little' sale of '62 but who has it now?
W	0	do not know	?	AW 4 was in the 'Little' sale of '62 but has not surfaced
XS	1	Cut sq of X 7 Orng	?	Single item reported but not seen. Can not verify
other	1	cut sq. as shown Orng color see cut in Comments	O.O.K.	This is an unreported "private" sample cut sq. M.L. & E. Co. (Figure 15)





Figure 14



Figure 15

## ESSAYS—TRIAL COLORS—PROOFS

RN Type	No. Rep't	Description	Turner	Proof	Trial	Commentary
A 1	6	cut sq lined & white paper	p.97	6		rare; all Blk
B 1	1	7 1/4 x 9 5/16" on hvy bond	p.98	1		a B1 was in Siegel sale '69 ORNG
C 9	1	cut sq.	p.99	1		O.O.K.; ORNG
C16	2	cut sq	p.99	2		Rarity-A; ORNG
C20	1	cut sq	p.100	1		O.O.K.; ORNG
C21	1	cut sq	p.100	1		O.O.K.; ORNG
C25	1	cut sq	p.100	1		O.O.K.; ORNG
D 1	2	single impr. wht paper	as D7		Chap.	
			p.101	2	Orng.	A; ORNG
D4	1	sing. impr. wht paper	as D7	1	Chap.	O.O.K.; BUFF
			p.101		BUFF	
F 1	3	sing. impr. wht paper	-		Chap.	A; reported in Smith various papers
					U.S.S. '73 ORNG	
G 1	0	cut sq sing. impr.		?	Chap.	A; Smith reported only one check one cut sq. not seen
G3	1	2 impr on card	p.102	1	ORNG	O.O.K.; ORNG
	1	cut to shape	p.102	1		O.O.K.; RED
H Model	1	cut sq vert	p.102	-		O.O.K.; Model approved in Blk, Orng & Brn
H 5	9	cut sq on card		4	5, Blue, Brn, Grn, Orng, Red	A; Card proofs 4 1/4 x 3 in Brn, Grn, Orng and Red
H 6	2	cut sq	p.103	2		A; in Blk, Orng; an H 6 was in Siegel sale in '70
J type	4	cut sq on India pap.	p.103	4		J-A in Blue; J-B in Red; a J type photo-reduced in Blk; a J type in Brn, perf all around on tissue each O.O.K.
L type	4	cut sq sing. impr. on wht pap.	p.104	1	Chap.	A; Orng., Lemon, Gray
					Lemon orng. Gray	
M 1	2	cut-to-shape & on tissue	p.105	2		A; one Blk was in 'Little' sale of '62- not reported; these are Orng, Blk
N 3	3	India & Wove	p.105	3		A; all Orng.
O 2	1	Sing. impr on Buff Tissue	as on p.106	?	Chap.	O.O.K.; dk Orng.; Blk not reported
			p.106		Blk	
P 5?	2	on hvy bond 7 1/4 x 9 5/16"	p.106	2	1 Brn	A; Chappell reported T/C's in Blue, Brn, Carmine, Grn & Orng. A P5 and R3 were in a Siegel sale in '70
Q 1	3	cut sq. on wove	p.106	2	1 Gray	A; in Red & Orng
R 3	2	cut sq on wove	p.107	2		A; in Blue & Orng
S/2	1	cut sq on wove	p.107	1		A; in Red. No others rep't'd.
T type	2	cut sq on wht paper, hvy Bond	p.108	2	Chap.	A; Blk & Red; a T 4P was in Siegel sale '70; a T4P on wove was in Siegel sale '69
					ORNG	
T 8	-					S. Smith rep't'd T 8 cut sq no details
U 7P	1	cut sq on wove	p.108	1		O.O.K.; Orng. Smith rep't U7, U9 cut sq.
V 4P	1	cut sq on wove	p.109	1	Chap.	A?; a V4P on wove, Orng was in Siegel sale '69; also in '70; a T/C Blue was in Hochman sale at Siegel, 1975
					Blue, dk Blue Brn, Carmine, Grn, Magen-ta, Orng Vermilion	

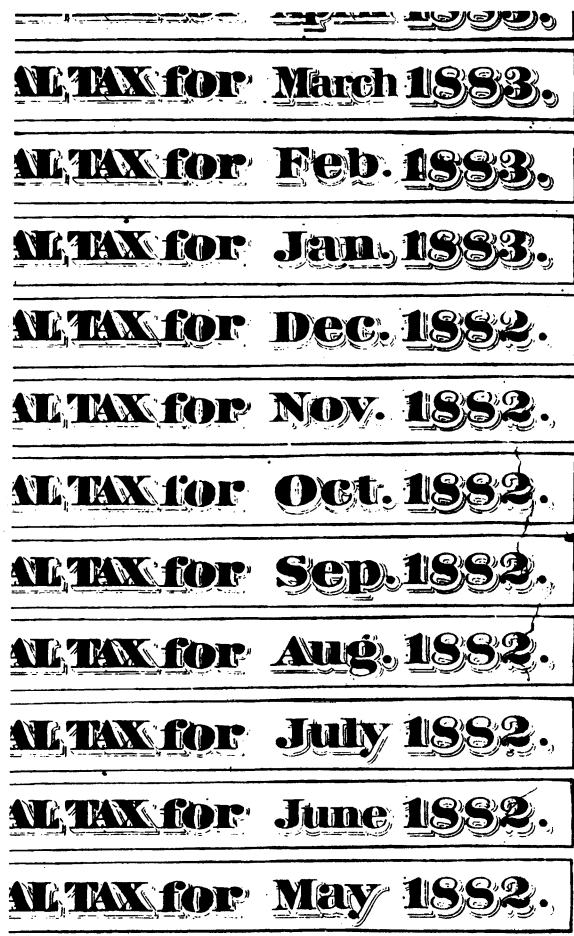
(Continued on page 75)

## Plate Varieties

By Anthony Giacomelli, ARA

For this month's plate variety we turn to one of the large Special Tax Stamps, the Dealer in Malt Liquor of 1882. This is one of the engraved issues done by the Bureau of Engraving and Printing. Its punched condition indicates that it was from the remainders acquired by Deats and Sterling.

The crack illustrated here appears in the coupon grouping. It is probably the longest crack of all the Special Tax Stamps, about three inches long although very light in places. (ed. note: In places it is so light that it does not reproduce in our illustration. ....KT)



The crack begins at the upper ball of the number three in March 1883 and continues down to the left ball then stops. It starts again under the ball and continues down to the right for about 1½ mm.

There is a small crack in the second 8 in the date Feb. 1883. Another segment in Jan. 1883 about 2 mm to the right of the number 3. In this same date there is a small crack in the second number 8.

From the lower small ball of the number 2 in Dec. 1882 there is a small crack leading to the lower part of the adjoining number 8. In the date Nov. 1882 there are several cracks in the second 8 and in the 2.

The strongest portion of the crack is in Oct. 1882 (see arrow). It begins above the center of the number 2 and with various starts and stops continues downward into the 2 of Sep. 1882. Following the period after this date another crack starts and continues downward into and below the 2 of Aug. 1882.

The July date has only a small crack in the number 2, while the June date has a very noticeable crack through the number 2. A final portion of the crack is in the 2 of May 1882.

What exactly caused this crack is hard to say. Maybe a gripper being tightened too much, or possibly the plate being tempered too hard and making it brittle.

## Lincoln Vignettes — A Curious Design U.S. Internal Revenue Stamps

Ed. Note: This item is reprinted from the Lincoln Log, through the courtesy of its Editor, ARA member Lee Adams. Issue and author unknown.

Beginning in 1870 and extending to 1920, there were issued twelve small snuff stamps with several classes and denominations. The 1870 issue, Class of 32¢, with 2 oz. denomination has two varieties, one with 13 stars in a possible Lincoln profile, the other: "U.S. Int. Rev." substituting for the star design. The first was printed on white paper, the second on violet silk paper.



Starting with a small form (1/16" dia.) is a series of concentric outlines or vignettes which seem to form a curious and doubtful Lincoln profile. Critics of the design say it approaches a comic cartoon; the appropriateness is severely questioned.

Another judgment noted the drawings as inferior, lacking craft of light and shadow. A further comment asks how the strange design passed any board of approval and remains a mystery.

These profile lines, or repeated vignettes are thought to have a likeness of Lincoln

which may have been accidental, and one's imagination must be stretched to accept the Lincoln theme. Still, they are Lincoln collectables.

The same snuff design was used for the 1869 and 1871 cigar strips and placed at the ends of these strips, perhaps as a means of completing the overall design. As such, they are stated as "face to left" and "face to right" variations.

Suffice to say, these "face to left" on the snuff stamp and "face to left" and "face to right" at the ends of the cigar strips do not have any parallel in stamp design.

The same tooling appears in the overall tobacco stamp design for the 4 oz., 16¢ class of 1870 and 1871, as well as the tobacco stamp, 16 oz., 5 lb. and 40 lb.

The "face to right" design is quite different from its opposite as the central point is not so imaginative or nebulous but the same final outline seems to be the same.

There does not seem to be any artistic stamp design of worth and is probably unique in all philately. One point is sure: the snuff stamps and cigar strips, as well as tobacco squares are very difficult to find.

Perhaps this is the challenge to collect Tax Pairs with the head of Lincoln.



# More on the IRS Commemorative Issue of 1962

by Joseph S. Einstein, ARA

Some years ago, Joseph R. Kirker, Jr. had an article appear in "The United States Specialist" concerning the first day use of R733 (among other details concerning that stamp). This article was subsequently reprinted in its entirety by LINN's. In Kirker's article, the Bureau of Engraving & Printing was quoted as saying....it is not believed that there were any first day ceremonies." While it is believed to this day that there were no official first day ceremonies, there is here illustrated a sort of first day document.

This is on a type of blank certificate printed by the Goes Printing Co. of Chicago — the photo shows only GOES and a stock number — and has been gold-leaf stamped with the First Day legend. One would be on shaky ground to assume that any person would have purchased 1 only blank and had that 1 only gold stamped. Even in 1962, that would have been quite expensive. A 'run' of 10 would have cost plenty; 25 would be more likely to have been the minimum. Thomas C. Fuerst of Oak Park, IL has looked for an example of R733 first day usage since the reprint appeared in LINN'S and finally found this one. It is a real pleasure to own it and yet — where did the assumed others go? It is believed that they **must** exist somewhere, so this may be considered a plea for the owner or owners of additional examples to let us hear about them.



The North Borneo handbook states that no copy of the 1/2c is known postally used, and with this I have to disagree. I have seen three or four copies sold at auction with a bar cancel which I believe constitutes postal usage. Copies seen with a part double circle cancel are probably revenue cancels of the chartered company. They read Sandakan with date in the center and B.N.B.C. at the bottom. It has not been proved for certain that this is a revenue mark but the odds are in its favor.

I should like to point out that copies seen of the 1/2c & 10c with a bar cancel are definitely not cancelled-to-order as were many other North Borneo stamps, the first being the 50c and \$1 values mentioned above.

If anyone has any questions on the revenue cancels or any that cannot be identified, I should be delighted to receive queries. (Address: 2410 Albatross St., Apt. 1, San Diego, CA 92101)

## The And Revenue Stamps of North Borneo

C. Jackson Selsor, ARA

In reading the article "The Fiscal Stamps of North Borneo," by Mr. Adolph Koepfel in the December, 1973 *The American Revenuer*, I would gather that the Forbin catalogue does not list as revenue stamps the overprinted 1/2c and 10c stamps of 1886, Scott 14 & 18, Gibbons 14 & 15. All stamps of North Borneo were intended for both postage and revenue and the 50c and \$1 values of 1883 were marked Postage & Revenue.

About 1886 the chartered company realized that it was losing money by the avoidance of revenue duties and the two low values overprinted "and Revenue" in two lines were issued. This is well set forth in *The Stamps and Postal History of North Borneo, Part 1 1883-1893* by L. S. Shipman and published by the Sarawak Specialists' Society and reviewed by Gerald Abrams in the December, 1977, *The American Revenuer*.

It is thought that these stamps were overprinted in the office of the *Borneo Herald* newspaper at Sandakan about the middle of 1886. An inverted overprint of the 1/2c is listed by Scott but not mentioned by Gibbons. The writer has a mint copy of the 1/2c with a larger and wrong font V in Revenue.

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# PRECANCELS ON RF21 and RF22

H. B. Beaumont, ARA

In three respects RF20, RF21 and RF22 are the same. All three have the same design (RF5), the same size (19 x 22 mm.) and the same blue color. RF20 is a rotary press coil stamp, precancelled by the Bureau of Engraving & Printing and issued in 1926. RF21 and RF22 were printed on the flat bed press in sheets of 400, four panes of 100. RF21 was issued in 1927 and is perforated 11. RF 22 was issued in 1928 and is perforated 10.

RF20 was used by the large manufacturers who applied the stamp by machines. RF21 and RF22 were used by the small manufacturers and importers who applied the stamps by hand.

Quantities issued are unknown. On RF21 plates 96492 and 96495 have been reported. Probably there were others. Probably the same plates were used for both RF21 and RF22.

The lists below were compiled from several collections. The lists are far from complete. It is hoped that collectors will check their holdings and report to the writer any additional cancels that they may have.

*Unless noted to the contrary all cancels are horizontal and in red.*

The writer thanks the following collectors who have collaborated in preparing the lists: Geo. Aschenbrenner, J.V. Barkley, Henry Feldman, W. F. Scull, Col. L. B. Thompson, and Henry Tolman, II.

## Precancels on RF21

S. S. Adams with date above initials  
S. S. Adams with date below initials  
A. D. / 1927 normal date below initials  
/ 1928 normal date below initials  
/ 1928 inverted with date below initials  
/ 1928 inverted with date above initials

A. P. C. Co.  
A. P. C. Co. Note bar under "P"  
A. P. C. Co. black, square periods  
B. & B. / ?-1-28 black  
/ 1-15-28 black  
/ 6-1-28 black  
/ 10-1-28 black  
/ 12-1-28 black  
/ 12-15-28 black  
/ St. Paul black

C. M. Co. / 8-5-30 inverted violet  
G. P. C. Co. / 1929 normal  
/ 1929 inverted

K P ?? violet, double impression  
Kings Press / May, 1927 normal  
inverted

N. Y. C. C. Co. Normal, date not clear  
inverted, date not clear  
vertical reading up, no date

N. Y. C. C. Co. / 1927 normal  
inverted  
/ 1927 normal, black  
/ 1928 inverted, blue

/ 1928 inverted, date below initials  
/ 1928 normal, black; date above; black "5" at top  
/ 1928 inverted, red; date above; black "5" at top  
/ 1928 vertical, reading up  
/ 1928 vertical, reading down  
/ 1928 normal; HS in violet; "5" below  
/ 1928 inverted; date above; inverted "2" at top  
/ 1928 normal; date above; inverted "14" at top  
/ 1928 inverted, orange; normal red "5" at top  
/ blurred date, carmine with silver outline  
/ inverted, red; across top; normal black "5" at bottom

1928 / N. Y. C. C. Co. inverted  
P. P. C. Co. / 1928 normal  
P. P. C. Co. / 1928 inverted  
R. P. C. Co. vertical reading up  
R. P. C. Co. vertical reading down  
vertical reading down in red

R. P. C. / Co. / DIV. / U. S. P. C. Co.  
S P C Co without periods  
S. P. C. Co. / 1927 normal  
/ 1927 inverted  
/ 1927 inverted, orange

S. P. C. Co. / 1927 normal, black  
inverted, black  
/ 1928 normal, black  
inverted, black  
normal, orange

U. S. P. C. Co. / 1927 normal  
normal but with tall slim letters  
inverted  
normal, violet; large letters  
normal, black  
normal, violet  
/ 1928 normal, violet; tall thin letters

W. P. L. Co. / 11-5-27

W. P. & L. Co. / 9-29 27 red, no period  
except after "Co"  
/ 9-29-27 black, no period  
except after "Co"  
/ 11-5-27 red, ditto  
black, ditto

/ 1-5-28  
/ 2-15-28  
/ 3-10-28  
/ 4-5-28  
/ 5-15-28  
/ 7-25-28  
/ 9-15-28  
/ 10-10-28  
/ 11-15-28  
/ 1-10-29  
/ 3-5-29  
/ 11-9-29

## Cancels on RF22

A. P. C. Co. black  
black, large letters  
B. & B. / 2-1-28 black  
/ 2-11-28 black  
/ 3-15-28 black  
/ 1-15-29 black  
/ 2-15-29 black  
/ 12-15-29 black  
/ St. Paul black

C. M. Co. / 10-2-29 violet  
/ 10-4-29 violet  
G. P. C. Co yellow green between bars  
red between bars  
G. P. C. Co. / 1929 normal, large letters  
Invert, large letters  
Rose  
K. P. Inc. / 1930  
NASCO / P. C. Co. No details  
normal, red  
1929 / N. Y. C. C. Co. normal  
invert  
N. Y. C. C. Co. / date black between bars  
1930 / N. Y. C. C. Co normal  
P. P. C. Co. / 1929  
R. P. C. Co. vertical, reading up  
vertical reading down  
medium thin letters  
SHERMS / ??? purple, diagonal reading  
down  
S. P. C. Co. vertical, reading down  
S. P. Co. small letters "C" missing  
U. S. P. C. Co. No details  
W. P. & L. Co. / 11-15-28 black thin letters  
/ 3-5-29 black, heavy letters  
/ 11-15-29 black  
/ 11-17-29 black  
/ 1-10-29 black  
/ 3-5-29 black  
/ 11-11-28 black  
/ 11-15-28 black  
/ 6-5-29 black  
/ 11-9-27 black  
/ 11-9-30 black

## A Pretty Problem Chapter Two

Tom Priester, ARA

Three cheers to Al Shumsky for reporting a possible new variety of the 30 cent Inland Exchange with wide side margins indicating a part-perforate variety (*January, American Revenuer*).



However, the accompanying photo shows another copy of the 30 cent

*The American Revenuer* May, 1978

Inland Exchange with the same pedigree as Shumsky's: Hard thin paper, December 1862 use, pale early shade, and, even "gigantic" margins, but with a proven past.

This copy was purchased for a buck from a scissors artist who confessed to having made this one himself from a sheet-margin copy that had been perforated off-register toward the imperf margin, thereby supplying an extra-wide opposite margin that just begged to be trimmed.

If offered in an auction as a pictured lot, many would offer a big penny for this specimen, even though described "as is".

Such a fake as the photo'd copy should prove once and for all that any "newly discovered" part perforate variety should **never** be considered genuine unless found in an unsevered, imperforate-between pair, and then only if the perforations are OK'd by an expert.

## FRANCE: COR- RIGENDA & ADDENDA H. Janton, ARA

(Ed note: Our apologies for the errors listed below which appeared in the update here in January and February. Mr. Janton has also provided information on changes and new issues, included herein).

### January, Page 60

VIII Connaissements: Delete #71A to D. These stamps were issued for French Guiana only and should be listed accordingly.

X Dimension: Delete lines beginning "#98..." and "#97..." Insert: #98, 104 and 122 are known with the AT wmk.

### February, Page 18C

Top of page (continuation of XIV Groupage): #26 should read OF, 35. Insert before the Note at bottom:

#### 1977

Same (control tabs as before)

29 OF,45 blue & red

30 4F,50 brown & blue

31 9F,00 red & blue

XVI Permis De Chasse:

1976, #102 should read:

Visa et validation departementale brown

XXII Taxe Piscicole: new issues:

#### 1977

Similar, dated 1977, inscriptions in black

204 bistre (Ordinaire) (A)

205 green (Supplement) (A)

206 rose (Saumons) (A)

207 rose (Petits Adjud...) (C)

208 blue (Permiss...) (C)

209 violet (Adjud...) (C)

#### 1978

Similar, dated 1978, inscriptions in black

210 blue (Ordinaire) (A)

211 yellow (Supplement) (A)

212 violet (Saumons) (A)

213 green (Petits Adjud...) (C)

214 rose (Permiss...) (C)

215 yellow (Adjud...) (C)

#### XIX SPECIALTIES PHARM

Change 4th line date (of discontinuation) from "Jan. 1, 1934" to "Aug. 1, 1934."

### February, Page 18D

XXIV Timbre Fiscal:

#399 appears twice; delete either. #425 should read 500F.00 instead of 200F.00.

It is reported that these values will be issued shortly, in similar format etc to #390-425;

Arbitrary numbers are temporarily assigned:

#### 1978

Same

426 OF,45 rose

427 1F,80 blue

428 36F,00 violet

XXV Transports:

The 1964 issue...delete "Unwmkd"; the issue was wmkd AT as usual.

It is reported that the following new value will be issued shortly; Arbitrary number temporarily assigned:

#### 1978

Same

15 OF,45 violet

Travailleurs Etrangers: Change XXVI to XXVII; The 1963 issue...delete "Unwmkd"; the issue was wmkd AT as usual.

Wagon-Lits:

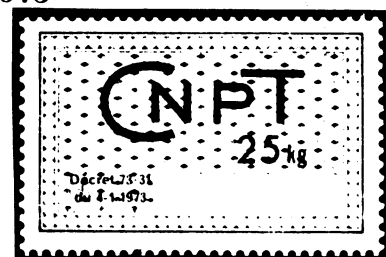
Change XXVII to XXVIII.

Add new category

### XXIX Potato Tax

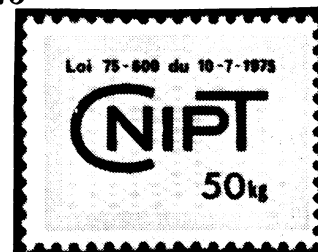
Issued to control trade in potatoes (by rail, road, etc.) The tax is commensurate with the weight. CNPT=Comite Nationale de la Pomme de Terre: decree of 4-1-73. The green stamp was issued for statistical purposes while the blue stamps acknowledged payment of a tax of 5 francs per ton.

#### 1973



CNPT on ornate background, inscriptions in black; 36x22 mm., perf 13 3/4, unwmkd; 25,100, 500 kg, 1 and 5 T (ton) blue & black. Same, w/o value, green & black, inscribed TVZ

#### 1975



Similar, decree of 10-7-1975 Inscribed CNIPT, 23x17 mm., inscriptions in black. 50 kg yellow & black.



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# IT WAS 1958

submitted by Irv Golden, ARA

In response to the query in these pages recently which asked when the US Govt. first allowed revenues to be illustrated in books, catalogs, etc., I dug deep and came up with the following:

Dated Sept. 23, 1958, a bulletin issued by the Treasury Dept., US Secret Service, announced the passage of Public Law 85-921, passed by the 85th Congress and approved by the President on Sept. 2, 1958.

Portions of the law pertaining to revenues are reproduced below.

## ARTICLE IV

### IV. United States and Foreign Revenue Stamps.

(1.) Printed Illustrations of United States Revenue Stamps. — Under the new law, printed illustrations of United States revenue stamps are permitted for the first time under the same conditions and for the same purposes as illustrations of United States postage stamps. Previously, only an illustration of a portion of the border of a revenue stamp was permissible and the illustration was required to be at least four times the size of the portion of the genuine stamp illustrated. As in the case of postage stamps, the illustrations must be in black and white and colored illustrations of United States revenue stamps are not permitted.

(B.) Printed Illustrations of Foreign Revenue Stamps. — Printed illustrations of foreign revenue stamps are permitted on the same conditions and for the same purposes as illustrations of foreign postage stamps. Previously, illustrations of foreign revenue stamps were permitted only if made from defaced plates. Under the new law, colored illustrations, but only of canceled foreign revenue stamps, are also permissible.

## ARTICLE V

### V. Destruction of Plates and Negatives.

Under the new law, the plates and negatives, including glossy prints, of paper money, postage and revenue stamps, bonds and other obligations and securities of the United States and foreign governments, used in printing the illustrations in publications must be destroyed after their final use for the purpose for which they were made.

No prints or enlargements from films or slides of paper money, postage or revenue stamps, bonds, or other obligations are permitted, except black and white prints may be made from such films or slides for the purpose of reproducing illustrations in publications.

(Thank you, Mr. Golden. Next question: When and by what law was the colored reproduction of postage stamps permitted but which STILL indicated that US revenues had to remain in black and white when illustrated?.....Ed.)

## LIQUOR NOTES

Starting with the 1938 issue of bottled in bond liquor strip stamps, the Carlisle issue, and the 1937 red strip stamps and continuing up to about 1957 the Government used a code for the area or district with the sheet number on both the two mentioned as well as the blue export bond stamps. A number as "18 — 000031". Following a listing as I have been able to gather.

4 Calif.	27 Seen - not identified
5 Calif.	32 N.J.
7 Conn.	33 N.J. - N.Y.
9 Fla.	35 N.Y.
11 Hawaii	36 N.Y.
13 Ill.	37 N.Y.
14 Ill.	40 N.Y.
15 Ill.	43 Ohio
16 Iowa	46 Ohio
17 Seen - not identified	49 Penna.
18 Ky.	51 Penna.
19 La.	55 Tenn.
21 MD. - P. R.	60 Va.
22 Mass.	61 Wash.
23 Mich.	63 Wis.
24 Minn.	

Up to 1955 the bonded strips were numbered in red that year the 18— commenced to show up in black. The prefix 18— is for Kentucky. During the fall of 1954 and into 1955 Kentucky evidently ran out of strip stamps and used the strip stamps from at least six other areas. I have only seen these black 18— on Kentucky strips.

Some time during the period around 1955 the numbering on all strips was changed to black without the district prefix and so continued into the no value strips which came out about 1973.

There is an odd item that showed up in 1963-1964. That was the one quart Old Joe Distillery Co. red number on prefix.

If any one can add anything to this please come forward.

## WHY THE FIRST, SECOND AND THIRD BILLS OF EXCHANGE?

G. M. Abrams, ARA

Unaware of the appearance of any explanation heretofore of the use of these triptyches (viz., Ceylon, Mauritius, Argentina, and so weiter) since no explanation appears in either Moens or Forbin, and I don't recall one in Morley (and if I err I stand corrected), I recently came across a most reasonable explanation which may be fact, and may clear up any mystery, if indeed it has been.

The reasoning appeared in a recent edition of the newspaper, *World Coin News*, in its Q & A column, and we trust that WCN will not object to sharing this data with our members.

It seems that the bills of exchange were made out in triplicate, one stamp of the trio attached to each, and usually to the same person or firm on the transfer of money, a bill for payment. The three bills were then sent by three different routes to their destination (for example, one around the Cape, one to Panama, across the isthmus, and one overland as was feasible).

The first one to arrive, since this procedure assured, normally, that at least one did, was the one paid. Those which arrived later were void souvenirs. Thus, those in your possession, whether "First", "Second" or "Third", bearing cancellations, are presumably the ones which arrived first and were paid. Those stamps in your possession which are uncanceled and bear no gum were probably soaked off these souvenirs. Mint copies may exist still attached or separated by design.

Naturally, this theory falls apart if you happen to have a complete triptych of which all are cancelled...or it may not, if some careless clerk simply attached the entire strip of a bill of exchange and shipped it off.

Comments from the members on this subject are welcome. (The paper, *World Coin News*, is often a source of much information, even to revenueurs, and anyone interested in subscribing should write to Russ Rulau, WCN, Iola, Wisc. 54945).

## DANISH — US VIRGIN ISLAND REVENUE LIST

by L. J. Baird, ARA

The original listing of the Danish-US Virgin Island revenue stamps appeared in the March, 1977, issue of *The American Revenuer*. Now a year later the following corrections and additions should be made:

1. There are at least two different types of paper used with R22 through R56. There is an Old Paper characterized as slightly darker, softer, and thicker than the New Paper. Inasmuch as the author has not seen this variety on all values, no attempt will be made to individualize sub-types.

2. Add: After RJV16—

RJV17 R3 15 (Bit) Surcharge C on RJV3

3. Between R23 and R24 perf. 11 of the US Virgin Islands add: R23A R1 50 Bit Sage green

4. The existence of R57 through R67 has not been confirmed or denied. Their existence must be regarded as doubtful.

If you have any information that would help complete this list, please communicate with L. J. Baird, 702 Rockland Ave., Lake Bluff, IL 60044. (After September 1, 1978: Tuscawilla Hills, RFD # 1, Box 168, Charles Town, WV 25414.)

# 20 Cigarettes Class A Varieties

Charles H. Hermann, ARA

The "20 Cigarette" stamps were printed in large quantities, being one of the commonest U.S. stamp, and so it is not surprising that flaws of various kinds can be found on many issues.

First we show two blister-like flaws that were corrected with one or two fine lines replacing the missing heavy lines.

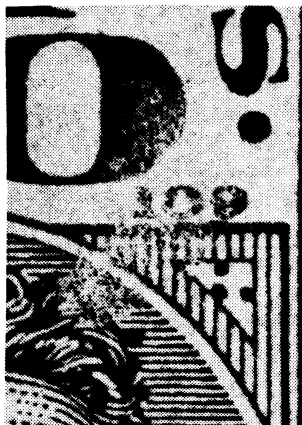


Figure 1



Figure 2

In figure 1, is shown a copy of the Series 109 stamp in which the flaw extends from "109" into Clinton's hair. The "0" of "20" is also weakened.

In figure 2 is shown a copy of the Series 120 stamp which shows a flaw which extends from near Clinton's right eye, across his cheek to below the ear.

(Convention Notes continued from front page)

tion site. Most rooms are now booked for Friday night though at this time they still have space on Saturday. For persons driving to Lincoln, there are adequate motels within two miles. Transportation can be arranged for persons who are flying to Lincoln.

Both the East Union (cafeteria) and Nebraska Center (dining room) have food service. Tentative plans are for an awards luncheon Saturday noon at the Union.

A Revenue supper Saturday night at an off-campus location where those so inclined can enjoy a drink with their meal is planned. Again LINPEX will make transportation available.

Since there is no *The American Revenuer* printed during July and August, anyone even vaguely planning to attend should write Ken Pruess (1441 Urbana Ln, Lincoln, NE 68505). A personal mailing will be made to those persons in late August or early September.

Likewise, Ken is the person to contact for lodging or transportation needs. He will also be happy to receive exhibit entries and requests from dealers for bourse tables... from dealers for bourse tables.

**Why attend?**

As revenue collectors there are several reasons for visiting this show. There will be many revenue exhibits — can any other show promise that. There will be dealers with revenues and dealers specializing in revenues — try buying revenues at most any ordinary bourse. There will be other revenue collectors there willing and eager to visit and swap revenues — for once a revcauer is not a wallflower.

...KT

*The American Revenuer* May, 1978



Figure 3

Figure 4

Figures 3 and 4 show fine double prints on Series 104 and 110 stamps.

Frank Newton, Jr. kindly prepared the photographs.

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AND  
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## SECRETARY'S REPORT

Bruce Miller, Secretary

1010 So. Fifth Ave., Arcadia, CA 91006

### NEW MEMBERS

- 2768 BILEK, Richard M., 1515 S. Highland Ave, Arlington Heights, IL 60005, by G. M. Abrams. State trout, soft drink, postal savings, motor vehicle, locals, misc. cinderellas (auto, marine life, sports, etc.).
- 2769 BRETON, Joseph P., 207 Malts Ave, West Islip, NY 11795, by Secretary. US mint.
- 2764 CAMPBELL, I. C. G., RR Box 200GG, Weeping Water, NE 68463, by Paul Syster. All phil. material of Turkey and Central Europe, esp. 19thC.
- 2770 GELMAN, Daniel S., 8174 Cachuma Circle, Buena Park, CA 90620, by Peggy Howard. Dealer, The Revenue Company, everything.
- CM2766 GRAHAM, Otis M., Jr., 6 Partridge Rd, Portland, ME 04102, by Secretary. Mainly Mexico, also US and Canada (starting revs).
- CM2771 HEMSTED, Richard S., 4408 W. 91st St, Shawnee Mission, KS 66207, by G. M. Abrams. US and state revs.
- 2775 HOLDER, Franklin P., III, PO Box 646, Eastman, GA 31023, by Secretary. Genl US revs, ducks.
- 2772 LANGSTON, Dr Dewey F., 1500 W. 17th Lane, Portales, NM 88130, by G. M. Abrams. Topical, Sports and Olympics.
- 2765 LEWCZAK, Thomas, 537 Grove St, Irvington, NJ 07111, by G. M. Abrams. Revs of US, Canada, Poland, Channel Islands and Isle of Man; Swiss military.
- 2767 MAAS, Henri, Chateau la Bodiniere, 49800 Trelaze, France, by Dr Norbert Backmund. All revs, esp. France, GB, Br. cols, Cuba; WWI regimental stamps.
- 2777 NELSON, David V., PO Box 10247, Bainbridge Island, WA 98110, by G. M. Abrams. Playing cards, printed dateds, etc (collector/dealer).
- 2773 RICCO, Edward, 1458 N. Miller Ave, Los Angeles, CA 90063, by Peggy Howard.
- 2776 SMITH, Adelbert G., Language Centre, Nagoya Univ., Furo-cho, Chikusa-ku, Nagoya 464, Japan, by G. M. Abrams. Thailand, may expand.
- 2763 VARNER, John S., Jr., 6204 Norland, Houston, TX 77022, by Secretary. Foreign revs and taxpads, customs seals, US revs incl states, exh. and charity seals, M&M, locals, cut squares.
- 2774 WHEELLOCK, George E., 4134 E. Linden, Tucson, AZ 85712, by G. M. Abrams. "Just starting" revs and cinderellas.
- Highest membership number on this report is 2777.

### REINSTATED

- 930 Esbjorn Janson
- 2152 Thomas F. O'Connell, 10 Lee Court, New Rochelle, NY 10805
- 2131 Donald C. Roesser

### ADDRESS CHANGES

- Donald R. Alexander, 5 Valley View, Rt 5, Norman, OK 73069
- Roger E. Allen, Bank of London & S. A., Ltd, PO Box 91, Managua, Nicaragua
- Robert E. Ames, 6818 Woodlawn Ave NE, Seattle, WA 98115
- Tadas Edelis, 890 Leigh Ave, San Jose, CA 95128
- Wallace F. Jolliff, 1517 Grackle Way, Sunnyvale, CA 94087
- Mike Kornhauser, 27855 Knickerbocker Rd, Bay Village, OH 44140
- Thomas M. Lampkins, PO Box 350, Whitehall, NY 12887
- Lawrence W. Popowski, PO Box 16104, Philadelphia, PA 19114
- William A. Shevlin, MD, 8756 Antonio Ave, Manassas, VA 22110
- Dr Chien Li Tsai, PO Box 382, Waco, TX 76701

### MEMBERSHIP STATUS

Previous membership total	1382
New members	15
Reinstated	3
Current membership total	1400

### DONATIONS

Martin Erlar	\$82.00
Duane F. Zinkel	\$220.70

## Circuit Notes

G.M. Abrams, Sales Mgr.

3840 Lealma, Claremont, CA 91711

About time for an update on the circuit picture. We apologize to those of you who have requested circuits of specific nature and who have not received any (or few and far between). This situation is caused ONLY by the paucity of material reaching this Department.

All who have requested circuits have been entered into the roster, but letters of request have not been acknowledged unless an SSAE was enclosed (there's a clue for you).

As material is received (since we cannot send out what isn't), it will be shipped. "Salesbooks sold" are dropped from this listing, since many have submitted their own books. However, salesbooks are still available here if needed, in accordance with the instructions in the Yearbook.

The statistics as of April 1:

Books entered for circuits	624
Circuits initiated	447
Circuits completed	419
Still out	28
Books returned to owners	577
(Their total sales \$34,166.80)	

Books remaining in circuits ..... 47  
We hope to report more often in the future.

## Voices from the Past

submitted by H. H. Wenck, ARA

(Continued from last month)

Mr. Pierce gave the Byam Carleton Match Company such a rub in the manufacturing of block or card matches that they reduced their price to twenty-eight cents per gross. Mr. Pierce then reduced his price to twenty-five cents per gross of seventy-two matches in one bunch.

This was the commencement of a law suit brought by the Byam Carleton Match Co. against H. E. Pierce in 1850, for infringement on the Phillips patent, dated in 1836 and owned by them.

The Byam Carleton Match Co. had a suit with the Hassett Match Co., of New York City, about the same time, and some sixty thousand dollars was spent by both parties over this suit. The question being raised as to whether antimony was mineral or metal.

The Phillips patent called for any mineral substance, and the Hayatt Match Co. used antimony. Mr. Pierce engaged the Hon. George B. Davis to defend him and the suit was finally compromised.

Shortly after Mr. Pierce drifted to Springfield, N. Y., near Otsego Lake, and started a match factory at this place which he ran until 1855, when he started for Detroit, Michigan, and there formed a match company called I. D. Hibbard & Co., this party investing about four thousand dollars in cash. (I think D. M. Richardson was interested in this firm.)

Leaving the plant at Detroit in charge of a superintendent, Mr. Pierce returned to Charlemont, Massachusetts, to clear up his old affairs, and was gone some three months. During his absence, the superintendent in charge of the Detroit factory had made a lot of worthless matches for which there was no sale, and the company, disgusted with the turn affairs had taken, bought out Mr. Pierce's interest, and failed within six months after they started, sinking over ten thousand dollars in the business, so that poor Pierce only received some years after, fifty per cent on the amount due him from the defunct firm.

The plant was afterwards started up by D. M. Richardson and became the Richardson Match Company, one of the largest concerns in the West.

In 1867 H. E. Pierce induced Messrs. Parsons, Rowley and Wells, of Chicago, Illinois, to enter into the match business, and started the Pierce Match Company.

It was not incorporated, and no officers existed. Pierce furnished the machinery and the others supplied the cash.

The building was situated on the "Sands," a new-made ground from the washings of the lake; fifty hands were employed about the building, and for a while a large trade was done principally with the cities of St. Louis, St. Paul, Pittsburgh, Columbus, Cincinnati, and San Francisco.

Pierce designed the stamp, thinking the volcano the most fitting emblem of his trade, and little thought at the time that the stamp would demand as much cash today as he received for the first machine for cutting straw board, invented by him, and which sold for fifteen dollars in the year 1852.

Competition was too great in Chicago for three match concerns to exist, hence, the Garden City Match (Griggs & Goodwill) and a branch concern of William Gates, of Frankfort, New York, prevented the Pierce Company from making the fortune they started out to make, so in April 1867, a council of various match manufacturers was called to meet in Chicago and stiffen up prices. There responded to the call, the Pierce Match Company, William Gates, D. M. Richardson, Griggs & Goodwill, and representatives from St. Louis, Baltimore and other points.

(To be continued)



# REVENUE MART

Buy, sell and exchange. 5 cents per word minimum 20 words. Name and address will count for 5 words. Send all copy and remittance to: Adv. Mgr.: 11760 Cordilleras Ave., Sunnyvale, CA 94087.

BUY AT the maximum Great Britain postage stamps fiscally used especially high values, Castles, Machin old and redrawn Lst. 1 values, the newest 1.25 Lst. G. B. Massa, Casella Postale 473, 16100 Genova-Centro, Italy 307

WANTED: city, state and federal motor vehicle registration and inspection stamps. Dr. Edward H. Miles, 888-8th Ave., New York, N.Y. 10019. 305

RUSSIAN REVENUES, fiscal documentaries, vignettes, all labels and dues (fraternal, exhibition, union, co-op, air fleet, commemorative, etc.), and cinderellas wanted. All periods and corollaries. Will purchase or exchange. Martin Cerini, 37 Wyoming Drive, Hunt. Sta., NY 11746 306

LEADING REVENUE STAMP DEALER in U.K. urgently require complete run of the AMERICAN REVENUE magazine from no. 1 to all issues for 1960 inclusive. Also require issues for 1968. Please state price, we will pay mailing costs. Clutterbuck, 13 Sandhill, Newcastle on Tyne, England. 307

LOCALS WANTED by private collector. Locals used in Morocco during early 1900's. All items have town of Mogador engraved on labels. Any and all items wanted—mint, used, on cover. Sanford W. Fields, P.O. Box 82863, San Diego, Cal. 92138. 305

COUNTERFEIT AND FACSIMILE tax paid stamps wanted. Not cinderellas, but those used to defraud the government of taxes on the consumer. Michael Zinman, Box 104, Ardsley, N.Y. 10502. 306

WANTED regular suppliers of postage stamps fiscally used, pay the highest prices, any country, worldwide. G. B. Massa, Casella Postale 473, 16100 Genova-Centro, Italy. 307

REVENUES WANTED. USIR, State, Tax Paid, World. Stocks, Accumulations, Collections and better singles. Send insured with invoice or inventory for offer. McGuire, Box 7152, New Haven, Ct. 06519. 306

LUNDY WANTED by private collector. Locals used in Lundy that are not the normal items found and wanted. Specifically need Red Cross overprints, early tram tickets and essays. Sanford W. Fields, P.O. Box 82863, San Diego, Ca. 92138. 305

PAPER AMERICANA. Checks, Documents, other revenue stamp items. Catalog \$1.00. Stock certificates List \$1.00. Also buying any old paper items. Yesterday's Paper, Box 294-AR, Naperville, IL 60540. 310

WANTED State Game, Fish and Hunting Stamps. Will buy or trade. Jack Hall, Rt. 1, Box 340, Radford, Va. 24141. 309

WILL PAY 1c for any U. S. cut square or U. S. Revenues sent! Any condition O. K.! No limit! Multiples O. K. Send stamps for immediate payment today to: Lou Capozzi, 3265 4th Street, Oceanside, N. Y. 11572. 305

FOREIGN REVENUES Old Album collection from Germany ninety percent before 1910. Over 4,000 with at least 3,000 different (270 Swiss, 260 Canada, 190 Austria, 100 Ceylon etc.) Price \$700.00. D. Maynard, 865 Highlands Circle, Los Altos, Ca. 94022. 305

WANTED. Bills of exchange on Wells, Fargo & Co. and others of California and Nevada and cancelled bank checks pre-1890. I have to trade 1st, 2nd and 3rd issues, some M&M & Narcs. Geo. Story, Sr., 1920 NW 12th Oklahoma City, OK 73106. 306

WANTED. U.S. and Foreign postage stamps fiscally used or with colored cancels. Highest prices paid. J. Swan, 863 East Washington, Pasadena, CA. 91104. 315

WE PAY ½ cent each for Scott listed U.S. Revenues. Cut or punch cancels O.K. Domzall, 904 Wright, #4B, Richmond, CA 94804. 305

WANTED TO BUY: Battleship imperforate pairs and blocks — all Revenue Plate nos., margin markings and guide line corners and plain corners. Bernard Glennon, 5220 So. Glennon Dr., Whittier, Ca. 90601. 305

CANADIAN REVENUES+TAX-PAIDS—Collections, accumulations and better singles bought in any quantity. Top prices paid. Erling van Dam, Box 205, Bridgenorth, Ontario, Canada KOL 1H0. 313

14 PAGE Illustrated Canada revenue pricelist, 25 cents. 100 different Canadian revenues \$12.50, 200 different - \$42.50. Erling van Dam, Box 205, Bridgenorth, Ontario, Canada KOL 1H0. 313

HAVE M&M's, officials, other B-O-B Need M+M's, R223, RN's, RX2, RY4, RJA's, Q11, OX's, proofs, Telegraphs, U400-419 entires, etc. Will buy or trade. H. R. Art, 511 Franklin Ct., Ashland, Kentucky 41101. 305

CANADIAN REVENUES. Federal and Provincial collections, accumulations and singles. Buy, sell and/or trade. G. Pollak, 1236F Los Angeles Ave., Simi Valley, CA 93065. 311

WORLDWIDE REVENUES. Latest Illustrated "ReveNews" bulletin crammed with worldwide revenue offers - 25 cents. World-wide revenues bought. Erling van Dam, Box 205, Bridgenorth, Ontario, Canada KOL 1H0. 313

W 2P	1	sing impr hvy bond	p.109	1	A; a vert combination of P5P, W2P in Orng on soft wove in Siegel sale '69; who has it? also, same sale, a W2P Orng on soft wove
Wd	2	sing impr. on wove	p.110	2	A; One in Brn w/ gray; other Red w/mixed color lines
Essay	2	on wove	p.110/11	230	A; very scarce
Essay	10)	on card	p.113	232	B; 3 Blue, 1 ea Grn, Slate, Brn, Viol-Blk
	6)	on wove		233	B; Brn, Gray (2), Orng (2) and Red
	)				
Essay	2	impr on wove paper	114	234	1 cut sq; 1 cut-to-shape both Red
X 1/4	9	on card, wove and yellow surfaced paper	115	9	all 1¢ values in lite gray-grn on card, Grn on laid, Grn & Orng on surf. col. paper
X 7P	1	on wht paper	115	1	A; all Orng. Chappell listed Orng & Dk. Orng as trials
	1	on Manila		1	
	1	on Tissue		1	
	1	sing. impr. on gray glazed paper, 3/4x1 1/4"		1	O.O.K., Orng
	1	horiz pair on thin Buff paper, apx 6 1/4x3 1/2"			O.O.K. Orng
X type	10	on hvy buff, Manila, glazed Wht paper and tissues	115 footnote	10	These are most likely trial impressions by some of the many contract printers and are not very high in price. Noted is one 3-impr. on hvy buff--2 impr. horiz one above other with a 3rd impr at rt. angle to the 2 horiz and tying them together!

This report is, of course, incomplete and notes that several examples were in various Siegel Sales but have never been reported here as being in any collection. However enough has been reported to lead to the conclusion that the Proof and Essay section of the RN group is the most elusive and expensive of all. Trial colors are even scarcer, in some cases, and are a source of considerable queries—mainly, where have they all gone? and did they ever exist? Also, reports by Sam Smith are incomplete as to colors and paper or card. One more listing must be added here, as we did not know where to put it.

Essay	?	The Nat'l Banknote Co		A; Red, Orng, Red & Blue on paper, Grn, Orng and Yellow on Card
	7	Specimens shown on reported as cut sq. -- 3 on India, 3 on card and 1 Type Bc on wove	p.97	
				the Bc in Red & Gray is on wove paper

Conclusion



**Hallmark Philatelics**  
**P.O. Box 29674**  
**Richmond, VA 23229**  
(George M. Ganak, ARA)  
**A Spring Cleaning Auction**



**Auction #5**

"Application and Affidavit for shipment into Insurrectionary States and Districts." Documents and Pieces comprise this unusual lot of Civil War Era documents. These documents are of historic value and probably were used to prevent contraband from being shipped to the Confederate States. Various USIR stamps with some interesting Cancellations.

**LOT #**

1. As described above with some miscellaneous checks etc., . . . . . Suggested Bid \$75.00
2. US Wine Stamps, An Accumulation of several hundred, blocks of four, position pairs etc., catalogs over \$400.00 . . . . . Bid Range \$125-150
3. R-3 with large paper fold through center. . . . . SB \$10.00
4. Blocks of Four, R-33, R-34, R-36, R-37, R-44, R-46 and R-68. Fine condition or better . . . . . Catalogs \$25.00
5. RE 53 50 copies, some perf cancels, . . . . . Catalogs \$50.00
6. R-154 Margin strip of three with Impt & plate No. . . . . Catalogs \$9.00
7. R-676 MINT, NH, very fine Condition BLOCK OF FOUR upper left corner. Catalogs \$10.00 per stamp . . . . . Bid Range \$25-30.00
8. R-677 MINT, NH, very fine Condition BLOCK OF FOUR. Catalogs \$20.00 per stamp . . . . . Bid Range \$30-40
9. An assortment of Officially Sealed stamps to include OX-3, perf 12 (\$30. Catalog!) about 50. . . . . Suggested Bid \$30.00
10. Worldwide Revenue Lot! Strong 19th Century Cape of Good Hope to High Pound Values. Egyptian, Western Australia several overprints, MINT Kenya, many more. Forbin over \$200.00 . . . . . Bid Range \$75-90.
11. US LOCALS: Hussey Stamps Made by Thomas Wood, mostly reprints, some do appear to be GENUINE, Several hundred, from Brainard Boutons Dispatch, Boyd's City, American Express, American Letter Mail Co., TOO MANY MORE TO MENTION HERE. Mostly imperf blocks of four and strips. Appears to be a reference collection. AS is. . . . . Best Bid over \$100.00
12. Indian Match Covers. over 2500 assorted . . . . . Bid Range \$30-40
13. Christmas Seals. Whole sheets, complete between the years of 1926 through 1943. Over \$200.00 Scotts . . . . . Bid Range \$50-60
14. An assortment of half sheets (20 mint stamps per 1/2 sheet) of the THIRD ANNUAL EXHIBITION BROOKLYN NY. About 10 whole sheets various colors. . . . . OPEN BID

USUAL ARA Auction rules. Closing Date: 28 June, 1978

**WANTED: R-26 5¢ Foreign Exchange, seeking large quantities will pay top dollar for quality.**