

# The American Revenuer

## IN THIS ISSUE:

Petroleum Co. Cancels on First Issues .....	2
The 1308 Hyderabad Hindis .....	8
RN-Update .....	10
Re-entries on the 2¢ Battleship .....	11
The Tagliabue Hydrometer Patent .....	12
Shoes .....	13

Gordon McKay held many of the patents important to modern shoe manufacturing. He licensed the use of his machines and required the use of royalty stamps such as this one. For the story, see page 13, inside.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

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# THE AMERICAN REVENUER

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## The Editor Notes . . .

...that by far our most important concern as a society at this moment is our upcoming convention to be held in Milwaukee March 2, 3 and 4, 1984. We all realize that this follows the 1983 convention quite closely but as always, the ARA conventions are well worth attending. Due to a combined November-December issue and an early entry deadline I was not able to print the prospectus for this convention show. What follows is the most up to the minute information I have about the show.

### MILCOPEX--1984 ARA Convention

The 1984 ARA Convention will be hosted by the Milwaukee Philatelic Society and will take place at its annual MILCOPEX. This show is held at MECCA (the site of STaMpsHOW 82), Fourth and Kilbourn, Milwaukee, Wisconsin. The show hotel is the Marc Plaza, two blocks south at 509 W. Wisconsin Avenue (write for room information).

The exhibition will be over 2000 pages of material, with considerable revenue material being shown. There will be 54 dealers including Larry Joseph, Whittier Philatelic (Eric Jackson), Michael Aldrich, Herbert Portnoy, Chickasaw Collectibles (Jerry Palazolo), Revenue Specialist (Hugh Carson & Joel Rind), National Wildlife Galleries (David Boshart, Sr.) and The Revenue Rhoades (Dan Rhoades). Many of the other dealers will also have more revenue stamps than usual with them.

On Saturday, March 3 at 2 PM there will be a revenue meeting at which the normal wide variety of subjects will be discussed. There will be additional revenue speakers at other times including Joseph S. Einstein who will talk on "How Lack of Information Stymies Collectors."

This is an APS World Series Philately Show. Qualified judges have been selected including some with a knowledge of revenue material and others who have been known to treat revenue material fairly in competition.

For additional information about the show write to the Milwaukee Philatelic Society, Box 1690, Milwaukee, WI 53201 or if you have specific revenue questions write to Dan Rhoades who is listed in the 1982 Directory.

I hope to see a lot of familiar faces there and hope to meet many more of you for the first time. Come to Milwaukee and enjoy the good times at an ARA convention and the good beer and German food that Milwaukee has to offer.

## Notice From the Sales Department

After many years of handling the Auctions and the Salesbooks for the ARA, I find it necessary to curtail my involvement in these activities. With the objective of winding up the sales circuits by the end of this year, **no additional Sales Books will be accepted after March 1st.**

The salesbooks now on hand and those to be made up from the Gerry Abrams collection and from some of my own duplicate material, will continue to be circulated as long as practical.

Although it is possible that someone else will be found to take over the circuits, it is doubtful that they can, or should be, continued in the present form or manner. More probably, a co-ordination effort will be set up to allow members to send out and receive equivalent offerings, on a direct basis, between members.

Anyone wishing to volunteer to set up such an effort, or to continue the sales circuits, is encouraged to contact the ARA President, Lou Alfano. □

Donald L. Duston  
Sales Manager  
January 6, 1984

...that time always has a way of closing in on us faster than we realize. This June will again be time for our biennial elections. Those positions that will be filled include the offices of President, Vice President, Secretary, Treasurer, and three Representatives (those being Bleckween, Trettin and Jackson). Now is the time to begin to plan for elections. Papers for any position are available from Secretary Miller and require the signature of ten members in good standing. In addition, the Board of Directors is to nominate a slate of candidates. Please speak up now if you wish to serve your society in any of these positions.

...that credit must be extended to my Associate Editor Richard Riley for calling the article "Shoes" to my attention and providing a copy. To Dick's knowledge this is the only article of any consequence about License & Royalty stamps.

...that for you potential authors: The ARA Board has approved the payment of modest honoraria based on article length and author supplied photographs. Should anyone hesitate to write because of postage, photographic or typing expense, please don't. We can at least have you covered. It is in a certain sense, a way of balancing our contributions to the Society--either in money or in kind.

# Petroleum Company Cancellations on Civil War Revenues

By Jay L. Miller, ARA

## Introduction

The following is an update to an identically titled article which appeared in the November-December, 1982, issue of *The American Revenuer*. Since that time with the help of several fellow collectors, I have been able to identify almost one hundred new petroleum company cancels. For their efforts, sincere thanks go to Coleman Leifer; Frank Newton, Jr.; David Atwater, Jr.; Wayne Lindquist and Don Duston.

I would appreciate it if those having petroleum company cancels not included in this list or in my prior list would send clear photocopies of these cancels, or the actual stamps, to me at the following address: Jay Miller, P.O. Box 42084, Houston, TX 77042. Any stamps sent will be promptly returned after the cancel has been drawn up.

## Petroleum Companies of Venango County, Pennsylvania

As soon as the news of "Colonel" Drake's discovery of oil at Titusville, PA was received, a rush to this Northwestern Pennsylvania region began. Men with vision traveled to the Oil Creek Valley (See Map), beginning a program of land leasing and purchase.

Drake's well was located on flat land near Oil Creek. The Oil Creek Valley at this time was populated by a small colony of Germans and Scotch-Irish who resided on the forty-three farms that jigsawed the valley. From Titusville this narrow valley extended south about sixteen miles to the Allegheny River, flanked along the way by steep hills rising several hundred feet above its floor.

Those prospectors who arrived early tried to acquire drilling sites adjacent to the few known petroleum springs or points on Oil Creek where oil flotations has been observed. Those who arrived later were forced to simply locate in the general area of the Oil Creek Valley. Areas any distance from the Oil Creek Valley were, for several years, largely ignored. In fact, until 1864, almost five years after Drake's discovery, this narrow valley was the United States' major crude oil producing territory.

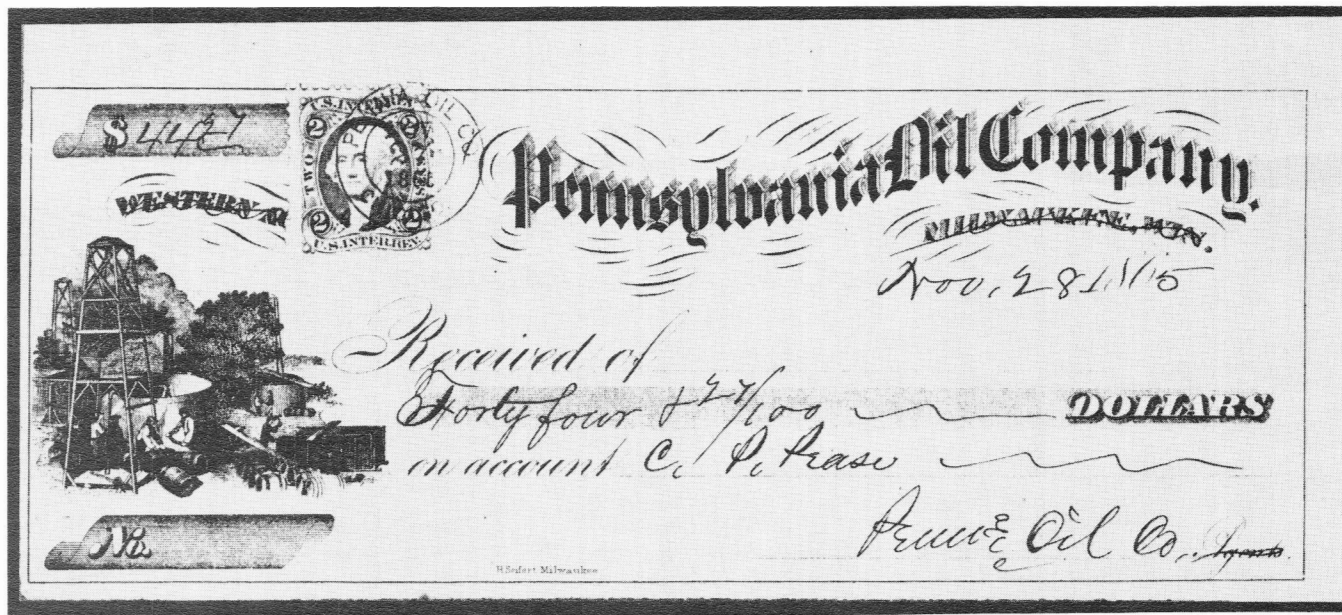
The 1864 crude oil discovery along Cherry Run marked the first departure from the flatlands of the Oil Creek Valley. A new wave of activity had begun. The excitement generated by the discovery of oil at Cherry Run was soon overshadowed by new oil discoveries along the heavily wooded acreage bordering Pithole Creek. Late in 1865 further discoveries were made on the hilly terrain of the Pioneer and Bennehoff Runs. It was not until 1869 that the tide of exploration moved southwestward out of Venango County into the neighboring Clarion, Armstrong and Butler Counties, a region later to become known as the Lower Oil Region.

Given this short history of the Upper Oil Region of Western Pennsylvania, one would expect that the majority of cancels from exploration/production companies found on Civil War revenues would be those from companies which operated in Venango County. This is in fact the case. A glance down the list of the cancels included herein shows companies named after geographic points within the county (see C-7, E-3, W-2), leased farms in the area (see S-9), or producers who explored in the region. Within the group of cancels shown are two interesting examples of the later type.

The first is the Densmore Oil Company (see D-3) which bears the name of Amos Densmore, its founder. Densmore was a pioneer producer in the Oil Creek Valley region. However, his real fame came in the summer of 1865 when he mounted two 40-45 barrel wooden tanks atop an Atlantic and Great Western railroad flatcar bound for New York. The tanks did not leak thus confirming the success of the experiment. Densmore had become the developer of what became the first widely used type of railroad tank car.

A second interesting company is the Sherman Oil Company (see S-6). In 1862, J. W. Sherman of Cleveland arrived in the oil region long on enthusiasm but short on money. He obtained a lease on the Foster Farm on Oil Creek and began drilling operations. However, he was soon forced to shut down due to a lack of funds. Sherman traded one-sixteenth of his lease for an old horse which, as old horses often do, soon died. He then traded another one-sixteenth of his lease for a small second hand steam engine to power his drill. Upon trading another





one-sixteenth share for a shotgun and \$80.00 to buy coal for his engine he began drilling again. On the verge of running out of one-sixteenth shares, Sherman struck oil, lots of oil. The find became known as the fabulous Sherman well, a well whose yield was estimated to be worth about \$1.7 million.

### Petroleum Company Listing



A-3

Jan'y 4/62  
R. Hartman  
Bay State Oil Co.

B-5

B.F.O.C.O. J. R. W. secy  
Mch 8/1865 5/27/65

B-6

B-7



B-8

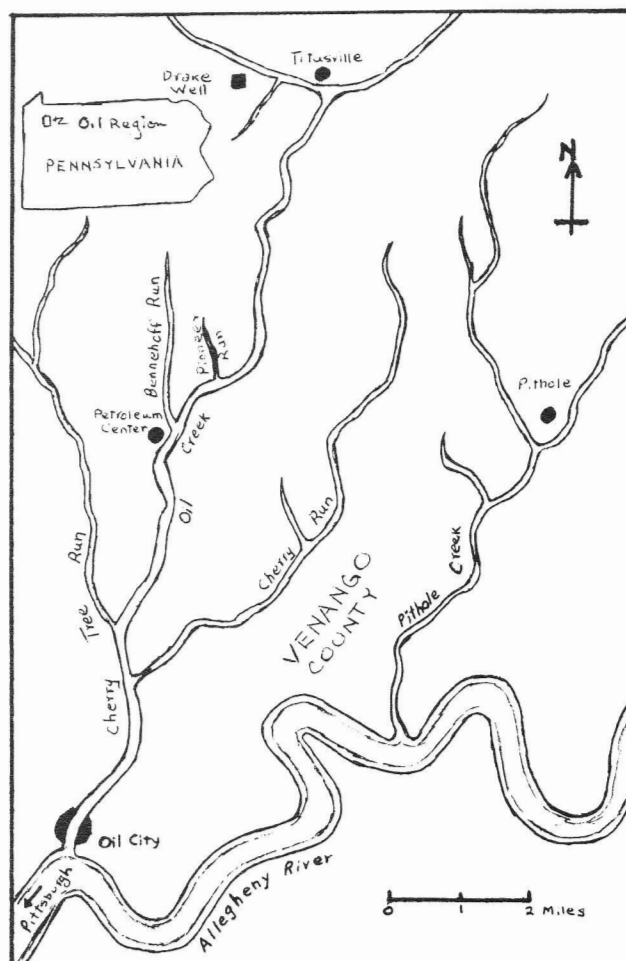
J. H. B.  
June 3/64

B-9



C-3

- A-3: Amber Petroleum Co.
- B-5: Bay State Oil Co.
- B-6: Beaty Farm Oil Co.
- B-7: Bennyhoof Petroleum Co.
- B-8: Bienville Oil Works
- B-9: Briggs Oil Co.
- C-3: Caldwell Oil Co.



### UPPER OIL REGION

PETROLEUM COMPANY CANCELLATIONS ON CIVIL WAR REVENUES



C-4



C-5

*C. O. Co.*  
*Dec 30/64*

C-6

*L.C.P.*

*Feb 28*

*1865*

C-7



C-8

*Cont Oil Co*  
*June 5/65*

C-9

*Continental Oil Co*  
*June 21st 1865*

C-10

*C O Co*  
*May 4/65*

C-10-1

*C Oil Co*  
*June 17/65*

C-10-2



D-1-2



D-2



D-3



D-4

*E.O.C.P. Co.*

E-3



E-4

*JHE*  
*Nov 14*  
*1865*

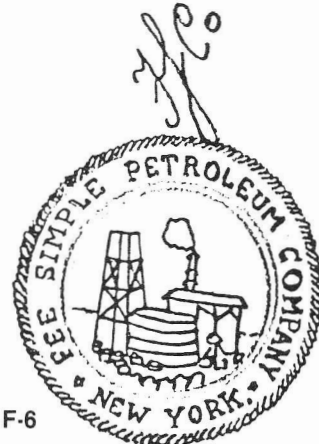
E-5

*5/3/65*  
*CCW*  
*Sec*

E-6



F-5



F-6



F-7

*J. P. & R. Co.*  
*May 19/66.*

F-8

*GOC*  
*9/26*  
*64*

G-2

- C-4: Cameron Petroleum Co.
- C-5: Central Petroleum Co.
- C-6: Champion Oil Co.
- C-7: Cherry Run & Allegheny Oil Co.
- C-8: Consolidated Petroleum Oil Co.
- C-9: Continental Oil Co. (?) This is not the Continental Oil Co. that later changed its name to Conoco. That was formed later.
- C-10: Curtin Oil Co.
- D-1: Downer Kerosene Oil Co.
- D-2: Dalzell Petroleum Co.
- D-3: Densmore Oil Co.
- D-4: Duck Creek Petroleum Co.
- E-3: East Oil Creek Petroleum Co.
- E-4: Elliot Oil Co.
- E-5: Ellsworth Oil Well Association of Pithole Creek
- E-6: Eureka Oil Co.
- F-5: Fayette & Greene Oil Co.
- F-6: Fee Simple Petroleum Co.
- F-7: Fowler Farms Petroleum & Mining Co.
- F-8: Fuller Petroleum & Refining Co.
- G-2: Gilfillan Oil Co. of Pennsylvania





G-3



G-4



G-5



G-6



H-1-1



H-3-1



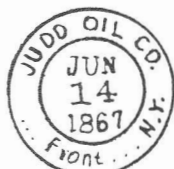
H-4



H-5



J-1



J-2

*DN*  
*2/8/66*

K-1

*Lancaster*  
*Oil Company*  
*Sept 10 1864*

L-2

*LPC* *Feb*  
*28*  
*1868*

L-3



L-4



M-2-1



M-2-2

*S. S. M. Say*  
*Jun 21. 64*

M-2-3



M-3



M-3-1



M-4

*M C P & M. Co*  
*Aug 28/65*

M-5



M-6



M-7



M-8

- G-3: Granite State Oil Co.
- G-4: Great Basin Oil Co.
- G-5: Great National Petroleum Co.
- G-6: Green Hill Oil Co.
- H-1: Heydrick Bros. Oil Co.
- H-3: Home Petroleum Co.
- H-4: Highgate Petroleum Co.
- H-5: Hoge Island Lub. Oil Co.
- J-1: Jersey Well Oil Co.
- J-2: Judd Oil Co.
- K-1: Karthaus & Salt Lick Oil Co.
- L-2: Lancaster Oil Co.
- L-3: Longwell Petroleum Co.
- L-4: Lucesco Oil Co.
- M-2: Maple Farm Oil Co.
- M-3: McElheny Oil Co.
- M-4: McKinley Oil Creek Petroleum Co.
- M-5: Mammoth Cave Petroleum & Mining Co.
- M-6: Maple Grove Petroleum Co.
- M-7: Marietta Petroleum Oil Co. of Ohio
- M-8: Mingo Oil Co.

PETROLEUM COMPANY CANCELLATIONS ON CIVIL WAR REVENUES

*AA*  
*Sept*  
*28/65*

M-9



M-10



N-4



N-4-1



N-5



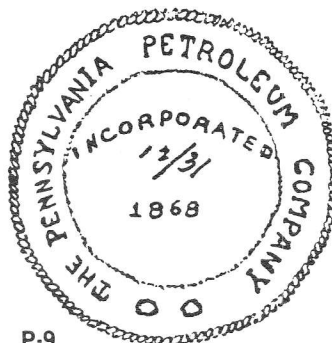
N-6



N-7



P-6-1



P-9



P-10



P-11



P-12



P-13



P-14

*R.P. Co.*  
*Oct 26*  
*1864*  
*R-2*



R-3



R-4



R-5



R-6



R-7



R-8



S-1-1



S-4



S-4-1

*ST. N. O. G. O.*  
*10/10/65.*

S-5

- M-9: Monticello Oil Co.  
M-10: Morehouse, Mirriam & Co.-Petroleum retailers.  
N-4: N.Y. City Oil Co.  
N-5: N.Y. & Liverpool Petroleum Co.  
N-6: N.Y. & Philadelphia Petroleum Co.  
N-7: N.Y., Philadelphia & Baltimore Consolidated Petroleum & Mining Co.  
P-6: Philadelphia & Cherry Run Petroleum Co.  
P-9: Pennsylvania Petroleum Co.  
P-10: Perry Oil Co.  
P-11: Philadelphia & Oil Creek Oil Co.  
P-12: Philadelphia & Sugar Creek Oil Co.  
P-13: Phillips Petroleum Co.  
P-14: Porcupine Petroleum Co.  
R-2: Rathbone Petroleum Co.  
R-3: Rathbone Oil Tract Co.  
R-4: Rawson Farm Oil Co.  
R-5: Redstone Petroleum Co.  
R-6: Robinson Petroleum Co.  
R-7: Rockland & Cranberry Oil & Mining Co.  
R-8: Royal Petroleum Co.  
S-1: Sandy River Petroleum Co.  
S-4: St. Louis Lead & Oil Co.  
S-5: St. Nicolas Oil Co.



St  
oil Co  
Dec  
1865

S-5-1

St Nick O. Co  
7/27/66

S-5-2

St  
O Co  
2/1/66

S-5-3

St. N. O. Co  
1/24/66

S-5-4

St  
N  
O. Co  
2/11/65

S-5-5



S-6



S-7



S-8

SZ  
1864

S-9



T-1



U-3

MSB  
March  
23  
1865

U-3-1



U-4



V-1

MB  
1/28/65

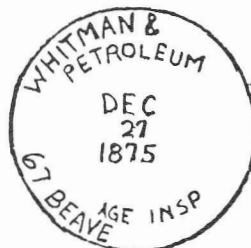
V-2



W-1



W-2



W-3



W-4

# Corrections to previous drawings



A-1



M-2



P-1



P-6



S-2

- S-6: Sherman Oil Co.
- S-7: Sinnemahoning Oil & Mining Co.
- S-8: Stewarts Run Petroleum Co.
- S-9: Story Farm Oil Co.
- T-1: Tack Petroleum Co.
- U-3: Union Petroleum Co.
- U-4: Union Oil Co. of Providence, R.I.
- V-1: Vesta Petroleum & Refining Co.
- V-2: Vulcan Oil & Mining Co.
- W-1: Washington & Walnut Bend Oil Co.
- W-2: West Pithole Petroleum Co.
- W-3: Whitman & \_\_\_\_\_
- W-4: Winslow Petroleum Co.

## CORRECTIONS & COMPLETIONS

- A-1: Allen Wright Oil Co.
- M-2: Maple Farm Oil Co.
- P-1: P.K. Oil Co.
- P-6: Philadelphia & Cherry Run Petroleum Co.
- S-2: Shade River Petroleum Co. ☐

# The A.H. 1308 Series Hyderabad Hundis and Their Background

by A. N. Medhora, ARA and Frederick Ross, ARA

Collectors of Indian and princely state stamped and printed hundi papers (indigenous India bills of exchange, letters of credit and demand drafts) welcomed the release of Krause Publishing's *South Asian Coins and Paper Money Since 1556*, a section of which made the bold first attempt to catalog and evaluate known British Indian, Indian Republic and native states hundis by type and revenue fee.

While listing a number of adhesive revenue stamped Hyderabad merchant hundis, the work only showed one denomination (1-anna) of the A.H. 1308 officially printed Hyderabad government hundi form. This article discusses that unique series and imparts some interesting background data.

Among the over 600 native states in India prior to the establishment of the republic in the latter 1940's, Hyderabad, located in the south central area of the subcontinent, was the largest in terms of population and revenue generation from the output of goods and services. In terms of area, its 83,000 square miles ranked it second only to the sprawling, sparsely populated Jammu & Kashmir State in the far north. Hyderabad, known as the "Dominions of His Highness the Nizam," traced its ruling line back to Mir Kamruddin Ali Asaf Jah I, one of the Mughal emperor Aurangzeb's most distinguished field commanders in the 1720's. The title Nizam has been used by Hyderabad's rulers since 1858, in addition to the ancient title of Asaf Jah.

The state's strategic location on trade and military routes, its population centers, agricultural output, local industries and its traditionally effective and relatively efficient governmental mechanisms all combined to make Hyderabad a leading trade center for the subcontinent. Since earliest recorded history, hundi bills of exchange, demand drafts and letters of credit were written by hand on non-revenue private paper by Hyderabad's merchants, bankers and money lenders.

Following the British Indian example of 1860, and in response to the growing fiscal demands of the state's burgeoning government, hundis began to be taxed; revenue fee payment was shown through use of state revenue adhesives in the Hyderabad territories of Raichur, Lingusugur and Naldrug as early as 1862. By 1866, all of Hyderabad was subject to hundi stamp revenue taxes as prescribed by the state's Stamp Act. These adhesive revenue stamped banker and merchant hundis are quite well known today, written from the latter years of the nineteenth century on through the mid twentieth century as letters of credit, bills of exchange and demand drafts.

The A.H. 1308 printed official hundi form series, however, is much less well known among collectors of Indian hundis and fiscals, at least among North American collectors. Until recently, few had ever seen examples from this series (so far, the authors have seen the one, two and six-anna values in addition to a three-rupee specimen).

The decision to produce a uniform hundi design series for

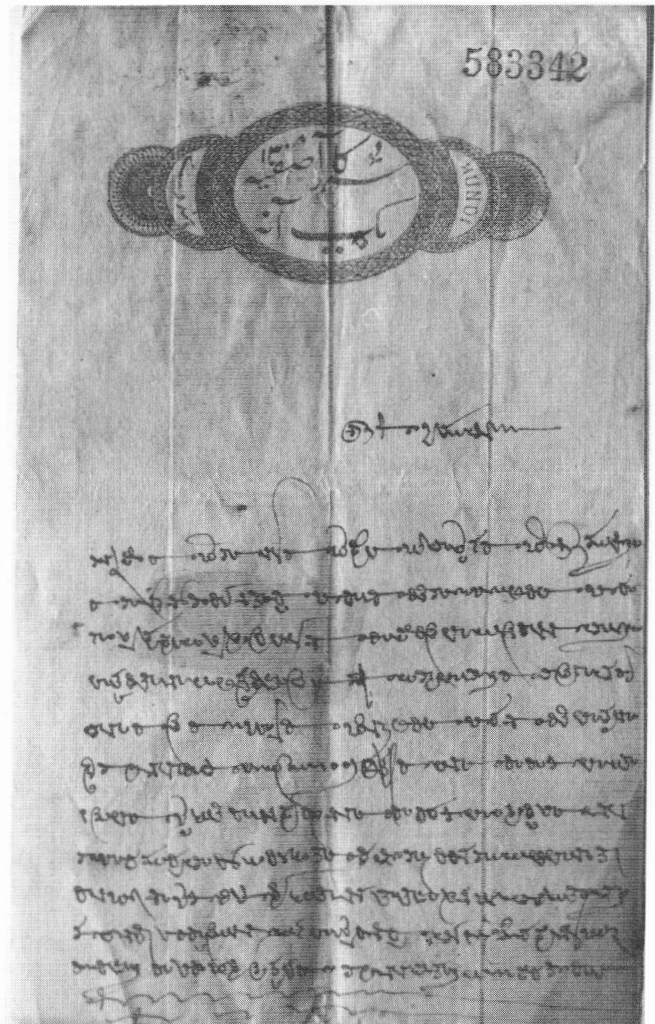


Figure 1. The One anna hundi of the 1308 Hyderabad series.

Hyderabad State was evidently made around 1890, to standardize hundi forms and make revenue collection from them more efficient and effective, much as had been accomplished to some degree with the post-1881 standard British India grey paper hundi series as a result of the Indian Bills of Exchange Act.

All the hundis of this new Hyderabad series were printed in grey-green on wove paper. The paper size was 5-3/16 by 8 1/2 inches in vertical format, cut from large sheets that accommodate the impressions of eight hundis. Each hundi bears the watermark of an upturned crescent moon upon which sits a five-pointed star. This symbol was adopted by His Excellency Mir Mahbub Ali Khan Bahadur Asaf Jah VI Nizam as a royal



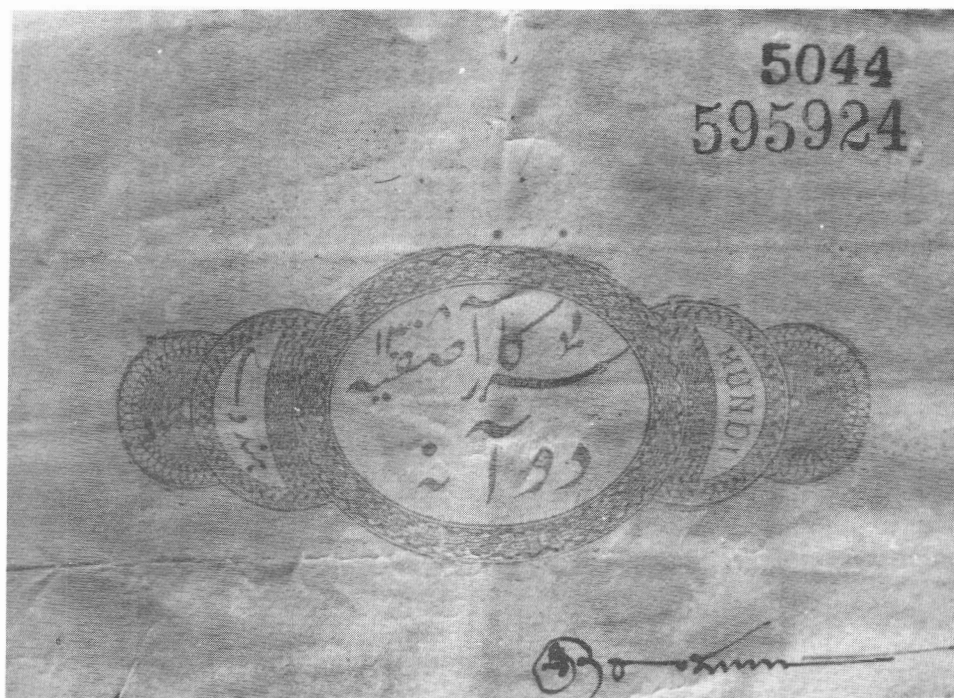


Figure 2. The Two anna hundi of the 1308 Hyderabad series.

mark to be incorporated on all Hyderabad official documentation. Its origin dates back to the Byzantine Empire, from which the Ottoman Turks adopted it as a religious and military symbol of great distinction. In slightly modified form, with three stars instead of one, it served a similar purpose for the ruling house of Egypt. Charles I, king of Naples and Sicily, even used the crescent moon and star as the motif for his Order of Chivalry.

On his Hyderabad hundi series, the crescent moon watermark bears the inscription in Persian within:

سرکار آصفیہ

This translates as "Sarkar-e-Asifya" or "on the service of the Asifya Dynasty" (the ruling dynasty to which the Nizams belong). Above the crescent, within the star watermark, appears the Persian characters:

۱۳۰۸

This translates as "Hegira Year 1308" or the Hegira Islamic year that corresponds to Monday, August 18, 1890, through Thursday, August 6, 1891. Note that the Hegira calendar year is 10 days, or about 3½ percent, shorter than the solar calendar year of 365 days. This date refers to the year in which the issue of hundis was approved by the Nizam's government; as such, of course, it is a series year rather than a date of actual issue.

The Hyderabad 1308 hundis were printed locally by the Hyderabad Stamp Department. The single printed design component consists of a geometric composition of a central oval and surrounding semicircles. Within the central oval ap-

pears again the Persian inscription "Sarkar-e-Asifya 1308" or "on the service of the Asifya Dynasty, (Year) 1890-91." In the lower part of the oval appears the denomination, also in Persian. Figure 1 shows the 1-anna revenue fee value with the denomination written as:

سی آ  
دو آ

Figure 2 is similar except for the denomination line of Persian:

which translates as "two annas" (one-eighth of a rupee). To the left and right of the central oval are the Persian and English designations for "Hundi."

Note that there are no direct references to Hyderabad or Hyderabad State either in the printed design or the watermark. This may have resulted from an English influence, as English postage stamps and revenue stamps, even to this day, bear no worded reference to country of issue. Just as the monarch's portrait is enough to identify British stamps, so the references to Asifya Dynasty may have been felt to be enough to identify the official papers of the Nizam of Hyderabad.

Another interesting point is made by the conspicuous lack of the Nizam's portrait on the 1308 Hyderabad series. Islamic religious proscriptions barring images of living beings make this series quite different from the printed hundi forms issued by the governments of Cochin, Holkar-Indore, Kotah, Mysore and some other princely states, as well as the British Indian post-1881 general issue hundis which all bear the portraits of the reigning monarchs.

The 1-anna hundi of the 1308 series bears a six-digit serial number in black western characters, as do the higher denominations. The 2-anna value, in addition, carries a four-digit blue serial number, locally applied, the significance of which is not yet fully understood. It is also unknown how many, and which, of the higher denominations of the series,

Only a couple of interesting items to report as 1983 draws to its close. But, these two may create a stir.

My first mint check bearing RN-12 has been seen. This very attractive and very expensive check is in the extensive stock of Larry Joseph. The item was face printed by William M. Christy, 127 So. Third St., Philadelphia for use by Bank of North America in same city. There are others of this, maybe, but where are they?

Then, there is a \$500.00 Convertible Bond of the

Dubuque & Sioux City Railroad Co. in the John Kaufmann "Gems of Philately" sale of December 10, 1983. This is the one with the type P and type T green printed over the type V4 imprint. Kaufmann states, "it is believed that this is the first example to come to auction," and so does this reporter. It will be instructive to learn how much over the tongue-in-cheek (?) estimate of \$450 it brings. There will be more on this early in 1984.

Happy New Year to all . . .

bear this dual numbering feature.

The value of the particular printed stamp paper used, of course, depended upon the value of the transaction involved. In British areas of India, for example, each 100 rupees of transacted commerce via a hundi required a revenue payment of 1-anna, at least until the First World War when the revenue fee was raised by fifty percent temporarily to help fund India's large role in the Allied effort.

The 1308 Hyderabad hundi series was issued in 27 denominations:

- 1 anna (1/16 rupee)
- 2 annas (1/8 rupee)
- 3 annas
- 4 annas (1/4 rupee)
- 5 annas
- 6 annas (3/8 rupee)
- 8 annas (1/2 rupee)
- 10 annas (5/8 rupee)
- 12 annas (3/4 rupee)
- 1 rupee
- 1 rupee 8 annas
- 2 rupees
- 2 rupees 8 annas
- 3 rupees
- 4 rupees
- 4 rupees 8 annas
- 5 rupees
- 6 rupees
- 7 rupees 8 annas
- 8 rupees
- 9 rupees
- 10 rupees
- 12 rupees
- 14 rupees
- 15 rupees
- 16 rupees
- 18 rupees

These *diwani* (state use, implying use within Hyderabad proper, rather than in outlying Nizam-controlled residencies or estates) hundis could, therefore, suffice as bills of exchange for transactions up to around 30,000 rupees, if Hyderabad used the same pre-1914 fee scale as did the British-controlled areas of India. In addition, Hyderabad adhesive revenue stamps could be applied to the hundi papers to raise their revenue value and effect their use in intermediate transactions that were, for example, too high to be covered by a 1-rupee 8-anna hundi but too low to justify purchase and use of a 2-rupee hundi form. Adhesive revenue stamps were specifically issued for this purpose in 54 denominations from two annas up to 120 rupees. In instances

in which certain required hundi denominations were out of stock or otherwise unobtainable when needed, two or more lower denominated hundis could be pasted together horizontally or vertically to comprise the revenue fee appropriate for the particular transaction or bill of exchange. A third method of altering hundi revenue values, that of official printed surcharging of new values over the old, does not seem to have been as prevalent in the Nizam's Government as it was in the British India Stamp Office; no examples of official value surcharging on the 1308 Hyderabad series have yet come to light.

It may be mentioned here that Hyderabad State hundi papers, printed specifically for use in the *Residency* areas (Secundrabad, Berar) under the state's administrative control, were introduced in 1913 (Hegira year 1331), complimenting the *diwani* 1308 series for use within the state itself. The *Residency* hundis (which bear the English and Persian inscription "Hyderabad Residency") were printed in fifteen denominations from two annas up to fifteen rupees, and differ from the *diwani* issues in that they bore no serial numbers or date. Also, the lower denominations were stated in fractions of the rupee; thus, two annas was indicated as "2/16 rupee."

The 1308 *diwani* series was letterpress printed on old-fashioned and slow hand presses, so-called Arab treadle machines manufactured by J. Wade of Halifax, and likely shipped to the Nizam's Stamp department prior to the 1890's. Printing capacity was at best 1,000 hundis per hour. Serial numbering was performed with a J. S. Barclay numbering machine, while trimming and cutting the sheets was effected with a hand-operated Harrild & Sons cutter.

Readers having additional information on this 1308 Hyderabad hundi series (or the 1331 *Residency* hundi series), the revenue fee scale employed, earliest usage of the hundis, etc., are asked to contact either of the authors; your correspondence is welcomed.

## Sources:

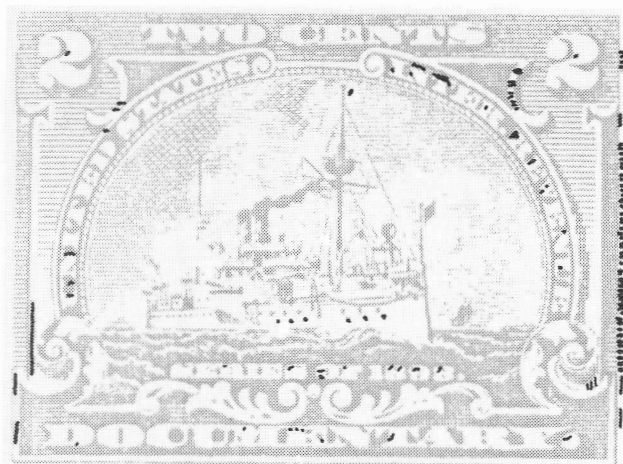
- The Hyderabad Stamps Manual*, by H. C. H. Amstead, published by the Nizam's Stamp Department, Hyderabad, India.
- "The Salar Jungs," by A. N. Medhora, *India's Stamp Journal*, August, 1982, pages 183-187.
- The Standard Catalog of South Asian Coins and Paper Money Since 1556*, by Colin R. Bruce et. al., Krause Publishing Company, Iola, Wisconsin, 1981, pages 529-555.
- Hundi collection of Frederick Ross, A.R.A. No. 3853, Shaker Heights, Ohio, as well as items supplied by A. N. Medhora, J. B. Desai (Ahmedabad, India) and Narendra Sengar (Kanpur, India) □



# Re-Entries on the 1898 Two Cent Battleship Documentary

by Warren L. Bosch

(Continued from Nov-DecTAR 83, p. 191)



## Forty-fifth Piece

of, and under, the ladder. Both numerals have a single dot to the immediate right of the heavy shading line at the left of the main curve. The left ladder stem is doubled up as high as the "U" from the bottom end. The lower left frameline is doubled inwards for the top quarter of its length, and for another quarter of its length at the level of the upper part of the neighboring "D". Turning the stamp so as to read UNITED correctly, "U" has two verticals, one to the left of the central colored area, and the other to the left of the right edge; the "N" has a similar rightside vertical. Other lettering effects: dots in the lower left of "I" and the upper half of the stem of "R", both of INTER., and a line through the tops of "NT" of the same word. Leftside (after turning the stamp) dots or vertical dashes occur in "REVENUE". DOCUMENTARY has a tiny dot in the lower right of "D" and another in the upper left of "M"; a somewhat larger one halfway up the left side of the stem of the "T", and several dots across the top of the stem of "E" plus an extra one in the bottom serif thereof. The "." following has two dots or an arc in its upper left area. In "SERIES 1898", top lines are seen in the left side of "R", second "S", "F", and "898"; the "O" has a dash halfway up the left side, and an arc below the dash. The six portholes and the finial of the mainmast are doubled, too. In the vertically curved spaces above the first "S" of STATES and the "R" of REVENUE are some extensions of shading lines: two in the very bottom of the S-space, and about eight (coming from the crosshatching) in the R-space. The final fillip to this copy is what seems to be a position dot off the lower left corner at a distance of a full millimeter below the corner, **almost** directly below the left frameline, but not quite so (the dots is just noticeably outside the presumed extension of that frameline).

## Forty-sixth Piece:

This piece is truly ungainly, if you try to picture it: 44 stamps of an upper right pane, 40 stamps of a lower left pane, and only 9 stamps of the intervening upper left pane (of which only two serve in the connecting neck — said neck being only 1 stamp wide)! As you can imagine, this piece has a great tendency to fall apart, so I was relieved to find only one minor variety in all those 93 stamps — it meant less handling.

The variety occurs at UR 18. In the left digit's lower ball junction with the tail and main curve, there is the end of the thick shading line (which is thin at that end). This thin end is doubled downwards quite clearly for the short distance of 1/4 mm. In spite of the shortness, the little line is quite visible without a glass. Date is MR 31, 1900.

My copy is hyphen-holed on paper with an inverted correct watermark and lies in the 5x10 format. This is not worth illustrating here.



## Forty-seventh Piece

UR32

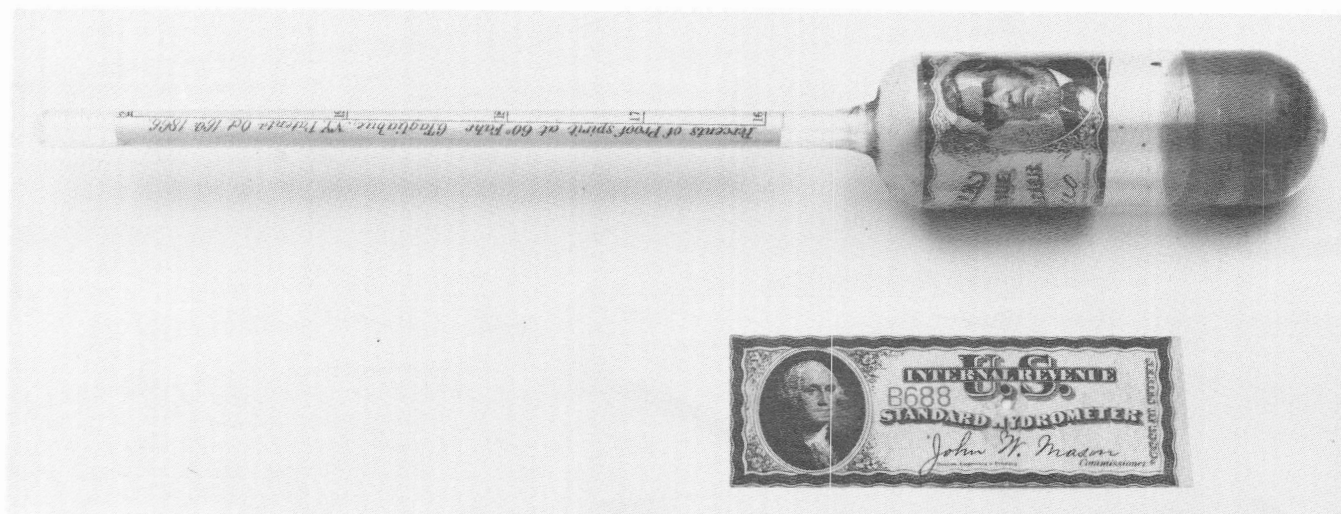
## Forty-seventh Piece:

The last item in this study comes from a nicely coherent piece of 58 stamps, 26 from an upper left pane, and 32 from the adjacent upper right pane. I write "coherent" because, of the three columns to each side of the division line, I have all positions but 3, and that accounts for 51 of the 58 stamps. The piece has inverted correct watermark, and is rouletted in a 6x9 format. Date of the sole variety is OC 23, 1899.

The variety itself is a plate scratch visible to the naked eye. It occurs diagonally in the top margin, beginning just above the center of the "C" about one shading line width above the design. It extends upwards towards the right at about a 30° angle with the horizontal for a distance of 3 mm, ending just above the left leg of the "N". It does not extend into the neighboring stamp as far as I can tell, there being some clear marginal space between the end of the line and the next stamp's bottom.

(To be continued)

# The Tagliabue Hydrometer Patent



A Standard Hydrometer label and a complete hydrometer.

In the January, 1981, issue of TAR, Henry Tolman II presented a number of revenue related items. We will again take a look at some of Mr. Tolman's photographs but in addition we will examine how they work. For this I must thank I. Irving Silverman and one of the other members of his firm for finding the patents and obtaining copies of them from the Patent Office in Washington, D.C.

A hydrometer is an instrument used to measure the specific gravity of liquid; that is, it compares the weight of a given volume of a liquid with the weight of the same volume of pure water. The specific gravity of a liquid is expressed as a decimal number with 1.000 being equal to that of water. Liquids with a specific gravity less than 1.000 are lighter than water while those with a specific gravity greater than 1.000 are heavier than water.

The hydrometer is a glass instrument. As can be seen in the illustration, it has a large bulb end with a narrow stem attached. There is a weight in the bulb and a scale denoting specific gravity in the stem. When placed in a liquid, the hydrometer will float with the stem coming above the surface of the liquid. The more dense the liquid (the higher the specific gravity) the higher the hydrometer will float. The specific gravity is then read on the scale at the surface of the liquid.

The hydrometer is used to determine the alcohol content of fermented products by measuring the specific gravity at the beginning and at the end of the fermentation process. The percentage of alcohol can then be determined by the change in specific gravity.

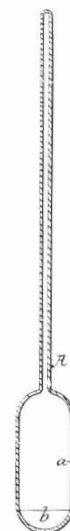
Documents dealing with beer or wine will often make reference to Original Gravity or O.G. This is the specific gravity of the material before the start of fermentation. This information is necessary in the computation of

(Hydrometer — continued on page 17)

G. TAGLIABUE,  
Hydrometer.

No. 58,913.

Patented Oct. 16, 1866.



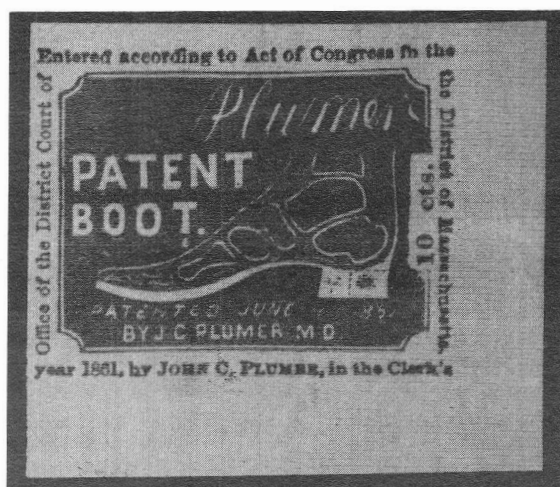
Witnesses

*J. F. Jackson*  
*Alfred T. Roberts*

Inventor

*G. Tagliabue*  
*Per Munn & Co*  
*Attorneys*

Tagliabue's drawing of his improved hydrometer.



One of the four types of license stamps used by J. C. Plumber, MD. These stamps gave Gordon McKay the idea of using them.

In this day and age there are many things we take for granted as though they always existed — for instance, shoes. No doubt recent O.P.A. regulations limiting our purchases have made us more “shoe-conscious.”

A few generations ago “boots” were slowly and laboriously made entirely by hand. As a fact, they were so poorly made that men often preferred to go barefoot. At best they were a luxury which only the well-to-do could afford.

In 1857 Lyman R. Blake, a cobbler of South Abington, Massachusetts, conducted a contract-stitching room for sewing the tops of boots. A sweep pulled by an old horse supplied the power for machinery that stitched three thicknesses of leather.

A remarkable if rather inexperienced machinist, Blake was considered a character in Abington. At one time he made wheels which could be fastened to boots — a generation before roller-skates came into use! People snickered. Now he wanted to sew soles with the same needle used to sew boot tops! “Not with the firm’s money,” said his partners, when they refused to pay the expenses of his experiments. A local wheelwright and a brother-in-law machinist, however, figured there might be something in it. So with their help, arduous labor after hours and a few dollars of his own Blake fashioned wooden models from which the wheelwright made castings. Thus was produced the original model of the world-known sewing machines which, though crude in many respects and most temperamental, was pretty nearly perfect in every essential.

Some time later Gordon McKay, a mechanic and once the manager of a Lowell machine shop, watched cobbler Blake operating his new machine in a little room on Tremont Row, Boston. The uppers were fitted snugly over the last of the foot and temporarily fastened on the sole — in the old way. Then Blake took out the wooden model or last and inserted a stationary horn. The latter had a thread and looping device or whirl which wound the thread around and into the barb of an eyeless, hooked needle. This formed a lock-stitch and closed a seam that held together the outer sole, the upper and the insole.

*This article originally appeared in Scott’s Monthly Journal, April, 1944 (Vol 25) and is reprinted by permission. Copyright 1944 by Scott Publishing Co.*

# Shoes

By Henry W. Holcombe

Illustrations courtesy of Eric Jackson

Blake had secured Patent No. 20,775 on July 6, 1858 but not being a business man, felt he could not promote his machine properly. So he had given an option to purchase for \$50,000 — \$10,000 cash — to Edgar M. Stevens representing some Lynn shoe manufacturers. McKay too, was much interested but wishing to further assure himself tied out the machine in the Gilmore Brothers factory in Raynham, Bristol County. Then the canny Scot offered Black \$70,000 in case the Lynn men did not buy — \$8,000 in cash and \$62,000 out of the earnings. The moment the option expired, McKay handed \$8,000 to Blake. Immediately afterward the Lynn men appeared with their money.

In acquiring the Blake “Leather-stitcher,” McKay was not alone. He purchased two-fifths interest, while Messrs. Hubbard, Houghton and J. B. Crosby each took one-fifth. Seven years’ court action was necessary before their rights were fully established.

Blake labored incessantly to make the machine suitable for introduction to public use. Some improvements were effected under McKay’s watchful eye. Patent No. 29,561 titled “Improvement in the Manufacture of Boots and Shoes” was granted to Lyman R. Blake on August 14, 1860. The claim read:

Uniting the bottoms and vamps of boots or shoes with stitches, made without passing the end and length of the unused thread through the parts united, by interlocking one loop of the thread with another, and extending through the said parts substantially as shown and described.

At first McKay undervalued the inventor’s part of it — later came to bemoan his absence. Blake, because of his lungs, had taken his \$8,000 cash and moved to Staunton, Virginia where he opened a shoe store. McKay wrote him a number of times imploring that he return as his experts “thus far have fallen down on the job completely.” The ominous war clouds and a confidential warning as to the danger of a Yankee remaining in business in the south, settled it. Blake and his family rode on the last train out of Richmond bound for Washington in the spring of 1861. The Rebels seized his stock of goods and his money.



McKay’s first license stamp issued in 5 values, all blue.



License stamps issued by a variety of different manufacturers each with its own particular claim.



Soon after returning to Boston, Blake bought out Hubbard's one-fifth interest and went to work with McKay in an effort to iron out the wrinkles. Robert H. Mathies, Blake's brother-in-law, realizing that the stationary horn could sew only the sides leaving the toe and heel to be nailed, devised a rotary horn. On May 6, 1862 Patent No. 35,165 was granted to Gordon McKay for an "Improved Process of Sewing the Soles of Boots and Shoes. — The object of this invention is to enable the seam to be made complete around the shoe, thus facilitating the sewing and making a stronger seam." Patent No. 36,163 was secured by McKay and Mathies on August 12, 1862 for an "Improvement in Sewing Machines" on which this work was done.

Up to that time shoemaking was an industry which held little profit, either to the maker or wearer. Working conditions were poor, wages were low and the output was small. Scattered through New England small cobbler's shops and shops containing teams of five cobblers made shoes on a division-of-labor basis.

The urgency of soldiers' footwear became so great that these groups were increased to six. Such a team working from seven in the morning until nine at night could turn out 15 pairs of "fade-aways" which were pegged shoes with imitation seam marks made by a wheel — called "fudge welts."

What were pegged shoes? Simply shoes to which the soles had been attached by means of wooden pegs. The pegs were

compressed between hot rollers, so moisture was withdrawn from the wood and the peg reduced in size. When driven into the sole the peg absorbed the moisture of the leather and expanded, making a secure fastening. A cumbersome device for pegging shoes was in use until the early 60's when it was replaced by a machine-pegger.

#### The Civil War Gives McKay His Chance

When the War broke out many shoemakers simply went off and left work undone — much as Putnam left his plow.

Now the Government was demanding shoes for the army, more and better shoes than had theretofore been made. McKay and Blake began to adapt the machine to army-shoe sewing, working with others under great pressure. It wasn't long before the McKay machine could do in one hour what the journeyman did in eighty.

The War could not have come at a more opportune time for McKay. He carried samples sewed on his machine to Washington, and after receiving assurance that McKay would warrant the sewing, Secretary of War Stanton accepted them. McKay returned to Boston with a government contract for 25,000 pairs of shoes or "bootees" as those brogans were called. Manufacturers did not fancy the notion of offending their hand operatives by introducing labor-saving machines; nor did they have any desire to invest their capital in them. But this large order changed their minds and scored for McKay the first of a brilliant series of successes in making shoes by machinery.

Gordon McKay kept his Scotch eye on stock dividends as well as on public service. From the very first he decided it would not be a good thing for manufacturers to purchase his machines too rapidly — this would block chances of selling them an improved product later. Also, a steady income stretched over years ahead would be more beneficial than large immediate sales. He therefore determined not to sell his machines out-right and made it known he would lease them. The saving in labor cost was to be equally divided. Royalties had been collected for the use of machinery before — for example, in connection with the Watts steam engine. But in practice this did not work out so well because McKay had no way of knowing how many pairs were made. He then added a

McKay's second stamp, that for the McKay Sewing Machine Co. issued in 5 values.





Several licensees had their name inserted in the center design of the McKay Sewing Machine Co. stamp. McKay also issued a similar stamp for his heeling machine.

numbering device which counted the pairs as they were sewed, but this was not satisfactory as it was too easily manipulated.

All army bootees were "straights," that is there were not rights and lefts. To meet government specifications, Mathies channelled a track for the seam on the sole. This was done with a hand tool until the McKay channelling-machine appeared. After sewing in this channel the machine left it and continued the seam round and round toward the center of the flat surface to strengthen the sole. These were called "quilted soles."

Blake trained operatives to sew soles for the Massachusetts Light Artillery Company and stayed on the job until this outfit was fully equipped. Later he set up machines in many New England shoe factories with orders to hasten the work on army shoes. In 1863 English shoe manufacturers paid his expenses to cross the Atlantic and demonstrate the McKay machines.

The McKay stitcher gained in favor as the machines came into wider use from the factories overworked to produce them. They continued to be improved and operators were soon able to turn out 600 pairs of shoes per day, though part of the finishing had to be done by hand. The Government required each manufacturer to stamp his name on every pair. This gave a warranty in case the stitching proved faulty and at the same time provided somewhat of a means for McKay to check on royalty payments.

At first McKay seems not to be fully realized that his machines in factories paid an income to both manufacturer and himself only when they were in operation. He quickly found, to his surprise, that when a machine broke down his income stopped. It was obviously up to him to get the machine back to work. To that end he trained men to be sent wherever needed. This was the beginning of an industrial service that has not been paralleled in any other business.

Asa How of Rowley, Massachusetts in recalling these exciting days, said:

And so in that little shop in Rowley we six cordwainers made fudge shoes for Uncle Sam during the last six months of 1861, through '62 and '63 and then, early in '64, as Uncle Sam could now get McKay sewed shoes a plenty, five of our number, including myself, enlisted.

#### After The Civil War

On the return of peace McKay, of course, lost the Government as a customer — thus the cream of his new business vanished into the thin air. The call to arms in 1861 put

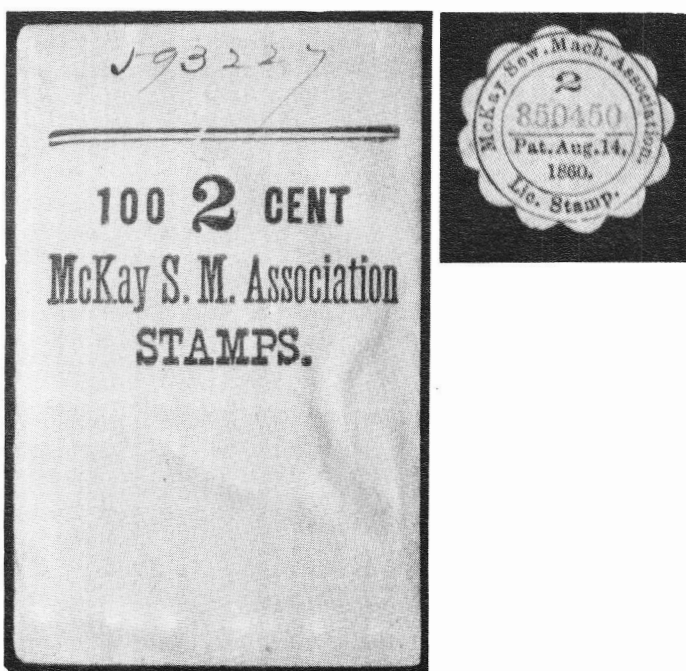
**One of the die cut McKay Sewing Machine Associations stamps which came in the small envelopes shown. This one still contains its stamps.**

patriotism ahead of shop and factory jealousies. But the cessation of hostilities started rumblings of discontent.

The McKay machines had multiplied without much opposition from organized labor. Manufacturers were not willing to go back to the old hand methods when the machines increased their output a hundred-fold — yet they felt McKay was taking too great a share of the labor-saving. Wages had not been increased proportionately and operatives chose "slow-down" methods. But it wasn't long before these obstacles had been overcome. Next door to McKay on Tremont Row, Boston was the establishment of John C. Plumer, M.D. The latter had secured Patent No. 32,487 on a health shoe of his invention. Several values and varieties of stamps were printed in red and black. Dr. Plumer sold these license stamps to manufacturers who used his patent and one was stuck to each pair of boots or shoes made.

McKay thought the idea was a good one and adopted it. Small horizontal-rectangular license stamps bearing the name "GORDON MCKAY — BOSTON" on a background of "Patented Aug. 14, 1860" repeated many times in fine type, were issued in blue or black. These were sold to lessees of the McKay machines at from ½ to 10 cents each and one, of appropriate value depending on the selling price, was to be affixed to each paid made.

In the years immediately following all those who introduced machines, or shoemaking methods, were compelled to adopt



the same means and it continued as an inherent practice in the industry. Among the many, many others who followed the Plumer example were the Merkle Seamless Shoe Co.; Sheffield & Coburn — "Wire Quilted Shoes"; Ventilating Water-Proof Shoe Co.; Coykendall Dirt-Excluder Shoe; Saddle Seam Boot; Shaw's Pat. Corded Lap Seam. Perhaps the names give a vague idea of the claims made in the patent applications.

Not very long after the fall of Richmond, McKay took up the problem of nailing shoe soles. He hired inventors, bought practically every device invented for attaching soles by nails or screws and gradually made metallic fasteners a success for the stouter grades of boots and shoes. This portion of his interests centered in Winchester, Massachusetts. He is responsible for the thin slip-sole inserted in the shoe which protects the foot from the cold nails. McKay's name is identified with the introduction of the first shoes, either stitched or nailed by machine, that came into general use.

The McKay sewing machine was continually being worked upon and improved. Within a few years its form had changed completely. Then came the organization of the McKay Sewing Machine Co. New license stamps were engraved in three types, with values from ½ to 4½ cents — indicating that license fees had been still further reduced. Later the center design was removed from this die and the imprints of licensees inserted in its stead. For example, "T. Miles — & Son — Makers, — Phila." — "John — Woolredge — & Co. — Lynn" and "Zeigler — & Sutton — makers, — Phil." There followed a stamp inscribed "McKay Heeling Mach. Co.," similar to the one described above but with a shield of stars and stripes in the center.

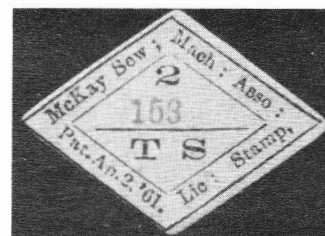
When Blake applied for an extension of his patents in 1876 he testified that from July 1861 to the same month in 1876 — 177,665,135 pairs of shoes had been sewed on the McKay machines at an average saving of 18 cents per pair. Shoemakers affirmed their health had improved, as well as their wages; the machines enabled them to stand while sewing and breathe normally, instead of bending over their work and cramping their lungs. Tuberculosis, commonly consumption, among shoemakers had greatly decreased.

But Blake's application raised a storm of protests, particularly from Western shoe manufacturers. When McKay undertook to explain to the trade at a meeting in Cincinnati why the extension should in justice be granted to him, the feeling became so intense that he slipped out of the city in a cab rather than run the risk of being mobbed. However, the extension was finally granted and Blake's contract with McKay renewed.

Then came the formation of the McKay Sewing Machine Association. The idea was, of course, to increase the use of the various McKay machines and hence the revenue therefrom. One share of stock, par value \$5, was given to manufacturers as an inducement for purchasing \$100 worth of the new license stamps. The 'McKay Sew. Mach. Association' stamps were die cut 16 mm. in diameter with serrated edges. They were sold in manila packets containing 100, the price depending on the face value. There were a multitude of values, varieties and colors.

Factory men generally were apprehensive and took the stock premium offered them as a joke. But when the McKay stock had climbed in the market from \$5 to \$70, it proved the best joke of that and many seasons, for thus was laid the foundation of scores of private fortunes in New England.

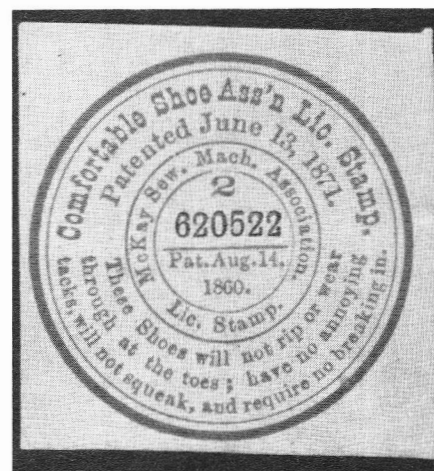
The story is told of an Albany, New York shoe manufacturers with esthetic tastes. It seems he pasted these gilded stock certificates on his office walls. The next tenant first painted and then wall-papered over them. Years later the former owner was unsuccessful in excavating and removing his precious wall decorations.\* The joke was on him.



**The diamond shaped McKay stamp that refers to the L. and S. B. Holden patent.**

A second stamp inscribed "McKay Sew; Mach: Asso:" diamond-shaped, was issued in values from ½ to 2 cents. This referred to Patent No. 31,929 granted to L. & S. B. Holden of Woburn, Massachusetts and subsequently assigned to Gordon McKay. It was a method of turning the sole and uppers "in such a manner as to bring both faces of the seam on the outside of the work while the sewing is being performed."

Old time shoemakers sewed women's shoes "inside out" and then turned them. If he could turn them without starting the seams, he was an expert workman. The McKay 'turn-sole' machinery was developed to do this so skill, except in the operation of the machine, was no longer essential.



**A stamp licensing the McKay patents and those of the Comfortable Shoe Association.**

Then came a combination stamp 27½ mm. in diameter, showing the use of the McKay machines in conjunction with another.

The revenue of the McKay companies rose to \$750,000 a year as the system was successful. This continued until the fundamental patents on the McKay machines had expired.

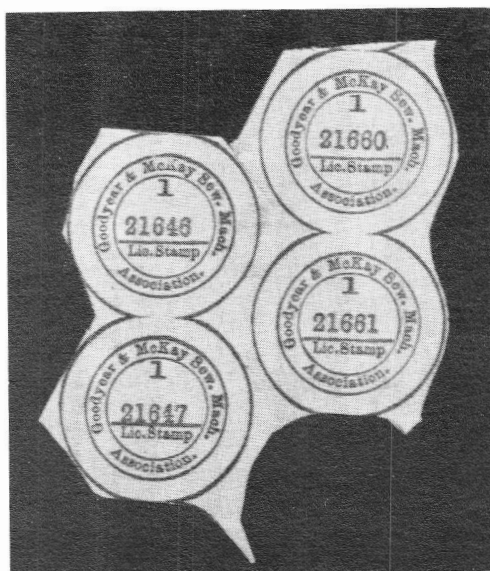
Despite the ingenuity of Robert H. Mathies and the many contributions he made to the industry, his wages were never above those of an ordinary machanic. In despair, he finally committed suicide.

Charles Goodyear, Jr., son of the inventor of vulcanized rubber, was born in Germantown, near Philadelphia, in 1833. Gordon McKay and Goodyear were associated in the Goodyear Boot & Shoe Machinery Co. formed in 1871. But when Goodyear was struggling with the difficulties of his welt machine, McKay thought nothing would come of it and withdrew.

\*This read much like a story about the V. R. Powell private die match wrappers in Troy, New York.



Both the McKay and Goodyear firms employed inventors seeking improvements in their machines. It was only natural their work should overlap and this kept the two companies in court a great deal of the time. As a fact, there was no let-up from 1876 until 1880 when the Goodyear & McKay Sewing Machine Association was formed. The agreement provided for an exchange of patent rights which left the McKay group free to promote its machines for making the heavier grades of boots and shoes, including the metallic fastenings for bottoming shoes.



A block of four of the Goodyear & McKay Sewing Machine Association stamps.

Then the Goodyear & McKay Sew. Mach. Association license stamps came into use. These were cut from the sheet with scissors. The control numbers were consecutively printed in red and the stamps had values from 1 to 7½ cents.

## ARA Library

### TWO SLIDE PROGRAMS AVAILABLE

I have just had the pleasure of reviewing two slide programs that have resided in the ARA Library for some time but have not been widely circulated. In fact only a very limited mention of them has been made.

The first is *Pharmaceutical Philatelic Americana* by Bert Kiener. The slides and cassette tape offer both the revenue and non-revenue collector a look at many of the Spanish-American War era private die stamps, facsimile labels, precanceled battleship stamps and covers with corner cards and all over advertising from medical companies. This 41 slide program take about 12 minutes.

The second program is *U.S. Cinderella Stamps* by Guy A. Rossi. This is a 43 slide presentation with a written script. This program gives a brief look at some of the various state and local governments as well as express company stamps, local post stamps, charity seals, poster stamps and philatelic exhibition seals. This program is suitable for the general philatelic audience. It is intended to give the viewer a look beyond the standard postage stamp catalogs.

Both programs are shipped in Kodak Carousel slide trays.

Either program may be borrowed from the ARA library us-

(Continued on next page)

Unfortunately consumption fastened upon Lyman R. Blake and, at the age of 48 in 1883, he died at his home in Newton, Massachusetts. His originality and skill had been recognized both here and abroad.

The shoes of fashion were "straights" until about the time of the Civil War, as were all the "bootees" McKay made for the army. Women's shoes continued "straights" till sometime in the 80's. A few years before, "crooked shoes" as rights and lefts were called, had been introduced and for a while people laughed heartily at them.

Gordon McKay had not been able to attend Harvard because of ill health, and this seems to have been his keenest regret. But for many years he lived in the Winthrop House, Arrow Street, in Cambridge. There he enjoyed the society of the college community and the distinction that public service bestows. After 1890 he allowed the control of the various corporations with which he was identified to pass from his hands, when the interests were sold to the Goodyear stockholders. McKay, nearly 80, thereafter lived in retirement at Newport, Rhode Island where he died August 25, 1903. □

## Hydrometer

(continued from page 12)

alcohol content since the sugars and other ingredients in product cause the specific gravity to vary.

The alcohol content of distilled products can also be determined by measuring the specific gravity of the product. Unlike wine and beer distilled products can usually have their alcohol content determined by direct reading on the scale in the stem of the hydrometer.

On October 16, 1866, Guiseppe Tagliabue of 298 Pearl Street, New York City, was granted a letter of patent No. 58,913 for his improvement of the hydrometer. Prior to this time hydrometers had a second chamber below the bulb. This contained mercury or lead shot (this weight is necessary to make the hydrometer stem float upward). In Tagliabue's hydrometer "a lump of metal or other suitable material [is] secured in its main bulb, in such a manner that said lump will firmly adhere to the inner surface of the glass, and the secondary bulb used in ordinary hydrometers for the purpose of holding shot or mercury can be dispensed with. The length of the bulb is thereby materially diminished, and an additional space is obtained for the scale without increasing the aggregate length of the instrument." Additionally the claims were made that "My instruments can be packed up in a smaller compass than instruments of the ordinary construction, and a less depth of liquid is required in measuring than with an ordinary hydrometer."

Tagliabue simply moved the shot into the main bulb and held it in place with sealing wax. Modern hydrometers are usually of this construction.

The purpose of the U.S. Internal Revenue label in the hydrometer was to certify that the instrument had been certified accurate under IRS rules and could be used to determine alcohol content for the purposes of taxation.

Walter W. Norton wrote at length in the book *United States Internal Revenue Stamps, Hydrometers, Lock Seals 1912* (known as the Springfield list and published by the United States Revenue Society in Springfield, MA) about the hydrometer stamps. The reader is referred to that publication for more information about the stamps. □



ing the form (or a copy of it) found on page 74 of the 1982 ARA Directory. If requesting either of these programs please do not request any other library material on the same form. Indicate what date the program is needed. We will expect prompt return of these programs so that they can be sent to other members. As with other library material the only stipulations are that they be sent to an ARA member who will re-imburse the ARA for postage and 20¢ to cover packing materials.

We are interested in adding more slide programs to our library. If you have a program that you have prepared please write to either the ARA Librarian or the Editor of TAR. Arrangements can be made to either copy the slides or to re-imburse you for the cost of duplicating them.

(This is a chance for some of you foreign revenue collectors to expose others who may have only seen U.S. material before.)

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### Railway Study Group of the Holy Land and Near East

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Should you have slides of revenue or other cinderella material which are not arranged in a program we would be interested in obtaining copies of them in order to form a reference collection of revenue and cinderella material. This is especially true of rare and unusual material of the entire world. It is anticipated that such a collection of color slides could form a reference collection for research or to aid others forming slide shows that do not have access to material needed. Again write to the ARA Librarian or the Editor of TAR. □

Kenneth Trettin

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# Secretary's Report

Bruce Miller

## APPLICATIONS FOR MEMBERSHIP

In accordance with Article 4, Section 2(c) as amended December 31, 1979, of the ARA By-Laws, the following have applied for membership in the ARA. If the Secretary receives no objections to their membership by the last day of the month following publication the applicants will be admitted to membership.

ALAN W. ANDERSEN 4038, PO Box 801, San Anselmo, CA 94960, by The Revenue Specialist. Private die medicine.  
 HERTEL G. BEAULIEU 4051, 570 Argyle, Sherbrooke, PQ J1J 3H7, Canada, by Kenneth Trettin. Collector/dealer, "Edition Beaulieu" — mostly revs.  
 JOHN F. BONNER 4052, 10160 Penrit Dr, Indianapolis, IN 46229, by Eric J. Scott. Collector/dealer — US first 3, proprietary, documentary, stock transfer.  
 GREGORY J. CHARTIER 4044, 29 Oakwood Dr, Gales Ferry, CT 06335, by Secretary. US first 3.  
 MICHAEL E. FALLS 4039, 575 Virginian Dr, Norfolk, VA 23505, by Louis S. Alfano. Mainly Iceland; also other Scandianavia, world, WWI and WWII war seals.  
 ROBERT S. GLADE 4046, 17525 Ventura Blvd, Suite 300, Encino, CA 91316, by The Revenue Specialist. Almost all US Scott-listed revs.  
 DR. ERNEST S. GLADNEY 4037, 121 Aztec Ave, Los Alamos, NM 97544, by APS. US used singles, all types.  
 ISRAEL J. GUTERMAN 4045, 2408 Westlawn Dr, Kettering, OH 45440, by APS. US revs excl ducks.  
 DONALD F. HERNDON 4053, 3601 N. Portland, Oklahoma City, OK 73112, by Michael E. Aldrich. Collector/dealer. Mid-America Stamps — all kinds of revs.  
 JAMES I. HUBLER 4048, by S. Riesenfeld. US.  
 BRIAN KRAUTH 4055, 10606 Sugar Hill, Houston, TX 77042, by The Revenue Specialist. US Scott-listed.  
 MARLIN E. LARSON 4056, 217 Country Garden Lane, San Marcos, CA 92069, by John S. Bobo. Dealer, Marlin Larson, Inc.-US and Canada revs.  
 JOSEPH R. MALEK 4059, 1700 Midland Rd, Saginaw, MI 48603, by The Revenue Specialist. Most revs.  
 TIMOTHY J. MCGINNIS 4049, 6864 N. 'A' St, Springfield, OR 97477, by Secretary. US fed and state revs.  
 JOHN C. MOYERS 4057, 8334 Venice Dr NE, Warren, OH 44484, by Secretary. Any US BOB-revs. M&M, officials, seals, etc.

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AARON NACHSHON 4058, PO Box 36010, Los Angeles, CA 90036, by Eric Jackson. Collector/dealer, Astex International-Middle East, Br and German cols.

JOHN T. PIERIBONI 4047, 59 Meadow St, Winsted, CT 06098, by The Revenue Specialist. US fed Scott-listed revs and tax stamps.

GEORGE L. RICHARDS, II 4040, Box 1661, Duxbury, MA 02331, by The Revenue Specialist. US Scott-listed revs.

CHARLES A. ROBINETTE, JR. 4041, 148 Duster Dr, Natchez, MS 39120, by APS. US revs.

J. WILLIAM ROSS 4054, PO Box 575, Lombard, IL 60148, by Secretary. World revs and cds.

SHEPARD A. SPUNT 4060, PO Box 172, Cambridge, MA 02238, by J. L. McGuire. Collector/dealer-US, BNA, some misc.

JACK L. WASSERMAN 4042, 8733 Beverly Blvd, No. 100, Los Angeles, CA 90048, by S. Riesenfeld. US and Israel revs, US narcs.

ROBERT F. WESSLING 4061, 1329 E. Grand River Ave, Lansing, MI 48906, by The Revenue Specialist. US Scott-listed revs, locals, PO seals, telegraphs, AMG.

WILLIAM H. WHITEMAN, JR 4050, 314 Mullica Hill Rd, Glassboro, NJ 08028, by Eric Jackson. Any and all revs and cinderellas.

DONALD K. WOLFF CM4043, 87 Tumberbrook Dr, South Windsor, CT 06074, by The Revenue Specialist. US Scott-listed revs.

Highest membership number assigned on this report is 4061.

## NEW MEMBERS

Numbers 4006-4018

## REINSTATED FROM 1983 NPD LIST

Bruce Whistance-Kingston, NY 12401

## RESIGNED

Oliver R. Bloom-Barberton, OH 44203

Sherwin Edelman-Bayside, NY 11360

T.R. Jacks-McKinney, TX 75069

Thomas Kassel-Milwaukee, WI 53227

Melvin E. Miller-Silver Spring, MD 20902

Arnold J. Rosenberg-Louisville, NY 40205

C. Jackson Selsor-San Diego, CA 92101

## CHANGE OF NAME

Jean E. Ogden 3657 to JEAN E. SCHROETER (Palo Alto, CA 94301)

## MEMBERSHIP SUMMARY

Previous membership total	1670
Applications for membership	25
Reinstated from 1983 NPD list	1
Resigned	7
Current membership total	1689

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1. Ads are available to ARA members only (include your membership number with your request for ad).

2. Ads are available without cost on a first-come, first-served basis.

3. Send one ad on a postal card only. Type-written preferred, handwritten acceptable if legible.

4. Ads are limited to 50 words plus the member's name (not business name) and address.

5. Ads must relate to revenue or cinderella material. They may be offers to buy, sell or exchange or they may be requests for information.

6. One-third page of ads will appear per issue, with this space to be increased depending upon the response by the membership and the space available. If there is insufficient space to run all ads, they will be held until the next issue. If there is an insufficient number of ads to fill the space, the last from the previous issue will be run again.

7. Only one new ad per member per issue.

8. It cannot be guaranteed when a particular ad will appear in a particular issue.

9. Mail ads to the Editor ONLY. (Address: Editor, The American Revenuer, Rockford, Iowa 50468-0056.)

**Wanted:** U.S. Proprietary cancels, especially 1898-1919, printed or hand-stamp. Also, Arizona state revenue stamps. Will buy or trade. Andrew Cooper, 4034 W. Sharon Ave., Phoenix, Az. 85029. \*83\*

**Mexico-For Sale:** Quality collection of 500-600 different. Includes many high-values to 1000 peso. \$85.00 pp. & ins. Fred J. Kolcz, 25W657 Prairie Ave., Wheaton, IL 60187. \*84\*

**Scarce old Scandinavian-American Line** steamship ticket with revenue stamp (similar to illustration in TAR, Oct. 1983, p. 162), only \$3.00 plus 50¢ postage. (Dealer's lot of ten old tickets @ \$25.00 postpaid.) Complete Cinderella list, 54¢ stamps. Jacob Kisner, 254 Park Avenue South, PHF, New York, N.Y. 10010. \*85\*

**Notice:** I am planning to redo my original 1940 listing of the 1897 to date bonded case and bottle strips. This will include the blue export, gray alcohol case & bottle strips as well as the common red bot-

tle strips. What can you offer? What do you want in exchange? I have almost everything in BOB stamps. Write first. Willing to exchange information with those who collect them or will buy such as may be for sale. Advise and oblige. John S. Bobo, 1668 Sycamore St., Des Plaines, IL. 60018. USA \*86\*

**Battleship Cancellations.** I recently obtained a large accumulation of RB20-31 with printed and handstamped proprietary, railroad, express, etc. cancellations. Send SASE for extensive list. Tom Cook, Box 27, Iselin, N.J. 08830. \*87\*

**Buying North Dakota Mule Deer Stamps** 1959, 60, 62 white paper, 63, 64, 65, 66 and Turkey Hunting 1963, 64 — \$20.00 each. Turkey Hunting 1967, 69, 70, 72 and later \$3.00 each. Utah NRes Fishing Alien 1951 — \$150.00. David H. Curtis, 1806 Sycamore Drive, Killeen, TX 76543. \*88\*

**U.S. Tin Foils For Sale.** SASE for list. Steve Bassett, Box 5355, Madison, WI 53705. \*89\*

**Revenue Literature:** Revenue Unit columns from The American Philatelist, 237 pp \$35; The Boston Revenue Book 423 pp \$35; Revenue Stamps of the US, 144 pp \$21.95; US Match and Medicine Stamps, 144 pp \$24.95; Tobacco Sale Tax Stamps, 12 pp \$1; The Pacific Mail Steamship Co. Straight Line Cancels on the 1862072 Revenues, 8 pp 75¢ — ALL POSTPAID. Kenneth Trettin, Rockford, Iowa 50468. \*90\*

**For Sale:** RK35 on patent documents, cancelled in Germany, \$5.00 each postpaid. Sheet of 100 stamps of Local 20L56, minor damage to selvege, \$20.00 postpaid. Edward C. Welsch, 611 Markus, Lufkin, TX 75901. \*91\*

**Rather well advanced member** needs swappers in similar position. Needs U.S. and U.S. administration revenues — especially Virgin Islands of the U.S. and Vera Cruz occupation. Also need year date docs., stocks, and silver tax. Your haves and needs please. Kenneth R. Goodfellow, 2046 10th St. P., N.W., Hickory, N.C. 28601. \*92\*

**Match and Medicine** — and listed revenues for sale. Hundreds and thousands to choose from. Also by the tens and hundreds. Send want list, or

ask for free list. Thank you. I. Bayer, Box 18043AR, Cleveland, Ohio 44118. \*93\*

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**"Railroad Company Cancellations** on United States Revenue stamps of 1862-1883" by H.P. Shellabear — Best offer. Canada supreme court R74 10¢ VF-Bk of 4, punch cancel \$30; war savings booklet WS6a VF \$25. Duane Zinkel, 2323 Hollister Ave., Madison, WI 53705. \*99\*

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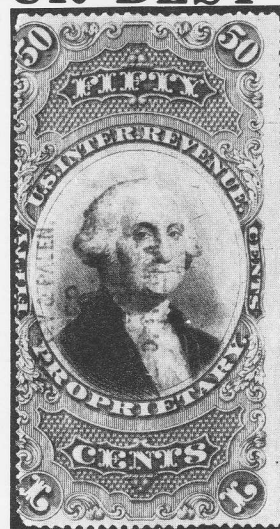
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