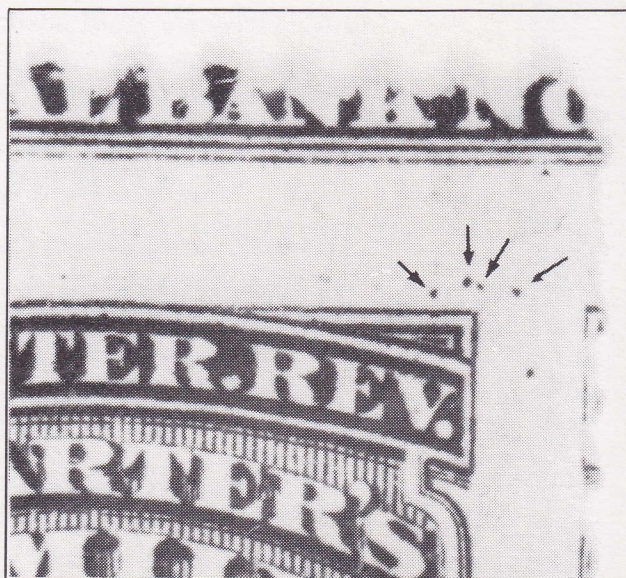


The American Revenuer

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It is believed that the printer who made the plates for printing the private die medicine stamps can be determined by various plate markings used as aids in the lay-out of those plates. For more, see inside, page 58.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

APRIL, 1986

Volume 40, Number 4
Whole Number 384

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TAR-40 Years

In the very early days of philately, revenue stamps were regarded as equals to postage stamps and postal stationery. After all, in those early days there were few stamps of any kind to collect. By the early years of this century, many collectors began to ignore revenue stamps. The first world war ended collecting activity by all but a few collectors. The Fiscal Philatelic Society of London published from 1908-28. The U.S. Revenue Society functioned from 1907 until 1916. The Revenue Unit of the APS ran a column from 1928-42 in the *American Philatelist*. The Canadian Revenue Society operated from 1938 until 1954 when it reappeared as a study group of BNAPS.

This year marks the fortieth year for *The American Revenuer*. It was 39 years ago that a rather small group of philatelists formed the American Revenue Association with their first mimeographed publication appearing in August. There were no profound statements made in that first issue of those that shortly followed; there was, however, optimism that revenues and the ARA would play a part in the future of philately. Those first few issues contained no outstanding examples of philatelic research; their short notes laid the foundation for a tradition of variety of subjects covered authored by a wide variety of members.

Since then there have been several other revenue oriented philatelic organizations start (and some disappear). The two major ones are the State Revenue Society (1954) and the Cinderella Stamp Club (1959). The ARA remains the largest society and publishes the greatest amount of literature.

The Editor's bookcase contains a complete run of TAR in bound volumes. This run measures exactly two feet long (through the end of 1985). The first ten years (1947-

(40 Years—continued on page 90)

Plate Entry Markings on U.S. Proprietary Adhesive Medicine Stamps

by Brian H. Clague, ARA and Richard F. Riley, ARA

A. Overview:

Henry Holcombe postulated in the 1930s, in writing his short histories of the early U.S. proprietary medicine stamps, that second or third plates were required for 35 of the stamps in a total series of 277 stamps (Holcombe, 1979). He ascribed the necessity for new plates to usage or damage arising from handling or storage. Unfortunately, his monumental reference work does not consistently document the basis for many of his assertions; but in highlighting the possibility of new plates, it does provide us with a useful starting point in our efforts at identifying these plates.

Before beginning the task of locating new plates, it might be wondered whether new plates could be expected to exist. The first clue comes from published data on the extent of

usage found with some steel plates. It has been shown that, as a result of the many steps in printing a sheet of stamps, which included first cleansing, wiping the printing ink from the plate, a further polishing with rags, followed by application of damp paper with subsequent pressure applied, and the final and last cleansing of the plate by hand, this multitude of steps would reduce the useful life of a steel plate to 30,000 to 50,000 printed sheets. (For a discussion of useful plate life see Perry, 1981 pp. 25-28.) This was far better production than was expected from copper plates, which dulled after 2,000 to 5,000 impressions. The durability of steel plates could be improved by a hardening process which often had variable results. A plate with signs of wear could be re-entered to strengthen the impression—thus extending its useful life.

The inks used had a marked bearing on the degree of plate wear. The early brown, and especially the green inks, were notoriously abrasive (Wilkins, 1975). Brown and green were used in over one-third of the medicine stamps in this series. Using sheet production figures found in the Boston Revenue Book, one finds 32 instances where printings exceeded 50,000 sheets per stamp issued. In some instances, as with the one-cent Ayer (RS4), over 100,000 sheets were printed on old, silk and watermarked paper. Inquiring about and specifically inspecting these stamps could give clues to the existence of new plates.

Next, the occurrence of double transfers in this series could be noted as an indication of re-entry or newly engraved plates. In this regard, this series of stamps is rather unique, in that the period in which they were

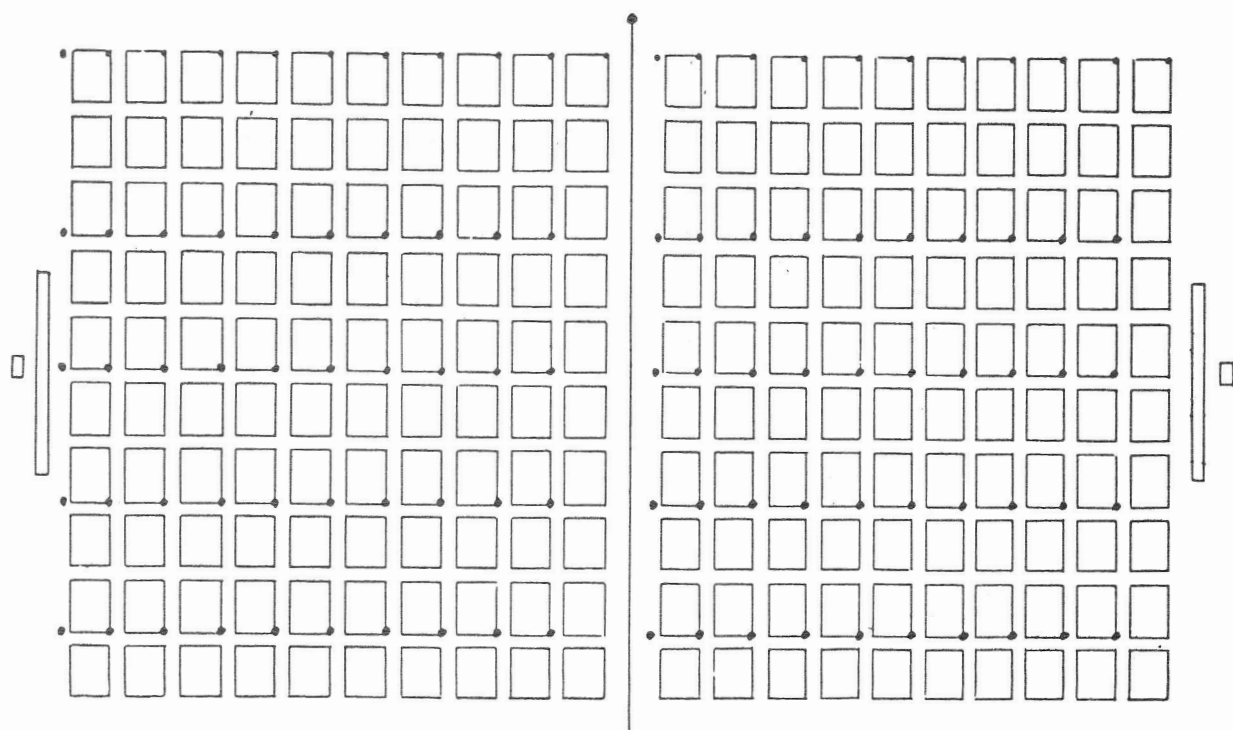


Figure 1. Diagrammatic representation of a complete sheet of the 3¢ 1851 postage stamp, right and left panes, giving locations of the guide dots (PDs). By viewing in a mirror one may obtain a view of the dots as they would appear on the plate. (From Chase, 1929, p. 50)

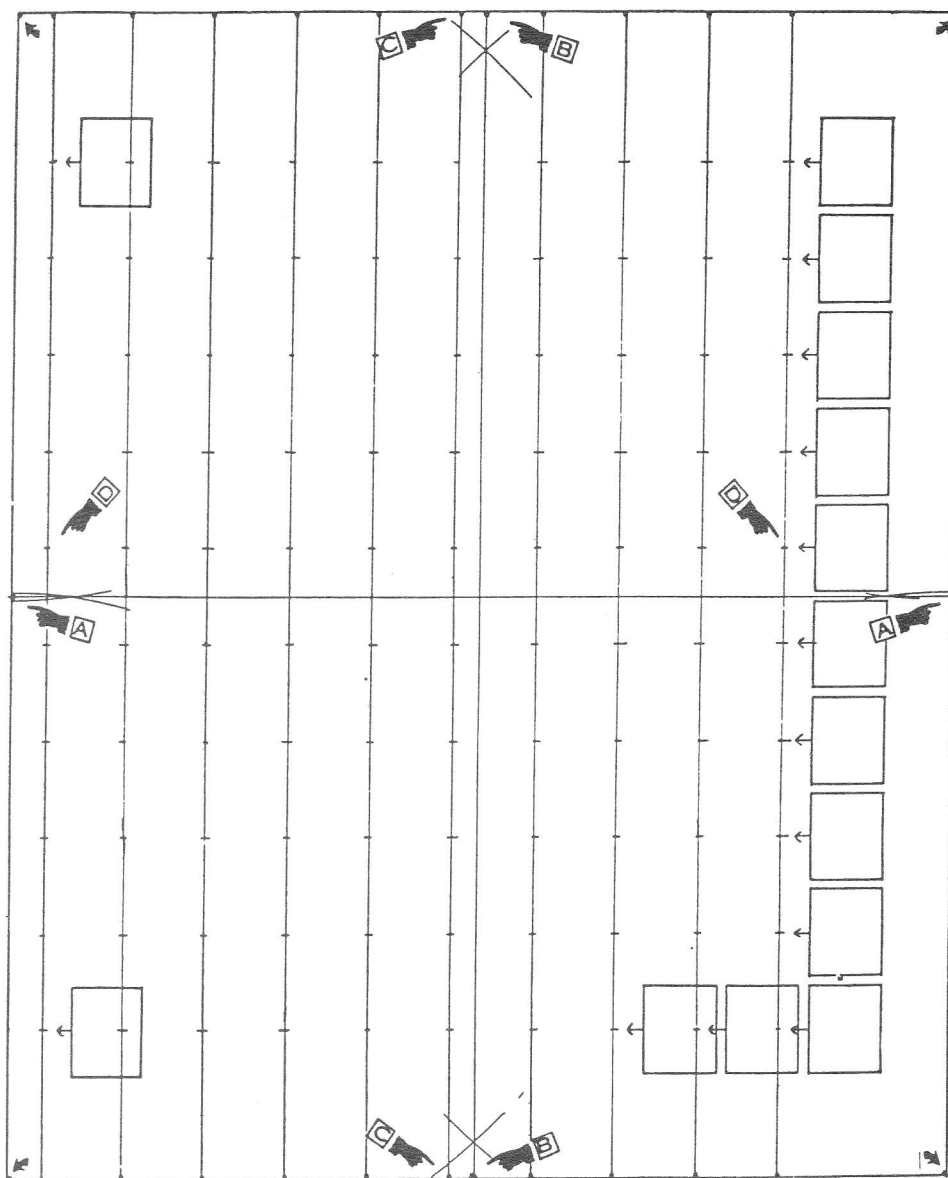


Figure 2. Plan showing the layout of a plate employing the SPD methodology. The rectangles represent the location of reliefs with small arrows from them pointing to a SPD. Other dots and guide lines are included. (From Baxter, 1939, p. 56)

produced (1862-1882) can be divided into four epochs on the basis of specific paper types ordered by the U.S. Government to be used in the printings. In sequence, old paper was used from 1862 to 1871, silk paper followed from 1871 to 1877, pink paper was used briefly from 1877 to 1878, and finally, watermarked paper was used from 1878 to 1882. For any given stamp if double transfers are not known on old paper issues but are

recognized in later printings, as on silk, pink or watermarked paper, the suggestion would arise that there was a newly engraved plate or a re-entered plate.

There are 37 recorded double transfers occurring in this series of stamps. It is not surprising to find that a large percentage of stamps with double transfers were also printed in excess of 50,000 sheets.

The foregoing considerations make

it highly likely, then, that a fair number of new plates were created.

Faced with the task of confirming and/or determining the existence of new plates, there are several options. The best confirmation would be the correspondence of the engraving companies with their client medicine companies. The published material in this area, with rare exception, contains no reference to second plates (Toppan, Deats and Holland, 1899). More significantly, most of the business records of the earliest plate engravers for this series, the Butler & Carptenter and Joseph Carpenter Companies, were known to have been destroyed in the fire at the Jayne & Son Medical Building in Philadelphia in 1872. Undoubtedly, much information may yet remain to be uncovered in the libraries of the American Bank Note Company, the Smithsonian Institution or the Bureau of Engraving and Printing.

Next, one might search for face differences of the stamps themselves to be found in the frames and the vignettes, or for the presence of double transfers. One feature which would be expected to change with a new plate would be the marginal plate markings which often listed the initials of the engravers or provided a plate number. A list of marginal markings and plate numbers in this series has been compiled for only a small number of the stamps (West, 1980). A full comparison of plate markings requires multiple pieces and, to date, scarcity of materials has precluded the publication of any known variations.

Failing to find marginal inscription changes, one could next look for variation in the vignette images. To date, this has led to the major discovery of several die varieties and to the reclassification of some stamps based on the knowledge of these variations: for example, Fred Brown & Co., die 1 listed as RS37, and die 2 listed as RS38, and Jeremiah Curtis & Son, die 1 listed as RS66 and die 2

Plate Entry Markings on U.S. Proprietary Adhesive Medicine Stamps



Figure 4. Type 1a2 PDs on RS140 and RS167. These have the same location as Type 1a, over the top frame line as engraved but the stamps are generally displayed with their long axis horizontally for ease of viewing and the dots appear therefore on the side.

Figure 5. Block of 12 of Schenck's Mandrake Pills stamp, RS212, showing location of PDs in alternating columns. Type 1a2 dots are located at opposite ends of each stamp.

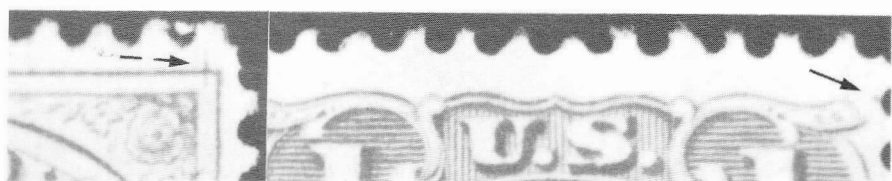


Figure 3. Type 1a1 PD located on or slightly outside the top frame line of RS155 and RS75 as indicated by the arrows. These are typical for Butler & Carpenter and J. Carpenter engravings.

listed as RS67. More often, for other stamps, the recognition of die variations has achieved only a connotation of variety status: for example, Dalley's Pain Ext., die 1 listed as RS74 and die 2 listed as RS74h; Seabury & Johnson, die 1 listed as RS217, die 2 listed as RS217h; and West India Mfg. Co., die 1 listed as RS264 and die 2 listed as RS264r.

Finally, there are other less obvious marks on the stamps which can be studied. For our analysis we have chosen to consider two distinctly different guide dots, the position dot (PD) and the side point dot (SPD). The position dot is that dot on the plate which can be shown to play a role in

guiding the alignment and final position of a transfer roll immediately prior to the rocking in process, without a more precise description of how it served as a guide to the siderographer in this process.

A refinement of the position dot is the side point dot which, in the literature, is often used synonymously with the guide point or position dot. The SPD is that dot or dots which, used in conjunction with a side point seated on the mandrel of the transfer roll, succeeds in guiding the position of alignment of the transfer roll immediately to its rocking in on the plate (Williams and Williams, 1971, pp 165-166).

The authors have studied the guide dot methodology of the five companies which contracted to engrave and print the U.S. proprietary adhesive medicine stamps and, in summary, feel that the guide dot methods are characteristic enough for the separate companies to allow them to be used as a code of their work and, more importantly, as a code of their plates. Variation in the use of the guide dots, as well as other information collated in our research, will be offered as demonstration of the presence of new plates.

B. Development of Siderographic Techniques in Production of Postal Issues

It might be useful at this time to discuss briefly the historical emergence of the guide dot system in the evolution of the techniques of plate production. During the period before the introduction of postage stamps, there were many engraving firms flourishing in this country, fully occupied with engraving bank notes, currency and bonds. These bank note firms, with some reluctance, became involved in the production of stamps which were



Figure 7. PD Type 1a1 found as pairs over the opposite ends of the top frameline on RS117

the precursors to the regular U.S. postage stamps, i.e.: the Postmaster Provisional series.

All but one of the engraved Postmaster Provisionals series were produced from copper plates, on which each stamp site had been individually hand-engraved (Luff, 1937). The exception was the New York Postmaster Provisional stamp, engraved in 1845 by Rawdon, Wright & Hatch. This postal stamp issue was unique as one of the earliest applications of the technology of Jacob Perkins, using a hardened steel die and hardened steel transfer roll, allowing the transfer of the relief from the die to a softened copper or steel plate.

Prior to its introduction in this country, the Jacob Perkins method was developed in England for bank note production and, in 1840, was used in production of the first adhesive stamp of Great Britain—the Penny Black. So successful did this method prove in the speed of production of plates, with high quality vignettes, that Rawdon, Wright & Hatch Co. were later to obtain the contract and, utilizing the same technique, engrave the first U.S. regular postal issue, the five- and ten-cent denomination stamps known as Scott Nos. 1 and 2.

Elliott Perry states that a SPD system was used for the "plate of the five-cent New York Postmaster Provisional and many other plates from 1847-1893, and thousands of plates made by the Bureau of Engraving and Printing from 1894 to date" (Lane, 1969). However, no evidence to support this statement for the Postmaster Provisional can be found in Elliott Perry's articles (Perry, 1981, pp 24-63), nor is there a description of a SPD method found in the discussion of methods of Rawdon, Wright, Hatch & Edson Co. by Win-

throp S. Boggs (1949), nor is there a description of a SPD to be found in the full description of the plating of the five-cent New York Postmaster Provisional published by A. Hatfield, Jr. (1921).

From our review of these writings it would appear that the method of alignment of the transfer roll used by Rawdon, Wright & Hatch consisted of a simple visual inspection of the alignment of the relief on the transfer roll to the plate. This crude technique resulted in the production of rather uneven rows of reliefs on either the copper or steel plates.

The final acceptance by the U.S. Government of stamps as a form of prepayment of postage led to the consideration of the means for large-scale production of such stamps. Two challenges loomed: plate wear and efficiency in plate layout. For the first



Figure 6. Type 1a3 PDs consisting of multiple dots located at the corner of each stamp, at times appearing to precisely about the frameline, shown on RS40 and RS98.

Figure 8. Type 1b PD located as a pair of dots adjacent to or straddling the frameline, generally on the long axis of the stamp, illustrated by RS 102 and RS243.



Plate Entry Markings on U.S. Proprietary Adhesive Medicine Stamps

consideration one notes that copper plates were limited to approximately 2,000 impressions. It soon became apparent that the steel plate methods would supersede. The second concern—that of plate layout efficiency—would require the next evolution in plate layout methodology, which would be a reliable method of aligning the transfer roll to the plate. This was accomplished by the development of the position dot methods. This afforded a consistent alignment of the relief on the plate, providing the plate is also in firm contact with the straight-edge guide on the left side of the bed of the transfer press. Such guides were added to most transfer presses after 1850 as an aid in maintaining the proper lateral position of the reliefs. For a general description of plate engraving, including plate scoring techniques and methods used, one is referred to that singularly unique book by James Baxter (1939, pp 55-58) entitled *Printing Postage Stamps by Line Engraving*, and to the introductory section of every Scott Catalogue.

The firm of Toppan, Carpenter, Casilear & Co. competed with the other bank note companies for the contract to engrave and print the regular postage stamps of 1850-1860. They were awarded the contract. The stamps for this series (1, 3, 5, 10, 12, 24, 30 and 90-cents) all bear evidence, for the first time, of the use of a specific position dot method. The plates of the 1-cent, 3-cent and 10-cent have been reconstructed and extensively studied by Chase (1929), Ashbrook (1938) and Neinken (1960).

There were as many as 28 plates of the 3-cent, 12 plates of the 1-cent, and 3 plates of the 10-cent required during the decade of their use. These authors have described the position dots found on these plates. A review of these plates reveals an evolution in the manner of usage of the PD with the transfer roll.

The first plate engraved for the 1-cent stamp, as well as the early plates for the 3-cent and 10-cent stamps, had the appearance shown in Figure 1. One finds the PD located over each

stamp position in the top row and under the first nine positions in the third, fifth, seventh and ninth rows. It was concluded from their studies that these plates were prepared using a transfer roll which contained three reliefs. Neinken has established with certainty that each vertical column was controlled by the PD above the stamp in the column immediately to the left of the column being entered.

Since the transfer roll contained three reliefs, the second and third reliefs were entered in sequence in the vertical column. The mandrel was then raised and realigned for entry of the fourth and fifth stamps in the vertical row; but, interestingly, it has been shown that the relief used for the fourth stamp was the second relief and that used for the fifth stamp was the third relief. Similarly, the second and third reliefs on the transfer roll were used exclusively for the sixth and seventh, eighth and ninth stamps respectively, with the tenth stamp being entered using the first relief.

The recurrent use of the second and third reliefs has led Elliott Perry to hypothesize that the position dot was used simply to align the transfer roll for each column, but that "the exact position in which the design was to be entered was not controlled by a position dot. Whenever a three relief roll was reset to make a pair of entries in the body of many plates, the extra or guide relief was dropped into the last entry already made in the same vertical row, for the purpose of controlling the position of entry to be made from the other two reliefs" (Perry, 1981, pp 76-77).

His hypothesis neatly solved two

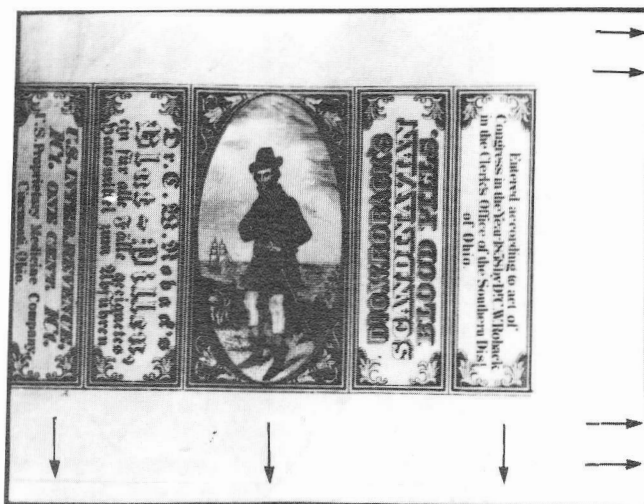


Figure 9. Type 1c occurs on very large stamps and particularly wrappers and consists of guide lines framing a box. These probably also served as a guide for separation by some type of cutter.

problems by giving a role to the first relief and in so doing supplied an explanation to the frequent double transfers found in the lower half of many of the stamps in rows 3, 5, 7 and 9—double transfers resulting from faulty reentry of the "guide relief." What remains unexplained with this hypothesis is the use to be made of the PDs under the several rows indicated. If the dots were sufficient to align the transfer roll, there would be no need to use the first relief as an additional guide for these positions and vice versa. Quite possibly the position dots in other than the top row may have been used as a check of the location of the last relief entered in the sequence to prevent excessive and progressive displacement downward of the column. Only the top row PD would serve as a guide dot to the transfer roll then.

A comprehensive explanation of the exact use of this PD does not exist. Such information was considered a trade secret at the time of its use and was not otherwise recorded. Also, the exact way in which the guide dot aligned the transfer roll in this situation has not been fully explained. The guide dot may have been used to align "lines marked on the side of the transfer roll" (Baxter, 1951).



Figure 10. Type Id appears as an oversized type Ia1 or Ia2 dot found near the frame line as in RS61.

For the 12-cent stamp issued in 1851 information concerning the number of reliefs on the transfer roll and descriptions of the position dots on the plate were not found in our literature search.

In 1856 Toppan, Carpenter, Casilear & Co. adopted a transfer roll with six reliefs for production of the 1-cent (Ashbrook, 1938, p. 234), 3-cent (Chase, 1929, p. 52) and the 5-cent (Perry, 1981, pp. 78-79). The plate was prepared with position dots in two rows: a single row at the top of a plate over the top row of stamps and a second row under the sixth row of stamps. It is presumed that this change was an attempt at greater efficiency. From that standpoint, in the case of a plate with ten reliefs in each column a transfer roll with a total of ten reliefs would be the ideal arrangement. The next smaller number required for two settings of the roll would be a transfer roll with five reliefs, unless the siderographer used one of the reliefs as a guide relief, in which case a transfer roll with six reliefs would be required. The transfer roll was thought to be aligned by the PD over the top stamp in the next adjacent column.

A final modification of the use of the PD came with the last series of plates for the 1-cent produced in 1858

and listed as plates No. 11 and 12. For these plates Toppan, Carpenter, Casilear & Co. used a single row of PDs located over the top row of stamps. Ashbrook, who has published extensively on this plate, states that a transfer roll with only one relief was utilized. One would have expected that this transfer roll might bear ten reliefs since only one PD was noted. How, then was the position of each stamp in the vertical column accomplished? We do not know. Ashbrook did note that vertical layout lines could be found outlining the position of each vertical column. He postulates that the layout lines maintain the alignment of the transfer roll which was otherwise guided by visual alignment. Surprisingly, with this apparent abandonment of the PD method, the result was an otherwise excellent appearing plate. Additionally, Ashbrook did note the appearance of a secret mark in the vignette of the stamp. Because of the existence of the secret mark on the die proof, this dot, found in the vignette of the stamp, was not interpreted as part of the plate layout method. Toppan, Carpenter, Casilear & Co. also created at this time the plates for the 24, 30 and 90-cent stamps in 1860. In this plate production in the final year of their contract they returned to a four relief transfer roll, perhaps using one relief as a guide relief (Perry, 1981, pp. 79-80).

Figure 11. Combined usage of Type Id and Type II found to be used separately on stamps of Warner Safe Cure, RS258.

The appearance of the sheets printed by these early plates was most unsatisfactory, as all previous authors comment on this point. Perhaps for that reason the contract for the production of U.S. regular stamps was next awarded in 1861 to the National Bank Note Co. The plate layout method of the National Bank Note Co. was quite different than that of their predecessors due, in fact, to a radically different approach which ensured the precise location of each stamp on the sheet by the use of an individual position dot for each location.

This method utilized a single dot placed to the left of the intended site of the stamp, generally on a line situated at the vertical midpoint of the stamp. The position dot was used with a plumb line-like device (called a side point) which attached to the mandrel of the transfer roll. With the side point in contact with the position dot, the



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relief was aligned; the position dot is now called a side point dot (SPD).

A plate laid out with this dot system would have the appearance seen in Figure 2. It can be seen from this schematic that the SPD could be hidden in the vignette, and indeed it was the intent of the siderographer to do just that. Inspection of the selva of the sheet might otherwise be required to determine the presence of this SPD method. With this method efficiency increases as fewer layout lines are required to determine the location of the SPD—fewer lines which would have to be removed prior to relief entry. The relief roll could contain only one relief, although as a practical matter several reliefs may have been taken up to be used as spares or backups. This method was continued as the predominant technique used in plate layout through the end of the nineteenth century as it remained the method of choice of the National Bank Note Co., the American Bank Note Co., the Continental Bank Note Co. and the Bureau of Engraving and Printing.

C Siderographic Techniques used in Production of Early Adhesive Revenue Stamps

Butler & Carpenter was awarded the contract in 1862 for production of the First Issue revenue stamps. Joseph Carpenter, chief member of the firm of Butler & Carpenter had worked briefly for his uncle, Samuel Carpenter of Toppan, Carpenter, Casilear and Co.;

and, perhaps because of this association, Butler & Carpenter used many techniques in plate layout found on the Toppan plates, including their method of using position dots. We learn from Perry, "Many of these plates were entered by using 'multiple relief' rolls which contained duplications of the same stamp design...the method of entry was similar to that used for most of the postage stamp plates of 1851-1860" (Perry, 1981, p. 544).

Many of the denominations of this series were plated in the 1930s by members of the Revenue Unit of the American Philatelic Society with results released as privately prepared descriptive sheets. C. W. Bedford reported on the location of the position dots found on the plates of the 5-cent Inland Exchange (Bedford, 1980). Turner described the position dots on the 10-cent Certificate plates (Turner, 1980). Both authors attest to the use of multiple reliefs with position dots over the top row of stamps and under each row entered from the last relief on the transfer roll. The methods described here would be very similar to those which have been described for Toppan, Carpenter, Casilear & Co. previously for the regular issue postage stamps.

D Siderographic Techniques Employed in the Production of the Private Die Medicine Stamps, 1862-1883

The Revenue Act of 1862 placed a tax on all proprietary and documentary activity which included the sale of med-

icines. The Act was amended to allow the medicine companies to design their own stamps, the final production of which was awarded to the companies holding the contracts for production of the U.S. revenue stamps. Thus was created our series of U.S. Private Adhesive Medicine Stamps series RS1 through RS277. The contract to produce and maintain the plates and to print the stamps therefrom was held in sequence by Butler & Carpenter (1862-1867), Joseph Carpenter (1867-1875), National Bank Note Co. (1875-1879), the American Bank Note Co. (1878-1880) and the Bureau of Engraving and Printing (1880-1883).

The plate layout marks used in this series have only been reported for two reconstructed plates: for the Soule wrapper stamp RS227 (Riley, 1982) and the Barham Pile Cure stamp RS14 (Riley, 1969). We have examined the stamps of this entire series, noting the location of the PD or SPD. The results are presented in Chart 1, using the information found on the stamps which were printed on the paper type in use on the date the stamp was first issued. We have categorized the guide dots as either Type I or Type II based on the previous description of these dots as a PD or SPD.

In our review, we found that on virtually all of the stamps produced by

Figure 12. Examples of SPD, Type II guide dots. Often difficult to locate, the dots are best found by comparison with die proofs of the stamps as illustrated here. The die proof is on the left and the stamp on the right (RS214, RS71 and RS110)



Butler & Carpenter and Joseph Carpenter a position dot could be located, suggesting that each position on the plate was controlled for close alignment of the transfer roll. This criteria would be sufficient to allow us to conclude additionally that the transfer roll necessitated only a single usable relief.

A full plate proof of RS117, printed by Butler & Carpenter, exists in the collection of the Smithsonian Institution. Our inspection of that extant sheet reveals a PD at each stamp position. It is perhaps from a similar study that Perry states that only a single relief was used for the production of these stamps (Perry, 1981, p. 544).

As we shall see later, there is a great variety in the size and configuration of many of the stamps of this series which has created the opportunity for some variation in the location and position of the PD to exist. As one studies stamps produced by the National Bank Note Co., the American Bank Note Co. and the Bureau of Engraving and Printing, one often has to rely on comparison of die proofs to be certain of the existence of the SPD which is often hidden in the vignette. Many of these stamps, for that reason, bear no evidence of a SPD.

Some characteristics of the guide dots themselves would seem appropriate. Type I and Type II are best seen with a three to six-power magnification. Their rounded forms suggest that they were produced by a

CHART 1

Numbers of Private Die Medicine stamps displaying various types of guide dots. All variants of Type I are PD types, all Type II are SPDs. The variants of Type I are described in the text and illustrated in Chart 2.

Firm Name	Type of Guide Dot								
	Ia1	Ia2	Ia3	Ia4	Ib	Ic	Id	II	Unclear
Butler & Carpenter	30	33	4	5	8	6			11
Joseph Carpenter	35	21	5	7	9	1			5
National Bank Note Co.		1						32	16
American Bank Note Co.	2							11	11
Bureau of Engr. & Print.							4	7	4

small punch device. Layout lines are often seen passing through them. The Type I dot occurs outside the frame line of the stamp, as would be expected in reference to Figure 1. Examples of Type I dots seen on these stamps are shown in Figure 3. Note that in some cases the frame line is large enough to nearly obscure the dot which may lie close to it. This is especially true for RS31, RS90 and RS193.

While we have said that Butler & Carpenter used a Type I PD, some variation in the location and characteristics of these dots emerges from our study and are schematicized in Chart II. As a general rule, the PD appears over that frame line which is at the top or end of the long axis of the stamp. For stamps engraved for vertical viewing, this would give a categorization of Type Ia. For stamps which were engraved to be read with

the long axis of the stamp horizontally, we have created an artificial category Type Ia2, Figure 4. For each stamp referred to in the chart the PD is always found in the same location.

The exception that proves the rule, however, is the Shenck RS212, in which the dots alternate from locations to the left of the frame line on odd-numbered rows and to the right of the frame line on even-numbered rows (see Figure 5). Occasionally multiple PDs may occur at a corner, as seen in Figure 6 for Type Ia3, or a dot may occur over both corners at the top of a stamp, as illustrated by RS117 in Figure 7.

The engraving companies had difficulty with large or odd-shaped stamps and we find that Butler & Carpenter used dots in the corners of the intended position of such stamps, giving rise to a Type Ia4 method which was applied

Figure 12. (continued)

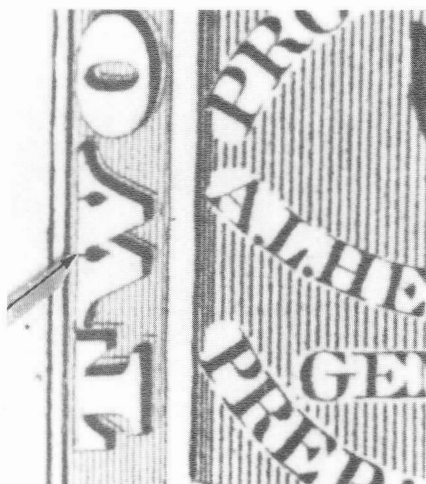
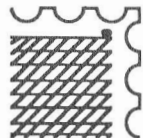
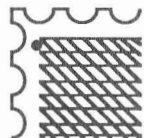

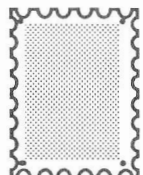
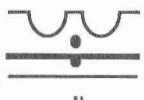
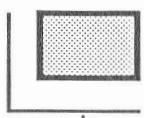

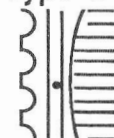


CHART 2

CHART 2																
	Type I												Type II		UNCLEAR	
																
	la1	la2	la3	la4	lb	lc	ld	lla								
Butler & Carpenter	15 23 107 170	24 73 125 193	39	4	100	226			30	203						
	16 32 108 194	25 74 133 208	40	9	145	227			175	231						
	17 33 109 195	26 84 134 212	41	10	147	245			186	232						
	18 42 112 198	28 88 139 213	141	153	148	246			188	233						
	19 43 113 242	31 89 140 220		222	149	247			192	271						
	20 95 118 274	59 90 141 221			177	248			202							
	21 96 132	66 94 176			243											
	22 106 162	68 99 185			244											
	69 124 191															
Joseph R. Carpenter	34 78A 115 155 204	27 87 167 238	46	37 267	58 159	44			199							
	35 79 116 164 205	29 103 168 249	98	38 268	70 169				200							
	36 80 117 166 241	65 130 178 253	143	265 269	102 182				201							
	75 81 138 173 270	82 157 179	165	266	130 210				234							
	76 91 150 189 275	83 160 236	251		156				235							
	77 97 151 190 276	86 163 237														
	78 114 152 198 277															
National Bank Note Company		225						14 92 184	47	230						
								50 101 187	48	239						
								51 110 196	49	240						
								52 111 197	57	252						
								53 123 210	72	259						
								54 128 214	85	260						
								55 129 215	137	261						
								62 142 223	209	262						
								63 171 234								
								64 172 264								
							71 174									
American Bank Note Company	1							56 180 263	119	131						
	250							60 181 272	120	183						
								128 228 273	121	216						
								161 229	122	217						
								126	218							
								127								
Bureau of Engraving & Printing							61	67 154	158							
							254	104 255	206							
							256	105 257	207							
							258	258	219							

for stamps RS4, RS9, RS10, RS222 and for large stamps as RS153. In this configuration dots are placed in the periphery of the stamp to form a box into which the relief is centered. These dots are often not found on copies with close margins.

The Type Ib variety consists of two dots which straddle the frame line illustrated in Figure 8. The location of this pair on the midpoint of the stamp resembles the Type II SPD used by the National Bank Note Co. However, the use of two dots, one found outside the frame line, suggests that the dots may have been used as centerings for the frameline and may not have required the use of a side point. Type Ib variety is as close as Butler & Carpenter and the Joseph Carpenter methods come in similarity to Type II methods of the National Bank Note Co., et al. Another variation can be seen for RS210 in which a dot is often found below the frame line similar to that seen in RS212.

As for the remaining variations, we shall dismiss variety Type Ic from discussion as the lines which are shown may represent the intended separation lines which would guide scissor separation illustrated in Figure 9. The stamps in this category are, in fact, non-adhesive wrappers and fall out of the consideration of this paper. This group requires further special investigation.

The last sub-type for Type I is Type Id. It should be noted that Type Id is exclusively used by the Bureau of Engraving and Printing and is a Type Ia dot, but of an extremely large size, Figure 10. This dot can usually be seen without magnification. Interestingly, this dot is often found in conjunction with a Type II dot, as for instance in RS258, in which half the stamps have a Type Id PD and the other half a Type II PD, Figure 11.

The Type II SPD method has been well described by Baxter (see above). This small dot can usually be found on a horizontal line through the vertical mid-point of the stamp. It is usually found several millimeters within the frame line and in the body of

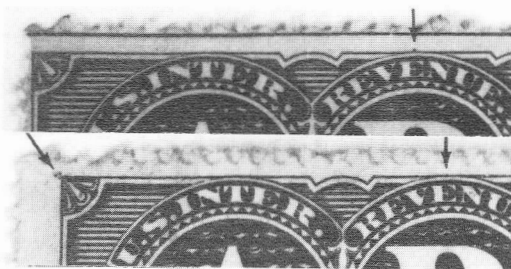


Figure 13. Combined use of PD Types Ia and Ib on RS58, engraved by Joseph Carpenter. The top stamp is Type Ib and the bottom stamp Type Ia and Ib.

the vignette. Its detection is often aided by comparison to a die proof. Examples are given in Figure 12. Where these dots fall within the vignettes of the stamp they are often hidden and can give rise to a number of stamps classified in this report as "Unclear Dot Types." In these instances the selvage edge of the sheet is often required as the final proof of this method. It is more than likely that stamps listed on the "Unclear" column would be examples of the Type II dot, as it is more difficult to hide or lose the Type I dot in these plate layout methods.

In several instances we find the use of two methods for the same stamp. The infrequency of combined usage suggests that these were probably experiments carried out by the respective companies. Examples from Butler & Carpenter are RS58 where Type Ia1 and Ib are found on the same stamp and illustrated in Figure 13. For the National Bank Note Company combined use is noted for the Barham Stamp, RS14, described by Richard Riley (1969) and for the G.G. Green RS92 (Clague and Riley, 1984). For the Bureau of Engraving and Printing, combined use with the Type Ib and Type II was noted above for RS265. It is presumed that in this combined usage the Type I dot is often found over the top row of stamps on a plate and that subsequent rows were guided by a Type II dot.

In our subsequent articles we will explore the evidence for new plates postulated by Henry Holcombe, and for certain other stamps in the series we

will use the information developed thus far, as well as additional information from sheet production and the presence of double transfers to argue for the presence of new plates.

The authors wish to acknowledge the following individuals who have reviewed this manuscript and contributed to its contents: James H. Baxter, George Brett, William M. Fitch, George B. Griffenhagen, Earl C. Stritzinger and Ernest C. Wilkens.

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The Waterlow Die Proof Archives

by Robson Lowe, ARA

The first postage stamps printed by James Waterlow were the British Guiana issue of 1852. The earliest stamps recorded in the archives are the first issue of Siam made in 1883. James Waterlow founded the printing firm in 1810; the limited company in 1877; the split into two companies in 1878, Waterlow & Sons Ltd. and Waterlow Brothers & Layton; forty-three years later the companies were reunited. The assets of the firm were eventually acquired by De La Rue & Co. at the end of 1960.

Following the discovery of the Waterlow Die Proofs records, a remarkable series of four manuscript index volumes were found recording all dies prepared by Waterlows between 1883 and 1960.

The first index book of dies covers numbers 1 to 6199 and numbers 6871 to 7185. Number 1 to 975 have no dates of origin and the entry was apparently of those in stock on January 13, 1897. The gap in the numerical sequence was caused by 6200 to 6870 being used for the dies of Waterlow Brothers & Layton. The first volume covers the period 1883 to March, 1923. The second volume (dies 7186 to 17205) continues the record to March, 1943. The third volume (undated) records dies 16000 to 20128 and the fourth (again undated) records dies 17590 to 22158.

Many of the dies were coats of arms, scrolls and designs that every security printer needs to incorporate in the bank notes, securities and stamps. From die 978 on the name of the engraver is given—the year being 1888 where the names Pouicheau, Balding, Webb, Carrs, T. Harrison, Naylor, Ridgeway, Bain, Fryer, Rapkin, Carse, Baker, Godfrey, Joseph R. appear. The new name in 1889 was Upton and of the 94 dies sent for engraving, Bain was responsible for 63, Harrison 9, Webb 5, Balding 4, Carrs 3, Pouicheau, Rapkin, Ridgeway and Joseph R. 2 each, Naylor and Upton one each.

The information in the index books is not always uniform, sometimes

there are engraver's names but rarely so after 1920. Numbers on the actual proofs can be die or roller numbers; by reference to the index books the die numbers can be established.

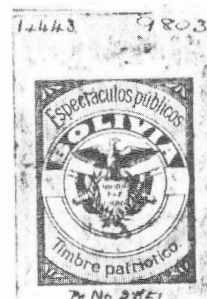
The variation in the amount of information about each country means that a rigid pattern has not been followed, but the case presented as we feel most useful. All die proofs seen are in black unless otherwise described.

We will be presenting here and in following issues of *The American Revenuer* extracts from these four volumes relating to the revenue stamps of various nations. They are presented in no particular order, that being determined only by available space.

Bolivia



The first Bolivian revenue listed was the "Transacciones." They were represented by the following dies: 1924 10c 10574, 1934 1c blue 14317, 2c green 14439. There were a further five values made in the 1950 and whether these were issued or not is unknown to us. They comprise the 50c, 1, 5, 10 and 20 B.



Another issue which is unknown to us was labelled "Espectaculos Pub-

licos-Timbre Patriotaco." The matrix number was 1443 and was dated 1934 in the index book. There were also engraved die proofs of the 1c, 2c and 50c although noted in the index, was a note that the stamps were issued lithographed.



Finally there was the 5c "Liberty" design made in 1925 with the die number 10375. This was certainly not issued as a postage stamp but might have been used for revenue although there is no indication in the design of any purpose.

The die number was written in the upper left margin, and the roller die number in the upper right. Should there be a number in the lower margin then it is usually the proof number.

Chile

2882



2891



The "Impuesto" stamps had the matrix dated April 21, 1900, numbered 2882; four other values were dated April 25, 1c 2891, 2c 2892, 5c 2893 and the 1 peso 2896. On December

3153



24, 1900, three other values were engraved, the 10c 3151, 5 pesos 3152 and 10 pesos 3153.

4423



4424



4425



In 1920 a new issue of the revenue stamps appeared, the 5c 4423, 10c 4424, 20c 4425 and the 50c 4426. A larger design was made for the higher values with a shaded by blank tablet below the design, underneath which came the printer's imprint "Waterlow

4426



& Sons Ltd. Londres, Inglaterra." The proofs are known in black and in color, the 1 peso 4489 in purple-sepia, 2 pesos 4490 orange, 5 pesos 4485 green, 10 pesos 4486 blue, 20 pesos 4487 brown, 50 pesos 4488 vermillion and 100 pesos 4484 black.

2872



2894



2895



Waterlows also produced the three "Telegrafos" values showing the portrait of Pedro Valdivia. The matrix and two lower values were dated April 14, 1900, the matrix number 2872, 5c 2894, 10c 2895, and the 20c followed on March 20, 1901, number 3141.

(Waterlow—continued on page 79)

Lock Seals

by Thomas W. Priester, ARA

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The mails have been silent recently of any new reports from members with census or other information on Lock Seals. Therefore, it is time for the follow-up article and census promised in *The American Revenuer*, June, 1985. Information related in the previous article will not be repeated, in particular dates of use or a description of the Caton seal types I and II.

This report, census and catalogue listing are intended as a foundation to be built upon in the future. If members who have not responded to the survey will furnish a census of their collection, it will be added to the continuing record. Periodically an updated report will be made to members.

In the catalogue section of this report, the census, in parenthesis, follows the suggested values. A strong

caveat is given relative to suggested values of lock seals. At least several large collections of lock seals are not included in the present census which, if reported, could change the relative scarcity of lock seals markedly. The prices listed are the consensus of several participants in the survey and are based upon relative values of lock seals from known auction transactions during the past several years.

A breakdown was not requested in the census between used and unused seals. In this case, values should reflect the commoner state which for most seal types would be used. However, for type LS5, in some instances most and perhaps all of a given variety reported were unused copies. Conversely, for seal types LS7, 8, 9, 13, 14 and 15 used seals are more common than unused and therefore unused

should command a premium. All copies reported of LS10 are unused. Used and unused Caton seals are discussed in a following paragraph.

A difficult situation exists in pricing where most or all of the census for a given variety is in the form of a full sheet. In the case of Slaight seals #(H)29 and #(K)29, all reported copies are in one full sheet. Of the 56 copies reported of Caton seal #53A, 50 of these copies are a full sheet. In such cases, until the full sheets are broken, few or none of these varieties will be available to collectors. Even so, the values ascribed to such varieties must reflect the potential single seals available when and if the sheet is broken.

Considering the number of new varieties that have been reported in the census, it is probable that other new varieties await recognition. Therefore, in numbering lock seals, gaps have been left between the various lock seal series and types. Also retained are all unreported varieties from previous lists.

Dates of use are shown in the catalogue listing when such information was submitted as part of a census report. Suggested dates of use

Initials Count for Caton Seals

1	2	3	4	5	6
---	---	---	---	---	---

W.E.B. W.B. J.D.B. C.H.R. A.A.C. J.M.C.



Type I

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
---	---	---	---	---	---	---	---	---	----	----	----	----	----	----	----	----	----	----

H.H.W. P.B.M.C.L. E.N. J.F.K. C.H.R. J.H.B. J.A.S. R.R. L.M.C.H. L.H.G. W.N. T.F.R. A.S.B. H.L.T. J.W.G. J.H.I. C.F. F.B.D.



Type II

may not be accurate for Slight seals Type LS5 and Caton seals, but these dates are the only information available and are included as seed for future confirmation or correction. Dates of use for Type LS7 seals are from a letter from J. E. Ralph, Director of Engraving and Printing, to W.W. Norton, November 22, 1910. Seal type LS15, #106, is known to have been used as late as 1980. The sheet arrangement for seal type LS15 is shown in the accompanying diagram. Lock Seals are not presently in use.

When the Slight seal lock was operated, a ragged hole was punched through the seal in the area of the perforated diamond in the lower part of the seal. Caton seals have not been seen with comparable damaged areas, indicating a used seal. In order to determine the appearance of a Caton seal after use, Henry Tolman, who owns a Caton lock, placed an unused seal in the lock and then closed and opened the lock. The used seal emerged with two slits approximately 2 mm in length into the left edge of the seal (opposite end from the slot end) with the slits approximately 3 mm apart centered in the end of the seal. Since no other Caton seals have been reported or seen with these slits, it is possible that all used Caton seals were retained by the government and only unused seals are in collector's hands.

Copies of seal type LS15 have been seen with a single vertical slit approximately 16 mm long in the lower half of the seal. This slit probably indicates a used seal.

Several members reported difficulty in differentiating between buff and orange Caton seals. This determination is a definite problem. The consensus at this time is that the only orange Caton Seals are seal #53 (orange/red) and that all other buff or orange Caton seals are buff including some buff/red. Additional study is needed.

Caton seal #59 exists with the slot not cut out. Several Slight seals have been seen with the slot paper in place but cut on two or three sides of the slot area.

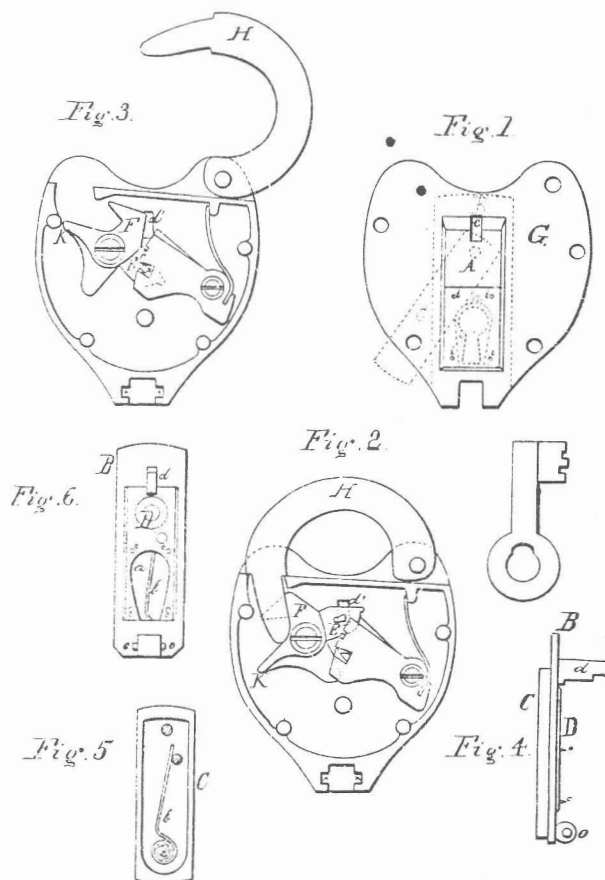
Probably one plate each was used for Caton Seals Type I and II. Different printer's initials are at the top of each plate. While dates of use

Seal-Locks



Seal-locks are the hardware in which the paper lock seals are used. Thomas Slight of Newark, New Jersey, patented and manufactured the seal-lock most commonly used by the Bureau of Internal Revenue. These locks were first granted Letters of Patent No. 97,127 on November 23, 1869, and revised with patent No. 141,519 on August 5, 1973. They continued in use until 1972 when the remaining supplies of lock seals were begun to be used up. The Bureau of Alcohol, Tobacco and Firearms finally ended their use in 1980 after the remaining supplies of lock seals were exhausted (at least this held true in the St. Louis area). For a short time the ATF used a padlock called the Golden Eagle. This, however, was not a seal-lock.

Distilleries now use their own locks on their warehouses. The seal locks were used because the distilleries and the IRS had joint custody over the contents of the warehouses. Now the laws have been changed and the government no longer has joint custody over untaxed alcohol, therefore, there is no longer any need for government locks with one



Lock Seals

are sketchy for Caton seals, a sequence of issue can be determined from the number of sets of initials present when full sheets or top row margin copies are available. A sheet of Type I, #56 shows 5 sets of initials; #55, 6 sets, and #52, 10 sets. Sheets and margin copies of Type II Caton show the following initials: #49, 2 and 4 sets (different sheets); #46, 8 sets; #53, 13 sets; #44, 14 sets; #43, 15 sets; #59, 18 sets; #60, 19 sets (running from border to border of the sheet). The only sheet showing a plate number is #60 with plate #1461 located at the center bottom of the sheet, with the "4" double struck. Renumbering of Caton seals should be considered when additional information is reported allowing accurate sequential listing of Caton seals.

An inconclusive report was received

regarding the existence of an additional type of glass seal, possibly including a Liberty head in the design.

While only one horizontal pair without the vertical dividing line has been reported of #81b, a full reconstructed sheet of singles also was reported on which the vertical lines were missing.

The double transfer listed for seal #84b shows a doubling of lines under and/or over "Lock" and "Seal."

Proofs and essays of lock seals are included in Turner's *Essays and Proofs of United States Internal Revenue Stamps*, pages 382 and 383.

Full sheets and large blocks of seals show that most lock seals were printed on watermarked paper. Reported watermarks consist of the name of the linen or bond paper, one or two impressions per sheet of seals, in large double-lined letters. Usually individual seals are

Seal Locks-continued

exception; The ATF can lock warehouses of firms suspected of cheating on their alcohol taxes. The locks presently used are large padlocks of a non-seal variety.

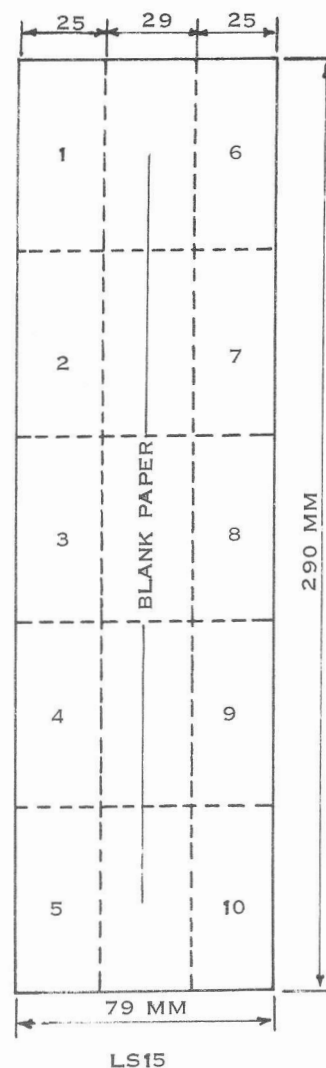
We illustrate here two Slight locks, one closed the other open, along with a key and Slight type lock seals, one unused the other used. Also through the courtesy of the late I. Irving Silverman we are able to illustrate the drawings found in Slight's original patent letters.



In these drawings, Figure 1 is a plan of the front plate detached from the lock, showing a recess around the key-hole for containing the seal. This can be clearly seen in the photo of the open lock. Figure 2 is a view of the interior mechanism of the lock, showing the bow or shackle locked. Figure 3 shows the bow unlocked. Figure 4 is a side elevation of the escutcheon, showing its device for securing the seal in its place and the guard covering the key-hole. Figure 5 shows the interior of the above-mentioned guard and the spring which operates it. Figure 6 is a plan of the inner side of the escutcheon, showing its device for securing the seal in its place. The Clutch-hook (d) passed through the rectangular hole at the top of the seal.

Slight claimed that his seal-padlock was a combination of devices not just a single device nor just a sealing device. These letters were an improvement of the seal-lock Slight patented November 23, 1869.

The Caton lock made by the Caton Seal & Register Lock Co. was used for a much shorter period of time. A photograph of a Caton lock is shown here. Unfortunately, we do not have copies of the Caton patent papers so we cannot see how it worked internally. The seal was placed under a cover at the top of the lock (between the ends of the shackle). The closed shackle held the door closed and had to be opened to examine the seal; this was a definite disadvantage compared to the Slight lock.



Ten copies of Lock Seal Type LS15 comprise a full sheet. Outside edges of the sheet are imperforate. Lines shown dotted are rouletted 7.

not of sufficient size to identify the watermark. Also, because of only one or two watermark impressions per sheet, more seals on a sheet are not watermarked than are watermarked. A specialist may wish to collect both watermarked and unwatermarked copies of the same lock seal variety, but the absence or presence of a watermark on a lock seal does not indicate different catalogued seals. Two seals, one with and one without watermark, could come from the same sheet. All full sheets of lock seals reported or examined were watermarked with the ex-

A Catalogue Listing of LOCK SEALS

by Thomas W. Priester, ARA

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LS1
glass seal
24 mm x 19 mm

1 LS1 Buff/dark red

75.00 (13)



LS5
Slaight Type

ception of a sheet of seal #15 which was without watermark. Watermarks that have been reported are: The American Linen Paper, Certificate Bond, Crane Linen, Congress Linen and Saranac Linen.

A correction should be made in the June, 1985, Lock Seal article on page 82 in the description of Type 5 (revised Type LS9). No engraved seals of this type exist to our knowledge, all seals being lithographed.

John Bobo deserves credit for the adopted numbering of Slaight seals Type LS5 with letters before or after the number. John's census included such descriptions and his system is descriptive and concise. The letters before or after number are placed in parenthesis in the catalog listing so as not to conflict with letters used for paper designations.

Thirty ARA members responded to the request for information. We hesitate to single out individuals for their contribution, but must thank Henry Tolman, Bill Bomar, Eric Jackson and Dick DeKay for their multiple responses to questions pertaining to their reports. All participants are thanked for their contributions. Please send additional census reports or information to the writer at Box 400, Davenport, IA 52805.

Series Letters Reported

In spite of the adopted procedure of not using the letters I, J, O and Q because of their similar appearance to the numbers 1 and 0, note that I was used for seal #82, and both I and O for seal #106.

Seal #	Series letters reported
70	complete except C, D, T
71	complete except L, N, Y
72	complete
73	complete
74	complete except V, W, X, Y, Z
75	U
80	V, W, X, Y, Z
81	complete except A, K, N, R, Z
82	A, D, E, F, H, I, R, S, V
83	A, B, G, H, S, T
84A	V, M
84D	complete except A, G, H, L, N, W, Y
85	S, T
90	R, X
91	L
95	A
96	B
100	A, D
101	B
102	C, E
105	F, P
106	I, M, O, R

1872-1890

17 mm x 48 mm

Engraved on Watermarked Paper		Imperforate			
No "Series" or letter	Position Number at Bottom				
Paper:		A. Horz	B. Vert	C. Hard	D. Med-
		laid	laid	thin wove	soft wove
10 LS5 Blue/red					
(1875)		4.00(48)			
11 " Blue/blue					20.00(8)
12 " Blue/orange	40.00(1)				12.00(15)
13 " Buff/red				10.00(23)	
14 " Buff/blue (1891?)				10.00(17)	
15 " Orange/red (1890)				3.00(76)	3.00(67)
16 " Orange/blue					
17 " Orange/green					
18 " Red/red	5.00(39)				
19 " Red/blue	50.00(3)				
20 " Red/green	20.00(8)				
21 " Violet/red	15.00(11)	20.00(6)			
22 " Violet/blue		2.00(166)			
23 " Green/red	50.00(3)				
24 " Green/grn	12.00(14)				
25 " Green/blue	15.00(10)				
(B)25 " Green/blue, B before #					30.00(1)
(D)25 " Green/blue, D before #					
(E)25 " Green/blue, E before #					30.00(1)
(H)25 " Green/blue, H before #					20.00(2)
(U)25 " Green/blue, U before #					5.00(14)
(V)25 " Green/blue, V before #					4.00(28)
(X)25 " Green/blue, X before #					20.00(3)
26 " Black/yellow		35.00(5)			
27 " Black/red		40.00(1)			40.00(1)
(D)27 " Black/red, D before #					5.00(19)
27(D) " Black/red, D after #					30.00(1)
27(T) " Black/red, T after #					10.00(6)
27(V) " Black/red, V after #					30.00(1)
27(Y) " Black/red, Y after #					15.00(4)
(Z)27 " Black/red, Z before #					3.00(38)
27(Z) " Black/red, Z after #					
28 " Black/blue					10.00(16)
(A)28 " Black/blue, A before #					30.00(1)
28(K) " Black/blue, K after #					30.00(1)
(N)28 " Black/blue, N before #					12.00(5)
28(N) " Black/blue, N after #					30.00(1)
28(V) " Black/blue, V after #					3.00(38)
29 " Black/green		4.00(40)			6.00(17)
(B)29 " Black/green, B before #					
29(B) " Black/green, B after #					30.00(1)
29(D) " Black/green, D after #					12.00(5)
(H)29 " Black/green, H before #					3.00(54)
29(H) " Black/green, H after #					10.00(7)
(K)29 " Black/green, K before #					3.00(54)
29(K) " Black/green, K after #					2.00(165)
29(V) " Black/green, V after #					30.00(1)



LS6
Caton Type

1879-1892

24 mm x 11 mm

Engraved on Watermarked Paper		Imperforate			
Paper:		A. Horz	B. Vert	C. Wove	
		laid	laid		
40 LS6 Brown/red					
41 " Brown/green					
42 " Brown/blue, TII (1894?)			10.00(31)		
43 " Buff/green, TII (1893?)			5.00(97)		
44 " Buff/blue, TII (1892)			15.00(14)		
45 " Buff/red,					
TII (1890)	20.00(10)			15.00(19)	
46 " Red/red, TII			10.00(24)		
47 " Red/green, TII				15.00(17)	
48 " Red/blue, TII				50.00(3)	
49 " Blue/red, TII				5.00(113)	
50 " Green/green					
51 " Green/red, TI				40.00(5)	
52 " Green/blue, TI				5.00(119)	
53 " Orange/red, TII	7.50(56)	35.00(6)		20.00(11)	
54 " Orange/blue					
55 " Black/green, TI				5.00(134)	
56 " Black/blue, TI				5.00(101)	
57 " Black/yellow, TI				100.00(1)	
58 " Black/red, TI				60.00(2)	
59 " Black/red A, TII			7.50(53)	7.50(67)	
a. slot not cut out				25.00(3)	
60 " Black/red B, TII			4.00(310)	50.00(2)	



1890-1913

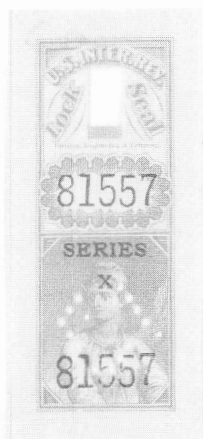
Engraved on Watermarked Paper		Imperforate			
Curved "Series" with letter; Diagonal lower number					
Paper:		A. Horz	B. Vert	C. Hard	D. Med-
		laid	laid	thin wove	soft wove
70 LS7 Black/red					
(1890-1897)		2.00(714)		25.00(4)	
a. blank (no numbers, series or letters)					
71 " Green/red					
(1897-1902)		4.00(158)			
a. blank		50.00(2)			
72 " Blue/red					
(1902-1906)		1.00(1330)			60.00(1)
a. blank					

- 73 " Brown/red
(1907-1910) 0.50(4908)
Red brown/red
a. blank 40.00(4)
- 74 " Red/blue
(1911-1913) 0.75(2440)
a. blank 5.00(82)



LS8

Engraved on Watermarked Paper Imperforate
Series U Curved "Series"; Horizontal lower number
75 LS8 Red/blue 10.00 (10)



LS9

1913-?

Lithographed on Watermarked Paper Imperforate
Straight "Series" with letter; No position numbers

Paper: A. Horz B. Vert C. Hard D. Med-
laid laid thin wove soft wove

- 80 LS9 Rose/blue
(1913-1914) 4.00(165) 3.00(294)
Pale rose/blue
Deep rose/blue
a. blank (Series & letter
only, no number) 10.00(27)
- 81 " Green/black 7.50(48) 2.00(626)
a. blank
b. horiz pair w/o
vert dividing line 10.00(1)

- 82 " Green/red 7.50(32)
a. blank
b. rouletted 7 35.00(2)
c. Series letter I
- 83 " Orange/black 10.00(23)
a. blank
b. rouletted 7 45.00(1)
- 84 " Blue/red 7.50(27) 2.00(573)
Dark blue/red
Powder blue/red
a. blank 5.00(82)
b. double transfer 10.00(5)
- 85 " Blue/orange 5.00(78)
a. blank



LS10

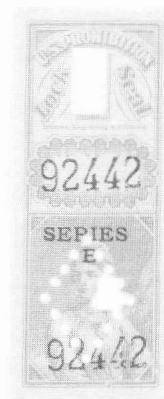
Lithographed on Medium Wove Paper

Rouletted 7

Straight "Series" with letter

No lower number or position number

- 90 LS10 Green/red 50.00 (3)
91 " Orange/black 75.00 (1)



LS13

Inscribed: U.S. Prohibition

Lithographed on Medium to Soft Wove Paper

Imperforate

- 95 LS13 Orange/black 7.50 (54)
96 " Green/red 9.00 (44)



LS14

Inscribed: U.S. Bureau of Industrial Alcohol
Lithographed on Medium to Soft Wove Paper
Imperforate

100	LS14	Green/red	10.00	(31)
101	"	Blue/red	15.00	(18)
102	"	Orange/black	35.00	(6)
	a.	"Series C" in blue		



LS15

Lithographed on Thick Wove Paper
22 mm x 54 mm
Rouletted 7

105	LS15	Green/red	40.00	(4)
106	"	Orange/black	15.00	(16)
	a.	series letter I		
	b.	series letter O		

Wisconsin

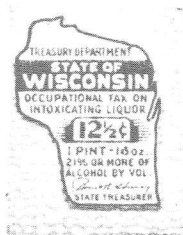
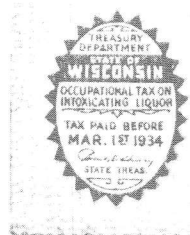
Unreported Liquor Revenue Stamp

by William Smiley, ARA

The repeal of the Prohibition Amendment to the United States Constitution on December 5, 1933, touched off a rush to the newly legal market of wine and liquor. The states of the United States were not far behind in levying taxes on these products. At first many of these taxes were collected by sworn return. Later, many states sold decal or paper revenue stamps which were affixed to individual bottles of wine and liquor.

In Wisconsin a tax of 25¢ per gallon for liquors (including wine) of 21% or less alcohol and a tax of \$1.00 per gallon for liquor of more than 21% was levied effective January 13, 1934.

Starting on March 1, 1934, this tax was collected by requiring each bottle to bear a decal revenue stamp in the shape of the state. In order to distinguish bottles for which a tax return was filed from those required to have the new revenue stamp, a red oval decal stamp was issued. The stamp was inscribed "Tax Paid Before March 1, 1934." The stamp was printed on both a white card and a safety card with gray, wavy lines.



The Wisconsin Tax Paid Before March 1, 1934, stamp (left) and the Wisconsin Liquor Stamp introduced in 1934.

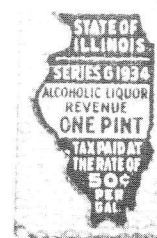
The Wisconsin stamp is very similar to Illinois L1 as illustrated in *State Revenues of the United States* (George D. Cabot, 1940); and the *State Revenue Catalog* (Elbert S. A. Hubbard, 1960). Neither of these standard references made any reference to the Wisconsin stamp illustrated here.

Like Wisconsin, Illinois adopted the map format for its wine and liquor stamps.

References

Cabot, GD. *A Priced Catalog of the State and City Revenue and Tax*

Stamps of the United States. George D. Cabot, Weehawken, NJ. 1940.
Hubbard, ESA. *State Revenue Catalog*. Severn-Wylie-Jewett, Portland, ME. 1960.



The Illinois On Hand Before February 1, 1934, stamp (top) and the Illinois Liquor stamp introduced in 1934.

Petroleum Company Cancellations on Civil War Revenues

by Jay L. Miller, ARA

Introduction

The following is the second update to an indetically titled article which appeared in the November-December, 1982, issue of *The American Revenuer* (the first update appeared in the January, 1984, issue). Since the last update of over two years ago I have been able to uncover only twenty seven new cancels. Rather than waiting until I accumulated a larger group, I decided to put this article together now. This was done with the hope that collectors would once again check their cancels for any unlisted types. Stock certificate collectors may be the best source for new varieties. If any new varieties are found, please send clear photocopies of the cancels, or the actual stamps, to me. Any material sent will be promptly returned via insured mail.

Before proceeding a special thanks is due to those collectors who provided some of the cancels used in this update. Thanks to Jim Hopkins, Coleman Leifer and Michael Mahler.

An 1886 store card pictured Lillian Russell promoting a product with "elements required for hair to feed upon."



Kerosene for lamp fuel was the first major use for petroleum. By-products were also peddled as a "cure" for most human diseases.

Way to go guys!

As in the last update, I would like to present a little petroleum industry history—this time about the early uses of crude oil.

Early Uses for Petroleum

Crude oil's initial attraction was that it could be used to produce excellent kerosene, a replacement for whale oil which was then the standard lamp fuel. However, during the 1860s the uses of crude oil multiplied to such a degree that one 1869 writer declared, "It is something to know that a cargo of petroleum may navigate a river, cross a lake or ocean, in a vessel propelled by steam it generated, acting upon an engine it lubricates, and directed by an engineer who may grease his hair, anoint his body, perfume his clothes, enrich his food, rub his bruises, freshen his liver, and waterproof his boots with the same article."

The process of refining crude oil began in simple "tea kettle" operations where the crude oil was heated to vaporize the lighter elements, which were then selectively condensed into other products, principally kerosene. The lightest products, gasoline and naphtha, were initially dumped as waste. As time wore on, however, uses for naphthas developed. They were used for waterproofing, as solvents for dissolving India rubber, and in the manufacture of paints, varnishes, glues and polishes.



Petrolina, made "from the heart of petroleum," came in eight varieties for curing bronchial tubes to dressing hair.

Gasoline's first use was as a local anesthetic. Beginning in 1861, the renowned Boston surgeon Dr. Henry Bigelow used gasoline, and later a variant called rhigolene, for these purposes. This practice was later adopted across the country by doctors and dentists.

Petroleum lubricants became the most valuable by-product of the refining process as soon as refiners learned how to deoderize them.

The petroleum product with the largest variety of uses turned out to be paraffin wax. Its primary use, as one might expect, was in the production of candles. However, surprisingly, the second largest use of paraffin was in the production of paraffin chewing

gum. Other uses included sealing jellies, preserving meat, sealing beer barrels and wine casks, coating pills and making impressions for false teeth.

Another breakthrough was made by Robert Chesebrough in 1869 when he discovered how to make petroleum jelly. He called his product "Vaseline." To this day it is the most widely used petroleum by-product in pharmaceuticals.

Petroleum Company Listings

- B-10 Brandywine & Philadelphia Oil Co.
 B-11 Buchanan Farm Oil Co.
 C-5 Central Petroleum Co.
 C-67 Champion Oil Co.
 C-11 Henry Camp Petroleum Co.
 D-2 Dalzell Petroleum Co.
 D-5 DeKalb Petroleum Co.
 E-7 Eagle Oil Association
 E-8 Excelsior Petroleum Co.
 F-9 Frost Petroleum Co.
 H-6 Harrison Oil Co.
 H-7 Hornet Oil Co. of West Virginia
 K-2 Kentucky Oil Co.
 M-8 Mingo Oil Co.
 M-11 Mammoth Oil & Coal Co.
 M-12 McClintockville Petroleum Co.
 M-13 Milwaukee Petroleum Co.
 N-8 New York & Tidouite Oil Co.
 N-9 Noble Farm Petroleum Co.
 O-3 Ophir Salt & Oil Co.
 Q-1 Quimby Farm Oil Co.
 R-9 Rousville Oil Co.
 S-10 Sterling Oil Co.
 T-2 Tionesta Oil, Lumber & Mining Co.
 U-3 Union Petroleum Co.
 W-5 West Virginia Oil & Coal Co.



Vaseline (from the German wasser, or water, and Graeek alaiion, or oil) became popular to this day. At first people feared a petroleum jelly might explode.

BrP
OCa
July
18/65

B-10



C-6-1

4
tho
65
978

B-11



C-11

CPCo
7/22/71

C-5-1



D-2-1



D-5



E-7



E-8

Dec 11/65
At

F-9

M. L.
1.1/65

H-6

J. B. Buffen
Dr. H. H. Co.

H-7-1



H-7

HCR
April 25
1865

K-2



M-8-1



M-11



M-12



M-13

GMS
8/6/64
N-8



N-9

JAG
JHR
April 15th
1863

O-3

May 11/65
JL

Q-1



R-9

L m S
Jan 24 1865

S-10



T-2

SABINE & DUY.

March, 2 1863

U-3-2

West Virginia
Oil & Coal Co.
Feb 7 1865

W-5

Cyprus Sales Tax Handback Stamp

by Andrew Hall, ARA



The illustrated revenue (or should it be called an un-revenue) is issued to represent the amount of sales tax deducted from purchases by foreign tourists. I have not been able to establish how the shop owner accounts for the tax involved, but perhaps an

ARA member on vacation in Cyprus will be able to supply the answer.

The stamp is on unwatermarked paper (as far as I can see on such a small stamp). The inscription is in black, with a yellow background. From the imperforate sides, I would deduce that the stamp is issued in coils. At the top is the inscription "Qtr. No. 4"—do stamps exist for other quarters? Equally, are there stamps for values of sale other than 100 mils?

RPS to Publish Comprehensive Philatelic Bibliography

To record the centenary of the RPS Library, which falls in 1987, the Royal Philatelic Society, London, is proposing to publish a bibliography of major sources of information on stamps (including postal stationery and fiscals) and postal history of the world.

It is soliciting leading collectors for assistance in identifying those sources which they consider of prime importance in their study field.

TAR Associate Editor Richard Riley, author of a recently ARA published revenue bibliography intends to respond to this request on behalf of the ARA. He desires input as to what revenue collectors consider to be the important literature in their field of revenue collecting. Your response may be on a postal card. References to items included on his revenue bibliography may be made simply by reference number.

Waterlow

continued from page 69

Gibbons catalogue attributes the 20c to the American Bank Note Company of New York and if this statement is correct then the Waterlow die was an essay.

There is another interesting point in the 1900 issue, where the catalogue records the 1c, 2c, 5c and 10c from a second die used in 1901. There is no entry in the Waterlow records of such a new die and it is possible that this was engraved by the American Bank Note Company. Another curious point is that the 20c, 30c and 50c are recorded as being issued on July 18, 1901. This is surprising when the 20c and 50c were both made at the same time as the lower values.

First Issue Varieties

Compiled by Karl Lackmacher, ARA

The United States First Issue Revenues consist of 102 stamps. These appear in different perforation varieties, colors and paper varieties which yield about 275 collectable stamps. Given the number of plates used in the preparation of this issue and the reentries thereof, there are in excess of 60,000 type-color-paper-perf-state-plate positions. Of these 60,000 stamps perhaps some 500 should be considered major plate varieties and another 2,000 are minor plate varieties. It is much to our embarrassment that the 500 major plate varieties have never been illustrated and compiled as a master list.

It is believed that all the necessary material and information to complete such a master list is now available. It is the collection and publication of that information which remains to be done. This project is not intended to interfere with all the plating studies now under way. Plating studies by their very nature have a way of

never being completed. There always seems to be that elusive third state missing position. It is the intention hereof to share major plate varieties, well known by the *Platers*, with the collecting public.

The proposal is to illustrate known plate varieties together with all pertinent *known facts*. It would then be up to each collector to add to, substantiate or disprove these *known facts*. It is hoped that four or more varieties will be presented in each issue. We start modestly with this issue in part to insure that our reproduction methods will yield satisfactory illustrations. Each entry will be consecutively numbered for the purpose of reference; items are presented in no particular order. With everyone's active support this project could become a major philatelic contribution by the ARA. Any and all photocopies and plating information for any of these varieties would be greatly appreciated.

3¢ Proprietary R18 Top Margin Transfer



Variety No. 1. The illustrated R18 plate variety has been seen on perforated copies only. Both known copies are poor printings and have normal size top margins. This type of transfer is known on R11, R12, R13 and R14,



showing on those stamps as a series of dots as opposed to the solid lines seen here. It is most likely that this variety occurs in the top margin of the sheet and a copy with full
(First issues — continued on page 86)

Nevada Revenue Stamped Paper

. . . a trial list.

by Bill J. Castenholz

In preparation for an upcoming catalog of imprinted revenue paper of the Civil War and Spanish American War periods, I have continued to find new facets to collect and study. For example, there seems to be an unusually large number of numismatists aware of these imprinted instruments. As Joe Einstein has suggested in the *Survey*, we should get to know some of the railroad collectors — maybe some good pieces will come from them. And indeed they have!

Another vast source of information, as well as sources of the documents themselves, are the check and document collectors. Sometime ago I was talking to a collector of Nevada checks, and I became interested in listing all of the Nevada uses of imprinted revenues. Here is the list that I've come up with. It is excerpted from the catalog mentioned above, and is in the form established for that catalog. Perhaps you can add to it. If so, please drop me a line, care of Castenholz and Sons, 1055 Hartzell Street, Pacific Palisades, CA 90272, and I'll include any bonafide pieces in the catalog.

I have *not* surveyed the field. The listing presented here is from a single collection. As such, it is a trial list only. In support of this method, I point out that a comprehensive list would be better, but it might not appear for years to come. Please bear with me.

In the catalog, and therefore in this list, I have reverted to the basic numbering system which Vanderhoof first used in 1936. Scott used it with few exceptions until the *Survey* added much new information. Even then, the basic concept didn't change until about three years ago, when, among other changes, the Nevadas and H types with legends became sub-varieties. As a matter of fact, I remember how hard it was to make a point with the people at Scott. Shortly after the discovery of the "purple Nevada," I was in New York City, and went to see Scott. I was introduced to Jim Hatcher, then the editor emeritus (if my memory is correct). We discussed the Nevada piece and the RN section in general. I came away with the full expectation of seeing the "purple Nevada" listed in the next edition of the U.S. Specialized. It wasn't. The following year I was again in Manhattan, and decided to inquire of Scott why a major piece such as this wasn't listed. I was in for a surprise. Before the discussion was very old I found that I was defending the collector against the catalog. The issue seemed to be that Scott didn't list state revenues. We all know that. But the RNs have always been listed with the Nevadas as major numbers, not to mention the B type with the French 10 centime handstamp (RN-B15). The comment was made by the people at Scott that perhaps they should take out all of the Nevadas. In frustration, I said they could do that, but I had always thought that Scott was geared

to the collector, and collectors are going to seek the Nevadas (not to mention the B15) whether or not they are in the catalog! The next year, the "purple Nevada" was listed. But to my surprise (now that I think of it, maybe I wasn't that surprised), all of the Nevadas were listed as sub-varieties. Sometimes you only *think* you are winning!

Well, as you can see in the following list, the earlier way of listing the stamped paper has been retained. It is more consistent with the needs of serious collectors. And it can easily be modified to add new discoveries as they occur. The current Scott numbers appear in brackets to the far right of the page opposite my numbers. The order of the catalog is as follows: type, restrictive clause, (if any), color, kind of use, and position of imprint. Pieces are listed by city, institution, and user.

Following the user, you will find a color, or colors, in italics. Colors not in parentheses () are the colors used to print the check. Colors in parentheses are the paper colors. The absence of a color (with or without parentheses) indicates black ink on white paper. Following that is a three letter designation in small type denoting the printer of the instrument. These designations are listed below. Naturally, not all information will accompany every piece.

All illustrations are exactly half size.

Eric Jackson was helpful in reviewing the estimated prices. But I take full responsibility for the evaluations.

A word on signatures. James G. Fair and John Mackay were two of the "Silver Kings" of the Comstock Lode. Their signatures appear frequently and do command a small premium — but use caution. Fair's signature appears very frequently, Mackay's a little less often. The price estimates are based on the checks or drafts, not the signatures. It is possible that a few of these pieces only exist with a premium signature.

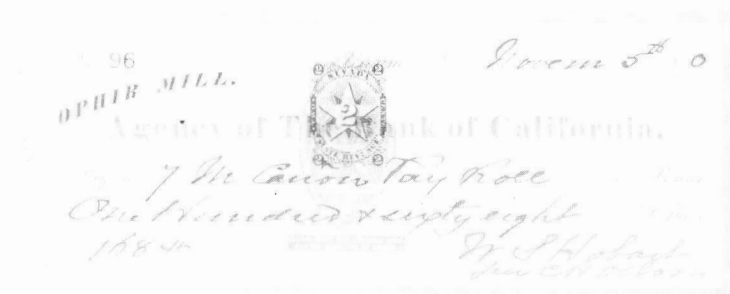
Check printer designations.

ALB	A.L. Bancroft & Co., San Francisco
B&P	Brown and Power, San Francisco*
B&R	Britton & Rey, San Francisco
Bac	Bacon & Co., San Francisco
CMC	Corlies, Macy & Co., NY
Cro	Crocker & Co's Print., San Francisco, (also Sacramento)
ECP	Evening Chronicle Print
EDC	Edward Denny & Co., San Francisco
FBo	F. Boegle
HaP	Harrison Printers, San Francisco
IHC	Irwin-Hodson Co., Portland, OR*
Kre	Krebs Lithographing Co., Cincinnati
LBr	LeCount Bros., San Francisco
M&K	Major & Knapp Eng., Mfg. & Lith Co., NY
ULC	Union Litho Co., San Francisco**
WmM	Wm. Mann, Phila.

*Spanish American War issues only.

**Both Civil War and Spanish American War issues.

Type B



Rectangular tablet below imprint, reading:

**Good only for checks and
drafts payable at sight.**

With additional 2 Cent Nevada revenue imprint

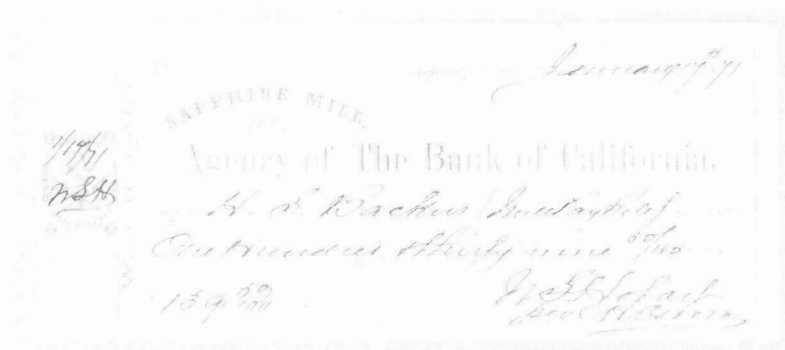
B16A Orange, with Red Orange Nevada imprint

[RN-B16a]

Checks

**Both imprints centered,
Nevada superimposed on Federal**

Virginia, Agency of the Bk of California, (No user)	375-	
—, —, W.S. Hobart, Ophir Mill, red, blue		375-
—, —, Mariposa Mill Co., red, blue		375-



Octagonal tablet below imprint, reading:

**Good only for checks and
drafts payable at sight.**

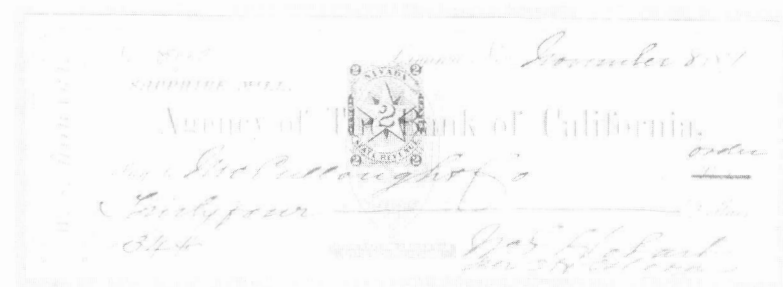
B17 Orange

[RN-B17]

Checks

Imprint centered

Virginia, Agency of the Bk of California, W.S. Hobart, Sapphire Mill, blue	22.50
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As last type, with additional 2 Cent Nevada revenue imprint

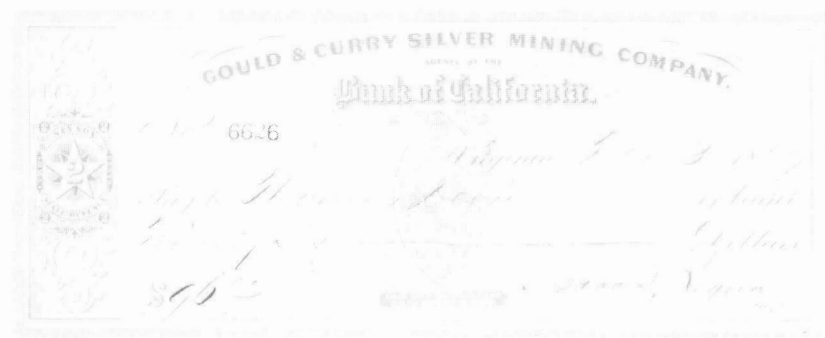
B18 Orange, with Red Orange Nevada imprint

[RN-B17b]

Checks

**Both imprints centered,
Nevada superimposed on Federal**

Virginia, Agency of the Bk of California, Gould and Curry Silver Mining Co., green	50.00
—, —, Hale & Norcross Silver Mining Co., red	200-
—, —, Sapphire Mill, W.S. Hobart, blue, red	150-



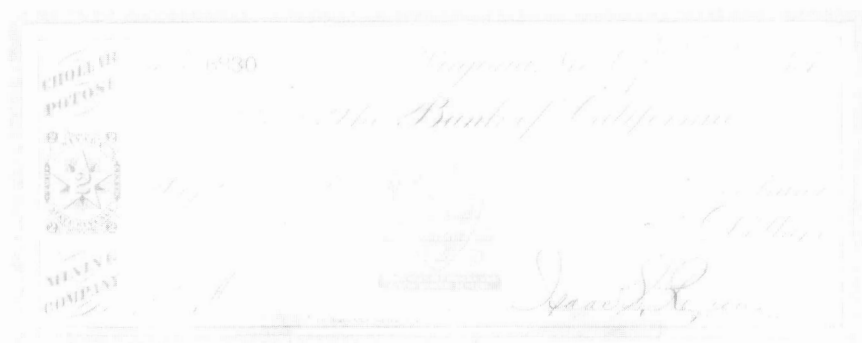
B19 Orange, with Green Nevada imprint

[RN-B17c]

Checks

Federal imprint centered, Nevada imprint to left

Virginia, Agency of the Bk of California, Gould and Curry Silver Mining Co., green	60.00
---	-------



B19A Orange, with Violet Nevada imprint

[RN-B17d]

Checks

Federal imprint centered, Nevada imprint to left

Virginia, Agency of the Bk of California,
Chollar Potosi Mining Co., violet B&R 1000-

Type C



Three part band across lower half of imprint, reading:

GOOD ONLY FOR BANK CHECK

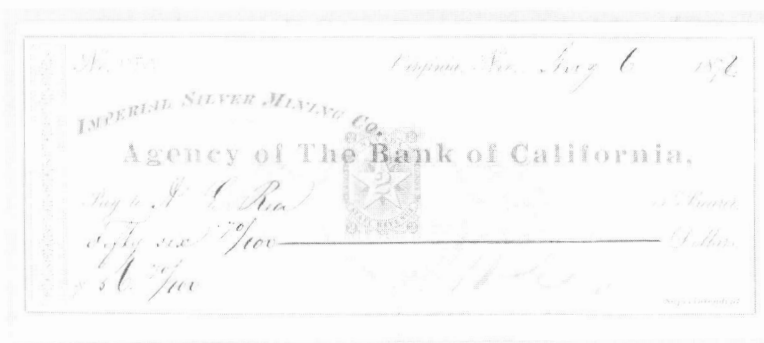
C21 Orange

[RN-C21]

Checks

Imprint centered

Virginia, Agency of the Bk of California,
Gould & Curry Silver Mining Co., green 15.00
—, —, additional NV adhesive added 18.00
—, —, Bacon Mill, black, violet 25.00
—, —, Mariposa Mill Co., brown, violet 25.00



C24 Orange, with Red Orange Nevada imprint

[RN-C21b]

Checks

**Both imprints centered,
Nevada superimposed on Federal**

Virginia, Agency of the Bk of California,
Gould & Curry Silver Mining Co., green 40.00
—, Imperial Silver Mining Co., green 75.00
—, Occidental Mill, blue 75.00
—, Pac. Mill & Mng Co. (ms, Occidental Mill lined out), blue 75.00 75.00

Type D



D1 Orange

[RN-D1]

Checks

Imprint centered

Carson, Wells, Fargo & Co., Bac 12.50
—, —, J.W. Haynie & Co., blue, Bac 12.50
—, —, El Dorado Wood & Flume Co., blue 17.50
Eureka, D.B. Immel & Co., HaP 15.00
Virginia, Agency of the Bk of California, Bacon Mill, black, violet .. 20.00
—, —, Carson and Tahoe Lumber and Fluming Co., red 15.00
—, —, Chollar Potosi Mining Co., violet, B&R 30.00

—, —, Gould & Curry Silver Mining Co., <i>green</i>	10.00
—, —, Imperial Silver Mining Co., <i>green</i>	15.00
—, —, Pacific Mill & Mining Co., <i>green</i>	15.00
—, —, Sacramento Mill, <i>blue</i>	20.00
—, —, Sapphire Mill, W.S. Hobart, <i>blue</i>	15.00
—, —, Virginia & Truckee Railroad Co., <i>blue</i>	12.50
—, —, Woodworth Mill, <i>blue, red</i>	15.00

Drafts

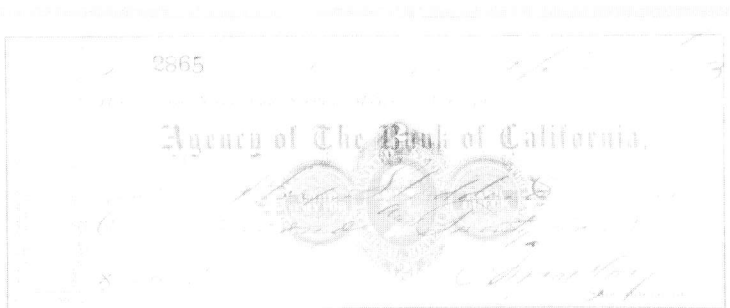
Imprint centered

Austin, Manhattan Silver Mining Co. of Nevada, <i>violet</i> , EDC (2 settings)	5.00
Gold Hill, Agency of the Bk of California, <i>blue</i> , B&R	14.00

Scrip taxed as Drafts

Imprint centered

Austin, Manhattan Silver Mining Co., 1 Dollar, <i>black</i> , M&K	35.00
—, —, 3 Dollars, <i>brown</i> , M&K	100.00
—, —, 5 Dollars, <i>green</i> , M&K	35.00
—, —, 10 Dollars, <i>blue</i> , M&K	35.00
—, —, 20 Dollars, <i>brown</i> , M&K	35.00
—, —, 50 Dollars, <i>red</i> , M&K	100.00
—, —, 100 Dollars, <i>orange</i> , M&K	100.00



Legend to left and right, within circles of imprint, reading:

**GOOD
ONLY FOR**

**BANK
CHECK**

D7 Orange

[RN-D7]

Checks

Imprint centered

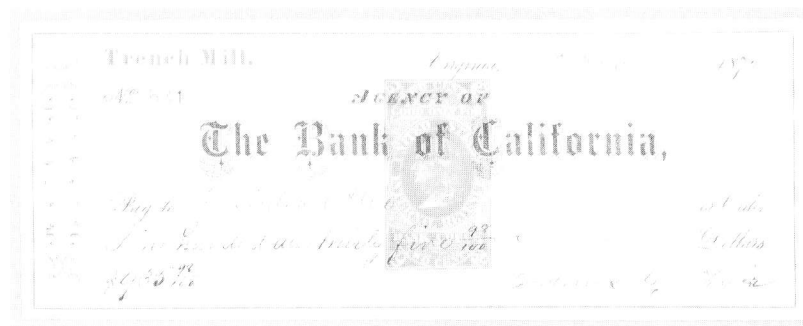
Austin (ms), Bk of California, <i>green, yellow tint</i>	18.00
Virginia, Agency of the Bk of California, Hale and Norcross Silver Mining Co., <i>red</i>	20.00
—, —, Imperial Silver Mining Co., <i>green</i>	20.00

Drafts

Imprint centered

Austin, Manhattan Silver Mining Co. of Nevada, <i>violet</i> , EDC	7.50
--	------

Type E



Legend within imprint, above and below portrait, reading:

GOOD ONLY FOR

BANK CHECK

E7 Orange

[RN-E7]

Checks

Imprint centered

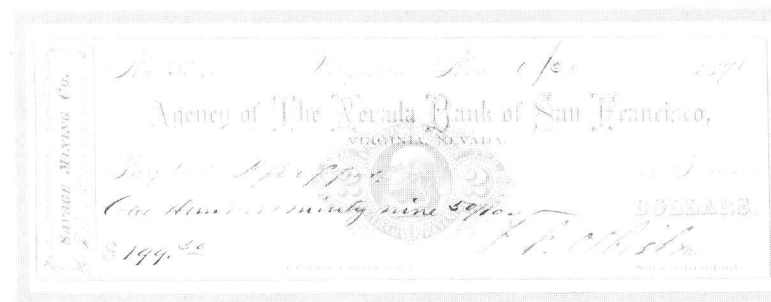
Carson, Wells, Fargo & Co., J.W. Haynie & Co., <i>blue</i> , Bac	25.00
Virginia, Agency of the Bk of California, Gould & Curry Silver Mining Co., <i>green</i>	15.00
—, —, Mariposa Mill Co., <i>brown, red, green</i>	25.00
—, —, Trench Mill, <i>black, violet</i>	25.00
—, —, Woodworth Mill, <i>red, blue</i>	20.00

Drafts (improper use)

Imprint centered

Austin (ms), Manhattan Silver Mining Co., <i>violet</i> , EDC	20.00
---	-------

Type F



F1 Orange

[RN-F1]

Checks

Imprint centered

Carson, Carson City Savings Bk, Kre	15.00
Virginia, Agency of the Bk of California, Vivian Mining Co., red, ..	20.00
—, Agency of the Nevada Bk of San Francisco, Savage Mining Co., red, LBr	15.00

Drafts

Imprint centered

Austin, Manhattan Silver Mining Co., violet, EDC	7.50
--	------

Type G



G1 Orange

[RN-G1]

Checks

Imprint centered

Austin, Paxton & Curtis, Manhattan S.M. Co. (handstamped), WmM	10.00
Carson, Wells Fargo & Co's Bk, Cro	12.50
—, —, CMC	10.00
—, —, H.M. Yerington, blue, Bac	14.00
Eureka, Paxton & Co. (2 settings)	8.00
—, —, Hiram Johnson	10.00
Gold Hill, Agency of the Nevada Bk of S.F., Yellow Jacket Silver Mining Co., red, blue	20.00
Reno, First Nat Bk, (brown)	15.00
Tybo, Daniel Meyer, Tybo Cons. Mining Co.	15.00
Virginia, Agency of the Bk of California, (blue), CMC	6.00
—, —, Carson and Tahoe Lumber and Fluming Co., red	15.00
—, —, Consolidated Mill, blue	15.00
—, —, Virginia & Truckee Railroad Co., B&R	18.00
—, —, changed from the Nevada Bk of San Francisco, Savage Mining Co., red, LBr	10.00
—, Agency of the Nevada Bk of San Francisco, brown, B&R	15.00
—, —, Gould & Curry Silver Mining Co., blue, B&R	15.00
—, —, Hale & Norcross Silver Mining Co., blue, B&R	17.50

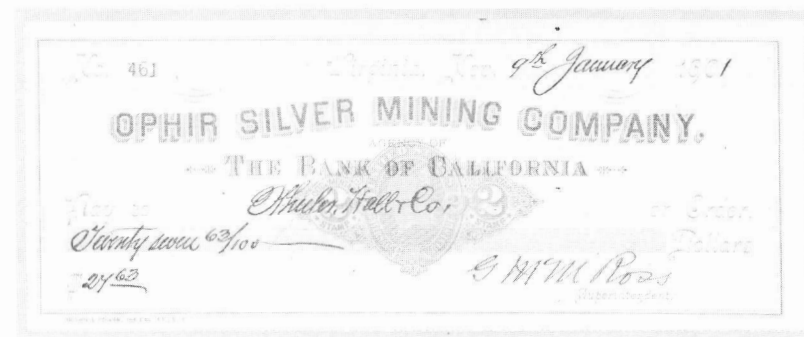
—, —, Pacific Mill & Mining Co., blue, B&R	20.00
—, —, Pacific Mill & Mining Co. changed from Trench Mill (handstamped), blue, B&R	15.00
—, —, Savage Mining Co., red, LBr	15.00
—, —, Sierra Nevada Mexican and Union Shaft Co., green, ALB ..	25.00
—, —, Sierra Nevada Wood & Lumber Co., pale violet, ECP	15.00
—, —, violet, B&R	17.50
—, Wells, Fargo & Co's Bk, Savage Mining Co., violet, FBo	15.00

Drafts

Imprint centered

Austin, Gage, Curtis & Co., Manhattan Silver Mining Co., violet ...	4.00
—, —, purple (2 settings)	4.00
—, —, violet, EDC	4.00
—, Manhattan Silver Mining Co., violet, EDC (2 settings)	4.00
—, —, purple, EDC	4.00
—, —, violet, WmM	4.00
—, —, violet, M&K	4.00
—, —, purple, M&K	4.00
Carson, Carson City Savings Bk, (lilac), Kre	10.00
—, —, (brown), Kre	10.00

Type X



X7 Orange

[RN-X7]

Checks

Imprint centered

Carson, Bullion and Exchange Bk, (pale pink), IHC	12.00
Virginia, Agency of the Bk of California, Comstock Pumping Association, (gray)	12.00
—, —, Consolidated California and Virginia Mining Co., blue	6.00
—, —, Ophir Silver Mining Co., blue, (tan), B&P	7.50

Drafts

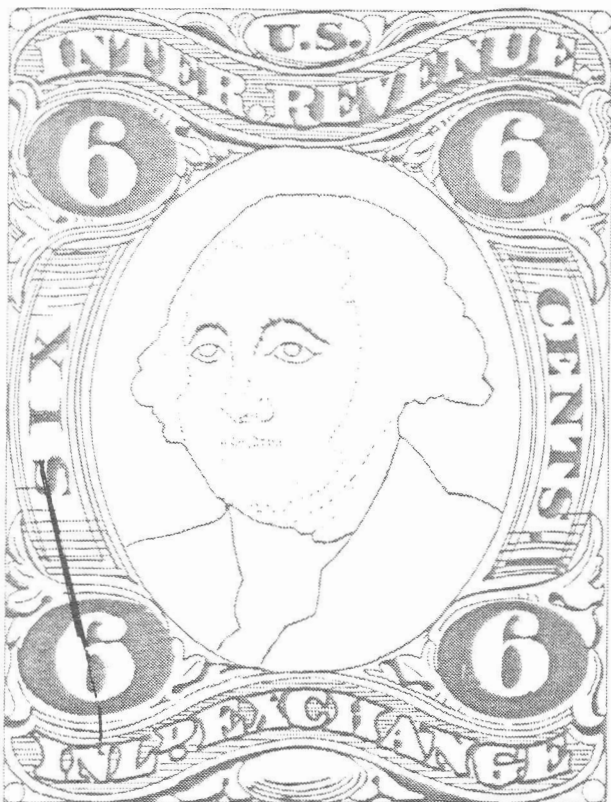
Imprint centered

Carson, Bullion and Exchange Bk, black, yellow tint, IHC	10.00
—, —, black, pale yellow tint, ULC	10.00
—, —, black, gold, pale gray tint, IHC	10.00

First Issue Varieties—continued from Page 80

selvage would show more of the design. This is not the Scott listed transfer and should be catalogued as T18d.

6¢ Inland Exchange R30
Plate Gouge at Left



Variety No. 2. The illustrated variety of R30 has been listed before but not photographed. It has been seen only in the very late printings on soft paper like the silk



paper. Its position is unknown but has been seen as the center stamp in a horizontal strip of 3.

To the Editor...

Member Herman Herst, JR. has furnished us with this clipping from the South African Philatelist of December, 1985:

Zimbabwe airport tax—We recently illustrated a Zimbabwe \$10 Revenue stamp used as airport departure tax on an Air Zimbabwe boarding pass. From the newsletter of the Mashonaland Philatelic Society it appears that travellers at Harare airport have been forced to miss their flights because they are unable to pay the airport departure tax — \$10 Revenue stamps, or multiples making up that sum, are not available, not even during

opening hours of the airport post office.

Pat also noted the following auction lot from Shanahan's Stamp Auction Sale 65 of May 3, 1985:

"1169. U.S.A., 1916-17. Flat Plate. A part cover bearing a block of 24 of the \$5 green and several other vals., incl. \$4.50 Revenue stamps postally used. est. £50 (\$140)"

In reality this is a portion of a parcel post wrapper with the required war time tax stamps attached. The tax was paid with two \$2 and one 50¢ stamps. He did not know what the lot realized.

NJ 85-86 Waterfowl Stamp

The state of New Jersey has issued waterfowl hunting stamps for the second time. The stamps picture a pair of mallard ducks taking flight; it is the work of David Maass.

The stamps are valid from July 1, 1985, to June 30, 1986. The \$2.50 stamps will be sold only to New Jersey residents with a valid hunting permit. A \$5 non-resident stamp will be sold to anyone. Anyone can purchase the resident stamp after it expires until Dec 31, 1986, after which time remainders will be destroyed. Order from NJ Division of Fish, Game and Wildlife, Waterfowl Stamp, CN 400, Trenton, NJ 08625.

ARA AUCTION # 27

Closing Date June 4, 1986

Please read the auction rules before placing bids. This auction is open to all members in good standing of the ARA. The rules are printed inside the mailing wrapper around this issue or in the October, 1985, issue of TAR, page 160. Scott Specialized, 1986, Catalog prices unless noted.

Fine, VF, etc. refer to centering and general appearance, not to any faults. These are described individually.

If sufficient material is received the next auction will be in the July/August issue of *The American Revenuer*.

Material must be received by July 15, 1986. ARA members are encouraged to submit consignments in accordance with the auction rules.

Bids should be made on the bid sheet found on the mailing wrapper. Mail bids to:

Coleman Leifer, Auction Manager
Box 577
Garrett Park, MD 20896



201



204



207



211

U. S. SCOTT-LISTED REVENUES

201	o R3a	Closed tears T & L, HS, 4 margins, dull color, VG (ph)	500.00
202	R3c	Printed Cutter & Co./San Francisco cancel reading up, Beaumont Type 1, VG	EV 28.50
203	R3c	Printed Ruth & Fleming cancel, LH, VG	EV 7.50
204	P R4P	Card proof, 4 margins, VF (ph)	60.00
205	o R5a	Horiz left border s/3, 4 marg, MS, VG/F	15.75+
206	o R6c/15c	2 each, four diff. Wells, Fargo HS cancels incl. Carson & Virginia City	EV 13.00
207	o R7a	VF, wide margins (ph)	10.00
208	o R9a	Large to wide margins, sm pinhole, HS Quincy Mining Co, Portage Lake, VF	10.00
209	o R10c	Also R5c (1), R6c(7), R15c(7), 16 stamps, HS James McMaster, N.Y., VF	6.76
210	o R13c	Deep color, SON 3-line HS D D F/ Sept/1865 (photograph), F	EV 7.00
211	o R13e	MS, thin, VG (ph)	120.00
212	o R15c/44c	B1ks; R15c (5x2); R24c (2x2, 3x2, 3x2, 2x5); R27c (2x2, 2x2); R34c (5x2), R40c (pair); R44c (2x2, 2x2); VG/F	open
213	o R15c	W/Nav 2c (D22) on piece of Empire Mining Co. check, blue company HS, VF	EV 10.00



214

214	o R27a	Horiz. s/3, MS, VF (ph)	23.00
215	o R32c	B/8 (2x4), uncanceled, reenforced, F	14.00+
216	o R38c	Bold Gurney (photograph) HS, VG	13.00
217	o P44a	Sharp SON HS Merchts Bk, NY, EF	EV 6.50
218	o R54b	Vertical pair, MS, VG	30.00
219	o R55c	B/4, reenforced, MS, F	20.00
220	o R79a	Deep color, repaired tear UR, HS, F	80.00
221	o R82a	Sm crease TL outside design, sm internal tear caused by MS, VF (ph)	70.00



221



224



226

222	o R83c	Sm pinhole, MS, F	40.00
223	o R84c	109 copies; most w/MS cancels, wide range of shades; VG/VF	272.50
224	o R87c	Deep color, faint HS, VG (ph)	45.00
225	o R89d	Hinge thin, microscopic tear B, MS, F+, attractive; also R34d, MS, VF	18.25
226	o R98a	Fresh, 4 margins, pinhole, MS, F (ph)	45.00
227	o R145	Fresh, MS, F+	18.00
228	o R175	Irregular b/11, reenforced, MS, F	13.80
229	o R250	Vert. s/4, cc, se left, F	16.00
230	* R252, 254	Plate no. prs, OG, R252 w/separation, F	open
231	o R308	SE R and B, cc, F	17.50



232



234



236



237

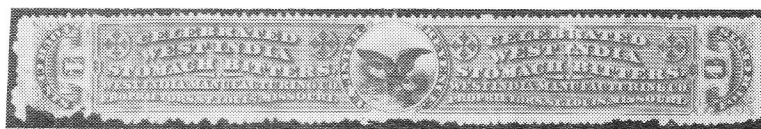
232	o R310	SE T and R, cc, VF (ph)	110.00
233	o R335	cc, VF	30.00
234	o R435	SE T & L, 3 sm pinholes, VF (ph)	70.00
235	* R654/671	No R660, 663, 669, extra 666, NH, F/VF	17.75
236	* R669	OG, NH, F (ph)	100.00
237	* R672	OG, NH, gum skip, VF (ph)	100.00
238	* R673/676	No R675, OG, NH, se T, F	19.50
239	* R677	OG, NH, se T, VF	20.00
240	* R678	OG, NH, se T, VF	20.00
241	R813a	Partial H. R. Stevens printed cancel, Beaumont type 2, thin, F	8.50
242	* R824h	B/4, OG, F	48.00
243	* R847	Single and b/4, NH, F	12.25
244	RE32/42	No RE39-40, uncanceled, VF	12.90
245	RE150	HS, VF	40.00
246	RE198	SE at bottom, uncanceled, F	25.00
247	RF20/27	27 diff. Bureau precancels, F avg	PCSS 28.25
248	RF23	Vertical s/3, precanceled C.D.C./Co./ Div./U.S.P.C./Co., PCSS RF23-16, F	16.00
249	* R637-43	OG, F/VF	60.00
250	* R638-39	Also R642, b/4, NH, R638 VG, others VF	108.00
251	* R658-64	OG, NH, F/VF	10.05
252	* RJA57b	OG, VF	15.00
253	* RJA58b	OG, severe thin w/paper split, VF	85.00
254	R055a	3 wrappers, dated Dec 1, 1877, Nov 1, 1878 and Dec 2, 1878; VF	52.50
255	R057c	Fine	15.00



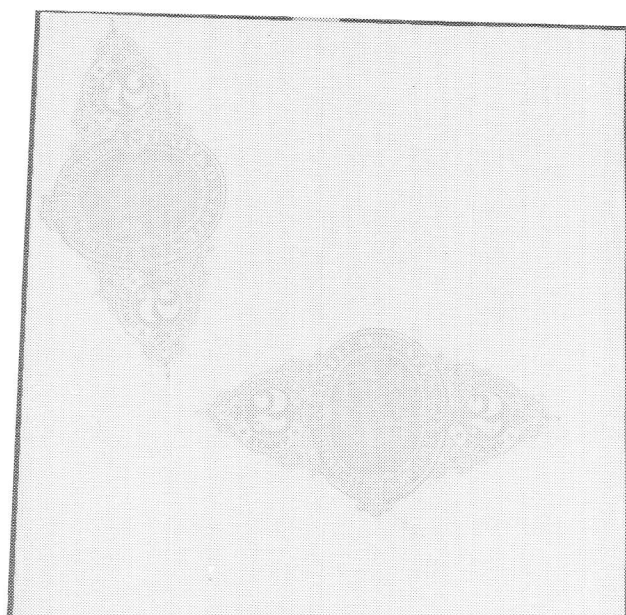
256



257



259



289

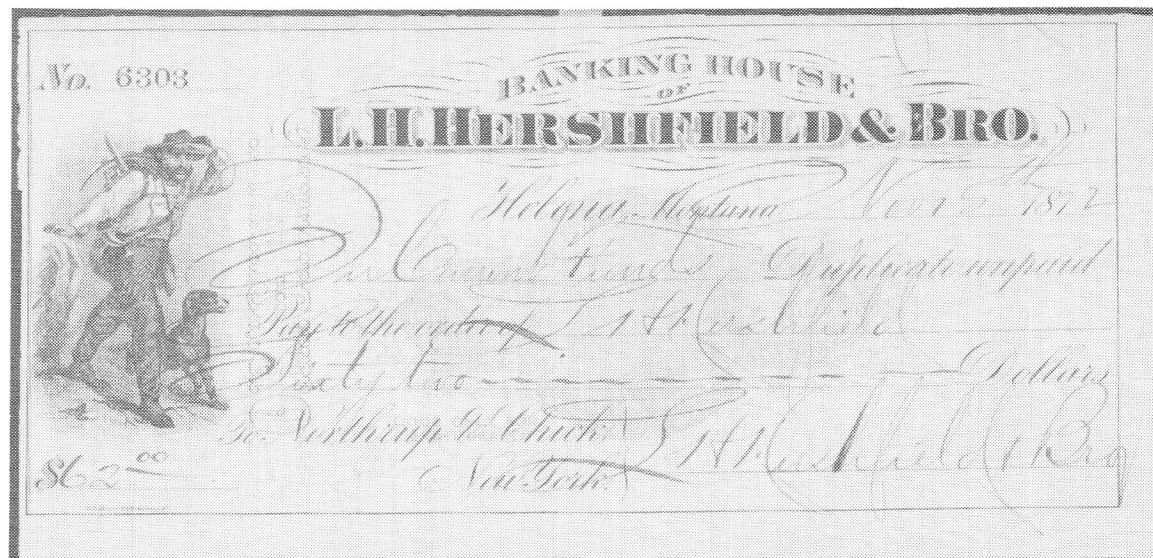
256	RS73a	Fresh, pinhole, VF (ph)	60.00
257	RS73b	Fresh, short perf, VG (ph)	60.00
258	RS87b	Horiz. s/3, R edge cuts slightly, VF	3.75+
259	RS264d	Creases, LL corner defective, VG (ph)	225.00

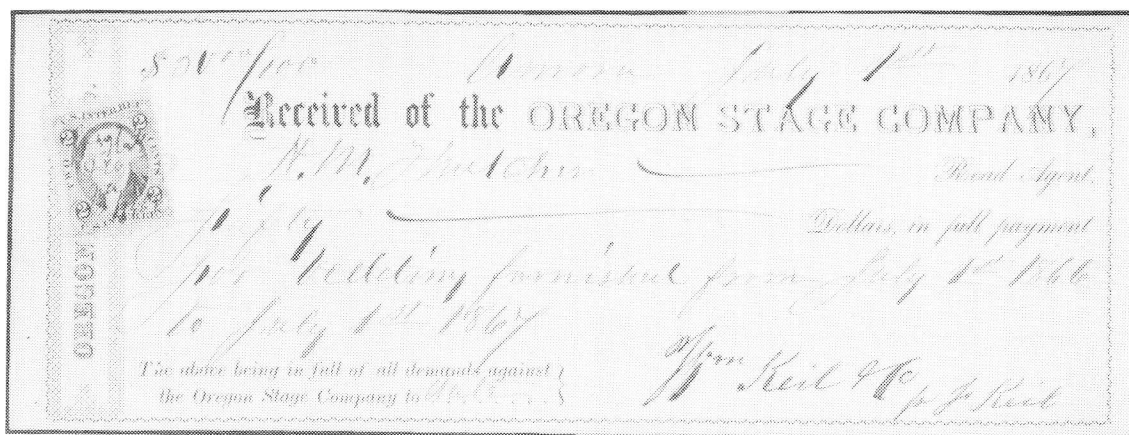
260	* RE36	Porto Rico, scrape LL, F	30.00
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Revenue Stamped Paper

261	o RN-B1a	William Topping & Co.	20.00
262	o RN-B3	National Citizens Bank, NY, cc	30.00
263	* RN-B6	Eighth NB, NY, left 1/4 torn off	75.00
264	o RN-B6	Mechanics NB, NY, cc touches RN	25.00
265	o RN-B10	Central NB, NY; Higbee & Porter; cnc affects RN, clean	25.00
266	o RN-B16	Bank of California, San Francisco, North. Pac. Transp. Co., Vitale ad on back, signed/J. Brenham, early SF mayor	12.00
267	o RN-B17	As above	12.50
268	* RN-C2	Mercantile NB, NY; Timothy S. Holton	30.00
269	o RN-C5	Louisville City NB	17.50
270	o RN-C13	Receipt, Woolworth, Ainsworth & Co., NY	12.50
271	o RN-C13	L. H. Hershfield, Helena, MT vignette prospector & dog, fresh (ph)	12.50
272	o RN-C21	Agency of Bank of Calif., Gould & Curry Silver Mining Co.	10.00
273	o RN-C22	As lots 266 and 267, no Vitale ad	22.50
274	o RN-D1	Wells, Fargo & Co., Carson, Nev.	open
275	* RN-D1/G1	3 Virginia, Nev. checks; RN-D1 Agency Bank of Calif; Petaluma Mill; RN-G1 Agency Bank of Calif, Savage Mining Co.; RN-G1, Nevada Bank of SF, Brun- swick Mill	open
276	o RN-D7	Farmers NB, Hudson, NY, cc, toned w/R135 attached	7.50
277	o RN-E7	First NB of Towanda, Pa., cc affects RN	15.00
278	* RN-F1	First NB, Boston, Mass, bank logo	8.00
279	o RN-G1	Agency of Nevada Bank of SF, Virginia, Nev., Pacific Mill & Mining HS over Bacon Mill, signed J. Mackay of Comstock Lode fame	open
280	o RN-G1	First NB, Reno, Nev., Washoe & Ophir Tailings Co.	open
281	o RN-G1	Merchants NB, Boston, Old Colony Steamboat Co., stamp redeemed o/p, steamboat vignette	EV 10.00
282	o RN-J11	Tradesmens NB, Phila., bank vignette	15.00
283	* RN-K6	Union NB, Phila., lavender background	15.00
284	o RN-L6	Penn NB, Phila.; North. Liberties Gas	30.00
285	o RN-N3	Thames NB, Norwich, Conn.	12.00
286	o RN-P5	North-Western NB, Chicago, Cent. of Dep.	35.00

271





297

287 *	RN-U2	Stock Certificate, Phila. & Reading RR	45.00
288 o	RN-X5	Pere Marquette parlor car ticket	20.00
289	RN-X7	Two impressions on plain paper, 1 horiz, 1 vert, (printer's waste) (ph)	open
290 P	RN-X7P	On heavy wmkd manila paper (Turner "C") horiz. crease through center, VF	EV 40.00

Revenues on document

291 o	R5b	Check, Statelen and Arrington, Bankers, Virginia City, N. T., MS	open
292	R5c	On Wells, Fargo Check, Virginia City, Nev. (terr. usage), red MS	EV 10.00
293 o	R6c	Check, w/2c Nev. revenue, Agency of Bank of Calif., Gold Hill, Nev.	open
294	R13c	On back of photograph, uncanceled, VG	30.00
295	R15c	Check, John Conly & Co, Bankers, LaPorte, Calif; HS Kleckner & Bros. Port Wine, Calif. (ghost town)	open
296 o	R15c	Cert. of Dep., Duff & Cowan Banking House, Pontiac, Ill, vignettes, HS	EV 9.00
297	R15c	Receipt for bedding, Oregon Stage Co., Aurora, Oregon, MS (ph)	EV 10-15
298 o	R15c	Check, w/2c Nev. revenue, Agency of Bank of Calif., Virginia, Nev., Bacon Mill, signed by James G. Fair	open
299 o	R164r	Check, Agency of Bank of Calif., Virginia, Nev., HS, Virg. & Truckee RR, RR logo, signed by Yerington Brothers	open

Beer Stamps, catalog number and value according to Priester

304	5	Cut to shape, sm faults, F	15.00
305	18B	Repaired, hs, 4 margins, fresh, F+	8.50
306	21C, 23C	Both repaired, F, EV \$15	12.50
307	22D	Repaired, 2 margins, F, EV \$25	25.00
308	27D	Pin holes, cut close, VG	7.00
309	39C	3 margins, sm faults, F	15.00
310	39E	4 margins, 1 wide, hs, F	15.00
311	40B, 40D	Also 68, 87A, 112A, 152C, 190B, 194A, faults, VG/F, EV \$15	12.75
312	40D	Green & blue papers, w/pressman's initials, faults, VG	1.50
313	42D	1889 HS, 4 margins, soiling, faults	3.50
314	73	4 margins, sm faults, F+, EV \$15	4.50
315	85A	4 margins, crease, F, EV \$15	6.50
316	88C	3 margins, faults, F, EV \$15	12.00
317	190B, 192A	Also 194A, 195A, rust stains, VG, EV \$15	12.00
318	202B	4 margins, VF	7.00
319	207A, 209A	Also 211A, 212, 216, 218, couple w/light rust stains; F/VF, EV \$10-15	6.25

Miscellaneous non-Scott material

320 *		1935 Potato Tax Exempt, 2 lb & 50 lb set of 2 panes of 12 with separate booklet covers, NH, VF	EV 15-20
321		Tax paid; 8 Tobacco, 31 Cigarette, 6 Cigar, 2 Snuff; incl. TA9/136B TB18A/22C, TD5/19B; Springer \$15.50	EV 15-20
322	TA95	Roulette 7, unlisted w/Porto Rico opt (roul. 3 1/2 w/o opt CV \$12.50), F	EV 10-15
323	TAC5-6, 15	VG/F, Springer CV \$13	EV 10-15

Railroad cancels on 1st issue, catalog number according to Tolman-Shellabear; first condition is the stamp, second condition the cancel.

330	A-1B	Albany & Susquehanna, R10c, VG/F	open
331	A-1C	As above, R15c, VG/F	open

332	B-9	Boston & Providence, R44c, F/VF on piece; also B-9B, R15c, F/F; B-9N, R44c, F/VF on piece	open
333	C-6B	Central RR of NJ, R6c, F/VF; also C-6G, R15c, F/F (blue); C-6J-10, R15c, F/F on piece (ms)	open
334	C-7	Central Pacific, R68c, F/F	open
335	C-7A	As above, R68c, VG/F	open
336	C-8A	Cheshire RR, R44c, VG/F, blue	open
337	C-9	Chicago & Alton, R43b, F/F, blue	open
338	C-18D	Cinc., Hamilton & Dayton, R15c, F/F	open
339	C-18G	As above, R15c, F/F	open
340	C-18H	As above, R15c, VG/F, blue	open
341	C-20A-1	Cleveland & Toledo, R10c, VG/F	open
342	C-21B	Cleve., Columbus & Cinc., R15c, F/VF	open
343	C-21G-2	As above, R5c, F/VF	open
344	C-27	Columbus & Xenia, R15c, VF/EF	open
345	D-7A	Dubuque & Sioux City, R48c, VG/F	open
346	H-3A	Hartford, Poughkeepsie & Fishkill, R24c, VF/VG, blue	open
347	H-8M	Hudson River RR, on capital stock subscription; 1 R6c & 5 R15c, 5 w/H-8M	EV 25.00
348	L-4	Lehigh Valley, R48c, VG/EF	open
349	L-4A	As above, R15c, F/VG	open
350	L-7D	Little Miami, Col., & Xenia, R6c, VF/F	open
351	L-7J	As above, R6c, F/F on sm piece, blue	open
352	L-7K	As above, R6c, VG/F	open
353	L-10A	Louisville & Nashville, R49c, F/F, blue	open
354	L-10C	As above, R3c, F/VG	open
355	L-13-1	Louisv., New Albany & Chi., R15c, VG/F	open
356	M-8C, 8T	Michigan Central, former R15c, F/EF; latter R22c, F/F, blue	open
357	M-10	Mich. So., & Northern Ind., R35c, VG/F	open
358	M-15	Montreal & Champlain, R61c, F/EF	15.00+
359	M-15A	As above, R66c, VG/F	open
360	N-9A	New York & New Haven, R44c, F/F, blue	open
361	N-11C	NY Central, R64c, F/EF	open
362	N-11C-1	As above, R52c, F/VF, blue	open
363	N-11J	As above, R15c, F/VG; also N-11Q-1, R26c, F/F; Northern RR, N-30, R15c, F/F on piece	open
364	N-13C	NY, Providence & Boston, R44c, F/EF	open
365	N-141	Northern Central, R5c, VG/F	open
366	O-2	Ohio & Mississippi, R23c, F/F	open
367	P-3B	Pennsylvania RR, R5c, F/F	open
368	P-6B-2	Phila. & Reading, R44c, F/VF	open
369	P-6C	As above, R6c, VF/F; also P-6E, R15c; F/F	open
370	S-4	St. Paul & Pacific, R59c, VF/VF	open
371	T-2B	Terre Haute & Richmond, R6c, VG/EF	open
372	T-4D	Tioga RR, R6c; also T-4G, R5c; T-4G var, R5c; T-4K, R6c; all MS on checks; plus NY Cent. N-11c, R6c and N-11C-1, R15c (blue) both HS on receipts (6 items)	EV 15.00
373	T-9	Toledo, Peoria & Warsaw, R6c, F/EF	open

Miscellaneous

375	PR2-4	Early Facsimiles in Trial Colors PR2 blue, PR3 orange, PR4 brown	open
376		State revenues, KS, NY, OH, OK, PA, SC, TN, TX; (75, 50 diff), mostly fine	EV 20.00
377		State revenues, KS, NY, OH, PA, TN, TX (30, 25 diff), duplicates previous lot, mostly fine	EV 7.00
378		(7) American Revenuers, Mar, Sept, Oct, 1966; Sept - Dec, 1967	open

(Auction—continued on page 96)

The President's Column

Richard Friedberg, ARA Pres.

I do not know how many of you are aware that this is the fortieth volume of *The American Revenuer*. I think that this is a rather remarkable milestone, given the lack of interest in fiscal material during the dark, early days of the ARA.

For forty years now, however, hundreds of active revenuers have been collecting, studying, researching and publishing their findings in many different publications—but primarily in *The American Revenuer*, our official journal.

Our tireless editor, Ken Trettin, tells me that over half of all that has ever been published about revenues in TAR has been published in these pages during the past nine years. That, too, is noteworthy. But nobody around here intends to stop to catch our collective breath. We intend to continue to deliver ten issues of our journal each and every year to active and involved collectors of revenue material.

Our task would be made much

easier, and you would benefit, by helping us along in a variety of ways. First, your articles are always solicited. Second, and of equal importance, you should be out there recruiting new members. That is, as we grow we can increase the size of our journal so that additional important information gets into print. That benefits everyone, as I trust all agree.

I suspect that each of you reading this knows at least one person who is interested in revenues but not yet a member of the American Revenue Association. Why not convince this person that he or she cannot live without joining us? Application blanks have become easy to acquire since we began to include them on the back wrapper that protects this journal. If each member would recruit only one additional new member during the next five months, our membership would double by the time our 1987 fiscal year arrives in October.

Who would benefit from this? Everyone! Increased membership

would enable us to increase the size of TAR from between 50% and 100%. Further, we could begin to set aside funds for the publication of specialized monographs and catalogs on subjects of interest to revenue collectors, which we are presently trying to do on a limited basis. Increased income from dues would enable us to generate even more funds while those dues monies are invest, which would enable us to accept and publish even more studies.

Our *raison d'être*, both in the minds of most of our members and of the I.R.S., is as an educational institution contributing to the diffusion of knowledge. Our other services are incidental and secondary concerns.

In sum, the equation is simple: more members means more funds for more publishing. That would indeed produce the magic of compound interest!

Walter Morley Memorial Award Given

During the ARA convention at ARIPEX the Editors of *The American Revenuer* were pleased to announce the winners of the Walter Morley Memorial Award, for the best original article published in this magazine in the previous year, for the years 1984 and 1985.

Various delays prevented the announcement of the 1984 winner at the ARA convention in Baltimore so it was decided to hold announcement until the 1986 convention. The winner of the best original article for the calendar year 1984 was "Documents Bearing U.S. Revenue Stamps of the Civil War Era, III A Detailed Look" authored by Michael Mahler. This article appeared in the March, 1984, issue.

The receipt of the Walter Morley Memorial Award for the best original article to appear in TAR for 1985 is "The British Indian 1903-1936 King Edward VII and King George V Gray Paper Hundi Series" authored by Frederick Ross. This article appeared in the April, 1985, issue.

Receipts will receive a certificate and a bound volume of TAR.

TAR—40 Years

1957) take 3 inches of space (1950-53 were 5 x 7 inch issues, 1955-76 were 6 x 9 inches, and 1977 to the present are 8.5 x 11 inches). 1958-67 occupy 4.25 inches, 1968-77 occupy 8.25 inches and 1978-85 occupy 8.5 inches of shelf space. This simply shows a trend taking place in revenue philatelic literature—it is rapidly increasing and becoming more important.

A computerized indexing project now being undertaken by TAR's Associate Editor has also revealed a few interesting facts. From 1947 through 1983 there have been 1414 notes and articles on revenues appear in TAR (society news, reports, etc have not been counted). Of these 948 covered U.S. stamps, 30 Canadian, 29 Great Britain and 407 other foreign.

Counts of articles in more recent volumes show about equal space given to U.S. and foreign subjects. This indicates that the "American" in the American Revenue Association refers

only to the geographic origin of the society and by no means indicates a limit on our collecting interests.

This issue of *The American Revenuer* being one of the larger we have ever published commemorates both our fortieth volume and AMERIPEX. The Editor hopes to visit with as many members as possible at this show. We will have some informal get togethers at this show—check at the booths of Eric Jackson (booth 141) or Michael Aldrich (booth 136) who will be two full time revenue dealers present at this show.

If you are a non-member and obtained a copy of this journal at AMERIPEX, we all would like to have you join our group. Great things are happening in the area of revenue stamps; great things are happening within our society. Will you be a part of it with us?

Kenneth Trettin, Editor

Continued from page 57

The American Revenue Association

APPLICATIONS FOR MEMBERSHIP

In accordance with Article 4, Section 2(c) as ammended 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.

Michael Aronson 4328, Box 304, Tappan, NY 10983, by Richard Friedberg. Dealer.

Dr James S Benedict 4327, 1130 N Cabrillo, San Pedro, CA 90731, by Richard Friedberg. Preprinting paper folds.

Daniel P. Flanagan 4324, PO Box 2210, Worcester, MA 01613, by Secretary. Dealer, Collectors Portfolio—genl revs and cinderellas, esp imprinted.

Graig Kelly 4330, 100 General Lee St, Houma, LA 70360, by Richard Friedberg. R1-150 and RB1-19 unused; Louisiana state revs.

Milton Klein 4334, 84 Tardy Lane, Wantagh, NY 11793, by Richard Friedberg. Documentary.

David F Maisel 4331, 85 Valley View Rd, Chappaqua, NY 10514, by Richard Friedberg. US.

Robert B Mun 4326, 2269A Hulali Place, Honolulu, HI 96819, by Richard Friedberg. Dealer, R & L Mun—deals in Asiatic countries, collects US Scott-listed BOB.

Joseph H Pool 4332, 300 First National Bank Bldg, Amarillo, TX 79101, by Eric Jackson. US revs and Taxpays; Mexico revs.

Dennis Schmelz 4333, 6005 Boat Rock Blvd, Atlanta, GA 30336, by Secretary. US R, RB, RC, RD, RW, state duck stamps.

P T Spencer 4322, 7 Brightside Dr, West Hill, ON M1E 3Y8, Canada, by Roger Coudrin. Everything relating to

world political and social history.

Bill Welch 4329, 706 Sunset Rd, State College, PA 16803, by Secretary. Collector and editor of *American Philatelist*.

Peter D Wynkoop 4323, 231 Water St, Perth Amboy, NJ 08861, by Richard Friedberg. US and Canada revs.

Bill Zellers 4325, 5530 Via dos Cerros, Riverside, CA 92507, by Anthony Giacomelli. Ireland.

Highest membership number assigned on this report is 4334.

NEW MEMBERS

Numbers 4302-4311

REINSTATED FROM 1986 NPD LIST

Christian Blom

Gerald L Boarino

Thomas A Cox

Mrs Adolph B Hill

Dr Gary Niditch

R E Wallace

MEMBERSHIP SUMMARY

Previous membership total	1411
Applications for membership	13
Reinstated from 1986 NPD list	6
Current membership total	1430

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R9a	9.00	4.70	
R24a	2.00	--	
R25a	2.75	1.50	
R27a	3.00	1.75	
R42a	10.90	5.90	
R45a	13.50	7.70	
R46a	7.20	4.00	
R48a	4.50	2.80	
R49a	18.00	10.00	
R54a	8.50	4.60	
R57a	17.50	10.00	
R60a	2.00	1.10	
R64a	62.50	35.00	
R66a	8.50	4.75	
R67a	19.50	11.25	
R69a	8.50	4.75	
R72a	37.50	21.00	
R73a	15.00	8.00	
R78a	17.00	9.50	
R9b	12.00	6.50	
R24b	7.20	4.00	
R25b	3.60	2.35	
R27b	3.00	1.75	
R42b	13.50	7.50	
R65b	67.00	38.00	
R4c	6.20	3.40	
R5c	.10	.05	
R6c	.10	.05	
R10c	5.00	2.70	
R13c	.30	.15	
R15c	99.00	38.00	
R18c	.10	.05	
R24c	1.25	.60	
R27c	.15	.10	
R35c	.15	.10	
R43c	6.00	3.50	
R61c	1.20	.65	
R63c	.45	.25	
R63c	.20	.15	
R63c	.75	.50	
R84c	2.25	1.10	
R86c	17.00	9.50	

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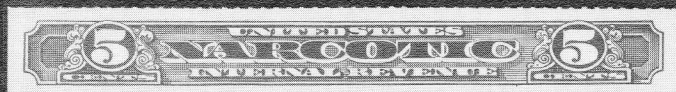
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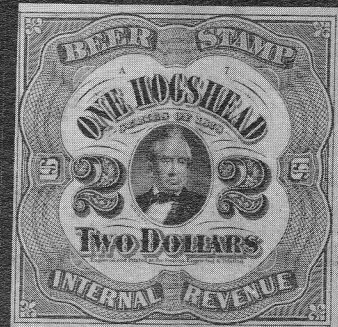
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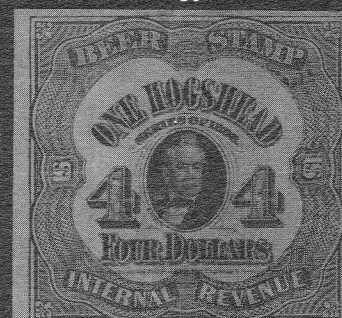
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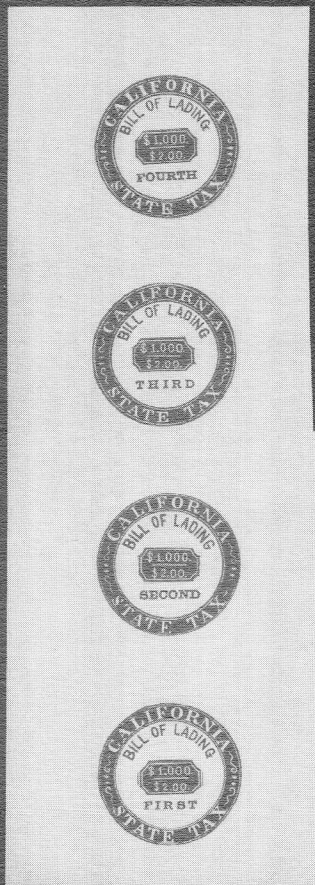
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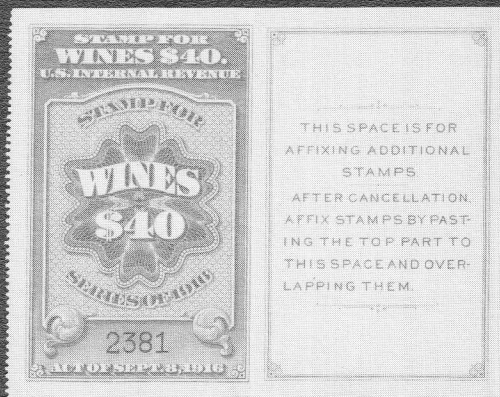
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100



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TERMS OF SALE: Lots will be sold to the highest bidder at a slight advance over the second high bid. Tie bids go to the earliest received. Bid on any sheet of paper. Please check your bidsheet as your errors are your responsibility. Successful bidders who are known to us will have their lots sent prior to payment. For others, payment must be received before lots will be sent. Cost of postage & insurance will be charged to the buyer, minimum \$1.50. All payments are due upon receipt of invoice, U.S. funds only. We accept VISA and MASTERCARD. Send all raised information on the card. Any lots found to be unsatisfactory due to error in description may be returned within five days of receipt. Minimum bid is \$2.00. The placing of a bid signifies acceptance of the foregoing terms.

All stamps are in used condition unless noted as mint (*).

UNITED STATES Scott Catalogue Numbers

1 R13b F-VF small tear PHOTO	120.00
2 R24c on 1874 \$100 Fitchburg & Worcester RR bond, green & black, ABNCo engraved VF	-----
3 R24c on 1869 \$500 Narragansett Steamship Co. bond F-VF	-----
4 R44c on 1874 \$500 Fitchburg & Worcester RR bond, brown & black, ABNCo engraved VF	-----
5 R44c h/s cancel on 1866 Agricultural Branch RR stock certificate F-VF	-----
6 R44c on 1869 Mansfield & Framingham RR stock certificate VF	-----
7 R44c h/s cancel on 1868 Boston, Clinton & Fitchburg RR stock certificate VF	-----
8 R44c on 1866 Boston, Newport & New York Steamboat Co. stock certificate VF	-----
9 R45c on 1865 Boston & Providence RR stock certificate, F punch cancelled	-----
10 R55c on 1871 \$1000 Mansfield & Framingham RR bond, red & black VF	-----
11 R57a horiz strip of four F-VF appearance, many creases resulting in tears which have been sealed, block of four CV \$650.00 PHOTO	-----
12 R60c on 1871 \$1000 Mansfield & Framingham RR bond, black & blue VF	-----
13 R72c F handstamp cancel, crease	20.00
14 R76c Avg handstamp cancel	30.00
15 R112b F soiled PHOTO	90.00
16 R115 on 1871 \$1000 Cape Cod RR bond VF	-----
17 R115a F thin PHOTO	80.00
18 R144 on 1872 Boston, Clinton & Fitchburg RR bond, green & black F-VF	-----
19 R152c VF	32.50
20 R164r on back of 1883 Old Colony RR s/c VF	-----
21 R167r, 171r on back of 1898 Boston & Providence RR stock certificate VF	-----
22 R169r pair on back of 1896 Old Colony RR s/c VF	-----
23 R246-50 F-VF	48.70
24 R534 F punch cancel	40.00
25 R558 VF light crease	17.50
26 R611 F-VF	12.00
27 R693 VF cut cancel, few short perfs	17.50
28 RB20r* plate # block VF PHOTO	-----
29 RB21p* plate # block F PHOTO	-----
30 RB21p* FULL SHEET OF 200 with four plate # blocks, missing selvage at the bottom VF RARE ECV \$150-200	-----
31 RD18 F	15.00
32 RD24 F-VF punch cancel	20.00
33 RD64 F-VF cut cancel, corner crease PHOTO	100.00
34 RE19 F-VF printed cancel, stain	20.00
35 RE44* F-VF	12.00
36 RE56 VF light corner crease	30.00
37 RE57 VF PHOTO	40.00
38 RE58 VF	20.00
39 RE107c tab removed, crease, few tack holes, varnished	300.00
40 RE164* F-VF light crease in top margin PHOTO	250.00
41 RE164 F-VF staple holes	30.00
42 RFV1 F small sealed tear PHOTO	120.00
43 RG16 Avg-F	13.00
44 RG121 VF straight edge at top	15.00
45 RJ1-11 Avg complete set	33.50
46 RJ4a* inverted overprint F	8.00
47 RJ49* block of four VF	6.00
48 RJA41 VF	12.00
49 RJA46d purple VF crease	4.00
50 RJA62b* VF PHOTO	25.00
51 RJA71a F-VF PHOTO	-----
52 RJA74a VF thin spot, small scrape	20.00
53 RJA74b VF red printed cancel	10.00
54 RK1 F	17.50

55 RK34 Avg vertical pair	4.50+
56 RK40 VF short perf PHOTO	50.00
57 RM3 on Sheriffs Notice VF	110.00
58 RN-B17b Gould & Curry Silver Mining check VF	35.00
59 RN-B17c Gould & Curry Silver Mining check VF	35.00
60 RN-C21b Gould & Curry Silver Mining check VF	30.00
61 RN-D7* Bank of California check VF	20.00
62 RN-L6 Northern Liberties Gas Co. check VF	65.00
63 RN-P2 Merchants Despatch Transportation Co. agreement stating that the purchaser of shares in the company agrees to become a member of the company, this is on the stub to which the stock certificate was originally attached VF photocopy available for SASE	300.00
64 R037b F several pulled perfs PHOTO	75.00
65 R094d F thin, several short perfs	60.00
66 R0126b F	17.50
67 RS4d F-VF thin spot	35.00
68 RS42d Avg	7.00
69 RS105d F	8.00
70 RS121d F creased, soiled	15.00
71 RS189d F-VF two pulled perfs	20.00
72 RS239d F-VF creased	7.50
73 RS246b reduced to stamp size PHOTO	125.00
74 RS247a reduced to stamp size, thin PHOTO	125.00
75 RS270b F stain PHOTO	50.00
76 RT11d F-VF thin spot PHOTO	40.00
77 RV29* F-VF	20.00
78 RV41* F-VF	12.50
79 RV53* F-VF	8.00
80 RVB2 used on license F-VF creased	25.00+

BEER STAMPS - Priester Catalogue Numbers

81 238* F-VF creased	15.00
82 390 F couple minor faults	5.00
83 42E F-VF	2.50
84 43F F-VF lower left corner margins, creases, two pinholes	10.00
85 44B F-VF thin spot, creased PHOTO	10.00
86 64 FV upper right corner margins, thin, creased	8.00
87 70 F creased, couple tiny holes & tears PHOTO	30.00
88 78 Avg-F creased, small tear PHOTO	20.00
89 85A VF creased	6.50
90 85C VF light soiling	5.50
91 87C8 F-VF upper right corner margins, pretty	4.00
92 112B type 72 surcharge Avg PHOTO	40.00
93 TOBACCO Springer #TF91A VF punched remainder	25.00
94 -TF147B VF punched remainder	10.00
95 -TF162 VF punched remainder	8.00
96 EXPORT TOBACCO Series of 1872 VF punched rem	-----
97 BONDED LIQUOR strips with portrait of Carlisle accumulation of over 900 stamps	-----
98 PROHIBITION LIQUOR PRESCRIPTION Smiley Form 5 with corresponding state of Texas form attached	-----
99 COTTON TAX TAG Nast #1 VF ECV \$100-125	-----
100 CALIFORNIA Hubbard #D4, a, b, c on white paper in unused vertical sheet of four VF PHOTO	-----
101 -D7, a, b, c on white paper in unused vertical sheet of four VF	-----
102 -D9, a, b, c on blue paper in unused vertical sheet of four VF	-----
103 -D152a vertical sheet of four copies VF	-----
104 -D159a vertical sheet of four copies VF	-----
105 -D165 vertical sheet of four copies VF	-----
106 -D173a vertical sheet of four copies VF	-----
107 NEW YORK Stock Transfer cigar box full	-----
108 STATE REVENUES lot of 300 different F-VF	-----
109 PUERTO RICO R9* F-VF PHOTO	275.00
110 -Rectified Spirits Provisionals US Wines RE 74, 85, & 91 with blue h/s "RECTIFIED SPIRITS"	-----
111 -4/5 Pt Liquor stamp- red surcharge on one half of a 10 cigar stamp, this lot contains one each of the right and left halves F-VF	-----

112 UNITED STATES OCCUPATION OF VERA CRUZ, MEXICO
Stevens #US40A, 42A, 43A F-VF 4.25

FOREIGN REVENUES

113 BELGIUM 1857-1932 mounted collection of over 175 different plus some dupl, gen F-VF	-----
114 BOSNIA & HERZEGOVINA lot of 71 different F-VF some with faults, Spajic CV	86.90
115 DENMARK 1862-1946 mounted collection of 140 different, gen F-VF Barefoot	£42.00
116 FRANCE cigar box crammed full of revenues	-----
117 GREAT BRITAIN Embossed-Adhesive 1887-90 extensive collection of 115 stamps, gen F, some faults Barefoot	£237.10
118 -Life Policy 4 VF 4 margins	£10.00
119 -Life Policy 5 F bottom margin cuts	£15.00
120 -Life Policy 31 F left margin cuts	£15.00
121 -Life Policy 33 VF 4 margins PHOTO	£15.00
122 -Life Policy 42 F-VF	£15.00
123 -Impressed Duty nicely mounted and written up collection of over 650 cut squares, gen F-VF	-----
124 -Inland Revenue Postal-Fiscals with printed cancellations lot of 51 mostly different, F some faults	-----
125 -Judicature Fee collection of 55 mostly diff gen F some faults	£42.30
126 Great Britain revenue stock of thousands of stamps sorted by type and denomination into glassines and stored in 5 cigar boxes, includes Civil Service, Consular Service, Customs, Foreign Bill, Judicature Fee, Transfer Duty and much more ECV \$600-750 Barefoot CV	£5,000.00+
127 BRITISH COMMONWEALTH cigar box crammed full of stamps sorted in to glassines, we note Australia, New Zealand, British Africa, Jamaica, Ceylon, and much more	-----
128 INDIA-PRINCELY STATES-Khetri lot of 20 different F-VF some faults Koeppel CV	138.00
129 -Tonk Court Fee stamped paper cut squares mounted collection of 65 different F	-----
130 -Court Fee stamped paper 25 different from several different states	-----
131 ITALY revenue stock of thousands sorted by type and denomination and filed into 3 cigar boxes	-----
132 ITALY-Municipals mounted collection of 106 different F-VF	-----
133 NORWAY mounted collection of 29 different gen F-VF Barefoot CV	£67.90
134 PORTUGAL mounted collection of 139 different gen F-VF Barata CV	40.00
135 PORTUGUESE ASIA & MACAO lot of 139 revenues mixed condition Barata CV	140.00
136 PORTUGUESE COLONIES collection of over 50 different gen G Barata CV	28.00
137 SPAIN mounted collection of over 550 different revenues plus some miscellaneous F-VF	-----
138 SPAIN mounted collection of Civil War period cinderellas, over 160 different F-VF	-----
139 SWEDEN collection of 56 mostly different revenues, gen F-VF Barefoot CV	£41.25
140 URUGUAY mounted collection of over 1500 revenues, most different, some multiples, gen F-VF	-----

END OF SALE

THANK YOU FOR YOUR PARTICIPATION!

Please note that we will not be in the office from May 20 through June 3 due to Ameripex. Should you wish to contact us, please call us at (213) 698-3193 and you will be referred to our Ameripex booth phone number in Chicago.



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The American Revenuer, April, 1986

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Russian and Polish revenues and vignettes including air fleet and lopp; also Judaica labels—for sale or trade. Same categories also wanted, plus General Gouvernement revenues and ration stamps. Roslyn Winard, 4308 Farmer Place, Fort Washington, MD 20744. •356•

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Number 6 U.S. Revenue Net Price list is now in preparation. Members not already on my mailing list are asked to submit a No. 10 SASE to reserve their

copy. Over 200 lots of new material, involving all aspects of U.S. revenues. Want lists are also very much welcomed. Gene R. Gauthier, P.O. Box 2548, Oshkosh, WI 54903. •358•

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Egyptian Revenues for sale. If you want Egypt's General Revenues, Salt Tax stamps, Cigarette Tax stamps, Consular Service stamps, etc., write me. I wrote the Catalogue of Egyptian Revenue sTamps (available now for \$30 postpaid). How may I help you? Peter R. Feltus, P.O. Box 5339, Berkeley, CA 94705. •365•

Scandinavian Revenues. Buying accumulations, collections. Send inventory to DR Richard C. Carlston, 134/5085, TRW-DSSG, 1 Space Park, Redondo Beach, CA 90278. •366•

Wanted to buy: Revenue stamps or cinderella material India and Indian Princely States — duplicates and accumulations preferred. Period Q. Vic to KG VI. Please send details with asking price. Yog Ahuja (ARA 2182), 20 Myrna Lane, Scarborough, Ontario, Canada M1V 3N7. •367•

Wanted to buy: Kanton Schaffhausen Polizeidirektor stamps with date cancel or on documents. Gemeinde Rorschach surcharged values of 1900 issue. Gemeinde Balgach 1950 issue, with date cancel. Gene Kelly, Steinerstrasse, (CH) 8253 Diessenhofen, Switzerland. •368•

ARA Auction 27

continued from page 89

Donation lot

379 o New Zealand 1000 pound revenue, red, same as Scott design PF5, Barefoot & Hall 282, VF EV 30.00
Auction 26
Prices Realized

Following are prices realized for Auction 26. Lots not shown did not receive bids, were returned or bids were rejected under rule 2.

1	7	2	14	3	7	4	22	5	52	6	25
8	22	9	21	11	21	12	21	13	85	16	15
17	16	18	26	20	8	21	14	24	28	26	15
28	36	29	10	30a	25	31	27	32	12	33a	42
33b	6	33c	21	33d	13	34	10	35	16	36	12
37	20	38	20	39	6	40	8	41	9	42	14
43	12	44	16	45	25	45a	8	45b	7	46	19
48a	6	49	16	50	16	52	16	53	21	54	17
55	9	60	12	61	35	62	12	63	8	64	8

65	5	66	6	69	32	70	24	71	9	72	10
73	11	74	30	75	9	76	34	80	16	81	9
82	10	83	18	84	8	85	11	86	19	87	15
88	11	89	6	90	18	91	9	92	5	93	15
94	10	95	15	96	11	97	6	98	8	99	22
100	12	102	5	103	9	104	9	105	6	106	11
107	20	108	25	110	44	111	16	112	4	113	28
114	6	117	6	120	7	121	7	122	10	125	70
126	13	127	6	128	12	129	8	130	14	134	7
136	18	137	44	138	35	139	38	140	26	141	36
142	27	143	30	144	30	145	34	146	27	148	54
149	24	150	32	151	40	152	32	153	120		

Total bidders	69
Successful bidders	46
Total lots	149
Lots sold	128
Lots returned	3
Most popular lots	110 (27 bids)
	113 (16 bids)

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