



# The American Revenuer

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of four designs of Polish revenues currently in use.  
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♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

**JULY–AUGUST 1993**

Volume 47, Number 7  
Whole Number 457

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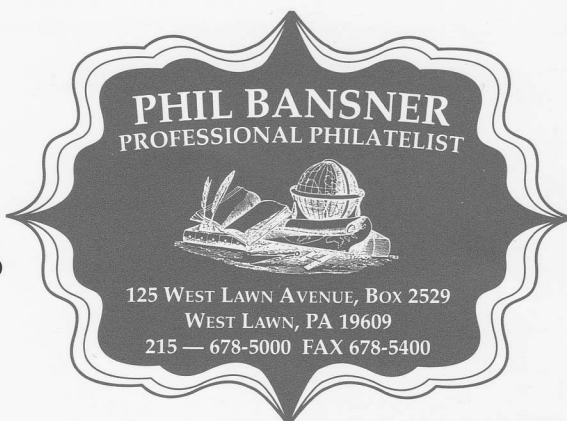
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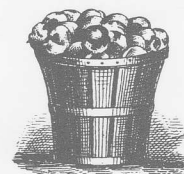


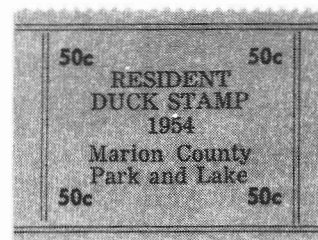
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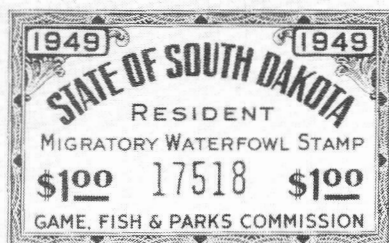


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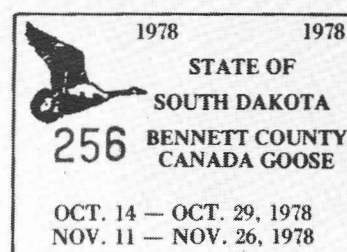
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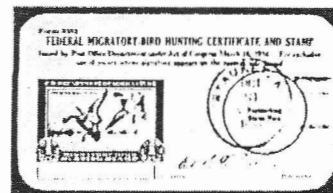
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sale, it's not worth mentioning.

There are also 87 lots of U.S. First Issue revenues including many fine part perforate and imperforate, and many 2nd and 3rd issues, documentaries, and others from essays and proprietaries through boating and firearms stamps. As usual we are offering a nice group of match & medicine stamps and collateral, and many nice revenues on documents including some lovely stock certificates.

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# President's Letter

Summer is upon us and many of us put aside our stamps to pursue outdoor pleasures. As for me, I have recently relocated to the state of Maryland. And yes, I will be pursuing some outside pleasures. However, I doubt that I will be putting aside the stamps completely. I have a new exhibit in the making and there is much to do.

I urge you to consider exhibiting at the ARA convention in Chicago. I have received some secondhand information that not too many revenue exhibit applications have been received. This is a wonderful opportunity to share your exhibit with fellow ARAers and you are assured that there will be some knowledgeable judges on the jury. Get that application off now!

While talking about the convention, we are assembling a fine group of speakers. This is an excellent opportunity to present preliminary findings of research in progress and exchange information with other ARA members. If you interested in such an opportunity, please drop me a line at my new address: P.O. Box 1663, Easton, MD 21601.

One of the aspects of collecting revenues is acquiring examples of usage. Mike Mahler's exhibit and writings in this journal are marvelous examples of the study of usage, what should be called fiscal history (the equivalent of what postal history is to postage stamp collecting). Finding examples of all the different usages and rates is an enormous challenge for our first

issues revenues, and no less a challenge than many topics within the field of postal history. As challenging as this aspect of fiscal history may be, documents have been saved in fair measure. The collecting of fiscal history of excise taxes is in many cases even more challenging. One can occasionally find some of the proprietaries on parts of the package. And I have seen some of the narcotic stamps on small portions of a box. One can even find liquor bottles with the strip stamps intact. But how

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many of the beer stamp collections have examples on piece? These all should be part of revenue collections and exhibits. How ingenious one has to be to find ways of exhibiting these examples of usage. You may have seen my own exhibit of lock seals in which I used a rope wrapped around the frame secured by a Slight lock with a lock seal inside. It will draw attention to our favorite corner of philately!

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# A new find in tin-foil tobacco stamps

by John Alan Hicks, ARA

©1993 John Alan Hicks

A previously unseen denomination has been discovered on a tin-foil tobacco wrapper. This 1 1/8 ounce stamp exists on a wrapper for the "Virgin Leaf" brand, canceled by the American Tobacco Company.

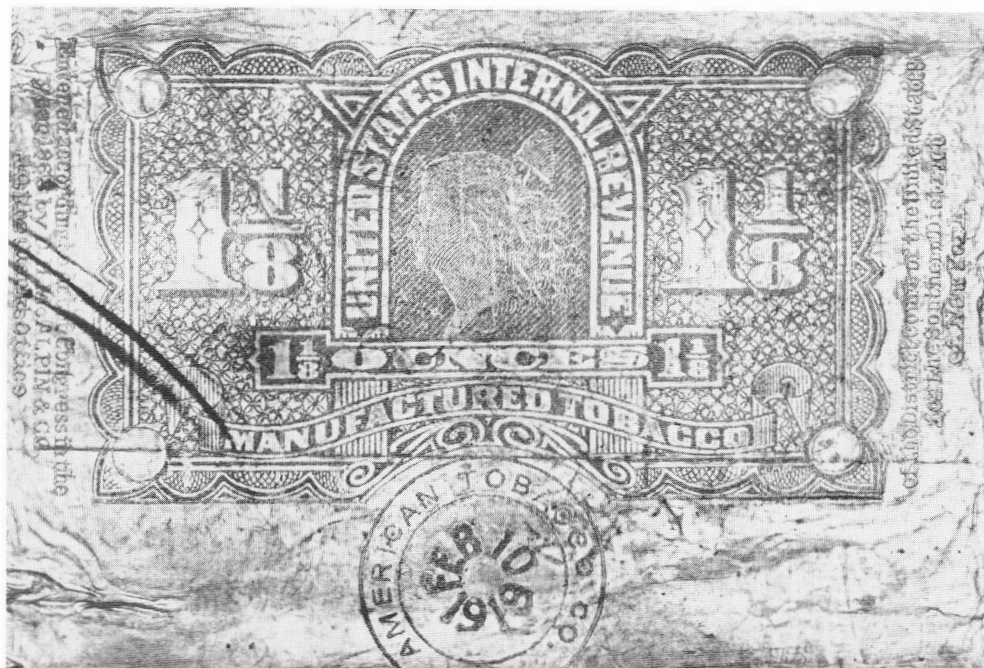
There is no series designation on the stamp or wrapper. However, the cancellation date, February 10, 1919, places it in the 1917 issue. The Act of October 3, 1917, raised the tax rate to .13 per pound, effective October 4, 1917. (Hicks, 1988, p 32) The next act changing the tax rates was not until after the cancellation

date on the stamp. Perhaps fractional sizes allowed the tobacco manufacturer to keep his price unchanged, while offering the consumer a slightly smaller package of tobacco.

The dies for this stamp were known to have been made by the Bureau of Engraving and printing. (Hicks, 1988, p 26) The annual report for 1919 indicates that eight dies for the 1 1/8 ounce denomination were provided to the Conley Foil Co. These, along with four dies for the 7/8 ounce and four dies for the 1 1/4 ounce stamps, cost the Conley Foil Co. \$622.41.

Also, in 1920, the Bureau provided four more dies for the 1 1/8 ounce denomination and





one for the 1 1/4 ounce denomination at a cost of \$66.64. Government records for 1917 through 1920 do not tell us when or in what quantities these denominations were printed. The urgencies of World War I took precedence over their usually exacting record keeping.

With the discovery of the 1 1/8 ounce denomination, it is tempting to believe the 7/8 ounce and 1 1/4 ounce denominations were also issued. Hopefully, a sharp-eyed collector will spot them soon.

This new 1 1/8 ounce denomination will be given the following catalog description:

No.	TF28A-1
Proprietor	American Tobacco Co.
Brand	Virgin Leaf
F/M	M60
District	2nd N.Y.

We are hard at work gathering information on the printed proprietary precancellations appearing on the First Issue U.S. revenues. In some cases, however, even though we know the name of the proprietor, we know little else; such as product or location. One such series of cancellations is those of a firm called Damon and Baker (see illustration). Based on the denomination upon which the cancellations are found, they were most likely used on a patent medicine or cosmetic article. Any help from the membership regarding the where and

Color  
Foil  
Code

gold  
bright  
A

The author invites correspondence with all collectors interested in tin-foil and paper tobacco wrapper. He is the author of *United States Internal Revenue Tax-Paid Stamps Printed on Tin-Foil and Paper Tobacco Wrappers*. This definitive catalog is still available from the author. He may be contacted at 131 Greenwood Avenue, Madison, NJ 07940.

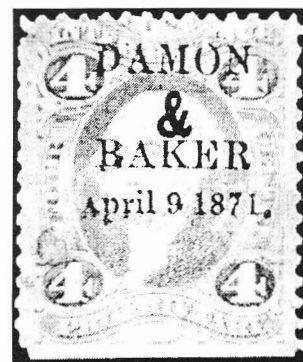
### References

Hicks, J. A. *United States Internal Revenue Tax-Paid Stamps Printed on Tin-Foil and Paper Tobacco Wrappers*. New York City: Hicks Philatelic Company, 1988.

## Help needed for first issue precancel listing

what of these cancellations would be greatly appreciated.

I would hope that members in the New York Philadelphia and other metropolitan areas would consult commercial directories of the period for information. This firm should be locatable. Help! If you have any information please contact Michael Morrissey, First Issue Precancel Project, Box 441, Worthington, OH 43085.



# Current Polish Revenue Stamps

by Dr. Janusz Fiszer and Terence Hnes, ARA



Type 1. This design has been used since 1958. (This and all other illustrations are 125% of actual size.)

As might be expected from Poland's highly complex history, the field of Polish revenue philately is also a complex one. Even the issue of what constitutes a *Polish* revenue stamp may be open to question. Certainly those revenues issued by the Polish government since 1918 would be included. But what about revenues issued by the three nations (Germany, Austria and Russia) that repeatedly partitioned Po-

land? Stamps issued by these nations and used in Polish territory could certainly be included in a Polish revenue collection, their use in Polish territory, however, would have to be verified either by the contents of the documents to which they were affixed or be readable cancels, if the stamps were loose.

Perhaps because of the potential complexity of the area, and the difficulty of the language to English speaking collectors, there have been few attempts to catalog Polish revenues. The one attempt with which we are familiar is the 1962 catalog by John Norton. This was produced in ditto form. In 1983 Martin Erler produced an updated version which was circulated in manuscript form but apparently never actually published. At the time of this writing (June 1993) a new catalog of Polish revenues is apparently making its way toward publication later this year. It is being produced by the Barefoot organization in Great Britain.

Type 2.



Types 3 and 4

Polish revenues, we turn to the major purpose of this article, describing the current Polish revenue stamps and the laws regulating their use and setting the tax rates.

Revenue stamps ("znaczki skarbowe" or "znaczki opłaty skarbowej") are sold at post offices by the same clerks who sell postage stamps. They are also sold by state and local government offices and by private vendors such as news stands. Currently at least seven different denominations in four different designs are in use. The four different designs are illustrated. Table I lists the specific characteristics of each denomination. All seven denominations have a security underprint in brownish yellow. The design of the 500 zł denomination is designated as Type 1 because this is the oldest design, first used in 1958.

Stamp duty is paid on almost all official permits, certificates and licenses. The rules regarding the scope and application of the stamp duty were specified in the Act of January 31, 1989 (Government Gazette no. 4/1989, item 253). The actual rates are specified by orders of the Minister of Finance. The most recent increases in rates and fees were published on June 26, 1992 (Government Gazette no. 53/1992, item 253). The new rates were, on average, three times higher than previous rates. Certain specific rates, however, increased by a factor of four, or even nine.

The number of different rates and fees is too great to list them all here. A selection of representative rates is shown in Table II instead. A more complete listing will be available in the ARA Library.

Several of these duties are very high. For

Table I

## Current Polish revenue stamp

Denomination	Design Type	Color	Perforation
150 zł	2	orange	11 ½
500 zł	1	purple	11 ½
1,000 zł	2	turquoise	11 ½
2,000 zł	2	olive	11 ½
5,000 zł	3	dark olive	11 ½
10,000 zł	3	lilac	11 ½
20,000 zł	4	black	11 ½ x 12



example, the duty of 30,000,000 zl on wholesale liquor dealers is the equivalent of about \$1,764 at current exchange rates. One may well wonder how these very high duties are paid when the highest denomination revenue stamp available has a face value of only 20,000 zl (\$1.18). In fact, the law puts limits on the use of revenue stamps to pay these duties and fees. The limit is currently either 20,000 zl or 100,000 zl, depending on the specific fees involved. Amounts greater than these figure must be paid in cash. Of course, the entire sum may be paid in cash and the use of stamps eliminated entirely.

Proceeds from the sale of revenue stamps go to local municipal governments and not to the national government.

While some countries allow the use of metering machines to evidence payment of taxes, no such machines are currently in use in Poland nor is their introduction planned.

**Table II**

### **Selected current Polish tax duties**

Duty on applications and minutes	15,000 zl
Marriage license	500,000 zl
Registration or re-registration of motor vehicle	60,000 zl
Duty on issuing driver's license	60,000 zl
Visas	
Single	400,000 zl
Multiple	1,700,000 zl
Issued by Frontier Police	570,000 zl
Transit Visa	200,000 zl
License to establish a company with foreign participation	6,000,000 zl
License for wholesale trade in alcoholic beverages	30,000,000 zl
Permit to set up a company's representative office in Poland	30,000,000 zl

*The Revenue Stamps of Peru, Volume II*, by Herbert H. Moll. 58 + vi pages, A4, card cover, comb bound, illustrated, unpriced. Published by Glass Slipper, Box 62, York, England YO1 1YL; £10 surface mail, £13 by airmail.

This is the second and final part of a catalog based on the collection of the author, Herbert Moll. The first volume covered essays, proofs and specimens from 1866 to recent times plus the stamps issued during the 19th century. This second volume covers the stamps issued during the twentieth century. Additionally an appendix lists the laws and decrees concerning Peruvian revenue stamps from 1915 through 1965, the listing being by law or decree number, date and title—the contents of the law or decree are not given or abstracted. Yet an airport transit tax stamp stamps from 1988 is listed on the page prior to the appendix.

The author notes that there do not seem to be any of these stamps available through dealers or other collectors so pricing them has been

impossible. It is noted that revenue stamps are seldom used now days except for the product type such as alcohol stamps that are attached to bottles.

Unfortunately, the illustrations were not halftoned and since the catalogs are reproduced by copy machine, they have a very bad tendency to blacken up. At least this has not been so bad as to make the book unusable, just not as nice in appearance as it could have been. Published as part of Glass Slipper's series of "Alnis Guides," this is number 15 in the series. Composition and layout work was done by Clive Akerman and are an improvement over some of the earlier volumes in this series. South America can be a vast area for the revenue collector with little ever published about it especially in modern times. This adds another country to the small list of those now with modern catalogs either published or in preparation.

Kenneth Trettin

# Scarcity of Fourth Bill of Lading Stamps and an Hypothesis Explaining It

by Michael Mahler, ARA

On April 26, 1858, the California State Legislature enacted a stamp tax on bills of lading for transportation of gold or silver out of the state. The law stipulated only that the tax was to be 30c on amounts to \$100, and for larger amounts, 0.2% on the entire amount. Bill of Lading stamps were produced in 11 denominations from 30c to \$400, and in four types, the First, Second, Third, and Fourth Bill of Lading stamps. Although not so ordered by this Act, these denominations and types were presumably devised by the state Commissioners of Stamp Duties; this Commission had been created by the Act of April 29, 1857, which also enacted California's original schedule of stamp taxes, and had been ordered to "devise and cause to be made" the necessary stamps for that schedule, which taxed attorneys' licenses, bills of exchange, insurance policies, and passage tickets.

In a census of surviving bills of lading bearing these stamps, I find that of the 24 examples I have been able to record, six bear First Bill of Lading stamp(s), six bear Seconds, eleven bear Thirds, and only one bears a Fourth. Conclusions drawn from a sample this small are precarious, but these data are certainly provocative, especially as to the scarcity of bills stamped with Fourths. Longtime collectors of state revenues inform me that off-document Fourths are indeed considerably scarcer than the other types. I note that in the 1991 sale of the Hubbard collection of California revenues, there were 53 Bill of Lading stamps lotted individually, including 12 Firsts, 18 Seconds,

18 Thirds, and 5 Fourths. There were also six lots of two or more stamps grouped together because of a scarce controller's surcharge, or because they were all star cut; they contained 23 Firsts, 20 Seconds, 10 Thirds, and 7 Fourths. Combining this data with the numbers of stamps on the recorded surviving documents yields the data found in Table I.

A more solid conclusion now begins to emerge: that the Firsts, Seconds, and Thirds have survived in about equal numbers, but that Fourths are considerably scarcer.<sup>1</sup>

I have been unable to find any published explanation for the rationale underlying these four types of stamps, or their intended usage. The purpose of this article is to make some preliminary attempts to deduce explanations, and to solicit information from readers.

## *Pacific Mail Steamship Company Forms*

All stamped bills of lading recorded to date are on forms of the Pacific Mail Steamship Co., for shipments of gold bullion or coin from San Francisco to New York or Boston, via Panama. Their text reads as follows:

"SHIPPED, in good order and well condi-

<sup>1</sup>In the Hubbard sale, five lots (numbers 1203-4, 1216, 1233-4) were complete sets of 9 to 11 denominations in all four types, or as close to complete as possible; these contained 47 Firsts, 45 Seconds, 45 Thirds and 38 Fourths. I have not included these in the listed totals because they were presumably assembled from a much larger group, including many duplicates, and were probably not representative of the population from which they were chosen. In assembling a set, one may begin with, say, ten examples of one stamp, three of another and only one of a third, but in the set one sees only one of each. These data do indicate, however, that it is the Fourths that most often stand in the way of completing a set. There were also four lots (1201, 1205, 1207, 1213) which were short or otherwise incomplete sets of a single type, containing 7 Firsts, 7 Seconds, 7 Thirds and 5 Fourths; the same comments apply.

Table I

Source	Firsts	Seconds	Thirds	Fourths
Hubbard sale	35	38	28	12
<u>Surviving documents</u>	<u>12</u>	<u>12</u>	<u>22</u>	<u>1</u>
Totals	47	50	50	13

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SHIPPED, in good order and well loaded, and by \_\_\_\_\_ on board of \_\_\_\_\_

THE PACIFIC MAIL STEAMSHIP COMPANY'S STEAMER \_\_\_\_\_

is Commander, now lying at the Port of SAN FRANCISCO and bound for PANAMA.

\_\_\_\_\_ packages, weighing gross \_\_\_\_\_ pounds and said to contain \_\_\_\_\_

but actual contents unknown, and being marked, sealed and numbered as per margin, to be carried and conveyed upon said Steamer, (with leave to tranship to any other of said Company's Steamers, and to touch at port or ports,) unto the port of PANAMA, for transportation across the Isthmus of Panama and delivery at the port of ASPINWALL, NAVY BAY, to the Agent of the UNITED STATES MAIL STEAMSHIP COMPANY, and from thence, (with like leave to tranship,) by Steamer or Steamers of said UNITED STATES MAIL STEAMSHIP COMPANY, unto the port of NEW YORK, and there in like good order and condition, (the acts of God, enemies, pirates, robbers, thieves, fire, accidents to or from machinery, boilers and steam, and the dangers of the seas, roads, and rivers, of what nature or kind soever excepted,) to be delivered unto \_\_\_\_\_ or his or their assigns, he or they paying freight for the same, \_\_\_\_\_ with five per cent. primage.

All responsibility on the part of the Pacific Mail Steamship Company is to cease on delivery of the above-mentioned packages at PANAMA, and freight to that port then considered as earned.

In Witness Whereof, the Commander or Purser of said Steamer hath signed \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 185(6) \_\_\_\_\_

\_\_\_\_\_

And Agent of the Panama Rail Road Co., and United States Mail Steamship Co.

Freight to Panama, \_\_\_\_\_ per cent. \_\_\_\_\_

Primage, 5 per cent. \_\_\_\_\_

Received Payment, For P. M. S. S. Co. \_\_\_\_\_

Freight from Panama to New York, \_\_\_\_\_ per cent. \_\_\_\_\_

Primage, 5 per cent. \_\_\_\_\_

Received Payment, for P. R. R. Co., and U. S. M. S. S. Co. \_\_\_\_\_

tioned, by \_\_\_\_\_ on board of THE PACIFIC MAIL STEAMSHIP COMPANY'S STEAMER \_\_\_\_\_ whereof \_\_\_\_\_ is Commander, now lying at the Port of SAN FRANCISCO and bound for PANAMA, \_\_\_\_\_ packages, weighing gross \_\_\_\_\_ and said to contain \_\_\_\_\_ but actual contents unknown, and being marked, sealed, and numbered as per margin, to be carried and conveyed upon said Steamer, (with leave to tranship to any other of said Company's Steamers, and to touch at port or ports,) unto the port of PANAMA, for transportation across the Isthmus of Panama and delivery at the port of ASPINWALL, NAVY BAY, to the Agent of the UNITED STATES MAIL STEAMSHIP COMPANY, and from thence, (with like leave to touch and tranship,) by Steamer or Steamers of said UNITED STATES MAIL STEAMSHIP Co., unto the port of NEW YORK, and there in like good order and condition, (the acts of God, enemies, pirates, robbers, thieves, fire, accidents to or from machinery, boilers and steam, and the dangers of the seas, roads, rivers, of what nature or kind soever excepted,) to be delivered unto \_\_\_\_\_ or his or their assigns, he or they paying freight for the same, \_\_\_\_\_ with five per cent. primage.

All responsibility on the part of the Pacific Mail Steamship Company is to cease on delivery of the above-mentioned packages at PANAMA, and freight to that port then considered as earned.

In Witness Whereof, the Commander or

Purser of said Steamer hath signed \_\_\_\_\_ Bills of Lading, all of this tenor and date, one whereof being accomplished, the others are to stand void.

Dated in San Francisco, this \_\_\_\_\_ of \_\_\_\_\_ 185(6) \_\_\_\_\_

\_\_\_\_\_ Commander.

And Agent of the Panama Rail Road Co., and United States Mail Steamship Co."

On a few bills the connecting line is specified to be the North Atlantic Steamship Co. or the Atlantic and Pacific Steamship Co., rather than the United States Mail Steamship Company. To the left of this text are spaces for recording markings on the cargo, its weight, contents, and value, the freight and primage charges to Panama and from Panama to New York, and receipts for payment of these charges.

### **The Analogous Case of the California First, Second, and Third Exchange Stamps**

It seems reasonable to assume that in creating the First, Second, Third, and Fourth Bill of Lading stamps, the Commissioners were not creating a concept, but simply conforming to normal business practices of the day. This was certainly so in the similar case of the California tax on bills of exchange, which applied to bills drawn in, but payable out of, the State. In that case First, Second, and Third Exchange stamps

**Figure 1.**  
1859 bill of lading of Pacific Mail Steamship Co. for shipment of gold bars valued at \$4200 from San Francisco to New York by Wm. T. Coleman & Co., bearing California Third Bill of Lading \$4(x2) and 40c stamps. This was originally one of a set of six bills "of identical tenor and date, one whereof being accomplished, the others are to stand void."



**Table II****Size of sets of known California bills of lading**

Shipper	Date	Connecting Line	Number of Bills
William T. Coleman	6/4/59	United States Mail S.S. Co.	6
ditto	ditto	ditto	6
ditto	6/18/59	ditto	6
Crosby & Dibblee	1/19/59	United States Mail S.S. Co.	6
ditto	4/4/59	ditto	6
ditto	4/9/59	xxx	6
ditto	4/19/59	ditto	6
ditto	7/19/59	ditto	6
ditto	10/4/59	North Atlantic S.S. Co.	6
ditto	10/19/59	xxx	6
Flint, Peabody & Co.	4/4/59	United States Mail S.S. Co.	6
A.B. McCreery	4/19/58	United States Mail S.S. Co.	8
ditto	5/19/58	ditto	6
ditto	10/8/58	ditto	8
Parrott & Co.	8/19/59	United States Mail S.S. Co.	8
ditto	9/3/59	ditto	8
ditto	1/4/60	North Atlantic S.S. Co.	8
Sather & Church	9/4/58	United States Mail S.S. Co.	5
ditto	1/19/59	ditto	8
ditto	6/4/59	ditto	8
Stevens Baker & Co.	12/20/60	Atlantic and Pacific S.S. Co.	6

were created, which mirrored the contemporary practice of drawing such bills in sets of two or three.<sup>2</sup> With California bills of lading, however, no such simple correspondence is evident. The bills in a set appear to have been indistinguishable from one another, with no designations such as "First," "Second," etc.; moreover, the surviving examples indicate that bills were always made in sets of more than four, and as many as eight. Table II summarizes the available data.

This suggests that normally all four Bill of

<sup>2</sup>A bill of exchange was a draft, i.e. an order from one party for his financial institution to pay a second party, through a second financial institution. They were typically used to transmit funds to the East, for example by a miner with gold dust to send home, or a merchant needing to pay his Eastern suppliers, and were essentially equivalent to a present-day cashier's check. Because they were sent over long distances, often under perilous conditions, they were made in duplicate or triplicate to allow for the possibility that the original might be lost in transit. The original, typically designated "First of Exchange"

Lading stamps were used, still leaving one or more bills unstamped. One can think of seven parties who might have required copies of the bills of lading: the shipper; the P.M.S.S.Co. office as well as the master of its vessel; the Panama R.R. Co. (perhaps two copies, one filed in Panama, the other at the terminus in Aspinwall); the connecting steamship line transporting the goods to New York; and the consignee.

### ***Why Not More Types of Stamps?***

By 1858, when the Bill of Lading stamps were created, the Panama route was long established as the primary one for shipments of treasure from California, with the P.M.S.S.Co. the main carrier. Presumably the practice of making P.M.S.S.Co. bills of lading in sets of as many as eight was also well known. It is natural to wonder why only four types of stamps were created; why not Fifth, Sixth, Seventh, and Eighth Bill of Lading stamps as well, to ensure that all bills would be stamped?

### ***The Obvious Hypothesis***

The obvious hypothesis concerning the apparent scarcity of Fourth Bill of Lading stamps is that the stamped bills were distributed in a systematic manner, those bearing Firsts going always to one party, Seconds to another, and so forth, and that those bearing Fourths were for some reason less likely to survive.

In the context of this hypothesis, the key problem is identification of the posited party or parties to whom bills bearing Fourths were systematically distributed, and from whom they were unlikely to return. However, there is a more fundamental difficulty. Before the advent of stamps, California bills of lading comprising a set were presumably treated as indistinguishable copies. Would the introduction of the First, Second, Third, and Fourth Bill

or "Original," was sent to its destination. The duplicates were essentially identical except for being designated "Second of Exchange" or "Duplicate of Exchange," or "Third of Exchange." Foreign bills were almost always made in sets of three, domestic bills almost always in sets of two. Normally both seconds and thirds were simply kept in reserve, in fact one sometimes finds unsevered second and third foreign bills; evidently bills of exchange were printed and sold in sheets. Very occasionally a second was sent at the same time as the first, but by a different route, the first to arrive being paid.

of Lading stamps have imposed an ordering on the distribution process, where none was obvious before? If not, and stamped bills were distributed at random, Firsts, Seconds, Thirds, and Fourths should have survived in approximately equal numbers, and we know they did not.

There is a possible answer to this objection. There may have been an implicit ordering in distribution, imposed simply by the positions of the bills in the stack of five, six, or eight originally drawn up, with the top one usually going to the same party, the second in the pile usually going to a second party, and so on. We know that the various types of stamps were considered significant by the users, for they were careful not to mix stamps of different types on a given document; 14 of the 24 recorded bills bear two, three, or four stamps, and on each one the stamps are all of the same type. These surviving bills show Firsts, Seconds, and Thirds used in this careful fashion: four bills bear two or more Firsts, four bear multiple Seconds, and six bear multiple Thirds. Clearly the stamps were not affixed randomly.<sup>3</sup> Having paid this much attention to the stamping of the various copies of a bill, it is possible that users might then have ordered the copies according to their stamps, with the bill bearing the First(s) at the top of the stack, that bearing the Second(s) next, and so on. Thus it is possible that the bills were distributed systematically according to the stamps they bore.

Even granting this explanation, another difficulty arises. The surviving bills bearing Firsts, Seconds, and Thirds appear to have been distributed randomly, not systematically. While I cannot prove it, I believe most of the surviving bills came from the archives of the various shippers, based on two pieces of admittedly fragmentary evidence: first, a trunkful of commercial paper from the firm Crosby &

<sup>3</sup>On the other hand, this systematic affixing of the stamps should not be over interpreted, since it was virtually guaranteed by the fact that the stamps were sold in strips of four, each comprised of a First, a Second, a Third and a Fourth of a given value. It is virtually certain that the entire strip was received upon payment of the unit price; for example, that for \$1 one received an entire strip of four \$1 stamps. On determining that the tax for bills of a given set was, say, \$16, one need only have taken strips of \$10, \$4 and \$2 stamps, snipped off the Firsts from each strip and affixed them to one bill, then cut off the three Seconds and affixed them to another bill, and so on.

**Table III**

**Distribution of surviving stamp types by shipper**

Shipper	Types
Wm. T. Coleman	First, Second, Third
Crosby & Dibblee	First(x3), Second, Third(x3)
Flint, Peabody & Co.	Second, Third
A.B. McCreery	Third(x2), Fourth
Parrott & Co.	First, Second(x2), Third
Sather & Church	First, Third(x2)
Stevens Baker & Co.	Second

Dibblee is said to have reached philatelic hands some decades ago, and is the likely source of the surviving bills of lading for treasure shipped by them; second, the surviving bills have probably not come from the archives of the Pacific Mail Steamship Co., for they are not a representative sample of contemporary shippers, since there are no bills of Wells, Fargo & Co., the largest shipper of treasure during 1858-1861. If this surmise is true, and if stamped bills were distributed systematically according to the types of stamps, then when the surviving bills are grouped by shipper, one should expect to see clusters all of a single type; instead, these groups prove to be remarkably heterogeneous, as shown in Table III.

***Survey of Bills of Lading Bearing U.S. Stamps, 1862-1872***

In search of a broader perspective, I surveyed foreign bills of lading in my collection from the period 1862-1872, when these documents were subject to a U.S. stamp tax, as well as a group of bills for domestic voyages. All contained wording essentially similar to the following: "In Witness Whereof, the Master, Purser or Agent of said vessel hath affirmed to \_\_\_ Bills of Lading, all of this tenor and date; one of which being accomplished the others to stand void." The number of bills was virtually always left blank on the printed form, to be filled in by hand. Table IV summarizes this survey.

In every case but one, either three or four bills were executed. The lone exception was a westbound bill of the Pacific Mail Steamship Co. which was one of a set of six. On balance, this survey suggests strongly that the normal practice of the day was to make shipping bills of lading in sets of three or four, and that the

Table IV

## Suervey of bills of lading bearing U.S. stamps, 1862-1872

Ship/Shipping Line	Shipper	Consignee	Number of Bills
<b>Bills of Shipping Lines</b>			
Hamburg-American Packet Co., N.Y.	Charles P. Persuhn	Fred H. Mimsen, Hamburg	3
Hawaiian Packet Line, agents Merrill & Co., Portland, Oregon	Pacific Barrel Co.	H. Hackfield & Co., Honolulu	3
Liverpool, New York and Philadelphia Steamship Co., N.Y.	John G. Dale	J. Holmes, Liverpool	3
North German Lloyd, Bremen (N.Y. Office)	G. Reynaud & Bachem	J. Hiestrich, Bremen	4
Panama Railroad Co., New York	Hanks & Gwyer	Hon. E.E. Crosby, U.S. Minister, Guatemala	3
U.S. Mail Steamship "Eagle", at New York	Lowe & Roberts	W.P. Harvey, Havana	4
West India Mail Steamship Co., Garrison & Allen, Agents, N.Y.	C.F. Caruana	D. Manuel Calvo, Havana	4
Pacific Mail Steamship Co., Merchant & Carman, Agents, N.Y.	Pacific Mail Steamship Co.	D.M. Corwine, Agent, Panama	6
<b>Bills of Shippers</b>			
Schooner "General Banks"	C.F. Caruana, N.Y.	Sagarzazu y Alverdi, Sagua La Grande, Cuba	4
Brig "Excelsior"	Middleton & Co., N.Y.	John Madson, Hamilton, Bermuda	3
British Brig "Henrietta"	Middleton & Co., N.Y.	ditto	3
Brig "Emma Dean"	Charles P. Persuhn, N.Y.	A. Giulhink, Curacao	3
British Brig "Continental"	Wattson & Sons, Phila.	C.L. Haley & Co., Port of Spain, Trinidad	3
British Brig "Napier"	Wattson & Sons, Phila.	ditto	3
<b>Generic Bills</b>			
British Schooner "Prairie Bird" per M. Echeverria & Co.	Geo. E. S___ls, N.Y.	Joaquin Quintana, Laguna (Mexico?)	3
British Ship "Sunbeam"	Weaver & Sherry, N.Y.	To Order or their assigns, Liverpool	3
<b>Domestic Bills</b>			
New York Mail Steamship Company	Brasher, Herrman	A. Brousseau & Co., New Orleans	3
ditto	John Terheim	ditto	3
ditto	W.J. Sloane	ditto	3
S.S. "Savanna"	Hill & Thomas Steam Grain Elevator, Lyons, Iowa	C.R. Riggs, St. Louis	3
Barque "Silas Fish"	Failing & Hatt, N.Y.	Henry Failing, San Francisco	4

larger sets made for the P.M.S.S.Co. were a special case.

### ***The Special Case of the Pacific Mail Steamship Company***

On the bill of the Pacific Mail Steamship Co. listed above, the number of bills was printed as "five," but changed by hand to "six." The cargo was 1119 tons of coal to be delivered to Panama, N.G., on the Pacific side of the isthmus, presumably to fuel P.M.S.S.Co. ships sailing from that port. Though not mentioned on the bill of lading, the coal would have had to be transported from Aspinwall, on the Caribbean coast,

across the isthmus by the Panama Rail Road Co., who would possibly also have required a copy of the bill of lading. Thus one might posit that bills were needed for the P.M.S.S.Co.; their agents in New York, Merchant & Carman; the master of the ship ("Richard McManus," not a Company vessel); the Panama R.R. Co.; and the consignee in Panama (D.M. Corwine, the Company's agent in Panama). But this still leaves one bill unaccounted for.

### ***Why Four Bills, Not Three?***

Of the 15 foreign bills listed above which were made in sets of three or four, 11 were from



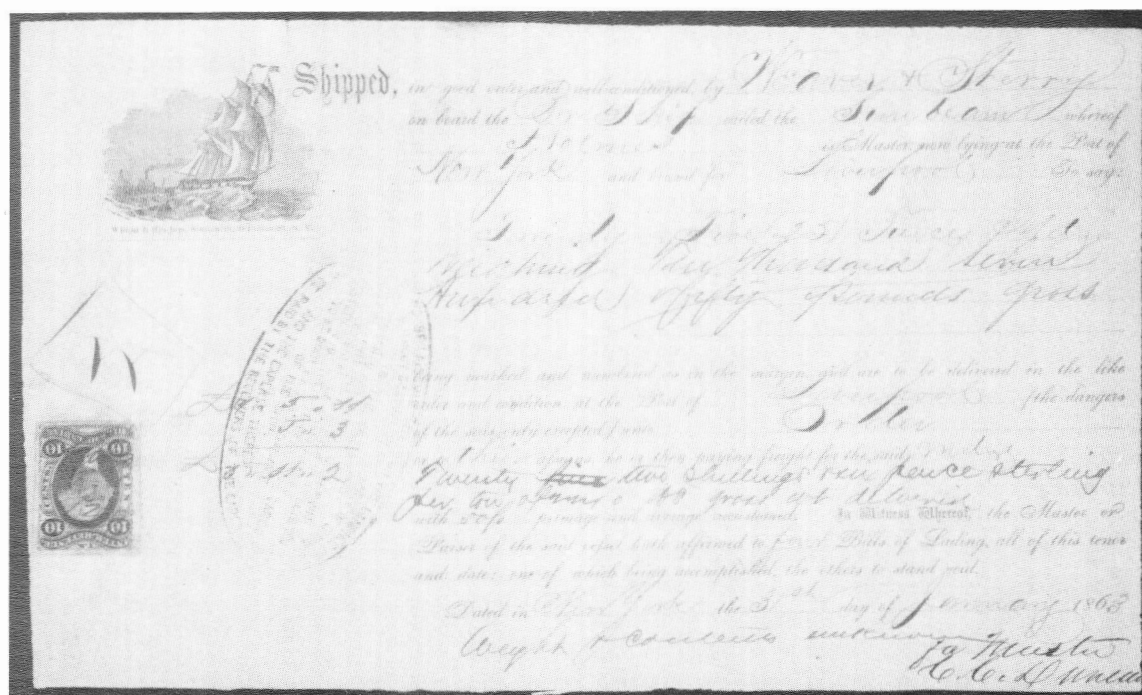
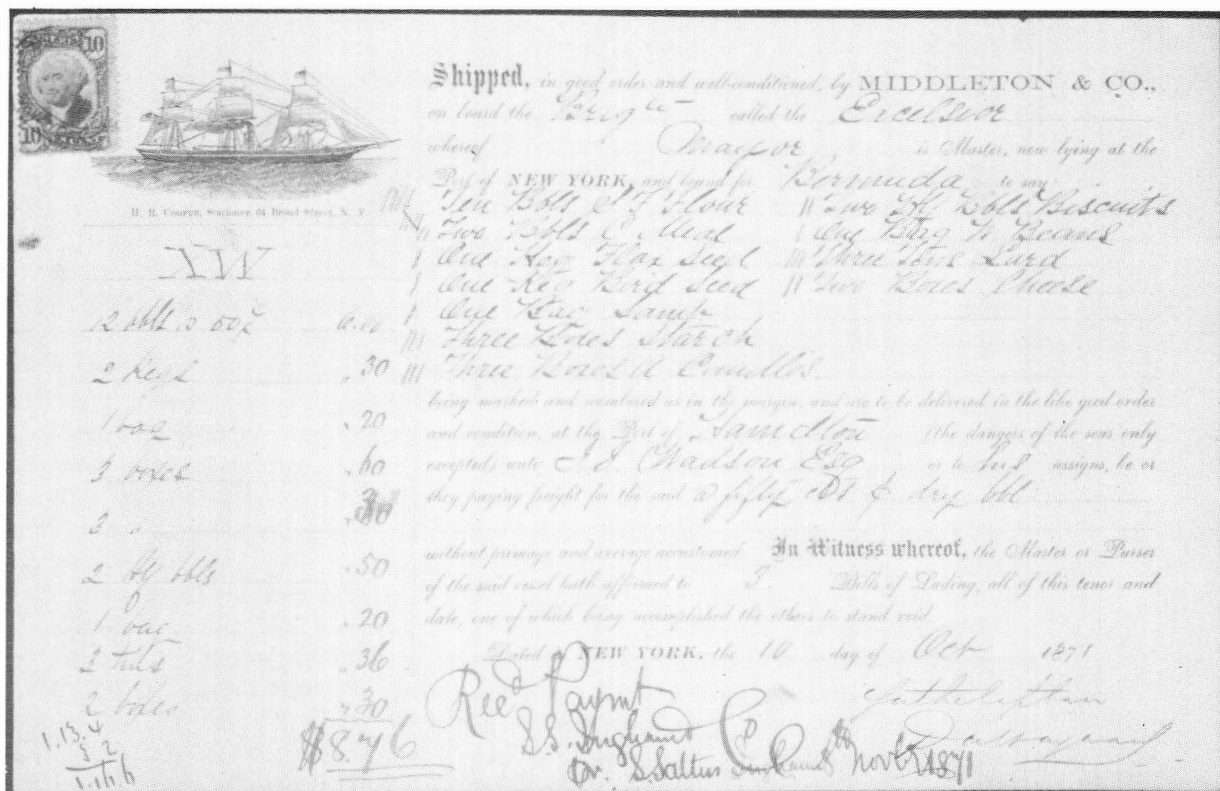


Figure 2. Two bills of lading dated 1871 and 1863, for a shipments of merchandise from New York to Bermuda and Liverpool, respectively. The former was originally one of a set of three, and the latter, one of a set of four.

sets of three, and only four from sets of four. One can hope that the scarcity of the latter is causally related to the relative scarcity of Cali-

fornia bills bearing Fourth Bill of Lading stamps. A crucial question thus becomes, when and why was a fourth bill made? So far

I have been unable to find an answer. For each shipment there was a shipper/consignor, a ship to carry the goods, and a consignee at the final destination. It is logical to assume that a copy of the bill of lading was generated for each, and this would explain why bills were always made in sets of at least three. But what was the purpose of the fourth bill, when it was used? I can discern no pattern in the above listing. One notices that some bills were printed by the shipping lines, others by shippers; however, for each class one finds bills made in sets of both three and four.

Complicating this analysis is the fact that, unlike bills of exchange, which were designated "First," "Second," etc., the bills of lading comprising a set appear to have been indistinguishable. Were terms like "first bill of lading," "second bill of lading," etc., traditionally used in the shipping trade? The two bills of shippers Hamilton & Co. listed above do bear manuscript notations dated about a month after the bills were executed, stating that payment had been received; this apparently refers to the freight charges. Perhaps this set them off from the others of their sets, which unfortunately are not available for comparison.

### ***An Alternative Hypothesis for the Scarcity of California Fourth Bill of Lading Stamps***

This survey suggests a fruitful alternative explanation for the numbers of bills for P.M.S.S.Co. voyages. With the exception of one bill of shippers Sather & Church made in a set of five, the bills bearing California stamps were all made in sets of six or eight, the former being the more common. This is strikingly similar to the pattern observed with the non-P.M.S.S.Co. bills of 1862-1872 surveyed above, except that those were made in sets of three or four, not six or eight. This suggests that the P.M.S.S.Co. bills may have been generated in the same manner as the others, for either three or four parties, but that for each party, two bills were made, not one. In the present context, a key corollary of this hypothesis is that Fourth Bill of Lading stamps would have been used only when subsets of four were made (i.e., when bills were made in sets of eight).

The available data provide a test of this prediction, which it passes rather impressively. There are at least 13 surviving stamped bills from sets of six, plus the anomalous one from a set of five; it is predicted that they should bear only Firsts, Seconds, or Thirds, and this is just

what is observed. Equivalently, it is predicted that any bills bearing Fourths must be from sets of eight, and the sole surviving bill bearing a Fourth, of shipper A.B. McCreery dated October 8, 1858, was indeed one of a set of eight. This is one of seven recorded stamped bills from sets of eight, and this proportion is also consistent with prediction. Hypothetically 25% of such bills would originally have had Fourths affixed, and in the absence of factors skewing survival rates, it is predicted that about 25% of surviving bills from sets of eight should bear Fourths. Precise results can hardly be expected from such a small sample, but the one recorded example bearing a Fourth is consistent with the theoretical expected value of 1.75, which in practice translates to "one or two."

Besides accounting so neatly for the relative scarcity of Fourths, this hypothesis also furnishes an answer to the puzzle of why, even in view of the established practice of making P.M.S.S.Co. bills in sets of five to eight, Fifth, Sixth Seventh, and Eighth Bill of Lading stamps were not created.

### ***Why Eight Bills, Not Six?***

Two bills of Sather and Church, dated January 19, 1859, and June 4, 1859, provide a possible clue as to why some bills were made in sets of eight, not six. These bills were printed by the P.M.S.S.Co. in their usual style, with blanks left for the shipper's name and the number of bills made. On all other recorded bills, this information was filled in by hand, but on these two "SATHER AND CHURCH" and "eight," respectively, have been printed, and on the reverse is printed:

THE TREASURE mentioned in within Bill of Lading, valued at \_\_\_ Dollars, is covered by Insurance (Under open policies,) effected by Messrs. Sather & Church, with the following named Companies in the City of New York, and in amounts as below, to wit:

Atlantic Mutual Insurance Co., one third,	\$	___
Sun " " " "	\$	___
Union " " " "	\$	___
Pacific " " " "	\$	___

It is understood that the Underwriters are responsible for any loss that may occur, and that, under no circumstances, can any liability attach to the undersigned.

SAN FRANCISCO, \_\_ 185\_\_

The third recorded Sather & Church bill, dated slightly earlier, September 4, 1858, does not have this printing on front or back, and was

made in a set of only five. While it is difficult to see why only five were made, not six, this trio of Sather & Church bills does suggest a plausible hypothesis: that in at least some of the cases where bills of lading were made in sets of four instead of three—or P.M.S.S.Co. bills in sets of eight instead of six—the extra copies were for insurance purposes.

### **Future Directions**

It remains to be directly demonstrated, rather than simply deduced, that P.M.S.S.Co. bills of lading were made in sets consisting of two identical subsets of three or four. It remains to be explained why some bills of lading were made in sets of four, rather than the customary three. I would be most grateful for any information readers can furnish on these or other pertinent matters.

## **A freak RO105, Griggs & Goodwill private die stamp**

by Scott Troutman, ARA

The stamp illustrated here is a Griggs and Goodwill private die match stamp (Scott RO105b) which caught my eye. What I noticed first was a white line on the man's right shoulder which goes down into the H of the word CHICAGO. However, from the bottom of the white line a pair of black lines start which cross over on the right hand 1 then fork. One line continues to angle down and across the tip of the corner ornament and on off the stamp, while the other fork drops down along side the N in PERCUSSION and again goes off into the margin.

This stamp has very heavy silk threads in it and on the back several are quite long. the white line may be an area where a silk thread was inked, but then came free after printing. The extra black lines may be where a thread, folded over and covered with ink, was stuck on the printing plate. This thread may have caused the silk to break free.

The stamp also has a short dark line coming down from the C in the word MATCHES at the bottom of the stamp. This does not appear to be silk, but maybe a plate scratch which crosses the two outside border lines.

My copy of this stamp has the red "Sept 28th / '74 / G. & G." cancellation on it.



I would be curious to know if others have examples of this stamp with either of these anomalies on them. The author's address is Box 270184, Oklahoma City, OK 73137.

### **Correction**

Please note that the review of the book *American Health Quackery* which appeared in the February issue (1993 February; 47:34) was

authored by Terence Hines. His name was accidentally removed while electronically making up the page.



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# Collector's & Exhibitor's Forum

## *Ryan at CCNY—a clarification*

ARA and Collectors Club NY members E. E. Fricks and Mary Ann Owens have provided some additional information regarding Gary Ryan's presentation at the CCNY on October 6. The meeting is at 6:30 p.m. at the clubhouse located at 22 East 35th Street and all non-members are invited to attend to hear Mr. Ryan's talk. One need not obtain permission to attend or have to come as a member's guest. However, there is a social hour at 5 p.m. which

is open only to members of the CCNY and their guests. We do not wish to discourage anyone from attending this meeting. It is suggested that those non-members planning on attending call the Executive Secretary Lisa Fahn at 212-683-0559 so that they can be properly recognized and in the event of an expected crowd more chairs can be put up. The topic of Mr. Ryan's talk and display is "the Importance of Revenues in Philately."

## *Catalog planned for documents bearing 19th century state revenues*

For nearly twenty years I have been studiously recording virtually every document I encountered bearing the nineteenth century revenues of Alabama, California, Louisiana, Nevada and Oregon, accessing dealers' stocks, auction records and even the holdings of fellow collectors. Now I am in the process of distilling this information into a catalog/handbook for this field, classifying documents not only by the stamp(s) affixed, but by the type and rate of tax paid. It is an exciting endeavor, involving material that is nearly all exotic and scarce if not rare. My hope is that the finished product will be eye-opening, not only for those in more traditional areas of philately, but also for revenue collectors of all stripes.

I would very much appreciate hearing from collectors who have information, suggestions or comments to contribute. No one person or small group can see it all, and obviously, the more who contribute, the better. Even data on a single item will be welcome; often a piece thought to be trivial proves to have unsuspected significance. There will be no attribution of ownership. Contributors are encouraged to submit photocopies, but in their absence, a piece is minimally identified by the type of document, the place and date of execution and the stamp(s) affixed. Please write to Mike Mahler, 1725 The Promenade #204, Santa Monica, CA 90401, or phone (310) 393-1394. thanks in advance to all contributors.

## *The Check Collector—May 1993*

Robert Spence ends his series "A Guide to Check Collecting" with part eight which is a look at British *cheques*. This illustrated article looks at checks from the 1790s with embossed revenues to near modern times, many with revenue stamps. Sandy Mock shares a number of checks with various autographs from notables in the medical field while John O'Hare

presents additional specimen checks. There are also several pages of new finds and interesting conversation pieces.

*The Check Collector* is published quarterly by the American Society of Check Collectors, Inc. Dues are \$10 per year; contact the Secretary, ASCC, Box 577, Garrett Park, MD 20896.

## *Stamporee Stamp Expo '94*

There will be a local revenue collectors meeting held at Stamporee Stamp Expo '94. This is an APS World Series of Champions show that will be held May 13-15, 1994 at the Jupiter Beach Resort, 5 North A1A, Jupiter, Florida. This show will also be the national convention for the Confederate Stamp Alliance and the

CSA. The show committee is looking for revenue exhibits for the show. Three of the five judges at the show are revenue collectors. For information about exhibiting, hotel rooms or dealer booths please contact Harry R. Johnson, Sr. Box 16843, West Palm Beach, Florida 33416-6843.

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## **Frank collection of British embossed revenues to be auctioned**

The Samuel B. Frank collection of British embossed revenue stamps will be sold at auction, Frank is best known as co-author of *The Stamp Duty of Great Britain and Ireland* (1970-74 in three volumes) and *The Impressed Duty Stamps of Great Britain* (1981). The collection includes thousands of cut squares, numerous stamped documents, cost mark cut squares and cyphers. Among the rarities are some red sealing wax proofs and a revenue stamped shipping document signed by William IV.

The bulk of the collection, and perhaps of more value than the stamps, consists of literature, research notes, clippings, photos and rubbings of embossed stamps. Mr. Frank's

philatelic correspondence is preserved intact including extensive dialogues with his co-author and contributors to the two catalogs. The literature is comprehensive, including periodicals, catalogs, pamphlets, auction catalogs and collateral. Primary research sources include digests, yearbooks and abstracts enumerating and explaining the various tax laws. The outstanding piece in this area is a copy of the Proclamation of 1694 complete with examples of some of the first stamps impressed along one margin. This proclamation established the stamp tax in the British Empire.

The collection is being offered by Herb LaTuchie Auctions of Cuyahoga Falls, Ohio, on September 18, 1993.

## **Cal-Rev met July 17**

Cal-Rev, the northern California revenue collectors club, met on Saturday, July 17, at the Holiday Inn San Francisco. There was a large number of collectors present including three visitors. Visitor James Larot, who collects Philipines, joined the group.

During the discussion at the meeting Garvin Lohman told of the progress he is making on a treatise about Guatemala revenues. Don Green has joined the Sunnyvale Library Board; in this position as a philatelist he hopes to help the library's affiliate the Western Philatelic Library with some of its problems. The club has issued an invitation to the ARA indicating it would like to host the 1997 ARA Convention during Pacific 97, which will be in San

Francisco.

Peter Feltus spoke to the group telling about many of the difficulties he had in publishing his Egyptian revenue catalog. Before his catalog, the only Egyptian revenue catalog was two pages in the 1915 Forbin catalog. Peter has been to Egypt fifteen times. He also gave details about the royal Egyptian stamp collecting.

Cal-Rev's next meeting will be in San Jose at the Great American Expo on Saturday, September 4 at 1 p.m. in the Hyatt Hotel. The meeting will feature a show and tell session. All revenue collectors who can attend are invited.

## **Letters...**

The April issue was simply superb! Mahler's monograph is one of the best and most scholarly pieces to appear in the entire revenue

literature in years! It was a delight to read.

Terence Hines

## **The Revenue Journal of Great Britain—June 1993**

"Compound-plate Printing" by Maureen Greenland leads the June 1993 issue of *The Revenue Journal of Great Britain*. This article examines the basics of Sir William Congreve's printing technique using two interlocking plates to print bicolored stamps or currency at one time resulting in perfect color registration. The longest running use of this method was for the medicine duty stamps from 1823 through

1941, but also used for various British revenues as well as in India and Sweden. H. Dagnall examines "The Stamps that led to the American War of Independence" while Robson Lowe continues to look at the revenues in the archives of Bradbury, Wilkinson and Co. Shorter items are included about Latin America, Scandinavia and India.

(Forum—continued on page 201)

# The American Revenue Association

## Secretary's Report

### Applications for Membership

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

**Laimons Boca** 5054, Valmieras Iela 5, Madona LV-4801, Latvia, by Richard Friedberg. Collector/dealer—Estonia, Latvia, Lithuania, Russia.

**Mark Cranmer** 5059, 362 Nimitz Ave, Redwood City, CA 94061, by Richard Friedberg. United States.

**Ralph Ebner** 5055, Gasstr. 9, Solingen 42657, Germany, by Martin Erler. Austro-Hungarian Empire, United States, Literature.

**Dr Robert Konrad** 5060, 340 Media Station Rd Apt A309, Media, PA 19063, by Jack Golden. United States.

**Marty Robert** 5057, 620 57th Ave W., #E19,

Bradenton, FL 34207, by Richard Friedberg. United States, US-Cancels.

**Nayna Thanki** 5058, 450 West End Ave, #21, North Plainfield, NJ 07060, by I. K. Thanki. India.

**Gary White** 5056, 7028 Circleview Dr, St Louis, MO 63123, by Hugh J.W. Daugherty. US-Documetary, US-Proprietary, US-Wines, US-Oleo-margarine.

*Highest membership number assigned on this report is 5060.*

### New Members

Numbers 5043-5048

### Applications for Reinstatement

**James C Andrews** 1075, Box 298, Conway, NH 03818, by Kenneth Trettin. Guatemala, Honduras, Central America.

**John G Troster** 1590, 82 Belbrook Way, Atherton, CA 94027, by Secretary. US-Stock Transfer, US-Silver Tax, US-18th Century, US-19th Century,

### Board of Directors:

**President:** Ronald E. Leshner, Sr., Box 1663, Easton, MD 21601.

**Immediate Past President:** Richard Friedberg, Masonic Building Suite 106, Meadville, PA 16335. Phone 814-724-5824.

**Vice President:** Eric Jackson, Box 728, Leesport, PA 19533-0728. Phone 215-926-6200.

**Secretary:** Bruce Miller, 701 South First Ave. #332, Arcadia, CA 91006.

**Treasurer:** Larry Cohn, 23351 Chagrin Blvd. No. 403, Beachwood, OH 44122.

**Eastern Representatives:** Ernest Wilkens and Brian Bleckwenn

**Central Representatives:** Martin Richardson and Kenneth Trettin

**Western Representatives:** Richard Riley and Scott Troutman

**Attorney:** William Smiley, Box 361, Portage, WI 53901

### Appointive Officers:

**Librarian:** George McNamara Jr., Box 136, Nora Springs, IA 50458

**Auction Manager:** Martin Richardson, Box 1574, Dayton, OH 45401. Phone 513-236-4058

**Sales Circuit Manager—US:** J.D. MacLeith, Box 1843, Huntington Beach, CA 92647.

**Sales Circuit Manager—Foreign and catalogues:** Duane F. Zinkel, 2323 Hollister Avenue, Madison, WI 53705. Phone 608-238-4420

**Awards Chairman:** Alan Hicks, 131 Greenwood Ave, Madison, NJ 07940-1731.

**Membership Development Chairman:** Ronald E. Leshner, Sr., Box 923, Quakertown, PA 18951.

### Representatives in other countries:

**Canada:** E.S.J. van Dam, Box 300, Bridgenorth, Ont., Canada K0L 1H0

**Republic of China:** Sheau Horng Wu, 2 FR #9, Lane 21, Chaun-Yuan Rd., Peuitou, Taipei 112, Taiwan, ROC

**Germany:** Martin Erler, D-8021 Icking, Irschenhauser Str. 5, Federal Republic of Germany

**India:** A. M. Mollah, T/486 New Air India Colony, Santa Cruz East, Bombay 400 029, India

**Italy:** Michele Caso, Casella Postale 14225, 00149 Roma Trullo, Italy

**Japan:** A.G. Smith, Language Center, Nagoya University, Furo-cho, Chickusa-Ku, Nagoya 464 Japan

**Mexico:** Marcus Winter, Apartado Postal 696, Oaxaca, Oax. 68000, Mexico

**Netherlands:** Herman W. M. Hopman, Haringvliet 23, Alphen aan den Rijn, 2401 DD, Netherlands.

**United Kingdom:** Dr. Conrad Graham, 23 Rotherwick Rd., London NW11 7DG, England. (Volunteers in unlisted countries sought, please contact the President.)



US-Telegraphs.

## Reinstated from 1993

### Non-Payment of Dues List

3296 William H Bergner  
3066 John E Grindle  
4330 Edward N Lipson  
2972 Jerold M Massler  
3276 R E Wallace  
4294 Alan L Ward  
3254 Ralph R Zerbonia  
Dropped (1993 Dues Check NSF)  
4878 Nelson P Bourque

### Directory Update

*The following members have had changes posted to the Editor's ARA membership computer database since the publication of the last Secretary's Report. In some instances changes may involve collecting interests which will not show on this listing.*

**Ryan, Timothy J** 1462, 4202 Finch Court, Peekskill, NY 10566 USA

**Crane, Leland L** 1537, 575 Rutledge Dr, Lot 30, Hendersonville, NC 28739-6260

**Karolak, Michael** 2417, 20164 St. Rt. 772, Waverly, OH 45690

**Ruffner, Charles L** 3451, 8830 SW 67th Court,

Miami, FL 33156 Phone 305-854-0633

**Whitehead, Robert C** 4007, 108 Calloway Crossing, Peachtree City, GA 30269

**The Philatelic Foundation**, 4101, 501 Fifth Ave, Suite 1901, New York City, NY 10017 Phone 212-867-3699

**Smith, Sanford K** 4168, 8705 N Centennial Drive, Jackson, WY 83001

**Wenzelman, David** 4184, 3906 Tower Dr, Richton Park, IL 60471-1342

**Florer, Michael R** 4221, 4258 Skyline Road, Casper, WY 82604-9246

**Kelly, Craig** 4330, 2804C Steamship Circle, River Ridge, LA 70123 Phone 504-733-9817

**Kleinman, David S, MD** 4911, 114 Ridge Drive, Toms River, NJ

**Robertson, Peter A** 4998, 336 Raccoon Hollow, Mountainside, NJ 07092-2012

### Membership Summary

Previous membership total .....	1287
Applications for membership .....	7
Applications for reinstatement .....	2
Reinstated from 1993 NPD list .....	8
Dropped .....	-1
Current membership total.....	1303

### Continued from page 199

*The Revenue Journal of Great Britain* is expertly edited by Clive Akerman and is published quarterly by the Revenue Society of Great Britain. Membership costs U.S. \$36 per

The journal of the Carriers and Locals Society *The Penny Post* for July 1993 features "Penny Posts in the U.S. before 1809" by Robert J. Stets. The article is based upon the author's examination of the first 15 volumes of the *Letter Books of the Postmasters General* and show that between 1789 and 1808 the Postmaster General had authorized penny posts in a number of cities. Other articles include "Smith's City Express Post: searching for an unknown original" by Gordon Stimmell; Donald Johnstone's "Franklin Carrier Proofs and Essays Revisited"; "The Forgeries of

year (includes airmail postage on the journal). Inquiries should be sent to Ian Crane, 15 Springbank, Eversley Park Road, Winchmore Hill, London, N21 1JH, England. (See their ad in this issue of *The American Revenuer*.)

### Collector's & Exhibitor's Forum

### The Penny Post—July 1993

Pomeroy's Letter Express" which is a preview of a work in progress about the independent mails; and Scott Trepel's "City Despatch Post: Part Six—ownership under Mead and Coles, the Dr. Leonard Kapiloff collection." Additionally there is a two page supplement of a portion of the local post catalog by Richard Frajola.

*The Penny Post* is published quarterly by the Carriers and Locals Society. Information about the society can be obtained from their secretary, William Crowe, Box 2090, Danbury, CT 06813.



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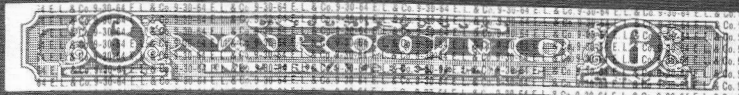
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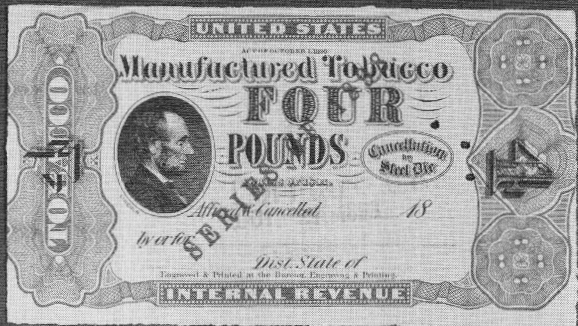
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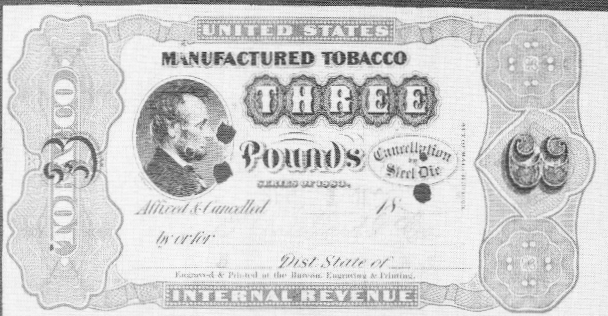
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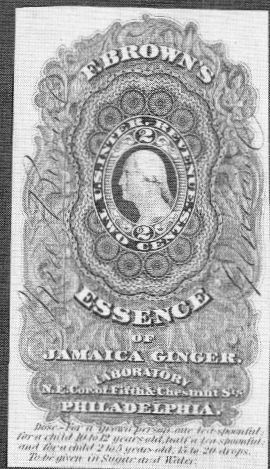
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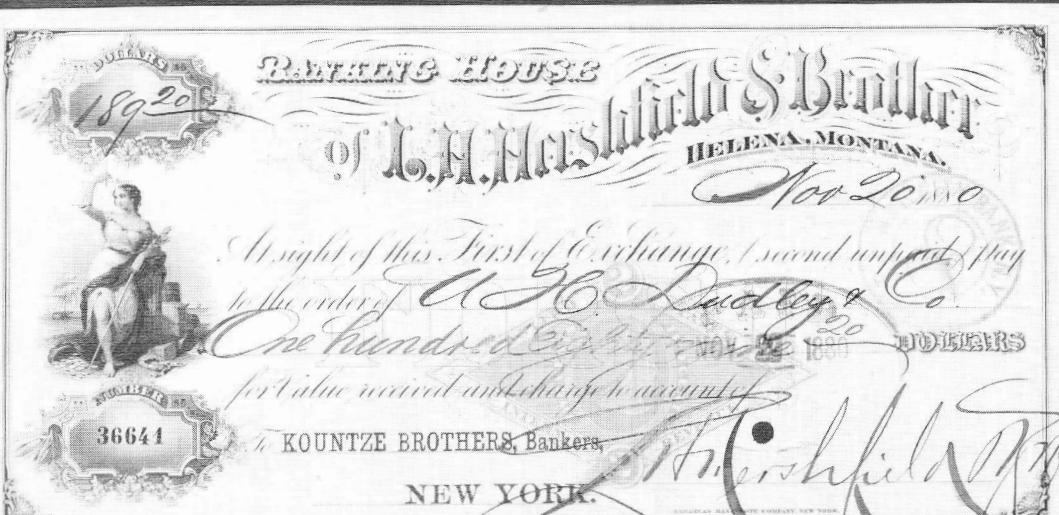
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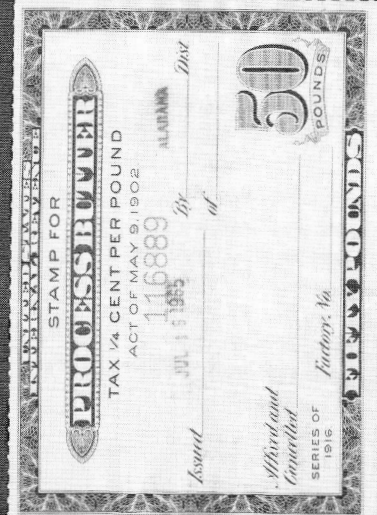
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# ERIC JACKSON

Phone (215) 926-6200 • FAX (215) 926-0120 • PO Box 728 • Leesport, PA 19533

## MAIL AUCTION #85

**CLOSING DATE: September 23, 1993**

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, MASTERCARD and AMERICAN EXPRESS; 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; Pennsylvania residents will have state sales tax added to their purchases. 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	R259 F straight edge at top	35.00
2	R687 cut cancel, VF PHOTO	125.00
3	RD359 VG-F PHOTO	45.00
4	RE184* F	30.00
5	RE29 F	10.00
6	RF5 Logan Printing House, Racine, WI, provisional, F thin spot PHOTO	650.00
7	RF5 J. A. Foster Co., Providence, RI, provisional, F-VF sealed tear PHOTO	650.00
8	RF10 F PHOTO	55.00
9	RF10a F-VF thin	25.00
10	RF10c XF PHOTO	450.00
11	RF18 red surcharge, F PHOTO	32.50
12	RF29* VF couple short perfs PHOTO	150.00
13	RG21 F-VF crease	30.00
14	RG124 cut cancel, VF	25.00
15	RG125 VF straight edge	35.00
16	TAX-EXEMPT POTATO STAMPS, 2 lb. booklet of two panes, pink provisional covers, VF	-----
17	50 lb. booklet of two panes, pink provisional covers, F-VF	-----
18	2 lb. booklet of eight panes, black printed manila covers, VF	-----
19	50 lb. booklet of eight panes, black printed manila covers, VF	-----
20	RJA63a VF overall E.L. & Co. precancel, faults PHOTO	60.00
21	RJA63b* F	20.00
22	RJA64b VG-F	45.00
23	RJA66b F-VF	15.00
24	RJA67a faulty	15.00
25	RJA67b unwatermarked, F-VF small faults	10.00
26	RJA71b F-VF crease	20.00
27	RJA74a faulty	25.00
28	RK2 VF small thin PHOTO	40.00
29	RK6 VF short perf	12.00
30	RK9 F crease	35.00
31	RK12 embossed cancel, F	10.00
32	RK15 F PHOTO	60.00
33	RK21 F crease	17.50
34	RK22 VF crease PHOTO	37.50
35	RK24 embossed cancel, F	7.00
36	RK27 F	12.00
37	RK28 VF light crease	37.50
38	RK32 F-VF light crease PHOTO	30.00
39	RK38 F-VF	9.00
40	RK40 embossed cancel, F PHOTO	55.00
41	RM305a F	17.50
42	RM306a F-VF	17.50
43	RM308a F	17.50
44	RM309a F-VF	40.00
45	RM310a VF	17.50
46	RM311a F-VF	40.00
47	RM312a F-VF	17.50
48	RM313a F	17.50
49	RM315a F-VF	17.50
50	RM317a F	40.00
51	RM319a F-VF	17.50
52	RM323a F-VF	17.50
53	RM325a F	17.50
54	RM370-82 cut squares, F-VF, CV as full documents	245.00

### REVENUE STAMPED PAPER

Catalogue values are from the

### FIELD GUIDE TO REVENUE STAMPED PAPER

55	RN-B1 Georgia Loan & Trust Co., Atlanta, GA, draft, two vignettes, VF	18.00
56	RN-B1a William Topping & Co., New York, receipt, VF	20.00
57	RN-B2 Dakin, Olcott & Co., Nat'l. Bank of North America, New York, check, VF	35.00
58	RN-B4 Rockland County Nat. Bank, Nyack, NY, draft, VF	32.50
59	RN-B16 No. Pacific Trans. Co., Bank of California, San Francisco, check, VF	7.50
60	RN-B17c Gould & Curry Silver Mining Co., Agency of the Bank of California, Virginia, NV, check, VF	40.00
61	RN-C2 National Bank of Methuen, MA, check, F-VF light foxing	10.00

62	RN-C22 No. Pacific Trans. Co., Bank of California, San Francisco, check, VF	22.50
63	RN-D1 Oneida County Bank, Utica, NY, check, VF	4.00
64	RN-D1 Pendleton & Darrow, First Nat. Bank of Towanda, PA, check, small vignette of dog and safe, VF	3.00
65	RN-D1 E. D. Haines & Co., Bankers, West Chester, PA, draft, vignette of bank building at left, VF	9.00
66	RN-E4 Atlantic Mutual Fire & Marine Ins. Co., Provincetown, MA, check, VF	10.00
67	RN-G1 City Nat. Bank, Bridgeport, CT, check, VF	6.00
68	RN-G1 Addison & Goodell, Real Estate & Farm Loan Agent, Loda, Iroquois Co., IL, draft, black on blue, two farm vignettes, VF	-----
69	RN-G1 First Nat. Bank, Fairfield, IA, draft, black on brown laid, vignette of farmer harvesting field, VF	-----
70	RN-G1 J. B. Watkins & Co., Lawrence, KS, draft, farm vignette at left, VF	15.00
71	RN-G1 Hagerstown Bank, MD, check, printed in gold, vignette of dog on safe, VF	8.00
72	RN-G1 Bank of Yazoo City, MS, check, F-VF light foxing	-----
73	RN-G1 Fall Brook Coal Co., Watkins, NY, draft, ABNC engraved, vignette of man at left, VF	-----
74	RN-G1 John Twobig, Bankers, San Antonio, TX, draft, VF	15.00
75	RN-G1 L. H. Hershfield & Bro., Helena, MT, bill of exchange, ABNC engraved, vignette at left, VF PHOTO	35.00
76	RN-H3 DeHaven & Bro., Bankers, Philadelphia, draft, violet, F-VF	8.00
77	RN-J5 No. Penn. RR Co., Manuf. Nat. Bank, Philadelphia, check, VF	18.00
78	RN-J11 Joseph Abrams, Perry County Bank, New Bloomfield, PA, check, VF	15.00
79	RN-K4 Perry County Bank, New Bloomfield, PA, check, VF	10.00
80	RN-D3 Oneida County Bank, Utica, NY, check, VF	4.00
81	RN-X5* Postal Telegraph-Cable Co. Telegram, VF	65.00
82	RN-X5a Pere Marquette Parlor Car ticket, VF	15.00
83	RN-X7 Hagerstown Bank, MD draft, ABNC engraved, vignette of Nathaniel Rochester at left, bank building at right, VF	-----
84	RN-X7 Trimountain Mining Co., Calumet, MI, draft, VF	4.00
85	RN-X7 Van Wert Nat. Bank, OH, certificate of deposit, VF	-----
86	RN-X7 Pittsburgh Brewing Co., Pittsburgh, PA, draft, VF	-----
87	RO58d* VG	10.00
88	RO75Ad F margin crease PHOTO	25.00
89	RO77a F small sealed tear PHOTO	45.00
90	RO105b F-VF small thin PHOTO	25.00
91	RO119b F-VF small thin	8.00
92	RO128c F-VF	8.00
93	RO136b VG-F	4.00
94	RO156a F few short perfs PHOTO	90.00
95	RS14d* F-VF PHOTO	60.00
96	RS37d VF thin spot PHOTO	35.00
97	RS149c VG-F PHOTO	65.00
98	RS154d F	20.00
99	RS184d F-VF light stain, few short perfs	22.50
100	RS212b F-VF	6.00
101	RT14b F-VF PHOTO	400.00
102	RV2* F	12.50
103	RV3* F	11.00
104	RV4* F	12.50
105	RV5* F-VF	11.00
106	RV12* F-VF	25.00
107	RV14* F-VF	20.00
108	RV22* F-VF PHOTO	40.00
109	RV22 F-VF pinholes	17.50
110	RV27* F-VF	25.00
111	RV28* F	20.00
112	RV29* F	20.00
113	RV36* F-VF	22.50
114	RV39* F-VF	20.00
115	RV41* VF	12.50
116	RV51* VF	12.00
117	RV52* VF	12.00
118	RV53* VF	8.00
119	RY1* F-VF PHOTO	325.00

### TAXPAIDS - Springer Catalogue Numbers

120	CIGARETTES TB23a F-VF	12.00
121	CIGARS TC100A F-VF few small faults	25.00
122	TC110A F-VF few small faults, couple repaired tears	22.50
123	TC110B F-VF few small faults	7.50
124	TC121C XF	5.00
125	TC125C F-VF full repaired tear, few small faults	18.00
126	TC127A XF	15.00
127	TC128A VF	20.00
128	TC129 VF	10.00
129	TC135 red printed district surcharge, F-VF creases, upper left corner rounded	35.00
130	TC178b F-VF full repaired tear	25.00
131	SNUFF TE251a F	7.00
132	TOBACCO TF27 punched remainder, VF PHOTO	35.00
133	TF28 punched remainder, VF	35.00
134	TF41 F couple small faults	9.00
135	TF84A F-VF few small faults	6.50
136	TP91A punched remainder, VF	27.50
137	TF113C faulty	25.00
138	TF117B F light soiling	9.00
139	TF122B punched remainder, VF	8.50
140	TF124B punched remainder, VF	12.50
141	TF125B F faulty, sealed tears	15.00
142	TF127B F sealed tears	20.00
143	TF134B F-VF varnished, small sealed tear	20.00
144	TF135B F small faults	10.00
145	TF146B heavy varnish, small faults	27.50
146	TF148B faulty	14.00
147	TF160 punched remainder, VF	7.50
148	TF161 punched remainder, VF	10.00
149	TF163 punched remainder, VF	10.00
150	TF163 punched remainder	10.00
151	TF164 punched remainder, VF	11.50
152	TF180A VF few small faults PHOTO	20.00
153	TF181A F small corner repair	22.50
154	TF182Ad F small faults	20.00
155	TF187A punched remainder, VF	10.00
156	TF190A punched remainder, VF	9.50
157	TF204A F few small faults	20.00
158	TF210A F few small faults	5.00
159	TF210C F-VF few small faults	4.00
160	TF216D F few small faults	22.50
161	TF217D F-VF full repaired tear	25.00
162	TF219D F-VF few small faults	30.00
163	TF220D F-VF PHOTO	30.00
164	TF221D F nick at bottom	10.00
165	TF244 F-VF few small faults	15.00
166	TF246 VG-F crease	20.00
167	TF247 VF few small faults	5.50
168	TF260A F few small faults	14.00
169	TF263A F	20.00
170	TF265A F few small faults	3.50
171	TOBACCO STRIPS TG16A F couple pinholes PHOTO	17.50
172	TG76A F	4.00
173	TG79B F small faults	1.50
174	GENERAL BONDED WAREHOUSE STAMP, Series of 1894, VF	-----
175	PROCESS BUTTER FB35b VF PHOTO	9.00
176	FB36a VF	8.50
177	OLEOMARGARINE FE40 faulty	15.00
178	USDA COTTON ORDER 1G1* VF	5.00
179	1G3* with black SPECIMEN overprint, F PHOTO	-----
180	1G5 F	1.75
181	USDA FOOD ORDER 2G1* F-VF thin	3.00
182	2G2* F-VF thin spot	5.00
183	2G3* F-VF	3.50
184	2G5* F	2.50
185	2G6* F-VF	4.50
186	2G7* F-VF	1.50
187	2G8* F-VF	1.75
188	FEDERAL FUEL ADMINISTRATION Springer #3G1* F-VF	6.00
189	3G2* F	8.00
190	3G3* F	7.00
191	3G4* VF PHOTO	8.00
192	3G5* VF crease	10.00
193	CALIFORNIA Fish & Game, 1968 Validating stamp, VF	-----
194	GEORGIA 1973 \$2.25 Resident Trout stamp, VF	-----
195	-1974 \$2.25 Resident Trout Stamp, VF	-----
196	MICHIGAN 1972 Trout & Salmon stamp, VF	-----
197	MONTANA 1971 \$4 Resident Fishing License stamp, VF	-----
198	-1973 \$4 Resident Fishing License stamp, VF	-----
199	-1975 \$4 Resident Fishing License stamp, VF	-----
200	SOUTH DAKOTA 1980 \$7 Resident Fishing License stamp, VF	-----
201	-1981 Free Resident Senior Fishing License stamp, VF	-----
202	UTAH 1967 \$3 Lake Powell Special Fishing Stamp, Arizona Resident, VF	-----
203	HAWAII R11* VF	7.00
204	PHILIPPINES Certificate of Ownership of Large Cattle, etc., 6 different, P1 to P10, used in 1980's	-----
205	Liquor Taxpays, 22 different for various products, 1970's-80's, F-VF some with faults	-----
206	Market Stamps (Official Cash Tickets) 5c-P2, 11 different, 1977-87	-----



## Member's Ads

- For ARA members to place free ads:
1. Send only one ad at a time.
  2. Send ad on post card—ONLY—no letters, no envelopes!
  3. Limit: 50 words plus your name, address and ARA number.
  4. Ads must relate to revenue or cinderella material—buy, sell or seek info.
  5. First come, first served, no guarantees for time or accuracy.
  6. Ads should only be sent to:  
Editor, The American Revenuer, Rockford, Iowa 50468-0056 USA

**Fifty different** Ohio revenues, \$10 postpaid. Will include 25 beers, wines, and cosmetics mint never hinged from the 1930s and 25 very fine "Sales Tax" uncanceled 1950s consumer receipts, which closely resemble stamps, some bicolored, denominations 1, 2, 3, 6, 9, 12, 15, 30 and 60 cents with color and design varieties. Doug Swisher, Box 52701, Jacksonville, FL 32201. \*1073\*

**Help!** I'm researching and compiling a catalog of merchant discount, savings and trading stamps. I wish to contact anyone who collects, accumulates or saved them. Also need information on any previous catalog efforts or literature. Art Mongan, 12432 Pretoria Dr, Silver Spring, MD 20904-1845. Phone (301) 527-5459. \*1074\*

**I am** attempting to complete a date calendar using battleship stamps of 1898. I will pay \$4.00 for each date. I need these dates for now: July 24, November 13, 17 and Dec 18 and 25. I will pay the first dates received and other will return. Please check dates now. Anthony Giacomelli, 10917 Manzanita Drive, Sun City, AZ 85373. \*1075\*

**Wanted—U.S.** Express complimentary franks, prepaid stamps and "ship by" labels. Partial booklets and booklet panes especially wanted. Send photocopies and asking price or will trade for U.S. booklet panes including EFOs. Bruce Moser, Box 033236, Indialantic, FL 32903. \*1076\*

**Wanted: Liberia,** Trieste, AMG, revenues or other speciality items. Errors, varieties, Covers, correspondence, etc. Tom Richards. Box 4607, Arlington, VA 22204. \*1077\*

**Wanted: Printed** precancellations on First issue or RB1-RB19. single stamp or entire collection. M. J. Morrissey, Box 441, Worthington, OH 43085. \*1078\*

**Wanted: Bulgarian** revenues. Mint or used. William F. Rapp, 430 Ivy Ave., Crete, NE 68333.

\*1079\*


**Sale: Silver** tax: RG1-14 VF mint, RG15-23 VF used. Also RK3 and 4 on piece, RK8F, RK21 VF S.E. Also other U.S. revenues; see previous ads. Send want list to: H. Hansell Ritter, 68 Heatherwood Hills, Norristown, PA 19403-1944. \*1080\*

**Third Federal Issue 1814-1817 and other U.S. Embossed Revenue Stamped Paper 1791-1869** by W. V. Combs has been published by the ARA. 240 pages in hard covers, this book is the final in a series on the embossed revenues of the United States and is sure to become the reference on the subject for at least the next century. Published at \$27.50 it is available to ARA members for \$23.00 postpaid anywhere. Order from and make checks payable to The American Revenue Association, Rockford, Iowa 50468-0056. \*1081\*

**Topicals on Revenues.** Bees, trains, maps, cars, etc. Also worldwide revenues from China, France and colonies, Germany & states, etc. Gordon Brooks, P.O. Box 396, Station N.D.G., Montreal, QE Canada H4A 3P7. \*1082\*

**Revenue Catalogs** for sale, brand new (accidentally duplicated). *Priced Catalog of the Revenue Stamps of Cuba*, Wm Jones, 1990, 155 pages, card cover \$35.00. *Handbook of the Revenue Stamps of Hungary*, Floderer, 1991, 375 pages, hard cover \$27.50. Both postpaid. Don Duston, 1314—25th Street, Peru IL 61354. \*1083\*

**Member's Ads** are free to ARA members in good standing. Follow the rules exactly as given in the left column. Only the first two words are set in bold face. Your address does not count as words so spell things out. You must give our name and not a business name. This free ad could have been yours. \*1084\*

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*in conjunction with*

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We are now taking consignments for this important national sale.  
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# UNITED STATES REVENUES

## NARCOTIC TAX STAMPS

All stamps offered are in Fine or BETTER condition and free of all faults. Your satisfaction is guaranteed; any stamp purchased from me is returnable for any reason for a prompt and courteous refund. Phone and FAX orders are accepted.

Scott #	Mint	Used	Scott #	Mint	Used
RJA9	2.00		RJA49b		10.00
RJA10	5.00		perfin		4.50
RJA11	27.50		RJA49d perfin		25.00
RJA12	8.00		RJA50b	7.50	3.25
RJA13	12.50		RJA51b	1.50	.75
RJA14	12.50		RJA52a	100.00	65.00
RJA15	40.00		RJA52b	6.00	3.50
RJA16	55.00		unwatermarked	7.50	5.00
RJA17	35.00		RJA54a	40.00	
RJA18	85.00		RJA54b	1.50	.50
RJA19		15.00	RJA54d		10.00
RJA20	100.00		RJA55b	5.00	4.00
RJA21	150.00		unwatermarked	7.50	
RJA33	1.00	.65	RJA57b		20.00
RJA34	1.50	1.25	RJA58b	250.00	
RJA35	30.00		RJA59a unwatermarked		65.00
RJA36	5.00		RJA59b unwatermarked		15.00
RJA38	20.00	17.50	RJA59c	8.00	4.00
RJA39	3.50	3.00	RJA60b	30.00	20.00
RJA40	25.00	17.50	RJA61a		40.00
RJA41	40.00	15.00	RJA62b	35.00	30.00
RJA42a		5.00	perfin		15.00
RJA42b	1.00	.25	RJA63a unwatermarked		100.00
unwatermarked	2.00		RJA63b	30.00	25.00
RJA42d		15.00	RJA64b	60.00	45.00
RJA43a		.50	RJA66a		12.50
RJA43b	2.00	.25	RJA66b	22.50	15.00
unwatermarked		1.00	RJA67a		15.00
RJA44a		1.25	small faults		5.00
RJA44b	1.00	.50	RJA67b	20.00	10.00
unwatermarked	2.00		unwatermarked		20.00
RJA45b		125.00	RJA69a		15.00
unwatermarked		125.00	unwatermarked		20.00
RJA46a	5.00	2.50	RJA71c	8.00	4.00
RJA46b	1.25	.65	RJA72c	90.00	
unwatermarked		2.00	RJA73b	15.00	1.50
RJA46d		7.50	RJA74b	20.00	
RJA47a		1.50	RJA76	125.00	85.00
RJA47b	3.00	.65	RJA77	25.00	5.00

All items are subject to prior sale. As many stamps are in short supply, alternate orders are appreciated. Payment with order please. Refund checks are sent for items that are sold out. I do not issue credit slips. For your convenience, I accept American Express, Discover, Mastercard and Visa. Send all of the raised information on the card. Orders \$50 and over are sent postpaid; under \$50 please add \$1 for postage and handling. Pennsylvania residents must add 6% sales tax. Thank you!

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### ERIC JACKSON

215-926-6200      FAX 215-926-0120  
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